

2014-2015

Lexington-Fayette Urban County Government

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# Budget In Brief



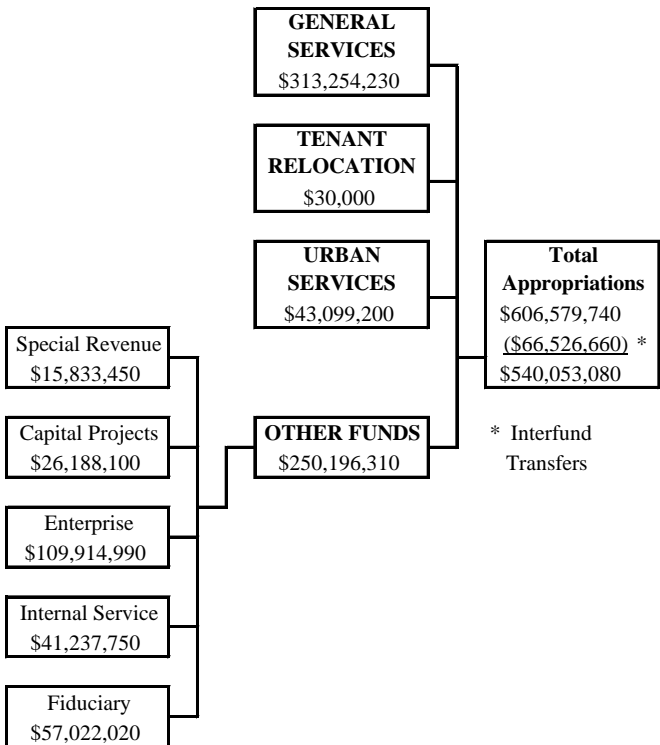
## Budget In Brief

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## Budget In Brief

### Organization of the Total Budget by Fund



### Introduction to the Budget

As shown on the prior page, the total budget for all funds combined, net of interfund transfers, is \$540,053,080. This is \$14,712,419 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**, accounts for relocation assistance to eligible low-income tenants displaced by the rezoning, redevelopment, or change in use of property.
- Fund 1115, the **Urban Services Districts Fund**, accounts for refuse collection, street lights, and street cleaning services provided by the government. These services are funded by an additional property tax paid only by the property owners in the respective service districts.
- **Special Revenue Funds** account for the proceeds of specific revenue sources that are legally restricted for specified expenditures, such as *Police Confiscated-Federal, Police Confiscated-State, Public Safety, Municipal Aid Program, County Aid Program, Mineral Severance Fund*,

## Budget In Brief

*Coal Severance Fund, Miscellaneous Special Revenue, Police Confiscated Treasury, and state and federal grant funds.*

- **Capital Projects Funds** account for the receipt and disbursement of resources used in major capital and construction projects.
- **Enterprise Funds** are self-supporting through charges for services. LFUCG enterprise funds include *Sanitary Sewers, Water Quality Management, Landfill, Right of Way, Extended School Program, Prisoner's Activity, Enhanced 911, and Public Corporations.*
- **Fiduciary Funds** account for assets held by the government in a trustee capacity. Included are the *Public Library Corporation Fund, the City Employees' Pension Fund, and the Police and Fire Retirement Fund.*
- **Internal Service Funds** account for the financing of services by one fund to another fund or funds of the government. Included here are the government's *self-insurance funds.*

## Budget In Brief

### **FY 2015 Budget Highlights**

The Lexington-Fayette Urban County Council voted to adopt the Mayor's Proposed Budget for fiscal year 2014-2015, as amended, on June 19, 2014. The approved expenditure budget for the General Services Fund is \$313,254,230.

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

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

The following changes to the Mayor's Proposed Budget were made or accepted by the Council for the General Services District Fund on June 10, 2014. Late Item Changes are requested by the Administration and reflect clerical corrections to the Mayor's Budget or changes based on new information. Council Changes are changes to the budget brought forward during the Council's budget review process.

### **Late Item Changes**

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

Environmental Quality and Public Works – Consolidate Accounting for Commissioner's Office

Computer Services – Correct accounting for computer lease

Facilities and Fleet Services – Correct accounting for Fleet uniform and equipment allowance

Lexington Center Corporation and VisitLEX – Adjust budgets to match board approved allocations

#### **Increases to Fund Balance**

Facilities and Fleet Services – Increase Fleet Services Transfer to create a net cost of zero	\$24,350
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<i><b>Total increases to fund balance</b></i>	<i><b>\$24,350</b></i>
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## Budget In Brief

### Decreases to Fund Balance

Indirect Cost Allocation - Adjust Indirect Cost Allocations due to changes in personnel	(\$7,000)
Government Communications - correct budget for Equipment Under \$5000	(11,000)
Parks and Recreation - correct budget for Special Program Rent/Lease	(3,600)
Chief Administrative Officer – Adjust salary for Director of Homelessness Prevention & Intervention	(45,390)
Various – Personnel changes resulting from Ordinances and Resolutions	(59,350)

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<b><i>Total decreases to fund balance</i></b>	<b><i>\$(126,340)</i></b>
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## Council Changes

### Items with No Change to Fund Balance

Commissioner of General Services - Move funding for the Downtown Arts Center from Partner Agencies to the Commissioner of General Services.

