



FY 2013-2014 Mayor's Proposed Budget

Summary Information

Jim Gray, Mayor

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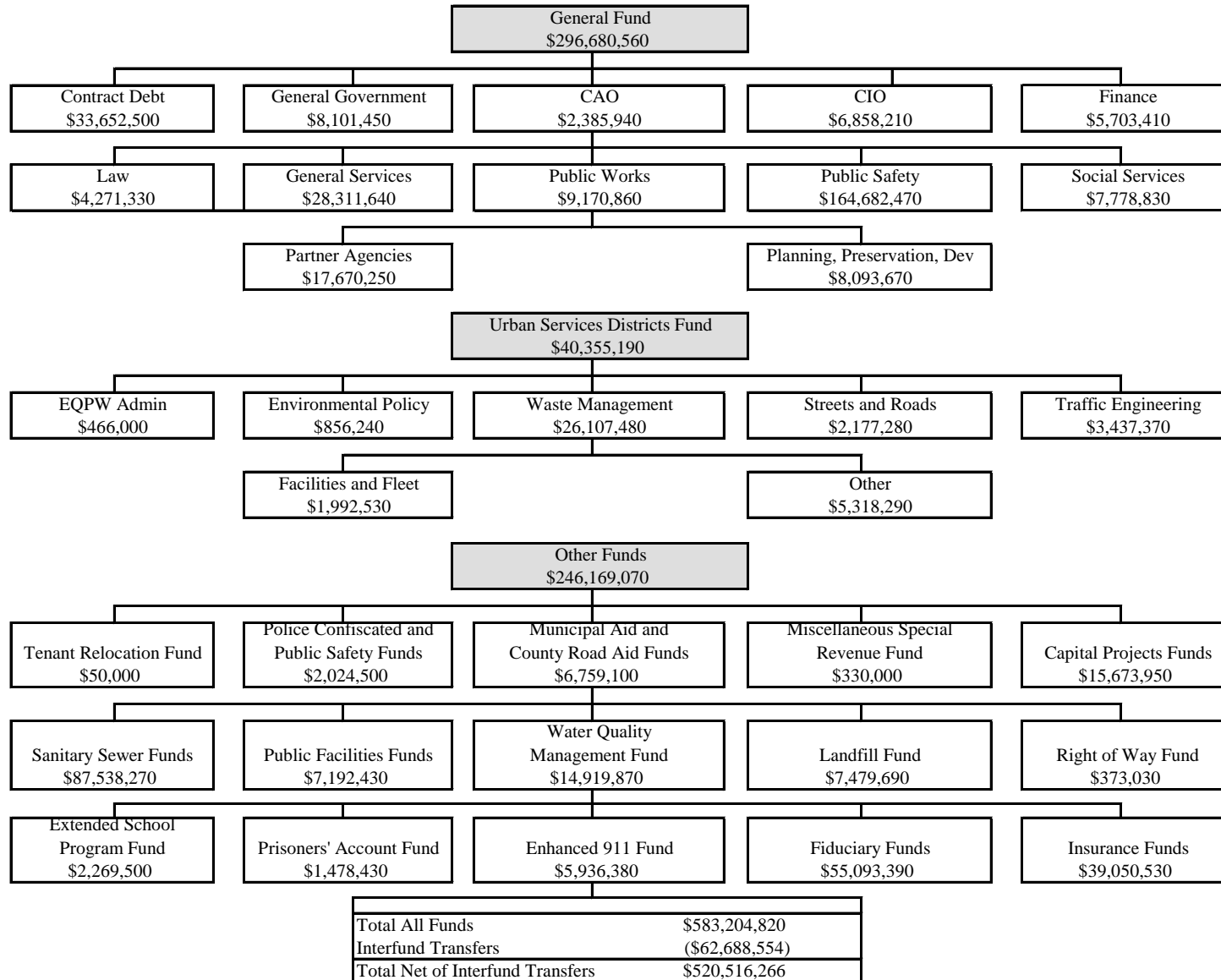
Introduction to the Budget

As shown on the following page, the total budget for all funds combined, net of interfund transfers, is \$520,516,266. This is \$49,078,233 more than the FY 2013 adopted budget.

The finances of the government are segregated into funds in order to account for specific activities in accordance with special regulations or restrictions. The total budget is organized as follows:

- Fund 1101, the **General Services District Fund**, supports basic services such as police, fire, planning and zoning, parks and recreation, libraries, and other community services. This fund is financed primarily by employee withholdings/net profits license fees and property taxes.
- Fund 1104, the **Tenant Relocation Fund**, provides relocation assistance to eligible low-income tenants displaced by the rezoning, redevelopment, or change in use of property.
- Fund 1115, the **Urban Services Districts Fund**, accounts for refuse collection, street lights, and street cleaning services provided by the government. These services are funded by an additional property tax paid only by the property owners in the respective service districts.
- **Special Revenue Funds** account for the proceeds of specific revenue sources that are legally restricted for specified expenditures, such as *state and federal grants, Municipal Aid Program, County Aid Program, and Public Safety* funds.
- **Capital Projects Funds** account for the receipt and disbursement of resources used in major capital and construction projects.
- **Enterprise Funds** are self-supporting through charges for services. LFUCG enterprise funds include *Sanitary Sewers, Water Quality, Landfill, Right of Way, Extended School Program, Prisoners Account, Enhanced 911, and Public Corporations*.
- **Internal Service Funds** account for the financing of services by one fund to another fund or funds of the government. Included here are the government's *self-insurance funds*.
- **Fiduciary Funds** account for assets held by the government in a trustee capacity. Included are the *Public Library Corporation Fund, the City Employees' Pension Fund, and the Policemen's and Firefighters' Retirement Fund*.

Organization of the Total Budget by Fund



FY 2014 Mayor's Proposed Budget Preparation

The FY 2014 Budget season was officially started at a Director's Meeting with Mayor Jim Gray, Commissioners, and Directors. The current economic climate was discussed and strategic goals were discussed and served as the framework for the FY 2014 Budget.

In practice, those preparing requests were instructed, as in prior years, to compose a continuation budget, 5% reduction, 10% reduction and any new or expanded services the Division was proposing. After the requests were submitted, sessions were held by the Commissioner of Finance, Division of Budgeting, Chief of Staff, and Chief Administrative Officer with individual divisions to further review and develop their budgets. These sessions were focused on understanding the budget requests and ensuring that all necessary funding was identified.

Economic Contingency Designation Release Calculation

On March 23, 2007, the Urban County Council adopted Ordinance 78-2007 making changes to the Economic Contingency Designated Account (ECA) within the General Services District fund balance that allows structured deposits, emergency uses, and withdrawals to stabilize the flow of the major revenue sources within the General Fund. This ordinance has established that the ECA has characteristics of both revenue stabilization and an emergency reserve account. The ordinance requires, under the revenue stabilization concept, that the potential withdrawal allowed amount be tested during each budget preparation cycle. If a withdrawal is adopted with the budget, then the monthly deposit of \$50,000 will not be required.

The goal of the ordinance is to accumulate up to 10 percent of the prior years' total General Fund revenue in the account. To help this designated fund balance account reach the goal, the ordinance further calls for a deposit of 25 percent of the net available fund balance into the account each year following the presentation of the audit report.

Interest income and deposits have brought the balance up to \$18.4 million as of June 30, 2012. Ten percent of the FY 2012 General Fund Revenues is \$28.3 million which means that LFUCG is at 65% of the goal established by this ordinance.

The Economic Contingency Designation Release calculation is in full compliance with Ordinance 78-2006.

<u>Account</u>		FY 2010 <u>Actual Revenues</u>	FY 2011 <u>Actual Revenues</u>	FY 2012 <u>Actual Revenues</u>
40100	Licenses - Insurances	\$ 22,858,208	\$ 21,536,475	\$ 23,374,165
40010	Licenses - Employee Withholding	148,307,397	153,648,213	159,615,915
40040	Licenses - Business Returns (Net Profits)	27,313,254	30,209,107	29,839,407
		<u>\$ 198,478,859</u>	<u>\$ 205,393,795</u>	<u>\$ 212,829,487</u>
Average % Change between 3 Complete Fiscal Years (Calculated Percentage)				<u>3.6%</u>

<u>Account</u>		FY 2013 <u>Projected Collections</u>	FY 2014 <u>Proposed Revenues</u>
40100	Licenses - Insurances	\$ 24,280,000	\$ 25,500,000
40010	Licenses - Employee Withholding	163,500,000	168,405,000
40040	Licenses - Business Returns	29,000,000	29,725,000
		<u>\$ 216,780,000</u>	<u>\$ 223,630,000</u>
% Change between Estimated and Proposed Revenues (Proposed Percentage)			<u>3.2%</u>

If the Proposed Percentage is LESS THAN the Calculated Percentage, a withdrawal may be proposed (Ordinance 78-2006, Section 3,(4)).

	<u>Difference</u>	<u>Maximum Withdrawal (1/2)</u>
Difference between Estimated and Proposed Amounts	\$ (6,850,000)	\$ (3,425,000)
Amount Proposed for Inclusion in FY 2014 Mayor Proposed Budget		<u>\$ -</u>

General Services District Fund

Summary of Revenue and Appropriations

	FY 2012	FY 2013	FY 2014	FY 2014 Proposed vs FY 2013 Adopted	
	Adopted	Adopted	Proposed	\$ Change	% Change
Revenue					
Ad Valorem Taxes	\$ 20,362,000	\$ 20,663,000	\$ 21,251,000	\$ 588,000	2.8%
Licenses and Permits	229,108,500	243,370,924	250,353,160	6,982,236	2.9%
Services	20,937,340	21,580,614	21,906,320	325,706	1.5%
Fines and Forfeitures	191,000	175,300	167,000	(8,300)	-4.7%
Intergovernmental	1,738,012	1,658,930	1,426,950	(231,980)	-14.0%
Property Sales	-	-	20,000	20,000	
Investments	30,000	68,000	120,000	52,000	76.5%
Other Financing Sources	200,000	200,000	200,000	-	
Other Income	1,868,000	1,713,200	1,746,750	33,550	2.0%
Total Revenue	\$ 274,434,852	\$ 289,429,968	\$ 297,191,180	\$ 7,761,212	2.7%
Fund Balance, July 1	500,000	1,500,000	1,500,000	-	
Total Funds Available	\$ 274,934,852	\$ 290,929,968	\$ 298,691,180	\$ 7,761,212	2.7%
Appropriations					
Operating Expenditures					
Personnel	\$ 178,601,274	\$ 186,666,370	\$ 191,122,680	\$ 4,456,310	2.4%
Partner Agencies	16,472,985	16,691,988	17,670,250	978,262	5.9%
Debt Service	32,727,796	33,580,650	33,652,500	71,850	0.2%
Insurance	5,964,508	8,321,420	8,697,130	375,710	4.5%
Operating	37,312,540	41,075,403	41,903,720	828,317	2.0%
Transfers To\ (From) Other Funds	1,423,037	3,074,934	2,980,480	(94,454)	-3.1%
Total Operating	\$ 272,502,140	\$ 289,410,765	\$ 296,026,760	\$ 6,615,995	2.3%
Capital Expenditures					
CIP Capital	\$ 534,000	\$ 648,700	\$ 284,000	\$ (364,700)	-56.2%
Operating Capital	208,000	205,500	369,800	164,300	80.0%
Total Capital	\$ 742,000	\$ 854,200	\$ 653,800	\$ (200,400)	-23.5%
Total Appropriations	\$ 273,244,140	\$ 290,264,965	\$ 296,680,560	\$ 6,415,595	2.2%
Fund Balance, June 30	\$ 1,690,712	\$ 665,003	\$ 2,010,620	\$ 1,345,617	202%

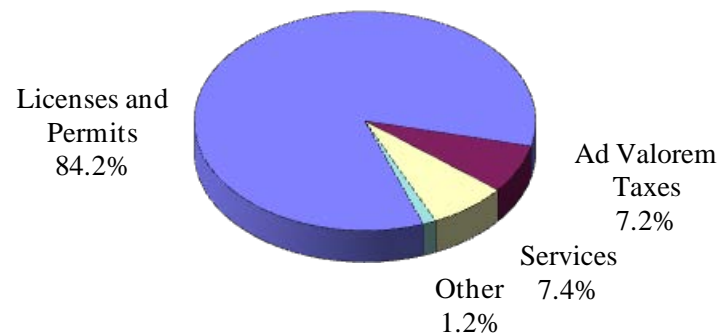
General Service District Revenues

FY 2014 Mayor's Proposed General Services Fund revenues are projected at \$297.2 million. This is \$7.7 million more than the FY 2013 adopted budget, as detailed in the following table. Revenue estimates for most accounts are gathered in February from the corresponding division (i.e. Building Inspection provides building permit estimates). Estimates for the major revenue sources (property taxes, employee withholdings, net profits, and insurance license fees) are generated by the Divisions of Budgeting and Revenue using historical data and economic projections. Those projections were then reviewed by economists from the University of Kentucky Center for Business and Economic Research.

The increase in FY 2014 revenue reflects an increase across all three major revenue categories.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2014 Proposed
Licenses and Permits	\$ 233,898,045	\$ 243,370,924	\$ 250,353,160
Ad Valorem Taxes	20,880,351	20,663,000	21,251,000
Services	23,878,634	21,580,614	21,906,320
Other	16,409,822	3,815,430	3,680,700
Total Revenue	\$ 295,066,852	\$ 289,429,968	\$ 297,191,180

**General Fund Revenue by Category
FY 2014**



Licenses and Permits

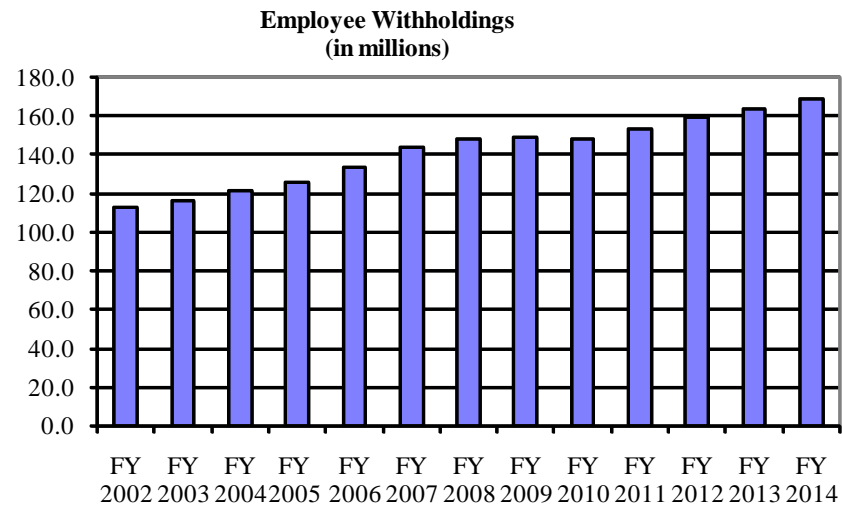
The *Licenses and Permits* category accounts for 84.2 percent of all General Fund revenues. The two largest revenue sources in that category, *Employee Withholdings* and *Business Returns (Net Profits)*, account for 66.7 percent of all General Fund revenues. The projections for Employee Withholdings and Business Returns reflect a projected slow recovery of the economy in the Lexington area. The FY 2014 budget for Licenses and Permits is projected to increase by \$6.9 million over FY 2013's original budget.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2014 Proposed	Difference	Percent Change
Employee Withholdings	\$ 159,615,915	\$ 162,000,000	\$ 168,405,000	\$ 6,405,000	3.8%
Business Returns	29,839,407	32,970,000	29,725,000	(3,245,000)	(10.9)%
Insurance	23,374,165	23,280,000	25,500,000	2,220,000	8.7%
Franchise Permits	16,788,691	21,164,224	22,700,000	1,535,776	6.8%
Other	4,279,868	3,956,700	4,023,160	66,460	1.7%
Total Licenses/Permits	\$ 233,898,045	\$ 243,370,924	\$ 250,353,160	\$ 6,982,236	2.8%

Employee Withholdings Collections

A license fee is levied on all salaries, wages, commissions, or other forms of compensation received for work performed, or services rendered, in Fayette County. These fees, known as *employee withholdings* or payroll tax, account for 67.3 percent of the total Licenses and Permits category and 56.7 percent of all General Services District revenues for FY 2014.

Fiscal Year	Collections	% Change
FY 2002	112,920,413	
FY 2003	116,374,038	3.1%
FY 2004	121,562,291	4.5%
FY 2005	126,052,353	3.7%
FY 2006	133,109,925	5.6%
FY 2007	143,474,476	7.8%
FY 2008	148,475,743	3.5%
FY 2009	148,968,942	0.3%
FY 2010	148,307,397	(0.4)%
FY 2011	153,648,213	3.6%
FY 2012	159,615,915	3.9%
FY 2013 Original	162,000,000	1.5%
FY 2013 Projected	163,500,000	2.4%
FY 2014 Budget	168,405,000	4.0%

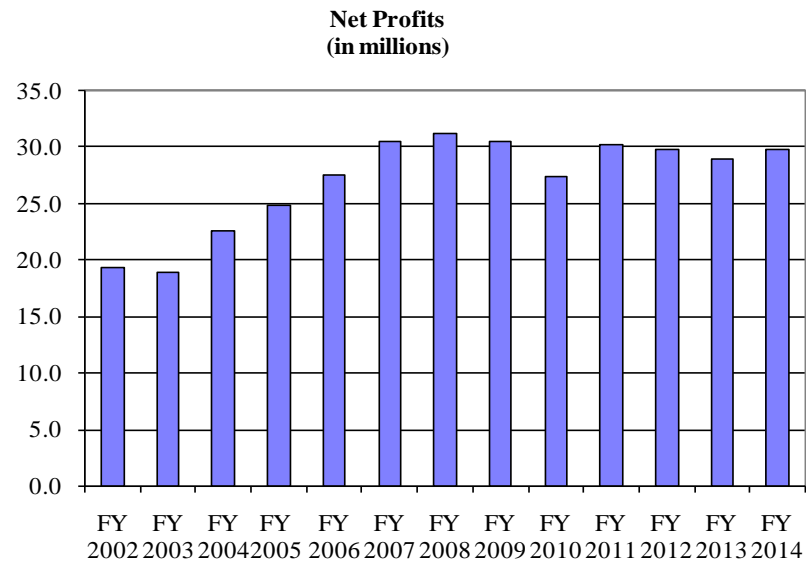


This revenue source is responsive to the ups and downs of the local economy. The projection in Employee Withholdings reflects an economy that is improving in line with the national economy. The FY 2014 proposed budget includes a projected increase of 4.0 percent from FY 2013's original budget. Estimates for this revenue source are derived from historical trends and regression analysis.

Net Profits Collections

The *net profits license fee* is an occupational license fee levied on the net profits of all businesses, professions, or occupations from activities conducted in Fayette County. This revenue source accounts for 10.0 percent of total General Services District revenues and 11.9 percent of all revenues in the Licenses and Permits category.

Fiscal Year	Collections	% Change
FY 2002	19,281,744	
FY 2003	18,876,276	(2.1)%
FY 2004	22,578,000	19.6%
FY 2005	24,900,288	10.3%
FY 2006	27,589,252	10.8%
FY 2007	30,436,951	10.3%
FY 2008	31,131,789	2.3%
FY 2009	30,456,095	(2.2)%
FY 2010	27,313,254	(10.3)%
FY 2011	30,209,107	10.6%
FY 2012	29,839,407	(1.2)%
FY 2013 Original	32,970,000	10.5%
FY 2013 Projected	29,000,000	(2.8)%
FY 2014 Budget	29,725,000	(9.8)%



This revenue source is responsive to the ups and downs of the local economy. The budget for FY 2014 shows a decrease compared to FY 2013 Adopted Budget due to the slow recovery of the economy.

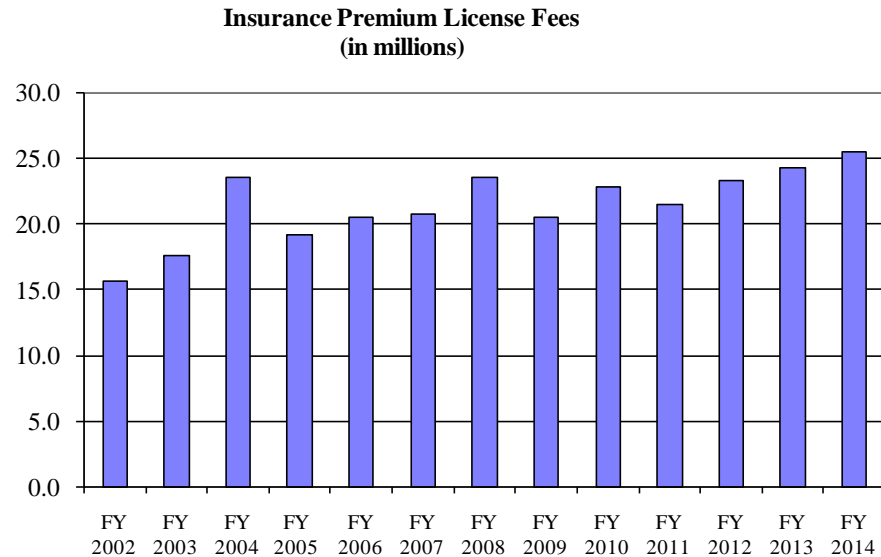
The FY 2004 collections for Net Profits included over \$2.8 million in payments for back and current taxes.

Insurance Premium License Fees

Insurance premium license fees are the third largest detail in the Licenses and Permits category, accounting for 8.6 percent of all General Services District revenues and 10.2 percent of all revenues in the Licenses and Permits category. License fees are imposed on insurance companies for those premiums (not subject to exemption) that are received on risks located in Fayette County. Life insurance is subject to a five percent fee on premiums actually collected for the first year only. All other insurance premiums (fire, health, casualty, automobile, etc.) are subject to five percent of actual annual collections.

Insurance premium fees are subject to year-to-year fluctuations, and are therefore somewhat difficult to predict. The growth experienced in the past few years has been larger than estimated. The negative growth swings that this category experiences have historically only lasted for one fiscal year. The FY 2014 proposed budget assumes moderate growth from the FY 2013 original budget.

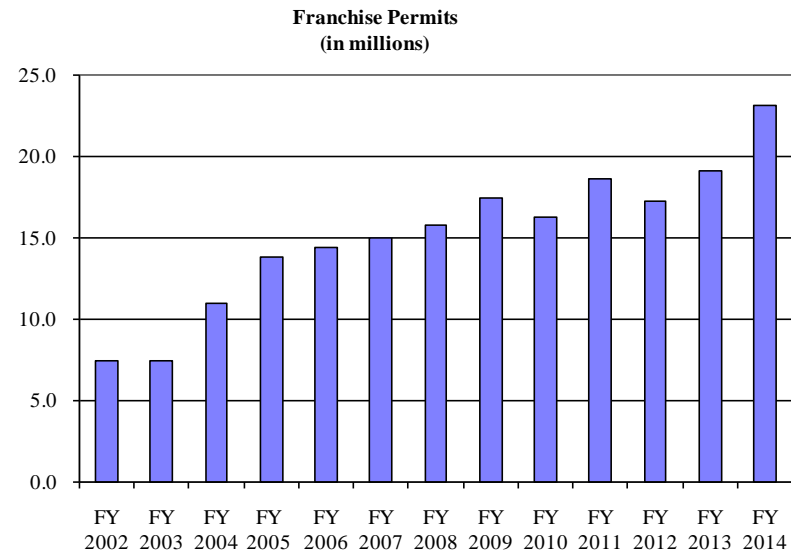
Fiscal Year	Collections	% Change
FY 2002	15,637,777	
FY 2003	17,562,751	12.3%
FY 2004	23,542,069	34.0%
FY 2005	19,151,852	(18.6)%
FY 2006	20,496,690	7.0%
FY 2007	20,773,103	1.3%
FY 2008	23,542,069	14.9%
FY 2009	20,468,353	(13.1)%
FY 2010	22,858,208	11.7%
FY 2011	21,536,475	(5.8)%
FY 2012	23,374,165	8.5%
FY 2013 Original	23,280,000	(0.4)%
FY 2013 Projected	24,280,000	3.9%
FY 2014 Budget	25,500,000	9.5%



Franchise Permits

The Kentucky Legislature enacted House Bill 272 to collect all communication type franchise fees at the state level effective July 1, 2007. The bill was to hold local governments harmless from revenue loss and to provide a growth rate equal to the prior three years average growth for each local government. The Commonwealth of Kentucky did not fund the program at a proper level, which resulted in all local governments losing revenue in addition to any potential growth.

Fiscal Year	Collections	% Change
FY 2002	7,469,631	
FY 2003	7,499,560	0.4%
FY 2004	11,012,181	46.8%
FY 2005	13,794,992	25.3%
FY 2006	14,431,559	4.6%
FY 2007	15,007,419	4.0%
FY 2008	15,824,273	9.7%
FY 2009	17,461,094	10.3%
FY 2010	16,305,072	(6.6)%
FY 2011	18,618,588	14.2%
FY 2012	17,208,367	(7.6)%
FY 2013 Original	21,484,224	24.8%
FY 2013 Projected	19,160,000	11.3%
FY 2014 Budget	23,145,000	7.7%



Public service companies operating in Fayette County pay franchise fees for the use of rights of way for placement of transmission facilities. Revenue estimates are provided for the following utilities: electric, water, and gas. *Franchise permits* are 7.6 percent of total FY 2014 General Services District revenues and 9.1 percent of all Licenses and Permits revenues. The FY 2014 budget includes a proposed 1 percent increase in gas and electric franchise agreements to offset expenses related to street lights.

