



FY 2014-2015 Mayor's Proposed Budget

Summary Information

Jim Gray, Mayor

Table of Contents

General Services District Fund.....	8	Environmental Policy.....	66
General Service District Revenues	9	Planning, Preservation, and Development	67
General Services District Fund Expenditures	18	Planning, Preservation, and Development Administration.....	68
Public Safety.....	21	Historic Preservation.....	69
Commissioner of Public Safety	22	Planning	70
ABC Administration.....	23	Purchase of Development Rights	71
Division of Emergency Management/Enhanced 911	24	Engineering	72
Community Corrections.....	25	Code Enforcement.....	73
Police.....	26	Building Inspection	74
Fire and Emergency Services	28	Social Services	75
General Government	30	Commissioner of Social Services.....	76
Council Office	31	Adult and Tenant Services	77
Citizens Advocate.....	32	Family Services.....	78
Council Clerk	33	Youth Services	79
Internal Audit	34	Chief Information Officer	80
Office of the Mayor	35	Office of the Chief Information Officer	81
Special Projects\Events	36	Enterprise Solutions	82
Office of Chief Development Officer	37	Computer Services	83
Contingency\Indirect Cost	38	Finance.....	84
Contract Debt	39	Commissioner of Finance.....	85
County Clerk	41	Accounting.....	86
Board of Elections	42	Revenue.....	87
Circuit Judges	43	Purchasing.....	88
Commonwealth Attorney.....	44	Budgeting.....	89
County Judge/Executive	45	Chief Administrative Officer.....	90
County Attorney	46	Chief Administrative Officer.....	91
Coroner.....	47	Government Communications.....	92
Property Valuation Administrator	48	Grants and Special Projects.....	93
General Services.....	49	Human Resources.....	94
Commissioner of General Services.....	50	Risk Management.....	95
Facilities and Fleet Management	51	Law	96
Parks and Recreation	52	Law	97
Partner Agencies.....	53	Tenant Relocation Fund (#1104)	98
Component Partner Agencies	53	Urban Services Districts Fund (#1115).....	99
Other Partner Agencies.....	55	Special Revenue Funds	105
Environmental Quality and Public Works	62	Police Confiscated – Federal (#1131).....	105
Commissioner of Environmental Quality and Public Works	63	Police Confiscated – State (#1132).....	106
Streets and Roads	64	Public Safety (#1133)	107
Traffic Engineering	65	Municipal Aid Fund (MAP) (#1136)	108

Table of Contents

County Road Aid Fund (#1137)	110
Mineral Severance Fund (#1138)	111
Coal Severance Fund (#1139)	112
Miscellaneous Special Revenue (#1141)	113
Police Confiscated – Treasury (#1142)	114
2015 Bond Projects Fund	115
Enterprise Funds	117
Sanitary Sewers Operating and Construction Funds (#4002 and #4003) ...	117
Water Quality Management and Construction Funds (#4051 and #4052)..	120
Landfill (#4121)	122
Right of Way Program (#4201)	123
Extended School Program (#4202)	124
Prisoners Account (#4203)	125
Enhanced 911 and Central Kentucky 911 Funds (#4204 and #4205).....	126
Public Corporations	128
Public Facilities Corporation (#4022)	128
Parks Projects Fund (#4024)	129
Fiduciary Funds	130
City Employees' Pension (#5002)	130
Policemen's and Firefighters' Retirement (#5003).....	131
Public Library Corporation (#1181)	132
Internal Service Funds	133
Health, Dental, Vision (#6002)	133
Workers' Compensation/Liability (#6021).....	134

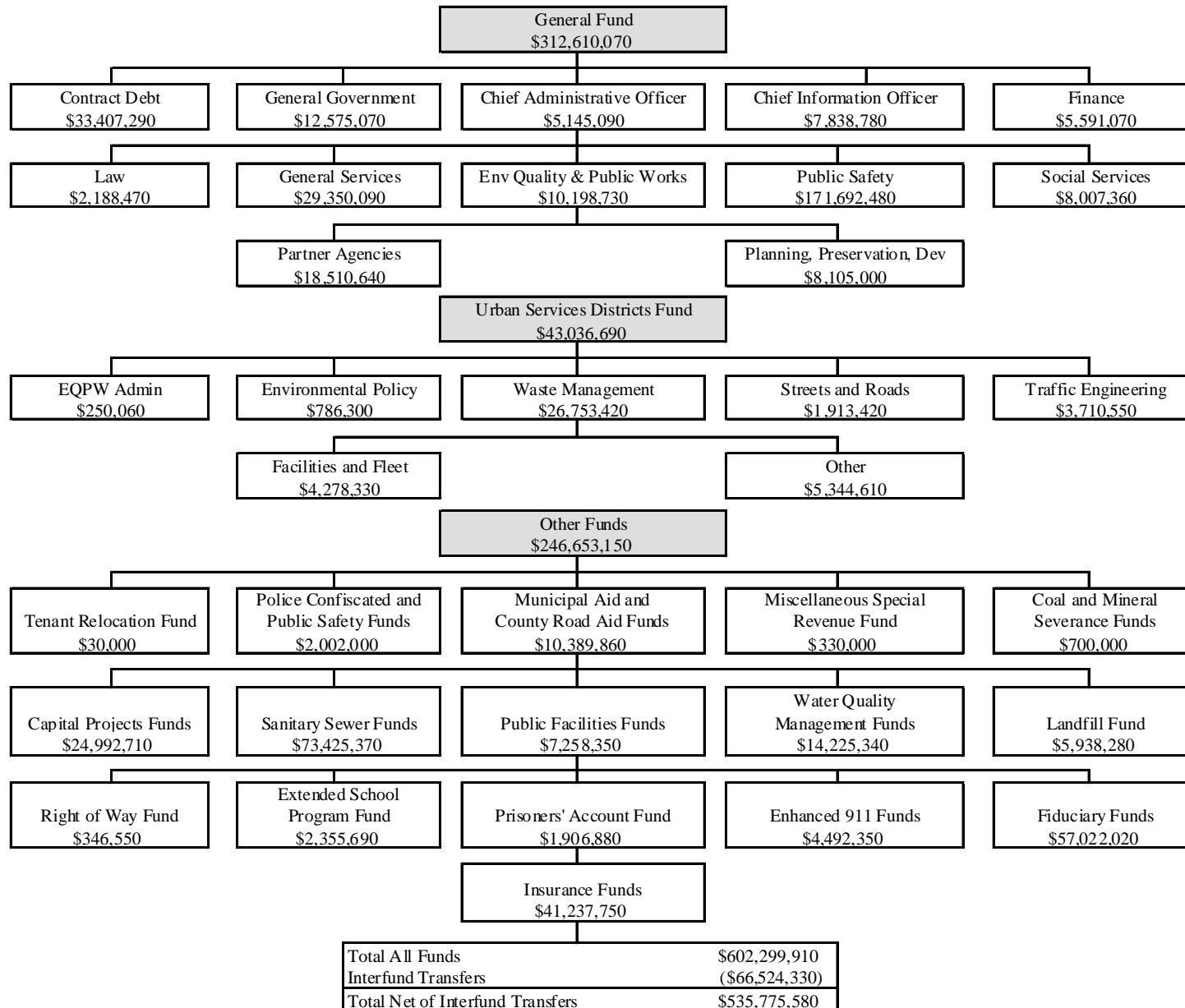
Introduction to the Budget

As shown on the following page, the total budget for all funds combined, net of interfund transfers, is \$535,775,580. This is \$10,434,919 more than the FY 2014 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, Mineral and Coal Severance, Police Confiscated, 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 funds, 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 2015 Mayor's Proposed Budget Preparation

The FY 2015 Budget season began with two Director's Meetings in early 2014. The current economic climate was discussed and strategic goals were discussed and served as the framework for the FY 2015 Budget.

In practice, those preparing requests were instructed to compose a continuation budget 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 \$23.3 million as of June 30, 2013. Ten percent of the FY 2013 General Fund Revenues is \$30.1 million which means that LFUCG is at 77% 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 2011 <u>Actual Revenues</u>	FY 2012 <u>Actual Revenues</u>	FY 2013 <u>Actual Revenues</u>
40100	Licenses - Insurances	\$ 21,536,475	\$ 23,374,165	\$ 25,684,002
40010	Licenses - Employee Withholding	153,648,213	159,615,915	162,487,723
40040	Licenses - Business Returns (Net Profits)	<u>30,209,107</u>	<u>29,839,407</u>	<u>31,936,132</u>
		<u>\$ 205,393,795</u>	<u>\$ 212,829,487</u>	<u>\$ 220,107,857</u>
Average % Change between 3 Complete Fiscal Years (Calculated Percentage)				<u>3.6%</u>

		FY 2014	FY 2015
Account		Projected Collections	Proposed Revenues
40100	Licenses - Insurances	\$ 26,500,000	\$ 27,000,000
40010	Licenses - Employee Withholding	168,000,000	174,750,000
40040	Licenses - Business Returns	<u>33,500,000</u>	<u>35,175,000</u>
		<u>\$ 228,000,000</u>	<u>\$ 236,925,000</u>
	% Change between Estimated and Proposed Revenues (Proposed Percentage)		3.9%

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	<u>\$ (8,925,000)</u>	<u>-</u>
Amount Proposed for Inclusion in FY 2015 Mayor Proposed Budget		<u>\$ -</u>

General Services District Fund

Summary of Revenue and Appropriations

	FY 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Ad Valorem Taxes	\$ 20,663,000	\$ 21,251,000	\$ 21,594,500	\$ 343,500	1.6%
Licenses and Permits	243,370,924	250,373,160	262,796,780	12,423,620	5.0%
Services	21,580,614	21,906,320	24,418,660	2,512,340	11.5%
Fines and Forfeitures	175,300	167,000	214,000	47,000	28.1%
Intergovernmental	1,658,930	1,426,950	1,512,700	85,750	6.0%
Property Sales	-	20,000	90,000	70,000	350.0%
Investments	68,000	120,000	280,000	160,000	133.3%
Other Financing Sources	200,000	200,000	200,000	-	
Other Income	1,713,200	1,746,750	2,148,450	401,700	23.0%
Total Revenue	\$ 289,429,968	\$ 297,211,180	\$ 313,255,090	\$ 16,043,910	5.4%
Fund Balance, July 1	1,500,000	1,500,000	-	(1,500,000)	-100.0%
Total Funds Available	\$ 290,929,968	\$ 298,711,180	\$ 313,255,090	\$ 14,543,910	4.9%
Appropriations					
Operating Expenditures					
Personnel	\$ 186,666,370	\$ 191,398,070	\$ 200,683,490	\$ 9,285,420	4.9%
Partner Agencies	16,691,988	17,860,495	18,545,640	685,145	3.8%
Debt Service	33,580,650	33,848,720	33,407,290	(441,430)	-1.3%
Insurance	8,321,420	8,762,760	9,698,590	935,830	10.7%
Operating	41,075,403	42,402,090	46,355,300	3,953,210	9.3%
Transfers To\ (From) Other Funds	3,074,934	2,895,930	2,484,190	(411,740)	-14.2%
Total Operating	\$ 289,410,765	\$ 297,168,065	\$ 311,174,500	\$ 14,006,435	4.7%
Capital Expenditures					
CIP Capital	\$ 648,700	\$ 284,000	\$ 775,000	\$ 491,000	172.9%
Operating Capital	205,500	569,800	660,570	90,770	15.9%
Total Capital	\$ 854,200	\$ 853,800	\$ 1,435,570	\$ 581,770	68.1%
Total Appropriations	\$ 290,264,965	\$ 298,021,865	\$ 312,610,070	\$ 14,588,205	4.9%
Fund Balance, June 30	\$ 665,003	\$ 689,315	\$ 645,020	\$ (44,295)	-6%

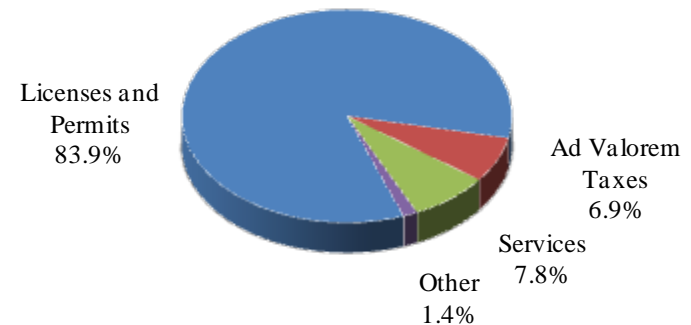
General Service District Revenues

FY 2015 Mayor's Proposed General Services Fund revenues are projected at \$313.2 million. This is \$16 million more than the FY 2014 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 2015 revenue reflects an increase across all major revenue categories.

Category	Actual Revenues FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015
Licenses and Permits	\$ 242,304,633	\$ 250,373,160	\$ 262,796,780
Ad Valorem Taxes	21,368,325	21,251,000	21,594,500
Services	24,202,159	21,906,320	24,418,660
Other	4,024,541	3,680,700	4,445,150
Total Revenue	\$ 291,899,658	\$ 297,211,180	\$ 313,255,090

**General Fund Revenue by Category
FY 2015**



Licenses and Permits

The *Licenses and Permits* category accounts for 83.9 percent of all General Fund revenues. The two largest revenue sources in that category, *Employee Withholdings* and *Business Returns (Net Profits)*, account for 67 percent of all General Fund revenues. The projections for Employee Withholdings and Business Returns reflect a projected recovery of the economy in the Lexington area. The FY 2015 budget for Licenses and Permits is projected to increase by \$12.4 million over FY 2014's original budget.

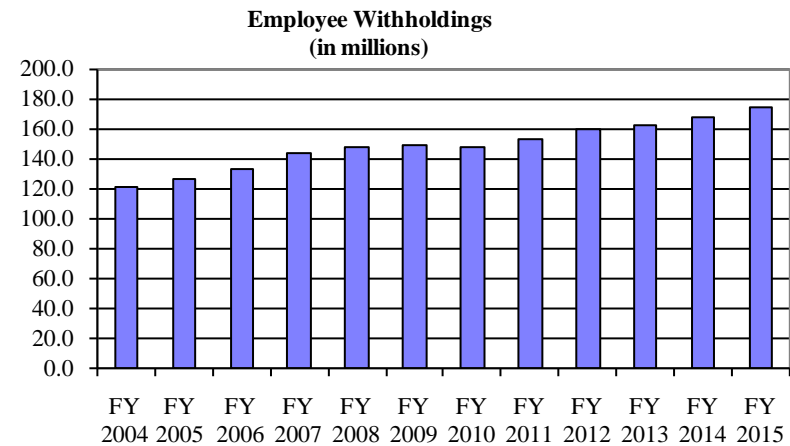
Category	Actual Revenues FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Difference	Percent Change
Employee Withholdings	\$ 162,487,723	\$ 166,250,000	\$ 174,750,000	\$ 8,500,000	5.1 %
Business Returns	31,936,132	33,375,000	35,175,000	1,800,000	5.4 %
Insurance	25,684,002	26,500,000	27,000,000	500,000	1.9 %
Franchise Permits	17,876,171	20,225,000	21,500,000	1,275,000	6.3 %
Other	4,320,605	4,023,160	4,371,780	348,620	8.7 %
Total Licenses/Permits	\$ 242,304,633	\$ 250,373,160	\$ 262,796,780	\$ 12,423,620	5.0 %

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 66.5 percent of the total Licenses and Permits category and 55.8 percent of all General Services District revenues for FY 2015.

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 2015 proposed budget includes a projected increase of 5.1 percent from FY 2014's original budget. Estimates for this revenue source are derived from historical trends and regression analysis.

Fiscal Year	Collections	% Change
FY 2004	121,562,291	
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	162,487,723	1.8%
FY 2014 Original	166,250,000	2.3%
FY 2014 Projected	168,000,000	3.4%
FY 2015 Budget	174,750,000	5.1%

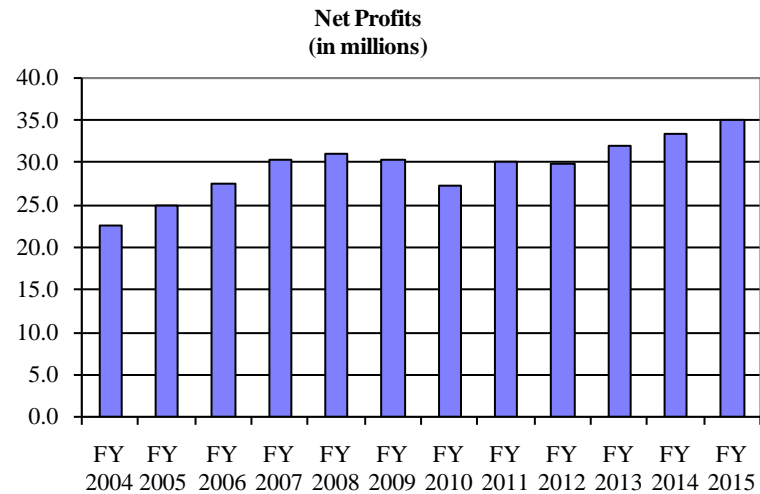


Net Profits Collections

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 11.2 percent of total General Services District revenues and 13.4 percent of all revenues in the Licenses and Permits category.

This revenue source is responsive to the ups and downs of the local economy. The budget for FY 2015 shows an increase compared to FY 2014 Adopted Budget due to the recovery of the economy.

Fiscal Year	Collections	% Change
FY 2004	22,578,000	
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	31,936,132	7.0%
FY 2014 Original	33,375,000	4.5%
FY 2014 Projected	33,500,000	4.9%
FY 2015 Budget	35,175,000	5.4%

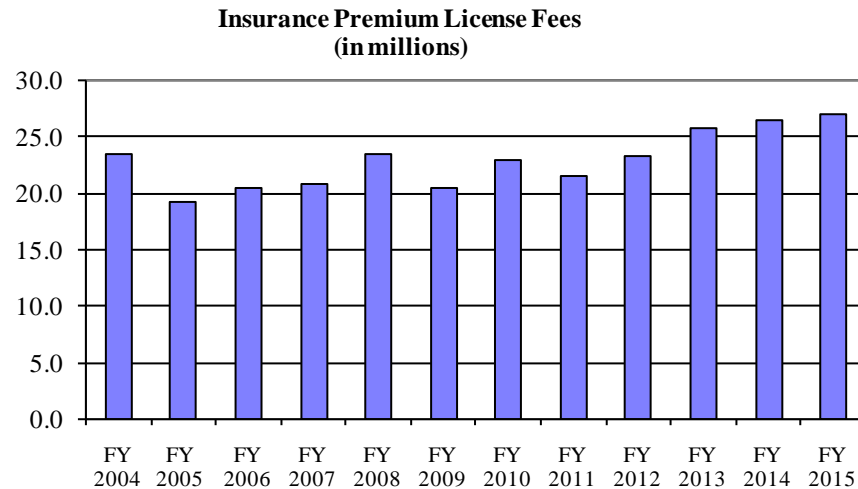


Insurance Premium License Fees

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 10.3 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 2015 proposed budget assumes moderate growth from the FY 2014 original budget.