### Increases to Fund Balance

Code Enforcement - Reduce small equipment allocated for cameras	\$1,000
Commissioner of Planning - Reduce Professional Services-Other	20,000
Kentucky Theater - Bond Renovations instead of funding with cash	100,000
Streets and Roads - Reduce Salt Budget	200,000
Add Beginning Fund Balance	500,000

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<b><i>Total increases to fund balance</i></b>	<b><i>\$821,000</i></b>
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### Decreases to Fund Balance

Emergency Management/E911 - Weather radios	\$(8,350)
Environmental Policy - Re-establish Hazardous Street Tree Cost-Sharing Program	(50,000)
Partner Agencies - Restore Funding	(676,460)
Partner Agencies - Provide additional Fund for YMCA	(61,000)

## Budget In Brief

PDR and Debt Service- Increase bond funds for PDR from \$1 million to \$2 million.	(67,360)
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<i>Total decreases to fund balance</i>	<i>\$(863,170)</i>
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### Changes to Other Funds

Various other changes to other funds were approved by the Council on June 10, 2014. The impact to fund balance by fund is as follows.

#### Items with No Change to Fund Balance

FY 2015 Bond Fund

#### Decreases to Fund Balance

Municipal Aid Program Fund	\$(2,250,133)
Urban Services District Fund	(62,510)
Water Quality Management	(125,150)

#### Increases to Fund Balance

Extended School Program Fund	\$22,370
Landfill Fund	44,770
Sanitary Sewer	91,830

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### **General Services District Fund (#1101)**

The **General Services District** covers the entire county and includes most of the basic services provided to residents (police, fire, parks, housing, etc.). FY 2015 appropriations in the General Services District Fund are \$313 million.

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

	<b>FY 2014 Adopted</b>	<b>FY 2015 Adopted</b>	<b>Change</b>	<b>% Change</b>
<b>Revenue</b>				
Ad Valorem Taxes	\$ 21,251,000	\$ 21,594,500	\$ 343,500	1.6%
Licenses and Permits	250,373,160	262,796,780	12,423,620	5.0%
Services	21,906,320	24,418,660	2,512,340	11.5%
Fines and Forfeitures	167,000	214,000	47,000	28.1%
Intergovernmental	1,426,950	1,512,700	85,750	6.0%
Property Sales	20,000	90,000	70,000	350.0%
Investments	120,000	280,000	160,000	133.3%
Other Financing Sources	200,000	200,000	-	
Other Income	1,746,750	2,148,450	401,700	23.0%
Total Revenue	\$ 297,211,180	\$ 313,255,090	\$ 16,043,910	5.4%
Fund Balance, July 1	1,500,000	500,000	(1,000,000)	-66.7%
Total Funds Available	\$ 298,711,180	\$ 313,755,090	\$ 15,043,910	5.0%
<b>Appropriations</b>				
<b>Operating Expenditures</b>				
Personnel	\$ 191,398,070	\$ 200,788,230	\$ 9,390,160	4.9%
Partner Agencies	17,860,495	19,074,100	1,213,605	6.8%
Debt Service	33,848,720	33,440,900	(407,820)	-1.2%
Insurance	8,762,760	9,698,590	935,830	10.7%
Operating	42,402,090	46,537,000	4,134,910	9.8%
Transfers To\From Other F	2,895,930	2,459,840	(436,090)	-15.1%
Total Operating	\$ 297,168,065	\$ 311,998,660	\$ 14,830,595	5.0%
<b>Capital Expenditures</b>				
CIP Capital	\$ 284,000	\$ 775,000	\$ 491,000	172.9%
Operating Capital	569,800	480,570	(89,230)	-15.7%
Total Capital	\$ 853,800	\$ 1,255,570	\$ 401,770	47.1%
Total Appropriations	\$ 298,021,865	\$ 313,254,230	\$ 15,232,365	5.1%
Fund Balance, June 30	\$ 689,315	\$ 500,860	\$ (188,455)	-27.3%

### General Services District Fund Expenditures

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

**Personnel (\$200,788,230)** accounts for 64.1 percent of the total General Services District Fund budget. This category includes *wages, overtime, and fringe benefits*. The change in this category over last year is due mainly to the following:

- Implementation of a 2 percent wage increase for non-collective bargaining employees.
- 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 (\$19,074,100)** 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 18-19 for a complete list of partner agencies.) The total amount of funding to partner agencies is increased by \$1,213,605.

**Debt Service (\$33,440,900)** 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

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funding is increased by \$935,830 from FY 2014 based on current claims trends.

**Operating (\$46,537,000)** 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.

**Transfers To/From Other Funds (\$2,459,840)** represent the transfer of resources from one fund to another. FY 2015 continues the \$50,000 monthly transfer to the Economic Contingency Fund (per Ordinance 78-2006).

Transfers To or (From)	Adopted FY 2014	Adopted FY 2015	Difference
Economic Contingency	600,000	600,000	-
Fleet Services Recoveries	(3,494,970)	(3,091,960)	403,010
Fund Transfer - PFC - General Fund	575,290	515,290	(60,000)
Fund Transfer - Public Safety	(200,000)	(200,000)	-
Fund Transfer - Tenant Relocation	50,000	30,000	(20,000)
Fund Transfer - Urban Services	2,529,220	2,329,120	(200,100)
Park Impact Fees/Golf Improvements	210,000	225,000	15,000
Pension - City Employees	63,000	63,000	-
Pension - Police and Fire	4,151,000	3,577,000	(574,000)
Salaries - Engineering/Road Projects	(775,000)	(775,000)	-
Salaries - Streets and Roads/Road Projects	(812,610)	(812,610)	-
Total Transfers	\$ 2,895,930	\$ 2,459,840	\$ (436,090)

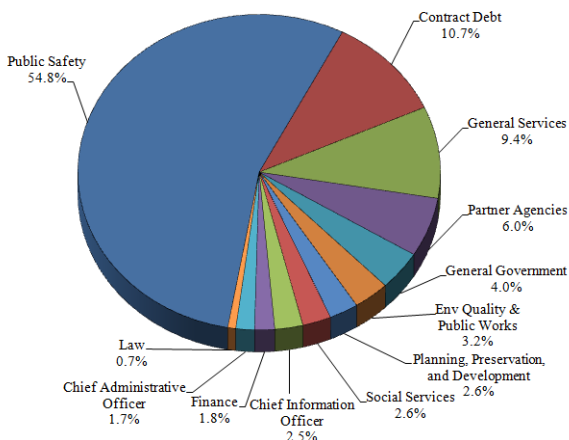
**Capital (\$1,255,570)** includes funds for computer equipment, copier lease, public safety equipment and radios, traffic devices, repaving, and park improvements.