Charges for Services

Charges for Services is the second largest category of revenue in the General Services District Fund which, at \$21,906,320, accounts for 7.4 percent of total FY 2014 revenues. The largest sources of revenue in the Services category are golf course collections, emergency medical services collections, and detention fees.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2014 Proposed	Difference	Percent Change
Golf Course Collections	\$ 2,942,975	\$ 3,108,094	\$ 3,262,220	\$ 154,126	4.7%
EMS Collections	6,991,079	6,800,000	7,000,000	200,000	2.9%
Excess Fees	2,968,135	2,300,000	2,400,000	100,000	4.2%
Detention Revenue	6,980,869	5,681,950	5,884,000	202,050	3.4%
Building Permits	1,175,531	907,800	1,008,130	100,330	10.0%
Parks Programs	1,075,475	1,091,760	1,074,550	(17,210)	(1.6)%
Other Fees	1,744,569	1,691,010	1,277,420	(413,590)	(32.4)%
Total Services Revenue	\$ 23,878,634	\$ 21,580,614	\$ 21,906,320	\$ 325,706	1.5%

The FY 2014 budget maintains the five municipally operated golf courses: Kearney Hills, Tates Creek, Meadowbrook, Lakeside, and Picadome. *Golf course collections* for FY 2014 are projected to increase based on rate increases in the Council approved management plan.

Building permits are projected to increase over their FY 2013 level based on the improved economy and construction levels.

Excess fees are a percentage (25 percent) of the payments and fees remitted to the state from collections made by the Fayette County Clerk and the Fayette County Sheriff (property tax commissions). Fees remaining in the Clerk and Sheriff's accounts at end of term are sent to the local government (usually every four years). School commissions generated by the Sheriff were determined to not be excess fees; therefore, the Sheriff is entitled to keep 100 percent of those funds beginning in FY 2007. The FY 2014 budget estimates that these fees increase based on increased activity reported by County Clerk.

Detention Center revenues are projected to increase slightly in FY 2014. LFUCG continues to see additional adult inmates from other counties housed in our facility, and receives revenues to house these inmates. Other detention fees include work release fees, DUI service fees, and fees paid by the Commonwealth of Kentucky to provide for state prisoners housed at the Fayette County Detention Center (including reimbursement of medical expenses). Revenues are increasing due to better collection practices and more timely payments.

Ad Valorem Taxes

The third largest category of revenue in the General Fund (7.2 percent) comes from *ad valorem*, or property, taxes. The LFUCG levies two categories of property taxes: (1) a county-wide tax (General Services District) for the support of the general operations of the government; and (2) an Urban Services Districts tax paid by residents receiving government services of refuse collection, street lights, and street cleaning.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2014 Proposed	Difference	Percent Change
Realty	\$ 17,821,795	\$ 17,898,000	\$ 18,305,000	\$ 407,000	2.2%
Personalty	1,583,413	1,576,000	1,634,000	58,000	3.5%
Motor Vehicle	1,518,928	1,535,000	1,645,000	110,000	6.7%
Public Service Co. Taxes	670,811	736,000	782,000	46,000	5.9%
Other Ad Valorem (Commissions)	(714,596)	(1,082,000)	(1,115,000)	(33,000)	3.0%
Total Ad Valorem Taxes	\$ 20,880,351	\$ 20,663,000	\$ 21,251,000	\$ 588,000	2.8%

LFUCG is required by law to provide funding for the *Lexington Public Library* at a level based on 5 cents per \$100 assessed value of property subject to taxation in Fayette County. The FY 2014 appropriation to the Library is \$13,744,250.

The LFUCG's ability to generate revenue from property taxes is limited by state legislation (House Bill 44), which effectively limits revenue growth on real property to four percent (exclusive of revenue from new property). Each year the State Department for Local Government certifies allowable tax rates.

The FY 2014 projections assume no change in the General Services District property tax rate on real and personal property and a slight increase in assessment values compared to the FY 2013 certified assessment, which were slightly higher than FY 2013 adopted budget.

Property assessments have increased significantly over time. While they have averaged almost 5.5 percent from FY 1999 – FY 2013, the FY 2013 assessment growth of 0.8 percent is a reflection of the economic slowdown experienced in recent years.

Fiscal Year	Assessment	Percent Change
FY 1999	10,854,342,606	5.7%
FY 2000	11,827,077,920	9.0%
FY 2001	12,946,740,857	9.5%
FY 2002	14,127,794,019	9.1%
FY 2003	15,044,439,927	6.5%
FY 2004	15,963,514,190	6.1%
FY 2005	17,000,517,411	6.5%
FY 2006	18,252,192,637	7.4%
FY 2007	19,484,350,964	6.8%
FY 2008	21,002,142,402	7.8%
FY 2009	21,737,177,900	3.5%
FY 2010	22,065,201,700	1.5%
FY 2011	22,300,963,200	1.1%
FY 2012	22,485,102,100	0.8%
FY 2013	22,656,434,400	0.8%

Other Revenues

The *Other Revenues* category accounts for 1.2 percent of the total FY 2014 General Services revenues. This category includes fines, intergovernmental revenue, property sales, investments, other financing sources, and other income.

Category	FY 2012 Actual	FY 2013 Adopted	FY 2014 Proposed	Difference	Percent Change
Fines and Forfeitures	\$ 170,001	\$ 175,300	\$ 167,000	\$ (8,300)	(5.0)%
Intergovernmental	1,667,553	1,658,930	1,426,950	(231,980)	(16.3)%
Property Sales	152,194	-	20,000	20,000	100.0%
Investments	390,592	68,000	120,000	52,000	43.3%
Other Financing Sources	11,968,636	200,000	200,000	-	
Other Income	2,060,845	1,713,200	1,746,750	33,550	1.9%
Total Other	\$ 16,409,822	\$ 3,815,430	\$ 3,680,700	\$ (134,730)	(3.7)%

Fines are from parking, Alcohol Beverage Control (ABC), security alarm, and criminal littering. Beginning in FY 1999, the LFUCG (instead of the state) began to collect ABC fines. The reduction in this category reflects lessening ABC fine collections.

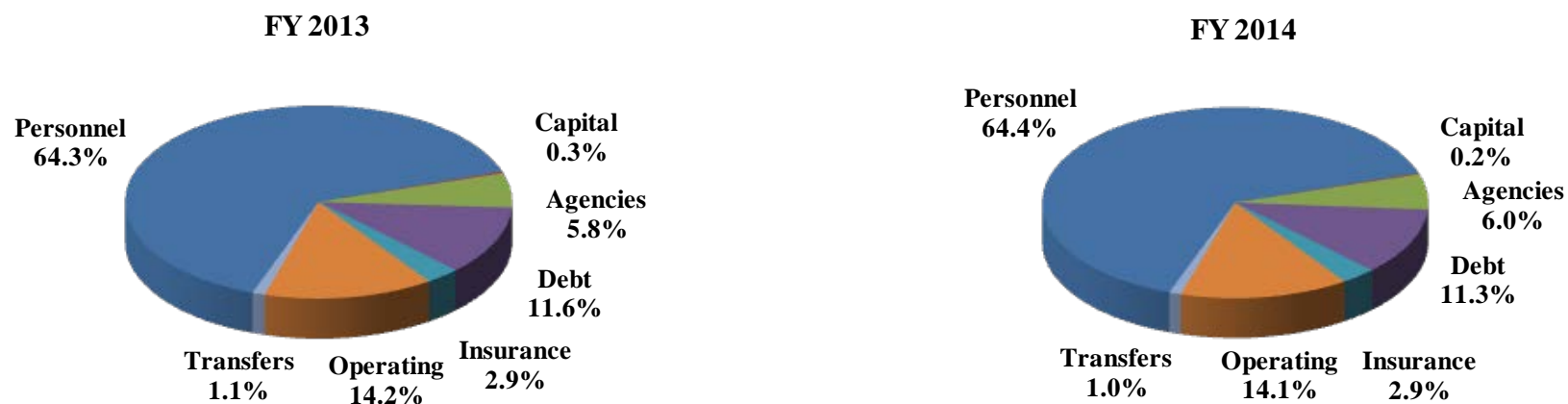
Intergovernmental revenue for FY 2014 is budgeted at \$1,426,950, which is \$231,980 (16.3 percent) less than the FY 2013 budget.

Other financing sources and *other income* revenue include several categories that are small in amount, infrequent, or do not fit into any of the other major categories. The *Other financing sources* includes a transfer from the Landfill Fund for continuation of contract with a landfill vendor.

General Services District Fund Expenditures

There are several ways in which one can look at how the LFUCG will spend its budget this year. In the following pages, the budget is explained by category of spending and by department, or service area.

Comparison of FY 2013 Adopted Budget to the FY 2014 Proposed Budget By Major Category



Personnel (\$191,122,680) accounts for 64.4 percent of the total General Services Fund budget. This category includes *wages, overtime, and fringe benefits*. The change in this category over FY 2013 is due mainly to:

- Implementation of a 2 percent wage increase for non-collective bargaining employees.
- Continuation of collective bargaining agreements.

Partner Agencies (\$17,670,250) are non-governmental programs such as the Library and various economic, legal, and social service organizations that receive full or partial funding from LFUCG. (See pages 52-63 for a complete list of partner agencies.)

Debt Service (\$33,652,500) is for payment on long-term and short-term debt incurred to finance public projects.

Insurance (\$8,697,130) is the General Services Fund's payment to the government's self-insurance fund for claims related to workers' compensation, general liability, property, and automobile liability and physical damage. Insurance funding is increased by \$375,710 from FY 2013 based on current claims trends.

Operating (\$41,903,720) includes the day-to-day expenditures needed to run the various departments, such as office supplies, telephone, fuel, and utilities. Also included are professional services for medical, legal, engineering, etc. The increase of \$828,317 reflects changes in various accounts including utilities, professional services and repairs.

Transfers To/From Other Funds (\$1,684,490) represents the transfer of resources from one fund to another. The transfers for FY 2012, FY 2013 and FY 2014 are detailed to the right.

Capital (\$653,800) includes funds for computer equipment, copier lease, police and fire equipment, and park improvements.

Transfers To or (From)	FY 2012	FY 2013	FY 2014	Difference
Animal Control	\$ 1,076,690	\$ -	\$ -	\$ -
Contract Debt	-	-	(1,295,590)	(1,295,590)
Economic Contingency	600,000	600,000	600,000	-
Fleet Services Recoveries	(3,125,123)	(3,501,290)	(3,410,420)	90,870
Fund Transfer - Extended School	-	81,420	-	(81,420)
Fund Transfer - PFC General Fund	575,290	575,290	575,290	-
Fund Transfer - Public Safety	(100,000)	(200,000)	(200,000)	-
Fund Transfer - Tenant Relocation	50,000	50,000	50,000	-
Fund Transfer - Urban Services	-	2,529,224	2,529,220	(4)
Park Impact Fees and Golf Improvements	235,000	190,000	210,000	20,000
Pension - City Employees	-	192,900	63,000	(129,900)
Pension - Police and Fire	3,688,790	4,135,000	4,151,000	16,000
Salaries - Engineering/Road Projects	(765,000)	(765,000)	(775,000)	(10,000)
Salaries - Streets and Roads/Road Projects	(812,610)	(812,610)	(812,610)	-
Total Transfers	\$ 1,423,037	\$ 3,074,934	\$ 1,684,890	\$(1,390,044)

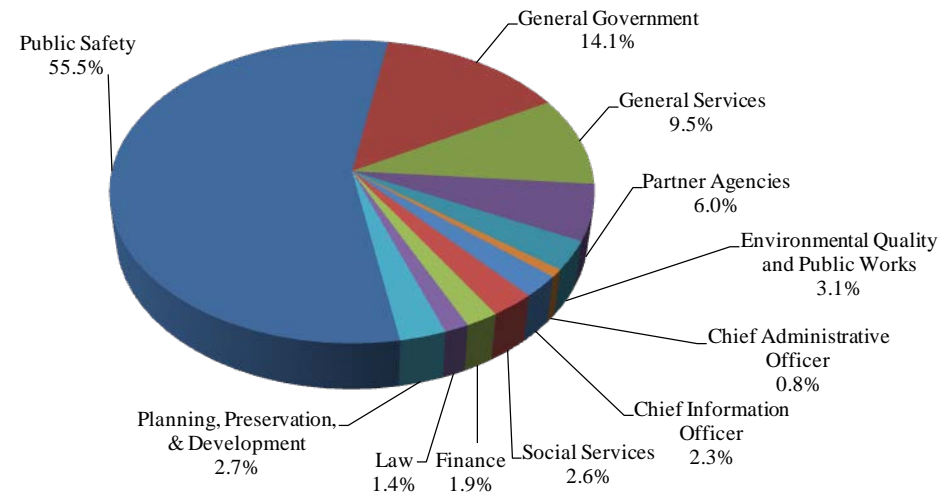
Expenditures by Department or Service Area
\$296,680,560

Governmental departments are unique units with specific responsibilities, generally defined in the LFUCG Charter. The budget is explained along departmental lines in the following section.

Comparison of the FY 2013 Adopted Budget to the FY 2014 Proposed Budget
By Department or Service Area

Department	Adopted Budget FY 2013	Mayor Proposed FY 2014	Difference	Percent Change
Public Safety	\$ 156,982,571	\$ 164,682,470	\$ 7,699,899	4.9%
General Government	44,213,766	41,753,950	(2,459,816)	(5.6)%
General Services	28,593,370	28,311,640	(281,730)	(1.0)%
Partner Agencies	16,691,988	17,670,250	978,262	5.9%
Environmental Quality and Public Works	10,092,944	9,170,860	(922,084)	(9.1)%
Chief Administrative Officer	2,128,085	2,385,940	257,855	12.1%
Chief Information Officer	6,321,601	6,858,210	536,609	8.5%
Social Services	7,547,735	7,778,830	231,095	3.1%
Finance	5,832,860	5,703,410	(129,450)	(2.2)%
Law	4,111,750	4,271,330	159,580	3.9%
Planning, Preservation, and Development	7,748,295	8,093,670	345,375	4.5%
Total	\$ 290,264,965	\$ 296,680,560	\$ 6,415,595	2.2%

**FY 2014 Proposed Budget
by Department**



Public Safety
\$164,682,470 1,614 FTE

The largest department in the General Services Fund is Public Safety, accounting for 55.5 percent of the FY 2014 budget. Community Corrections, Emergency Management/Enhanced 911, Fire and Emergency Services, ABC Administration, and Police are included in this department. The FY 2013 budget included the divisions of Building Inspection and Code Enforcement in this department but the FY 2014 Mayor's Proposed Budget transfers these divisions to the Department of Planning, Preservation, and Development.

Budget By Division	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Public Safety Administration	\$ 5,022,305	\$ 5,696,295	\$ 5,749,310	\$ 53,015	0.9%
ABC Administration	16,188	21,950	19,190	(2,760)	-12.6%
DEM\Enhanced 911	3,246,321	3,653,344	3,724,400	71,056	1.9%
Community Corrections	29,590,456	31,169,967	32,625,970	1,456,003	4.7%
Police	56,941,174	61,268,040	62,715,510	1,447,470	2.4%
Fire and Emergency Services	55,799,624	55,172,975	59,848,090	4,675,115	8.5%
Total	\$ 150,616,069	\$ 156,982,571	\$ 164,682,470	\$ 7,699,899	4.9%

Commissioner of Public Safety

The Commissioner of Public Safety provides administrative support to the divisions within the Department of Public Safety and includes budgets for Animal Control and the transfer to the Police and Fire Pension Fund.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 418,968	\$ 312,080	\$ 320,090	\$ 8,010	2.6%
Operating Expenditures	145,474	1,249,215	1,278,220	29,005	2.3%
Transfers	4,457,863	4,135,000	4,151,000	16,000	0.4%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 5,022,305	\$ 5,696,295	\$ 5,749,310	\$ 53,015	0.9%
Total Staffing	3.0	3.0	3.0	0.0	0.0%
Budget by Program					
Public Safety Administration	\$ 441,461	\$ 444,465	\$ 481,480	\$ 37,015	8.3%
Animal Control	1,094,136	1,116,830	1,116,830	-	0.0%
Police And Fire Pension Admin	3,486,709	4,135,000	4,151,000	16,000	0.4%

Budget Highlights

- The current level of staffing is maintained for FY 2014.
- The transfer to the Police and Fire Pension Fund was moved to the Commissioner's Office from the Department of Finance in prior years to more accurately reflect expenses of Public Safety. The increase in this budget reflects current costs experienced for the retirees.

ABC Administration

The Alcohol Beverage Control (ABC) budget contains the part-time ABC Administrator position and vehicle expenses for the fleet vehicle used by this employee.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 16,188	\$ 18,700	\$ 18,900	\$ 200	1.1%
Operating Expenditures	-	3,250	290	(2,960)	(91.1)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 16,188	\$ 21,950	\$ 19,190	\$ (2,760)	(12.6)%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
ABC Administration	\$ 16,188	\$ 21,950	\$ 19,190	\$ (2,760)	(12.6)%

Budget Highlights

- The personnel budget for this office reflects a part-time position; however the staffing levels included in this document do not include part-time positions.
- The reduction in operating expenditures is the result of the Property/Casualty Self Insurance allocation changing for FY 2014.

Division of Emergency Management/Enhanced 911

Emergency Management ensures the readiness of public entities, private agencies, and the general population to mitigate for, prepare for, respond to, and recover from the effects of a disaster or emergency.

Enhanced 911 represents the expenditures allocable to the General Fund. The General Fund pays for 62 percent of the cost of Telecommunicator positions. The Enhanced 911 Fund pays for the other of 38 percent of the cost. The Enhanced 911 Fund's part is accounted for as a personnel recovery to the General Fund.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 3,036,147	\$ 3,296,840	\$ 3,338,110	\$ 41,270	1.3%
Operating Expenditures	210,174	356,504	386,290	29,786	8.4%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 3,246,321	\$ 3,653,344	\$ 3,724,400	\$ 71,056	1.9%
Total Staffing	72.0	70.0	71.0	1.0	1.4%
Budget by Program					
DEM Administration	\$ 197,836	\$ 304,390	\$ 359,620	\$ 55,230	18.1%
Emergency Management	324,617	431,104	454,470	23,366	5.4%
E-911 Administration	17,603	42,110	30,340	(11,770)	(28.0)%
Public Safety Answering Point	2,689,539	2,856,780	2,859,800	3,020	0.1%
Addressing	16,726	18,960	20,170	1,210	6.4%

Budget Highlights

- FY 2014 reflects a change in the allocation of Telecommunicator expenses between the General and Enhanced 911 Funds, 62/38 percent versus 63/37 percent for FY 2013.
- Operating expenses are increased for FY 2014 due to the relocation of Emergency Management to a new LFUCG owned facility during FY 2013. Budgets for utilities and maintenance previously handled by General Services are now allocated here.

Community Corrections

The Division of Community Corrections provides for the incarceration of adult offenders in a manner that provides for the protection of public safety, the protection of institutional safety (staff, offenders, and visitors), the delivery of a constitutional level of services (medical, mental health, and protective custody), and programs intended to reduce the likelihood of re-incarceration.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 21,627,074	\$ 21,567,520	\$ 22,300,680	\$ 733,160	3.4%
Operating Expenditures	7,963,382	9,602,447	10,325,290	722,843	7.5%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 29,590,456	\$ 31,169,967	\$ 32,625,970	\$ 1,456,003	4.7%
Total Staffing	328.0	328.0	337.0	9.0	2.7%
Budget by Program					
Community Corrections Admin	\$ 23,162,235	\$ 24,676,830	\$ 25,831,330	\$ 1,154,500	4.7%
Adult Detention	6,084,272	6,141,342	6,440,350	299,008	4.9%
Programs and Community Service	343,948	351,795	354,290	2,495	0.7%

Budget Highlights

- The personnel budget includes funds required by collective bargaining agreements.
- New positions for FY 2014 include one Skilled Trades Worker Senior (Maintenance), three Community Correction Officers (Booking), two Community Corrections Lieutenants and two Community Correction Officers.
- Funds are provided for contractual services relating to food service, medical care, and mental health services.

Police

The Division of Police is responsible for providing efficient and professional law enforcement services to the citizens of Fayette County. This is accomplished through the strategic application of the Divisions core values and utilization of several response capabilities within the organization.

- 1) The **Chief of Police** oversees Internal Affairs, Pubic Information, Fiscal Office and Grants Management.
- 2) The Bureau of **Patrol** is comprised of three sectors which respond to calls for service 24/7.
- 3) The Bureau of **Investigation** includes two sections – General Investigation and Special Investigations.
- 4) The Bureau of **Special Operations** contains three sections – Operational Support, Community Services, and Traffic.
- 5) The Bureau of **Administration** oversees Professional Standards (training and planning), Technical Services Unit, Computer Information Systems, Property and Evidence, Personnel Office, Central Records, and False Alarm Reduction Unit.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 52,726,937	\$ 54,017,460	\$ 54,578,630	\$ 561,170	1.0%
Operating Expenditures	4,314,237	7,450,580	8,327,820	877,240	11.8%
Transfers	(100,000)	(200,000)	(200,000)	-	0.0%
Capital Expenditures	-	-	9,060	9,060	--
Total Expenditures	\$ 56,941,174	\$ 61,268,040	\$ 62,715,510	\$ 1,447,470	2.4%
Total Staffing	641.0	640.0	624.0	(16.0)	(2.5)%
Budget by Program					
Chief's Office	\$ 1,594,620	\$ 3,884,530	\$ 5,087,690	\$ 1,203,160	31.0%
Police Administration	7,458,057	7,737,440	6,557,390	(1,180,050)	(15.3)%
Patrol	23,707,011	22,986,550	27,430,140	4,443,590	19.3%
Special Operations	10,880,801	10,656,835	7,741,130	(2,915,705)	(27.4)%
Investigations	9,990,181	10,026,540	11,268,980	1,242,440	12.4%
Professional Standards	3,310,503	5,976,145	4,630,180	(1,345,965)	(22.5)%

Budget Highlights

- The personnel budget includes funds required by collective bargaining agreements and includes sworn staffing is funded at 555 positions.
- Eight vacant non-sworn positions were inadvertently omitted from the Mayor's Proposed Budget and are proposed to be added during the Late Item process.
- The 2014 transfer expense of \$200,000 comes from the Public Safety Fund and will be used to offset costs of this division.
- Operating increases are primarily the result of increased utility costs (\$82,850) and the Property/Casualty Self Insurance allocation (\$1,068,660). Budgets for vehicle fuel and maintenance are significantly decreased for FY 2014.
- Funds are included for increased strategic overtime to be used in neighborhoods.

Fire and Emergency Services

Fire and Emergency Services is divided into six programs, each focusing on a different aspect of fire safety:

- 1) **Fire Administration** is responsible for all personnel, budgeting and maintains an aggressive grant research and development program.
- 2) **Operations** oversees the daily operations of fire stations, as well as staffing 22 engine companies, seven ladder companies, and ten emergency care units a heavy rescue company and the hazardous materials team platoon leader. Supporting the emergency response units are the fire fleet maintenance facility, the building maintenance division, and breathing air division.
- 3) **Fire Training** is responsible for training new personnel in basic firefighter and emergency medical service skills, as well as providing continuing education for all fire personnel.
- 4) **Fire Prevention** is the first line of defense for the residents of Fayette County. Fire Prevention conducts plan reviews and subsequent inspections for new construction, conducts life safety inspections on existing construction, performs fire investigations, and is directly involved with the planning for water distribution and delivery in the construction of new and existing buildings.
- 5) **Planning and Analysis** is responsible for the public safety radio communications system, information technology distribution, and maintenance of all electronic equipment for the division for over 500 users located at more than 40 locations.
- 6) **Community Services** performs public information officer/media relations functions and recruitment of new firefighters. Community Services also provides customer service/victim assistance at fires or other emergency scenes.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 49,573,897	\$ 46,177,950	\$ 50,010,520	\$ 3,832,570	8.3%
Operating Expenditures	6,037,116	8,806,525	9,650,480	843,955	9.6%
Transfers	-	-	-	-	0.0%
Capital Expenditures	188,612	188,500	187,090	(1,410)	(0.7)%
Total Expenditures	\$ 55,799,624	\$ 55,172,975	\$ 59,848,090	\$ 4,675,115	8.5%
Total Staffing	541.0	553.0	579.0	26.0	4.7%
Budget by Program					
Fire Administration	\$ 53,700,414	\$ 52,602,130	\$ 56,940,360	\$ 4,338,230	8.2%
Operations	1,623,545	2,088,500	2,348,820	260,320	12.5%
Fire Training	17,650	14,200	29,900	15,700	110.6%
Fire Prevention	159,372	150,390	176,460	26,070	17.3%
Planning & Analysis	283,160	305,720	341,110	35,390	11.6%
Community Services	15,483	12,035	11,440	(595)	(4.9)%

Budget Highlights

- The personnel budget includes funds required by collective bargaining agreements and are in accordance with the Council approved plan to end blackouts.
- Operating expenses include \$3,800,000 for Fire Hydrant Rental and \$1,771,490 for self insurance allocation which combine for a \$450,680 increase over FY 2013.
- Funding is included for a contractual medical director who oversees and sets operational parameters that allow the division's EMTs and Paramedics to function in the field.
- FY 2014 includes funds for a new EC unit which is funded in the 2014 Bond Projects Fund.

General Government

\$41,753,950 75.5 FTE

General Government programs include: Council Office, Citizens' Advocate, Council Clerk, Internal Audit, Office of the Mayor, Special Projects, Chief Development Officer, Contingency and Indirect Cost, Contract Debt, and Constitutional and Judicial Officers. General Government programs account for 14.1 percent of the General Fund budget.