Fiscal Year	Collections	% Change
FY 2004	23,542,069	
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	25,684,002	9.9%
FY 2014 Original	26,500,000	3.2%
FY 2014 Projected	26,500,000	3.2%
FY 2015 Budget	27,000,000	1.9%

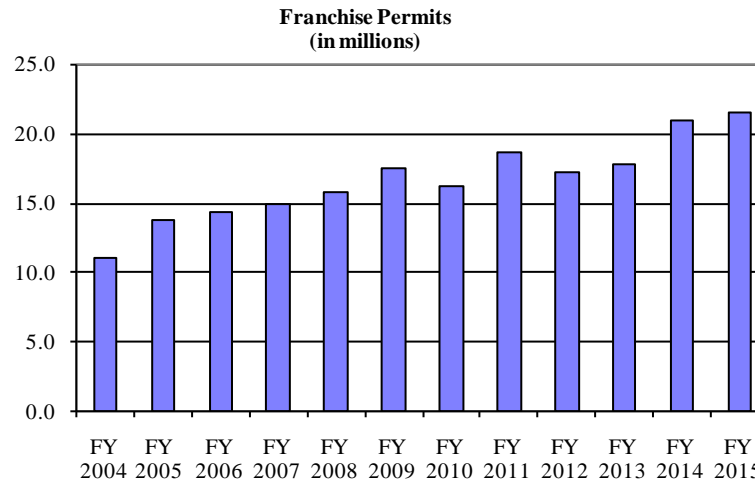


Franchise Permits

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.

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 6.9 percent of total FY 2015 General Services District revenues and 8.2 percent of all Licenses and Permits revenues. The FY 2014 budget included a proposed 1 percent increase in gas and electric franchise agreements to offset expenses related to street lights. FY 2014 increased revenue is also due to an extremely cold winter.

Fiscal Year	Collections	% Change
FY 2004	11,012,181	
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	17,876,171	3.9%
FY 2014 Original	20,225,000	13.1%
<u>FY 2014 Projected</u>	<u>21,000,000</u>	<u>17.5%</u>
FY 2015 Budget	21,500,000	6.3%



Charges for Services

Charges for Services is the second largest category of revenue in the General Services District Fund which, at \$24,418,660, accounts for 7.8 percent of total FY 2015 revenues. The largest sources of revenue in the Services category are golf course collections, emergency medical services collections, and detention fees.

Category	Actual Revenues FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Difference	Percent Change
Golf Course Collections	\$ 2,713,755	\$ 3,262,220	\$ 2,815,380	\$ (446,840)	(13.7)%
EMS Collections	6,749,362	7,000,000	6,500,000	(500,000)	(7.1)%
Excess Fees	3,359,336	2,400,000	4,100,000	1,700,000	70.8%
Detention Revenue	7,609,143	5,884,000	7,160,450	1,276,450	21.7%
Building Permits	1,050,461	1,008,130	1,211,050	202,920	20.1%
Parks Programs	1,045,811	1,074,550	1,152,080	77,530	7.2%
Other Fees	1,674,291	1,277,420	1,479,700	202,280	15.8%
Total Services Revenue	\$ 24,202,159	\$ 21,906,320	\$ 24,418,660	\$ 2,512,340	11.5%

The FY 2015 budget maintains the five municipally operated golf courses: Kearney Hills, Tates Creek, Meadowbrook, Lakeside, and Picadome. *Golf course collections* for FY 2015 are projected to decrease compared to FY 2014 Adopted Budget.

Building permits are projected to increase over their FY 2014 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 2015 budget estimates that these fees increase based on increased activity reported by County Clerk and end of term fees.

Detention Center revenues are projected to increase in FY 2015. 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 (6.9 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	Actual Revenues FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Difference	Percent Change
Realty	\$ 17,911,311	\$ 18,305,000	\$ 18,657,000	\$ 352,000	1.9%
Personalty	1,696,858	1,634,000	1,619,000	(15,000)	(0.9)%
Motor Vehicle	1,706,695	1,645,000	1,709,000	64,000	3.9%
Public Service Co. Taxes	873,670	782,000	737,000	(45,000)	(5.8)%
Other Ad Valorem (Commissions)	(820,208)	(1,115,000)	(1,127,500)	(12,500)	1.1%
Total Ad Valorem Taxes	\$ 21,368,325	\$ 21,251,000	\$ 21,594,500	\$ 343,500	1.6%

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 2015 appropriation to the Library is \$14,014,130.

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 2015 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 2014 certified assessment.

Property assessments have increased significantly over time. While they have averaged almost 5.2 percent from FY 1999 – FY 2014, the FY 2014 assessment growth of 1.3 percent is a reflection of an improvement over 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%
FY 2014	22,956,949,200	1.3%

Other Revenues

The *Other Revenues* category accounts for 1.4 percent of the total FY 2015 General Services revenues. This category includes fines, intergovernmental revenue, property sales, investments, other financing sources, and other income.

Category	Actual Revenues FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Difference	Percent Change
Fines and Forfeitures	\$ 309,417	\$ 167,000	\$ 214,000	\$ 47,000	28.1%
Intergovernmental	1,652,802	1,426,950	1,512,700	85,750	6.0%
Property Sales	137,719	20,000	90,000	70,000	350.0%
Investments	(556,782)	120,000	280,000	160,000	133.3%
Other Financing Sources	200,000	200,000	200,000	-	
Other Income	2,281,385	1,746,750	2,148,450	401,700	23.0%
Total Other	\$ 4,024,541	\$ 3,680,700	\$ 4,445,150	\$ 764,450	20.8%

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 increase in this category reflects increased Alarm fine collections.

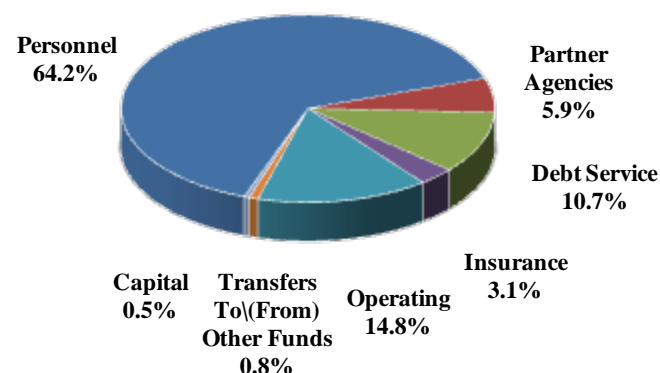
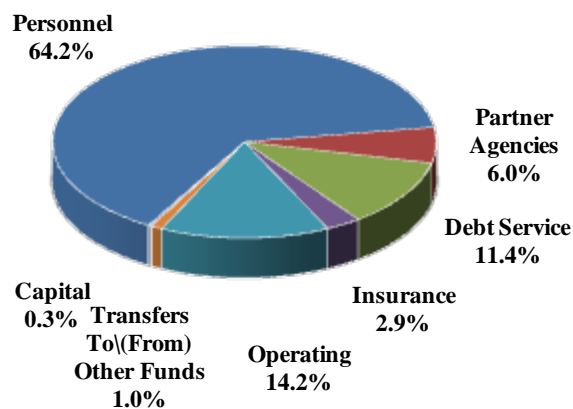
Intergovernmental revenue for FY 2015 is budgeted at \$1,512,700, which is \$85,750 (6.0 percent) more than the FY 2014 budget.

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* category 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 2014 Adopted Budget to the FY 2015 Proposed Budget



By Major Category

Personnel (\$200,683,490) accounts for 64.2 percent of the total General Services Fund budget. This category includes *wages, overtime, and fringe benefits*. The change in this category over FY 2014 is due mainly to:

- Implementation of a 2 percent wage increase for non-collective bargaining employees.
- Funds are included for implementation of compensation study recommendations to ensure fairness and consistency in the city's personnel system.
- Full-time positions are budgeted at 97% and vacant positions are budgeted at 66% to account for employee turnover throughout the year. In FY 2014 full-time positions were budgeted at 98% and vacant positions were budgeted at 75%.
- Continuation of collective bargaining agreements.
- Funding of 45 new positions for FY 2015.

Partner Agencies (\$18,545,640) 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 53-61 for a complete list of partner agencies.)

Debt Service (\$33,407,290) is for payment on long-term and short-term debt incurred to finance public projects.

Insurance (\$9,698,590) 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 \$935,830 from FY 2014 based on current claims trends.

Operating (\$46,355,300) 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 \$3,953,210 reflects changes in various accounts including utilities, professional services and repairs.

Transfers To/From Other Funds (\$2,484,190) represents the transfer of resources from one fund to another. The transfers for FY 2013, FY 2014 and FY 2015 are detailed to the right. In addition to these transfers, funds are transferred from the Municipal Aid Program Fund to the General Fund to support debt service for road resurfacing. This \$1,294,700 transfer is included in the Debt Service category above.

Capital (\$1,435,570) includes funds for radios, computer equipment, copier lease, public safety equipment, street resurfacing, and park improvements.

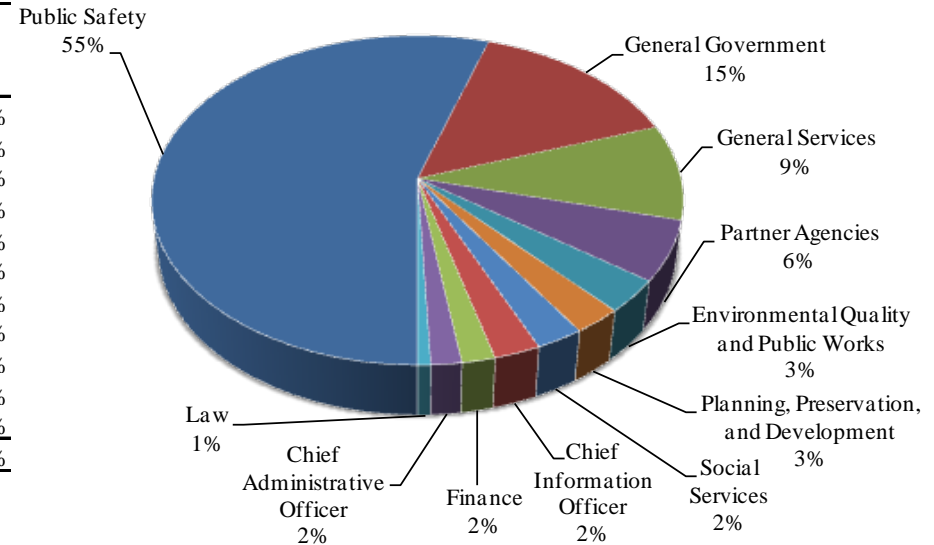
	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Difference
Transfers To or (From)				
Economic Contingency	-	600,000	600,000	-
Fleet Services Recoveries	-	(3,494,970)	(3,067,610)	427,360
Fund Transfer - PFC General Fund	698,019	575,290	515,290	(60,000)
Fund Transfer - Public Safety	(200,000)	(200,000)	(200,000)	-
Fund Transfer - Tenant Relocation	20,000	50,000	30,000	(20,000)
Fund Transfer - Urban Services	2,529,224	2,529,220	2,329,120	(200,100)
Park Impact Fees and Golf Improvements	8,011	210,000	225,000	15,000
Pension - City Employees	61,176	63,000	63,000	-
Pension - Police and Fire	4,156,970	4,151,000	3,577,000	(574,000)
Salaries - Engineering/Road Projects	(765,000)	(775,000)	(775,000)	-
Salaries - Streets and Roads/Road Projects	(812,610)	(812,610)	(812,610)	-
Total Transfers	\$ 5,695,790	\$ 2,895,930	\$ 2,484,190	\$ (411,740)

Expenditures by Department or Service Area
\$312,610,070

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 2014 Adopted Budget to the FY 2015 Proposed Budget
By Department or Service Area

Department	Adopted Budget FY 2014	Mayor Proposed FY 2015	Difference	Percent Change
Public Safety	\$ 164,639,140	\$ 171,692,480	\$ 7,053,340	4.3%
General Government	42,248,900	45,982,360	3,733,460	8.8%
General Services	28,502,540	29,350,090	847,550	3.0%
Partner Agencies	17,860,500	18,510,640	650,140	3.6%
Environmental Quality and Public Works	9,231,110	10,198,730	967,620	10.5%
Chief Administrative Officer	4,631,380	5,145,090	513,710	11.1%
Chief Information Officer	6,910,680	7,838,780	928,100	13.4%
Social Services	7,863,080	8,007,360	144,280	1.8%
Finance	5,703,200	5,591,070	(112,130)	(2.0)%
Law	2,095,800	2,188,470	92,670	4.4%
Planning, Preservation, and Development	8,335,540	8,105,000	(230,540)	(2.8)%
Total	\$ 298,021,870	\$ 312,610,070	\$ 14,588,200	4.9%



Public Safety
\$171,692,480 1,660 FTE

The largest department in the General Services Fund is Public Safety, accounting for 54.9 percent of the FY 2015 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 beginning in FY 2014 these divisions were transferred to the Department of Planning, Preservation, and Development.

Budget By Division	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Public Safety Administration	\$ 5,706,887	\$ 5,631,340	\$ 5,109,600	\$ (521,740)	-9.3%
ABC Administration	21,088	19,200	18,970	(230)	-1.2%
DEM\Enhanced 911	3,236,518	3,736,620	3,785,840	49,220	1.3%
Community Corrections	30,951,482	32,610,800	34,044,360	1,433,560	4.4%
Police	63,186,524	62,771,650	65,479,290	2,707,640	4.3%
Fire and Emergency Services	60,158,567	59,869,530	63,254,420	3,384,890	5.7%
Total	\$ 163,261,066	\$ 164,639,140	\$ 171,692,480	\$ 7,053,340	4.3%

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 322,177	\$ 320,350	\$ 320,070	\$ (280)	(0.1)%
Operating Expenditures	1,227,740	1,159,990	1,212,530	52,540	4.5%
Transfers	4,156,970	4,151,000	3,577,000	(574,000)	(13.8)%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 5,706,887	\$ 5,631,340	\$ 5,109,600	\$ (521,740)	(9.3)%
Total Staffing	3.0	3.0	3.0	0.0	0.0%
Budget by Program					
Public Safety Administration	\$ 438,468	\$ 353,510	\$ 341,450	\$ (12,060)	(3.4)%
Animal Control	1,111,449	1,126,830	1,191,150	64,320	5.7%
Police And Fire Pension Admin	4,156,970	4,151,000	3,577,000	(574,000)	(13.8)%

Budget Highlights

- The current level of staffing is maintained for FY 2015.
- The transfer to the Police and Fire Pension Fund is included in the Commissioner's Office to accurately reflect expenses of Public Safety.

ABC Administration

The Alcohol Beverage Control (ABC) budget contains the part-time ABC Administrator position and insurance expenses for this program.

Expenditure by Category	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 16,442	\$ 18,900	\$ 18,840	\$ (60)	(0.3)%
Operating Expenditures	4,646	300	130	(170)	(56.7)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 21,088	\$ 19,200	\$ 18,970	\$ (230)	(1.2)%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
ABC Administration	\$ 21,088	\$ 19,200	\$ 18,970	\$ (230)	(1.2)%

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 and Casualty Excess and Self Insurance allocation changing for FY 2015.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 2,859,872	\$ 3,350,210	\$ 3,287,310	\$ (62,900)	(1.9)%
Operating Expenditures	376,646	386,410	466,130	79,720	20.6%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	32,400	32,400	--
Total Expenditures	\$ 3,236,518	\$ 3,736,620	\$ 3,785,840	\$ 49,220	1.3%
Total Staffing	70.0	71.0	74.0	3.0	4.2%
Budget by Program					
DEM Administration	\$ 188,114	\$ 359,920	\$ 361,810	\$ 1,890	0.5%
Emergency Management	303,506	454,690	541,770	87,080	19.2%
E-911 Administration	50,180	30,440	34,410	3,970	13.0%
Public Safety Answering Point	2,680,890	2,871,380	2,828,870	(42,510)	(1.5)%
Addressing	13,828	20,190	18,980	(1,210)	(6.0)%

Budget Highlights

- FY 2015 maintains the FY 2014 allocation of Telecommunicator expenses between the General and Enhanced 911 Funds, 62/38 percent versus 63/37 percent for FY 2013.
- Funds are included for three new positions of Telecommunicator in the FY 2015 Proposed Budget.
- Grant match of \$20,490 is included in FY 2015 for Emergency Management which was not included in the FY 2014 Adopted Budget.
- Capital funds are included for new outdoor warning sirens as well as operating budget to cover their installation. This is a total allocation of \$45,000.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 20,921,660	\$ 22,277,740	\$ 23,209,890	\$ 932,150	4.2%
Operating Expenditures	10,029,822	10,333,060	10,834,470	501,410	4.9%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 30,951,482	\$ 32,610,800	\$ 34,044,360	\$ 1,433,560	4.4%
Total Staffing	328.0	337.0	353.0	16.0	4.7%
Budget by Program					
Administrative Services	\$ 24,579,883	\$ 25,821,610	\$ 27,056,550	\$ 1,234,940	4.8%
Adult Detention	6,068,585	6,440,350	6,583,980	143,630	2.2%
Programs and Community Service	303,013	348,840	403,830	54,990	15.8%

Budget Highlights

- The personnel budget includes funds required by collective bargaining agreements.
- New positions for FY 2015 include one Skilled Trades Worker Senior (Maintenance) and fifteen Community Correction Officers.
- Funds are provided for contractual services related to food service, medical care, and mental health services. FY 2015 includes a reduction in the amount of food service costs due to a newly negotiated contract; however the other services are experiencing increases in the proposed budget. The total increase for professional services is \$179,140.
- Operating increases for FY 2015 are proposed for various accounts including Property and Casualty Excess and Self Insurance and utilities (a \$236,370 increase).

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 54,425,922	\$ 54,617,400	\$ 57,160,750	\$ 2,543,350	4.7%
Operating Expenditures	8,029,139	8,345,190	8,518,540	173,350	2.1%
Transfers	(200,000)	(200,000)	(200,000)	-	0.0%
Capital Expenditures	931,462	9,060	-	(9,060)	(100.0)%
Total Expenditures	\$ 63,186,524	\$ 62,771,650	\$ 65,479,290	\$ 2,707,640	4.3%
Total Staffing	640.0	631.0	648.0	17.0	2.7%
Budget by Program					
Chief's Office	\$ 6,068,215	\$ 5,135,870	\$ 4,777,080	\$ (358,790)	(7.0)%
Administration	7,616,214	6,776,440	7,818,760	1,042,320	15.4%
Patrol	25,775,297	27,210,140	28,722,770	1,512,630	5.6%
Special Operations	10,370,542	7,751,240	9,008,140	1,256,900	16.2%
Investigations	10,073,794	11,276,180	12,017,700	741,520	6.6%
Professional Standards	3,282,461	4,621,780	3,134,840	(1,486,940)	(32.2)%

Budget Highlights

- The personnel budget includes funds required by collective bargaining agreements and includes one new non-civil service Electronic Technician and fifteen new Police Officer positions, bringing sworn staffing to 570 positions.
- Included in the budget is an additional \$150,000 for strategic overtime. FY 2014 also included additional funds for this purpose.
- The 2015 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 increases for rent/lease (\$112,680) and vehicle fuel and maintenance (\$488,810). These increases are offset by decreases in other operating accounts.

