

2013-2014

Lexington-Fayette Urban County Government

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# Budget In Brief



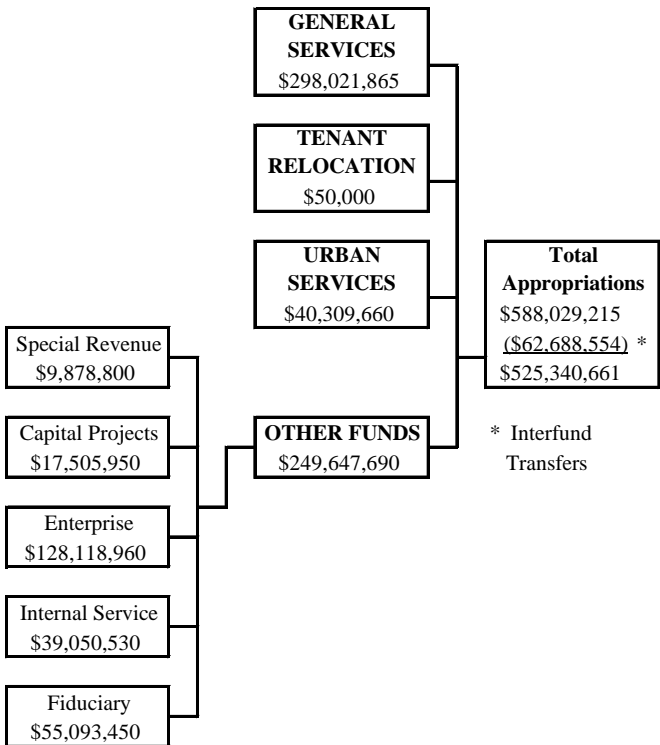
## Budget In Brief

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## Budget In Brief

### Organization of the Total Budget by Fund



## Budget In Brief

### Introduction to the Budget

As shown on the prior page, the total budget for all funds combined, net of interfund transfers, is \$525,340,661. This is \$53,902,628 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**, accounts for 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 *Police Confiscated-Federal, Police Confiscated-State, Public Safety, Municipal Aid Program, County*

## Budget In Brief

*Aid Program, Mineral Severance Fund, Coal Severance Fund, Miscellaneous Special Revenue, Police Confiscated Treasury, and state and federal grant 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 Management, Landfill, Right of Way, Extended School Program, Prisoner's Activity, Enhanced 911, and Public Corporations.*
- **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 Police and Fire Retirement Fund.*
- **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.*

## **Budget In Brief**

### **FY 2014 Budget Highlights**

The Lexington-Fayette Urban County Council voted to adopt the Mayor's Proposed Budget for fiscal year 2013-2014, as amended, on June 20, 2013. The approved expenditure budget for the General Services Fund is \$298,021,865, which includes late item changes made by the Council.

### **Changes to the Mayor's Proposed Budget**

After the Mayor's Proposed Budget is presented in April, the Council is required to hold a public hearing on the contents of the proposed budget. The Council may amend the proposed annual budget submitted by the Mayor, except that the budget, as amended and adopted, shall provide for all expenditures required by law or by other provisions of the Charter, and for all debt service requirements for the next fiscal year.

The following changes to the Mayor's Proposed Budget were made or accepted by the Council for the General Services District Fund on June 11, 2013. Late Item Changes are requested by the Administration and reflect clerical corrections to the Mayor's Budget or changes based on new information. Council Changes are changes to the budget brought forward during the Council's budget review process.

### **Late Item Changes**

#### **Items with No Change to Fund Balance**

Chief Information Officer – Correct Accounting for professional services account for information services across divisions

Citizens' Advocate – Correct accounting for training

Revenue – Correct accounting for contract labor

Partner Agencies – Increase budget for Lexington Center Corporation

Facilities and Fleet Services, Family Services and Police – Correct accounting for positions

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### Increases to Fund Balance

Community Corrections – Decrease equipment and uniform allowance	\$15,200
Engineering – Remove one vacant position of Municipal Engineer Senior to match current authorized strength	73,380
Facilities and Fleet Services – Increase Fleet Services Transfer to create a net cost of zero	84,550
Facilities and Fleet Services – Remove one vacant position of Public Service Supervisor to match current authorized strength	46,870
Parks and Recreation – Reduce Repairs and Maintenance due to accounting method for Golf Course chemical inventory	85,550
Partner Agency – Decrease Carnegie Literacy funding based on Social Services review committee approved allocation	6,040
Police – Correct Salaries for 2 Evidence Technicians and 1 Public Information Officer	15,590
Public Safety Commissioner – Reduce rent budget for the former Emergency Management facility	128,230
Various – Personnel vacancies resulting from employee turnover	536,250

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### *Total increases to fund balance*

***\$991,660***

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### Decreases to Fund Balance

Chief Administrative Officer – Increase Professional Services for Homeless Intervention to fund an additional Consultant	\$(30,000 )
Chief Information Officer – Change Grade and maximum salary for Chief Information Officer position	(43,440)
Code Enforcement – Fund two vacant Code Enforcement positions at 98% versus 75%	(30,770)
Commissioner of Planning, Preservation, Development – Increase Professional Services – Engineer to complete the Versailles Road study	(150,000)
Coroner – Increase Professional Services – Insurance	(28,000)



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Facilities and Fleet Services – Increase Maintenance expense for Fleet Services	(235,350)
Fire – Correct vacant position salary and title from Fire Lieutenant to Fire Captain	(22,850)
Indirect Cost – Adjustment due to changes in personnel	(19,000)
Police – Add 7 civil service positions inadvertently omitted in the Mayor's Proposed Budget	(293,050)
Risk Management – Increase Insurance premiums based on increases by the carriers	(65,630)
Social Services Commissioner – Increase Professional Services – Insurance	(3,500)
Special Programs – Increase Professional Services budget for Sister Cities director salary increase	(900)
Various – 2% Salary Increase for positions included in New Request	(16,850)
Various – Increase unemployment rate	(107,760)
Various – Personnel changes resulting from Ordinances and Resolutions	(402,110)

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<b><i>Total decreases to fund balance</i></b>	<b><i>\$(1,449,210)</i></b>
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## Council Changes

### **Increases to Fund Balance**

Revenue – Adjust to match current trends	\$20,000
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<b><i>Total increases to fund balance</i></b>	<b><i>\$20,000</i></b>
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### **Decreases to Fund Balance**

Adult Services – LexServ bill payment support	\$(10,000)
Animal Care and Control – HVAC repairs	(10,000)
Chief Development Office – Local Food Coordinator operating support	(25,000)
Code Enforcement – Sidewalk Assistance	(75,000)
Council Office – Budget Analyst position	(51,250)
Debt Service – New bonded projects	(196,220)
Facilities and Fleet Services – Coroner van	(20,000)

## Budget In Brief

Mayor's Office – Code for America	(180,000)
Parks and Recreation – Moondance at Midnight Pass Amphitheater programming and maintenance	(25,000)
Parks and Recreation – Neighborhood Parks special events and programming	(20,000)
Partner Agencies – Bluegrass Rape Crisis Center	(26,095)
Partner Agencies – Downtown Arts Center	(6,000)
Partner Agencies – Explorium	(69,450)
Partner Agencies – Salvation Army	(60,000)
Streets and Roads – Road painting and striping materials	(75,000)

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***Total decreases to fund balance***

***\$(849,015)***

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## Changes to Other Funds

Various other changes to other funds were approved by the Council on June 11, 2013. The impact to fund balance by fund is as follows.

### Decreases to Fund Balance

Bond Projects Fund	\$(1,832,000)
Coal Severance Fund	(240,200)
Enhanced 911 Fund	(8,560)
Extended School Program Fund	(44,610)
Landfill Fund	(580)
Mineral Severance Fund	(225,000)
Municipal Aid Program Fund	(300,000)
Right of Way Fund	(230)
Sanitary Sewer	(123,220)
Water Quality Management	(754,160)

### Increases to Fund Balance

PFC – General Fund	\$575,290
Police and Fire Pension Fund	40
Urban Services District Fund	45,530

## Budget In Brief

### General Services District Fund (#1101)

The **General Services District** covers the entire county and includes most of the basic services provided to residents (police, fire, parks, housing, etc.). FY 2014 appropriations in the General Services District Fund are \$298 million.