Budget By Division	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Council Office	\$ 2,148,839	\$ 2,511,820	\$ 2,697,550	\$ 185,730	7.4%
Citizens' Advocate	52,967	38,670	37,250	(1,420)	-3.7%
Council Clerk's Office	446,324	464,039	533,960	69,921	15.1%
Internal Audit Office	509,322	697,735	593,990	(103,745)	-14.9%
Mayor's Office	1,199,047	1,442,660	1,302,270	(140,390)	-9.7%
Special Projects	652,707	719,545	752,250	32,705	4.5%
Office of Chief Development Officer	158,932	156,290	175,200	18,910	12.1%
Contingency\Indirect Cost	(5,950,153)	1,504,200	(1,291,800)	(2,796,000)	-185.9%
Contract Debt	30,310,727	33,580,650	33,652,500	71,850	0.2%
Constitutional and Judicial	3,189,776	3,098,157	3,300,780	202,623	6.5%
County Clerk	250,155	338,100	261,000	(77,100)	-22.8%
Board of Elections	745,454	463,930	467,010	3,080	0.7%
Circuit Judges	326,842	327,680	336,390	8,710	2.7%
Commonwealth Attorney	65,798	154,325	156,510	2,185	1.4%
County Judge/Executive	16,156	19,750	20,950	1,200	6.1%
County Attorney	789,170	801,312	851,310	49,998	6.2%
Coroner	667,702	657,660	865,110	207,450	31.5%
PVA	328,500	335,400	342,500	7,100	2.1%
Total	\$ 32,718,488	\$ 44,213,766	\$ 41,753,950	\$ (2,459,816)	-5.6%

Council Office

The Urban County Council is the legislative branch of the government with powers of legislating through ordinance or resolution, setting the policy direction of the government, and appropriating funds for the operation of the various divisions of the government. The Council office staff provides financial, analytical, research, and support services to the fifteen-member Council. The staff assists Council members in the development of program concepts, analysis of policy, provision of constituent services, and conducting management audits. The staff also provides support services for the Council's sessions.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,960,242	\$ 2,085,360	\$ 2,213,500	\$ 128,140	6.1%
Operating Expenditures	179,616	409,460	467,050	57,590	14.1%
Transfers	-	-	-	-	0.0%
Capital Expenditures	8,982	17,000	17,000	-	0.0%
Total Expenditures	\$ 2,148,839	\$ 2,511,820	\$ 2,697,550	\$ 185,730	7.4%
Total Staffing	34.0	34.0	34.0	0.0	0.0%
Budget by Program					
Council Office Administration	\$ 2,001,517	\$ 2,265,970	\$ 2,451,700	\$ 185,730	8.2%
Council Districts	147,322	245,850	245,850	-	0.0%

Budget Highlights

- Capital funds are included for copier lease/maintenance.
- Budgets for General Insurance and Property/Casualty Insurance were allocated to individual divisions beginning in FY 2013. The Council Office allocation for Property & Casualty Self Insurance is increased for FY 2014 and accounts for most of the operating increase for this division.

Citizens Advocate

The Citizens Advocate office is an independent agency (or ombudsman) through which residents of Lexington-Fayette County can seek redress of their grievances. The Citizens Advocate listens to and investigates complaints by citizens about the LFUCG, its officers, agents, or employees, and recommends such policies and procedures as may be required to reduce or eliminate the problems of public access to the departments, divisions, agencies, and officers of the LFUCG.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 52,500	\$ 32,350	\$ 31,150	\$ (1,200)	(3.7)%
Operating Expenditures	467	6,320	6,100	(220)	(3.5)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 52,967	\$ 38,670	\$ 37,250	\$ (1,420)	(3.7)%
Total Staffing	1.5	0.5	0.5	0.0	0.0%
Budget by Program					
Citizens' Advocate Administration	\$ 52,967	\$ 38,670	\$ 37,250	\$ (1,420)	(3.7)%

Budget Highlights

- Staffing was for this office is one part-time Citizens Advocate position.

Council Clerk

The Council Clerk's office is responsible for the official records of the Urban County Government, including ordinances, resolutions, deeds, contracts, and minutes of Council, Ethics Commission, and City Employees' Pension Fund (CEPF) meetings. The office provides staff for both the Ethics Commission and City Employees Pension Fund (CEPF) Board. The Council Clerk's office is responsible for the preparation of meeting notices, minutes, and packets/dockets various meetings of the Urban County Government. The office maintains, updates, and distributes the Code of Ordinances book within the government, to the public, and on the government's website. The office also provides customer service and handles research and open records requests to departments, divisions, the media, and the public. Further, the office manages and maintains the Records Center and Archives and administers a Records Management program for the transmittal, retention, and/or destruction of the documents.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 347,792	\$ 339,430	\$ 378,020	\$ 38,590	11.4%
Operating Expenditures	98,532	124,609	155,940	31,331	25.1%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 446,324	\$ 464,039	\$ 533,960	\$ 69,921	15.1%
Total Staffing	5.0	5.0	6.0	1.0	20.0%
Budget by Program					
Council Clerk Administration	\$ 446,324	\$ 464,039	\$ 533,960	\$ 69,921	15.1%

Budget Highlights

- Funds are included in FY 2014 for a new position of Deputy Council Clerk.
- The operating budget includes \$20,000 for codification of the zoning ordinance and allocations for the Ethics Commission.

Internal Audit

The Office of Internal Audit evaluates whether the Urban County Government's procedures of risk management, internal control, and governance, as designed and represented by management, are adequate and functioning in a manner to ensure:

- Risks are appropriately identified and managed;
- Significant financial, managerial, and operating information is accurate, reliable, and timely;
- Employees' actions are in compliance with policies, standards, procedures, and applicable laws and regulations;
- Resources are acquired economically, used efficiently, and adequately protected;
- Programs, plans, and objectives are achieved; and
- Quality and continuous improvements are fostered in the Urban County Government's control process.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 489,725	\$ 489,490	\$ 530,540	\$ 41,050	8.4%
Operating Expenditures	19,598	208,245	63,450	(144,795)	(69.5)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 509,322	\$ 697,735	\$ 593,990	\$ (103,745)	(14.9)%
Total Staffing	5.0	5.0	5.0	0.0	0.0%
Budget by Program					
Internal Audit Administration	\$ 509,322	\$ 697,735	\$ 593,990	\$ (103,745)	(14.9)%

Budget Highlights

- FY 2014 maintains current staffing levels and services for the Office of Internal Audit.
- The FY 2013 budget includes funding for an audit of the PeopleSoft financial system that is not included in FY 2014.

Office of the Mayor

The Office of the Mayor is responsible for all executive and administrative power of the merged government and such other departments, boards, commissions, offices, and agencies as are created or authorized by the Charter.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,107,068	\$ 1,197,430	\$ 1,112,530	\$ (84,900)	(7.1)%
Operating Expenditures	91,980	245,230	189,740	(55,490)	(22.6)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,199,047	\$ 1,442,660	\$ 1,302,270	\$ (140,390)	(9.7)%
Total Staffing	16.5	13.0	12.0	(1.0)	(7.7)%
Budget by Program					
Mayor's Office Administration	\$ 1,199,047	\$ 1,442,660	\$ 1,302,270	\$ (140,390)	(9.7)%

Budget Highlights

- The personnel budget includes a reduction of one position that was abolished during FY 2013.
- The allocation for General Insurance and Property/Casualty Insurance have been revised for FY 2014 and this accounts for most of the operating reduction for the Mayor's Office.
- Dues for the Kentucky League of Cities, Kentucky Association of Counties, and Conference of Mayors are included for FY 2014.

Special Projects\Events

The Special Projects program includes funding in FY 2014 for the following:

Program	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Difference
Arts Program	\$ 400,000	\$ 450,000	\$ 450,000	\$ -
Bluegrass State Games	47,250	52,500	52,500	-
Corridor Program	49,455	-	-	-
Fellowship Program	-	-	17,200	17,200
Foundation Grant Program	-	-	7,500	7,500
Martin Luther King Celebration	7,901	8,100	8,400	300
Neighborhood Match	33,051	62,700	65,000	2,300
Roots & Heritage Festival	35,415	35,415	35,420	5
Sister Cities	44,016	44,000	46,200	2,200
SummerFest	9,000	9,000	9,000	-
Total Special Projects	\$ 626,088	\$ 661,715	\$ 691,220	\$ 29,505
Diversity Festival	\$ -	\$ 1,800	\$ -	\$ (1,800)
Downtown Improvements	8,350	31,100	31,100	-
Special Events Administration	1,810	2,750	2,750	-
Sweet Sixteen Hospitality	15,659	20,180	25,180	5,000
Uniformed Services Events	800	2,000	2,000	-
Total Special Events	\$ 26,619	\$ 57,830	\$ 61,030	\$ 3,200

Special Projects

- LexArts (Arts Program) distributes funding to numerous arts and cultural organizations throughout Lexington, significantly contributing to Lexington's quality of life.
- The allocation for Sister Cities provides funding for one position.
- The Corridor Program has been transferred to the Department of Planning, Preservation, and Development.
- Two new projects are added for FY 2014 – Foundation Grants and Fellowship programs.

Special Events

- Additional funds have been allocated to Sweet Sixteen Hospitality to reflect current needs.

Office of Chief Development Officer

The LFUCG Chief Development Officer's primary responsibility is to be the city's advocate for economic development, and provide a coordinating role within government, federal, state, and local levels; and to the private sector. The Chief Development Officer works with public and private partners focusing on development efforts. The Chief Development Officer serves as the Mayor's chief representative on these efforts and coordinates with the Mayor to develop and align strategies. The Chief Development Officer provides guidance on community and regional projects as well as special projects where economic development initiatives are developed and managed by the Mayor's office.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 158,932	\$ 156,290	\$ 159,700	\$ 3,410	2.2%
Operating Expenditures	-	-	15,500	15,500	--
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 158,932	\$ 156,290	\$ 175,200	\$ 18,910	12.1%
Total Staffing	0.0	1.0	1.0	0.0	0.0%
Budget by Program					
Chief Development Administration	158,932	156,290	175,200	18,910	12.1%

Budget Highlights

- The position of Chief Development Officer was transferred from the Office of Chief Administrative Officer for FY 2013.
- Funds for operating are included in FY 2014 to more accurately reflect the costs of this office. Previously these expenses were paid through the Mayor's Office.

Contingency\Indirect Cost

Included in Contingency are budgets that cannot be associated with any particular division or budget line item at the beginning of the year (i.e., termination pay, twenty-seventh pay period reserve).

The Indirect Cost Allocation program was established to charge indirect costs to grant programs and to evaluate accurately the total cost of operating the Urban Services Districts Fund and other funds by recording administrative costs not directly charged to those funds.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ 5,821,200	\$ 3,821,200	\$ (2,000,000)	(34.4)%
Operating Expenditures	(5,950,153)	(4,917,000)	(5,713,000)	(796,000)	16.2%
Transfers	-	600,000	600,000	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ (5,950,153)	\$ 1,504,200	\$ (1,291,800)	\$ (2,796,000)	(185.9)%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
Contingency	\$ -	\$ 6,421,200	\$ 4,421,200	\$ (2,000,000)	(31.1)%
Indirect Cost Allocation	(5,950,153)	(4,917,000)	(5,713,000)	(796,000)	16.2%

Budget Highlights

- A transfer to the Economic Contingency Reserve of \$600,000 is included in the Contingency budget for FY 2014.
- Personnel expenditures for FY 2014 lump sum termination pay of \$1,450,000; 27th pay period allocation of \$921,200 and sick pay service credit of \$1,450,000.
- The indirect cost recovery is computed by applying the appropriate indirect cost rate for each fund to the total personnel budget of that fund.
- The table to the right shows the indirect cost budget for FY 2014 and the relative indirect cost rates.

Fund	FY 2014 Indirect Cost	FY 2014 Indirect Cost Rate
Urban Services Districts	\$2,585,000	16.67%
Sanitary Sewers	2,057,000	16.67%
Water Quality	761,000	16.67%
Extended School Program	185,000	10.97%
Landfill	125,000	16.67%
Total	\$5,713,000	

Contract Debt

The Contract Debt program encompasses those expenditures incurred for long-term and short-term debt of the Urban County Government. The government has issued both general obligation bonds and mortgage revenue bonds. General obligation bonds are backed by the full faith and credit of the government. Mortgage revenue bonds are issued by various public corporations and are secured by leases with the LFUCG. Both debt payments on general obligation bonds and lease payments for mortgage revenue bonds are budgeted in this program.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenditures	30,310,727	33,580,650	34,948,090	1,367,440	4.1%
Transfers	-	-	(1,295,590)	(1,295,590)	--
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 30,310,727	\$ 33,580,650	\$ 33,652,500	\$ 71,850	0.2%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
Contract Debt	\$ 30,310,727	\$ 33,580,650	\$ 33,652,500	\$ 71,850	0.2%

Budget Highlights

- The following table illustrates General Services District Fund debt payments. It includes total contract debt of \$34,948,090 and a transfer from the Municipal Aid Program Fund (\$1,295,590) to offset resurfacing bonds for a total expense to the General Fund of \$33,652,500.

General Services Fund Debt Service Schedule – Mayor’s Proposed Budget FY 2014

Debt Issue	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
2010D Pension	\$ 2,846,898	\$ 2,848,270	\$ 2,845,860	\$ (2,410)	-0.1%
2010F GO Bond	67,750	560,480	571,860	11,380	2.0%
2010G GO Bond	206,500	255,380	255,390	10	0.0%
2010H refunding of 2010B	173,598	172,990	554,580	381,590	220.6%
2012A Pension Bond 2012A Pen	(156,584)	-	2,151,140	2,151,140	--
2012B Refunding Bond 2012B Ref	(379,904)	-	220,500	220,500	--
2012C Bond 2012C Bond	-	-	589,130	589,130	--
2013B Refunding Bond 2013B	-	-	223,230	223,230	--
GO 2001B-PDR	381,465	382,310	-	(382,310)	-100.0%
GO 2002B-Gov't Center HVAC	280,800	-	-	-	--
GO 2002C -EAMP & Stormwater	427,585	429,550	-	(429,550)	-100.0%
GO 2004C-Day Treatment, Blvd,	715,441	715,490	504,050	(211,440)	-29.6%
GO 2005B-Fire Truck Notes	454,849	-	-	-	--
GO 2005C-Garage, Phoenix, PDR	12,025	173,800	177,990	4,190	2.4%
GO 2005C-PDR	385,809	224,230	224,170	(60)	0.0%
GO 2006B-Station,BG Asp, Storm	948,748	946,950	949,150	2,200	0.2%
GO 2006C-PDR	146,515	148,630	145,630	(3,000)	-2.0%
GO 2010A	5,472,763	5,512,730	6,647,730	1,135,000	20.6%
GO 2010B-Refinance 1999B&2000A	612,461	606,100	607,100	1,000	0.2%
GO 2010C-Refinance 2000E	678,064	682,470	681,220	(1,250)	-0.2%
GO Anticipated Debt Issues	-	4,100,000	500,000	(3,600,000)	-87.8%
GO KLC 2000-Webasto	93,259	-	-	-	--
GO2006D-Det Ctr & PFC Refund	5,225,475	5,227,680	5,219,680	(8,000)	-0.2%
GO2008A (07 & 08 3&5 yr proj	3,621,125	2,003,180	2,002,730	(450)	0.0%
GO2009A (07 & 08 10&20 yr proj	2,249,450	2,252,280	2,244,310	(7,970)	-0.4%
GO2009B-Pension Obligation	5,846,638	5,847,810	5,848,610	800	0.0%
PFC Lease	-	490,320	488,440	(1,880)	-0.4%
	\$ 30,310,727	\$ 33,580,650	\$ 33,652,500	\$ 71,850	0.2%

County Clerk

The County Clerk budget provides funds for the County Board of Real Estate Assessment Appeals, the permanent binders and acid-free paper for the permanent storage of land records, and the operating costs of micrographic devices to view the permanent land record documents. This is a minor portion of the overall funding of the County Clerk's office, which is supported primarily by fees authorized by state statutes.

The County Clerk also has an Elections program that provides funds for storage, maintenance, and repair of all voting machines, as well as the set up of each election ballot, advertisement, and pickup and delivery to the precincts.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenditures	250,155	338,100	261,000	(77,100)	(22.8)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 250,155	\$ 338,100	\$ 261,000	\$ (77,100)	(22.8)%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
County Clerk	\$ 80,330	\$ 132,700	\$ 125,600	\$ (7,100)	(5.4)%
Elections - County Court Clerk	169,825	205,400	135,400	(70,000)	(34.1)%

Budget Highlights

- FY 2014 includes funding for one election.

Board of Elections

The Board of Elections is responsible for protecting the integrity of the electoral process and monitoring elections in Fayette County. This program also oversees the division of the county into precincts that conform to Kentucky statute requirements, as well as the division of all political jurisdictions.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 699,916	\$ 409,810	\$ 412,730	\$ 2,920	0.7%
Operating Expenditures	45,538	54,120	54,280	160	0.3%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 745,454	\$ 463,930	\$ 467,010	\$ 3,080	0.7%
Total Staffing	1.0	1.0	1.0	0.0	0.0%
Budget by Program					
Elections - Board Of Elections	\$ 745,454	\$ 463,930	\$ 467,010	\$ 3,080	0.7%

Budget Highlights

- FY 2014 includes funding for one election.

Circuit Judges

The Circuit Court is the court of general jurisdiction and hears all civil matters involving more than \$4,000. It has jurisdiction over capital offenses, felonies, divorces, adoptions, termination of parental rights, land title problems, and contested probate of will cases. The Circuit Court also has power to issue injunctions, writs of prohibition, and writs of mandamus, and hears appeals from District Court and administrative agencies. The Circuit Court's Friend of the Court (FOC) program serves Fayette Family Court by assisting pro se litigants in filing motions and drafting orders. FOC also employs a team of social workers who provide evaluative services in custody and timesharing disputes. Supervised timesharing services are also provided.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 324,892	\$ 324,180	\$ 336,390	\$ 12,210	3.8%
Operating Expenditures	1,950	3,500	-	(3,500)	(100.0)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 326,842	\$ 327,680	\$ 336,390	\$ 8,710	2.7%
Total Staffing	5.0	5.0	5.0	0.0	0.0%
Budget by Program					
Circuit Judges	\$ 326,842	\$ 327,680	\$ 336,390	\$ 8,710	2.7%

Budget Highlights

- Previous years included operating fund for mediation that were not requested for FY 2014. These services are being provided through other financial sources.

Commonwealth Attorney

The primary responsibility of the Commonwealth Attorney's office is to prosecute in Circuit Court all felony violations of Kentucky's criminal law that occur in Fayette County. A felony is the most serious violation of Kentucky's criminal law, punishable by imprisonment of one year or more. The innocent victims of crime possess certain basic rights in Kentucky. The victim of a violent crime is entitled to receive information and assistance from the Commonwealth Attorney once the case is referred to the Fayette County Grand Jury. Victim services provided by this office are referral for financial assistance and counseling; case information and notification; accompanying victims and family members to court; explanation of the judicial system; and assistance in filing the Victim Impact Statement and in applying for financial aid through the Crime Victim Compensation Board.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenditures	65,798	154,325	156,510	2,185	1.4%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 65,798	\$ 154,325	\$ 156,510	\$ 2,185	1.4%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
Commonwealth Attorney	\$ 65,798	\$ 154,325	\$ 156,510	\$ 2,185	1.4%

Budget Highlights

- FY 2013 provided funds for two positions that were formerly grant funded and are paid through contract services: a Major Violator Prosecutor and a full time Victim's Advocate (formerly part-time). FY 2014 continues the funding for these positions.

County Judge/Executive

The County Judge/Executive is the head of the Fiscal Court, which handles the County Road Fund budget. The County Judge/Executive is also responsible for appointments to the Board of Assessment Appeals, appointment of persons to fill vacancies in county offices, and various other functions.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 16,006	\$ 18,200	\$ 19,400	\$ 1,200	6.6%
Operating Expenditures	150	1,550	1,550	-	0.0%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 16,156	\$ 19,750	\$ 20,950	\$ 1,200	6.1%
Total Staffing	1.0	1.0	1.0	0.0	0.0%
Budget by Program					
County Judge/Executive	\$ 16,156	\$ 19,750	\$ 20,950	\$ 1,200	6.1%

Budget Highlights

- Staffing includes the County Judge/Executive. Three Commissioner positions are paid through professional agreements and therefore are not included in staffing levels.

County Attorney

The Fayette County Attorney prosecutes all misdemeanor, traffic, domestic violence, and juvenile cases in Fayette District Court. This office provides legal representation for elected county officials, and provides legal assistance for Fayette County residents in establishing and collecting child support. This office also collects unpaid taxes.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenditures	789,170	801,312	851,310	49,998	6.2%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 789,170	\$ 801,312	\$ 851,310	\$ 49,998	6.2%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
County Attorney	\$ 789,170	\$ 801,312	\$ 851,310	\$ 49,998	6.2%

Budget Highlights

- FY 2014 includes a \$50,000 increase in professional services for security.

Coroner

The Coroner's office oversees and manages operations of the Lexington-Fayette County Forensic Center, including investigating Fayette County deaths by determining the cause and manner. The Coroner's office makes official notification of deaths to nearest relatives; certifies death certificates; processes reports with the local registrar and the State Department of Vital Statistics; authorizes autopsies with the State Medical Examiner; and takes possession of evidence, valuables, and medical specimens in determining death. The office also authorizes cremations, releases decedents to funeral homes chosen by families, and orders and presides over Coroner's Inquests.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 527,127	\$ 502,170	\$ 619,860	\$ 117,690	23.4%
Operating Expenditures	140,575	155,490	245,250	89,760	57.7%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 667,702	\$ 657,660	\$ 865,110	\$ 207,450	31.5%
Total Staffing	8.0	9.0	10.0	1.0	11.1%
Budget by Program					
Coroner	\$ 667,702	\$ 657,660	\$ 865,110	\$ 207,450	31.5%

Budget Highlights

- The FY 2014 budget personnel budget includes \$25,000 for overtime for Deputy Coroner positions and one new Deputy Coroner position.
- The increase in operating is due to the transfer of the indigent burial program for FY 2014.

Property Valuation Administrator

The Kentucky Constitution requires the Property Valuation Administrator (PVA) to assess all property at fair cash value unless specifically exempted. Some of the other duties include listing and assessing all intangible and tangible property and maintaining tax maps, property records, and tax rolls. Funding from the Urban County Government is approximately 25 percent of the PVA's total budget, including salaries.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenditures	328,500	335,400	335,400	-	0.0%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	7,100	7,100	--
Total Expenditures	\$ 328,500	\$ 335,400	\$ 342,500	\$ 7,100	2.1%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
Property Valuation Admin	\$ 328,500	\$ 335,400	\$ 342,500	\$ 7,100	2.1%

Budget Highlights

- A statutory contribution of \$200,000 is required for the PVA's office for FY 2014.
- Capital funds are included for a new server for FY 2014.

General Services

\$28,311,640 258.0 FTE

The Department of General Services comprises 9.5 percent of the FY 2014 General Fund budget and is directly responsible for the LFUCG's telecommunications, utilities, parking, and security. Additionally, the Commissioner of General Services has responsibility for the divisions of Facilities and Fleet Management, and Parks and Recreation.

Budget By Division	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Commissioner of General Services	\$ 2,005,294	\$ 3,427,410	\$ 2,466,680	\$ (960,730)	-28.0%
Facilities & Fleet Management	5,069,467	5,118,531	5,263,430	144,899	2.8%
Parks and Recreation	17,713,900	20,047,429	20,581,530	534,101	2.7%
Total	\$ 24,788,661	\$ 28,593,370	\$ 28,311,640	\$ (281,730)	-1.0%

Commissioner of General Services

The Commissioner of General Services oversees the divisions of Facilities and Fleet Management and Parks and Recreation, as well as telecommunications, utilities, and parking.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 599,643	\$ 657,180	\$ 675,320	\$ 18,140	2.8%
Operating Expenditures	830,361	2,069,940	1,216,070	(853,870)	(41.3)%
Transfers	575,290	575,290	575,290	-	0.0%
Capital Expenditures	-	125,000	-	(125,000)	(100.0)%
Total Expenditures	\$ 2,005,294	\$ 3,427,410	\$ 2,466,680	\$ (960,730)	(28.0)%
Total Staffing	8.0	8.0	8.0	0.0	0.0%
Budget by Program					
General Services Comm Office	\$ 1,250,764	\$ 2,541,300	\$ 1,579,220	\$ (962,080)	(37.9)%
Governmental Programs	754,530	886,110	887,460	1,350	0.2%

Budget Highlights

- Staffing for FY 2014 is maintained at current levels.
- The General Service budget for Property/Casualty Self Insurance is reduced significantly for FY 2014. This accounts for the majority of the operating reduction for this division.
- FY 2013 included capital funds for restrooms at the Arboretum.

Facilities and Fleet Management

The Division of Facilities and Fleet Management oversees building and fleet maintenance, security, custodial, and parking garage functions. The division oversees maintenance on most government buildings, provides abatement services for the government, provides security and custodial services, and coordinates building construction and design projects. In addition, it is responsible for LFUCG vehicles and equipment.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 6,262,273	\$ 6,338,380	\$ 6,288,770	\$ (49,610)	(0.8)%
Operating Expenditures	(1,342,007)	2,281,441	2,385,080	103,639	4.5%
Transfers	15,000	(3,501,290)	(3,410,420)	90,870	(2.6)%
Capital Expenditures	134,201	-	-	-	0.0%
Total Expenditures	\$ 5,069,467	\$ 5,118,531	\$ 5,263,430	\$ 144,899	2.8%
Total Staffing	124.0	101.0	101.0	0.0	0.0%
Budget by Program					
Security	\$ 673,833	\$ 725,690	\$ 745,350	\$ 19,660	2.7%
Parking Garages	190,942	57,650	42,800	(14,850)	(25.8)%
Facilities & Fleet Management Admin	214,134	231,426	451,650	220,224	95.2%
Fleet Services Operations	312,691	(19,140)	(203,920)	(184,780)	965.4%
Building Maintenance	3,677,867	4,122,905	4,227,550	104,645	2.5%

Budget Highlights

- Current staffing levels are maintained in the FY 2014 budget.
- Professional Services funds are included for contract labor (\$130,000) and custodial services (\$435,150).
- The entire cost of Fleet Services is allocated using a fully loaded labor rate. This results in the actual cost of operating our fleet being reflected in the operating budgets of the divisions that use our fleet.
- Building Maintenance increases includes funds for general repairs that were budgeted as capital in the Commissioner's Office during FY 2013.