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 eleven 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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 50,298,132	\$ 50,021,590	\$ 52,650,480	\$ 2,628,890	5.3%
Operating Expenditures	8,876,392	9,660,850	10,323,940	663,090	6.9%
Transfers	-	-	-	-	0.0%
Capital Expenditures	984,043	187,090	280,000	92,910	49.7%
Total Expenditures	\$ 60,158,567	\$ 59,869,530	\$ 63,254,420	\$ 3,384,890	5.7%
Total Staffing	553.0	579.0	582.0	3.0	0.5%
Budget by Program					
Fire Administration	\$ 57,884,022	\$ 56,961,800	\$ 59,542,920	\$ 2,581,120	4.5%
Operations	1,816,668	2,348,820	2,454,030	105,210	4.5%
Fire Training	17,037	29,900	319,650	289,750	969.1%
Fire Prevention	158,650	176,460	245,290	68,830	39.0%
Planning and Analysis	275,025	341,110	665,090	323,980	95.0%
Community Services	7,166	11,440	27,440	16,000	139.9%

Budget Highlights

- The personnel budget includes funds required by collective bargaining agreements as well as funds for two new positions, a Fire Major and Micro-Computer Support Specialist.
- Operating expenses include \$4,100,000 for Fire Hydrant Rental and \$1,963,530 for Property and Casualty Excess and Self Insurance which combine for a \$481,670 increase over FY 2014.
- FY 2015 continues funding for a contractual medical director who oversees and sets operational parameters that allow the division's EMTs and Paramedics to function in the field.
- Funds are included for recruiting expenses (\$50,000) to help diversify the division.
- FY 2015 includes capital funds for mobile data computers and air cylinders. The FY 2015 Bond includes funding for a new fire training tower (\$800,000), land acquisition and design for station 24 (\$250,000), and relocation of station 2 (\$2,500,000).

General Government
\$45,982,360 76 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 14.7 percent of the General Fund budget.

Budget By Division	Actual Expenditures FY 2013	Actual Expenditures FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Council Office	\$ 2,430,931	\$ 2,743,840	\$ 2,752,000	\$ 8,160	0.3%
Citizens' Advocate	30,367	37,280	43,340	6,060	16.3%
Council Clerk's Office	411,021	526,640	514,390	(12,250)	-2.3%
Internal Audit Office	648,853	594,470	592,740	(1,730)	-0.3%
Mayor's Office	1,537,065	1,486,740	1,321,440	(165,300)	-11.1%
Special Projects	675,984	753,150	730,980	(22,170)	-2.9%
Office of Chief Development Officer	163,743	200,330	324,460	124,130	62.0%
Contingency\Indirect Cost	(4,556,578)	(1,272,800)	2,422,700	3,695,500	-290.3%
Contract Debt	29,748,196	33,848,720	33,407,290	(441,430)	-1.3%
Constitutional and Judicial	2,967,749	3,330,530	3,873,020	542,490	16.3%
County Clerk	224,968	261,000	327,280	66,280	25.4%
Board of Elections	430,281	467,050	831,390	364,340	78.0%
Circuit Judges	327,976	336,650	335,970	(680)	-0.2%
Commonwealth Attorney	129,661	156,510	202,040	45,530	29.1%
County Judge/Executive	12,828	20,950	20,750	(200)	-1.0%
County Attorney	801,312	851,310	851,310	-	
Coroner	705,323	894,560	968,880	74,320	8.3%
PVA	335,400	342,500	335,400	(7,100)	-2.1%
Total	\$ 34,057,330	\$ 42,248,900	\$ 45,982,360	\$ 3,733,460	8.8%

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 2,045,299	\$ 2,259,060	\$ 2,300,490	\$ 41,430	1.8%
Operating Expenditures	370,715	467,780	433,010	(34,770)	(7.4)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	14,916	17,000	18,500	1,500	8.8%
Total Expenditures	\$ 2,430,931	\$ 2,743,840	\$ 2,752,000	\$ 8,160	0.3%
Total Staffing	34.0	34.0	35.0	1.0	2.9%
Budget by Program					
Council Office Administration	\$ 2,222,481	\$ 2,497,990	\$ 2,506,145	\$ 8,155	0.3%
Council Districts	208,449	245,850	245,855	5	0.0%

Budget Highlights

- Capital funds are included for copier lease/maintenance.
- The Council Office allocation for Property and Casualty Excess and Self Insurance is decreased for FY 2015 and accounts for most of the operating decrease 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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 28,829	\$ 31,180	\$ 36,270	\$ 5,090	16.3%
Operating Expenditures	1,539	6,100	7,070	970	15.9%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 30,367	\$ 37,280	\$ 43,340	\$ 6,060	16.3%
Total Staffing	0.5	1.0	0.0	(1.0)	(100.0)%
Budget by Program					
Citizens' Advocate Administration	\$ 30,367	\$ 37,280	\$ 43,340	\$ 6,060	16.3%

Budget Highlights

- The staffing for this office is one part-time Citizens Advocate position for FY 2013, 2014, and 2015. The FY 2015 staffing levels included in this document do not include part-time positions.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 298,351	\$ 370,620	\$ 346,420	\$ (24,200)	(6.5)%
Operating Expenditures	112,670	156,020	167,970	11,950	7.7%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 411,021	\$ 526,640	\$ 514,390	\$ (12,250)	(2.3)%
Total Staffing	5.0	5.0	5.0	0.0	0.0%
Budget by Program					
Council Clerk Administration	\$ 411,021	\$ 526,640	\$ 514,390	\$ (12,250)	(2.3)%

Budget Highlights

- The operating budget includes an additional \$12,680 for Property and Casualty Excess and Self Insurance.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 498,174	\$ 530,980	\$ 530,640	\$ (340)	(0.1)%
Operating Expenditures	150,680	63,490	62,100	(1,390)	(2.2)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 648,853	\$ 594,470	\$ 592,740	\$ (1,730)	(0.3)%
Total Staffing	5.0	5.0	5.0	0.0	0.0%
Budget by Program					
Internal Audit Administration	\$ 648,853	\$ 594,470	\$ 592,740	\$ (1,730)	(0.3)%

Budget Highlights

- FY 2015 maintains current staffing levels and services for the Office of Internal Audit.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,046,571	\$ 1,116,920	\$ 1,067,400	\$ (49,520)	(4.4)%
Operating Expenditures	490,494	189,820	254,040	64,220	33.8%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	180,000	-	(180,000)	(100.0)%
Total Expenditures	\$ 1,537,065	\$ 1,486,740	\$ 1,321,440	\$ (165,300)	(11.1)%
Total Staffing	13.0	12.0	12.0	0.0	0.0%
Budget by Program					
Mayor's Office Administration	\$ 1,537,065	\$ 1,486,740	\$ 1,321,440	\$ (165,300)	(11.1)%

Budget Highlights

- FY 2015 maintains current staffing levels.
- Additional funds are included in FY 2015 for governmental affairs.
- Dues for the Kentucky League of Cities, Kentucky Association of Counties, and Conference of Mayors are included for FY 2015.

Special Projects\Events

The Special Projects program includes funding in FY 2015 for the following:

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 was transferred to the Department of Planning, Preservation, and Development in FY 2014.

Special Events

- The increase for Special Events Administration is due to additional Property and Casualty Excess and Self Insurance.
- Downtown Improvements have been moved to the Division of Parks and Recreation for FY 2015.

Program	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Difference
Arts Program	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
Bluegrass State Games	52,500	52,500	52,500	-
Corridor Program	32,065	-	-	-
Martin Luther King Celebration	8,100	8,400	8,400	-
Neighborhood Match	9,028	65,000	65,000	-
Roots and Heritage Festival	35,415	35,420	35,420	-
Sister Cities	45,100	47,100	48,050	950
Foundation Grant Program	-	7,500	7,500	-
Summerfest	9,000	9,000	9,000	-
Fellowship Program	-	17,200	21,550	4,350
Total Special Projects	\$ 641,208	\$ 692,120	\$ 697,420	\$ 5,300
Sweet Sixteen Hospitality	\$ 20,180	\$ 25,180	\$ 25,180	\$ -
Uniformed Services Events	500	2,000	2,000	-
Downtown Improvements	12,114	31,100	-	(31,100)
Special Events Administration	1,982	2,750	6,380	3,630
Total Special Events	\$ 34,776	\$ 61,030	\$ 33,560	\$ (27,470)

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 163,743	\$ 159,830	\$ 159,700	\$ (130)	(0.1)%
Operating Expenditures	-	40,500	164,760	124,260	306.8%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 163,743	\$ 200,330	\$ 324,460	\$ 124,130	62.0%
Total Staffing	1.0	1.0	2.0	1.0	100.0%
Budget by Program					
Chief Development Administration	\$ 163,743	\$ 200,330	\$ 227,460	27,130	13.5%
Economic Development Projects	-	-	97,000	97,000	--

Budget Highlights

- The position of Local Food Coordinator was created during FY 2014 and is funded through grants.
- Funds for administering the newly created Lexington Jobs Fund are included in the Chief Development Administration budget for FY 2015.
- FY 2015 includes funding for three new projects: BEAM (\$65,000), University Cities (\$10,000), and Business Innovation (\$22,000).

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	-	3,821,200	7,205,700	\$ 3,384,500	88.6%
Operating Expenditures	(4,556,578)	(5,694,000)	(5,383,000)	311,000	(5.5)%
Transfers	-	600,000	600,000	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ (4,556,578)	\$ (1,272,800)	\$ 2,422,700	\$ 3,695,500	(290.3)%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
Contingency	\$ -	\$ 4,421,200	\$ 7,805,700	\$ 3,384,500	76.6%
Indirect Cost Allocation	(4,556,578)	(5,694,000)	(5,383,000)	311,000	(5.5)%

Budget Highlights

- A transfer to the Economic Contingency Reserve of \$600,000 is included in the Contingency budget for FY 2015.
- Personnel expenditures for FY 2015 include lump sum termination pay of \$1,450,000; 27th pay period allocation of \$921,200 and sick pay service credit of \$1,450,000. Funds are also included for General Fund's portion of the compensation study and other potential personnel issues.
- 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 2015 and the relative indirect cost rates.

Fund	Indirect Cost	Indirect Cost Rate
Urban Services Districts	2,403,000	16.03%
Sanitary Sewers	1,875,000	16.03%
Water Quality	710,000	16.03%
Extended School Program	277,000	15.44%
Landfill	118,000	16.03%
Total	\$5,383,000	

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenditures	29,748,196	35,144,310	34,701,990	(442,320)	(1.3)%
Transfers	-	(1,295,590)	(1,294,700)	890	(0.1)%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 29,748,196	\$ 33,848,720	\$ 33,407,290	\$ (441,430)	(1.3)%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
Contract Debt	\$ 29,748,196	\$ 33,848,720	\$ 33,407,290	\$ (441,430)	(1.3)%

Budget Highlights

- The following table illustrates General Services District Fund debt payments. It includes total contract debt of \$34,701,990 and a transfer from the Municipal Aid Program Fund (\$1,294,700) to offset resurfacing bonds for a total expense to the General Fund of \$33,407,290.

General Services Fund Debt Service Schedule – Mayor’s Proposed Budget FY 2015

Debt Issue	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
2010D Pension	\$ 2,848,265	\$ 2,845,860	\$ 2,849,290	\$ 3,430	0.1%
2010F GO Bond	561,438	571,860	564,380	(7,480)	-1.3%
2010G GO Bond	293,020	255,390	255,380	(10)	0.0%
2010H Refunding of 2001B	172,993	554,580	552,610	(1,970)	-0.4%
2012A Pension Bond 2012 A Pen	807,486	2,151,140	2,151,520	380	0.0%
2012B Refunding Bond 2012B Ref	115,425	220,500	225,050	4,550	2.1%
2012C Bond 2012C Bond	51,354	589,130	754,080	164,950	28.0%
2013A GO Bond 2013A	-	1,295,590	1,294,700	(890)	-0.1%
2013B Refunding Bond 2013B	-	223,230	221,300	(1,930)	-0.9%
2013C GO Bond	-	-	1,218,480	1,218,480	--
GO 2001B-PDR	382,313	-	-	-	--
GO 2002C -EAMP and Stormwater	366,746	-	-	-	--
GO 2004C-Day Treatment, Blvd,	607,563	504,050	502,540	(1,510)	-0.3%
GO 2005C-Garage, Phoenix, PDR	154,423	177,990	176,800	(1,190)	-0.7%
GO 2005C-PDR	207,050	224,170	223,920	(250)	-0.1%
GO 2006B-Station,BG Asp, Storm	880,664	949,150	950,150	1,000	0.1%
GO 2006C-PDR	148,628	145,630	147,500	1,870	1.3%
GO 2010A	5,512,731	6,647,730	6,602,770	(44,960)	-0.7%
GO 2010B-Refinance 1999B 2000A	624,696	607,100	608,880	1,780	0.3%
GO 2010C-Refinance 2000E	682,464	681,220	678,490	(2,730)	-0.4%
GO Anticipated Debt Issues	-	696,220	1,400,000	703,780	101.1%
GO2006D-Det Ctr and PFC Refund	5,227,675	5,219,680	5,221,680	2,000	0.0%
GO2008A	2,003,175	2,002,730	-	(2,002,730)	-100.0%
GO2009A	2,252,275	2,244,310	2,252,060	7,750	0.3%
GO2009B-Pension Obligation	5,847,813	5,848,610	5,850,410	1,800	0.0%
PFC Lease	-	488,440	-	(488,440)	-100.0%
	\$ 29,748,196	\$ 35,144,310	\$ 34,701,990	\$ (442,320)	-1.3%

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenditures	224,968	261,000	327,280	66,280	25.4%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 224,968	\$ 261,000	\$ 327,280	\$ 66,280	25.4%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
County Clerk	\$ 68,830	\$ 125,600	\$ 106,880	\$ (18,720)	(14.9)%
Elections - County Court Clerk	156,138	135,400	220,400	85,000	62.8%

Budget Highlights

- FY 2015 includes funding for two elections and accounts for the increased funding levels.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 388,067	\$ 412,770	\$ 744,690	\$ 331,920	80.4%
Operating Expenditures	42,215	54,280	86,700	32,420	59.7%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 430,281	\$ 467,050	\$ 831,390	\$ 364,340	78.0%
Total Staffing	1.0	1.0	1.0	0.0	0.0%
Budget by Program					
Elections - Board Of Elections	\$ 430,281	\$ 467,050	\$ 831,390	\$ 364,340	78.0%

Budget Highlights

- FY 2015 includes funding for two elections and accounts for the increased funding levels.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 324,776	\$ 336,650	\$ 335,970	\$ (680)	(0.2)%
Operating Expenditures	3,200	-	-	-	0.0%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 327,976	\$ 336,650	\$ 335,970	\$ (680)	(0.2)%
Total Staffing	5.0	5.0	5.0	0.0	0.0%
Budget by Program					
Circuit Judges	\$ 327,976	\$ 336,650	\$ 335,970	\$ (680)	(0.2)%

Budget Highlights

- FY 2015 maintains current staffing levels.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenditures	129,661	156,510	202,040	45,530	29.1%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 129,661	\$ 156,510	\$ 202,040	\$ 45,530	29.1%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
Commonwealth Attorney	\$ 129,661	\$ 156,510	\$ 202,040	\$ 45,530	29.1%

Budget Highlights

- FY 2015 provides funds for a Major Violator Prosecutor, Domestic Violence Victim Advocate, and a Project Safe Neighborhood Victim Advocate.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 12,828	\$ 19,400	\$ 19,200	\$ (200)	(1.0)%
Operating Expenditures	-	1,550	1,550	-	0.0%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 12,828	\$ 20,950	\$ 20,750	\$ (200)	(1.0)%
Total Staffing	1.0	1.0	1.0	0.0	0.0%
Budget by Program					
County Judge Executive	\$ 12,828	\$ 20,950	\$ 20,750	\$ (200)	(1.0)%

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenditures	801,312	851,310	851,310	-	0.0%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 801,312	\$ 851,310	\$ 851,310	\$ -	0.0%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
County Attorney	\$ 801,312	\$ 851,310	\$ 851,310	\$ -	0.0%

Budget Highlights

- FY 2014 included a \$50,000 increase in professional services for security. FY 2015 maintains this funding level.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 560,175	\$ 621,140	\$ 649,430	\$ 28,290	4.6%
Operating Expenditures	145,148	273,420	289,450	16,030	5.9%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	30,000	30,000	--
Total Expenditures	\$ 705,323	\$ 894,560	\$ 968,880	\$ 74,320	8.3%
Total Staffing	9.0	10.0	10.0	0.0	0.0%
Budget by Program					
Coroner	\$ 705,323	\$ 894,560	\$ 968,880	\$ 74,320	8.3%

Budget Highlights

- The FY 2015 personnel budget includes \$54,000 for overtime for Deputy Coroner positions, a \$32,500 increase over FY 2014 Adopted Budget.
- The indigent burial program was transferred to the Coroner from Adult Services during FY 2014.
- Capital funds are included in FY 2015 for radio equipment.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ -	\$ -	\$ -	0.0%
Operating Expenditures	335,400	335,400	335,400	-	0.0%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	7,100	-	(7,100)	(100.0)%
Total Expenditures	\$ 335,400	\$ 342,500	\$ 335,400	\$ (7,100)	(2.1)%
Total Staffing	0.0	0.0	0.0	0.0	0.0%
Budget by Program					
Property Valuation Admin	\$ 335,400	\$ 342,500	\$ 335,400	\$ (7,100)	(2.1)%

Budget Highlights

- A statutory contribution of \$200,000 is required for the PVA's office for FY 2015.
- Capital funds were included for a new server in FY 2014.