### Summary of Budgeted Revenue and Appropriations

	FY 2013 Adopted	FY 2014 Adopted	Change	% Change
Revenue				
Ad Valorem Taxes	\$ 20,663,000	\$ 21,251,000	\$ 588,000	2.8%
Licenses and Permits	243,370,924	250,373,160	7,002,236	2.9%
Services	21,580,614	21,906,320	325,706	1.5%
Fines and Forfeitures	175,300	167,000	(8,300)	-4.7%
Intergovernmental	1,658,930	1,426,950	(231,980)	-14.0%
Property Sales	-	20,000	20,000	
Investments	68,000	120,000	52,000	76.5%
Other Financing Source	200,000	200,000	-	
Other Income	1,713,200	1,746,750	33,550	2.0%
Total Revenue	\$ 289,429,968	\$ 297,211,180	\$ 7,781,212	2.7%
Fund Balance, July 1	1,500,000	1,500,000	-	
Total Funds Available	\$ 290,929,968	\$ 298,711,180	\$ 7,781,212	2.7%
Appropriations				
Operating Expenditures				
Personnel	\$ 186,666,370	\$ 191,398,070	\$ 4,731,700	2.5%
Partner Agencies	16,691,988	17,860,495	1,168,507	7.0%
Debt Service	33,580,650	33,848,720	268,070	0.8%
Insurance	8,321,420	8,762,760	441,340	5.3%
Operating	41,075,403	42,402,090	1,326,687	3.2%
Transfers To\ (From)	3,074,934	2,895,930	(179,004)	-5.8%
Total Operating	\$ 289,410,765	\$ 297,168,065	\$ 7,757,300	2.7%
Capital Expenditures				
CIP Capital	\$ 648,700	\$ 284,000	\$ (364,700)	-56.2%
Operating Capital	205,500	569,800	364,300	177.3%
Total Capital	\$ 854,200	\$ 853,800	\$ (400)	0.0%
Total Appropriations	\$ 290,264,965	\$ 298,021,865	\$ 7,756,900	2.7%
Fund Balance, June 30	\$ 665,003	\$ 689,315	\$ 24,312	3.7%

### 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.

**Personnel (\$191,398,070)** accounts for 64.2 percent of the total General Services District Fund budget. This category includes *wages, overtime, and fringe benefits*. The change in this category over last year is due mainly to the following:

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

**Partner Agencies (\$17,860,495)** 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 19-20 for a complete list of partner agencies.) The total amount of funding to partner agencies is increased by \$1,168,507 due to increases to various agencies.

**Debt Service (\$33,848,720)** is for payment on long-term and short-term debt incurred to finance public projects.

**Insurance (\$8,762,760)** 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 \$441,340 from FY 2013 based on current claims trends.

**Operating (\$42,402,090)** 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.

## Budget In Brief

**Transfers To/From Other Funds (\$2,895,930)** represent the transfer of resources from one fund to another. FY 2014 continues the \$50,000 monthly transfer to the Economic Contingency Fund (per Ordinance 78-2006).

<b>Transfers To or (From)</b>	<b>Adopted FY 2013</b>	<b>Adopted FY 2014</b>	<b>Difference</b>
Economic Contingency	600,000	600,000	-
Fleet Services Recoveries	(3,501,290)	(3,494,970)	6,320
Fund Transfer - Extended School Program	81,420	-	(81,420)
Fund Transfer - PFC - General Fund	575,290	575,290	-
Fund Transfer - Public Safety	(200,000)	(200,000)	-
Fund Transfer - Tenant Relocation	50,000	50,000	-
Fund Transfer - Urban Services	2,529,224	2,529,220	(4)
Park Impact Fees/Golf Improvements	190,000	210,000	20,000
Pension - City Employees	192,900	63,000	(129,900)
Pension - Police and Fire	4,135,000	4,151,000	16,000
Salaries - Engineering/Road Projects	(765,000)	(775,000)	(10,000)
Salaries - Streets and Roads/Road Projects	(812,610)	(812,610)	-
<b>Total Transfers</b>	<b>\$ 3,074,934</b>	<b>\$ 2,895,930</b>	<b>\$ (179,004)</b>

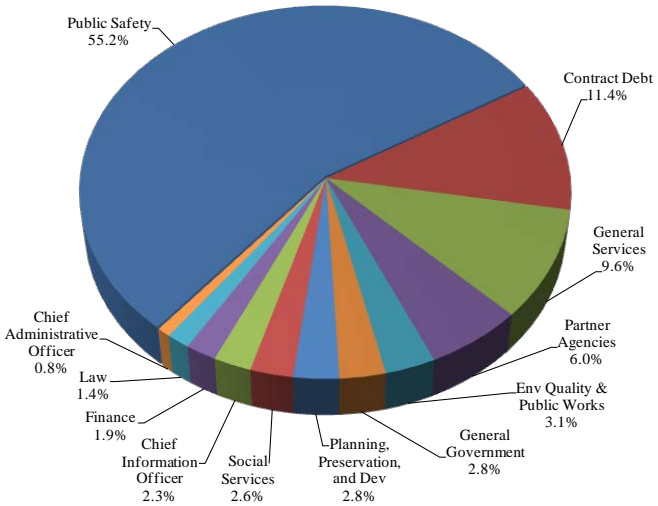
**Capital (\$853,800)** includes funds for computer equipment, copier lease, police and fire equipment, and park improvements.

## Budget In Brief

### Expenditures by Department or Service Area \$298,021,865

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.

#### General Services District Expenditures by Department



Department	FY 2013	FY 2014	Difference	% Change
Public Safety	\$ 156,982,571	\$ 164,639,140	\$ 7,656,569	4.9%
Contract Debt	33,580,650	33,848,720	268,070	0.8%
General Services	28,593,370	28,502,540	(90,830)	(0.3)%
Partner Agencies	16,691,988	17,860,495	1,168,507	7.0%
Env Quality & Public Works	10,092,944	9,231,110	(861,834)	(8.5)%
General Government	10,633,116	8,400,180	(2,232,936)	(21.0)%
Planning, Preservation, and Dev	7,748,295	8,335,540	587,245	7.6%
Social Services	7,547,735	7,863,080	315,345	4.2%
Chief Information Officer	6,321,601	6,910,680	589,079	9.3%
Finance	5,832,860	5,703,200	(129,660)	(2.2)%
Law	4,111,750	4,302,530	190,780	4.6%
Chief Administrative Officer	2,128,085	2,424,650	296,565	13.9%
Total	\$ 290,264,965	\$ 298,021,865	\$ 7,756,900	2.7%

## Budget In Brief

### Public Safety

**\$164,639,140    1,621 FTE**

The largest department in the General Services Fund is Public Safety, accounting for 55.2 percent of the budget. The divisions of Code Enforcement and Building Inspection were previously budgeted under the Department of Public Safety but have been moved to the Department of Planning, Preservation and Development for FY 2014.

Budget By Division	Adopted FY 2013	Adopted FY 2014	Change
Commissioner's Office	\$ 5,696,295	\$ 5,631,340	\$ (64,955)
ABC Administration	21,950	19,200	(2,750)
DEM\Enhanced 911	3,653,344	3,736,620	83,276
Community Corrections	31,169,967	32,610,800	1,440,833
Police	61,268,040	62,771,650	1,503,610
Fire and Emergency Services	55,172,975	59,869,530	4,696,555
Total	\$ 156,982,571	\$ 164,639,140	\$ 7,656,569

### *Commissioner of Public Safety*

- Additional funds were allocated to Animal Control for HVAC repairs, \$10,000.
- Funding for rent/lease was removed as Emergency Management is now in a LFUCG owned property.

### *DEM\Enhanced 911*

- The budget for DEM\Enhanced 911 increased due to the relocation of Emergency Management to a new LFUCG owned facility during FY 2013. Funds for utilities and maintenance for this facility, previously allocated to General Services, are now included here.
- The funding of Enhanced 911 positions has been adjusted to reflect current call volumes, 62% General Services District Fund and 38% Enhanced 911 Fund. FY 2013 used a 63/37 split.

## **Budget In Brief**

### ***Community Corrections***

- The budget for Community Corrections is based on current collective bargaining contracts.
- FY 2014 includes funding for eight new positions. Three of these positions will allow for a third booking station to be open during peak times for greater efficiency, allowing Police Officers to more quickly return to their patrols.