Parks and Recreation

Parks and Recreation has six sections that develop, equip, and operate Lexington's parks, playgrounds, swimming pools, and golf courses.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 11,999,496	\$ 12,002,940	\$ 12,298,840	\$ 295,900	2.5%
Operating Expenditures	5,595,391	7,417,369	7,780,690	363,321	4.9%
Transfers	37,341	271,420	210,000	(61,420)	(22.6)%
Capital Expenditures	81,673	355,700	292,000	(63,700)	(17.9)%
Total Expenditures	\$ 17,713,900	\$ 20,047,429	\$ 20,581,530	\$ 534,101	2.7%
Total Staffing	126.0	148.0	149.0	1.0	0.7%
Budget by Program					
Park Administration	\$ 858,981	\$ 2,545,986	\$ 2,419,080	\$ (126,906)	(5.0)%
Parks Planning and Design	301,832	303,150	364,820	61,670	20.3%
Parks Maintenance	7,698,556	8,492,258	8,657,480	165,222	1.9%
Recreation Programs	1,953,719	1,986,200	2,010,710	24,510	1.2%
Special Programs	1,068,330	1,122,305	1,172,590	50,285	4.5%
Enterprise Programs	5,832,481	5,597,530	5,956,850	359,320	6.4%

Budget Highlights

- Personnel expenses are increased for FY 2014 to help fund various program expansions. These include Camp Kearney, Archery, Therapeutic Recreation camps, and the "I Do" initiative.
- Two additional maintenance programs are included for FY 2014: the Downtown Maintenance District and Greenway/Trail Maintenance.
- A dedicated building permit fee was passed in 1983, and the ordinance imposing this fee was clarified in 1995 to restrict its use to park land acquisition/maintenance. The transfer to the PFC Parks Projects Fund is shown to the right.

	FY 2013	FY 2014
Park maintenance and acquisition	\$150,000	\$170,000
Golf course improvements	40,000	40,000
Total	\$190,000	\$210,000

Partner Agencies

\$ 17,670,250

Partner agencies account for approximately 6 percent of all General Services District Fund expenditures. Funding for partner agencies has increased by \$978,262. This is primarily due to the increase in funding for the Lexington Public Library.

The *Lexington Public Library* receives 77.8 percent of the total partner agency funding (\$13.7 million) due to a legal requirement that mandates the government to provide a funding level of 5 cents per \$100 assessed valuation of taxable property in Fayette County. The initial budget is based on estimates of 2013 (FY 2014) property value certifications. The increase in funding reflects a projected increase in the valuation of taxable property.

Component Partner Agencies

Component agencies are discretely presented entities. Discretely presented agencies have governing bodies appointed by the LFUCG, and the agencies are fiscally dependent on the LFUCG. Blended agencies are, in substance, the same as the government, despite being legally separate. Budgets for the Lexington Center Corporation and Lexington Convention and Visitor Bureau have a neutral impact to LFUCG as they are paid revenues specifically generated for their use.

Partner Agency	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Downtown Development Authority	\$ 657,777	\$ 211,230	\$ 348,000	\$ 136,770	64.7%
Lexington Center Corporation	-	-	-	-	0.0%
Lexington Convention & Visitor	-	-	-	-	0.0%
Lexington Public Library	13,580,901	13,385,240	13,744,250	359,010	2.7%
Total Component Partner Agencies	\$ 14,238,678	\$ 13,596,470	\$ 14,092,250	\$ 495,779	3.6%

- The **Downtown Development Authority (DDA)** assists in facilitating development and redevelopment in the downtown area; acquiring, constructing, maintaining, and improving any “public project”; developing and coordinating implementation of LFUCG’s downtown, neighborhood, area-wide, and corridor plans and policies; establishing design and related standards for development and redevelopment; and coordinating activities of other LFUCG-supported departments, offices, and public corporations involved in development and redevelopment related activities.
- A portion of the hotel/motel room tax revenues are dedicated to the **Lexington Center Corporation (LCC)**. The revenue generated is used by LCC to assist in interest and principal payments for bonds, plus the cost of operating and insuring the facility. The allocation for LCC is treated as a pass through and therefore nets to zero.
- A portion of the hotel/motel room tax revenues are dedicated to the **Lexington Convention and Visitors Bureau (LCVB)**. The revenue is used by the LCVB to positively impact the economic well-being of Lexington-Fayette County by marketing the Bluegrass Region as an outstanding destination for business and leisure travel and by providing quality service to these visitors. The allocation for LCVB is treated as a pass through and therefore nets to zero.
- The **Lexington Public Library** provides information, education, culture, and recreation through the organization and circulation of books, maps, magazines, government documents, films, music, videos, and various other materials. The library operates the main library and four full-service branches within the county. LFUCG is mandated to fund the Lexington Public Library at a rate equal to 5 cents per \$100 assessed valuation of taxable property in Fayette County.

Other Partner Agencies

Other partner agencies are totally separate from the government and receive only a portion of their funding from LFUCG. Funding is usually given to provide a specific service to the community.

Agency	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
<i>Economic Development Agencies</i>					
Commerce Lexington	\$ 457,210	\$ 457,000	\$ 457,000	\$ -	0.0%
Downtown Arts Center	91,310	91,310	103,250	11,940	13.1%
Downtown Lexington Corporation	42,710	42,710	42,710	-	0.0%
Lyric	135,000	150,000	160,000	10,000	6.7%
SCORE	5,540	5,540	5,540	-	0.0%
World Trade Center Kentucky	90,950	110,000	100,000	(10,000)	(9.1)%
<i>Environmental Quality & Public Works Agencies</i>					
Environmental Commission	1,283	2,910	5,910	3,000	103.1%
<i>Finance Agencies</i>					
Carnegie Literacy Center	-	54,300	54,300	-	0.0%
Explorium of Lexington	169,000	169,000	177,500	8,500	5.0%
<i>Law Agencies</i>					
Human Rights Commission	150,260	200,260	200,260	-	0.0%
<i>Social Services Agencies</i>					
American Red Cross	-	-	7,650	7,650	--
AVOL Incorporated	-	-	112,200	112,200	--
Baby Health Service	14,990	12,500	27,630	15,130	121.0%
Big Brothers Big Sisters	8,570	-	-	-	0.0%
Bluegrass Area Development District	75,110	75,110	75,110	-	0.0%
Bluegrass Community Action Agency	24,980	19,500	17,850	(1,650)	(8.5)%
Bluegrass Domestic Violence	67,500	63,750	56,250	(7,500)	(11.8)%
Bluegrass Rape Crisis Center	62,440	31,220	59,410	28,190	90.3%
Bluegrass Regional MH MR Board	-	-	172,270	172,270	--
Bluegrass Technology Center	-	24,870	25,370	500	2.0%
Central KY Radio Eye	-	-	10,500	10,500	--
Children's Law Center	-	-	13,920	13,920	--
Chrysalis House	33,300	103,700	88,150	(15,550)	(15.0)%

Other Partner Agencies (Continued)

Agency	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
<i>Social Services Agencies</i>					
Community Action Council	149,850	147,975	179,940	31,965	21.6%
Comprehensive Care Center	262,030	-	-	-	0.0%
Girl Scouts of Kentucky	-	-	10,970	10,970	--
God's Pantry Food Bank	-	-	123,000	123,000	--
Hope Center	666,000	666,000	655,370	(10,630)	(1.6)%
Iglesia Nueva Vida, Inc.	-	-	7,450	7,450	--
Kentucky Pink Connection	-	24,375	20,400	(3,975)	(16.3)%
Kentucky Refugee Ministries	-	31,519	35,810	4,291	13.6%
Lexington Woman's Club	-	-	14,450	14,450	--
MASH Services of the Bluegrass	142,200	120,870	54,000	(66,870)	(55.3)%
Mission Lexington, Inc	-	24,961	25,390	429	1.7%
Moveable Feast Lexington, Inc.	33,300	24,700	24,000	(700)	(2.8)%
NAMI Lexington KY	-	-	48,450	48,450	--
New Life Day Center	-	-	15,300	15,300	--
Nursing Home Ombudsman Program	41,630	33,750	62,590	28,840	85.5%
Prevent Child Abuse Kentucky	-	10,756	11,230	474	4.4%
Repairers of the Breach	-	-	15,920	15,920	--
Salvation Army	180,000	224,400	134,640	(89,760)	(40.0)%
Sisohpromatem Art Foundation	-	-	960	960	--
Sunflower Kids	20,820	14,157	16,010	1,853	13.1%
The Nest	41,630	80,000	57,810	(22,190)	(27.7)%
Urban League	-	63,375	51,000	(12,375)	(19.5)%
YMCA of Central Kentucky	-	15,000	40,530	25,530	170.2%
Total Other Partner Agencies	\$ 2,967,613	\$ 3,095,518	\$ 3,578,000	\$ 482,482	15.6%

Economic Development Agencies

- **Commerce Lexington, Inc.** was created by the merger of the Greater Lexington Chamber of Commerce, Lexington United, and Business & Education Network, formerly called “Lexington Partnership for Workforce Development”. It is greater Lexington’s main business organization whose goal is to promote economic development, job creation, and overall growth in Lexington and its neighboring communities. LFUCG provides funding for workforce development programs, expansion of minority business initiatives, start-up/existing business/recruitment, and entrepreneurial support through the Bluegrass Business Development Partnership. As a result of the outcomes of the Bluegrass Economic Advancement Movement (B.E.A.M.) study, effort will be to develop a joint regional business plan between the Lexington and Louisville super region supporting the growth of high-quality jobs in advanced manufacturing.
- The **Downtown Arts Center** opened March 1, 2002. LFUCG funding is for a management contract with the Lexington Arts and Cultural Council for this facility. The arts center encourages diverse, high-quality cultural activities and events. It features a 250-seat contemporary theater, a second performance space for 50-80, a café, a 1,500-square foot rehearsal hall, gallery space, and reception and meeting rooms.
- **Downtown Lexington Corporation (DLC)** promotes downtown Lexington as an excellent place to live, work, and be entertained. DLC promotes activities in the downtown area such as Thursday Night Live, Trash Bash, Ice Rink, Christmas Parade, Mayfest, Fountain Films, and Fest of Ales. Also, DLC attempts to solve the problems facing downtown, such as parking and housing. LFUCG funding provides general support for DLC.
- The **Lyric Theatre and Cultural Arts Center** was rededicated October 28, 2010. The Lyric is an important cultural icon, serving as a prominent theatre for the African-American community until 1963. The mission of the Lyric Theatre and Cultural Arts Center is to preserve, promote, present and celebrate diverse cultures with special emphasis on African-American cultural heritage through artistic presentations of the highest quality, educational programming and outreach, film, and opportunities for community inclusion.
- **Service Corps of Retired Executives (SCORE)** is an all-volunteer non-profit organization that provides technical and managerial guidance to small business owners, profit and non-profit organizations, and prospective business owners in order to contribute to their growth and success. Both working and retired executives and business owners provide free and confidential advice, face-to-face mentoring, training seminars, and online advice to promote and expand small businesses within the region.
- **World Trade Center Kentucky** is a non-profit organization that plays a vital role in local economic development by serving as a one-stop-shop for trade assistance to the business community. Programs and services are designed to keep local firms globally competitive. The agency has locations in Lexington and Louisville.

Environmental Quality and Public Works Agencies

- The **Environmental Quality Commission** provides guidance for good environmental standards, thereby protecting the environment for future generations. The commission promotes the public awareness of environmental issues, as well as researches and drafts environmental policies for use in the community. The funding provided by LFUCG supports the operations of the commission. As a result of the Environmental Commission's expanded partnership with the Lexington Tree Board, LFUCG will provide additional funding for FY 2014 for several projects to raise public awareness and education of Lexington's tree canopy landscape.

Finance Agencies

- The **Carnegie Center for Literacy and Learning** was established in 1992 to promote literacy within the community for all age groups and reading levels. Programs are offered to the public on a variety of topics including reading, writing, speaking, tutoring and technology. The funds from the LFUCG support the facility and the Positive Youth Development Program, which provides tutoring programs offered by volunteer tutors whom they screen, train, and match with compatible students for personalized training. Carnegie also provides a Literacy Specialist for reading to help children who are two or more years behind in school and a Literacy Specialist for math who tutors high school children needing assistance with advanced math as they prepare for college.
- The **Explorium of Lexington** provides interactive learning for children of all ages through changing exhibits and galleries. These exhibits offer a variety of opportunities for performances, programs, and education by volunteers and teachers. Beginning in FY 2014, the Explorium will offer several new and expanded services, such as a Courtroom exhibit that helps children use their imagination to become a part of the courtroom experience while at the same time learning about the judicial system, the Ball and Gear exhibit to help children understand how machines work, and expanded programs for Martin Luther King Day, Chinese New Year, and New Years Noon. For those schools that cannot visit the museum, Explorium provides a Field Trip to Go. LFUCG funding supports administrative and general operations.

Law Agencies

- The **Human Rights Commission** is under contract with the Equal Employment Opportunity Commission and the U. S. Department of Housing and Urban Development to conduct investigations regarding employment and housing discrimination in Fayette County. Through investigation, mediation, and negotiation, the commission strives to resolve charges. LFUCG funding supports the overall agency.

Social Service Agencies

- The **American Red Cross Bluegrass Chapter**, through the Fayette County Disaster Services program, is proposed for funding for meeting people's immediate and basic emergency needs whether they are the victim of a single family fire, or when a disaster strikes to provide basic human needs. This program offers community-based education programs, provides for a well prepared, well trained team for Fayette County's

estimated population of over 295,803, and assists families in times of emergencies to replace clothes, food, or find a safe place to stay long-term. Currently there are approximately 20-30 shelter agreements in places throughout Fayette County at places like churches and area schools.

- **AVOL/AIDS Volunteers, Inc.** works to stop the spread of HIV/AIDS by providing outreach, education, and testing to high risk population in our community. LFUCG will help fund the “Do You: Empowerment Education for Healthy Humans” which include education and behavioral interventions for high-risk individuals that allows them to make healthy, informed decisions about their bodies and relationships. It also provides access to free information, safer sex supplies, and HIV/STD screening to help individuals take the necessary steps to access appropriate care.
- **Baby Health Service** has been providing free pediatric health care for over eighty years. Area physicians donate their services by providing routine immunizations and prescriptions, as well as x-rays and laboratory tests. Baby Health is committed providing medical and dental care for the portion of the community that cannot afford medical and dental insurance; yet do not qualify for a medical card. LFUCG funding supports preventative and primary healthcare services to uninsured children birth to 17 years of age.
- As one of fifteen agencies created by state legislation, **Bluegrass Area Development District (ADD)** strives to protect the natural resources within the district (seventeen counties in the Central Kentucky area), while providing for community development. Bluegrass ADD assists communities with transportation, tourism, planning, aging services, and grants. LFUCG dues go toward the daily operation costs not covered by state or federal grants. In addition, LFUCG provides funding for the Homecare program which assists persons over 60 years of age who are at risk for nursing home placement, helping them to remain in their homes as long as possible.
- **Bluegrass Community Action Agency** receives funds from LFUCG to use as grant match for the Elder Nutrition Program grant. The matching funds help cover the costs of nutritious meals and transportation to the nutrition sites for persons age 60 or older and their spouses five days a week. In addition, the Elder Nutrition Program allows homebound clients the opportunity to socialize and participate in activities with their peers.
- The **Bluegrass Domestic Violence Program** is a private, non-profit agency established to provide comprehensive shelter and support services to victims of domestic violence and their children residing in the Bluegrass Area Development District. LFUCG funding will contribute in support of salaries for two full-time Family Advocates that provide emergency financial assistance, individual counseling, legal advocacy services, transportation advocacy services, participant follow-up, and answering of crisis-related calls.
- The **Bluegrass Rape Crisis Center** provides services to rape and sexual assault victims and their families and friends, as well as public awareness and prevention programs. The center runs a 24-hour crisis line staffed by trained volunteer counselors and supports the victim during police, hospital, and court proceedings. The Rape Crisis Center also offers counseling to recent victims and adult survivors of childhood assault. For FY 2014, LFUCG will provide funds to support Sexual Trauma and Assault Response Training (START) and the Expanded Therapy Program. A goal of the START program is to increase the number of people who access services after an assault, and to reduce the overall occurrences of sexual violence in Lexington’s Bluegrass-Aspendale community and Winburn community. The Expanded Therapy

Program is offered to reduce trauma symptoms, improve clients' management of symptoms, and improve relationship skills to Fayette County survivors of sexual violence.

- LFUCG will provide funding for two **Bluegrass Regional MH/MR Board** programs for FY 2014: Mobile Outreach Team and Organizational Payee Program. The Mobile Outreach Team provides intensive case management, treatment, and rehabilitation services to individuals with severe and persistent mental illness that have not successfully obtained mental health treatment from other outpatient treatment programs with the intention of transitioning the clients to traditional outpatient services within a year. The Organizational Payee Program is designed to assist individuals who receive governmental benefits to live within their means while working towards developing long term budget goals.
- The **Bluegrass Technology Center** is a non-profit organization assisting individuals with disabilities, their families, and service providers to obtain technologies that provide the gateway to greater independence, productivity, and quality of life. LFUCG funds will specifically be used to help support CARAT: Coordinating & Assisting program. CARAT utilizes technology to provide low cost methods of communication, research resources, community awareness, and to link people in need with those who have while utilizing community volunteers/training participants to help reach common goals.
- **Central KY Radio Eye** provides reading of printed materials by volunteer-read audio books to the eligible blind and listeners who have a disability which makes reading difficult or impossible. Special radios provide listeners access to broadcasts programs that provide reading of local, state, and national newspapers, news magazines, and other community programming that improves the health and well being of its listeners as well as encouraging community participation, less feelings of isolation, improved independence, and a unique form of companionship (through the familiar voices of volunteer readers). LFUCG funds will be used as grant match for applications to numerous corporations and foundations.
- **Children's Law Center** addresses the unmet legal needs of vulnerable children and youth in the areas of juvenile justice, child protection, and education. Attorneys represent young people in Lexington/Fayette County to ensure that they receive educational services to which they are entitled, have a voice in domestic cases impacting their well-being, and are provided with meaningful community programs that reduce their chance of reoffending rather than being incarcerated and improve their likelihoods of becoming valuable citizens of the community.
- **Chrysalis House** is Kentucky's oldest and largest licensed substance abuse treatment program for women. While addressing the care of the women, Chrysalis House also provides services to their children, many of whom have been subjected to abuse or neglect during the active stage of their mother's addiction. These children are in a high risk group for a triad of related behaviors: juvenile delinquency, early sexual activity, and substance abuse. Funds provided by the LFUCG support salary expenses for one case manager, two licensed therapists, and two support staff. In addition, LFUCG funds will be used toward the required match for the Substance Abuse and Mental Health Services Administration's (SAMHSA) grant which was awarded to Chrysalis House. The award is for \$524,000 per year, and it provides services for pregnant and postpartum women.
- The **Community Action Council**, established by the state of Kentucky, serves Fayette, Nicholas, Harrison, and Bourbon Counties. The agency strives to encourage private sector participation in the community due to decreased government resources and to promote economic

development, which will assist the low-income public. LFUCG funding for FY 2014 will support four Community Action Council programs: Affordable Energy Initiative, LEEP Expanded Services, Senior Transportation Services, and Volunteer Services.

- **Girl Scouts of Kentucky's** program "Green Dot for Kids" is proposed for funding in FY 2014. This program is designed to prevent violence through the promotion of healthy peer relationships so that girls do not accept bullying, teasing, and aggression as the norm, but become active participants in prevention.
- **God's Pantry Food Bank** was started by one woman to serve the hungry in Lexington. For FY 2014, LFUCG will provide funding for God's Pantry Food Bank's Backpack Program and Fayette County Pantry Program. The Backpack Program goal is to provide food to low-income children who may not have another source of meals when school is not in session. The Fayette County Pantry Program objective is to reach anyone who is hungry or at risk of hunger in Lexington.
- The **Hope Center** provides life-sustaining/life-rebuilding services to Lexington's homeless and at-risk persons through shelter, employment counseling, medical and detoxification programs, and mobile outreach. LFUCG funding for FY 2014 is for the Detention Center Recovery Program, Emergency Shelter, Men's Recovery Program, Mental Health Program, One Parent Scholar House, Women's Health Clinic, and the Women's Recovery Program.
- **Iglesia Nueva Vida** extends spiritual, emotional, medical, educational, and material needs to Lexington's immigrant community. Many of this community consist of families who have an annual salary of less than \$15,000 and who live two to three families in a one-bedroom apartment. LFUCG funding will support the new Cardinal Valley Community Center program which strives to have children and youth who 1) are safe and healthy, 2) have gained the necessary personal, academic, and social skills to be successful after high school, 3) can be leaders for others in their community, and 4) can effectively and humbly serve their families by making wise long-term decisions.
- The **Kentucky Pink Connection** serves to provide support by reducing and/or eliminating barriers to screening, diagnosis and treatment for breast cancer patients. LFUCG funding will provide for the Fayette Connection Program and the HealthLink Transit Program. The Fayette Connection Program supports women within our community after a diagnosis of cancer and who need transportation and/or supplies to complete their treatment. The HealthLink Transit Program places a special focus on minority women who are 21-64 years old with household incomes below the Federal Poverty Level.
- **Kentucky Refugee Ministries** is dedicated to providing resettlement services to refugees through faith- and agency-based co-sponsorship in order to promote self-sufficiency and successful integration into our community. LFUCG funding will help provide funding for the Empower Refugees Program which is designed to help refugee clients after the initial funding for resettlement is spent (90 days in the country). Funding is used for classes, salaries, needed supplies for each class and workshop, and pay vehicle miles charged to the program.
- **Lexington Women's Club (LWC)** is a volunteer organization that operates a clothing center program that provides clothing to "at risk" Fayette County school children. In the fall of the year, elementary school children are transported to the Clothing Center and are able to select two (2)

new outfits, a coat, hat, gloves, and any extras for themselves as well as additional items. Children are recommended by the school child guidance specialist or other school authority. LFUCG funding will provide 240 children at an approximate cost of \$60 each.

- **M.A.S.H. Services of the Bluegrass** (Metro Group Homes) operates three facilities housing two major residential programs. M.A.S.H. Drop Inn, a 24-hour emergency shelter, serves youth 11 to 17 years old for up to 30 days. Transitional and Independent Living serves youth 17 to 21 years old for up to 18 months. Additional programs include Safe Place services, aftercare services, and peer education. LFUCG funding for FY 2014 will support the MASH Drop Inn Emergency Shelter, which provides for the basic needs of youth, including shelter, supervision, meals, hygiene supplies, and clothing.
- **Mission Lexington** is a non-profit, ecumenical Christian ministry that provides charitable, educational, social, and community services through free adult medical and dental care at two clinic locations in Fayette County. The medical clinic serves adults who are employed without health insurance or Medicaid. The dental clinic services adults who do not have dental insurance and who earn less than 100% of the federal poverty level. Currently, the clinics are not open full time because of lack of funding. LFUCG funding supports the staff which allows them to work more hours/increases the number of patients served and pays for more lab tests and perishable medical and dental supplies.
- **Moveable Feast** prepares and delivers a hot, nutritious meal five days a week to people in Fayette County with HIV/AIDS or people receiving Hospice Care, their caregiver, and any dependent children in the home. Since their founding in 1998, Moveable Feast has delivered over 356,905 meals completely free of charge. LFUCG funding will be used to help in purchasing food and packaging materials to keep the food hot until delivery. It will also contribute in purchasing supplies for weekly grocery bags.
- **National Alliance on Mental Illness (NAMI) Lexington KY** assists individuals with serious mental illness in Fayette County in their journey of recovery. NAMI provides assistance at their “Participation Station” through nine part-time assistants that establish peer-support navigator services to 1) access adequate healthcare and emergency/supported housing, 2) find existing supports for individuals who would like to obtain a G.E.D., vocational training, or seek higher education, 3) utilize existing supported employment programming or obtain services from the Office of Vocational Rehabilitation, and 4) assist participants with staying connected with others through utilizing social opportunities in the community.
- **New Life Day Center** is a day center for the homeless. The Center opened in December 2011 to serve as a “connecting point” to help those that are homeless connect to agencies that are available to them or just to escape from the weather. The Center provides a safe secure shelter during the day, secure storage in lockers for the homeless possessions, phone and computer access, and transportation to needed services. In the first year of operation, the Day Center served more than 1200 individuals, and by lending a helping hand, offers trust, provides hope, and builds relationships that start the road towards independence. LFUCG support will be used to offset basic operating expenses of rent, utilities, and supplies. The program is completely operated with volunteer staff except for a part-time security person.
- **The Nursing Home Ombudsman Agency of the Bluegrass, Inc. (NHOA)** provides advocacy services to frail, vulnerable elders in Fayette County. The core service is a trained, certified, supported advocate who responds to the needs of residents. These needs are identified by the

resident, by observation on the part of the Ombudsman, and through complaints expressed by family and friends. Ombudsmen are recruited from the neighborhoods of each nursing home to visit with residents and to monitor the quality of care.