## Budget In Brief

### Expenditures by Department or Service Area \$313,254,230

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

#### General Services District Expenditures by Department



Department	FY 2014	FY 2015	Difference	% Change
Public Safety	\$ 164,639,140	\$ 171,700,830	\$ 7,061,690	4.3%
Contract Debt	33,848,720	33,440,900	(407,820)	(1.2)%
General Services	28,502,540	29,438,340	935,800	3.3%
Partner Agencies	17,860,495	19,039,100	1,178,605	6.6%
General Government	8,400,180	12,582,070	4,181,890	49.8%
Env Quality & Public Works	9,231,110	10,048,730	817,620	8.9%
Planning, Preservation, and Dev	8,335,540	8,117,750	(217,790)	(2.6)%
Social Services	7,863,080	8,007,360	144,280	1.8%
Chief Information Officer	6,910,680	7,853,910	943,230	13.6%
Finance	5,703,200	5,591,070	(112,130)	(2.0)%
Chief Administrative Officer	4,631,380	5,201,480	570,100	12.3%
Law	2,095,800	2,232,690	136,890	6.5%
<b>Total</b>	<b>\$ 298,021,865</b>	<b>\$ 313,254,230</b>	<b>\$ 15,232,365</b>	<b>5.1%</b>

## Budget In Brief

### Public Safety

**\$171,700,830    1,666 FTE**

The largest department in the General Services Fund is Public Safety, accounting for 54.8 percent of the budget.

Budget By Division	Adopted FY 2014	Adopted FY 2015	Change
Commissioner's Office	\$ 5,631,340	\$ 5,109,600	\$ (521,740)
ABC Administration	19,200	18,970	(230)
DEM\Enhanced 911	3,736,620	3,794,190	57,570
Community Corrections	32,610,800	34,044,360	1,433,560
Police	62,771,650	65,479,290	2,707,640
Fire and Emergency Services	59,869,530	63,254,420	3,384,890
Total	\$ 164,639,140	\$ 171,700,830	\$ 7,061,690

### *Commissioner of Public Safety*

- The transfer to the Police and Fire Pension Fund is included in the Commissioner's Office to accurately reflect expenses of Public Safety. This amount is decreased for FY 2015.

### *DEM\Enhanced 911*

- 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.
- Funds are included for three new positions of Telecommunicator for Enhanced 911.
- The funding of Enhanced 911 positions reflects current call volumes, 62% General Services District Fund and 38% Enhanced 911 Fund.

### *Community Corrections*

- The budget for Community Corrections is based on current collective bargaining contracts.
- FY 2015 includes funding for 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.

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FY 2015 includes a reduction for food services due to a newly negotiated contract.

### ***Police***

- The budget for Police is based on current collective bargaining contracts.
- FY 2015 includes funding for one new non-civil service Electronic Technician and fifteen new Police Officer positions.
- Funds are included for strategic overtime to be used in neighborhoods.
- FY 2015 includes capital funds for Police Patrol Transport Wagon (\$90,000).

### ***Fire***

- The personnel budget includes positions and funds required by collective bargaining agreements.
- FY 2015 includes funding for one Fire Major and Micro-Computer Support Specialist.
- Funds are maintained for a contractual medical director to oversee and set operational parameters for EMTs and Paramedics functioning in the field.
- 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).

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### Contract Debt

**\$33,440,900**

Contract Debt comprises 10.7 percent of the FY 2015 General Services District Fund budget. This budget is for payment on long- and short-term debt incurred to finance public projects and Police and Fire Pension bonds.

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

Debt Issue	Adopted FY 2014	Adopted FY 2015	Change
2010D Pension	\$ 2,845,860	\$ 2,849,290	\$ 3,430
2010F GO Bond	571,860	564,380	(7,480)
2010G GO Bond	255,390	255,380	(10)
2010H Refunding of 2001B	554,580	552,610	(1,970)
2012A Pension Bond 2012A Pen	2,151,140	2,151,520	380
2012B Refunding Bond 2012B Ref	220,500	225,050	4,550
2012C Bond 2012C Bond	589,130	754,080	164,950
2013B Refunding Bond 2013B	223,230	221,300	(1,930)
2013C GO Bond	-	1,218,480	1,218,480
GO 2004C-Day Treatment, Blvd,	504,050	502,540	(1,510)
GO 2005C-Garage, Phoenix, PDR	177,990	176,800	(1,190)
GO 2005C-PDR	224,170	223,920	(250)
GO 2006B-Station,BG Asp, Storm	949,150	950,150	1,000
GO 2006C-PDR	145,630	147,500	1,870
GO 2010A	6,647,730	6,602,770	(44,960)
GO 2010B-Refinance 1999B 2000A	607,100	608,880	1,780
GO 2010C-Refinance 2000E	681,220	678,490	(2,730)
GO Anticipated Debt Issues	696,220	1,433,610	737,390
GO2006D-Det Ctr and PFC Refund	5,219,680	5,221,680	2,000
GO2008A	2,002,730	-	(2,002,730)
GO2009A	2,244,310	2,252,060	7,750
GO2009B-Pension Obligation	5,848,610	5,850,410	1,800
PFC Lease	488,440	-	(488,440)
	<b>\$33,848,720</b>	<b>\$ 33,440,900</b>	<b>\$ (407,820)</b>

## Budget In Brief

### General Services

**\$29,438,340    257.0 FTE**

This is the third largest area of the budget, comprising 9.4 percent of the FY 2015 General Services District Fund budget.