### ***Police***

- The budget for Police is based on current collective bargaining contracts and includes General Services District Fund allocations for 7 positions previously funded by grants.
- Funds are included for strategic overtime to be used in neighborhoods.

### ***Fire***

- The personnel budget includes positions and funds required by collective bargaining agreements and are in accordance with the Council approved plan to end blackouts.
- Funds are included for a contractual medical director to oversee and set operational parameters for EMTs and Paramedics functioning in the field.



## Budget In Brief

### Contract Debt

**\$33,848,720**

Contract Debt comprises 11.4 percent of the FY 2014 General Services District Fund budget. This budget is for payment on long- and short-term debt incurred to finance public projects and Police and Fire Pension bonds.

### **General Services Fund Debt Service Schedule**

<b>Debt Issue</b>	<b>Adopted FY 2013</b>	<b>Adopted FY 2014</b>	<b>Change</b>
2010D Pension	\$ 2,848,270	\$ 2,845,860	\$ (2,410)
2010F GO Bond	560,480	571,860	11,380
2010G GO Bond	255,380	255,390	10
2010H Refunding of 2010B	172,990	554,580	381,590
2012A Pension Bond 2012A Pen	-	2,151,140	2,151,140
2012B Refunding Bond 2012B Ref	-	220,500	220,500
2012C Bond 2012C Bond	-	589,130	589,130
2013B Refunding Bond 2013B	-	223,230	223,230
GO 2001B-PDR	382,310	-	(382,310)
GO 2002C -EAMP & Stormwater	429,550	-	(429,550)
GO 2004C-Day Treatment, Blvd,	715,490	504,050	(211,440)
GO 2005C-Garage, Phoenix, PDR	173,800	177,990	4,190
GO 2005C-PDR	224,230	224,170	(60)
GO 2006B-Station,BG Asp, Storm	946,950	949,150	2,200
GO 2006C-PDR	148,630	145,630	(3,000)
GO 2010A	5,512,730	6,647,730	1,135,000
GO 2010B-Refinance 1999B&2000A	606,100	607,100	1,000
GO 2010C-Refinance 2000E	682,470	681,220	(1,250)
GO Anticipated Debt Issues	4,100,000	696,220	(3,403,780)
GO2006D-Det Ctr & PFC Refund	5,227,680	5,219,680	(8,000)
GO2008A (07 & 08 3&5 yr proj)	2,003,180	2,002,730	(450)
GO2009A (07 & 08 10&20 yr proj)	2,252,280	2,244,310	(7,970)
GO2009B-Pension Obligation	5,847,810	5,848,610	800
PFC Lease	490,320	488,440	(1,880)
	<b>\$33,580,650</b>	<b>\$33,848,720</b>	<b>\$ 268,070</b>

## Budget In Brief

### General Services

**\$28,502,540    257.0 FTE**

This is the third largest area of the budget, comprising 9.6 percent of the FY 2014 General Services District Fund budget.

Budget By Division	Adopted FY 2013	Adopted FY 2014	Change
Commissioner's Office	\$ 3,427,410	\$ 2,474,010	\$ (953,400)
Facilities & Fleet Management	5,118,531	5,481,400	362,869
Parks and Recreation	20,047,429	20,547,130	499,701
Total	\$ 28,593,370	\$ 28,502,540	\$ (90,830)

### *Commissioner of General Services*

- 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 \$125,000 for construction of restrooms at the Arboretum that are not included in FY 2014.

### *Facilities and Fleet Management*

- Funds for general building repairs are budgeted here for FY 2014. These repairs were budgeted in the Commissioner's Office for FY 2013.
- Additional funds are budgeted for custodial services.

### *Parks and Recreation*

- 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 in FY 2014: the Downtown Maintenance District and Greenway/Trail Maintenance.

## Budget In Brief

- A dedicated building permit fee was passed in 1983, and in 1995 its use was restricted to park land acquisition. The transfer to the PFC Parks Projects Fund is detailed below:

	FY 2013	FY 2014
Park maintenance and development	\$150,000	\$170,000
Golf course improvements	40,000	40,000
Total	<b>\$190,000</b>	<b>\$210,000</b>

### **Partner Agencies**

**\$17,860,495**

Partner Agencies account for 6 percent of the General Services District budget. Funding for Partner Agencies has increased by \$1,168,507 and is itemized in the following chart.

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

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Organization	FY 2013	FY 2014	Change
American Red Cross	\$ -	\$ 7,650	\$ 7,650
AVOL Incorporated	-	112,200	112,200
Baby Health Service	12,500	27,630	15,130
Bluegrass Area Development	75,110	75,110	-
Bluegrass Community Action	19,500	17,850	(1,650)
Bluegrass Domestic Violence	63,750	56,250	(7,500)
Bluegrass Rape Crisis Center	31,220	85,505	54,285
Bluegrass Regional MH/MR	-	172,270	172,270
Bluegrass Technology Center	24,870	25,370	500
Carnegie Literacy Center	54,300	48,260	(6,040)
Central KY Radio Eye	-	10,500	10,500
Children's Law Center	-	13,920	13,920
Chrysalis House	103,700	88,150	(15,550)
Commerce Lexington	457,000	457,000	-
Community Action Council	147,975	179,940	31,965
Downtown Arts Center	91,310	109,250	17,940
Downtown Development	211,230	348,000	136,770
Downtown Lexington Corp	42,710	42,710	-
Environmental Commission	2,910	5,910	3,000
Explorium of Lexington	169,000	246,950	77,950
Girl Scouts of KY	-	10,970	10,970
God's Pantry Food Bank	-	123,000	123,000
Hope Center	666,000	655,370	(10,630)
Human Rights Commission	200,260	235,000	34,740
Iglesia Nueva Vida, Inc.	-	7,450	7,450
KY Pink Connection	24,375	20,400	(3,975)
KY Refugee Ministries	31,519	35,810	4,291
Lexington Public Library	13,385,240	13,744,250	359,010
Lexington Woman's Club	-	14,450	14,450
Lyric	150,000	160,000	10,000
MASH Services	120,870	54,000	(66,870)
Mission Lexington, Inc	24,961	25,390	429
Moveable Feast Lexington	24,700	24,000	(700)
NAMI Lexington KY	-	48,450	48,450
New Life Day Center	-	15,300	15,300
Nursing Home Ombudsman	33,750	62,590	28,840
Prevent Child Abuse KY	10,756	11,230	474
Repairers of the Breach	-	15,920	15,920
Salvation Army	224,400	194,640	(29,760)
SCORE	5,540	5,540	-
Sisohpromatem Art Found.	-	960	960
Sunflower Kids	14,157	16,010	1,853
The Nest	80,000	57,810	(22,190)
Urban League	63,375	51,000	(12,375)
World Trade Center KY	110,000	100,000	(10,000)
YMCA of Central KY	15,000	40,530	25,530
	<b>\$ 16,691,988</b>	<b>\$ 17,860,495</b>	<b>\$ 1,168,507</b>

Lexington-Fayette Urban County Government

## Budget In Brief

### Environmental Quality and Public Works

**\$9,231,110    80.0 FTE**

Environmental Quality and Public Works is comprised of four General Services District Fund divisions that provide public services in the areas of Environmental Policy, Traffic Engineering, Streets and Roads, and the Commissioner's Office. It accounts for 3.1 percent of the General Services District budget.

<b>Budget By Division</b>	<b>Adopted FY 2013</b>	<b>Adopted FY 2014</b>	<b>Change</b>
Commissioner's Office	\$ 291,460	\$ 254,520	\$ (36,940)
Streets and Roads	3,672,650	2,538,630	(1,134,020)
Traffic Engineering	5,874,744	5,910,470	35,726
Environmental Policy	254,090	527,490	273,400
Total	\$ 10,092,944	\$ 9,231,110	\$ (861,834)

### *Commissioner of Environmental Quality and Public Works*

- The FY 2013 budget included grant match for the Valley View Ferry (\$25,000) that is not included in FY 2014. Funding of \$30,890 for Valley View Ferry for FY 2014 is included under vehicle/equipment repairs.

### *Streets and Roads*

- The FY 2014 budget includes \$150,000 dollars for de-icing salt. This is a \$650,000 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.
- Additional funds are included for road painting and striping materials, \$150,000.