- **Prevent Child Abuse Kentucky** works to prevent the abuse and neglect of Kentucky's children by developing and promoting effective strategies and programs, through community involvement, public education and advocacy. Efforts are centered on recognizing the inherent potential and goodness of children, strengthening families and empowering the community to become involved with the mission. For FY 2014, LFUCG funding will provide for 9 individuals representing LFUCG and other Fayette County community partners to attend the Kids Are Worth It conference held at the Lexington Convention Center. The conference will provide workshop sessions focusing on prevention through strengthening families, improving skills and working collaboratively. LFUCG is also providing funding for Technology Today which is a school-based internet safety/violence prevention program.
- **Repairers of the Breach** began in 1999 to combat the negative effects of poverty for individual, family, and community needs unmet by available social programs for those who live within the Census Tract 3 in Lexington. LFUCG will provide funding for two Repairers of the Breach programs: the East 7th Street Center and Faith Pharmacy. Funds for the East 7th Center provide for disadvantaged youth through the Kids' Café, educational enrichment activities, computer access, and tutoring and field trips. The Kids' Café provides free nutritious meals to youth for dinner, and they also offer educational enrichment activities to help participants develop self-expression and encourage them to take on new challenges. The Faith Pharmacy provides free medications to persons who are uninsured or under-insured as well as counseling and monitoring of disease.
- The **Salvation Army** offers several programs to improve the lives of the people it serves. A social worker assesses the needs of clients and may offer them lodging, food, monetary assistance, and counseling or referrals. For FY 2014, LFUCG will fund two Salvation Army programs: the Emergency Shelter for Families and Women and the Boys & Girls Club. The Emergency Shelter for Families and Women serves low and no-income families and women and children who have hit rock bottom with few resources and no place to go. The Salvation Army's Boys & Girls Club Program seeks to build self-esteem, promote healthy lifestyles, improve classroom performance, encourage personal responsibility, and remove barriers for at-risk, economically disadvantaged and homeless children.
- **Sisohpromatem Art Foundation (SAF)** seeks to reach at-risk and disadvantaged youth to help them develop into independent, creative, and responsible members of the community through participation in the arts. Sisohpromatem is the word "metamorphosis" spelled in reverse. SAF helps create a metamorphosis in the lives of children through participation in the arts. LFUCG will fund Sisohpromatem's Art Club program that engages 5th graders in creative explorations to learn about themselves and the community.
- **Sunflower Kids** is a non-profit, supervised visitation that provides a safe and comfortable environment for children to visit with parents who do not live with them due to domestic violence, child abuse or neglect, substance abuse, mental health issues, or estrangement. The agency works closely with community partners such as Fayette Family Court, the Friend of the Court Office, the Department of Community Based Services, and the Bluegrass Domestic Violence Program. LFUCG contributes to the funding of a full-time Visitation Coordinator, a monitor system, and security officers.

- The **Nest (Center for Women, Children and Families)** is dedicated to combating the complex problem of child abuse and neglect in our community. The center provides a safe, accessible, and healing environment that seeks to heal the child by healing the family. LFUCG will provide funds for the Child Care, Crisis Care, and Parenting Programs. The Child Care Program provides child care to high-risk children birth thru age five. They also provide child care to parents that cannot afford high quality care otherwise, single parent family attending parenting classes, job interviews, and medical appointments, etc. The Nest's Parenting Program serves parents who were removed because of child abuse and/or neglect and parents/teens that need improved parent/child communication. The Nest's Crisis Care program provides help in obtaining services and assistance for a variety of needs from food to medical care.
- The FY 2014 budget includes funding for the **Urban League of Lexington-Fayette County's** Youth Educational Services (YES). YES is an aggregate of programs that pull together smaller initiatives to assist Kentucky in reaching its goal of 43% of the population with college degrees by 2020. After school gang and violence prevention programs, financial literacy, and computer literacy are also components of the YES program.
- LFUCG funding for the **YMCA of Central Kentucky** goes towards Black Achievers, Diabetes Prevention, and LIVESTRONG programs. The Black Achievers Program connects 7th – 12th grade students with adult role models in the community and provides them with educational, career, and social opportunities that are not readily available to them. The Diabetes Prevention Program is for anyone who is termed “pre-diabetic” and at-risk for developing Type 2 diabetes. The LIVESTRONG program was created to offer health and wellness programming for cancer survivors in the Central Kentucky community.

Environmental Quality and Public Works

\$9,170,860 81.0 FTE

The *Department of Environmental Quality and Public Works* is comprised of divisions that provide public services in the areas of Engineering, Traffic Engineering, Streets and Roads, Environmental Policy, and the Commissioner's Office. The Department of Environmental Quality and Public Works comprises 3.1 percent of the FY 2014 General Fund budget

Budget By Division	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Environmental Quality and Public Works Admin	\$ 255,936	\$ 291,460	\$ 224,880	\$ (66,580)	-22.8%
Streets and Roads	2,222,958	3,672,650	2,510,680	(1,161,970)	-31.6%
Traffic Engineering	3,244,467	5,874,744	5,907,920	33,176	0.6%
Environmental Policy	148,160	254,090	527,380	273,290	107.6%
Total	\$ 5,871,521	\$ 10,092,944	\$ 9,170,860	\$ (922,084)	-9.1%

Commissioner of Environmental Quality and Public Works

The Commissioner of Environmental Quality and Public Works provides administrative support to the divisions within the Department of Environmental Quality and Public Works.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 182,857	\$ 195,680	\$ 161,770	\$ (33,910)	(17.3)%
Operating Expenditures	73,078	95,780	63,110	(32,670)	(34.1)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 255,936	\$ 291,460	\$ 224,880	\$ (66,580)	(22.8)%
Total Staffing	3.0	4.0	3.0	(1.0)	(25.0)%
Budget by Program					
Environ Quality & Public Works Admin	\$ 255,936	\$ 291,460	\$ 170,610	\$ (120,850)	(41.5)%
Environmental Quality Administration	-	-	54,270	54,270	--

Budget Highlights

- The decrease in staffing for FY 2014 is the result of a Program Manager Senior position that was reclassified to a Construction Manager solely devoted to remedial measures during FY 2013. This position is now charged to the Sanitary Sewer Fund.
- The FY 2013 budget included grant match funding for the Valley View Ferry (\$25,000) that is not included in FY 2014. The \$30,890 for Valley View Ferry for FY 2014 is included under vehicle/equipment repairs.

Streets and Roads

The Division of Streets and Roads is responsible for pothole and asphalt repairs, snow removal, tree maintenance in medians, and limb removal from storms that block roadways. Storm Sewer Construction and Maintenance is responsible for the installation, cleaning, and repair of catch basins, manholes, pipes, ditches, culverts, curbs, gutters, erosion control efforts, and handicap ramps, as well as other concrete repairs.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,991,266	\$ 2,556,380	\$ 2,064,450	\$ (491,930)	(19.2)%
Operating Expenditures	1,044,302	1,928,880	1,258,840	(670,040)	(34.7)%
Transfers	(812,610)	(812,610)	(812,610)	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 2,222,958	\$ 3,672,650	\$ 2,510,680	\$ (1,161,970)	(31.6)%
Total Staffing	47.0	45.0	45.0	0.0	0.0%
Budget by Program					
Street Maintenance & Construction	\$ 2,155,208	\$ 3,377,330	\$ 2,191,590	\$ (1,185,740)	(35.1)%
Storm Sewer Construct & Maintenance	49,881	261,790	245,900	(15,890)	(6.1)%
Street Cleaning	-	19,580	59,240	39,660	202.6%
Forestry	17,869	13,950	13,950	-	0.0%

Budget Highlights

- The current level of staffing is maintained for FY 2014.
- A transfer of \$812,610 is included for included for personnel expenses eligible for reimbursement from the Municipal Aid Program Fund.
- The FY 2014 budget includes \$150,000 dollars for de-icing salt. This is a \$750,000 reduction compared to FY 2013. Funds remaining in the FY 2013 salt budget will be used to build an additional salt barn and supply sufficient salt to begin the FY 2014 winter season.

Traffic Engineering

Traffic Engineering is responsible for the design, installation, and maintenance of roadway signs, pavement markings, traffic signal systems, fiber optic communication cable, and the Neighborhood Traffic Management program. The division oversees the design and installation of street lights, and reviews all subdivision, commercial development, and roadway plans. The division also coordinates the Crosstown Traffic Program in cooperation with the Government TV 3 (GTV3). The Operations program is responsible for the installation and maintenance of pavement markings, as well as traffic signs and signals. Traffic Engineering's budget includes the utility expenditure for the lighting of major thoroughfares and rural intersections outside the Urban Services boundary, as well as any underground street lighting costs within the Urban Services boundary.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 2,256,919	\$ 2,170,990	\$ 2,203,990	\$ 33,000	1.5%
Operating Expenditures	914,153	1,174,530	1,174,710	180	0.0%
Transfers	-	2,529,224	2,529,220	(4)	(0.0)%
Capital Expenditures	73,395	-	-	-	0.0%
Total Expenditures	\$ 3,244,467	\$ 5,874,744	\$ 5,907,920	\$ 33,176	0.6%
Total Staffing	32.0	31.0	31.0	0.0	0.0%
Budget by Program					
Traffic Engineering Administration	\$ 1,594,813	\$ 1,767,585	\$ 1,710,620	\$ (56,965)	(3.2)%
Traffic Engineering Operations	1,404,317	1,290,085	1,380,230	90,145	7.0%
Street Lights	245,338	2,817,074	2,817,070	(4)	(0.0)%

Budget Highlights

- The current level of staffing is maintained for FY 2014.
- Funds for Street Lights include a transfer to the Urban Service Fund generated by 1 percent increase in electricity and gas Franchise Fees.

Environmental Policy

The Division of Environmental Policy is responsible for educating the public and city employees about environmental issues in the community, including working closely with the Divisions of Waste Management and Water Quality to support recycling and stormwater efforts in Lexington. Environmental Policy also spearheads sustainability initiatives, provides guidance on environmental practices and assists in compliance with environmental laws.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 130,305	\$ 133,760	\$ 137,860	\$ 4,100	3.1%
Operating Expenditures	17,855	120,330	389,520	269,190	223.7%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 148,160	\$ 254,090	\$ 527,380	\$ 273,290	107.6%
Total Staffing	2.0	2.0	2.0	0.0	0.0%
Budget by Program					
Environmental Policy	\$ 148,160	\$ 254,090	\$ 527,380	\$ 273,290	107.6%

Budget Highlights

- Funds are included for the Energy Improvement Fund projects, \$351,400 for FY 2014 compared to \$81,600 for FY 2013.
- The majority of the personnel budget for this division is charged to the Urban Services Districts Fund, Sanitary Sewer Fund Revenue and Operating Fund, Water Quality Management Fund, and Landfill Fund.

Chief Administrative Officer
\$2,385,940 32.0 FTE

The Chief Administrative Officer (CAO) has direct administrative control and supervision over the divisions of Grants and Special Projects, Risk Management, and Government Communications. This comprises less than 1 percent of the General Fund budget. The Commissioners of each department also report to the CAO.

Budget By Division	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Chief Administrative Officer	\$ 473,716	\$ 418,080	\$ 560,810	\$ 142,730	34.1%
Grants and Special Projects	523,462	536,650	647,730	111,080	20.7%
Risk Management	1,149,054	341,500	361,530	20,030	5.9%
Government Communications	921,912	831,855	815,870	(15,985)	-1.9%
Total	\$ 3,068,144	\$ 2,128,085	\$ 2,385,940	\$ 257,855	12.1%

Chief Administrative Officer

The Chief Administrative Officer (CAO) is charged with the responsibility of providing supervision, direction, and management of the Urban County Government. The CAO executes the policies established by the Mayor, Council, and Charter, and develops programs to meet current and future organizational and community needs.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 433,446	\$ 414,330	\$ 526,730	\$ 112,400	27.1%
Operating Expenditures	40,270	3,750	34,080	30,330	808.8%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 473,716	\$ 418,080	\$ 560,810	\$ 142,730	34.1%
Total Staffing	1.0	3.0	5.0	2.0	66.7%
Budget by Program					
CAO Administration	\$ 473,716	\$ 418,080	\$ 440,810	\$ 22,730	5.4%
Homeless Intervention & Prevention	-	-	120,000	120,000	--

Budget Highlights

- FY 2014 includes a new program within this division for Homeless Intervention and Prevention. This program includes one Administrative Officer position and professional services.

Grants and Special Projects

Grants and Special Projects has four prime functions:

- 1) Planning and administration of all state and federal grants received by the Urban County Government;
- 2) Implementation of the Community Development Block Grant (CDBG), HOME, Emergency Shelter, and other Housing and Urban Development (HUD) programs;
- 3) Operation of the government's Housing Rehabilitation Loan program;
- 4) Planning, development, administration, and implementation of neighborhood-related and housing-related programs, activities, and studies.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 369,361	\$ 389,660	\$ 400,690	\$ 11,030	2.8%
Operating Expenditures	154,101	146,990	247,040	100,050	68.1%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 523,462	\$ 536,650	\$ 647,730	\$ 111,080	20.7%
Total Staffing	14.3	14.0	14.0	0.0	0.0%
Budget by Program					
Grants and Special Programs	\$ 523,462	\$ 536,650	\$ 647,730	\$ 111,080	20.7%

Budget Highlights

- Payroll recovery from grants is anticipated at approximately \$533,900 for FY 2014.
- Additional funds are included for grant match for the HOME grant which was previously offset with UDAG funds.

Risk Management

The Division of Risk Management administers risk programs. Risk Management conducts safety and loss prevention surveys for the identification of potential hazards to employees and the public. The office submits recommendations to aid management and employees in loss control efforts and provides safety orientations to all new employees of the Urban County Government.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 260,102	\$ 325,680	\$ 342,210	\$ 16,530	5.1%
Operating Expenditures	888,952	15,820	19,320	3,500	22.1%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,149,054	\$ 341,500	\$ 361,530	\$ 20,030	5.9%
Total Staffing	4.0	4.0	4.0	0.0	0.0%
Budget by Program					
Risk Management Administration	\$ 104,978	\$ 182,870	\$ 194,520	\$ 11,650	6.4%
Insurance	882,681	-	-	-	0.0%
Safety Health & Env Comp	161,394	158,630	167,010	8,380	5.3%

Budget Highlights

- FY 2014 staffing levels are maintained at current levels.
- The Risk Management budget is included in the General Fund. The portion of the budget allocable to the Urban Services Districts Fund (8 percent) and Sanitary Sewer Fund (11 percent) is based on their respective exposure to risk, as determined by the Division of Accounting.

Government Communications

Communications serves as a resource center for citizens, the news media, and LFUCG employees. The office gathers and distributes information about LFUCG services, programs, projects, and special events; produces and distributes brochures, newsletters, weekly meeting schedules, news releases, and public service announcements; and arranges and coordinates news conferences and special events. Government Communications also manages Government TV 3 (GTV3), Channel 3 on the local cable system. LexCall is a centralized call center for the Urban County Government.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 878,384	\$ 768,620	\$ 743,090	\$ (25,530)	(3.3)%
Operating Expenditures	43,528	63,235	72,780	9,545	15.1%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 921,912	\$ 831,855	\$ 815,870	\$ (15,985)	(1.9)%
Total Staffing	29.0	10.0	9.0	(1.0)	(10.0)%
Budget by Program					
Communications	\$ 735,239	\$ 679,645	\$ 657,300	\$ (22,345)	(3.3)%
Lex Call	168,451	137,210	143,570	6,360	4.6%
Graphics	18,222	15,000	15,000	-	0.0%

Budget Highlights

- Staffing reductions in FY 2014 reflect the abolishment of one position that occurred during FY 2013.
- Program costs for LexCall are allocated among four funds based on actual calls received. For FY 2014, 81 percent is allocated to the Urban Services Fund, 15 percent to the General Services Fund, 3 percent to the Sanitary Sewers Fund, and 1 percent to the Water Quality Management Fund.
- Additional funds (\$12,000) are included to configure a content management system for photos.

Chief Information Officer

\$6,858,210 43.0 FTE

The Office of the Chief Information Officer (CIO) includes the budgets for the CIO Office, Enterprise Solutions, and Computer Services. The Mayor's Proposed Budget re-establishes this department for FY 2014 and it comprises approximately 2 percent of the General Fund budget.

Budget By Division	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Chief Information Officer	-	-	191,690	191,690	--
Division of Enterprise Solutions	928,354	973,740	1,104,910	131,170	13.5%
Computer Services	4,319,654	5,347,861	5,561,610	213,749	4.0%
Total	\$ 5,248,009	\$ 6,321,601	\$ 6,858,210	\$ 536,609	8.5%

Office of the Chief Information Officer

The Office of the Chief Information Officer is being re-established with the FY 2014 Mayor's Proposed Budget. In FY 2012 and FY 2013 these divisions were under the supervision of the Chief Administrative Officer.

The Office of the Chief Information Officer directs, coordinates, and exercises functional authority for planning, organizing, controlling, integrating, designating, implementing, and enhancing information systems and services of LFUCG's Divisions of Computer Services and Enterprise Solutions. Responsibilities include reviewing the general operation of the divisions to determine efficiency, providing direction on major projects or problem areas, and developing and implementing policies and procedures applicable to the administrative functions, as well as providing overall policy guidance in the areas of technology and communications.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ -	\$ 156,690	\$ 156,690	--
Operating Expenditures	-	-	35,000	35,000	--
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ -	\$ -	\$ 191,690	\$ 191,690	--
Total Staffing	0.0	0.0	1.0	1.0	--
Budget by Program					
Chief Information Officer Admin	\$ -	\$ -	\$ 191,690	\$ 191,690	--

Budget Highlights

- Funds are proposed for a commissioner level position of Chief Information Officer and funds for professional services.

Enterprise Solutions

The Division of Enterprise Solutions is responsible for creating and managing the strategic direction and day-to-day tactical operations of the PeopleSoft solution. This includes all the back office support for Financials, Human Capital Management (HCM), and Enterprise Performance Management (EPM).

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 828,133	\$ 802,630	\$ 895,800	\$ 93,170	11.6%
Operating Expenditures	100,221	171,110	209,110	38,000	22.2%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 928,354	\$ 973,740	\$ 1,104,910	\$ 131,170	13.5%
Total Staffing	9.0	9.0	9.0	0.0	0.0%
Budget by Program					
Enterprise Solutions	\$ 928,354	\$ 973,740	\$ 1,104,910	\$ 131,170	13.5%

Budget Highlights

- The personnel budget has increased as the result of the creation of higher level positions during FY 2013.
- Professional services are proposed to increase in FY 2014 to address concerns raised by an audit during FY 2013.

Computer Services

Computer Services provides microcomputer, mainframe, and application software support for all divisions of the government. The budget includes any funds for microcomputer replacement purchases and software maintenance for all divisions.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 2,656,897	\$ 2,715,920	\$ 2,750,720	\$ 34,800	1.3%
Operating Expenditures	1,662,757	2,631,941	2,720,890	88,949	3.4%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	90,000	90,000	--
Total Expenditures	\$ 4,319,654	\$ 5,347,861	\$ 5,561,610	\$ 213,749	4.0%
Total Staffing	33.0	33.0	33.0	0.0	0.0%
Budget by Program					
Mainframe	\$ 493,082	\$ 591,570	\$ 602,810	\$ 11,240	1.9%
Information Technology	599,413	749,420	787,480	38,060	5.1%
Applications/GIS	1,326,221	1,412,321	1,400,230	(12,091)	(0.9)%
Security/Communications	716,849	1,099,045	1,131,800	32,755	3.0%
Computer Services Admin	1,184,090	1,495,505	1,639,290	143,785	9.6%

Budget Highlights

- FY 2014 maintains current staffing and service levels.
- Capital funds are included for the establishment of a computer lease program.

Social Services
\$7,778,830 101.0 FTE

The *Department of Social Services* consists of the Divisions of Adult and Tenant Services, Family Services, and Youth Services, as well as the Office of Aging Services and Independent Living, the Domestic Violence Prevention Board, Multicultural Affairs, and Partners for Youth. Social Services comprise 2.6 percent of the General Fund budget.

Budget By Division	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Commissioner of Social Services	\$ 1,008,651	\$ 1,345,765	\$ 1,535,260	\$ 189,495	14.1%
Adult and Tenant Services	1,056,841	1,394,635	1,225,660	(168,975)	-12.1%
Family Services	2,139,845	2,463,820	2,647,220	183,400	7.4%
Youth Services	2,111,818	2,343,515	2,370,690	27,175	1.2%
Total	\$ 6,317,154	\$ 7,547,735	\$ 7,778,830	\$ 231,095	3.1%

Commissioner of Social Services

The Commissioner of Social Services directs and provides administrative support and is responsible for program development and activities related to the delivery, coordination, and collaboration of community human services. For FY 2014, the department will partner with 34 social service agencies that receive LFUCG funding.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 612,786	\$ 713,110	\$ 885,380	\$ 172,270	24.2%
Operating Expenditures	390,312	632,655	649,880	17,225	2.7%
Transfers	-	-	-	-	0.0%
Capital Expenditures	5,553	-	-	-	0.0%
Total Expenditures	\$ 1,008,651	\$ 1,345,765	\$ 1,535,260	\$ 189,495	14.1%
Total Staffing	10.0	11.0	13.0	2.0	18.2%
Budget by Program					
Social Services Comm Office	\$ 643,111	\$ 807,905	\$ 933,130	\$ 125,225	15.5%
Youth Programs	113,221	142,465	201,740	59,275	41.6%
Aging Services	252,202	395,395	400,390	4,995	1.3%
Multicultural Services	117	-	-	-	0.0%

Budget Highlights

- FY 2014 includes funds for one new position, a Program Specialist for Multicultural Affairs, to provide additional language support, community liaison, translation support, and other services to advance the program's needs. A second position was transferred to the Commissioner's Office from Youth Services during FY 2013.
- The increase for Youth Programs funds the Grassroots Grants awarded by Partners for Youth and is merely a timing change to get the grant award and funding in the same fiscal year. This is a one-time increase.

Adult and Tenant Services

Adult and Tenant Services provides limited financial and housing assistance, as well as crisis intervention and case management services, for residents of Fayette County age 18 and older. Financial assistance services include: rental assistance, utility assistance (electric, gas, and water), indigent burial assistance, and relocation assistance.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 722,254	\$ 835,490	\$ 820,320	\$ (15,170)	(1.8)%
Operating Expenditures	284,588	509,145	355,340	(153,805)	(30.2)%
Transfers	50,000	50,000	50,000	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,056,841	\$ 1,394,635	\$ 1,225,660	\$ (168,975)	(12.1)%
Total Staffing	11.0	13.0	12.0	(1.0)	(7.7)%
Budget by Program					
Adult & Tenant Services Administration	\$ 1,042,711	\$ 1,373,315	\$ 1,205,050	\$ (168,265)	(12.3)%
Black and Williams Center	14,130	21,320	20,610	(710)	(3.3)%

Budget Highlights

- Staffing for FY 2014 is reduced due to the elimination of a vacant position during FY 2013.
- Emergency Assistance funds are decreased by \$75,000 for FY 2014 due to the transfer of the indigent burial program to the Coroner.
- Grant match is funded at a lower level for FY 2014 based on current needs. This is a \$70,930 decrease compared to FY 2013.

Family Services

Family Services Administration coordinates the delivery of case management, childcare, health services, intensive home visitation, and adult education to young parents and their preschool children. The Parent Resource Center provides a comprehensive educational program to young parents (up to age 22) who receive KTAP (Kentucky Transitional Assistance Program) funds, lack a high school diploma or GED, and have not developed marketable skills. Early Childcare provides developmentally appropriate childcare and education for children ages six weeks through four years.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,917,509	\$ 2,065,820	\$ 2,213,270	\$ 147,450	7.1%
Operating Expenditures	222,336	398,000	432,400	34,400	8.6%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	1,550	1,550	--
Total Expenditures	\$ 2,139,845	\$ 2,463,820	\$ 2,647,220	\$ 183,400	7.4%
Total Staffing	50.0	51.0	47.0	(4.0)	(7.8)%
Budget by Program					
Family Services Administration	\$ 695,052	\$ 879,310	\$ 930,200	\$ 50,890	5.8%
Parent Resource Center	53,911	82,580	161,230	78,650	95.2%
Early Child Care	1,390,882	1,501,930	1,555,790	53,860	3.6%

Budget Highlights

- Grant positions included in FY 2013 are not budgeted in FY 2014 because the grant has expired.
- The increase for the Parent Resource Center includes funds for transportation services with Fayette County Public Schools.

Youth Services

The Division of Youth Services provides specialized casework services to families who are experiencing disruptions and strives to improve home, school, and community life. Services offered are designed to strengthen family life, prevent family breakdown, and facilitate the development and social functioning of young people.

Families who are residents of Fayette County with children under 18 years of age are eligible for services. The family may request services or they may be ordered by the court. Families who request services must be willing to participate during all phases of service delivery. There are no fees for services provided.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,689,607	\$ 1,821,960	\$ 1,851,010	\$ 29,050	1.6%
Operating Expenditures	422,210	521,555	519,680	(1,875)	(0.4)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 2,111,818	\$ 2,343,515	\$ 2,370,690	\$ 27,175	1.2%
Total Staffing	31.0	30.0	29.0	(1.0)	(3.3)%
Budget by Program					
Youth Services Administration	\$ 630,561	\$ 640,615	\$ 499,200	\$ (141,415)	(22.1)%
Youth and Family	473,619	612,830	622,050	9,220	1.5%
Day Treatment Program	417,059	465,620	649,300	183,680	39.4%
Probation & Court Services	567,969	624,450	600,140	(24,310)	(3.9)%
Gainesway Community Empowerment	22,610	-	-	-	0.0%

Budget Highlights

- A Program Administrator position was transferred to the Commissioner's Office from Youth Services during FY 2013.

Finance

\$5,703,410 66.0 FTE

The ***Department of Finance*** includes the budgets for Revenue, Accounting, Purchasing, Finance Administration, and Budgeting. The Department of Finance comprises about 2 percent of the General Fund budget.