<b>Budget By Division</b>	<b>Adopted FY 2014</b>	<b>Adopted FY 2015</b>	<b>Change</b>
Commissioner's Office	\$ 2,474,010	\$ 2,691,520	\$ 217,510
Facilities & Fleet Management	5,481,400	6,249,350	767,950
Parks and Recreation	20,547,130	20,497,470	(49,660)
Total	\$ 28,502,540	\$ 29,438,340	\$ 935,800

### *Commissioner of General Services*

- The General Service budget for Property and Casualty Excess and Self Insurance is increased by \$231,270 for FY 2015.
- FY 2015 includes capital funds for an education addition to the Arboretum visitor center.
- The budget for the management of the Downtown Arts Center has been moved to the Commissioner of General Services for FY 2015. This facility will be managed by Parks and Recreation.

### *Facilities and Fleet Management*

- An additional \$250,000 is budgeted for general repairs compared to FY 2014. FY 2015 includes \$950,000 for this purpose.
- Professional Services funds are included for contract labor (\$200,000) and custodial services (\$500,000).

### *Parks and Recreation*

- Funds for Downtown Improvements (\$23,200) were transferred to Parks Maintenance from Special Projects\Events for FY 2015.
- Additional Funds are allocated for new programs in FY 2015: Adventure Programming and Summer Camp

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(\$31,450) and Carver Cultural Arts programming (\$54,790).

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

	FY 2014	FY 2015
Park maintenance and development	\$170,000	\$185,000
Golf course improvements	40,000	40,000
Total	<b>\$210,000</b>	<b>\$225,000</b>

### Partner Agencies

**\$19,039,100**

Partner Agencies account for 6.0 percent of the General Services District budget. Funding for Partner Agencies has increased by \$1,178,605 and is itemized in the following chart.

The *Lexington Public Library* receives \$14 million due to a legal requirement that mandates the government provide a funding level of 5 cents per \$100 assessed valuation of taxable property in the County. The initial budget is based on estimates of 2014 (FY 2015) property value certifications.

Organization	FY 2014	FY 2015	\$ Change
American Red Cross	\$ 7,650	\$ 27,500	\$ 19,850
Arbor Youth Services	54,000	86,990	32,990
AVOL Incorporated	112,200	108,750	(3,450)
Baby Health Service	27,630	18,060	(9,570)
Big Brothers Big Sisters	-	12,500	12,500
Bluegrass Area Dev District	75,110	87,060	11,950
Bluegrass Community Action Age	17,850	38,000	20,150
Bluegrass Rape Crisis Center	85,505	43,900	(41,605)
Bluegrass Regional MHMR Board	172,270	-	(172,270)
Bluegrass Technology Center	25,370	28,290	2,920
Carnegie Literacy Center	48,260	95,060	46,800
Central KY Radio Eye	10,500	14,400	3,900
Children's Advocacy Center	-	35,000	35,000

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<b>Organization</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>\$ Change</b>
Children's Law Center	13,920	-	(13,920)
Chrysalis House	88,150	100,000	11,850
Commerce Lexington	457,000	457,000	-
Community Action Council	179,940	183,080	3,140
Comprehensive Care Center	-	94,300	94,300
Downtown Arts Center	109,250	-	(109,250)
Downtown Development Authority	348,000	388,950	40,950
Downtown Lexington Corporation	42,710	42,710	-
Environmental Quality Comm.	5,910	5,910	-
Explorium of Lexington	246,950	183,500	(63,450)
Faith Feeds Lexington	-	5,550	5,550
Girl Scouts of Kentucky	10,970	-	(10,970)
God's Pantry Food Bank	123,000	167,600	44,600
GreenHouse 17	56,250	120,240	63,990
Hope Center	655,370	953,190	297,820
Human Rights Commission	235,000	235,000	-
Iglesia Nueva Vida, Inc.	7,450	-	(7,450)
Jubilee Jobs of Lexington	-	28,220	28,220
Kentucky Pink Connection	20,400	38,000	17,600
Kentucky Refugee Ministries	35,810	-	(35,810)
Lexington Leadership Foundation	-	44,600	44,600
Lexington Public Library	13,744,250	14,014,130	269,880
Lexington Woman's Club	14,450	12,280	(2,170)
Lyric	160,000	160,000	-
Mission Lexington, Inc	25,390	44,720	19,330
Moveable Feast Lexington, Inc.	24,000	16,000	(8,000)
NAMI Lexington KY	48,450	47,500	(950)
New Beginnings of the Bluegras	-	162,140	162,140
New Life Day Center	15,300	14,870	(430)
Nursing Home Ombudsman Program	62,590	66,950	4,360
Prevent Child Abuse Kentucky	11,230	2,440	(8,790)
Repairers of the Breach	15,920	10,700	(5,220)
Salvation Army	194,640	392,500	197,860
SCORE	5,540	7,000	1,460
Sisohpromatem Art Foundation	960	1,010	50
Sunflower Kids	16,010	28,720	12,710
The Nest	57,810	32,500	(25,310)
Urban League	51,000	88,800	37,800
Volunteers of America	-	52,480	52,480
World Trade Center Kentucky	100,000	100,000	-
YMCA of Central Kentucky	40,530	141,000	100,470
	<b>\$ 17,860,495</b>	<b>\$ 19,039,100</b>	<b>\$ 1,178,605</b>

## Budget In Brief

### General Government

**\$12,582,070      76.0 FTE**

General Government programs include constitutional officers, divisions related to the Urban County Council and Office of the Mayor and other government-wide programs. These programs account for 4 percent of the General Services District Fund budget.