### *Traffic Engineering*

- Funds for Street Lights include a transfer to the Urban Service Fund from the General Services District Fund.

## Budget In Brief

### *Environmental Policy*

- Funds are included for Energy Improvement Fund projects, \$351,400 for FY 2014 compared to \$81,600 for FY 2013.

### *General Government*

**\$8,400,180      74.5 FTE**

General Government programs include constitutional officers, divisions related to the Urban County Council and Office of the Mayor and other government-wide programs. These programs account for 2.8 percent of the General Services District Fund budget.

Budget By Division	Adopted FY 2013	Adopted FY 2014	Change
Council Office	\$ 2,511,820	\$ 2,743,840	\$ 232,020
Citizens' Advocate	38,670	37,280	(1,390)
Council Clerk's Office	464,039	526,640	62,601
Internal Audit Office	697,735	594,470	(103,265)
Mayor's Office	1,442,660	1,486,740	44,080
Special Projects	719,545	753,150	33,605
Office of Chief Development Officer	156,290	200,330	44,040
Contingency\Indirect Cost	1,504,200	(1,272,800)	(2,777,000)
Constitutional and Judicial	3,098,157	3,330,530	232,373
County Clerk	338,100	261,000	(77,100)
Board of Elections	463,930	467,050	3,120
Circuit Judges	327,680	336,650	8,970
Commonwealth Attorney	154,325	156,510	2,185
County Judge/Executive	19,750	20,950	1,200
County Attorney	801,312	851,310	49,998
Coroner	657,660	894,560	236,900
PVA	335,400	342,500	7,100
Total	\$ 10,633,116	\$ 8,400,180	\$ (2,232,936)

### *Council Office*

- 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.
- Funds are included for a year round Budget Analyst for the Council Office.

## Budget In Brief

### *Citizens' Advocate*

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

### *Council Clerk*

- Funds are included in FY 2014 for a new position of Deputy Council Clerk and \$20,000 for codification of the zoning ordinances.

### *Internal Audit*

- The FY 2013 budget included funding for an audit of the PeopleSoft financial system that is not included in FY 2014.

### *Office of the Mayor*

- 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.
- FY 2014 includes \$180,000 for participation in the Code for America project, originally proposed for bond funding.

### *Special Projects\Events*

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

<b>Program</b>	<b>Adopted FY 2013</b>	<b>Adopted FY 2014</b>	<b>Difference</b>
Arts Program	\$ 450,000	\$ 450,000	\$ -
Bluegrass State Games	52,500	52,500	-
Fellowship Program	-	17,200	17,200
Foundation Grant Program	-	7,500	7,500
Martin Luther King Celebration	8,100	8,400	300
Neighborhood Match	62,700	65,000	2,300
Roots & Heritage Festival	35,415	35,420	5
Sister Cities	44,000	47,100	3,100
SummerFest	9,000	9,000	-
<b>Total Special Projects</b>	<b>\$ 661,715</b>	<b>\$ 692,120</b>	<b>\$ 30,405</b>

## Budget In Brief

<b>Program</b>	<b>Adopted FY 2013</b>	<b>Adopted FY 2014</b>	<b>Difference</b>
Diversity Festival	\$ 1,800	\$ -	\$ (1,800)
Downtown Improvements	31,100	31,100	-
Special Events Administration	2,750	2,750	-
Sweet Sixteen Hospitality	20,180	25,180	5,000
Uniformed Services Events	2,000	2,000	-
<b>Total Special Events</b>	<b>\$ 57,830</b>	<b>\$ 61,030</b>	<b>\$ 3,200</b>

### *Office of the Chief Development Officer*

- The FY 2014 budget accurately reflects operating costs of this division. Previously they were budgeted as a part of the Mayor's Office.
- \$25,000 is included to assist with operating costs associated with a grant funded Local Food Coordinator position.

### *Contingency\Indirect Cost*

- Lump sum termination and sick pay service credit of \$2,900,000 is budgeted for FY 2014.
- The 27<sup>th</sup> pay period allocation is \$921,200.
- A transfer to the Economic Contingency Reserve of \$600,000 is included in the FY 2014 budget.
- The indirect cost recovery is computed by applying the appropriate indirect cost rate for each fund to the total personnel budget of that fund. In addition to indirect costs, certain direct costs of administrative personnel are recovered here.

The following table shows the indirect cost budget for FY 2014 and the respective rates:

<b>Fund</b>	<b>FY 2014 Indirect Cost</b>	<b>FY 2014 Rate</b>
Urban Services Districts	\$2,570,000	16.67%
Sanitary Sewer Fund	2,073,000	16.67%
Water Quality Management Fund	736,000	16.67%
Extended School Program	190,000	10.97%
Landfill Fund	125,000	16.67%
<b>Total</b>	<b>\$5,694,000</b>	



## **Budget In Brief**

### ***County Clerk and Board of Elections***

- FY 2014 includes funding for one election.

### ***Circuit Judges***

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

### ***Commonwealth Attorney***

- Funds are maintained 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).

### ***County Attorney***

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

### ***County Judge Executive***

- The budget includes pay for the County Judge Executive, Fiscal Court Commissioners, and operating expenses.

### ***Coroner***

- The FY 2014 budget personnel budget includes \$21,500 for overtime for Deputy Coroner positions and one new Deputy Coroner position.
- Funds are also provided for the transfer of the indigent burial program from the Division of Adult Services.
- Facilities and Fleet Services Administration includes \$20,000 towards a van for the Coroner.

### ***Property Valuation Administrator***

- A statutory contribution of \$200,000 is required for the PVA's office for FY 2014. An additional \$7,100 is also provided for a new server.

## Budget In Brief

### Planning, Preservation, and Development

**\$8,335,540    116.0 FTE**

The Department of Planning, Preservation, and Development purpose is to centralize the different divisions involved in the urban planning and development process focusing on making Lexington more livable through growth, safety and preservation. The department includes the divisions of Historic Preservation, Planning, Purchase of Development Rights (PDR), Engineering, Code Enforcement, and Building Inspection and accounts for 2.8% of the General Services District Fund budget.

Budget By Division	Adopted FY 2013	Adopted FY 2014	Change
Commissioner's Office	\$ 542,980	\$ 483,890	\$ (59,090)
Historic Preservation	382,500	401,870	19,370
Planning	2,140,210	2,349,990	209,780
Purchase of Development Rights	140,760	143,370	2,610
Engineering	549,450	676,730	127,280
Code Enforcement	1,839,985	2,010,420	170,435
Building Inspection	2,152,410	2,269,270	116,860
Total	\$ 7,748,295	\$ 8,335,540	\$ 587,245

#### ***Commissioner's Office***

- FY 2014 includes funding for a new position of Administrative Officer.
- The Corridors Program is funded through a bond for FY 2014. (See Capital Projects on pages 48-50.)
- Professional Services funds are included to complete the Versailles Road study, \$150,000.

#### ***Historic Preservation***

- FY 2014 budget is increased for a copier lease, dues, and mileage reimbursement.

#### ***Planning***

- FY 2014 includes funds for small area plans, \$175,000.

## Budget In Brief

### *Purchase of Development Rights*

- The FY 2014 includes bond funding for capital for this program. (See Capital Projects on pages 48-50.)

### *Engineering*

- A new position of Municipal Engineer Senior is included for FY 2014 for quality control inspections, plan review, field inspections and surety calculations.

### *Code Enforcement*

- FY 2014 maintains funds for mowing abatement at the \$200,000 level.
- The sidewalk assistance program is restored in the FY 2014 budget, \$75,000.

### *Building Inspection*

- Additional funds are 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.

### *Social Services*

**\$7,863,080    102.0 FTE**

The Department of Social Services comprises 2.6 percent of the General Services District Fund budget and provides various services to families, youths, and seniors in the community.

Budget By Division	Adopted FY 2013	Adopted FY 2014	Change
Commissioner's Office	\$ 1,345,765	\$ 1,540,470	\$ 194,705
Adult and Tenant Services	1,394,635	1,238,340	(156,295)
Family Services	2,463,820	2,698,880	235,060
Youth Services	2,343,515	2,385,390	41,875
Total	\$ 7,547,735	\$ 7,863,080	\$ 315,345

## Budget In Brief

### *Commissioner of Social Services*

- 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.

### *Adult and Tenant Services*

- The indigent burial program has been transferred to the Coroner for FY 2014.
- LexServ bill payment support is budgeted at \$10,000 for FY 2014.