Budget By Division	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Finance Administration	\$ 726,040	\$ 1,047,960	\$ 853,740	\$ (194,220)	-18.5%
Accounting	1,296,558	1,360,070	1,375,780	15,710	1.2%
Revenue	2,224,545	2,351,640	2,427,380	75,740	3.2%
Purchasing	615,124	585,880	574,360	(11,520)	-2.0%
Budgeting	485,508	487,310	472,150	(15,160)	-3.1%
Total	\$ 5,347,775	\$ 5,832,860	\$ 5,703,410	\$ (129,450)	-2.2%

Commissioner of Finance

The Commissioner of Finance oversees the divisions within the Department of Finance. In addition, the office is responsible for debt management, preparation of financial reports, and conducting financial analysis of special projects.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 484,152	\$ 484,170	\$ 503,750	\$ 19,580	4.0%
Operating Expenditures	177,618	370,890	286,990	(83,900)	(22.6)%
Transfers	64,270	192,900	63,000	(129,900)	(67.3)%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 726,040	\$ 1,047,960	\$ 853,740	\$ (194,220)	(18.5)%
Total Staffing	3.0	5.0	5.0	0.0	0.0%
Budget by Program					
Finance Commissioners Office	\$ 663,305	\$ 855,060	\$ 790,740	\$ (64,320)	(7.5)%
City Retirees Pension	62,735	192,900	63,000	(129,900)	(67.3)%

Budget Highlights

- The FY 2014 budget for Bank Fee expenses is budgeted at \$75,000 less than FY 2013 based on the new contract for financial services approved during FY 2013.
- The Commissioner's office budget includes funds for professional services for the General Fund's portion of the annual financial and property tax audits. The allocation across the funds that are charged this expense has been updated for FY 2014, resulting in a lower budget for the General Fund.

Accounting

Accounting is responsible for maintaining a centralized accounting system in accordance with generally accepted accounting principles (GAAP). In addition to providing general accounting services, the division is responsible for preparation of financial reports and processing the payment of all invoices.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,271,832	\$ 1,298,020	\$ 1,316,440	\$ 18,420	1.4%
Operating Expenditures	23,655	62,050	59,340	(2,710)	(4.4)%
Transfers	1,070	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,296,558	\$ 1,360,070	\$ 1,375,780	\$ 15,710	1.2%
Total Staffing	17.0	18.0	18.0	0.0	0.0%
Budget by Program					
Accounting Administration	\$ 1,296,558	\$ 1,360,070	\$ 1,375,780	\$ 15,710	1.2%

Budget Highlights

- FY 2014 maintains current staffing levels and services for the Division of Accounting.

Revenue

The Division of Revenue is responsible for the collection, audit, evaluation, and examination of all income due the Urban County Government. The major sources of these revenues are license fees, property taxes, assessments, fines, franchise fees, and charges for services. The office also oversees and collects revenue generated from the county's parking meters.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,759,101	\$ 1,787,690	\$ 1,777,620	\$ (10,070)	(0.6)%
Operating Expenditures	465,444	563,950	599,760	35,810	6.3%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	50,000	50,000	--
Total Expenditures	\$ 2,224,545	\$ 2,351,640	\$ 2,427,380	\$ 75,740	3.2%
Total Staffing	30.0	29.0	29.0	0.0	0.0%
Budget by Program					
Revenue Administration	\$ 2,224,545	\$ 2,351,640	\$ 2,427,380	\$ 75,740	3.2%

Budget Highlights

- The FY 2014 budget includes increased funding for the contract for EMS billing, imaging services, and delinquent collections.

Purchasing

Purchasing is responsible for all procurement functions. Purchasing also manages surplus property for the government. This ensures that surplus property is disposed of appropriately after it has reached the end of its useful life.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 605,170	\$ 571,010	\$ 559,650	\$ (11,360)	(2.0)%
Operating Expenditures	9,954	14,870	14,710	(160)	(1.1)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 615,124	\$ 585,880	\$ 574,360	\$ (11,520)	(2.0)%
Total Staffing	8.0	8.0	8.0	0.0	0.0%
Budget by Program					
Purchasing Administration	\$ 615,124	\$ 585,880	\$ 574,360	\$ (11,520)	(2.0)%

Budget Highlights

- The FY 2014 proposed budget maintains current staffing and service levels.

Budgeting

The Division of Budgeting is responsible for establishing and maintaining a comprehensive budget system and providing information to assist the Mayor, Senior Staff, and Council in making sound financial decisions. The office provides assistance to the government divisions and various partner agencies in budget preparation, monitoring, and implementation. Responsibilities include long-range forecasting; developing property tax rates; periodic reporting of budgeted versus actual revenues and expenditures; developing annual personnel cost budgets for all divisions of government; reviewing and processing budget amendments; formulating studies and reports, and providing budget analysis as needed.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 480,281	\$ 474,460	\$ 459,440	\$ (15,020)	(3.2)%
Operating Expenditures	5,227	12,850	12,710	(140)	(1.1)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 485,508	\$ 487,310	\$ 472,150	\$ (15,160)	(3.1)%
Total Staffing	6.0	6.0	6.0	0.0	0.0%
Budget by Program					
Budgeting	\$ 485,508	\$ 487,310	\$ 472,150	\$ (15,160)	(3.1)%

Budget Highlights

- The FY 2014 proposed budget maintains current staffing and service levels.

Law
\$4,271,330 42.0 FTE

The *Department of Law* prepares all legal instruments for the government, provides advice to its employees and agencies, represents LFUCG in all civil cases filed in state and federal court and in all claims before administrative boards, processes all claims, and purchases excess insurance coverage. In addition to the Division of Law, this department includes the Division of Human Resources. The Department of Law comprises 1.4 percent of the General Fund budget.

Budget By Division	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Law	\$ 7,134,565	\$ 2,119,850	\$ 2,084,640	\$ (35,210)	-1.7%
Human Resources	1,519,433	1,991,900	2,186,690	194,790	9.8%
Total	\$ 8,653,998	\$ 4,111,750	\$ 4,271,330	\$ 159,580	3.9%

Law

The Department of Law is organized into two divisions – Corporate Counsel and Litigation. The Corporate Counsel division prepares all legal instruments for the government and provides advice to its employees and agencies. Activities include managing the preparation of legal opinions, ordinances, resolutions, contracts, and other legal documents. The Litigation division represents LFUCG in all civil cases filed in state and federal court and all claims before administrative boards. Litigation also comprises a claims section that is responsible for processing all claims, including workers' compensation claims, and is responsible for purchasing excess insurance coverage. Law Administration manages the Self-Insured Retention Fund.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,818,717	\$ 1,858,410	\$ 1,806,430	\$ (51,980)	(2.8)%
Operating Expenditures	5,315,848	261,440	278,210	16,770	6.4%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 7,134,565	\$ 2,119,850	\$ 2,084,640	\$ (35,210)	(1.7)%
Total Staffing	22.0	24.0	23.0	(1.0)	(4.2)%
Budget by Program					
Law Administration	\$ 1,975,430	\$ 2,119,850	\$ 2,084,640	\$ (35,210)	(1.7)%
Claims Administration	53,385	-	-	-	0.0%
Claims Fund	5,105,750	-	-	-	0.0%

Budget Highlights

- The reduction in personnel expenditures can be attributed to the retirement of a long term employee. The duties of this position will be handled through a contract in FY 2014.
- FY 2014 continues the new practice of allocating excess insurance and self insurance to each division rather than being charged to the Department of Law as in prior years.

Human Resources

This division operates in much the same manner as the human resources division of any large company or organization. It administers hiring, benefits, insurance, awards to employees, the classification and compensation system, employee training, uniform disciplinary codes, and pertinent records. One difference is that the division also administers many civil service programs established by the UCG Charter.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,082,491	\$ 1,277,370	\$ 1,394,660	\$ 117,290	9.2%
Operating Expenditures	436,942	714,530	792,030	77,500	10.8%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,519,433	\$ 1,991,900	\$ 2,186,690	\$ 194,790	9.8%
Total Staffing	21.0	19.0	19.0	0.0	0.0%
Budget by Program					
Human Resources Administration	\$ 1,114,169	\$ 1,375,380	\$ 1,520,170	\$ 144,790	10.5%
Talent Acquisition	95,726	283,120	283,120	-	0.0%
Employee Relations & Training	33,067	58,500	68,500	10,000	17.1%
Benefits & Payroll	276,470	274,900	314,900	40,000	14.6%

Budget Highlights

- The budget recommends increasing funds allocated towards the employee wellness (YMCA) membership benefit. With the start of an employee wellness incentive program it is believed additional employees will take advantage of this benefit.
- Additional funds are allocated for the Employee Assistance Program based on current contract expenses.
- Funds are increased for the employee service awards program which was re-established in FY 2013.

Planning, Preservation, and Development

\$8,093,670 117.0 FTE

The Department of Planning, Preservation, and Development was created during FY 2012 to centralize the different divisions involved in the urban planning and development process focus on making Lexington more livable through growth, safety and preservation. The department includes the divisions of Historic Preservation, Planning, and Purchase of Development Rights which were previously overseen by the Chief Administrative Officer. FY 2014 also transfers the divisions of Engineering, Code Enforcement and Building Inspection to this department. The Department of Planning, Preservation, and Development comprises 2.7 percent of the General Fund budget.

Budget By Division	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Planning, Preservation & Development	\$ 5,026	\$ 542,980	\$ 332,190	\$ (210,790)	-38.8%
Historic Preservation	374,561	382,500	401,540	19,040	5.0%
Planning	1,701,825	2,140,210	2,349,320	209,110	9.8%
Purchase of Development Rights	142,994	140,760	143,270	2,510	1.8%
Engineering	483,811	549,450	711,130	161,680	29.4%
Code Enforcement	1,595,132	1,839,985	1,903,460	63,475	3.4%
Building Inspection	2,500,235	2,152,410	2,252,760	100,350	4.7%
Total	\$ 6,803,585	\$ 7,748,295	\$ 8,093,670	\$ 19,870	0.3%

Planning, Preservation, and Development Administration

Planning, Preservation, and Development Administration oversees the divisions of the department.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 5,026	\$ 149,980	\$ 236,690	\$ 86,710	57.8%
Operating Expenditures	-	225,000	95,500	(129,500)	(57.6)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	168,000	-	(168,000)	(100.0)%
Total Expenditures	\$ 5,026	\$ 542,980	\$ 332,190	\$ (210,790)	(38.8)%
Total Staffing	0.0	1.0	2.0	1.0	100.0%
Budget by Program					
Planning Commissioner's Office	\$ 5,026	\$ 542,980	\$ 332,190	\$ (210,790)	(38.8)%

Budget Highlights

- FY 2014 includes funding for one new position of Administrative Officer.
- FY 2014 included funds for the Corridors Program (\$350,000) which is funded through the Bond Project fund in FY 2014.

Historic Preservation

The Division of Historic Preservation is responsible for administering and implementing the historic preservation program for the LFUCG. This includes a wide range of programs and efforts, many of which are outlined in Article 13 of the zoning ordinance. These include administering the H-1 design review process, serving as staff to the Board of Architectural Review (BOAR) and the Historic Preservation Commission, reviewing projects of historic structures that involve federal funds, reviewing all demolition permit applications, and other functions. As a "Certified Local Government" with the National Park Service, LFUCG is eligible for state and federal grants to further the cause of historic preservation within the community.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 366,753	\$ 363,710	\$ 375,080	\$ 11,370	3.1%
Operating Expenditures	7,809	18,790	26,460	7,670	40.8%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 374,561	\$ 382,500	\$ 401,540	\$ 19,040	5.0%
Total Staffing	5.0	5.0	5.0	0.0	0.0%
Budget by Program					
Historic Preservation	\$ 374,561	\$ 382,500	\$ 401,540	\$ 19,040	5.0%

Budget Highlights

- The current level of staffing is maintained for FY 2014.
- Operating funds are increased for copier lease, dues, and mileage reimbursement.

Planning

Planning provides the overall management framework to guide and shape the community's growth and development. The functions of the divisions include:

- **Planning Administration** develops, oversees, and coordinates the work program activities of all sections of the Division of Planning as well as representing and advocating for quality planning and planning principles with elected and appointed officials, citizen groups, business interests, and others.
- **Long-Range Planning** is responsible for the Comprehensive Plan and related activities.
- **Planning Services** is the plan implementation staff for the Planning Commission and Board of Adjustment.
- **Transportation Planning** is charged with all aspects of highway and transit planning as part of the Metropolitan Planning Organization.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,525,480	\$ 1,906,720	\$ 1,955,680	\$ 48,960	2.6%
Operating Expenditures	176,345	233,490	393,640	160,150	68.6%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,701,825	\$ 2,140,210	\$ 2,349,320	\$ 209,110	9.8%
Total Staffing	28.0	35.0	35.0	0.0	0.0%
Budget by Program					
Planning Administration	\$ 1,603,487	\$ 2,006,760	\$ 2,228,020	\$ 221,260	11.0%
Planning Services	95	-	-	-	0.0%
Transportation Planning	98,244	133,450	121,300	(12,150)	(9.1)%

Budget Highlights.

- FY 2014 includes funds for small area plans (\$175,000).
- The reduction in Transportation Planning reflects a lower grant match required for FY 2014.

Purchase of Development Rights

Fayette County's Purchase of Development Rights (PDR) program is the first agricultural conservation easement program by a local government in the Commonwealth of Kentucky. Protecting this world-famous landscape from urban sprawl has been a community goal for decades.

PDR has easements on over 26,000 acres, 52 percent of the ordinance goal of 50,000 acres, and is on track to meet the goal within the ordinance time frame of 2020.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 108,028	\$ 104,430	\$ 107,130	\$ 2,700	2.6%
Operating Expenditures	34,966	36,330	36,140	(190)	(0.5)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 142,994	\$ 140,760	\$ 143,270	\$ 2,510	1.8%
Total Staffing	1.0	1.0	1.0	0.0	0.0%
Budget by Program					
Purchase of Development Rights	\$ 142,994	\$ 140,760	\$ 143,270	\$ 2,510	1.8%

Budget Highlights

- FY 2014 staffing is maintained at current level.
- Capital funds of \$1,000,000 are included in the Bond Project Fund for FY 2014.

Engineering

The Division of Engineering is responsible for reviewing plans for subdivisions, commercial buildings, development sites, and Urban County Government public works projects. The division provides engineering support services in such areas as surveying, drafting, and on-site inspection of storm sewers, streets, bridges, sidewalks, subdivisions, commercial developments, drainage, detention basins, retention basins, and other construction projects. Engineering is also responsible for the administration and preparation of contractual services, performance bonds, and letters of credit, and for receiving and investigating a variety of residents' requests.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,085,478	\$ 1,215,840	\$ 1,381,610	\$ 165,770	13.6%
Operating Expenditures	102,138	98,610	104,520	5,910	6.0%
Transfers	(765,000)	(765,000)	(775,000)	(10,000)	1.3%
Capital Expenditures	61,195	-	-	-	0.0%
Total Expenditures	\$ 483,811	\$ 549,450	\$ 711,130	\$ 161,680	29.4%
Total Staffing	17.0	17.0	19.0	2.0	11.8%
Budget by Program					
Engineering Administration	\$ 367,439	\$ 547,160	\$ 701,320	\$ 154,160	28.2%
Design and Engineering Service	115,459	2,290	9,810	7,520	328.4%
New Development	913	-	-	-	0.0%

Budget Highlights

- In addition to the General Fund, personnel budgets are allocated among Sanitary Sewer, Water Quality Management, Right-of-Way Fund and Municipal Aid for FY 2014 based on the projected time spent on each function.
- One new position is added with the FY 2014 budget. An additional Municipal Engineer Senior is added to the New Development section for quality control inspections, plan review, field inspections and surety calculations.
- Other positions were reallocated and created during FY 2013 which accounts for the increase in personnel costs.
- Transfers of \$775,000 are included for personnel expenses eligible for reimbursement from the Municipal Aid Program Fund.

Code Enforcement

Code Enforcement is responsible for enforcement of the Building Officials and Code Administrators International Property Maintenance Code. This is accomplished by three methods: 1) Inspectors investigate complaints received concerning any Fayette County property; 2) Inspectors select the worst properties in their areas and designate them for comprehensive inspections within the year; and 3) The comprehensive component inspects all properties within a specific geographical area and cites code violations.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,431,770	\$ 1,475,300	\$ 1,534,990	\$ 59,690	4.0%
Operating Expenditures	163,362	364,685	368,470	3,785	1.0%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,595,132	\$ 1,839,985	\$ 1,903,460	\$ 63,475	3.4%
Total Staffing	24.0	24.0	24.0	0.0	0.0%
Budget by Program					
Code Enforcement Administration	\$ 1,527,891	\$ 1,584,085	\$ 1,647,560	\$ 63,475	4.0%
Nuisance	52,573	200,000	200,000	-	0.0%
Housing - Sidewalks	1,350	-	-	-	0.0%
Demolitions	13,319	55,900	55,900	-	0.0%

Budget Highlights

- The current level of staffing is maintained for FY 2014.
- FY 2014 maintains funding for mowing abatement at \$200,000.

Building Inspection

The Division of Building Inspection ensures public safety to the extent that buildings, construction, and land use affect the community. This responsibility is provided by plan review, issuance of building permits, field inspections, contractor registration, and issuance of certificates of occupancy in accordance with regulations set out in the Kentucky Building Code and the zoning ordinances.

Expenditure by Category	Actual Expenditures FY 2012	Adopted Budget FY 2013	Mayor Proposed FY 2014	Dollar Change	Percent Change
Personnel Expenditures	\$ 2,425,616	\$ 2,024,270	\$ 2,077,450	\$ 53,180	2.6%
Operating Expenditures	74,619	128,140	175,310	47,170	36.8%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 2,500,235	\$ 2,152,410	\$ 2,252,760	\$ 100,350	4.7%
Total Staffing	38.0	31.0	31.0	0.0	0.0%
Budget by Program					
Building Inspection Administration	\$ 2,500,235	\$ 2,152,410	\$ 2,252,760	\$ 100,350	4.7%

Budget Highlights

- The current level of staffing is maintained for FY 2014.
- Additional budget is allocated for cell phones to improve the accessibility of inspectors to the building community, as well as additional budget for the division's share of the Property/Casualty Self Insurance expense.

Tenant Relocation Fund (#1104)

\$50,000

Created in FY 2009, this fund provides relocation assistance to eligible low-income tenants displaced by the rezoning, redevelopment, or change in use of property. The program is administered by the Department of Social Services, Division of Adult and Tenant Services, who is charged with developing the application and procedures necessary for the administration of the program in accordance with the Code of Ordinances, Chapter 5, Article VII.

Summary of Revenue and Appropriations

					FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change	
Revenue						
Other Financing Sources	\$ 50,000	\$ 50,000	\$ 50,000	\$ -		
Total Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ -		
Fund Balance, July 1	-	-	-	-		
Total Funds Available	\$ 50,000	\$ 50,000	\$ 50,000	\$ -		
Appropriations						
Operating Expenditures						
Operating	\$ 50,000	\$ 50,000	\$ 50,000	\$ -		
Total Appropriations	\$ 50,000	\$ 50,000	\$ 50,000	\$ -		
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -		

Urban Services Districts Fund (#1115)

\$40,355,190 265 FTE

In addition to the basic services provided to all residents of Fayette County, property owners in the urban services area have one or more of the following services available to them: *refuse collection, street lights, and street cleaning*. These services are funded by an additional ad valorem tax paid only by the property owners in the respective service districts.

Summary of Revenue and Appropriations

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	FY 2014 Proposed vs FY 2013 Adopted	
				\$ Change	% Change
Revenue					
Ad Valorem Taxes	\$ 31,236,000	\$ 31,638,000	\$ 32,457,000	\$ 819,000	3%
Licenses and Permits	1,300,000	1,327,000	1,337,160	10,160	1%
Services	2,866,000	1,924,150	2,024,960	100,810	5%
Fines and Forfeitures	5,000	1,400	3,000	1,600	114%
Intergovernmental	85,730	84,250	73,800	(10,450)	-12%
Property Sales	-	-	105,000	105,000	
Investments	20,000	-	-	-	
Other Income	20,000	103,200	101,800	(1,400)	-1%
Total Revenue	\$ 35,532,730	\$ 35,078,000	\$ 36,102,720	\$ 1,024,720	3%
Fund Balance, July 1	12,670,000	17,686,842	22,250,000	4,563,158	26%
Total Funds Available	\$ 48,202,730	\$ 52,764,842	\$ 58,352,720	\$ 5,587,878	11%
Appropriations					
Operating Expenditures					
Personnel	\$ 14,605,682	\$ 14,420,040	\$ 15,507,260	\$ 1,087,220	8%
Debt Service	229,263	952,340	939,140	(13,200)	-1%
Insurance	912,990	810,650	858,990	48,340	6%
Operating	19,578,805	20,639,721	20,594,400	(45,321)	0%
Transfers To\ (From) Other Funds	-	(2,529,224)	(2,529,220)	4	0%
Total Operating	\$ 35,326,740	\$ 34,293,527	\$ 35,370,570	100.1%	0%
Capital Expenditures					
CIP Capital	\$ -	\$ 305,000	\$ 1,004,120	\$ 699,120	229%
Operating Capital	1,423,000	2,555,500	3,980,500	1,425,000	56%
Total Capital	\$ 1,423,000	\$ 2,860,500	\$ 4,984,620	\$ 2,124,120	74%
Total Appropriations	\$ 36,749,740	\$ 37,154,027	\$ 40,355,190	\$ 3,201,163	9%
Fund Balance, June 30	\$ 11,452,990	\$ 15,610,815	\$ 17,997,530	\$ 2,386,715	15%

**Urban Services Fund Expenditures
By Department or Function**

Department/Function	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	Difference
Risk Management	\$ 44,976	\$ 32,240	\$ 33,840	\$ 1,600
Law	961,595	31,040	27,030	(4,010)
Indirect Cost/Contingency	3,862,875	2,460,100	2,821,100	361,000
Contract Debt	229,263	952,340	939,140	(13,200)
Government Communications	540,149	583,860	1,318,200	734,340
Personnel Programs	14,000	11,730	13,660	1,930
Annual Audit	9,450	17,391	21,760	4,369
Computer Services	296,303	141,260	143,560	2,300
<i>Environmental Quality & Public Works</i>	\$ 30,718,179	\$ 30,843,256	\$ 33,044,370	\$ 2,201,114
Administration	405,623	426,560	466,000	39,440
Street Cleaning	1,487,916	1,533,190	1,864,020	330,830
Street Lights	4,859,165	3,420,276	3,437,370	17,094
Environmental Policy	843,687	828,590	856,240	27,650
Refuse Collection	23,121,788	24,299,120	26,107,480	1,808,360
Vacuum Leaf Collection	-	335,520	313,260	(22,260)
<i>General Services</i>	\$ 72,950	\$ 2,080,810	\$ 1,992,530	\$ (88,280)
Facilities and Fleet Management	72,950	2,080,810	1,992,530	(88,280)
Total Urban Services	\$ 36,749,740	\$ 37,154,027	\$ 40,355,190	\$ 5,313,997

Contract debt provided debt payments for the sanitation building. The FY 2014 budget includes \$939,140 for debt payments.

An ***indirect cost*** payment is made to the General Services Fund (\$2,585,000) for administrative costs not directly charged to this fund (such as accounting, budgeting, purchasing, payroll, etc.).

Contingency includes the budgets for termination pay (\$150,000 for unused sick and vacation hours) and the 27th pay period contingency (\$86,100).

Government Communications includes the budgets for LexCall and Public Information. Program costs for LexCall are allocated among three funds based on actual calls received. Eighty-one percent of the total cost is allocated to the Urban Services Fund. Public Information provides public education services for the refuse collection, street light, and street cleaning programs.

The \$13,660 budget for *personnel programs* provides for alcohol and drug testing, commercial driver license costs, and occupational wellness programs.

Computer Services includes funds for employees providing support to the Urban Services Fund.

Refuse collection, recycling, and yard waste services are provided once each week to households in the Urban Service district through a property tax collected for this purpose. Business, institutional, and other non-residential waste is collected through the dumpster program.

- Funds are included in FY 2014 for the following:
 - \$610,500 for refuse carts
 - \$300,000 for radio equipment
 - \$750,000 for Materials Recycling Facility equipment
 - \$205,000 for Wheel Loader replacement

Prior to FY 2012, the adopted budget included the *vacuum leaf collection* program. In FY 2012 this program was funded after the adoption of the budget so it does not appear in the FY 2012 figures shown. This service is provided only to those properties within the Urban Services Districts that have LFUCG refuse collection service. In FY 2014 this function will be provided by the Division of Streets and Roads and is budgeted at \$313,260.

Street light utility cost is budgeted at \$3,437,370, a \$17,094 increase from FY 2013.

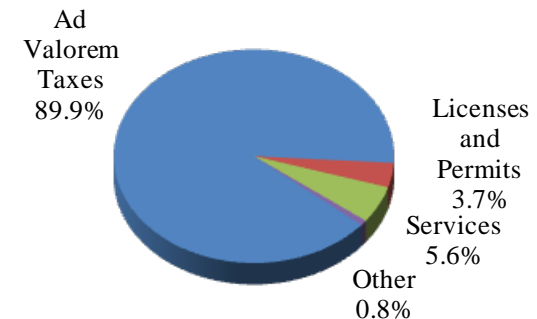
The Division of Streets and Roads provides *street cleaning* in the urban services area.

Facilities and Fleet Management includes \$1,992,530 for refuse vehicles and operating expenses related to the management of the Urban Fund fleet.

Urban Services Revenue Sources

Total resources available for FY 2014 expenditures in the Urban Services Fund include a projected beginning fund balance of \$22.25 million and revenues of \$36.1 million. The largest single category of revenue to the Urban Services Districts Fund is *ad valorem*, or property, taxes. Property taxes account for 89.9 percent of the total revenues, and are estimated at \$32.5 million for the 2013 tax year (FY 2014).