General Services
\$29,350,090 257.0 FTE

The Department of General Services comprises 9.4 percent of the FY 2015 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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Commissioner of General Services	\$ 3,816,167	\$ 2,474,010	\$ 2,582,520	\$ 108,510	4.4%
Facilities & Fleet Management	4,706,009	5,481,400	6,273,700	792,300	14.5%
<u>Parks and Recreation</u>	<u>18,751,204</u>	<u>20,547,130</u>	<u>20,493,870</u>	<u>(53,260)</u>	<u>-0.3%</u>
Total	\$ 27,273,380	\$ 28,502,540	\$ 29,350,090	\$ 847,550	3.0%

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 660,653	\$ 675,870	\$ 664,780	\$ (11,090)	(1.6)%
Operating Expenditures	2,332,495	1,222,850	1,352,450	129,600	10.6%
Transfers	698,019	575,290	515,290	(60,000)	(10.4)%
Capital Expenditures	125,000	-	50,000	50,000	--
Total Expenditures	\$ 3,816,167	\$ 2,474,010	\$ 2,582,520	\$ 108,510	4.4%
Total Staffing	8.0	8.0	8.0	0.0	0.0%
Budget by Program					
General Services Comm Office	\$ 3,072,545	\$ 1,586,550	\$ 1,804,040	\$ 217,490	13.7%
Governmental Programs	743,622	887,460	778,480	(108,980)	(12.3)%

Budget Highlights

- Staffing for FY 2015 is maintained at current levels.
- The General Service budget for Property and Casualty Excess and Self Insurance is increased by \$231,270 for FY 2015.
- FY 2013 included capital funds for restrooms at the Arboretum. FY 2015 includes capital funds for an education addition to the Arboretum visitor center.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 5,507,015	\$ 6,329,850	\$ 6,245,570	\$ (84,280)	(1.3)%
Operating Expenditures	(801,006)	2,626,520	3,095,740	469,220	17.9%
Transfers	-	(3,494,970)	(3,067,610)	427,360	(12.2)%
Capital Expenditures	-	20,000	-	(20,000)	(100.0)%
Total Expenditures	\$ 4,706,009	\$ 5,481,400	\$ 6,273,700	\$ 792,300	14.5%
Total Staffing	101.0	100.0	101.0	1.0	1.0%
Budget by Program					
Security	\$ 665,089	\$ 762,280	\$ 785,160	\$ 22,880	3.0%
Parking Garages	31,326	42,800	65,250	22,450	52.5%
Facilities and Fleet Management Admin	218,152	451,980	566,900	114,920	25.4%
Fleet Services Operations	267,037	20,000	13,350	(6,650)	(33.3)%
Building Maintenance	3,524,405	4,204,340	4,843,040	638,700	15.2%

Budget Highlights

- FY 2015 maintains the current staffing level for the divisions. Two positions were created during FY 2014 (Administrative Officer and Security Officer) and one was abolished (Fleet Operations Manager).
- Professional Services funds are included for contract labor (\$200,000) and custodial services (\$500,000).
- The entire cost of Fleet Services is allocated using a fully loaded labor rate and is shown as a Transfer on the table above. This results in the actual cost of operating our fleet being reflected in the operating budgets of the divisions that use our fleet.
- Security includes additional funds for security equipment repairs and upgrades.
- Building Maintenance increases includes funds for general repairs (\$950,000) which is a \$250,000 increase from FY 2014.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 11,357,189	\$ 12,297,480	\$ 12,227,120	\$ (70,360)	(0.6)%
Operating Expenditures	7,224,088	7,747,650	7,641,750	(105,900)	(1.4)%
Transfers	8,011	210,000	225,000	15,000	7.1%
Capital Expenditures	161,916	292,000	400,000	108,000	37.0%
Total Expenditures	\$ 18,751,204	\$ 20,547,130	\$ 20,493,870	\$ (53,260)	(0.3)%
Total Staffing	148.0	149.0	148.0	(1.0)	(0.7)%
Budget by Program					
Park Administration	\$ 2,369,772	\$ 2,426,980	\$ 2,082,390	\$ (344,590)	(14.2)%
Parks Planning and Design	328,722	365,110	708,300	343,190	94.0%
Parks Maintenance	7,598,028	8,655,110	8,700,120	45,010	0.5%
Recreation Programs	1,774,840	2,056,440	2,077,510	21,070	1.0%
Special Programs	1,018,057	1,173,220	1,297,480	124,260	10.6%
Enterprise Programs	5,661,786	5,870,270	5,628,070	(242,200)	(4.1)%

Budget Highlights

- Funds for Downtown Improvements (\$23,200) were transferred to Parks Maintenance from Special Projects\Events for FY 2015.
- FY 2015 funding for utilities are decreased significantly to reflect current trends.
- Additional Funds are allocated for new programs in FY 2015: Adventure Programming and Summer Camp (\$31,450) and Carver Cultural Arts programming (\$54,790).
- 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 2014	FY 2015
Park maintenance and acquisition	\$170,000	\$185,000
Golf course improvements	40,000	40,000
Total	\$210,000	\$225,000

Partner Agencies

\$ 18,510,640

Partner agencies account for approximately 6 percent of all General Services District Fund expenditures. Funding for partner agencies has increased by \$650,140 due to the increase in funding for the Lexington Public Library and various other agencies.

The *Lexington Public Library* receives 75.7 percent of the total partner agency funding (\$14 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 2014 (FY 2015) 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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Downtown Development Authority	\$ 261,230	\$ 348,000	\$ 388,950	\$ 40,950	11.8%
Lexington Center Corporation	-	-	-	-	0.0%
Lexington Convention & Visitor	-	-	-	-	0.0%
Lexington Public Library	13,746,810	13,744,250	14,014,130	269,880	2.0%
Total Component Partner Agencies	\$ 14,008,040	\$ 14,092,250	\$ 14,403,080	\$ 310,829	2.2%

- 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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
American Red Cross	\$ -	\$ 7,650	\$ 20,000	\$ 12,350	161.4%
Arbor Youth Services	120,870	54,000	86,990	32,990	61.1%
AVOL Incorporated	-	112,200	-	(112,200)	(100.0)%
Baby Health Service	12,500	27,630	-	(27,630)	(100.0)%
Bluegrass Area Dev District	75,110	75,110	87,060	11,950	15.9%
Bluegrass Community Action Age	19,500	17,850	38,000	20,150	112.9%
Bluegrass Rape Crisis Center	31,220	85,510	-	(85,510)	(100.0)%
Bluegrass Regional MH MR Board	-	172,270	-	(172,270)	(100.0)%
Bluegrass Technology Center	24,870	25,370	-	(25,370)	(100.0)%
Carnegie Literacy Center	54,300	48,260	85,020	36,760	76.2%
Central KY Radio Eye	-	10,500	14,400	3,900	37.1%
Children's Law Center	-	13,920	-	(13,920)	(100.0)%
Chrysalis House	103,700	88,150	100,000	11,850	13.4%
Commerce Lexington	457,000	457,000	457,000	-	0.0%
Community Action Council	147,975	179,940	114,660	(65,280)	(36.3)%
Downtown Arts Center	91,310	109,250	109,000	(250)	(0.2)%
Downtown Lexington Corporation	42,710	42,710	42,710	-	0.0%
Environmental Quality Comm.	2,256	5,910	5,910	-	0.0%
Explorium of Lexington	169,000	246,950	183,500	(63,450)	(25.7)%
Faith Feeds Lexington	-	-	5,550	5,550	--
Girl Scouts of Kentucky	-	10,970	-	(10,970)	(100.0)%
God's Pantry Food Bank	-	123,000	137,190	14,190	11.5%
GreenHouse 17	63,750	56,250	120,240	63,990	113.8%
Hope Center	666,000	655,370	893,190	237,820	36.3%

Other Partner Agencies (Continued)

Agency	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Human Rights Commission	200,260	235,000	235,000	-	0.0%
Iglesia Nueva Vida, Inc.	-	7,450	-	(7,450)	(100.0)%
Jubilee Jobs of Lexington	-	-	28,220	28,220	--
Kentucky Pink Connection	24,375	20,400	38,000	17,600	86.3%
Kentucky Refugee Ministries	31,519	35,810	-	(35,810)	(100.0)%
Kentucky Theater Operations	-	-	100,000	100,000	--
Lexington Leadership Foundation	-	-	44,600	44,600	--
Lexington Woman's Club	-	14,450	-	(14,450)	(100.0)%
Living Arts and Science Center	20,000	-	-	-	0.0%
Lyric	150,000	160,000	160,000	-	0.0%
Mission Lexington, Inc	24,961	25,390	44,720	19,330	76.1%
Moveable Feast Lexington, Inc.	24,700	24,000	-	(24,000)	(100.0)%
NAMI Lexington KY	-	48,450	-	(48,450)	(100.0)%
New Beginnings of the Bluegrass	-	-	162,140	162,140	--
New Life Day Center	-	15,300	-	(15,300)	(100.0)%
Nursing Home Ombudsman Program	33,750	62,590	66,950	4,360	7.0%
Prevent Child Abuse Kentucky	10,756	11,230	-	(11,230)	(100.0)%
Repairers of the Breach	-	15,920	-	(15,920)	(100.0)%
Salvation Army	224,400	194,640	392,500	197,860	101.7%
SCORE	5,540	5,540	7,000	1,460	26.4%
Sisohpromatem Art Foundation	-	960	-	(960)	(100.0)%
Sunflower Kids	14,157	16,010	28,720	12,710	79.4%
The Nest	80,000	57,810	-	(57,810)	(100.0)%
Urban League	63,375	51,000	88,800	37,800	74.1%
Volunteers of America	-	-	30,490	30,490	--
World Trade Center Kentucky	110,000	100,000	100,000	-	0.0%
YMCA of Central Kentucky	15,000	40,530	80,000	39,470	97.4%
Total Other Partner Agencies	\$ 3,114,864	\$ 3,768,250	\$ 4,107,560	\$ 339,310	9.0%

- The **American Red Cross** prevents and alleviates human suffering in the face of emergencies by mobilizing the power of volunteers and the generosity of donors. Governed and directed by volunteers working together with paid staff, its services are to be delivered on a timely and impartial basis consistent with the charter, mission, and traditions of the American Red Cross and the International Red Cross Movement. Red Cross Disaster Services focuses on meeting people's immediate, emergency needs whether they are the victim of a single family fire, or one of many families victimized by ice storms, floods, or tornadoes. Our main goal is to meet all the disaster related needs of our clients and assist them in returning to pre-disaster conditions.
- **Arbor Youth Services** (formerly M.A.S.H. Services of the Bluegrass/Metro Group Homes) has successfully provided emergency shelter and basic needs services to youth for over thirty years. MASH Drop Inn emergency shelter was created in 1976 to address problems of teen homelessness, runaway behavior, abuse and neglect. In 2004, at LFUCG's request AYS began serving children ages 0-10 in addition to its traditional adolescent population. AYS also operates a Street Outreach Program and drop in center for youth 16-25 and an Afterschool Program, providing a strong continuum of care to youth and families that are experiencing crisis. LFUCG funding will support service to 275 youth.
- 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 provide a nutritious meal for congregate clients at two nutrition sites in Lexington and to homebound clients throughout Fayette County. The program also aids with transportation to the nutrition sites for seniors to receive a nutritious meal, participate in activities, and socialize among their peers.
- The **Carnegie Center for Literacy and Learning** was established in 1992 to promote literacy within the community for all age groups and reading levels. The funds from the LFUCG support the facility and the after-school tutoring program. The tutoring program began in 1992 with 12 students. It was created to address the problem of low-income families whose children needed academic help, but were unable to pay for private tutoring. LFUCG funding will support an increase in enrollment from 180 to 200 children receiving one on one weekly tutoring. Funding is also provided for support of the facility.
- **Central KY Radio Eye** works to deliver to its audience the joy and benefit of reading, increasing listeners' ability to lead full and productive lives. 24 hours a day, seven days a week, Radio Eye broadcasts the reading of newspapers, magazines, health periodicals, books, consumer information, and other programming designed to offer greater independent living and improve the health and well being of its listeners. Partner Agency funding will allow Radio Eye to increase the number of radio programs it can produce and the listeners it can reach.

- Established in 1978, **Chrysalis House** has grown from a 6 bed half-way house to a full-service comprehensive long-term substance abuse treatment program for women. Throughout its history, Chrysalis House has maintained a vision to help recovering chemically dependent women and their families lead sober, independent lives that are socially, physically, emotionally, and rewarding. The Chrysalis Court pregnant and parenting program provides residential treatment to 20 women and their children for approximately 6 months. Thus, 40 women will be served over the course of a year. Women entering treatment must be substance dependent, parenting, age 18 or over, and have completed previous episodes of treatment.
- **Commerce Lexington, Inc.** 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.
- **Community Action Council's** mission is to combat poverty. Partner agency funding will be used to provide full-day, full school year enrollment of 20 children in one of the Council's early childhood education programs. While their children are receiving high quality care, a parent will be able to complete an 11 month comprehensive job skills training program in early childhood education. By the end of the program year, the participant will be trained and eligible for hire in an early childhood classroom. LFUCG funding also supports the Council's Affordable Utilities Initiative, which provides an advocate for all Fayette County residents with low-income who utilize electricity, natural gas and/or water utilities including renters whose housing expenses are directly or indirectly affected by utility rates.
- 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 **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.
- 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 offers 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.

- **Faith Feeds of Kentucky's** mission is to glean (collect) fresh fruits and vegetables to give to KY's hungry. Their primary means of accomplishing this goal is to glean from growers, grocers and others fresh fruits and vegetables that would otherwise go to waste. The agency plans to provide all of Lexington with access to fresh fruits and vegetables, increasing the quality and nutrition of food consumed by low-income individuals and families and minimizing food deserts.
- The mission of **God's Pantry Food Bank** is to reduce hunger in Kentucky through community cooperation making the best possible use of all available resources. The Fayette County Pantry Program's goal is to provide a week's worth of groceries to Lexington families, including at least 10 pounds of fresh produce per visit. The objective is simply to reach anyone who is hungry or at risk of hunger in our community.
- **GreenHouse17** (formerly Bluegrass Domestic Violence Program) is the primary provider of domestic violence services in the 17-county Bluegrass Area Development District. The Crisis Intervention and Stabilization Program provides safety and care for adult victims of domestic violence and their dependent children safe while they rebuild their lives as survivors; this program will serve 3,800 unduplicated victims of domestic violence in Fayette County. The Trauma Informed Farm Program will provide an agriculture-based healing environment to meet the healing and self-sufficiency needs of domestic violence victims as they strive to rebuild their lives as survivors.
- The mission of the **Hope Center** is to care for homeless and at-risk persons by providing life-sustaining and life-rebuilding services that are comprehensive and address underlying causes. The Recovery Programs for Men and Women directly address the agency's mission by addressing substance abuse, and other issues such as mental health, health, employment, and life skills, thus reducing risks for homelessness upon completion of the program. The Detention Center Recovery Program reduces the risks of homelessness and recidivism upon release back into the community by providing substance abuse treatment. One Parent Scholar House assists and encourages single parents in their pursuit of self-sufficiency through higher education by providing: affordable housing for the families; supportive services for the student parents; and child development and care for the children.
- 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.
- **Jubilee Jobs'** mission is to help local, disadvantaged residents who have struggled to find a job due to various barriers to secure sustainable employment so they can move from poverty and despair to dignity and hope. The agency provides employment preparation assistance, advanced contact work, assistance with job placement and continual support to their clients.
- 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 support the Fayette County Connection program (FCC) which provides patient navigation services

for men and women in Fayette County who are in need of evidence-based cancer screening and support following a cancer diagnosis. KPC is currently providing navigation services for breast, cervical and colon screenings. In 2013, FCC navigated 436 Fayette County residents in need of preventive screenings, transportation and treatment support. With continued LFUCG support, KPC's goal is to navigate and follow a minimum of 750 under-served Fayette County citizens through the healthcare system.

- The **Kentucky Theatre** opened in 1922 and was damaged by fire in 1987. After restoration and repairs the theatre was reopened in 1992. FY 2015 includes funds to assist with the current renovation that includes a digital projector, lighting and sound system upgrades, and new seats. Fundraising efforts are in full force with the Friends of the Kentucky Theatre.
- Since 1994, **Lexington Leadership Foundation** has served Fayette County through one-to-one and group mentoring with high-risk children/youth. LFUCG partner agency funding will be used to implement four services to empower at-risk youth to stay in school, develop confidence and self-respect, and succeed in life. These services are: one –to-one mentoring; site-based group mentoring; sports enrichment camps; and arts enrichment camps.
- 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.
- **Mission Lexington** provides free mental health, dental and medical care services. The Medical Clinic serves adult residents without health insurance or Medicaid who earn up to 185% of the federal poverty line. The Dental Clinic serves adult residents of Fayette County who do not have dental insurance and who earn less than 100% of the federal poverty level. All services provided by Mission Lexington's clinics are free. Currently, the medical clinic is not staffed or funded for full-time operation each day. Partner Agency funding is being used to increase the total number of hours the clinics are able to be staffed and seeing patients each day.
- **New Beginnings, Bluegrass, Inc.** began in 1997 with the mission of providing permanent housing and supportive services to persons with severe mental illness. The Whole Health Improvement Program offers healthcare supports to individuals residing in New Beginnings staffed residences and others in the community. New Beginnings Outreach Services provides community-based, recovery-oriented housing supports to persons with severe mental illness in the least restrictive environment possible. Partner Agency funding will allow the agency to assist an additional 20 individuals in this program.
- The **Nursing Home Ombudsman Agency** was founded in 1981 by citizens concerned about conditions in area nursing homes. They organized to provide advocacy services to frail, vulnerable elders using the Ombudsman Program as the authorizing framework and model. Ombudsmen monitor care in long-term care facilities by making regular unannounced visits with residents. During these visits the ombudsman distributes information to residents and families, works to educate about how to get good care and identifies, investigates and works to resolve complaints expressed by residents, families or identified by the ombudsman.

- The **Salvation Army's** Emergency Homeless Shelter and Transitional Living Center program serves homeless single women, with or without minor children. The facility is open 24 hours a day, 7 days a week serving over 1,300 homeless residents a year. Case managers/social workers work with clients to develop an individualized case plan; meet with clients weekly to implement, assess progress, locate and access resources. Life Skills/Education classes on topics such as money management and budgeting; interviewing; resumes; computers; parenting; and health issues are provided 3-4 days per week. The Salvation Army's Emergency Homeless Shelter & Transitional Living Center is the only program in Lexington which provides these services at a single on-site facility for this population. The Salvation Army's Youth Development Program serves the financially disadvantaged and homeless school aged youth through a variety of educational, recreational, and wellness services.
- **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.
- **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 **Urban League of Lexington-Fayette County's** Youth & Educational Services Program assists Kentucky in reaching its goal of 43% of the population with college degrees by 2020. The services provided address the three barriers to degree attainment (academic achievement, financial ability, and college prep/support) and social development.
- Established in 1896, **Volunteers of America** is one of the nation's oldest, largest, and most diverse human service organizations. The Homeless Veterans Transitional Treatment Program is a long-term residential therapeutic treatment program serving up to 40 homeless veterans with addiction disorders and/or with co-occurring mental health disorders associated with substance abuse, homelessness and trauma. LFUCG funds support the transition of a part-time kitchen manager to a full-time kitchen manager and culinary trainer for homeless veterans.
- **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.
- The **YMCA of Central Kentucky** is dedicated to building programs for youth development, for healthy living and for social responsibility. Livestrong at the YMCA is a wellness program open to anyone who has received a cancer diagnosis, and is a coached fitness and education program. The Afterschool/Summer Camp program integrates academic and enrichment components for high-need students with clear success measures and school community engagement.

Environmental Quality and Public Works

\$10,198,730 80.0 FTE

The *Department of Environmental Quality and Public Works* is comprised of divisions that provide public services in the areas of Traffic Engineering, Streets and Roads, Environmental Policy, and the Commissioner's Office. The Department of Environmental Quality and Public Works comprises 3.3 percent of the FY 2015 General Fund budget.

Budget By Division	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Environmental Quality and Public Works Admin	\$ 212,666	\$ 254,520	\$ 247,970	\$ (6,550)	-2.6%
Streets and Roads	1,900,140	2,538,630	3,647,660	1,109,030	43.7%
Traffic Engineering	5,964,000	5,910,470	5,846,460	(64,010)	-1.1%
Environmental Policy	192,020	527,490	456,640	(70,850)	-13.4%
Total	\$ 8,268,826	\$ 9,231,110	\$ 10,198,730	\$ 967,620	10.5%

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 108,353	\$ 191,400	\$ 176,680	\$ (14,720)	(7.7)%
Operating Expenditures	104,313	63,120	71,290	8,170	12.9%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 212,666	\$ 254,520	\$ 247,970	\$ (6,550)	(2.6)%
Total Staffing	4.0	2.0	2.0	0.0	0.0%
Budget by Program					
Environmental Quality and Public Works	\$ 212,666	\$ 200,210	\$ 198,080	\$ (2,130)	(1.1)%
Environmental Quality Administration	-	54,310	49,890	(4,420)	(8.1)%

Budget Highlights

- The decrease in personnel budget for FY 2015 is the result of a vacant position.
- Funds are included in the FY 2015 proposed budget for the Valley View Ferry.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,671,361	\$ 2,016,990	\$ 1,768,350	\$ (248,640)	(12.3)%
Operating Expenditures	1,041,389	1,334,250	2,385,250	1,051,000	78.8%
Transfers	(812,610)	(812,610)	(812,610)	-	0.0%
Capital Expenditures	-	-	306,670	306,670	--
Total Expenditures	\$ 1,900,140	\$ 2,538,630	\$ 3,647,660	\$ 1,109,030	43.7%
Total Staffing	45.0	45.0	44.0	(1.0)	(2.2)%
Budget by Program					
Street Maintenance and Construction	\$ 1,588,465	\$ 2,219,290	\$ 3,406,950	\$ 1,187,660	53.5%
Storm Sewer Construct and Maintenance	178,163	246,150	190,330	(55,820)	(22.7)%
Street Cleaning	117,370	59,240	34,920	(24,320)	(41.1)%
Forestry	16,143	13,950	15,460	1,510	10.8%

Budget Highlights

- One position of Public Service Supervisor was abolished during FY 2014.
- A transfer of \$812,610 is included for personnel expenses eligible for reimbursement from the Municipal Aid Program Fund.
- The FY 2015 budget includes \$900,000 dollars for de-icing salt. This is a \$750,000 increase compared to FY 2014 which began the year with significant salt reserves.
- Funds for Property and Casualty Excess and Self Insurance are increased by \$217,350 compared to FY 2014.
- Capital funds are included for street paving/resurfacing (\$300,000) and radio equipment (\$6,670).