Budget By Division	Adopted FY 2014	Adopted FY 2015	Change
Council Office	\$ 2,743,840	\$ 2,752,000	\$ 8,160
Citizens' Advocate	37,280	43,340	6,060
Council Clerk's Office	526,640	514,390	(12,250)
Internal Audit Office	594,470	592,740	(1,730)
Mayor's Office	1,486,740	1,321,440	(165,300)
Special Projects	753,150	730,980	(22,170)
Office of Chief Development Officer	200,330	324,460	124,130
Contingency\Indirect Cost	(1,272,800)	2,429,700	3,702,500
Constitutional and Judicial	3,330,530	3,873,020	542,490
County Clerk	261,000	327,280	66,280
Board of Elections	467,050	831,390	364,340
Circuit Judges	336,650	335,970	(680)
Commonwealth Attorney	156,510	202,040	45,530
County Judge/Executive	20,950	20,750	(200)
County Attorney	851,310	851,310	-
Coroner	894,560	968,880	74,320
PVA	342,500	335,400	(7,100)
Total	\$ 8,400,180	\$ 12,582,070	\$ 4,181,890

#### *Council Office*

- Capital funds are included for copier lease/maintenance.

#### *Citizens' Advocate*

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

#### *Council Clerk*

- The budget for this division is lowered for FY 2015 based on current staffing costs.

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### *Internal Audit*

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

### *Office of the Mayor*

- 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 for the following for FY 2015:

<b>Program</b>	<b>Adopted FY 2014</b>	<b>Adopted FY 2015</b>	<b>Difference</b>
Arts Program	\$ 450,000	\$ 450,000	\$ -
Bluegrass State Games	52,500	52,500	-
Fellowship Program	17,200	21,550	4,350
Foundation Grant Program	7,500	7,500	-
Martin Luther King Celebration	8,400	8,400	-
Neighborhood Match	65,000	65,000	-
Roots and Heritage Festival	35,420	35,420	-
Sister Cities	47,100	48,050	950
Summerfest	9,000	9,000	-
<b>Total Special Projects</b>	<b>\$ 692,120</b>	<b>\$ 697,420</b>	<b>\$ 5,300</b>

<b>Program</b>	<b>Adopted FY 2014</b>	<b>Adopted FY 2015</b>	<b>Difference</b>
Downtown Improvements	\$ 31,100	\$ -	\$ (31,100)
Special Events Administration	2,750	6,380	3,630
Sweet Sixteen Hospitality	25,180	25,180	-
Uniformed Services Events	2,000	2,000	-
<b>Total Special Events</b>	<b>\$ 61,030</b>	<b>\$ 33,560</b>	<b>\$ (27,470)</b>

### *Office of the Chief Development Officer*

- The position of Local Food Coordinator was created during FY 2014 and is funded through grants.
- FY 2015 includes funding for three new projects: BEAM (\$65,000), University Cities (\$10,000), and Business Innovation (\$22,000).

## Budget In Brief

### *Contingency\Indirect Cost*

- Lump sum termination and sick pay service credit of \$2,900,000 is budgeted for FY 2015.
- The 27<sup>th</sup> pay period allocation is \$921,200.
- A transfer to the Economic Contingency Reserve of \$600,000 is included in the FY 2015 budget.
- 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. In addition to indirect costs, certain direct costs of administrative personnel are recovered here.

The following table shows the indirect cost budget for FY 2015 and the respective rates:

<b>Fund</b>	<b>FY 2015 Indirect Cost</b>	<b>FY 2015 Rate</b>
Urban Services Districts	\$2,412,000	16.03%
Sanitary Sewer Fund	\$1,863,000	16.03%
Water Quality Management Fund	\$715,000	16.03%
Landfill Fund	\$112,000	15.44%
Extended School Program	\$274,000	16.03%
<b>Total</b>	<b>\$5,376,000</b>	

### *County Clerk and Board of Elections*

- FY 2015 includes funding for two elections.

### *Circuit Judges*

- FY 2015 maintains current staffing levels.

### *Commonwealth Attorney*

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

## Budget In Brief

### *County Attorney*

- FY 2015 maintains the FY 2014 funding level.

### *County Judge Executive*

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

### *Coroner*

- The FY 2015 personnel budget includes \$54,000 for overtime for Deputy Coroner positions, a \$32,500 increase over FY 2014 Budget.
- Capital funds are included in FY 2015 for radio equipment.

### *Property Valuation Administrator*

- A statutory contribution of \$200,000 is required for the PVA's office for FY 2015.

### *Environmental Quality and Public Works*

**\$10,048,730    80.0 FTE**

Environmental Quality and Public Works is comprised of four General Services District Fund divisions that provide public services in the areas of Environmental Policy, Traffic Engineering, Streets and Roads, and the Commissioner's Office. It accounts for 3.2 percent of the General Services District budget.

Budget By Division	Adopted FY 2014	Adopted FY 2015	Change
Commissioner's Office	\$ 254,520	\$ 247,970	\$ (6,550)
Streets and Roads	2,538,630	3,447,660	909,030
Traffic Engineering	5,910,470	5,846,460	(64,010)
Environmental Policy	527,490	506,640	(20,850)
Total	\$ 9,231,110	\$ 10,048,730	\$ 817,620

## **Budget In Brief**

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

- The FY 2015 budget includes funds for Valley View Ferry (\$62,000).

### ***Streets and Roads***

- The FY 2015 budget includes \$700,000 dollars for de-icing salt. This is a \$550,000 increase compared to the FY 2014 budget.
- Capital funds are included for street paving/resurfacing (\$300,000) and radio equipment (\$6,670).

### ***Traffic Engineering***

- FY 2015 includes a transfer to the Urban Service Fund to offset street light costs.
- FY 2015 includes \$25,000 for traffic devices in capital funding.

### ***Environmental Policy***

- Funds are included for Energy Improvement Fund projects, \$215,140 for FY 2015 compared to \$351,400 for FY 2014.