Category	FY 2012 Actual	FY 2013 Adopted	FY 2014 Proposed	Dollar Change	Percent Change
Ad Valorem Taxes	\$ 31,980,489	\$ 31,638,000	\$ 32,457,000	\$ 819,000	2.6%
Licenses and Permits	1,328,072	1,327,000	1,337,160	10,160	0.8%
Services	2,380,856	1,924,150	2,024,960	100,810	5.2%
Intergovernmental	85,823	84,250	73,800	(10,450)	-12.4%
Property Sales	291,618	-	105,000	105,000	
Investments	112,165	-	-	-	
Fines and Forfeitures	6,318	1,400	3,000	1,600	114.3%
Other Financing Sources	290	-	-	-	
Other Income	98,247	103,200	101,800	(1,400)	-1.4%
Total Revenue	\$ 36,283,878	\$ 35,078,000	\$ 36,102,720	\$ 1,024,720	2.9%



Ad Valorem Taxes

Urban Services property taxes are determined by a separate rate established for each service available. The tax rates will be adopted in August of 2013 after adoption of this budget. The current rates per \$100 of assessed value on real property are:

Service	Current Rate
Refuse Collection	14.31 cents
Street Lights	2.10 cents
Street Cleaning	0.94 cents
<i>Full Urban Rate</i>	17.35 cents

NOTE: Revenue raised from Urban Services Districts' property taxes cannot be used to fund the general operations of the government.

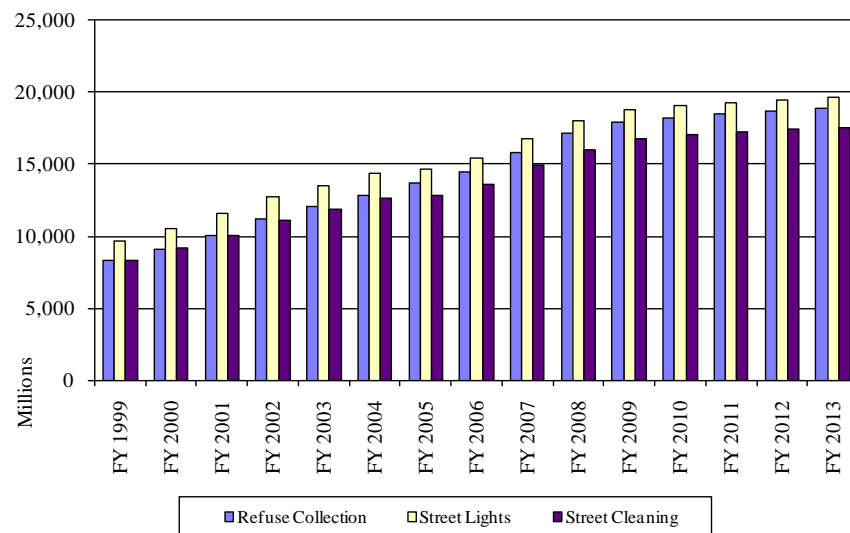
The Urban Services property tax on realty is paid only by those residents receiving one or more of the government services of refuse collection, street lights, and street cleaning. The taxes levied are determined by a separate rate established for each service. If all of the services are available, the property is located in the *Full Urban Services District*. The property is located in a *Partial Urban Services District* if less than the full complement of services is available. The proposed budget for FY 2014 maintains all taxing levels.

As stated in the discussion on General Services District property taxes, the LFUCG's ability to generate revenues from property taxes is limited by state legislation (House Bill 44), which effectively limits revenue growth to four percent (exclusive of revenue from new property). These same limits apply to the Urban Services Districts property taxes.

Property assessments have increased significantly over time. While they have averaged almost 5.5 percent from FY 1999 – FY 2013, the FY 2013 assessment growth of 0.8 percent is a reflection of the economic slowdown experienced in recent years.

Before FY 2001, vacuum leaf collection was provided twice per year to certain properties in the general services tax district (generally based on the age of the street trees in the easement). The Urban County Council voted to expand the refuse collection service to include vacuum leaf collection (once per year) effective in the fall of 2000. In order to continue this service, neighborhoods that used to receive vacuum leaf collection but did not receive LFUCG's refuse collection service petitioned to begin receiving refuse collection service. This contributed to the increase in assessments in FY 2001 and FY 2002 reflected in the following chart.

Urban Services Property Assessments



Fiscal Year	Refuse Collection	Percent Change	Street Lights	Percent Change	Street Cleaning	Percent Change
FY 1999	8,327,404,637		9,677,837,137		8,370,325,937	
FY 2000	9,109,472,500	9.39%	10,551,742,800	9.03%	9,153,578,500	9.36%
FY 2001	10,058,730,028	10.42%	11,576,906,328	9.72%	10,100,216,698	10.34%
FY 2002	11,167,268,430	11.02%	12,694,535,630	9.65%	11,063,222,530	9.53%
FY 2003	12,040,928,098	7.82%	13,530,052,518	6.58%	11,914,529,018	7.69%
FY 2004	12,812,885,679	6.41%	14,341,410,169	6.00%	12,648,294,679	6.16%
FY 2005	13,678,384,300	6.75%	14,619,092,100	1.94%	12,859,839,700	1.67%
FY 2006	14,446,778,602	5.62%	15,418,333,453	5.47%	13,590,889,000	5.68%
FY 2007	15,849,244,300	9.71%	16,772,856,500	8.79%	14,904,260,300	9.66%
FY 2008	17,136,318,600	8.12%	17,975,413,800	7.17%	16,023,589,300	7.51%
FY 2009	17,951,270,200	4.76%	18,791,507,400	4.54%	16,798,056,700	4.83%
FY 2010	18,244,338,400	1.63%	19,064,005,600	1.45%	17,069,588,700	1.62%
FY 2011	18,442,708,300	1.09%	19,250,019,800	0.98%	17,253,944,100	1.08%
FY 2012	18,698,647,800	1.39%	19,408,916,700	0.83%	17,386,295,900	0.77%
FY 2013	18,899,375,600	1.07%	19,598,726,400	0.98%	17,573,022,800	1.07%

License Fees

Bank franchise fees account for 3.7 percent of Urban Services Fund revenue, and are estimated at \$1,337,160 for FY 2014. Prior to FY 1996, financial institutions paid an ad valorem tax based on the taxable cash value of bank shares. The state legislature enacted a bill during the 1996 session that replaced the ad valorem tax with a license fee. The Urban County Government is allowed to assess a five percent fee on the deposits of financial institutions. Per ordinance number 244-96, half of this revenue is allocated to the General Services District Fund and the other half to the Urban Services Districts Fund.

Services

For FY 2014, **Services** accounts for 5.6 percent of the Urban Services Fund revenue. The major revenue source for this category for FY 2014 is **Commodities**. **Commodities** (revenue received from the sale of recyclables since converting to the “one-sort plus glass” system at the Bluegrass Regional Recycling Center) are projected at \$2,016,210 for FY 2014. This is an increase of \$100,810 from the FY 2013 Adopted Budget.

Other Revenues

Other revenues account for 0.8 percent of the Urban Services Fund revenue for FY 2014.

- *Intergovernmental* revenue related to the 2010 GO Bonds is budgeted at \$73,800.
- *Penalties and interest* (on delinquent taxes) is estimated at \$101,800.
- *Fines and Forfeitures* are estimated at \$3,000.
- *Property Sales* (vehicles and equipment) are estimated at \$105,000

Special Revenue Funds

Special Revenue funds account for the proceeds of specific revenue sources that are legally restricted for specified expenditures. The proposed budget includes information on ten special revenue funds. In addition, state and federal grants are also considered special revenue funds. These will be included in the final budget information.

Police Confiscated – Federal (#1131)

\$608,000

Accounts for Fayette County's share of confiscated assets distributed based upon LFUCG's participation in federal cases governed by the Department of Justice. Funds are budgeted for the Division of Police in the areas of certification, emergency response equipment, and overtime.

Summary of Revenue and Appropriations

				FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Fines and Forfeitures	\$ 5,000	\$ -	\$ -	\$ -	
Intergovernmental	470,000	250,000	150,000	(100,000)	-40%
Total Revenue	\$ 475,000	\$ 250,000	\$ 150,000	\$ (100,000)	-40%
Fund Balance, July 1	1,670,000	400,000	484,000	84,000	21%
Total Funds Available	\$ 2,145,000	\$ 650,000	\$ 634,000	\$ (16,000)	-2%
Appropriations					
Operating Expenditures					
Personnel	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	
Operating	690,000	490,000	445,000	(45,000)	-9%
Total Operating	\$ 840,000	\$ 640,000	\$ 595,000	\$ (45,000)	-7%
Capital Expenditures					
CIP Capital	\$ 175,000	\$ -	\$ -	\$ -	
Operating Capital	-	-	13,000	13,000	
Total Capital	\$ 175,000	\$ -	\$ 13,000	\$ 13,000	
Total Appropriations	\$ 1,015,000	\$ 640,000	\$ 608,000	\$ (32,000)	-5%
Fund Balance, June 30	\$ 1,130,000	\$ 10,000	\$ 26,000	\$ 16,000	160%

Police Confiscated – State (#1132)

\$906,500

Accounts for Fayette County's share of confiscated assets distributed based upon LFUCG's participation in state cases. Funds are budgeted for the Division of Police for the fit up of the Bluegrass Community and Technical College property, tasers, and helicopter expenses.

Summary of Revenue and Appropriations

				FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Intergovernmental	\$ 150,000	\$ 250,000	\$ 150,000	\$ (100,000)	-40%
Total Revenue	\$ 150,000	\$ 250,000	\$ 150,000	\$ (100,000)	-40%
Fund Balance, July 1	900,000	300,000	789,000	489,000	163%
Total Funds Available	\$ 1,050,000	\$ 550,000	\$ 939,000	\$ 389,000	71%
Appropriations					
Operating	\$ 150,000	\$ 281,500	\$ 386,500	\$ 105,000	37%
Total Operating	\$ 150,000	\$ 281,500	\$ 386,500	\$ 105,000	37%
Capital Expenditures					
CIP Capital	\$ -	\$ -	\$ 100,000	\$ 100,000	
Operating Capital	-	-	420,000	420,000	
Total Capital	\$ -	\$ -	\$ 520,000	\$ 520,000	
Total Appropriations	\$ 150,000	\$ 281,500	\$ 906,500	\$ 625,000	222%
Fund Balance, June 30	\$ 900,000	\$ 268,500	\$ 32,500	\$ (236,000)	-88%

Public Safety (#1133)

\$200,000

Kentucky House Bill 413 authorized the collection of a fee on each court case for the purpose of providing money for “public safety related items.” This budget is the estimation of the accumulated money from this fee for FY 2014. The transfer is to the General Fund for use by the Division of Police.

Summary of Revenue and Appropriations

				FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Intergovernmental	\$ 100,000	\$ 200,000	\$ 200,000	\$ -	
Total Revenue	\$ 100,000	\$ 200,000	\$ 200,000	\$ -	
Fund Balance, July 1	-	600,000	780,000	\$ 180,000	30%
Total Funds Available	\$ 100,000	\$ 800,000	\$ 980,000	\$ 180,000	23%
Appropriations					
Operating Expenditures					
Transfers To\From Other Funds	\$ 100,000	\$ 200,000	\$ 200,000	\$ -	
Total Operating	\$ 100,000	\$ 200,000	\$ 200,000	\$ -	
Capital Expenditures					
CIP Capital	\$ -	\$ 100,000	\$ -	\$ (100,000)	-100%
Operating Capital	-	25,000	-	(25,000)	-100%
Total Capital	\$ -	\$ 125,000	\$ -	\$ (125,000)	-100%
Total Appropriations	\$ 100,000	\$ 325,000	\$ 200,000	\$ (125,000)	-38%
Fund Balance, June 30	\$ -	\$ 475,000	\$ 780,000	\$ 305,000	64%

Municipal Aid Fund (MAP) (#1136)

\$6,059,100

Fayette County receives a share of state gasoline tax revenues (allocation is based on population). Use of these funds is restricted to certain expenditures related to the construction, reconstruction, or maintenance of urban streets and roads.

Summary of Revenue and Appropriations

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	FY 2014 Proposed vs FY 2013 Adopted	
				\$ Change	% Change
Revenue					
Intergovernmental	\$ 5,195,500	\$ 6,335,357	\$ 6,917,860	\$ 582,503	9%
Investments	6,000	-	-	-	
Total Revenue	\$ 5,201,500	\$ 6,335,357	\$ 6,917,860	\$ 582,503	9%
Fund Balance, July 1	4,000,000	1,500,000	5,000,000	3,500,000	233%
Total Funds Available	\$ 9,201,500	\$ 7,835,357	\$ 11,917,860	\$ 4,082,503	52%
Appropriations					
Operating Expenditures					
Personnel	\$ 19,280	\$ 34,180	\$ 14,400	\$ (19,780)	-58%
Operating	6,500	6,500	6,500	-	
Transfers To\ (From) Other Funds	1,577,610	1,577,610	2,883,200	1,305,590	83%
Total Operating	\$ 1,603,390	\$ 1,618,290	\$ 2,904,100	1,285,810	79%
Capital Expenditures					
CIP Capital	\$ 7,598,090	\$ 4,530,000	\$ 3,155,000	(1,375,000)	-30%
Total Capital	\$ 7,598,090	\$ 4,530,000	\$ 3,155,000	(1,375,000)	-30%
Total Appropriations	\$ 9,201,480	\$ 6,148,290	\$ 6,059,100	(89,190)	-1%
Fund Balance, June 30	\$ 20	\$ 1,687,067	\$ 5,858,760	4,171,693	247%

The FY 2014 budget included a transfer of \$775,000 for eligible personnel costs in the Division of Engineering and \$812,610 for eligible personnel costs in the Division of Streets and Roads. Funds are also transferred to the General Fund to offset debt service for resurfacing bonds (\$1,295,590).

The MAP Fund for FY 2014 includes \$3,155,000 for the following capital road projects.

Municipal Aid Program Summary of Projects

Project	FY 2014 Local Funds	State and Federal Grant Funds	Total Local and Grant Funds	Stage
Sidewalk Ramp Program	\$ 100,000	\$ -	\$ 100,000	c
Polo Club Boulevard	400,000	2,000,000	2,400,000	r,u,c
Clays Mill Road, Section 2B	100,000	400,000	500,000	c
Project Testing	25,000	-	25,000	c
Bridge/Culvert Repair	100,000	-	100,000	d,c
Meadow Lane Turn Lanes	150,000	-	150,000	d,r,u
Grant Match	300,000	1,200,000	1,500,000	d,r,u,c
Road Resurfacing	1,780,000	-	1,780,000	
Traffic Monitors and Signalization	200,000	-	200,000	
Total	\$ 3,155,000	\$ 3,600,000	\$ 6,755,000	

Key of project stages: d = design, r = right-of-way, u = utilities, c = construction

County Road Aid Fund (#1137)

\$700,000

Fayette County receives a share of the state gasoline tax (allocation of funds is based on population). Use of these funds is restricted to certain expenditures related to the construction, reconstruction, or maintenance of rural roads. FY 2014 includes funds for street repaving/resurfacing.

Summary of Revenue and Appropriations

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	FY 2014 Proposed vs FY 2013 Adopted	
				\$ Change	% Change
Revenue					
Intergovernmental	\$ 728,600	\$ 888,393	\$ 904,200	\$ 15,807	2%
Total Revenue	\$ 728,600	\$ 888,393	\$ 904,200	\$ 15,807	2%
Fund Balance, July 1	1,660,000	1,700,000	2,100,000	400,000	24%
Total Funds Available	\$ 2,388,600	\$ 2,588,393	\$ 3,004,200	\$ 415,807	16%
Appropriations					
Capital Expenditures					
CIP Capital	\$ 728,600	\$ 700,000	\$ 700,000	\$ -	
Total Capital	\$ 728,600	\$ 700,000	\$ 700,000	\$ -	
Total Appropriations	\$ 728,600	\$ 700,000	\$ 700,000	\$ -	
Fund Balance, June 30	\$ 1,660,000	\$ 1,888,393	\$ 2,304,200	\$ 415,807	22%

Miscellaneous Special Revenue (#1141)

\$330,000

This is a restricted special revenue fund established to account for revenues received for a specific purpose which are not considered a grant. Included here are funds from the state for traffic signal program (\$330,000).

Summary of Revenue and Appropriations

				FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Intergovernmental	\$ 300,000	\$ 300,000	\$ 330,000	\$ 30,000	10%
Total Revenue	\$ 300,000	\$ 300,000	\$ 330,000	\$ 30,000	10%
Fund Balance, July 1	-	-	-	-	
Total Funds Available	\$ 300,000	\$ 300,000	\$ 330,000	\$ 30,000	10%
Appropriations					
Operating Expenditures					
Personnel	\$ -	\$ 76,730	\$ 78,550	\$ 1,820	2%
Operating	222,640	215,000	249,250	34,250	16%
Total Operating	\$ 222,640	\$ 291,730	\$ 327,800	36,070	12%
Capital Expenditures					
Operating Capital	2,200	2,200	2,200	-	
Total Capital	\$ 2,200	\$ 2,200	\$ 2,200	-	
Total Appropriations	\$ 224,840	\$ 293,930	\$ 330,000	36,070	12%
Fund Balance, June 30	\$ 75,160	\$ 6,070	\$ -	\$ (6,070)	-100%

Police Confiscated – Treasury (#1142)
\$310,000

Accounts for Fayette County's share of confiscated assets distributed based upon LFUCG's participation in federal cases governed by the Department of Treasury. Funds are budgeted for the Division of Police for undercover expenses, ammunition, riot equipment and firing range repairs.

Summary of Revenue and Appropriations

				FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Intergovernmental	\$ -	\$ -	\$ 100,000	\$ 100,000	
Total Revenue	\$ -	\$ -	\$ 100,000	\$ 100,000	
Fund Balance, July 1	-	60,000	273,000	213,000	355%
Total Funds Available	\$ -	\$ 60,000	\$ 373,000	\$ 313,000	522%
Appropriations					
Operating Expenditures					
Operating	\$ 235,000	\$ 50,000	\$ 310,000	\$ 260,000	520%
Total Operating	\$ 235,000	\$ 50,000	\$ 310,000	\$ 260,000	520%
Total Appropriations	\$ 235,000	\$ 50,000	\$ 310,000	\$ 260,000	520%
Fund Balance, June 30	\$ (235,000)	\$ 10,000	\$ 63,000	\$ 53,000	530%

Capital Projects Fund

2014 Bond Projects Fund

\$ 15,673,950

The FY 2014 budget proposes bonding for \$15,673,950 for General Fund capital projects and are itemized on the following page.

Summary of Revenue and Appropriations

				FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Other Financing Sources	\$ -	\$ -	\$ 15,673,950	\$ 15,673,950	
Total Revenue	\$ -	\$ -	\$ 15,673,950	\$ 15,673,950	
Fund Balance, July 1	-	-	-	-	
Total Funds Available	\$ -	\$ -	\$ 15,673,950	\$ 15,673,950	
Appropriations					
Operating Expenditures					
Partner Agencies	\$ -	\$ -	\$ 250,000	250,000	
Total Operating	\$ -	\$ -	\$ 250,000	\$ 250,000	
Capital Expenditures					
CIP Capital	\$ -	\$ -	\$ 10,413,710	\$ 10,413,710	
Operating Capital	-	-	5,010,240	5,010,240	
Total Capital	\$ -	\$ -	\$ 15,423,950	\$ 15,423,950	
Total Appropriations	\$ -	\$ -	\$ 15,673,950	\$ 15,673,950	
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	

Division	Item	Amount
<i>Economic Development</i>		
	Arena Arts & Entertainment District - Matching Funds	1,250,000
<i>Mayor's Office</i>		
	Code for America	180,000
<i>Kentucky Theater</i>		
	Kentucky Theater Improvements - Matching Funds	250,000
<i>Purchase of Development Rights</i>		
	Purchase of Development Rights	1,000,000
<i>Planning, Preservation, & Development</i>		
	Corridor Program	350,000
	Acella	500,000
<i>Computer Services</i>		
	Replace/Upgrade Intel Infrastructure for Virtual Server Support	308,030
	Management Software for Disk Usage	203,710
<i>Streets and Roads</i>		
	Sidewalk and Catch Basin Repair of Man-O-War	150,000
<i>Traffic Engineering</i>		
	Traffic Signal Upgrades / Modifications	290,000
	Traffic Signal Construction	151,500
<i>Lex Call</i>		
	Public Safety Ops/Lexcall Center	172,210

Division	Item	Amount
<i>Commissioner of Public Safety</i>		
	Public Safety Ops/Lexcall Center	500,000
<i>Emergency Management/E-911</i>		
	Upgrade 17 existing sirens	70,000
<i>Police</i>		
	Police mobile and portable radios	282,000
<i>Fire and Emergency Services</i>		
	Divisional infrastructure repairs & upgrades	300,000
	Structural Firefighter Protective Clothing	166,500
<i>Commissioner of Social Services</i>		
	New Senior Center	5,000,000
<i>Facilities and Fleet Management</i>		
	Autos--Police/ Vehicle Replacement	1,800,000
	Truck--Fire/ Vehicle Replacement	1,200,000
	Community Action Facility Roof	300,000
	Coroner's Office Ventilation System	350,000
	Environmental Remediation (Asbestos, Lead, ..) Phase II	300,000
	Old Courthouse Structural Repair	300,000
<i>Parks & Recreation</i>		
	Tates Creek Golf Cars	135,000
	Picadome Golf Cars	165,000

Enterprise Funds

Enterprise funds are those in which operations are supported primarily by charges for services.

Sanitary Sewers Operating and Construction Funds (#4002 and #4003)

\$87,538,270 191 FTE

The Division of Water Quality's Sanitary Sewer Fund accounts for the expenses associated with collecting, transporting, and treating all sanitary sewage in Fayette County and the Industrial Pre-treatment Program. The fund is supported primarily by sewer user fees. Sewer user fees based on water consumption were initiated in July 1982 to replace property tax funding of the sanitary sewer system, as mandated by the United States Environmental Protection Agency (EPA).

Sanitary sewer user fees provide the funding for any non-bond funded sewer projects. The fees pay for the staff, maintenance, and operations of the two wastewater treatment plants and other facilities and services required to support the LFUCG sanitary sewer system, and pay for the debt service on bonds used to capitalize larger sanitary sewer construction projects. Sanitary Sewer Fund revenues are restricted to current year operating and capital expenses. All funds remaining at year-end are placed into a restricted reserve for capital improvements.

During FY 2008, LFUCG negotiated a Consent Decree (CD) with the EPA in response to a lawsuit filed in November 2006 by the EPA and the Kentucky Environmental and Public Protection Cabinet for multiple violations of the Clean Water Act from the sanitary and storm sewer systems in Lexington. The CD obligates LFUCG to address certain immediate violations; requires development of a system-wide sanitary sewer assessment to identify other problems—including a self-assessment of all the division's operations, staff, and equipment; and requires development of a work plan to eliminate those problems. EPA in the CD also requires LFUCG to assess sewer capacity and develop a capacity assurance program to ensure adequate capacity exists before new connections are made to the system.

EPA established deadlines during the first four years for requirements outlined in the CD. Failure to meet those deadlines could result in additional fines and in stipulated penalties. In August 2009, after the CD was lodged with the U.S. District Court, the judge rejected the LFUCG/USEPA settlement, ordering the parties to renegotiate. The USEPA is appealing that decision. LFUCG has proceeded to implement the CD and comply with all the deadlines.

Obligations under the CD will continue for several years. LFUCG will have 11 to 13 years to complete the necessary improvements to the sanitary sewer system. The 11 - 13 year time frame includes the four years to complete the assessment of the entire sewer system and make immediate repairs. LFUCG's success in correcting existing problems will be monitored by the reduction of overflows at manholes and pump stations in accordance with the standards set forth in the CD. LFUCG will also be obligated to thoroughly investigate problems identified by required monitoring. These investments in our community will improve our local environment and protect our streams and rivers.

Summary of Revenue and Appropriations

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	FY 2014 Proposed vs FY 2013 Adopted	
				\$ Change	% Change
Revenue					
Services	\$ 45,775,000	\$ 43,200,000	\$ 45,275,000	\$ 2,075,000	5%
Fines and Forfeitures	-	-	900	900	
Intergovernmental	579,950	569,950	484,200	(85,750)	-15%
Investments	150,000	730,000	400,000	(330,000)	-45%
Other Financing Sources	19,669,780	20,000,000	25,000,000	5,000,000	25%
Other Income	10,000	50,000	20,000	(30,000)	-60%
Total Revenues	\$ 66,184,730	\$ 64,549,950	\$ 71,180,100	\$ 6,630,150	10%
July 1 Estimated Reserves	2,860,000	9,800,000	26,645,700	16,845,700	172%
Total Available	\$ 69,044,730	\$ 74,349,950	\$ 97,825,800	\$ 23,475,850	32%
Appropriations					
Operating Expenditures					
Personnel	\$ 11,270,807	\$ 11,270,930	\$ 12,336,740	\$ 1,065,810	9%
Debt Service	11,108,100	7,549,020	8,797,200	1,248,180	17%
Insurance	2,282,475	1,124,930	1,181,110	56,180	5%
Operating	18,441,077	19,093,985	18,642,740	(451,245)	-2%
Total Operating	\$ 43,102,459	\$ 39,038,865	\$ 40,957,790	\$ 1,918,925	5%
Capital Expenditures					
CIP Capital	\$ 15,274,280	\$ 20,688,508	\$ 45,442,580	\$ 24,754,072	120%
Operating Capital	2,133,850	579,330	1,137,900	558,570	96%
Total Capital	\$ 17,408,130	\$ 21,267,838	\$ 46,580,480	\$ 25,312,642	119%
Total Operating and Capital	\$ 60,510,589	\$ 60,306,703	\$ 87,538,270	\$ 27,231,567	45%
Fund Balance, June 30	\$ 8,534,141	\$ 14,043,247	\$ 10,287,530	\$ (3,755,717)	-27%

Budget Highlights

- Funds of \$500,000 are included for continuance of the sump pump redirection program. Until the early 1990s, sump pumps that collect groundwater in the basements of residential homes were allowed to discharge clean groundwater into the sanitary sewer system. These sump pumps rob the sanitary sewer system of capacity and contribute to overflows that led to the lawsuit filed by the EPA. This program pays to have

residential sump pumps redirected away from the sanitary sewer system, avoiding the higher costs of transporting and treating water that does not require treatment.