### *Family Services*

- Due to the expiration of a grant, several grant funded position are not funded for FY 2014.

### *Youth Services*

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

### *Chief Information Officer*

**\$6,910,680    43.0 FTE**

The Office of the Chief Information Officer (CIO) includes the budgets for the CIO Office, Enterprise Solutions, and Computer Services. This department is re-established for FY 2014 and it comprises 2.3 percent of the General Services District Fund budget.

Budget By Division	Adopted FY 2013	Adopted FY 2014	Change
Chief Information Officer	-	\$ 239,130	\$ 239,130
Division of Enterprise Solutions	973,740	1,179,150	205,410
Computer Services	5,347,861	5,492,400	144,539
Total	\$ 6,321,601	\$ 6,910,680	\$ 589,079

## Budget In Brief

### *Chief Information Officer*

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

### *Enterprise Solutions*

- The budget increase provides funds for higher level positions created during FY 2013 and professional services to address concerns raised by an audit during FY 2013

### *Computer Services*

- Capital funds are included for the establishment of a computer lease program.

### *Finance*

**\$5,703,200    66.0 FTE**

The Department of Finance includes the budgets for Revenue, Accounting, Purchasing, Budgeting, and Commissioner's Office. Finance comprises 1.9 percent of the General Services District Fund budget.

<b>Budget By Division</b>	<b>Adopted FY 2013</b>	<b>Adopted FY 2014</b>	<b>Change</b>
Commissioner's Office	\$ 1,047,960	\$ 854,200	\$ (193,760)
Accounting	1,360,070	1,382,140	22,070
Revenue	2,351,640	2,428,880	77,240
Purchasing	585,880	565,430	(20,450)
Budgeting	487,310	472,550	(14,760)
Total	\$ 5,832,860	\$ 5,703,200	\$ (129,660)

### *Commissioner of Finance*

- The Commissioner's Office budget includes funding for the General Services District Fund's portion of the annual financial and property tax audits and administration of the City pension fund.

## Budget In Brief

- A new contract for financial services approved during FY 2013 resulting in a reduced budget for Bank Fees in FY 2014.

### *Accounting*

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

### *Revenue*

- The FY 2014 budget includes increased funding for the contract for EMS billing, imaging services, and delinquent collections. Funds are also included for an assessment of an internal Occupational License Fee billing software solution.

### *Purchasing*

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

### *Budgeting*

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

### *Law*

**\$4,302,530    42.0 FTE**

The Department of Law prepares all legal instruments for the government, provides advice to its employees and agencies, represents LFUCG in civil cases filed in state and federal court and in all claims before administrative boards, processes all claims, and purchases excess insurance coverage. It also includes the Division of Human Resources which oversees issues related to employment at LFUCG. The Department of Law comprises 1.4 percent of the General Services District Fund budget.

## Budget In Brief

Budget By Division	Adopted FY 2013	Adopted FY 2014	Change
Law	\$ 2,119,850	\$ 2,095,800	\$ (24,050)
Human Resources	1,991,900	2,206,730	214,830
Total	\$ 4,111,750	\$ 4,302,530	\$ 190,780

### *Law*

- The reduction in Law is due to the reduction in staffing for FY 2014. The duties of this employee will be handled through a contract.

### *Human Resources*

- Additional funds are included for the employee wellness (YMCA) membership benefit and employee service awards program.

### *Chief Administrative Officer*

**\$2,424,650    32.0 FTE**

The Chief Administrative Officer (CAO) is responsible for 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. The divisions overseen by the CAO comprise 0.8 percent of the General Services District Fund budget.

Budget By Division	Adopted FY 2013	Adopted FY 2014	Change
Chief Administrative Officer	\$ 418,080	\$ 590,550	\$ 172,470
Grants and Special Projects	536,650	655,750	119,100
Risk Management	341,500	361,810	20,310
Government Communications	831,855	816,540	(15,315)
Total	\$ 2,128,085	\$ 2,424,650	\$ 296,565

### *Chief Administrative Officer*

- FY 2014 includes a new program within this division for Homeless Intervention and Prevention. This

## **Budget In Brief**

program includes one Administrative Officer position and professional services.

### ***Government Communications***

- Program costs for LexCall are allocated among four funds based on actual calls received.

### ***Grants and Special Programs***

- Additional funds are included for grant match for the HOME grant which was previously offset with UDAG funds

### ***Risk Management***

- The Risk Management budget is included in the General Services District Fund. The portion of the budget allocated 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. The portion of the operating budget allocated to the Urban Services and Sanitary Sewer Funds is budgeted as revenue to the General Services District Fund/ transfers from those funds to the General Services District Fund. The portion of the personnel budget allocated to those funds is budgeted as personnel recovery in the General Services District Fund.



## Budget In Brief

### *General Services District Fund Expenditure Budget by Department*

<b>Departments/Divisions</b>	<b>FY 2014</b>	<b>FTE</b>
<b>Constitutional &amp; Judicial Officers</b>	<b>\$ 3,330,530</b>	<b>17.0</b>
Circuit Judges	336,650	5.0
County Clerk	261,000	-
Board of Elections	467,050	1.0
Commonwealth Attorney	156,510	-
County Judge Executive	20,950	1.0
County Attorney	851,310	-
Coroner	894,560	10.0
Property Valuation Administrator	342,500	-
<b>Council Office</b>	<b>2,743,840</b>	<b>34.0</b>
<b>Citizens' Advocate</b>	<b>37,280</b>	<b>0.5</b>
<b>Council Clerk</b>	<b>526,640</b>	<b>5.0</b>
<b>Office of the Mayor</b>	<b>1,486,740</b>	<b>12.0</b>
<b>Special Events</b>	<b>61,030</b>	<b>-</b>
<b>Special Projects</b>	<b>692,120</b>	<b>-</b>
<b>Chief Development Officer</b>	<b>200,330</b>	<b>1.0</b>
<b>Contract Debt</b>	<b>33,848,720</b>	<b>-</b>
<b>Contingency/Indirect Cost Allocation</b>	<b>(1,272,800)</b>	<b>-</b>
<b>Office of the CAO</b>	<b>2,424,650</b>	<b>32.0</b>
Chief Administrative Officer	590,550	5.0
Grants and Special Programs	655,750	14.0
Government Communications	816,540	9.0
Risk Management	361,810	4.0
<b>Chief Information Officer</b>	<b>6,910,680</b>	<b>43</b>
Chief Information Officer	239,130	1.0
Computer Services	5,492,400	32.0
Enterprise Solutions	1,179,150	10.0
<b>Internal Audit</b>	<b>594,470</b>	<b>5.0</b>
<b>Planning, Preservation, &amp; Development</b>	<b>8,335,540</b>	<b>116.0</b>
Commissioner's Office	483,890	2.0
Historic Preservation	401,870	5.0
Planning	2,349,990	35.0
Purchase of Development Rights	143,370	1.0
Engineering	676,730	18.0
Code Enforcement	2,010,420	24.0
Building Inspection	2,269,270	31.0

## Budget In Brief

### *General Services District Fund Expenditure Budget by Department*

Departments/Divisions	FY 2014	FTE
<b>Law</b>	<b>\$ 4,302,530</b>	<b>42.0</b>
Law	2,095,800	23.0
Human Resources	2,206,730	19.0
<b>Finance</b>	<b>5,703,200</b>	<b>66.0</b>
Commissioner's Office	854,200	5.0
Accounting	1,382,140	18.0
Revenue	2,428,880	29.0
Purchasing	565,430	8.0
Budgeting	472,550	6.0
<b>Environmental Quality &amp; Public Works</b>	<b>9,231,110</b>	<b>80.0</b>
Commissioner's Office	254,520	2.0
Streets and Roads	2,538,630	45.0
Traffic Engineering	5,910,470	31.0
Environmental Policy	527,490	2.0
<b>Public Safety</b>	<b>164,639,140</b>	<b>1,621.0</b>
Commissioner's Office	5,631,340	3.0
ABC Administration	19,200	-
DEM\Enhanced 911	3,736,620	71.0
Community Corrections	32,610,800	337.0
Police	62,771,650	631.0
Fire	59,869,530	579.0
<b>Social Services</b>	<b>7,863,080</b>	<b>102.0</b>
Commissioner's Office	1,540,470	13.0
Adult and Tenant Services	1,238,340	12.0
Family Services	2,698,880	47.0
Youth Services	2,385,390	30.0
<b>General Services</b>	<b>28,502,540</b>	<b>257.0</b>
Commissioner's Office	2,474,010	8.0
Facilities and Fleet Management	5,481,400	100.0
Parks and Recreation	20,547,130	149.0
<b>Partner Agencies</b>	<b>17,860,495</b>	<b>-</b>
Library	13,744,250	-
Other Agencies	4,116,245	-
<b>Total General Services District</b>	<b>\$ 298,021,865</b>	<b>2,433.5</b>

## Budget In Brief

### General Services District Revenue

General Services Fund revenues are estimated at \$297,211,180 or a 2.7 percent increase over FY 2013 revenues.