## Budget In Brief

### Planning, Preservation, and Development

**\$8,117,750    118.0 FTE**

The Department of Planning, Preservation, and Development centralizes the different divisions involved in the urban planning and development process. The department includes the divisions of Historic Preservation, Planning, Purchase of Development Rights (PDR), Engineering, Code Enforcement, and Building Inspection and accounts for 2.6% of the General Services District Fund budget.

Budget By Division	Adopted FY 2014	Adopted FY 2015	Change
Commissioner's Office	\$ 483,890	\$ 387,190	\$ (96,700)
Historic Preservation	401,870	373,630	(28,240)
Planning	2,349,990	2,141,950	(208,040)
Purchase of Development Rights	143,370	177,600	34,230
Engineering	676,730	859,830	183,100
Code Enforcement	2,010,420	1,977,270	(33,150)
Building Inspection	2,269,270	2,200,280	(68,990)
Total	\$ 8,335,540	\$ 8,117,750	\$ (217,790)

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

- FY 2015 includes funding for two positions of Administrative Officer Senior created during FY 2014. One position of Administrative Officer was abolished.
- The Corridors Program has been funded through a bond for FY 2014 and bond reallocation for 2015. (See Capital Projects on pages 45-46.)

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

- The reduction in budget is the result of the retirement of a long-term employee during FY 2014.

#### ***Planning***

- FY 2014 included funds for small area plans, \$175,000, that is not included in FY 2015.

## Budget In Brief

### *Purchase of Development Rights*

- The FY 2015 budget includes \$2 million in bond funding for capital for this program. (See Capital Projects on pages 45-46.)

### *Engineering*

- A new position of Municipal Engineer Senior is included for the New Development section for quality control reviews for construction plan processing, construction inspection, and surety calculations for private sector development projects.

### *Code Enforcement*

- FY 2015 maintains funds for mowing abatement at the \$200,000 level.

### *Building Inspection*

- Additional funds are allocated for the division's share of the Property/Casualty Self Insurance expense.

### *Social Services*

**\$8,007,360    106.0 FTE**

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

<b>Budget By Division</b>	<b>Adopted FY 2014</b>	<b>Adopted FY 2015</b>	<b>Change</b>
Commissioner's Office	\$ 1,540,470	\$ 1,470,230	\$ (70,240)
Adult and Tenant Services	1,238,340	1,368,620	130,280
Family Services	2,698,880	2,681,750	(17,130)
Youth Services	2,385,390	2,486,760	101,370
Total	\$ 7,863,080	\$ 8,007,360	\$ 144,280

### *Commissioner of Social Services*

- FY 2015 includes operating budgets for Multicultural Affairs, to assist with language support, translation

## Budget In Brief

support, and other services to advance the program's needs

### *Adult and Tenant Services*

- The FY 2015 budget includes two new positions for this division, an Eligibility Counselor and Social Worker to assist with the Emergency Solution Grant and Payee Program.

### *Family Services*

- A new position of Custodial Worker is included in the FY 2015 budget for custodial needs during the school day as well as additional funds for contract custodial services (\$25,000).

### *Youth Services*

- A Client Assessment Coordinator position was added during FY 2014 and the FY 2015 budget maintains this position.

### *Chief Information Officer*

**\$7,853,910    43.0 FTE**

The Office of the Chief Information Officer (CIO) includes the budgets for the CIO Office, Enterprise Solutions, and Computer Services. This department comprises 2.5 percent of the General Services District Fund budget.

Budget By Division	Adopted FY 2014	Adopted FY 2015	Change
Chief Information Officer	\$ 239,130	\$ 870,630	\$ 631,500
Division of Enterprise Solutions	1,179,150	1,165,990	(13,160)
Computer Services	5,492,400	5,817,290	324,890
Total	\$ 6,910,680	\$ 7,853,910	\$ 943,230

### *Chief Information Officer*

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

## Budget In Brief

### *Enterprise Solutions*

- The budget includes funding for one position of Administrative Specialist Principal created during FY 2014.

### *Computer Services*

- Funds are included for the continuation of the computer lease program (\$180,000).
- Capital funds are included for network components (\$100,000).

### Finance

**\$5,591,070    66.0 FTE**

The Department of Finance includes the budgets for Revenue, Accounting, Purchasing, Budgeting, and Commissioner's Office. Finance comprises 1.8 percent of the General Services District Fund budget.

Budget By Division	Adopted FY 2014	Adopted FY 2015	Change
Commissioner's Office	\$ 854,200	\$ 800,410	\$ (53,790)
Accounting	1,382,140	1,391,160	9,020
Revenue	2,428,880	2,286,040	(142,840)
Purchasing	565,430	582,560	17,130
Budgeting	472,550	530,900	58,350
Total	\$ 5,703,200	\$ 5,591,070	\$ (112,130)

### *Commissioner of Finance*

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

## Budget In Brief

### *Accounting*

- FY 2015 maintains current staffing levels and services for the Division of Accounting.

### *Revenue*

- FY 2014 included capital funds for software assessment for an internal Occupational License Fee billing software. The implementation of this software is financed through bond funds in FY 2015.

### *Purchasing*

- FY 2015 maintains current staffing levels and services for the Division of Purchasing.

### *Budgeting*

- Operating funds are included for software assessment for an internal budgeting software solution.

### *Chief Administrative Officer*

**\$5,201,480    55.0 FTE**

The Chief Administrative Officer (CAO) is provides supervision, direction, and management of the Urban County Government. The Division of Human Resources was transferred from the Department of Law beginning in FY 2015. The divisions overseen by the CAO comprise 1.7 percent of the General Services District Fund budget.