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 2,174,188	\$ 2,203,680	\$ 2,121,090	\$ (82,590)	(3.7)%
Operating Expenditures	1,260,588	1,177,570	1,371,250	193,680	16.4%
Transfers	2,529,224	2,529,220	2,329,120	(200,100)	(7.9)%
Capital Expenditures	-	-	25,000	25,000	--
Total Expenditures	\$ 5,964,000	\$ 5,910,470	\$ 5,846,460	\$ (64,010)	(1.1)%
Total Staffing	31.0	31.0	31.0	0.0	0.0%
Budget by Program					
Traffic Engineering Administration	\$ 1,787,498	\$ 1,712,450	\$ 1,708,110	\$ (4,340)	(0.3)%
Traffic Engineering Operations	1,393,872	1,380,950	1,481,380	100,430	7.3%
Street Lights	2,782,630	2,817,070	2,656,970	(160,100)	(5.7)%

Budget Highlights

- The current level of staffing is maintained for FY 2015.
- Funds for Street Lights include a transfer to the Urban Service Fund.
- FY 2015 includes \$25,000 for traffic devices in capital funding.
- Grant match is budgeted at \$220,000 for FY 2015, a \$105,000 increase over FY 2014.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 132,719	\$ 137,970	\$ 167,910	\$ 29,940	21.7%
Operating Expenditures	59,301	389,520	288,730	(100,790)	(25.9)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 192,020	\$ 527,490	\$ 456,640	\$ (70,850)	(13.4)%
Total Staffing	2.0	2.0	3.0	1.0	50.0%
Budget by Program					
Environmental Policy	\$ 192,020	\$ 527,490	\$ 456,640	\$ (70,850)	(13.4)%

Budget Highlights

- Funds are included for the Energy Improvement Fund projects, \$215,140 for FY 2015 compared to \$351,400 for FY 2014.
- The majority of the personnel budget for this division is charged to the Urban Services Districts Fund, Sanitary Sewer Revenue and Operating Fund, Water Quality Management Fund, and Landfill Fund.

Planning, Preservation, and Development

\$8,105,000 118.0 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, Engineering, Code Enforcement, and Building Inspection. The Department of Planning, Preservation, and Development comprises 2.6 percent of the General Fund budget.

Budget By Division	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Planning, Preservation & Development	\$ 233,738	\$ 483,890	\$ 407,190	\$ (76,700)	-15.9%
Historic Preservation	379,111	401,870	373,630	(28,240)	-7.0%
Planning	2,074,271	2,349,990	2,141,950	(208,040)	-8.9%
Purchase of Development Rights	140,547	143,370	143,850	480	0.3%
Engineering	513,538	676,730	859,830	183,100	27.1%
Code Enforcement	1,592,771	2,010,420	1,978,270	(32,150)	-1.6%
Building Inspection	1,967,236	2,269,270	2,200,280	(68,990)	-3.0%
Total	\$ 6,901,212	\$ 8,335,540	\$ 8,105,000	\$ (230,540)	-2.8%

Planning, Preservation, and Development Administration

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

Expenditure by Category	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 157,895	\$ 238,390	\$ 345,020	\$ 106,630	44.7%
Operating Expenditures	23,095	245,500	62,170	(183,330)	(74.7)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	52,748	-	-	-	0.0%
Total Expenditures	\$ 233,738	\$ 483,890	\$ 407,190	\$ (76,700)	(15.9)%
Total Staffing	1.0	2.0	3.0	1.0	50.0%
Budget by Program					
Planning Commissioner's Office	\$ 233,738	\$ 483,890	\$ 407,190	\$ (76,700)	(15.9)%

Budget Highlights

- Two positions of Administrative Officer Senior were created during FY 2014 and one position of Administrative Officer was abolished.
- FY 2014 included professional engineering services funds for the Corridors Program (\$150,000) related to Versailles Road which is not budgeted in FY 2015.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 364,392	\$ 375,380	\$ 337,390	\$ (37,990)	(10.1)%
Operating Expenditures	14,718	26,490	36,240	9,750	36.8%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 379,111	\$ 401,870	\$ 373,630	\$ (28,240)	(7.0)%
Total Staffing	5.0	5.0	5.0	0.0	0.0%
Budget by Program					
Historic Preservation	\$ 379,111	\$ 401,870	\$ 373,630	\$ (28,240)	(7.0)%

Budget Highlights

- The current level of staffing is maintained for FY 2015. The reduction in budget is the result of the retirement of a long-term employee during FY 2014.
- Operating funds are increased for Property and Casualty Excess and Self Insurance, dues, and operating supplies.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,868,290	\$ 1,956,200	\$ 1,892,660	\$ (63,540)	(3.2)%
Operating Expenditures	205,981	393,790	249,290	(144,500)	(36.7)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 2,074,271	\$ 2,349,990	\$ 2,141,950	\$ (208,040)	(8.9)%
Total Staffing	35.0	35.0	35.0	0.0	0.0%
Budget by Program					
Planning Administration	\$ 1,940,392	\$ 2,228,690	\$ 2,018,550	\$ (210,140)	(9.4)%
Transportation Planning	133,880	121,300	123,400	2,100	1.7%

Budget Highlights.

- FY 2014 included funds for small area plans (\$175,000) which is not included in FY 2015.
- Additional operating savings have been achieved by e-publishing the Comprehensive Plan.

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 28,000 acres, 56.25 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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 106,100	\$ 107,220	\$ 112,000	\$ 4,780	4.5%
Operating Expenditures	34,448	36,150	31,850	(4,300)	(11.9)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 140,547	\$ 143,370	\$ 143,850	\$ 480	0.3%
Total Staffing	1.0	1.0	1.0	0.0	0.0%
Budget by Program					
Purchase of Development Rights	\$ 140,547	\$ 143,370	\$ 143,850	\$ 480	0.3%

Budget Highlights

- FY 2015 staffing is maintained at current level.
- Capital funds of \$1,000,000 are included in the Bond Project Fund for FY 2015. The FY 2015 General Fund budget operating is based on the number of farms this \$1,000,000 allocation can support.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,188,570	\$ 1,347,200	\$ 1,541,480	\$ 194,280	14.4%
Operating Expenditures	89,968	104,530	93,350	(11,180)	(10.7)%
Transfers	(765,000)	(775,000)	(775,000)	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 513,538	\$ 676,730	\$ 859,830	\$ 183,100	27.1%
Total Staffing	17.0	18.0	19.0	1.0	5.6%
Budget by Program					
Engineering Administration	\$ 512,655	\$ 666,920	\$ 849,880	\$ 182,960	27.4%
Design and Engineering Service	883	9,810	9,950	140	1.4%

Budget Highlights

- In addition to the General Fund, personnel budgets are allocated among Sanitary Sewer, Right-of-Way Fund, and Municipal Aid for FY 2015 based on the projected time spent on each function.
- One new position is added with the FY 2015 budget. An additional Municipal Engineer Senior is proposed for the New Development section for quality control reviews for construction plan processing, construction inspection, and surety calculations for private sector development projects.
- 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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,410,659	\$ 1,566,870	\$ 1,502,180	\$ (64,690)	(4.1)%
Operating Expenditures	182,111	443,550	476,090	32,540	7.3%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,592,771	\$ 2,010,420	\$ 1,978,270	\$ (32,150)	(1.6)%
Total Staffing	24.0	24.0	24.0	0.0	0.0%
Budget by Program					
Code Enforcement Administration	\$ 1,517,030	\$ 1,679,520	\$ 1,647,370	\$ (32,150)	(1.9)%
Nuisance	63,436	200,000	200,000	-	0.0%
Housing - Sidewalks	-	75,000	75,000	-	0.0%
Demolitions	12,305	55,900	55,900	-	0.0%

Budget Highlights

- The current level of staffing is maintained for FY 2015.
- FY 2015 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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,827,792	\$ 2,093,840	\$ 2,010,380	\$ (83,460)	(4.0)%
Operating Expenditures	139,443	175,430	189,900	14,470	8.2%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,967,236	\$ 2,269,270	\$ 2,200,280	\$ (68,990)	(3.0)%
Total Staffing	31.0	31.0	31.0	0.0	0.0%
Budget by Program					
Building Inspection Administration	\$ 1,967,236	\$ 2,269,270	\$ 2,200,280	\$ (68,990)	(3.0)%

Budget Highlights

- The current level of staffing is maintained for FY 2015.
- Additional budget is allocated for Property and Casualty Excess and Self Insurance expense.

Social Services
\$8,007,360 106.0 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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Commissioner of Social Services	\$ 1,315,010	\$ 1,540,470	\$ 1,470,230	\$ (70,240)	-4.6%
Adult and Tenant Services	1,304,667	1,238,340	1,368,620	130,280	10.5%
Family Services	2,300,791	2,698,880	2,681,750	(17,130)	-0.6%
Youth Services	2,026,790	2,385,390	2,486,760	101,370	4.2%
Total	\$ 6,947,257	\$ 7,863,080	\$ 8,007,360	\$ 144,280	1.8%

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 2015, the department will partner with 22 social service agencies that receive LFUCG funding.

Expenditure by Category	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 768,878	\$ 886,860	\$ 843,580	\$ (43,280)	(4.9)%
Operating Expenditures	546,132	653,610	626,650	(26,960)	(4.1)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,315,010	\$ 1,540,470	\$ 1,470,230	\$ (70,240)	(4.6)%
Total Staffing	11.0	13.0	13.0	0.0	0.0%
Budget by Program					
Social Services Comm Office	\$ 860,213	\$ 936,050	\$ 881,920	\$ (54,130)	(5.8)%
Youth Programs	140,656	203,800	168,690	(35,110)	(17.2)%
Aging Services	314,141	400,620	409,620	9,000	2.2%
Multicultural Services	-	-	10,000	10,000	--

Budget Highlights

- FY 2015 includes operating budgets for Multicultural Affairs, to assist with language support, translation support, and other services to advance the program's needs.
- The budget for Youth Programs includes funds for Grassroots Grants awarded by Partners for Youth. The reduction compared to FY 2014 reflects a one-time increase in FY 2014 due to timing of grant awards. This is funded at the division's requested amount for FY 2015.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 726,231	\$ 822,770	\$ 913,340	\$ 90,570	11.0%
Operating Expenditures	558,436	365,570	425,280	59,710	16.3%
Transfers	20,000	50,000	30,000	(20,000)	(40.0)%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,304,667	\$ 1,238,340	\$ 1,368,620	\$ 130,280	10.5%
Total Staffing	13.0	12.0	14.0	2.0	16.7%
Budget by Program					
Adult and Tenant Services Administratio	\$ 1,300,150	\$ 1,217,730	\$ 1,353,350	\$ 135,620	11.1%
Black and Williams Center	4,517	20,610	15,270	(5,340)	(25.9)%

Budget Highlights

- The FY 2015 budget proposes two new positions for this division, an Eligibility Counselor and Social Worker to assist with the Emergency Solution Grant and Payee Program.
- The FY 2014 budget transferred the indigent burial program to the Coroner. The Coroner maintains this program for FY 2015.
- Grant match is funded at \$73,870 for FY 2015, a \$44,900 increase over FY 2014.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,867,869	\$ 2,263,730	\$ 2,184,240	\$ (79,490)	(3.5)%
Operating Expenditures	432,922	433,600	497,510	63,910	14.7%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	1,550	-	(1,550)	(100.0)%
Total Expenditures	\$ 2,300,791	\$ 2,698,880	\$ 2,681,750	\$ (17,130)	(0.6)%
Total Staffing	51.0	47.0	48.0	1.0	2.1%
Budget by Program					
Family Services Administration	\$ 852,284	\$ 791,900	\$ 830,730	\$ 38,830	4.9%
Parent Resource Center	73,652	364,600	376,980	12,380	3.4%
Early Child Care	1,374,854	1,542,380	1,474,040	(68,340)	(4.4)%

Budget Highlights

- A new position of Custodial Worker is included in the FY 2015 budget for custodial needs during the school day as well as additional fund for contract custodial services (\$25,000).
- Budgets for repairs and maintenance have been reallocated from Parent Resource Center and Early Child Care to Administration for FY 2015.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,538,024	\$ 1,865,000	\$ 1,940,310	\$ 75,310	4.0%
Operating Expenditures	488,766	520,390	546,450	26,060	5.0%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 2,026,790	\$ 2,385,390	\$ 2,486,760	\$ 101,370	4.2%
Total Staffing	30.0	30.0	31.0	1.0	3.3%
Budget by Program					
Youth Services Administration	\$ 548,538	\$ 499,910	\$ 493,750	\$ (6,160)	(1.2)%
Youth and Family	483,985	622,270	744,300	122,030	19.6%
Day Treatment Program	432,202	705,760	651,800	(53,960)	(7.6)%
Probation and Court Services	561,493	557,450	596,910	39,460	7.1%
Gainesway Community Empowerment	572	-	-	-	0.0%

Budget Highlights

- A Client Assessment Coordinator was added to Youth Services during FY 2014. The FY 2015 budget maintains this position.
- Additional funds are proposed for Temporary, Seasonal, and Part-time positions for FY 2015. These increases total \$42,500 of the overall personnel increase compared to FY 2014.
- Various positions have been reallocated between the individual program budgets accounting for some of the changes compared to FY 2014.

Chief Information Officer
\$7,838,780 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-established this department in FY 2014 and it comprises approximately 2.5 percent of the General Fund budget.

Budget By Division	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Chief Information Officer	-	239,130	870,630	631,500	264.1%
Division of Enterprise Solutions	970,944	1,179,150	1,150,860	(28,290)	-2.4%
Computer Services	4,464,128	5,492,400	5,817,290	324,890	5.9%
Total	\$ 5,435,073	\$ 6,910,680	\$ 7,838,780	\$ 928,100	13.4%

Office of the Chief Information Officer

The Office of the Chief Information Officer was re-established with the FY 2014 Adopted 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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ -	\$ 204,130	\$ 163,000	\$ (41,130)	(20.1)%
Operating Expenditures	-	35,000	707,630	672,630	1921.8%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ -	\$ 239,130	\$ 870,630	\$ 631,500	264.1%
Total Staffing	0.0	1.0	1.0	0.0	0.0%
Budget by Program					
Chief Information Officer	\$ -	\$ 239,130	\$ 870,630	\$ 631,500	264.1%

Budget Highlights

- Professional Services funds are proposed for implementation of various projects including updating the Jail Management System, Accela, and document management.

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 and Human Capital Management (HCM).

Expenditure by Category	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 842,766	\$ 969,990	\$ 950,080	\$ (19,910)	(2.1)%
Operating Expenditures	128,179	209,160	200,780	(8,380)	(4.0)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 970,944	\$ 1,179,150	\$ 1,150,860	\$ (28,290)	(2.4)%
Total Staffing	9.0	10.0	11.0	1.0	10.0%
Budget by Program					
Enterprise Solutions	\$ 970,944	\$ 1,179,150	\$ 1,150,860	\$ (28,290)	(2.4)%

Budget Highlights

- The personnel budget reflects the creation of one position of Administrative Specialist Principal during FY 2014. This was funded by the abolishment of a position in Computer Services.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 2,482,914	\$ 2,679,750	\$ 2,591,540	\$ (88,210)	(3.3)%
Operating Expenditures	1,981,215	2,722,650	2,945,750	223,100	8.2%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	90,000	280,000	190,000	211.1%
Total Expenditures	\$ 4,464,128	\$ 5,492,400	\$ 5,817,290	\$ 324,890	5.9%
Total Staffing	33.0	32.0	31.0	(1.0)	(3.1)%
Budget by Program					
Mainframe	\$ 485,001	\$ 603,230	\$ 715,830	\$ 112,600	18.7%
Info Tech	640,276	787,930	1,070,520	282,590	35.9%
Applications/GIS	1,208,396	1,401,130	1,420,250	19,120	1.4%
Security/Communications	732,310	1,058,890	749,390	(309,500)	(29.2)%
Computer Services Admin	1,398,145	1,641,220	1,861,300	220,080	13.4%

Budget Highlights

- One position of GIS Specialist was abolished during FY 2014 to fund a position of Administrative Specialist Principal in Enterprise Solutions.
- Adjustments have been proposed for Property and Casualty Excess and Self Insurance that result in an increase to operating accounts in FY 2015 (\$53,270)
- Additional Professional Services funds were provided for various projects including GIS programming, web/consulting services, web security consultant/development, project implementation, risk master cloud migration, and consulting and contract development.
- Capital funds are included for continuation of a computer lease program (\$180,000) and network components (\$100,000).

Finance
\$5,591,070 66.0 FTE

The *Department of Finance* includes the budgets for Revenue, Accounting, Purchasing, Finance Administration, and Budgeting. The Department of Finance comprises 1.8 percent of the General Fund budget.

Budget By Division	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Finance Administration	\$ 720,661	\$ 854,200	\$ 800,410	\$ (53,790)	-6.3%
Budgeting	428,327	472,550	530,900	58,350	12.3%
Accounting	1,296,378	1,382,140	1,391,160	9,020	0.7%
Revenue	2,233,158	2,428,880	2,286,040	(142,840)	-5.9%
Purchasing	481,410	565,430	582,560	17,130	3.0%
Total	\$ 5,159,933	\$ 5,703,200	\$ 5,591,070	\$ (112,130)	-2.0%

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 484,114	\$ 504,170	\$ 504,820	\$ 650	0.1%
Operating Expenditures	175,371	287,030	232,590	(54,440)	(19.0)%
Transfers	61,176	63,000	63,000	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 720,661	\$ 854,200	\$ 800,410	\$ (53,790)	(6.3)%
Total Staffing	5.0	5.0	5.0	0.0	0.0%
Budget by Program					
Finance Commissioners Office	\$ 659,485	\$ 791,200	\$ 737,410	\$ (53,790)	(6.8)%
City Retirees Pension	61,176	63,000	63,000	-	0.0%

Budget Highlights

- The FY 2015 budget for Bank Fee expenses is budgeted at \$97,000 less than FY 2014 based on additional savings achieved through 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.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,267,259	\$ 1,322,720	\$ 1,315,970	\$ (6,750)	(0.5)%
Operating Expenditures	29,118	59,420	75,190	15,770	26.5%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,296,378	\$ 1,382,140	\$ 1,391,160	\$ 9,020	0.7%
Total Staffing	18.0	18.0	19.0	1.0	5.6%
Budget by Program					
Accounting Administration	\$ 1,296,378	\$ 1,382,140	\$ 1,391,160	\$ 9,020	0.7%

Budget Highlights

- One additional position of Payroll Analyst was created during FY 2014 and the FY 2015 budget funds this position.
- Additional funds are allocated for Property and Casualty Excess and Self Insurance coverage (\$14,360).