Category	FY 2013	FY 2014	Change
Ad Valorem Taxes	\$ 20,663,000	\$ 21,251,000	\$ 588,000
Licenses and Permits	243,370,924	250,373,160	7,002,236
Services	21,580,614	21,906,320	325,706
Fines and Forfeitures	175,300	167,000	(8,300) *
Intergovernmental	1,658,930	1,426,950	(231,980) *
Property Sales	-	20,000	20,000 *
Investments	68,000	120,000	52,000 *
Other Financing Sources	200,000	200,000	- *
Other Income	1,713,200	1,746,750	33,550 *
Total Revenue	\$ 289,429,968	\$ 297,211,180	\$ 7,781,212
Estimated Fund Balance	1,500,000	1,500,000	
<b>Total Available Funds</b>	<b>\$ 290,929,968</b>	<b>\$ 298,711,180</b>	<b>\$ 7,781,212</b>

\* Compiled as "Other" on chart on page 36.

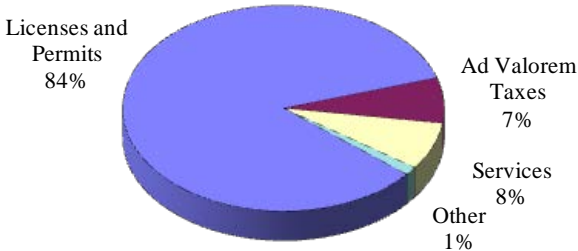
**Licenses and permits** revenue is the largest single category of revenue in the General Services District Fund, accounting for 84.2 percent of all revenues. This category includes revenue from employee withholdings, franchise permits, insurance premium tax, and net profits license fee on businesses.

**Services** revenue is the second largest revenue category for this fund (7.4 percent). These revenues are generated in exchange for services. Golf course fees, EMS fees, building permits, and detention center fees are examples.

The third largest category of revenue in this fund (7.2 percent) comes from **ad valorem** (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.

## Budget In Brief

### General Services District Revenue by Category \$297,211,180



The FY 2014 budget assumes maintaining the General Services property tax rate on real property at **8.0 cents per \$100 assessed value** (personal property rate 9.9; motor vehicle rate 8.8).

*NOTE: The 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. Total ad valorem revenues are forecast to be \$21,251,000. Property tax, therefore, only provides \$7,506,750 to the general operations of the government.*

Additional sources of revenue in this fund are ***fines***, ***intergovernmental***, and ***miscellaneous*** revenues.

### **Beginning Fund Balance**

Revenues for a budget year are estimated 18 months in advance of total collections; therefore, conservative estimates are essential. Current year projections are revised during the budget process when better information is available. This may result in the recognition of additional funds that are carried over to the following budget year as a ***beginning fund balance***. The estimated beginning fund balance for FY 2014 of \$1,500,000 reflects a projection of unspent personnel and operating funds.

## Budget In Brief

### Other Funds

#### **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.

#### **Summary of Budgeted Revenue and Appropriations**

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

## Budget In Brief

### Urban Services Districts Fund (#1115)

**\$40,309,660      263 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.

### **Urban Services Districts Fund Summary of Budgeted Revenue and Appropriations**

	<b>FY 2013</b>	<b>FY 2014</b>	<b>Change</b>
<b>Revenue</b>			
Ad Valorem Taxes	\$ 31,638,000	\$ 32,457,000	\$ 819,000
Licenses and Permits	1,327,000	1,337,160	10,160
Services	1,924,150	2,024,960	100,810
Fines and Forfeitures	1,400	3,000	1,600
Intergovernmental	84,250	73,800	(10,450)
Property Sales	-	105,000	105,000
Other Income	103,200	101,800	(1,400)
<b>Total Revenue</b>	<b>\$ 35,078,000</b>	<b>\$ 36,102,720</b>	<b>\$ 1,024,720</b>
Fund Balance, July 1	17,686,842	22,250,000	4,563,158
<b>Total Funds Available</b>	<b>\$ 52,764,842</b>	<b>\$ 58,352,720</b>	<b>\$ 5,587,878</b>
<b>Appropriations</b>			
<b>Operating Expenditures</b>			
Personnel	\$ 14,420,040	\$ 15,470,260	\$ 1,050,220
Debt Service	952,340	939,140	(13,200)
Insurance	810,650	865,460	54,810
Operating	20,639,721	20,579,400	(60,321)
Transfers To\From Other Funds	(2,529,224)	(2,529,220)	4
<b>Total Operating</b>	<b>\$ 34,293,527</b>	<b>\$ 35,325,040</b>	<b>\$ 1,031,513</b>
<b>Capital Expenditures</b>			
CIP Capital	\$ 305,000	\$ 1,004,120	\$ 699,120
Operating Capital	2,555,500	3,980,500	1,425,000
<b>Total Capital</b>	<b>\$ 2,860,500</b>	<b>\$ 4,984,620</b>	<b>\$ 2,124,120</b>
<b>Total Appropriations</b>	<b>\$ 37,154,027</b>	<b>\$ 40,309,660</b>	<b>\$ 3,155,633</b>
Fund Balance, June 30	\$ 15,610,815	\$ 18,043,060	\$ 2,432,245

## Budget In Brief

### Urban Services Districts Fund Budgeted Expenditures By Department or Function

Department/Function	FY 2013	FY 2014	Change
Risk Management	\$ 32,240	\$ 33,870	\$ 1,630
Law	31,040	27,050	(3,990)
Indirect Cost/Contingency	2,460,100	2,806,100	346,000
Contract Debt	952,340	939,140	(13,200)
Government Communications	583,860	1,318,820	734,960
Personnel Programs	11,730	13,780	2,050
Annual Audit	17,391	21,760	4,369
Computer Services	141,260	143,680	2,420
<b>Env Quality &amp; Public Works</b>	<b>\$ 30,843,256</b>	<b>\$ 33,012,930</b>	<b>\$ 2,169,674</b>
Administration	426,560	448,880	22,320
Street Cleaning	1,533,190	1,852,370	319,180
Street Lights	3,420,276	3,439,700	19,424
Environmental Policy	828,590	883,320	54,730
Refuse Collection	24,299,120	26,075,320	1,776,200
Vacuum Leaf Collection	335,520	313,340	(22,180)
<b>General Services</b>	<b>\$ 2,080,810</b>	<b>\$ 1,992,530</b>	<b>\$ (88,280)</b>
Facilities and Fleet Mgmt	2,080,810	1,992,530	(88,280)
	<b>\$ 37,154,027</b>	<b>\$ 40,309,660</b>	<b>\$ 5,237,027</b>

An **indirect cost** payment is made to the General Services Fund (\$2,570,000) for administrative costs not directly charged to this fund (such as accounting, budgeting, purchasing, payroll, etc.) and certain direct costs of administrative personnel.

**Contingency** includes the budgets for termination pay (\$75,000), unused sick and vacation hours (\$75,000), and the 27<sup>th</sup> pay period contingency (\$86,100).

**Contract debt** provides debt payments for improvements to the recycling center and compost site.

**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.

## Budget In Brief

The \$13,780 budget for *personnel programs* provides for the alcohol and drug testing program, commercial driver license costs, and occupational wellness programs.

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

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

FY 2014 includes \$3,349,700 for *street lights*, including utility and personnel costs. Operation of the street light program is offset by a \$2,529,220 transfer from the General Services District Fund.