Budget By Division	Adopted FY 2014	Adopted FY 2015	Change
Chief Administrative Officer	\$ 590,550	\$ 590,080	\$ (470)
Grants and Special Projects	655,750	727,310	71,560
Government Communications	816,540	905,140	88,600
Human Resources	2,206,730	2,531,090	324,360
Risk Management	361,810	447,860	86,050
Total	\$ 4,631,380	\$ 5,201,480	\$ 570,100

## **Budget In Brief**

### ***Chief Administrative Officer***

- The budget for the Chief Administrative Officer has been reallocated to separate operating expenses for Homeless Intervention and Prevention starting with FY 2015.

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

- 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.

### ***Government Communications***

- Program costs for LexCall are allocated among four funds based on actual calls received. The increase for FY 2015 represents an increase in the allocation to the General Fund for these expenses.

### ***Human Resources***

- The FY 2015 budget includes funding for two new Human Resource Analyst positions to implement and maintain the updated compensation system.
- Additional funds are allocated for various hiring process to cover testing, psychological and other expenses (\$36,380).

### ***Risk Management***

- The increase in budget for Risk Management is due to the division being fully funded in the General Fund for FY 2015 and included in the Indirect Cost Allocation.

## Budget In Brief

### Law

**\$2,232,690    23.0 FTE**

The Department of Law prepares all legal instruments for the government, provides advice to its employees and agencies, represents LFUCG in civil cases filed in state and federal court and in all claims before administrative boards, processes all claims, and purchases excess insurance coverage. The Department of Law comprises 0.7 percent of the General Services District Fund budget.

Budget By Division	Adopted FY 2014	Adopted FY 2015	Change
Law	\$ 2,095,800	\$ 2,232,690	\$ 136,890
Total	\$ 2,095,800	\$ 2,232,690	\$ 136,890

### ***Law***

- Operating funds are included for 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.

## Budget In Brief

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

<b>Departments/Divisions</b>	<b>FY 2015</b>	<b>FTE</b>
<b>Constitutional &amp; Judicial Officers</b>	<b>\$ 3,873,020</b>	<b>17</b>
Circuit Judges	335,970	5
County Clerk	327,280	-
Board of Elections	831,390	1
Commonwealth Attorney	202,040	-
County Judge Executive	20,750	1
County Attorney	851,310	-
Coroner	968,880	10
Property Valuation Administrator	335,400	-
<b>Council Office</b>	<b>2,752,000</b>	<b>35</b>
<b>Citizens' Advocate</b>	<b>43,340</b>	<b>-</b>
<b>Council Clerk</b>	<b>514,390</b>	<b>5</b>
<b>Office of the Mayor</b>	<b>1,321,440</b>	<b>12</b>
<b>Special Events</b>	<b>33,560</b>	<b>-</b>
<b>Special Projects</b>	<b>697,420</b>	<b>-</b>
<b>Chief Development Officer</b>	<b>324,460</b>	<b>2</b>
<b>Contract Debt</b>	<b>33,440,900</b>	<b>-</b>
<b>Contingency/Indirect Cost Allocation</b>	<b>2,429,700</b>	<b>-</b>
	<b>(5,376,000)</b>	
<b>Contingency/Indirect Cost Allocation</b>	<b>7,805,700</b>	
<b>Office of the CAO</b>	<b>5,201,480</b>	<b>55</b>
Chief Administrative Officer	590,080	5
Grants and Special Programs	727,310	16
Government Communications	905,140	9
Human Resources	2,531,090	21
Risk Management	447,860	4
<b>Chief Information Officer</b>	<b>7,853,910</b>	<b>43</b>
Chief Information Officer	870,630	1
Computer Services	5,817,290	31
Enterprise Solutions	1,165,990	11
<b>Internal Audit</b>	<b>592,740</b>	<b>5</b>
<b>Planning, Preservation, &amp; Development</b>	<b>8,117,750</b>	<b>118</b>
Commissioner's Office	387,190	3
Historic Preservation	373,630	5
Planning	2,141,950	35
Purchase of Development Rights	177,600	1
Engineering	859,830	19
Code Enforcement	1,977,270	24
Building Inspection	2,200,280	31

## Budget In Brief

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

<b>Departments/Divisions</b>	<b>FY 2015</b>	<b>FTE</b>
<b>Law</b>	<b>\$ 2,232,690</b>	<b>23</b>
Law	2,232,690	23
<b>Finance</b>	<b>5,591,070</b>	<b>66</b>
Commissioner's Office	800,410	5
Accounting	1,391,160	19
Revenue	2,286,040	28
Purchasing	582,560	8
Budgeting	530,900	6
<b>Environmental Quality &amp; Public Works</b>	<b>10,048,730</b>	<b>80</b>
Commissioner's Office	247,970	2
Streets and Roads	3,447,660	44
Traffic Engineering	5,846,460	31
Environmental Policy	506,640	3
<b>Public Safety</b>	<b>171,700,830</b>	<b>1,660</b>
Commissioner's Office	5,109,600	3
ABC Administration	18,970	-
DEM/Enhanced 911	3,794,190	74
Community Corrections	34,044,360	353
Police	65,479,290	648
Fire and Emergency Services	63,254,420	582
<b>Social Services</b>	<b>8,007,360</b>	<b>106</b>
Commissioner's Office	1,470,230	13
Adult and Tenant Services	1,368,620	14
Family Services	2,681,750	48
Youth Services	2,486,760	31
<b>General Services</b>	<b>29,438,340</b>	<b>257</b>
Commissioner's Office	2,691,520	8
Facilities and Fleet Management	6,249,350	101
Parks and Recreation	20,497,470	148
<b>Partner Agencies</b>	<b>19,039,100</b>	<b>-</b>
Library	14,014,130	-
Other Agencies	5,024,970	-
<b>Total General Services District</b>	<b>\$ 313,254,230</b>	<b>2,484</b>

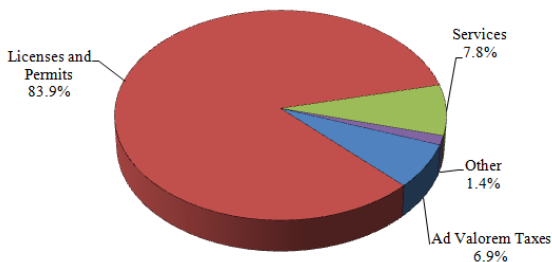
## Budget In Brief

### General Services District Revenue

General Services Fund revenues are estimated at \$313,255,090 or a 5.4 percent increase over FY 2014 revenues.