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,695,607	\$ 1,773,620	\$ 1,682,090	\$ (91,530)	(5.2)%
Operating Expenditures	537,551	605,260	603,950	(1,310)	(0.2)%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	50,000	-	(50,000)	(100.0)%
Total Expenditures	\$ 2,233,158	\$ 2,428,880	\$ 2,286,040	\$ (142,840)	(5.9)%
Total Staffing	29.0	29.0	28.0	(1.0)	(3.4)%
Budget by Program					
Revenue Administration	\$ 2,233,158	\$ 2,428,880	\$ 2,286,040	\$ (142,840)	(5.9)%

Budget Highlights

- The reduction in personnel expenses is the result of one position of Staff Assistant was abolished during FY 2014.
- FY 2014 included capital funds for software assessment for an internal Occupational License Fee billing software solution. The implementation of this software will occur in FY 2015 and is being financed through bond funds.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 466,927	\$ 550,680	\$ 552,440	\$ 1,760	0.3%
Operating Expenditures	14,483	14,750	30,120	15,370	104.2%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 481,410	\$ 565,430	\$ 582,560	\$ 17,130	3.0%
Total Staffing	8.0	8.0	8.0	0.0	0.0%
Budget by Program					
Purchasing Administration	\$ 481,410	\$ 565,430	\$ 582,560	\$ 17,130	3.0%

Budget Highlights

- The FY 2015 proposed budget maintains current staffing and service levels.
- Various operating accounts are increased for FY 2015 including training, operating supplies for the Minority Enterprise Outreach Program.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 419,586	\$ 459,810	\$ 462,600	\$ 2,790	0.6%
Operating Expenditures	7,995	12,740	68,300	55,560	436.1%
Transfers	-	-	-	-	0.0%
Capital Expenditures	747	-	-	-	0.0%
Total Expenditures	\$ 428,327	\$ 472,550	\$ 530,900	\$ 58,350	12.3%
Total Staffing	6.0	6.0	6.0	0.0	0.0%
Budget by Program					
Budgeting	\$ 428,327	\$ 472,550	\$ 530,900	\$ 58,350	12.3%

Budget Highlights

- The FY 2015 proposed budget maintains current staffing and service levels.
- Additional operating funds are included for software assessment for an internal budgeting software solution.

Chief Administrative Officer
\$5,145,090 55.0 FTE

The Chief Administrative Officer (CAO) has direct administrative control and supervision over the divisions of Grants and Special Projects, Human Resources, Government Communications, and Risk Management. This comprises 1.6 percent of the General Fund budget. Human Resources was transferred from the Department of Law to the CAO during FY 2014. The Commissioners of each department also report to the CAO.

Budget By Division	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Chief Administrative Officer	\$ 422,737	\$ 590,550	\$ 544,690	\$ (45,860)	-7.8%
Grants and Special Projects	595,137	655,750	727,310	71,560	10.9%
Government Communications	762,210	816,540	894,140	77,600	9.5%
Human Resources	1,748,346	2,206,730	2,531,090	324,360	14.7%
<u>Risk Management</u>	<u>356,527</u>	<u>361,810</u>	<u>447,860</u>	<u>86,050</u>	<u>23.8%</u>
Total	\$ 3,884,956	\$ 4,631,380	\$ 5,145,090	\$ 513,710	11.1%

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 420,384	\$ 526,470	\$ 480,450	\$ (46,020)	(8.7)%
Operating Expenditures	2,352	64,080	64,240	160	0.2%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 422,737	\$ 590,550	\$ 544,690	\$ (45,860)	(7.8)%
Total Staffing	3.0	5.0	5.0	0.0	0.0%
Budget by Program					
CAO Administration	\$ 422,737	\$ 438,770	\$ 458,100	\$ 19,330	4.4%
Homeless Intervention and Prevention	-	151,780	86,590	(65,190)	(43.0)%

Budget Highlights

- The budget for Homeless Intervention and Prevention is reduced for FY 2015 through a decrease in professional services.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 704,987	\$ 743,680	\$ 773,690	\$ 30,010	4.0%
Operating Expenditures	57,224	72,860	107,450	34,590	47.5%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	13,000	13,000	--
Total Expenditures	\$ 762,210	\$ 816,540	\$ 894,140	\$ 77,600	9.5%
Total Staffing	10.0	9.0	9.0	0.0	0.0%
Budget by Program					
Communications	\$ 640,358	\$ 657,880	\$ 722,520	\$ 64,640	9.8%
Lex Call	121,852	143,660	171,620	27,960	19.5%
Graphics	-	15,000	-	(15,000)	(100.0)%

Budget Highlights

- FY 2015 staffing levels are maintained at current levels.
- Program costs for LexCall are allocated among four funds based on actual calls received. For FY 2015, 75 percent is allocated to the Urban Services Fund, 19 percent to the General Services Fund, 4 percent to the Sanitary Sewers Fund, and 2 percent to the Water Quality Management Fund.
- Additional funds (\$13,000) are included for new cameras for GTV3.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 384,854	\$ 408,660	\$ 463,520	\$ 54,860	13.4%
Operating Expenditures	210,283	247,090	263,790	16,700	6.8%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 595,137	\$ 655,750	\$ 727,310	\$ 71,560	10.9%
Total Staffing	14.0	14.0	16.0	2.0	14.3%
Budget by Program					
Grants and Special Programs	\$ 595,137	\$ 655,750	\$ 727,310	\$ 71,560	10.9%

Budget Highlights

- Two new positions are included in FY 2015 – Grants Manager and Administrative Specialist Senior. These positions will assist with grant reporting and monitoring to maintain grant compliance as well as researching availability of new grants.
- Payroll recovery from grants is anticipated at \$532,000 for FY 2015.
- Additional funds are included for grant match compared to FY 2014.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,142,563	\$ 1,414,620	\$ 1,527,240	\$ 112,620	8.0%
Operating Expenditures	605,783	792,110	1,003,850	211,740	26.7%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 1,748,346	\$ 2,206,730	\$ 2,531,090	\$ 324,360	14.7%
Total Staffing	19.0	19.0	21.0	2.0	10.5%
Budget by Program					
Human Resources Administration	\$ 1,231,962	\$ 1,540,210	\$ 1,835,090	\$ 294,880	19.1%
Talent Acquisition	208,155	283,120	319,500	36,380	12.8%
Employee Relations and Training	71,421	68,500	71,500	3,000	4.4%
Benefits and Payroll	236,808	314,900	305,000	(9,900)	(3.1)%

Budget Highlights

- The FY 2015 budget includes funding for two new Human Resource Analyst positions to implement and maintain the updated compensation system.
- The budget recommends maintaining the current funds allocated towards the employee wellness (YMCA) membership benefit. With the start of an employee wellness incentive program it is believed employees will continue to take advantage of this benefit.
- Additional funds are allocated for the Fire hiring process to cover testing, psychological and other expenses.
- Funds are maintained for the employee service awards program which was re-established in FY 2013.

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 344,050	\$ 342,460	\$ 426,360	\$ 83,900	24.5%
Operating Expenditures	12,477	19,350	21,500	2,150	11.1%
Transfers	-	-	-	-	0.0%
Capital Expenditures	-	-	-	-	0.0%
Total Expenditures	\$ 356,527	\$ 361,810	\$ 447,860	\$ 86,050	23.8%
Total Staffing	4.0	4.0	4.0	0.0	0.0%
Budget by Program					
Risk Management Administration	\$ 190,792	\$ 194,730	\$ 242,330	\$ 47,600	24.4%
Safety Health and Env Comp	165,735	167,080	205,530	38,450	23.0%

Budget Highlights

- FY 2015 staffing levels are maintained at current levels. The increase in personnel budget is the result of Risk Management being fully funded in the General Fund for FY 2015 and included in the Indirect Cost Allocation.

Law
\$2,188,470 22.0 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 included the Division of Human Resources prior to FY 2015. The Department of Law comprises 0.7 percent of the General Fund budget.

Budget By Division	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Law	\$ 2,150,897	\$ 2,095,800	\$ 2,188,470	\$ 92,670	4.4%
Total	\$ 2,150,897	\$ 2,095,800	\$ 2,188,470	\$ 92,670	4.4%

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 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Personnel Expenditures	\$ 1,824,901	\$ 1,817,470	\$ 1,730,810	\$ (86,660)	(4.8)%
Operating Expenditures	320,589	278,330	457,660	179,330	64.4%
Transfers	-	-	-	-	0.0%
Capital Expenditures	5,408	-	-	-	0.0%
Total Expenditures	\$ 2,150,897	\$ 2,095,800	\$ 2,188,470	\$ 92,670	4.4%
Total Staffing	24.0	23.0	22.0	(1.0)	(4.3)%
Budget by Program					
Law Administration	\$ 2,150,900	\$ 2,095,800	\$ 2,188,470	\$ 92,670	4.4%
Claims Administration	(2)	-	-	-	0.0%

Budget Highlights

- The reduction in personnel expenditures can be attributed to various position changes that occurred during FY 2014. Vacant positions were abolished in order to create a new Attorney Senior position.
- Professional Services – Legal is budgeted at \$200,000 for FY 2015. This is a \$150,000 increase over FY 2014 and is attributed to outside counsel needed for the cable and water franchise negotiations, as well as multiple payroll and benefit issues, public/private partnerships, Jobs Fund implementation, and TIF/tax issues.
- Property and Casualty Excess and Self Insurance is increased by \$30,210 over FY 2014 Adopted Budget.

Tenant Relocation Fund (#1104)

\$30,000

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 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Other Financing Sources	\$ 50,000	\$ 50,000	\$ 30,000	\$ (20,000)	-40%
Total Revenue	\$ 50,000	\$ 50,000	\$ 30,000	\$ (20,000)	
Fund Balance, July 1	-	-	-	-	
Total Funds Available	\$ 50,000	\$ 50,000	\$ 30,000	\$ (20,000)	
Appropriations					
Operating Expenditures					
Operating	\$ 50,000	\$ 50,000	\$ 30,000	\$ (20,000)	-40%
Total Operating	\$ 50,000	\$ 50,000	\$ 30,000	\$ (20,000)	-40%
Total Appropriations	\$ 50,000	\$ 50,000	\$ 30,000	\$ (20,000)	
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	

Urban Services Districts Fund (#1115)

\$43,036,690 267 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 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Ad Valorem Taxes	\$ 31,638,000	\$ 32,457,000	\$ 33,418,000	\$ 961,000	3%
Licenses and Permits	1,327,000	1,337,160	1,400,000	62,840	5%
Services	1,924,150	2,024,960	1,915,900	(109,060)	-5%
Fines and Forfeitures	1,400	3,000	3,000	-	
Intergovernmental	84,250	73,800	70,620	(3,180)	-4%
Property Sales	-	105,000	165,000	60,000	57%
Investments	-	-	40,000	40,000	
Other Income	103,200	101,800	107,000	5,200	5%
Total Revenue	\$ 35,078,000	\$ 36,102,720	\$ 37,119,520	\$ 1,016,800	3%
Fund Balance, July 1	17,686,842	22,250,000	22,500,000	250,000	1%
Total Funds Available	\$ 52,764,842	\$ 58,352,720	\$ 59,619,520	\$ 1,266,800	2%
Appropriations					
Operating Expenditures					
Personnel	\$ 14,420,040	\$ 15,470,260	\$ 14,991,710	\$ (478,550)	-3%
Debt Service	952,340	939,140	938,840	(300)	0%
Insurance	810,650	865,460	885,650	20,190	2%
Operating	20,639,721	20,579,400	20,825,070	245,670	1%
Transfers To\From Other Funds	(2,529,224)	(2,529,220)	(2,329,120)	200,100	-8%
Total Operating	\$ 34,293,527	\$ 35,325,040	\$ 35,312,150	\$ 445,770	1%
Capital Expenditures					
CIP Capital	\$ 305,000	\$ 1,004,120	\$ 2,849,120	\$ 1,845,000	184%
Operating Capital	2,555,500	3,980,500	4,875,420	894,920	22%
Total Capital	\$ 2,860,500	\$ 4,984,620	\$ 7,724,540	\$ 2,739,920	55%
Total Appropriations	\$ 37,154,027	\$ 40,309,660	\$ 43,036,690	\$ 2,727,030	6.8%
Fund Balance, June 30	\$ 15,610,815	\$ 18,043,060	\$ 16,582,830	\$ (1,460,230)	-8%

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

Department/Function	Actual Expenditures FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Difference
Risk Management	\$ 32,664	\$ 33,870	\$ -	\$ (33,870)
Law	56,983	27,050	10,520	(16,530)
Indirect Cost/Contingency	2,052,315	2,806,100	3,004,300	198,200
Contract Debt	913,742	939,140	938,840	(300)
Government Communications	580,003	1,318,820	1,251,100	(67,720)
Personnel Programs	3,337	13,780	5,630	(8,150)
Annual Audit	13,729	21,760	21,760	-
Computer Services	122,761	143,680	112,460	(31,220)
Environmental Quality & Public Works	\$ 26,689,795	\$ 33,012,930	\$ 33,413,750	\$ 400,820
Administration	\$ 255,701	\$ 448,880	\$ 250,060	(198,820)
Street Cleaning	1,699,477	1,852,370	1,462,940	(389,430)
Street Lights	2,644,843	3,439,700	3,710,550	270,850
Environmental Policy	714,174	883,320	786,300	(97,020)
Refuse Collection	21,107,769	26,075,320	26,753,420	678,100
Vacuum Leaf Collection	267,830	313,340	450,480	137,140
General Services	\$ 50,877	\$ 1,992,530	\$ 4,278,330	\$ 2,285,800
Facilities and Fleet Management	50,877	1,992,530	4,278,330	2,285,800
Total Urban Services	\$ 30,516,206	\$ 40,309,660	\$ 43,036,690	\$ 2,727,030

Contract debt provided debt payments for the garbage trucks and upgrades to the recycling facility. The FY 2015 budget includes \$938,840 for debt payments.

An **indirect cost** payment is made to the General Services Fund (\$2,403,000) 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). Funds are also included for Urban Fund's portion of the compensation study and other potential personnel issues.

Government Communications includes the budgets for LexCall. Program costs for LexCall are allocated among three funds based on actual calls received. Seventy-five percent of the total cost is allocated to the Urban Services Fund.

The \$5,630 budget for **personnel programs** provides for alcohol and drug testing, commercial driver license costs, and occupational wellness programs. The Division of Human Resources oversees these 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 2015 for the following:

\$658,500 for refuse carts

\$80,000 for software

\$25,000 for Zonar equipment

\$131,250 for Routeware equipment

\$350,000 for compost pond improvements

\$750,000 for truck bays

\$750,000 for phase II of concrete pad repair

The **vacuum leaf collection** program is provided only to those properties within the Urban Services Districts that have LFUCG refuse collection service. In FY 2015 this function will be provided by the Division of Streets and Roads and is budgeted at \$450,480.

Street light utility cost is budgeted at \$3,710,550, a \$270,850 increase from FY 2014.

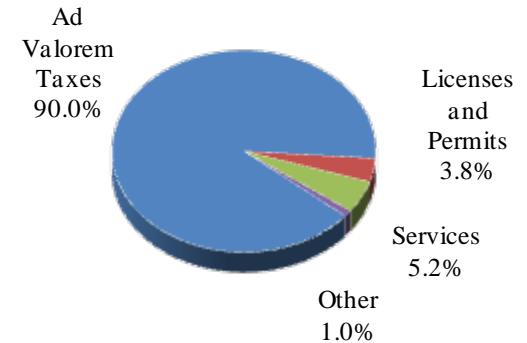
The Division of Streets and Roads provides **street cleaning** in the urban services area.

Facilities and Fleet Management includes \$4,278,330 for vehicles and operating expenses related to the management of the Urban Fund fleet and facilities.

Urban Services Revenue Sources

Total resources available for FY 2015 expenditures in the Urban Services Fund include a projected beginning fund balance of \$22.5 million and revenues of \$37.1 million. The largest single category of revenue to the Urban Services Districts Fund is *ad valorem*, or property, taxes. Property taxes account for 90 percent of the total revenues, and are estimated at \$33.4 million for the 2014 tax year (FY 2015).

Category	Actual Revenues FY 2013	Adopted Budget FY 2014	Mayor Proposed FY 2015	Dollar Change	Percent Change
Ad Valorem Taxes	\$ 32,228,985	\$ 32,457,000	\$ 33,418,000	\$ 961,000	3.0%
Licenses and Permits	1,350,665	1,337,160	1,400,000	62,840	4.7%
Services	2,126,243	2,024,960	1,915,900	(109,060)	-5.4%
Intergovernmental	64,877	73,800	70,620	(3,180)	-4.3%
Property Sales	317,956	105,000	165,000	60,000	57.1%
Investments	(19,070)	-	40,000	40,000	
Fines and Forfeitures	2,488	3,000	3,000	-	
Other Income	111,867	101,800	107,000	5,200	5.1%
Total Revenue	\$ 36,184,011	\$ 36,102,720	\$ 37,119,520	\$ 1,016,800	2.8%



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 2014 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	0.97 cents
Full Urban Rate	17.38 cents

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

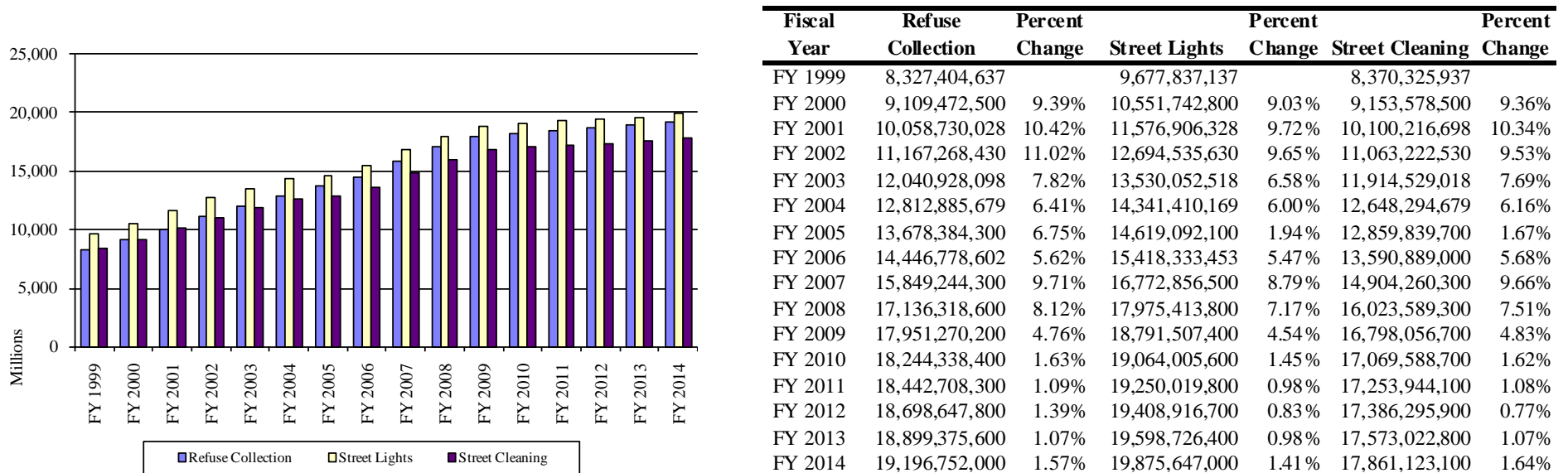
The Urban Services property tax on realty is paid only by those residents receiving one or more of the government services of refuse collection, street lights, and street cleaning. The taxes levied are determined by a separate rate established for each service. If all of the services are available, the 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 2015 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 nearly 5.4 percent from FY 1999 – FY 2014, the FY 2014 assessment growth of 1.5 percent is a reflection of an improvement over 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



License Fees

Bank franchise fees account for 3.8 percent of Urban Services Fund revenue, and are estimated at \$1,400,000 for FY 2015. 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 2015, **Services** accounts for 5.2 percent of the Urban Services Fund revenue. The major revenue source for this category for FY 2015 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 \$1,900,000 for FY 2015. This is a decrease of \$116,210 from the FY 2014 Adopted Budget.