The Division of Waste Management provides *refuse collection* through curbside collection of recyclable, compostable and landfill-bound materials on a weekly basis, to households in the Urban Service District. Businesses, multi-family and institutional customers receive twice per week collection of recycling and landfill-bound materials via dumpsters and roll-carts. The Division also operates a single stream material recovery facility and an organics composting operation. A number of ancillary collection services are provided to Fayette County residents and businesses including loan-a-box, dead animal collection, and waste management at special events management. A construction/demolition landfill run by the government closed during FY 2012.

The Division of Streets and Roads administers the *vacuum leaf collection* program. This service is provided only to those properties within the Urban Services Districts that have LFUCG refuse collection service. Funds of \$313,340 are included for this program in FY 2014.



## Budget In Brief

### Urban Services Districts Fund Revenue Sources

Total resources available for FY 2014 expenditures in the Urban Services Fund include a projected beginning fund balance of \$22.3 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 almost 90 percent of the total revenues, and are estimated at \$32.4 million for the 2013 tax year (FY 2014).

### 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 preparation of this budget. The current rates per \$100 of assessed value on real property are:

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

Service	Current Rate
Refuse Collection	14.31 cents
Street Lights	2.10 cents
Street Cleaning	00.94 cents
<b><i>Full Urban Rate</i></b>	<b><i>17.35 cents</i></b>

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.

## **Budget In Brief**

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 without a voter recall. These same limits apply to the General Services District property taxes.

## **Budget In Brief**

### **Special Revenue Funds**

Special Revenue funds account for the proceeds of specific revenue sources that are legally restricted for specified expenditures. The budget includes nine special revenue funds. In addition, state and federal grants are considered special revenue funds.

#### **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.

#### **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.

#### **Public Safety (#1133)**

**\$200,000**

Kentucky House Bill 413 authorized the collection of a fee on each court case for the purposes 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 Services District Fund for use by the Division of Police.

## Budget In Brief

### Municipal Aid Program (MAP) (#1136)

**\$6,359,100**

Fayette County receives a share of the state gasoline tax revenue (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.

The FY 2014 budget includes two transfers for eligible personnel costs, \$812,610 in the Division of Streets and Roads and \$775,000 in the Division of Engineering. A transfer of \$1,295,590 is also included to offset General Services District Fund debt service related to road resurfacing.

MAP projects for FY 2014 include \$1,780,000 for resurfacing and \$1,665,000 for road projects as shown below.

Project	FY 2014 Local Funds	State and Federal Grant Funds	Total Local and Grant Funds	Stage
Bridge/Culvert Repair	100,000	-	100,000	d,c
Clays Mill Road, Section 2B	100,000	400,000	500,000	c
Grant Match	300,000	1,200,000	1,500,000	d,r,u,c
Meadow Lane Turn Lanes	150,000	-	150,000	d,r,u
Polo Club Boulevard	400,000	2,000,000	2,400,000	r,u,c
Project Testing	25,000	-	25,000	c
Road Resurfacing	1,780,000	-	1,780,000	
Sidewalk Ramp Program	100,000	-	100,000	c
Southland Bike Lane Project	300,000		300,000	
Traffic Monitors and Signalization	200,000	-	200,000	
Total	\$3,455,000	\$3,600,000	\$7,055,000	

Key of project stages: c = construction; d = design; r = right of way; re = resident engineer; u = utilities

## **Budget In Brief**

### **County Aid Program (#1137)**

**\$700,000**

Use of these state gasoline tax revenues is restricted to expenditures related to county roads. Projects may include resurfacing, crack sealing, culvert and bridge repairs, guardrail installation, and other road repairs. FY 2014 funding is for resurfacing.

### **Mineral Severance Fund (#1138)**

**\$225,000**

The Mineral Severance Fund accounts for receipts and disbursements of the Mineral Severance Tax received from the Commonwealth of Kentucky. FY 2014 projects include Chevy Chase Intersection redesign and playground improvements for Masterson Station Park.

### **Coal Severance Fund (#1139)**

**\$240,200**

The Coal Severance Fund accounts for receipts and disbursements of the Coal Severance Tax received from the Commonwealth of Kentucky. FY 2014 projects include paving Shamrock Lane and Ruffian Way within Masterson Station Park.

### **Miscellaneous Special Revenue (#1141)**

**\$330,000**

A restricted special revenue fund established to account for revenues received for a specific purpose which are not considered a grant. FY 2014 funding is for the Traffic Engineering State Signal Reimbursement Contract.

## Budget In Brief

### *Police Confiscated Treasury Fund (#1142)*

**\$310,000**

The Police Confiscated Treasury Fund 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.

## Budget In Brief

### Grant Funds

**\$20,162,850**

State and federal grant funds of \$17.1 million are anticipated for FY 2014. The LFUCG will provide \$1.33 million in matching funds for these grants and \$1.75 million will be provided through miscellaneous funding. The following table lists information on some of the major grants that have been awarded to date. Additional grants will be budgeted throughout the year as they are awarded.

<b>Grant Name</b>	<b>Federal &amp; State Funds</b>	<b>Local &amp; Other Funds</b>	<b>Total Revenues</b>
Arena District (Rupp)	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000
Assistance to Firefighters - Equipment	597,760	149,440	747,200
Berry Hill Skate park	75,000	75,000	150,000
Chemical Stockpile Emerg Preparedness	610,700		610,700
Child Care Food Program	79,000	21,000	100,000
Community Development Block Grant	2,109,443	150,000	2,259,443
Cops Hiring	1,265,520		1,265,520
Day Treatment	217,660	226,256	443,916
Emergency Management Assistance	105,000	105,000	210,000
Emergency Solutions	145,448	145,448	290,896
FHWA Transportation Planning	372,300	65,700	438,000
Help America Vote Act (HAVA)	1,125,000		1,125,000
Home	964,928	387,109	1,352,037
Home Network	479,952		479,952
ITS/CMS Traffic Improvements	460,000	115,000	575,000
Justice Assistance	229,909		229,909
Law Enforcement	125,000		125,000
Mobility Office (SLX)	102,000	25,500	127,500
Senior Citizens Center	83,101	173,966	257,067
Staffing Adequate Fire & Emerg Response	1,309,960		1,309,960
Street Sales Drug Enforcement	75,000	25,000	100,000
Traffic Safety	165,000		165,000
Training Incentive - Fire	2,270,840		2,270,840
Training Incentive - Police	2,246,560		2,246,560
Wolf Run Watershed	60,000	40,000	100,000
Other Grants	551,215	132,135	683,350
<b>Total Grants</b>	<b>\$ 17,076,296</b>	<b>\$ 3,086,554</b>	<b>\$ 20,162,850</b>

## Budget In Brief

### *Capital Projects Funds*

#### *Bond Projects (#2603)*

**\$17,505,950**

General obligation bonds were approved as part of the FY 2014 budget for the following projects.

<b><u>Project</u></b>	<b><u>Amount</u></b>
<b><u>Chief Development Officer</u></b>	
Arena Arts & Entertainment District Match	\$ 1,250,000
<b><u>Government Communications</u></b>	
Public Safety Ops/Lexcall Center	172,210
<b><u>Purchase of Development Rights</u></b>	
Purchase Of Development Rights Land	2,000,000
<b><u>Planning, Preservation, &amp; Development</u></b>	
Corridor Program	350,000
Acella Software	500,000
<b><u>Computer Services</u></b>	
Intel Infrastructure Virtual Server Support	308,030
Management Software For Disk Usage	203,710
<b><u>Streets and Roads</u></b>	
Sidewalk/Catch Basin Repair Man-O-War	150,000
<b><u>Traffic Engineering</u></b>	
Traffic Signal Upgrades / Modifications	290,000
Traffic Signal Construction	151,500
<b><u>Public Safety</u></b>	
Public Safety Ops/Lexcall Center	500,000
<b><u>Enhanced 911/Emergency Management</u></b>	
Upgrade 17 Existing Warning Sirens	70,000
<b><u>Police</u></b>	
Police Mobile And Portable Radios	282,000
<b><u>Fire and Emergency Services</u></b>	
Fire Infrastructure Repairs & Upgrades	300,000
Structural Firefighter Protective Clothing	166,500
Fire Station #2 Relocation Planning	100,000
<b><u>Social Services</u></b>	
New Senior Center	5,000,000



## Budget In Brief

<b>Project</b>	<b>Amount</b>
<b><u>Facilities and Fleet Management</u></b>	
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 Phase II	300,000
Old Courthouse Structural Repair	300,000
<b><u>Parks and Recreation</u></b>	
Tates Creek Golf Cars	180,000
Picadome Golf Cars	220,000
Pleasant Ridge Park Amenities	20,000
Gratz Park Fountain Improvements	147,000
Renovation Of Jacobson Dog Park	75,000
Berry Hill Skatepark	350,000
Charles Young Center Parking	50,000
Coolavin Park Athletic Court Resurfacing	25,000
Dixie Park Half Court Basketball	25,000
Lansdowne Merrick Tennis Courts	120,000
<b><u>Kentucky Theater</u></b>	
Kentucky Theater Improvements Match	250,000
<b>Total Fund 2603 - Bond Funds</b>	<b>\$ 17,505,950</b>

## Budget In Brief

Funds remaining from previously funded projects were reallocated during the adoption of the FY 2014 budget to provide for other needs of the government.