- Funds are included for rehabilitation of the Town Branch Treatment Plant (\$2,255,150) and West Hickman Treatment Plant (\$1,389,250). Funds are included for clarifiers, odor control scrubbers, equipment, and building repairs.
- Funds are included for the Sanitary Sewer Fund's portion of LexServ billing project (\$238,500).
- The Sewer Construction Fund includes \$40.2 million in capital projects itemized below:

Project	FY 2014	
	Proposed Budget	
Carlisle Ave Sewer Replacement	\$	348,000
Small Projects		200,000
Unsewered Areas		61,500
Pump Station Generators		333,330
Inflow and Infiltration Reduction/Collector Rehab		5,000,000
Century Hills Trunk Upsize East Hickman		1,400,000
East Lake Trunk Upsize East Hickman		700,000
West Hickman Main Trunk A		3,800,000
Woodhill Trunk Sewer Replacement		2,790,000
West Hickman Wastewater Storage Tanks		3,370,000
Wolf Run Main Trunk A		995,000
Wolf Run Storage Tank and Pump Station		3,970,000
Wolf Run Bob O Link Trunk		1,650,000
Manhole Monitoring System Sanitary Sewer Overflow Response Plant		1,000,000
West Hickman Wet Weather Storage Tank		815,000
West Hickman Main Trunk B		560,000
Lower Cane Run Storage Tank		3,120,000
Lower Griffin Gate Trunk		90,000
Town Branch Wastewater Storage Tank		9,270,000
Tie-in Lower Cane Run Force Main		20,000
UK Trunk A		270,000
Mint Lane Trunk Pump Station		490,000
	\$	40,252,830

Water Quality Management Fund (#4051)

\$14,919,870 41 FTE

The Water Quality Management Fund accounts for the receipts and expenses associated with the water quality management fee. This fee allows the city to build and maintain our stormwater system to safely and efficiently remove rainwater from our city and neighborhoods. These efforts will improve water quality in our streams in Fayette County by reducing stormwater pollution.

Summary of Revenue and Appropriations

				FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Services	\$ 11,500,000	\$ 10,900,000	\$ 11,500,000	\$ 600,000	6%
Fines and Forfeitures	-	-	14,000	14,000	
Investments	-	4,000	-	(4,000)	-100%
Other Financing Sources	-	-	2,100,000	2,100,000	
Other Income	-	-	4,800	4,800	
Total Revenue	\$ 11,500,000	\$ 10,904,000	\$ 13,618,800	\$ 2,714,800	25%
Fund Balance, July 1	1,650,000	1,700,000	2,700,000	1,000,000	59%
Total Funds Available	\$ 13,150,000	\$ 12,604,000	\$ 16,318,800	\$ 3,714,800	29%
Appropriations					
Operating Expenses					
Personnel	\$ 3,644,091	\$ 3,946,740	\$ 4,565,490	\$ 618,750	16%
Debt Service	-	85,930	85,810	(120)	0%
Operating	6,982,790	6,340,460	7,343,170	1,002,710	16%
Total Operating	\$ 10,626,881	\$ 10,373,130	\$ 11,994,470	\$ 1,621,340	16%
Capital Expenses					
Operating Capital	\$ 10,000	-	\$ 146,900	\$ 146,900	
CIP Capital	1,550,000	1,595,700	2,778,500	1,182,800	74%
Total Capital	\$ 1,560,000	\$ 1,595,700	\$ 2,925,400	\$ 1,329,700	83%
Total Appropriations	\$ 12,186,881	\$ 11,968,830	\$ 14,919,870	\$ 2,951,040	25%
Fund Balance, June 30	\$ 963,119	\$ 635,170	\$ 1,398,930	\$ 763,760	120%

Budget Highlights

- FY 2014 revenue includes \$2.1 million in debt proceeds.
- FY 2014 includes \$1,150,000 for master planning, mapping, and hydraulic modeling of the storm sewer system. This is part of a multi-year project to provide a map of the storm sewer system and develop a long-term strategy for correcting current flooding problems and preventing new problems.
- Funds are included for the following flood mitigation projects: Small Capital Rehabilitation Projects (\$250,000), Annual Water Quality Construction (\$250,000), Anniston-Wickland Phase C (\$536,000), Cardinal-Laramie (\$280,000), Wallhampton (\$650,000), Perimeter Park (\$45,000) and Coldstream (\$850,000)
- The water quality management fee incentives program is funded at \$1.2 million.
- Funds are included for the Water Quality Management Fund's portion of LexServ billing project (\$121,500).

Landfill (#4121)
\$7,479,690 5 FTE

The Landfill Fund was established in 1995 to account for the revenues and expenses associated with the capping and closure of the landfills in Fayette County and the on-going costs of refuse disposal. State and federal regulations have mandated significant changes in the requirements for designing, constructing, operating, managing, maintaining, and closing landfills. The revised requirements have imposed extraordinary expenses on the government. A solid waste disposal fee was established to fund the increased cost of capping and closing the government's landfill and for the expense of a solid waste disposal contract. FY 2014 total Landfill Fund revenues are projected at approximately \$6.9 million.

Summary of Revenue and Appropriations

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	FY 2014 Proposed vs FY 2013 Adopted	
				\$ Change	% Change
Revenue					
Services	\$ 7,038,550	\$ 6,704,530	\$ 6,704,530	\$ -	
Investments	12,000	2,500	-	(2,500)	-100%
Other Income	227,000	218,000	222,000	4,000	2%
Total Revenue	\$ 7,277,550	\$ 6,925,030	\$ 6,926,530	\$ 1,500	0%
Fund Balance, July 1 (Reserve)	27,500,000	\$ 700,000	6,000,000	5,300,000	757%
Total Funds Available	\$ 34,777,550	\$ 7,625,030	\$ 12,926,530	\$ 5,301,500	70%
Appropriations					
Operating Expenses					
Personnel	\$ 658,370	\$ 865,220	\$ 748,110	\$ (117,110)	-14%
Operating	6,923,663	5,943,880	5,491,580	(452,300)	-8%
Transfers To\From) Other Funds	200,000	200,000	200,000	-	
Total Operating	\$ 7,782,033	\$ 7,009,100	\$ 6,439,690	\$ (569,410)	-8%
Capital Expenses					
CIP Capital	\$ 6,955,000	\$ -	\$ 900,000	\$ 900,000	
Operating Capital	63,000	-	140,000	140,000	
Total Capital	\$ 7,018,000	\$ -	\$ 1,040,000	\$ 1,040,000	
Total Appropriations	\$ 14,800,033	\$ 7,009,100	\$ 7,479,690	\$ 470,590	7%
Fund Balance, June 30 (Reserve)	\$ 19,977,517	\$ 615,930	\$ 5,446,840	\$ 4,830,910	784%

The landfill closure reserve consists of the fund balance as of June 30, 1997, and is increased annually based on excess revenues over expenses.

Right of Way Program (#4201)

\$373,030 4.0 FTE

The Right of Way Program Fund was established in FY 2004 to account for the revenues and expenses associated with the adoption of the Right of Way ordinance. Fees are projected to provide approximately \$445,000 in FY 2014 for the operation of the program.

Summary of Revenue and Appropriations

				FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Licenses and Permits	\$ 420,000	\$ 320,000	\$ 445,000	\$ 125,000	39%
Total Revenue	\$ 420,000	\$ 320,000	\$ 445,000	\$ 125,000	39%
Fund Balance, July 1	460,000	696,958	-	(696,958)	-100%
Total Funds Available	\$ 880,000	\$ 1,016,958	\$ 445,000	\$ (571,958)	-56%
Appropriations					
Operating Expenses					
Personnel	\$ 237,732	\$ 300,130	\$ 307,330	\$ 7,200	2%
Operating	25,200	25,200	65,700	40,500	161%
Total Operating	\$ 262,932	\$ 325,330	\$ 373,030	\$ 47,700	15%
Capital Expenses					
Operating Capital	\$ 3,000	\$ -	\$ -	\$ -	
Total Capital	\$ 3,000	\$ -	\$ -	\$ -	
Total Appropriations	\$ 265,932	\$ 325,330	\$ 373,030	\$ 47,700	15%
Fund Balance, June 30	\$ 614,068	\$ 691,628	\$ 71,970	\$ (619,658)	-90%

FY 2014 includes \$40,000 for Envista, a web-based right-of-way tracking program, which will enable proactive management of utility projects, public works, permitting, incidents, traffic and events to optimize street performance, reduce costs and minimize environmental impact.

Extended School Program (#4202)

\$2,269,500 7 FTE

The Extended School Program Fund was created in FY 1994 to account for the revenues and expenses of an after-school program administered by the Division of Parks and Recreation in various Fayette County Public Schools.

Summary of Revenue and Appropriations

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	FY 2014 Proposed vs FY 2013 Adopted	
				\$ Change	% Change
Revenue					
Services	\$ 2,313,620	\$ 2,401,790	\$ 2,439,570	\$ 37,780	2%
Other Financing Sources	-	81,420	-	(81,420)	-100%
Total Revenue	\$ 2,313,620	\$ 2,483,210	\$ 2,439,570	\$ (43,640)	-2%
Fund Balance, July 1	100,000	(136,341)	(5,000)	(0)	
Total Funds Available	\$ 2,413,620	\$ 2,346,869	\$ 2,434,570	\$ 87,701	4%
Appropriations					
Operating Expenses					
Personnel	\$ 1,741,839	\$ 1,759,670	\$ 1,689,500	\$ (70,170)	-4%
Operating	638,302	586,110	580,000	(6,110)	-1%
Insurance	4,000	-	-	-	
Total Appropriations	\$ 2,384,141	\$ 2,345,780	\$ 2,269,500	\$ (76,280)	-3%
Fund Balance, June 30	\$ 29,479	\$ 1,089	\$ 165,070	\$ 163,981	15058%

Fees are projected to provide approximately \$2.4 million in FY 2014 for the operation of the program. Participating schools include:

- Athens-Chilesburg Elementary
- Booker T. Washington Academy
- Breckinridge Elementary
- Julius Marks Elementary
- Liberty Elementary
- Maxwell Elementary
- Northern Elementary
- Stonewall Elementary
- Wellington Elementary
- William Wells Brown Elementary
- Yates Elementary
- Edith J. Hayes Middle School
- Jessie Clark Middle School

Prisoners Account (#4203)

\$1,487,430

The Prisoners Account Fund was transferred to the government in 1994 and accounts for the operations of the commissary, phone, and Community Alternative Program (CAP) at the Fayette County Detention Center.

Summary of Revenue and Appropriations

				FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Services	\$ 900,000	\$ 900,000	\$ 1,081,200	\$ 181,200	20%
Other Income	853,750	604,000	422,800	(181,200)	-30%
Total Revenue	\$ 1,753,750	\$ 1,504,000	\$ 1,504,000	\$ -	
Fund Balance, July 1	-	300,000	-	(300,000)	-100%
Total Funds Available	\$ 1,753,750	\$ 1,804,000	\$ 1,504,000	\$ (300,000)	-17%
Appropriations					
Operating Expenses					
Operating	\$ 1,151,450	\$ 1,151,450	\$ 1,478,430	\$ 326,980	28%
Total Appropriations	\$ 1,151,450	\$ 1,151,450	\$ 1,478,430	\$ 326,980	28%
Fund Balance, June 30	\$ 602,300	\$ 652,550	\$ 25,570	\$ (626,980)	-96%

Budget Highlights

- FY 2014 reallocates the budget for this fund into new sections for the Community Alternative Program to more accurately reflect the expenses of this program.

Enhanced 911 (#4204)

\$5,936,380 5 FTE

Summary of Revenue and Appropriations

	FY 2014 Proposed vs FY 2013 Adopted				
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Services	\$ 3,850,500	\$ 3,600,500	\$ 3,018,600	\$ (581,900)	-16%
Total Revenue	\$ 3,850,500	\$ 3,600,500	\$ 3,018,600	\$ (581,900)	-16%
Fund Balance, July 1	1,062,357	1,200,000	3,000,000	1,800,000	150%
Total Funds Available	\$ 4,912,857	\$ 4,800,500	\$ 6,018,600	\$ 1,218,100	25%
Appropriations					
Personnel	\$ 1,955,948	\$ 1,938,390	\$ 2,116,890	\$ 178,500	9%
Operating	1,548,750	1,462,430	1,438,440	(23,990)	-2%
Total Operating	\$ 3,504,698	\$ 3,400,820	\$ 3,555,330	\$ 154,510	5%
Capital Expenses					
Operating Capital	\$ 1,159,050	\$ 147,250	\$ 2,381,050	\$ 2,233,800	1517%
Total Capital	\$ 1,159,050	\$ 147,250	\$ 2,381,050	\$ 2,233,800	1517%
Total Appropriations	\$ 4,663,748	\$ 3,548,070	\$ 5,936,380	\$ 2,388,310	67%
Fund Balance, June 30	\$ 249,109	\$ 1,252,430	\$ 82,220	\$ (1,170,210)	-93%

On January 1, 1996, a monthly fee of 95 cents per phone line was applied to Fayette County residents' phone bills in order to provide funding for an ***Enhanced 911 (E-911) system***. The fee was increased for the first time during FY 2005 to \$1.31. During FY 2009 an ordinance was passed increasing the rate to \$2.10. Also included was an automatic annual increase of 4.5 percent to be added each year thereafter to keep up with the increasing costs of providing 911 service.

This fund pays for 38 percent of the personnel costs for 911 emergency calltakers and dispatchers. The balance of the personnel cost is paid by the General Services District Fund. Total fund resources are \$6,018,600 with \$3,018,500 projected to come from ***E-911*** fees, \$100 projected to come from Administrative Collection Fees and \$3,000,000 in prior year fund balance.

FY 2014 includes capital funds for the radio project.

Public Corporations

Due to prior state constitutional restrictions, the government could not issue general obligation bonds before July 15, 1996. Instead, mortgage revenue bonds were issued through various public corporations in order to finance public projects. "Lease payments" from the General Services District and Urban Services Districts Funds are combined with revenues generated by the operation of the projects in order to make debt service payments on these prior bond issues.

Public Facilities Corporation (#4022)

\$6,982,430

The Public Facilities Corporation financed various projects through bank and mortgage notes and the issuance of revenue bonds. Projects included government buildings, parks, swimming pools, fire stations, and other public buildings.

Summary of Revenue and Appropriations

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	FY 2014 Proposed vs FY 2013 Adopted	
				\$ Change	% Change
Revenue					
Services	\$ 3,230,610	\$ 7,202,880	\$ 6,648,570	\$ (554,310)	-8%
Other Financing Sources	575,290	-	-	-	
Total Revenue	\$ 3,805,900	\$ 7,202,880	\$ 6,648,570	\$ (554,310)	-8%
Fund Balance, July 1	-	1,500,000	1,650,000	150,000	10%
Total Funds Available	\$ 3,805,900	\$ 8,702,880	\$ 8,298,570	\$ (404,310)	-5%
Appropriations					
Operating Expenses					
Partner Agencies	\$ 700,000	\$ 740,000	\$ 750,000	\$ 10,000	1%
Debt Service	487,940	4,485,930	4,484,940	(990)	0%
Operating	2,617,960	1,908,635	1,747,490	(161,145)	-8%
Total Operating	\$ 3,805,900	\$ 7,134,565	\$ 6,982,430	\$ (152,135)	-2%
Total Appropriations	\$ 3,805,900	\$ 7,134,565	\$ 6,982,430	\$ (152,135)	-2%
Fund Balance, June 30	\$ -	\$ 1,568,315	\$ 1,316,140	\$ (252,175)	-16%

FY 2012 Adopted budget did not include all expenses for this fund, explaining the variances compared to FY 2013 and 2014. Budgets for the Courthouse Refunding (paid through revenue from the state) were inadvertently omitted in FY 2012.

Parks Projects Fund (#4024)

\$210,000

The Parks Projects Fund accounts for the use of dedicated fees for acquisition of park land and golf course improvements.

A dedicated building permit fee was passed in 1983, and in 1995 the ordinance imposing this fee was clarified to restrict its use to park land acquisition. For FY 2014 this revenue source is estimated to provide \$170,000 for this purpose. In addition, dedicated revenues from golf fees are estimated at \$40,000 for FY 2014. These revenues are restricted to golf course improvements.

Summary of Revenue and Appropriations

				FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Other Financing Sources	\$ 235,000	\$ 190,000	\$ 210,000	\$ 20,000	11%
Total Revenue	\$ 235,000	\$ 190,000	\$ 210,000	\$ 20,000	11%
Fund Balance, July 1	-	-	-	-	
Total Funds Available	\$ 235,000	\$ 190,000	\$ 210,000	\$ 20,000	11%
Appropriations					
Capital Expenses					
CIP Capital	\$ 235,000	\$ 190,000	\$ 210,000	\$ 20,000	11%
Total Capital	\$ 235,000	\$ 190,000	\$ 210,000	\$ 20,000	11%
Total Appropriations	\$ 235,000	\$ 190,000	\$ 210,000	\$ 20,000	11%
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	

Fiduciary Funds

Fiduciary funds account for assets held by a governmental unit in a trustee capacity. The LFUCG operates three fiduciary funds.

City Employees' Pension (#5002)

\$1,842,100

Summary of Revenue and Appropriations

				FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change
Revenue					
Investments	\$ 1,875,700	\$ 1,680,000	\$ 1,779,100	\$ 99,100	6%
Other Financing Sources	80,800	192,900	63,000	(129,900)	-67%
Total Revenue	\$ 1,956,500	\$ 1,872,900	\$ 1,842,100	\$ (30,800)	-2%
Fund Balance, July 1	-	-	-	-	
Total Funds Available	\$ 1,956,500	\$ 1,872,900	\$ 1,842,100	\$ (30,800)	-2%
Appropriations					
Personnel	\$ 1,830,800	\$ 1,747,200	\$ 1,796,400	\$ 49,200	3%
Operating	125,700	125,700	45,700	(80,000)	-64%
Total Appropriations	\$ 1,956,500	\$ 1,872,900	\$ 1,842,100	\$ (30,800)	-2%
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	

The City Employees' Pension Fund (CEPF) was the retirement system of the city of Lexington covering civil service employees prior to merger with Fayette County. The plan was organized in 1939 and closed to new members in 1973. Members of the CEPF completed the process for transferring to the County Employees Retirement System in November 1992. The fund is administered by a self-governing board of trustees. There are no current employees with the CEPF.

The FY 2014 budget includes the cost for 100 percent of the premium for single health care coverage for eligible retirees (\$68,000). The government also pays certain other administrative costs.

Policemen's and Firefighters' Retirement (#5003)

\$52,988,880 1 FTE

Summary of Revenue and Appropriations

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	FY 2014 Proposed vs FY 2013 Adopted	
				\$ Change	% Change
Revenue					
Investments	\$ 34,473,247	\$ 29,139,580	\$ 21,642,580	\$ (7,497,000)	-26%
Other Financing Sources	3,688,790	-	4,151,000	4,151,000	
Pension Revenue	4,947,416	23,431,100	27,195,300	3,764,200	16%
Other Income	16,227	-	-	-	
Total Revenue	\$ 43,125,680	\$ 52,570,680	\$ 52,988,880	\$ 418,200	1%
Fund Balance, July 1	-	-	-	-	
Total Funds Available	\$ 43,125,680	\$ 52,570,680	\$ 52,988,880	\$ 418,200	1%
Appropriations					
Personnel	\$ 40,896,783	\$ 49,803,280	\$ 50,221,480	\$ 418,200	1%
Operating	2,227,950	2,766,550	2,766,550	-	
Insurance	850	850	850	-	
Total Appropriations	\$ 43,125,583	\$ 52,570,680	\$ 52,988,880	\$ 418,200	1%
Fund Balance, June 30	\$ 97	\$ -	\$ -	\$ -	

The Policemen's and Firefighters' Retirement Fund is a defined benefit pension plan covering all sworn personnel of the Urban County Government's police and fire divisions. The fund is administered by a self-governing board of trustees and funded by government and employee contributions.

During FY 2009 \$70 million in bonds were issued to begin addressing the unfunded liability of the pension system. The debt payments for these bonds are included in the General Fund. Another issue of \$35 million was bonded in FY 2010. The FY 2012 Adopted Budget included a proposed bonding of \$31 million and FY 2013 proposes an additional \$34 million.

During FY 2013 the Mayor, Police, and Fire representatives agreed to a comprehensive plan that puts pension in a sustainable track. The new plan cuts the unfunded liability from \$300 million to \$161 million. Under this new plan, the city's annual payments would be \$20,000,000 per year, up from the \$11 million per year it had been contributing supplemented by pension-obligation bonds.

The FY 2014 budget includes the cost for 100 percent of the premium for single health care coverage for eligible retirees (\$4,151,000). The government also pays certain other administrative costs.

Public Library Corporation (#1181)

\$262,410

Summary of Revenue and Appropriations

					FY 2014 Proposed vs FY 2013 Adopted	
	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	\$ Change	% Change	
Revenue						
Investments	\$ -	\$ 500	\$ 600	\$ 100	20%	
Other Income	262,510	256,220	262,040	5,820	2%	
Total Revenue	\$ 262,510	\$ 256,720	\$ 262,640	\$ 5,920	2%	
Fund Balance, July 1	570,000	800,000	-	(800,000)	-100%	
Total Funds Available	\$ 832,510	\$ 1,056,720	\$ 262,640	\$ (794,080)	-75%	
Appropriations						
Debt Service	\$ 262,230	\$ 256,220	\$ 262,040	\$ 5,820	2%	
Operating	280	1,360	370	(990)	-73%	
Total Appropriations	\$ 262,510	\$ 257,580	\$ 262,410	\$ 4,830	2%	
Fund Balance, June 30	\$ 570,000	\$ 799,140	\$ 230	\$ (798,910)	-100%	

The Public Library Corporation was formed in 1985 to manage funds provided to the Lexington Public Library from the government as a result of an increased assessment (the government is required by law to provide a funding level of 5 cents per \$100 assessed valuation of taxable property). The Library Corporation's long-range financial plan includes retirement of bonds issued to finance construction of the Central Library, expansion of library materials, and construction of additional branches.

The FY 2014 budget provides for payment on the bonds issued to finance the construction of a replacement of the Tates Creek Library branch.

Internal Service Funds

Internal service funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost reimbursement basis. The LFUCG operates two internal service funds.

Health, Dental, Vision (#6002)

\$29,750,520

Summary of Revenue and Appropriations

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	FY 2014 Proposed vs FY 2013 Adopted	
				\$ Change	% Change
Revenue					
Premiums	\$ 35,205,680	\$ 28,330,730	\$ 29,750,520	\$ 1,419,790	5%
Other Income	591,320	-	-	-	
Total Revenue	\$ 35,797,000	\$ 28,330,730	\$ 29,750,520	\$ 1,419,790	5%
Fund Balance, July 1	-	-	-	\$ -	
Total Funds Available	\$ 35,797,000	\$ 28,330,730	\$ 29,750,520	\$ 1,419,790	5%
Appropriations					
Operating Expenditures					
Personnel	\$ 35,797,000	\$ 26,336,000	\$ 27,893,000	\$ 1,557,000	6%
Operating	-	1,994,730	1,857,520	(137,210)	-7%
Total Appropriations	\$ 35,797,000	\$ 28,330,730	\$ 29,750,520	\$ 1,419,790	5%
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	

The government offers health insurance options to LFUCG employees under self-insurance plans administered by various third parties. The FY 2014 budget of \$29.8 million is funded through premiums paid by the government for all full-time employees; premiums paid by employees with family coverage; and premiums paid by certain non-employee groups that are allowed to participate in this plan. This includes City Employees' Pension Fund retirees and Policemen's and Firefighters' Retirement Fund retirees.

Workers' Compensation/Liability (#6021)

\$9,300,010

Summary of Revenue and Appropriations

	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Proposed	FY 2014 Proposed vs FY 2013 Adopted	
				\$ Change	% Change
Revenue					
Premiums	\$ 7,855,000	\$ 8,863,247	\$ 9,300,010	\$ 436,763	5%
Total Revenues	\$ 7,855,000	\$ 8,863,247	\$ 9,300,010	\$ 436,763	5%
July 1 Estimated Reserves	-	-	-	-	-
Total Available	\$ 7,855,000	\$ 8,863,247	\$ 9,300,010	\$ 436,763	5%
Appropriations					
Operating Expenditures					
Insurance	\$ 7,855,000	\$ 8,863,247	\$ 9,300,010	\$ 436,763	5%
Total Appropriations	\$ 7,855,000	\$ 8,863,247	\$ 9,300,010	\$ 436,763	5%
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	-

The government's Department of Law administers the workers' compensation, property and casualty, and general liability insurance programs. The government reduces financial risks by purchasing reinsurance when feasible. Administration of these programs is combined with a risk management program designed to identify potential exposures to loss and reduce or eliminate risk and losses. The FY 2014 budget of \$9.3 million is funded through premiums paid from the General Services Fund, Urban Services Fund, and Sanitary Sewer Fund.

	Premiums
General Fund	\$ 7,539,813
Urban Fund	737,202
Sanitary Sewer Fund	1,022,995
	\$ 9,300,010

Division of Budgeting
Lexington-Fayette Urban County Government
200 East Main Street
Lexington, Kentucky 40507
(859) 258-3060

Paid For With Lexington-Fayette Urban County Government Funds