Other Revenues

Other revenues account for 1.0 percent of the Urban Services Fund revenue for FY 2015.

- *Intergovernmental* revenue related to the 2010 GO Bonds is budgeted at \$70,620.
- *Penalties and interest* (on delinquent taxes) is estimated at \$100,000.
- *Fines and Forfeitures* are estimated at \$3,000.
- *Property Sales* (vehicles and equipment) are estimated at \$165,000.
- *Interest on Investments* is estimated at \$40,000.

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)

\$530,000

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

Summary of Revenue and Appropriations

	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Intergovernmental	\$ 250,000	\$ 150,000	\$ 300,000	\$ 150,000	100%
Total Revenue	\$ 250,000	\$ 150,000	\$ 300,000	\$ 150,000	100%
Fund Balance, July 1	400,000	484,000	300,000	(184,000)	-38%
Total Funds Available	\$ 650,000	\$ 634,000	\$ 600,000	\$ (34,000)	-5%
Appropriations					
Operating Expenditures					
Personnel	\$ 150,000	\$ 150,000	\$ 100,000	\$ (50,000)	-33%
Operating	490,000	445,000	430,000	(15,000)	-3%
Total Operating	\$ 640,000	\$ 595,000	\$ 530,000	\$ (65,000)	-11%
Capital Expenditures					
Operating Capital	\$ -	\$ 13,000	\$ -	\$ (13,000)	-100%
Total Capital	\$ -	\$ 13,000	\$ -	\$ (13,000)	-100%
Total Appropriations	\$ 640,000	\$ 608,000	\$ 530,000	\$ (78,000)	-12.8%
Fund Balance, June 30	\$ 10,000	\$ 26,000	\$ 70,000	\$ 44,000	169%

Police Confiscated – State (#1132)

\$862,000

Accounts for Division of Police's share of confiscated assets distributed based upon LFUCG's participation in state cases. Funds are proposed for the Division of Police for the maintenance of the Bluegrass Community and Technical College parking lot, radio equipment, and computer equipment expenses.

Summary of Revenue and Appropriations

	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Intergovernmental	\$ 250,000	\$ 150,000	\$ 300,000	\$ 150,000	100%
Total Revenue	\$ 250,000	\$ 150,000	\$ 300,000	\$ 150,000	100%
Fund Balance, July 1	300,000	789,000	600,000	(189,000)	-24%
Total Funds Available	\$ 550,000	\$ 939,000	\$ 900,000	\$ (39,000)	-4%
Appropriations					
Operating Expenditures					
Operating	\$ 281,500	\$ 386,500	\$ 492,000	\$ 105,500	27%
Total Operating	\$ 281,500	\$ 386,500	\$ 492,000	\$ 105,500	27%
Capital Expenditures					
CIP Capital	\$ -	\$ 100,000	\$ 100,000	\$ -	
Operating Capital	-	420,000	270,000	(150,000)	-36%
Total Capital	\$ -	\$ 520,000	\$ 370,000	\$ (150,000)	-29%
Total Appropriations	\$ 281,500	\$ 906,500	\$ 862,000	\$ (44,500)	-5%
Fund Balance, June 30	\$ 268,500	\$ 32,500	\$ 38,000	\$ 5,500	17%

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 2015. The transfer is to the General Fund for use by the Division of Police.

Summary of Revenue and Appropriations

	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Intergovernmental	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	
Total Revenue	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	
Fund Balance, July 1	600,000	780,000		(780,000)	-100%
Total Funds Available	\$ 800,000	\$ 980,000	\$ 200,000	\$ (780,000)	-80%
Appropriations					
Operating Expenditures					
Transfers To\ (From) Other Funds	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	
Total Operating	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	
Capital Expenditures					
CIP Capital	\$ 100,000	\$ -	\$ -	\$ -	
Operating Capital	25,000	-	-	-	
Total Capital	\$ 125,000	\$ -	\$ -	\$ -	
Total Appropriations	\$ 325,000	\$ 200,000	\$ 200,000	\$ -	
Fund Balance, June 30	\$ 475,000	\$ 780,000	\$ -	\$ (780,000)	-100%

Municipal Aid Fund (MAP) (#1136)

\$9,493,330

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 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Intergovernmental	\$ 6,335,357	\$ 6,917,860	\$ 6,917,860	\$ -	
Total Revenue	\$ 6,335,357	\$ 6,917,860	\$ 6,917,860	\$ -	
Fund Balance, July 1	1,500,000	5,000,000	5,000,000	-	
Total Funds Available	\$ 7,835,357	\$ 11,917,860	\$ 11,917,860	\$ -	
Appropriations					
Operating Expenditures					
Personnel	\$ 34,180	\$ 14,400	\$ 14,430	\$ 30	0%
Operating	6,500	6,500	1,320,010	1,313,510	20208%
Transfers To\From Other Funds	1,577,610	2,883,200	2,882,310	(890)	0%
Total Operating	\$ 1,618,290	\$ 2,904,100	\$ 4,216,750	1,312,650	45%
Capital Expenditures					
CIP Capital	\$ 4,530,000	\$ 3,455,000	\$ 5,276,580	1,821,580	53%
Total Capital	\$ 4,530,000	\$ 3,455,000	\$ 5,276,580	1,821,580	53%
Total Appropriations	\$ 6,148,290	\$ 6,359,100	\$ 9,493,330	3,134,230	49%
Fund Balance, June 30	\$ 1,687,067	\$ 5,558,760	\$ 2,424,530	(3,134,230)	-56%

The FY 2015 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 (\$1,294,700).

The MAP Fund for FY 2015 includes \$5,276,580 for the capital projects. The Mayor's Proposed Budget incorrectly included \$465,000 for the Cooper Drive project instead of \$180,000 which was requested. This will be brought to Council as a Late Item change to lower this allocation. The following table reflects this change.

Municipal Aid Program Summary of Projects

Project	FY 2015 Local Funds	State and Federal Grant Funds	Total Local and Grant Funds	Stage
Brighton East Rail Trail, Phase 4	\$ 200,000	\$ 800,000	\$ 1,000,000	u,c
Clays Mill Road, Section 1	70,000	280,000	350,000	d
Clays Mill Road, Section 2B	100,000	-	100,000	c
Coolavin Trail	75,000	300,000	375,000	c
Cooper Drive Corridor Improvement*	180,000	-	180,000	c
Grant Match	327,000	1,308,000	1,635,000	d,r,u,c
Harrodsburg Road/Mason Headley	200,000	-	200,000	u,c
Legacy Trail (TCSP) match	74,000	296,000	370,000	c
Liberty Road at Winchester Road	250,000	-	250,000	d,r,u,c
Man o' War Congestion Mgmt	346,200	1,384,800	1,731,000	c
Meadow Lane Turn Lanes	275,000	-	275,000	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, Man o' War	1,216,380	-	1,216,380	c
Sidewalk Ramp Program	100,000	-	100,000	c
St. Teresa Drive	100,000	-	100,000	c
Town Branch Trail, Phase 3	110,000	440,000	550,000	c
Traffic Counters Monitors	25,000	-	25,000	c
Traffic Signal Equipment	918,000	-	918,000	c
Total	\$ 4,991,580	\$ 6,808,800	\$ 11,800,380	

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

*The Mayor's Proposed Budget incorrectly included \$465,000 for the Cooper Drive project. This will be brought to Council as a Late Item change to lower this allocation to \$180,000 as shown above.

County Road Aid Fund (#1137)

\$896,530

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 2015 includes funds for street repaving/resurfacing/repairs.

Summary of Revenue and Appropriations

	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Intergovernmental	\$ 888,393	\$ 904,200	\$ 904,200	\$ -	
Total Revenue	\$ 888,393	\$ 904,200	\$ 904,200	\$ -	
Fund Balance, July 1	1,700,000	2,100,000	2,300,000	200,000	10%
Total Funds Available	\$ 2,588,393	\$ 3,004,200	\$ 3,204,200	\$ 200,000	7%
Appropriations					
Operating Expenditures					
Operating	\$ -	\$ -	\$ 80	\$ 80	
Total Operating	\$ -	\$ -	\$ 80	\$ 80	
Capital Expenditures					
CIP Capital	\$ 700,000	\$ 700,000	\$ 896,450	196,450	28%
Total Capital	\$ 700,000	\$ 700,000	\$ 896,450	196,450	28%
Total Appropriations	\$ 700,000	\$ 700,000	\$ 896,530	196,530	28%
Fund Balance, June 30	\$ 1,888,393	\$ 2,304,200	\$ 2,307,670	3,470	0%

Mineral Severance Fund (#1138)
\$500,000

The Mineral Severance Fund accounts for receipts and disbursements of the Mineral Severance Tax received from the Commonwealth of Kentucky. FY 2015 includes funding for street resurfacing.

	FY 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Intergovernmental	\$ -	\$ -	\$ 100,000	\$ 100,000	
Total Revenue	\$ -	\$ -	\$ 100,000	\$ 100,000	
Fund Balance, July 1	300,000	327,600	425,000	97,400	30%
Total Funds Available	\$ 300,000	\$ 327,600	\$ 525,000	\$ 197,400	60%
Appropriations					
Capital Expenditures					
CIP Capital	\$ 100,000	\$ 225,000	\$ 500,000	\$ 275,000	122%
Total Capital	\$ 100,000	\$ 225,000	\$ 500,000	\$ 275,000	122%
Total Appropriations	\$ 100,000	\$ 225,000	\$ 500,000	\$ 275,000	122%
Fund Balance, June 30	\$ 200,000	\$ 102,600	\$ 25,000	\$ (77,600)	-76%

Coal Severance Fund (#1139)

\$200,000

The Coal Severance Fund accounts for receipts and disbursements of the Coal Severance Tax received from the Commonwealth of Kentucky. FY 2015 includes funding for street resurfacing.

	FY 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Intergovernmental	\$ -	\$ -	\$ 75,000	\$ 75,000	
Total Revenue	\$ -	\$ -	\$ 75,000	\$ 75,000	
Fund Balance, July 1	200,000	321,500	200,000	(121,500)	-38%
Total Funds Available	\$ 200,000	\$ 321,500	\$ 275,000	\$ (46,500)	-14%
Appropriations					
Capital Expenditures					
CIP Capital	\$ 100,000	\$ 240,200	\$ 200,000	\$ (40,200)	-17%
Total Capital	\$ 100,000	\$ 240,200	\$ 200,000	\$ (40,200)	-17%
Total Appropriations	\$ 100,000	\$ 240,200	\$ 200,000	\$ (40,200)	-17%
Fund Balance, June 30	\$ 100,000	\$ 81,300	\$ 75,000	\$ (6,300)	-8%

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 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Intergovernmental	\$ 300,000	\$ 330,000	\$ 330,000	\$ -	
Total Revenue	\$ 300,000	\$ 330,000	\$ 330,000	\$ -	
Fund Balance, July 1	-	-	-	-	
Total Funds Available	\$ 300,000	\$ 330,000	\$ 330,000	\$ -	
Appropriations					
Operating Expenditures					
Personnel	\$ 76,730	\$ 78,610	\$ 77,390	\$ (1,220)	-2%
Operating	215,000	249,190	250,410	1,220	0%
Total Operating	\$ 291,730	\$ 327,800	\$ 327,800	\$ -	
Capital Expenditures					
Operating Capital	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	
Total Capital	\$ 2,200	\$ 2,200	\$ 2,200	\$ -	
Total Appropriations	\$ 293,930	\$ 330,000	\$ 330,000	\$ -	
Fund Balance, June 30	\$ 6,070	\$ -	\$ -	\$ -	

Police Confiscated – Treasury (#1142)
\$410,000

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

Summary of Revenue and Appropriations

	FY 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Intergovernmental	\$ -	\$ 100,000	\$ 100,000	\$ -	
Total Revenue	\$ -	\$ 100,000	\$ 100,000	\$ -	
Fund Balance, July 1	60,000	273,000	350,000	77,000	28%
Total Funds Available	\$ 60,000	\$ 373,000	\$ 450,000	\$ 77,000	21%
Appropriations					
Operating Expenditures					
Operating	\$ 50,000	\$ 310,000	\$ 360,000	\$ 50,000	16%
Total Operating	\$ 50,000	\$ 310,000	\$ 360,000	\$ 50,000	16%
Capital Expenditures					
Operating Capital	\$ -	\$ -	\$ 50,000	\$ 50,000	
Total Capital	\$ -	\$ -	\$ 50,000	\$ 50,000	
Total Appropriations	\$ 50,000	\$ 310,000	\$ 410,000	\$ 100,000	32%
Fund Balance, June 30	\$ 10,000	\$ 63,000	\$ 40,000	\$ (23,000)	-37%

Capital Projects Fund

2015 Bond Projects Fund

\$ 24,992,710

The FY 2015 budget proposes bonding of \$24,992,710 for General Fund capital projects, as itemized on the following page.

Summary of Revenue and Appropriations

	FY 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Other Financing Sources	\$ -	\$ -	\$ 24,992,710	\$ 24,992,710	
Total Revenue	\$ -	\$ -	\$ 24,992,710	\$ 24,992,710	
Fund Balance, July 1	-	-	-	-	
Total Funds Available	\$ -	\$ -	\$ 24,992,710	\$ 24,992,710	
Appropriations					
Operating Expenditures					
Operating	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000	
Total Operating	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000	
Capital Expenditures					
CIP Capital	\$ -	\$ -	\$ 15,630,210	\$ 15,630,210	
Operating Capital	-	-	8,162,500	8,162,500	
Total Capital	\$ -	\$ -	\$ 23,792,710	\$ 23,792,710	
Total Appropriations	\$ -	\$ -	\$ 24,992,710	24,992,710	
Fund Balance, June 30	\$ -	\$ -	\$ -	-	

Division	Item	Amount
<i>Government Communications</i>		
	Public Safety Ops/Lexcall Center	172,210
<i>Purchase of Development Rights</i>		
	Purchase of Development Rights	1,000,000
<i>Planning, Preservation & Development</i>		
	Accela Software	1,100,000
<i>Computer Services</i>		
	Managed Email Solution/Exchange	200,000
	Network Infrastructure Remediation	1,000,000
	Storage Area Network	250,000
<i>Revenue</i>		
	New Tax Revenue System	800,000
<i>Central Purchasing</i>		
	Procurement Website Upgrade	22,500
<i>Streets and Roads</i>		
	Sidewalk and Catch Basin Repair of Man-O-War	150,000
	Sidewalks that are Non-Existent in Developed Areas	100,000
<i>Public Safety Administration</i>		
	Public Safety Ops/Lexcall Center	1,728,000
<i>Community Corrections</i>		
	Jail Management System	1,500,000
<i>Police</i>		
	Police Patrol Transport Wagon	90,000

Division	Item	Amount
<i>Enhanced 911/Emergency Management</i>		
	Public Safety Radio System	2,000,000
<i>Fire</i>		
	Fire Training Tower	800,000
	Land acquisition and station design #24	250,000
	Relocation Station #2	2,500,000
<i>Social Services Administration</i>		
	New Senior Center	8,000,000
<i>Facilities and Fleet Management</i>		
	Roof Repair and Replacement	300,000
	HVAC Repair and Replacement	350,000
	General Repairs	250,000
	Infrastructure Improvements	200,000
	Life Safety	100,000
	Autos except Police/ Vehicle Replacement	1,000,000
	Pothole Patcher	200,000
<i>Parks and Recreation</i>		
	Shillito Multipurpose Sports Fields	150,000
	Carver Center Improvements	190,000
	Dugout Replacement	150,000
	Aquatics Improvements	440,000

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)

\$73,425,370 192 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 obligated LFUCG to address certain immediate violations; required 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 and implementation of work plans to eliminate those problems. EPA in the CD also required 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 for requirements outlined in the CD. Failure to meet those deadlines could result in additional fines and in stipulated penalties. The CD was lodged with the U.S. District Court March 14, 2008, and was entered January 3, 2011 (Effective Date).

LFUCG will have 11 to 13 years from the Effective Date to complete the required improvements to the sanitary sewer system. 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 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Services	\$ 43,200,000	\$ 45,275,000	\$ 48,600,000	\$ 3,325,000	7%
Fines and Forfeitures	-	900	5,000	4,100	456%
Intergovernmental	569,950	484,200	494,430	10,230	2%
Property Sales	-	-	36,000	36,000	
Investments	730,000	400,000	200,000	(200,000)	-50%
Other Financing Sources	20,000,000	25,000,000	37,272,940		
Other Income	50,000	20,000	220,000	200,000	1000%
Total Revenues	\$ 64,549,950	\$ 71,180,100	\$ 86,828,370	\$ 15,648,270	22%
July 1 Estimated Reserves	9,800,000	26,645,700	-	(26,645,700)	-100%
Total Available	\$ 74,349,950	\$ 97,825,800	\$ 86,828,370	\$ (10,997,430)	-11%
Appropriations					
Operating Expenditures					
Personnel	\$ 11,270,930	\$ 12,435,040	\$ 11,695,910	\$ (739,130)	-5.9%
Debt Service	7,549,020	8,797,200	5,781,440	(3,015,760)	-34.3%
Insurance	1,124,930	1,190,030	1,439,770	249,740	21.0%
Operating	19,093,985	18,658,740	17,279,930	(1,378,810)	-7.4%
Total Operating	\$ 39,038,865	\$ 41,081,010	\$ 36,197,050	\$ (4,883,960)	-12%
Capital Expenditures					
CIP Capital	\$ 20,688,508	\$ 45,442,580	\$ 35,603,820	\$ (9,838,760)	-21.7%
Operating Capital	579,330	1,137,900	1,624,500	486,600	42.8%
Total Capital	\$ 21,267,838	\$ 46,580,480	\$ 37,228,320	\$ (9,352,160)	-20.1%
Total Appropriations	\$ 60,306,703	\$ 87,661,490	\$ 73,425,370	\$ (14,236,120)	-16.2%
Fund Balance, June 30	\$ 14,043,247	\$ 10,164,310	\$ 13,403,000	\$ 3,238,690	32%

Budget Highlights

- Funds of \$270,000 are included for continuance of the Private Inflow and Infiltration Elimination Program (formerly 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 the Sanitary Sewer Fund's portion of LexServ billing project (\$556,500).
- The Sewer Construction Fund includes \$31.6 million in capital projects itemized below:

Project	FY 2015 Proposed Budget
Century Hills Trunk Upsize	\$ 235,000
Idle Hour	350,000
Inflow and Infiltration Reduction/Collector Rehab	5,000,000
Lower Cane Run Waste Water Storage Tank	9,320,000
Lower Griffin Gate Trunk	770,000
Pump Station Generator	333,300
Small Projects	50,000
South Elkhorn Upsize	540,000
TB Waste Water Storage Tank	5,250,000
Tie In Lower Cane Run FM	175,000
Town Branch Headworks	1,480,500
West Hickman Admin Building Upgrade	375,000
West Hickman Clarifier Flow Distributor	290,000
West Hickman Main Trunk A	430,000
West Hickman Waste Water Storage Tank	3,380,000
Wolf Run Waste Water Storage Tank	3,635,850
	\$ 31,614,650

Water Quality Management and Construction Funds (#4051 and #4052)

\$14,225,340 36 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 handle stormwater runoff from our city's streets. These efforts will improve water quality in our streams in Fayette County by reducing stormwater pollution.