<b>Project</b>	<b>Amount</b>
<b><u>Computer Services</u></b>	
Desktop Management-Deployment Solution	\$ 125,000.00
Computer Inventory System	25,000.00
<b><u>Environmental Quality and Public Works</u></b>	
Lexington Wayfinding Program	100,000.00
<b><u>Streets and Roads</u></b>	
2-Way Radios	55,000.00
<b><u>Traffic Engineering</u></b>	
Neighborhood Traffic Management Program	25,000.00
<b><u>Community Corrections</u></b>	
Lift And Compressor	22,000.00
Radios	340,830.67
Computer Equipment	50,000.00
Kitchen Equipment	30,000.00
<b><u>Police</u></b>	
Tower Site Combiners	66,000.00
Replacement Trucks	80,000.00
<b><u>Fire and Emergency Services</u></b>	
Air Cylinders	26,190.00
Cardiac Monitors	288,000.00
<b><u>Facilities and Fleet Management</u></b>	
Equipment	50,000.00
Vehicle Replacement	150,000.00
Truck-Light Duty	150,000.00
Fleet Compressed Natural Gas Project	60,000.00
<b><u>Parks and Recreation</u></b>	
Phoenix Park Safety/Maintenance Upgrades	70,000.00
Pools - Replacement/Back Up Pumps	25,000.00
Dunbar - Replace HVAC Units	10,000.00
Bell House Boiler Replacement	25,000.00
Shillito Multi-Use Fields Phase 2	150,000.00
<b>Total Bond Reallocation</b>	<b>\$ 1,923,020.67</b>

## Budget In Brief

### Enterprise Funds

#### Sanitary Sewer Operating and Construction Funds

(#4002 and #4003)

**\$87,661,490      195 FTE**

The 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 Environmental Protection Agency (EPA).

Sanitary sewer user fees provide the funding for any non-bond funded sewer projects, pay for the staff, maintenance, and operation of the two wastewater treatment plants and other facilities and services required to support the sanitary sewer system, and pay for the debt service on bonds used to capitalize larger sanitary sewer construction projects.

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 operations, staff, and equipment; and development of a work plan to eliminate those problems. 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.

The EPA established deadlines during the first four years for requirements outlined in the CD. Failure to meet these

## Budget In Brief

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/EPA settlement, ordering the parties to renegotiate. The EPA 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 to 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.

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.

### **Water Quality Management (#4051)**

**\$15,674,030     39 FTE**

The Water Quality Management Fund (#4051) is an enterprise fund. Prior to FY 2010, storm water funds were budgeted in a restricted special revenue fund (#1140). The Urban County Council gave final approval to a water quality fee on May 14, 2009. Billing of the fee began in January 2010. The water quality management fee was mandated by a consent decree between Lexington-Fayette Urban County Government (LFUCG) and the Environmental Protection Agency.

## Budget In Brief

Governmental Accounting and Financial Reporting Principles (GAAP) require an enterprise fund for any activity for which a fee is charged to external users. These funds are self-supporting through charges for services.

### **Landfill (#4121)**

**\$7,480,270    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.

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)**

**\$373,260    4 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 generate approximately \$445,000 in FY 2014.

## Budget In Brief

### Extended School Program (#4202)

**\$2,314,110 8 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.

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

Participating schools include:

#### *Middle Schools*

Edith J. Hayes

Jessie Clark

#### *Elementary Schools*

Athens-Chilesburg

Northern

Booker T. Washington

Stonewall

Breckinridge

Wellington

Julius Marks

William Wells Brown

Liberty

Yates

Maxwell

### Prisoners Activity (#4203)

**\$1,478,430**

The Prisoner Activity Fund is mandated by state statute to be used for the benefit of prisoners. The operations of the commissary, phone, and the Community Alternative Program (CAP) at the Fayette County Detention Center are accounted for in this fund.

## Budget In Brief

### Enhanced 911 (#4204)

**\$5,944,940**

**5 FTE**

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 2004 to \$1.31. An ordinance was passed in FY 2009 increasing the rate to \$2.10 and providing for automatic annual increases of 4.5 percent to cover the increasing costs of providing 911 services.

This E-911 system communicates information even when a caller cannot, providing a resident's name, telephone number, and address. A major improvement to the system was linking it to the GIS system so when an ***E-911*** call is received, the call taker automatically sees a map pinpointing the location of the caller.

This fund pays for 38 percent of the personnel costs for 911 emergency call takers and dispatchers. The balance of the personnel cost is paid by the General Services District Fund.

## Budget In Brief

### **Public Corporations**

Due to prior state constitutional restrictions, the government could not issue general obligation bonds prior to 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.

#### **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.

Dedicated revenues from golf fees are estimated at \$40,000 for FY 2014. These revenues are restricted to golf course improvements.



## Budget In Brief

### *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**

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 premium for single health care coverage and associated expenses for eligible retirees (\$66,000). The government also pays certain other administrative costs.

#### *Police and Fire Retirement Fund (#5003)*

**\$52,988,940    1 FTE**

The Police and Fire 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 Services District Fund. Another issue of \$35 million was bonded in FY 2010. The FY 2012 Adopted Budget included

## Budget In Brief

a proposed bonding of \$31 million and FY 2013 proposed an additional \$34 million.

During FY 2013 the Mayor, Police, and Fire representatives agreed to a comprehensive plan that puts pension on 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**

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 the Tates Creek Library.

## Budget In Brief

### **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 on a cost reimbursement basis. The LFUCG operates two internal service funds.

#### **Medical Insurance (#6002)** **\$29,750,520**

The government offers health insurance options to LFUCG employees under self-insurance plans administered by Humana. The FY 2014 budget of \$29.8 million is funded through premiums and medical subsidy 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 Police and Fire Retirement Fund retirees.

#### **Property and Casualty Claims (#6021)** **\$9,300,010**

The Department of Law administers the workers' compensation, property and casualty, and general liability insurance programs. 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 \$9,300,010 is funded through premiums paid from the General Services Fund, Urban Services Fund, and Sanitary Sewer Fund.

## Budget In Brief

### FY 2014 Budget Formulation Calendar

December	January	February
<ul style="list-style-type: none"> <li>Budget Forms Prepared</li> <li>Budget Guidelines Developed for the Next Fiscal Year</li> <li>Forms Distributed to Partner Agencies</li> </ul>	<ul style="list-style-type: none"> <li>Forms Distributed to Departments</li> <li>Revenue Estimates Gathered</li> <li>Partner Agencies Submitted Budget Requests</li> </ul>	<ul style="list-style-type: none"> <li>Departments Submitted Budget Requests</li> <li>Budgeting Reviewed Budget Submissions</li> <li>Budgeting Prepared Revenue Estimates</li> </ul>
March	April	May
<ul style="list-style-type: none"> <li>Mayor's Team and Commissioners review requests and prepare final recommendations</li> </ul>	<ul style="list-style-type: none"> <li>Proposed Budget Finalized</li> <li>Mayor's Budget Address</li> <li>Council Budget Hearings Began</li> </ul>	<ul style="list-style-type: none"> <li>Public Hearings Held</li> <li>Council Budget Hearings Continued</li> </ul>
June	July	
<ul style="list-style-type: none"> <li>Council Budget Hearings Ended</li> <li>Budget Ratification</li> <li>1st and 2nd Readings of Budget Ordinance</li> </ul>	<ul style="list-style-type: none"> <li>Start of the New Fiscal Year</li> <li>New Budget Implemented</li> </ul>	