Summary of Revenue and Appropriations

	FY 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Services	\$ 10,900,000	\$ 11,500,000	\$ 13,028,600	\$ 1,528,600	13%
Fines and Forfeitures	-	14,000	10,000	(4,000)	-29%
Investments	4,000	-	20,000	20,000	
Other Financing Sources	-	2,100,000	-	(2,100,000)	-100%
Other Income	-	4,800	52,650	47,850	997%
Total Revenue	\$ 10,904,000	\$ 13,618,800	\$ 13,111,250	\$ (507,550)	-4%
Fund Balance, July 1	1,700,000	2,700,000	5,000,000	2,300,000	85%
Total Funds Available	\$ 12,604,000	\$ 16,318,800	\$ 18,111,250	\$ 1,792,450	11%
Appropriations					
Operating Expenses					
Personnel	\$ 3,946,740	\$ 4,414,650	\$ 4,426,910	\$ 12,260	0%
Debt Service	85,930	85,810	101,710	15,900	19%
Insurance	-	-	75,020	75,020	
Operating	6,340,460	7,318,170	7,189,030	(129,140)	-2%
Total Operating	\$ 10,373,130	\$ 11,818,630	\$ 11,792,670	\$ (25,960)	0%
Capital Expenses					
Operating Capital	\$ -	\$ 146,900	\$ 315,170	\$ 168,270	115%
CIP Capital	1,595,700	3,708,500	2,117,500	(1,591,000)	-43%
Total Capital	\$ 1,595,700	\$ 3,855,400	\$ 2,432,670	\$ (1,422,730)	-37%
Total Appropriations	\$ 11,968,830	\$ 15,674,030	\$ 14,225,340	\$ (1,448,690)	-9%
Fund Balance, June 30	\$ 635,170	\$ 644,770	\$ 3,885,910	\$ 3,241,140	503%

Budget Highlights

- FY 2015 includes \$300,000 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: Repairs and Maintenance (\$250,000), Small Capital Rehabilitation Projects (\$250,000), Annual Water Quality Construction (\$250,000), and two Stormwater Priority List Projects - Wallhampton (\$400,000), and Rogers Road (\$1,300,000).
- The Water Quality Management Fee Grant Program is funded at \$1.2 million, which is set by ordinance at 10 percent of revenue collected.
- Funds are included for the Water Quality Management Fund's portion of LexServ billing project (\$283,500).

Landfill (#4121)
\$5,938,280 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 2015 total Landfill Fund revenues are projected at approximately \$6.98 million.

Summary of Revenue and Appropriations

	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Services	\$ 6,704,530	\$ 6,704,530	\$ 6,753,600	\$ 49,070	1%
Investments	2,500	-	-	-	
Other Income	218,000	222,000	230,000	8,000	4%
Total Revenue	\$ 6,925,030	\$ 6,926,530	\$ 6,983,600	\$ 57,070	1%
Fund Balance, July 1 (Reserve)	700,000	\$ 6,000,000	-	(6,000,000)	-100%
Total Funds Available	\$ 7,625,030	\$ 12,926,530	\$ 6,983,600	\$ (5,942,930)	-46%
Appropriations					
Operating Expenses					
Personnel	\$ 865,220	\$ 748,690	\$ 739,330	\$ (9,360)	-1%
Operating	5,943,880	5,491,580	4,608,950	(882,630)	-16%
Transfers To\From Other Funds	200,000	200,000	200,000	-	
Total Operating	\$ 7,009,100	\$ 6,440,270	\$ 5,548,280	\$ (891,990)	-14%
Capital Expenses					
CIP Capital	\$ -	\$ 900,000	\$ 150,000	\$ (750,000)	-83%
Operating Capital	-	140,000	240,000	100,000	71%
Total Capital	\$ -	\$ 1,040,000	\$ 390,000	\$ (650,000)	-63%
Total Appropriations	\$ 7,009,100	\$ 7,480,270	\$ 5,938,280	\$ (1,541,990)	-21%
Fund Balance, June 30 (Reserve)	\$ 615,930	\$ 5,446,260	\$ 1,045,320	\$ (4,400,940)	-81%

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)

\$346,550 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 \$400,000 in FY 2015 for the operation of the program.

Summary of Revenue and Appropriations

	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Licenses and Permits	\$ 320,000	\$ 445,000	\$ 400,000	\$ (45,000)	-10%
Total Revenue	\$ 320,000	\$ 445,000	\$ 400,000	\$ (45,000)	-10%
Fund Balance, July 1	696,958	-	-	-	
Total Funds Available	\$ 1,016,958	\$ 445,000	\$ 400,000	\$ (45,000)	-10%
Appropriations					
Operating Expenditures					
Personnel	\$ 300,130	\$ 307,560	\$ 313,730	\$ 6,170	2%
Operating	25,200	65,700	32,820	(32,880)	-50%
Total Operating	\$ 325,330	\$ 373,260	\$ 346,550	\$ (26,710)	-7%
Total Appropriations	\$ 325,330	\$ 373,260	\$ 346,550	\$ (26,710)	-7%
Fund Balance, June 30	\$ 691,628	\$ 71,740	\$ 53,450	\$ (18,290)	-25%

Budget Highlights

- FY 2015 includes personnel expenses for the Division of Engineering as well as operating budgets to support the Right of Way program.

Extended School Program (#4202)

\$2,355,690 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.

Summary of Revenue and Appropriations

	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Services	\$ 2,401,790	\$ 2,439,570	\$ 2,367,060	\$ (72,510)	-3 %
Other Financing Sources	81,420	-	-	-	
Total Revenue	\$ 2,483,210	\$ 2,439,570	\$ 2,367,060	\$ (72,510)	-3 %
Fund Balance, July 1	(136,341)	(5,000)	-	-	
Total Funds Available	\$ 2,346,869	\$ 2,434,570	\$ 2,367,060	\$ (67,510)	-3 %
Appropriations					
Operating Expenses					
Personnel	\$ 1,759,670	\$ 1,729,110	\$ 1,685,090	\$ (44,020)	-3 %
Operating	586,110	585,000	670,600	85,600	15 %
Total Operating	\$ 2,345,780	\$ 2,314,110	\$ 2,355,690	\$ 41,580	2 %
Total Appropriations	\$ 2,345,780	\$ 2,314,110	\$ 2,355,690	\$ 41,580	2 %
Fund Balance, June 30	\$ 1,089	\$ 120,460	\$ 11,370	\$ (109,090)	-91 %

Budget Highlights

- Fees are projected to provide approximately \$2.37 million in FY 2015 for the operation of the program. Participating schools include:

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

Prisoners Account (#4203)

\$1,906,880

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 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Services	\$ 900,000	\$ 1,081,200	\$ 1,398,000	\$ 316,800	29%
Other Income	604,000	422,800	700,000	277,200	66%
Total Revenue	\$ 1,504,000	\$ 1,504,000	\$ 2,098,000	\$ 594,000	39%
Fund Balance, July 1	300,000	-	-	-	
Total Funds Available	\$ 1,804,000	\$ 1,504,000	\$ 2,098,000	\$ 594,000	39%
Appropriations					
Operating Expenses					
Operating	\$ 1,151,450	\$ 1,478,430	\$ 1,906,880	\$ 428,450	29%
Total Operating	\$ 1,151,450	\$ 1,478,430	\$ 1,906,880	\$ 428,450	29%
Total Appropriations	\$ 1,151,450	\$ 1,478,430	\$ 1,906,880	\$ 428,450	29%
Fund Balance, June 30	\$ 652,550	\$ 25,570	\$ 191,120	\$ 165,550	647%

Budget Highlights

- FY 2015 increases the budget related to commissary expenses based on current trends.

Enhanced 911 and Central Kentucky 911 Funds (#4204 and #4205)

\$4,492,350 5 FTE

Summary of Revenue and Appropriations

	FY 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Services	\$ 3,600,500	\$ 3,018,600	\$ 4,080,850	\$ 1,062,250	35%
Other Financing Sources	-	-	153,850	153,850	
Total Revenue	\$ 3,600,500	\$ 3,018,600	\$ 4,234,700	\$ 1,216,100	40%
Fund Balance, July 1	1,200,000	3,000,000	1,000,000	(2,000,000)	-67%
Total Funds Available	\$ 4,800,500	\$ 6,018,600	\$ 5,234,700	\$ (783,900)	-13%
Appropriations					
Operating Expenses					
Personnel	\$ 1,938,390	\$ 2,125,450	\$ 2,093,620	\$ (31,830)	-1%
Operating	1,462,430	1,438,440	1,839,200	400,760	28%
Transfers To\ (From) Other Funds	-	-	153,850	153,850	
Total Operating	\$ 3,400,820	\$ 3,563,890	\$ 4,086,670	\$ 522,780	15%
Capital Expenses					
Operating Capital	\$ 147,250	\$ 2,381,050	\$ 405,680	\$ (1,975,370)	-83%
Total Capital	\$ 147,250	\$ 2,381,050	\$ 405,680	\$ (1,975,370)	-83%
Total Appropriations	\$ 3,548,070	\$ 5,944,940	\$ 4,492,350	\$ (1,452,590)	-24%
Fund Balance, June 30	\$ 1,252,430	\$ 73,660	\$ 742,350	\$ 668,690	908%

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.

Budget Highlights

- 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 \$5,234,700 with \$4,080,750 projected to come from E-911 fees, \$100 projected to come from Administrative Collection Fees, \$153,850 from Other Financing Sources and \$1,000,000 in prior year fund balance.
- FY 2014 includes capital funds for the radio project. FY 2015 includes funds for computer equipment and a replacement automobile.
- A second Enhanced 911 Fund (Fund 4205, Central Kentucky 911 Fund) was created in FY 2014 to account for revenues and expenses associated with the Central Kentucky 911 Network. The Central Kentucky 911 Network (CKy911net) is a partnership established in 2007 to lower 9-1-1 technology expenses by cost sharing with surrounding counties.

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)

\$7,033,350

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 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Services	\$ 7,202,880	\$ 6,648,570	\$ 6,521,180	\$ (127,390)	-2%
Other Financing Sources	-	575,290	515,290	(60,000)	-10%
Total Revenue	\$ 7,202,880	\$ 7,223,860	\$ 7,036,470	\$ (187,390)	-3%
Fund Balance, July 1	1,500,000	1,650,000	-	(1,650,000)	-100%
Total Funds Available	\$ 8,702,880	\$ 8,873,860	\$ 7,036,470	\$ (1,837,390)	-21%
Appropriations					
Operating Expenses					
Partner Agencies	\$ 740,000	\$ 750,000	\$ 702,000	\$ (48,000)	-6%
Debt Service	4,485,930	4,484,940	4,484,370	(570)	0%
Operating	1,908,635	1,747,490	1,846,980	99,490	6%
Total Operating	\$ 7,134,565	\$ 6,982,430	\$ 7,033,350	\$ 50,920	1%
Total Appropriations	\$ 7,134,565	\$ 6,982,430	\$ 7,033,350	\$ 50,920	1%
Fund Balance, June 30	\$ 1,568,315	\$ 1,891,430	\$ 3,120	\$ (1,888,310)	-100%

Budget Highlights

- FY 2015 continues funding for the Kentucky Theatre operational support (\$702,000) which is partially offset by theatre revenues.
- Funding is also included for debt service and operating expenses for the courthouses which is offset by revenues from the state.

Parks Projects Fund (#4024)

\$225,000

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

Summary of Revenue and Appropriations

	FY 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Other Financing Sources	\$ 190,000	\$ 210,000	\$ 225,000	\$ 15,000	7%
Total Revenue	\$ 190,000	\$ 210,000	\$ 225,000	\$ 15,000	7%
Fund Balance, July 1	-	-	-	-	
Total Funds Available	\$ 190,000	\$ 210,000	\$ 225,000	\$ 15,000	7%
Appropriations					
Capital Expenses					
CIP Capital	\$ 190,000	\$ 210,000	\$ 225,000	\$ 15,000	7%
Total Capital	\$ 190,000	\$ 210,000	\$ 225,000	\$ 15,000	7%
Total Appropriations	\$ 190,000	\$ 210,000	\$ 225,000	\$ 15,000	7%
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	

Budget Highlights

- 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 2015 this revenue source is estimated to provide \$185,000 for this purpose.
- Dedicated revenues from golf fees are estimated at \$40,000 for FY 2015. These revenues are restricted to golf course improvements.

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)

\$1,791,240

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.

Summary of Revenue and Appropriations

	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Investments	\$ 1,680,000	\$ 1,779,100	\$ 1,728,240	\$ (50,860)	-3%
Other Financing Sources	192,900	63,000	63,000	-	
Total Revenue	\$ 1,872,900	\$ 1,842,100	\$ 1,791,240	\$ (50,860)	-3%
Fund Balance, July 1	-	-	-	-	
Total Funds Available	\$ 1,872,900	\$ 1,842,100	\$ 1,791,240	\$ (50,860)	-3%
Appropriations					
Operating Expenses					
Personnel	\$ 1,747,200	\$ 1,796,400	\$ 1,690,200	\$ (106,200)	-6%
Operating	125,700	45,700	101,040	55,340	121%
Total Operating	\$ 1,872,900	\$ 1,842,100	\$ 1,791,240	\$ (50,860)	-3%
Total Appropriations	\$ 1,872,900	\$ 1,842,100	\$ 1,791,240	\$ (50,860)	-3%
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	

Budget Highlights

- The FY 2015 budget includes the cost for 100 percent of the premium for single health care coverage for eligible retirees (\$63,000). The government also pays certain other administrative costs.

Policemen's and Firefighters' Retirement (#5003)

\$54,970,350 1 FTE

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 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.

Summary of Revenue and Appropriations

	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Investments	\$ 29,139,580	\$ 21,671,080	\$ 20,515,850	\$ (1,155,230)	-5%
Other Financing Sources	-	4,151,000	3,577,000	(574,000)	-14%
Pension Revenue	23,431,100	27,166,900	30,877,500	3,710,600	14%
Total Revenue	\$ 52,570,680	\$ 52,988,980	\$ 54,970,350	\$ 1,981,370	4%
Fund Balance, July 1	-	-	-	-	
Total Funds Available	\$ 52,570,680	\$ 52,988,980	\$ 54,970,350	\$ 1,981,370	4%
Appropriations					
Operating Expenditures					
Personnel	\$ 49,803,280	\$ 50,221,540	\$ 51,577,320	\$ 1,355,780	3%
Operating	2,766,550	2,766,550	3,393,030	626,480	23%
Insurance	850	850	-	(850)	-100%
Total Operating	\$ 52,570,680	\$ 52,988,940	\$ 54,970,350	\$ 1,981,410	4%
Total Appropriations	\$ 52,570,680	\$ 52,988,940	\$ 54,970,350	\$ 1,981,410	4%
Fund Balance, June 30	\$ -	\$ 40	\$ -	\$ (40)	-100%

Budget Highlights

- The FY 2015 budget includes the cost for 100 percent of the premium for single health care coverage for eligible retirees (\$3,577,000). The government also pays certain other administrative costs.

Public Library Corporation (#1181)

\$260,430

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.

Summary of Revenue and Appropriations

	FY 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Investments	\$ 500	\$ 600	\$ -	\$ (600)	-100%
Other Income	256,220	262,040	260,430	(1,610)	-1%
Total Revenue	\$ 256,720	\$ 262,640	\$ 260,430	\$ (2,210)	-1%
Fund Balance, July 1	800,000	-	-	-	
Total Funds Available	\$ 1,056,720	\$ 262,640	\$ 260,430	\$ (2,210)	-1%
Appropriations					
Operating Expenses					
Debt Service	\$ 256,220	\$ 262,040	\$ 260,060	\$ (1,980)	-1%
Operating	1,360	370	370	-	
Total Operating	\$ 257,580	\$ 262,410	\$ 260,430	\$ (1,980)	-1%
Total Appropriations	\$ 257,580	\$ 262,410	\$ 260,430	\$ (1,980)	-1%
Fund Balance, June 30	\$ 799,140	\$ 230	\$ -	\$ (230)	-100%

Budget Highlights

- The FY 2015 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)

\$30,655,330

The government offers health insurance options to LFUCG employees under self-insurance plans administered by various third parties. The FY 2015 budget of \$30.7 million is funded through premiums paid by the government for all full-time employees; premiums are paid by employees. This includes City Employees' Pension Fund retirees and Policemen's and Firefighters' Retirement Fund retirees.

Summary of Revenue and Appropriations

	FY 2013 Adopted	FY 2014 Adopted	FY 2015 Proposed	\$ Change	% Change
Revenue					
Premiums	\$ 28,330,730	\$ 29,750,520	\$ 30,655,330	\$ 904,810	3%
Total Revenue	\$ 28,330,730	\$ 29,750,520	\$ 30,655,330	\$ 904,810	3%
Fund Balance, July 1	-	-	-	\$ -	
Total Funds Available	\$ 28,330,730	\$ 29,750,520	\$ 30,655,330	\$ 904,810	3%
Appropriations					
Operating Expenditures					
Personnel	\$ 26,336,000	\$ 27,893,000	\$ 25,787,900	\$ (2,105,100)	-8%
Operating	1,994,730	1,857,520	4,867,430	3,009,910	162%
Total Operating	\$ 28,330,730	\$ 29,750,520	\$ 30,655,330	\$ 904,810	3%
Total Appropriations	\$ 28,330,730	\$ 29,750,520	\$ 30,655,330	\$ 904,810	3%
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	

Workers' Compensation/Liability (#6021)

\$10,582,420

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.

Summary of Revenue and Appropriations

	FY 2013	FY 2014	FY 2015	\$	%
	Adopted	Adopted	Proposed	Change	Change
Revenue					
Premiums	\$ 8,863,247	\$ 9,300,010	\$ 10,582,420	\$ 1,282,410	14%
Total Revenues	\$ 8,863,247	\$ 9,300,010	\$ 10,582,420	\$ 1,282,410	13.8%
July 1 Estimated Reserves	-	-	-	-	
Total Available	\$ 8,863,247	\$ 9,300,010	\$ 10,582,420	\$ 1,282,410	13.8%
Appropriations					
Operating Expenditures					
Insurance	\$ 8,863,247	\$ 9,300,010	\$ 10,581,050	\$ 1,281,040	14%
Operating	-	-	1,370	1,370	
Total Operating	\$ 8,863,247	\$ 9,300,010	\$ 10,582,420	\$ 1,282,410	14%
Total Appropriations	\$ 8,863,247	\$ 9,300,010	\$ 10,582,420	\$ 1,282,410	14%
Fund Balance, June 30	\$ -	\$ -	\$ -	\$ -	

Budget Highlights

- The FY 2015 budget of \$10.6 million is funded through premiums paid from the General Services Fund, Urban Services Fund, Sanitary Sewer Fund, and Water Quality Fund.

	Premiums
General Fund	\$ 8,481,770
Urban Fund	774,533
Sanitary Sewer Fund	1,259,145
Water Quality Fund	65,602
	\$ 10,581,050

Division of Budgeting
Lexington-Fayette Urban County Government
200 East Main Street
Lexington, Kentucky 40507
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Paid For With Lexington-Fayette Urban County Government Funds