Category	FY 2014	FY 2015	Change
Ad Valorem Taxes	\$ 21,251,000	\$ 21,594,500	\$ 343,500
Licenses and Permits	250,373,160	262,796,780	12,423,620
Services	21,906,320	24,418,660	2,512,340
Fines and Forfeitures	167,000	214,000	47,000 *
Intergovernmental	1,426,950	1,512,700	85,750 *
Property Sales	20,000	90,000	70,000 *
Investments	120,000	280,000	160,000 *
Other Financing Sources	200,000	200,000	- *
Other Income	1,746,750	2,148,450	401,700 *
Total Revenue	\$ 297,211,180	\$ 313,255,090	\$ 16,043,910
Estimated Fund Balance	1,500,000	500,000	(1,000,000)
<b>Total Available Funds</b>	<b>\$ 298,711,180</b>	<b>\$ 313,755,090</b>	<b>\$ 15,043,910</b>

\* Compiled as "Other" on chart below.



**Licenses and permits** revenue is the largest single category of revenue in the General Services District Fund, accounting for 83.9 percent of all revenues. This category includes revenue from employee withholdings, franchise permits, insurance premium tax, and net profits license fee on businesses.

**Services** revenue is the second largest revenue category for this fund (7.8 percent). These revenues are generated in exchange for services. Golf course fees, EMS fees, building permits, and detention center fees are examples.

## Budget In Brief

The third largest category of revenue in this fund (6.9 percent) comes from ***ad valorem*** (property) taxes. The LFUCG levies two categories of property taxes: (1) a county-wide tax (General Services District) for the support of the general operations of the government; and (2) an Urban Services Districts tax paid by residents receiving government services of refuse collection, street lights, and street cleaning.

The FY 2015 budget assumes maintaining the General Services property tax rate on real property at **8.0 cents per \$100 assessed value** (personal property rate 9.9; motor vehicle rate 8.8).

*NOTE: The LFUCG is required by law to provide funding for the Lexington Public Library at a level based on 5 cents per \$100 assessed value of property subject to taxation in Fayette County. The FY 2015 appropriation to the Library is \$14,014,130. Total ad valorem revenues are forecast to be \$21,594,500. Property tax, therefore, only provides \$7,580,370 to the general operations of the government.*

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

### **Beginning Fund Balance**

Revenues for a budget year are estimated 18 months in advance of total collections; therefore, conservative estimates are essential. Current year projections are revised during the budget process as information is available. This may result in the recognition of additional funds that are carried over to the following budget year as a ***beginning fund balance***. The estimated beginning fund balance for FY 2015 of \$500,000 reflects a projection of unspent personnel and operating funds and additional revenues.

**Other Funds**

**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 allocation to this fund for FY 2015 is decreased to reflect current needs of this program.

## Budget In Brief

### Urban Services Districts Fund (#1115)

**\$43,099,200      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.

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

	<b>FY 2014</b>	<b>FY 2015</b>	<b>Change</b>
<b>Revenue</b>			
Ad Valorem Taxes	\$ 32,457,000	\$ 33,418,000	\$ 961,000
Licenses and Permits	1,337,160	1,400,000	62,840
Services	2,024,960	1,915,900	(109,060)
Fines and Forfeitures	3,000	3,000	-
Intergovernmental	73,800	70,620	(3,180)
Property Sales	105,000	165,000	60,000
Investments	-	40,000	40,000
Other Income	101,800	107,000	5,200
Total Revenue	\$ 36,102,720	\$ 37,119,520	\$ 1,016,800
Fund Balance, July 1	22,250,000	22,500,000	250,000
Total Funds Available	\$ 58,352,720	\$ 59,619,520	\$ 1,266,800
<b>Appropriations</b>			
Operating Expenditures			
Personnel	\$ 15,470,260	\$ 15,045,220	\$ (425,040)
Debt Service	939,140	938,840	(300)
Insurance	865,460	885,650	20,190
Operating	20,579,400	20,834,070	254,670
Transfers To\From Other Funds	(2,529,220)	(2,329,120)	200,100
Total Operating	\$ 35,325,040	\$ 35,374,660	\$ 49,620
Capital Expenditures			
CIP Capital	\$ 1,004,120	\$ 2,849,120	\$ 1,845,000
Operating Capital	3,980,500	4,875,420	894,920
Total Capital	\$ 4,984,620	\$ 7,724,540	\$ 2,739,920
Total Appropriations	\$ 40,309,660	\$ 43,099,200	\$ 2,789,540
Fund Balance, June 30	\$ 18,043,060	\$ 16,520,320	\$ (1,522,740)

## Budget In Brief

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

Department/Function	FY 2014	FY 2015	Change
Risk Management	\$ 33,870	\$ -	\$ (33,870)
Law	27,050	10,520	(16,530)
Indirect Cost/Contingency	2,806,100	3,013,300	207,200
Contract Debt	939,140	938,840	(300)
Government Communications	1,318,820	1,251,100	(67,720)
Personnel Programs	13,780	5,630	(8,150)
Annual Audit	21,760	21,760	-
Computer Services	143,680	112,460	(31,220)
<b>Env Quality &amp; Public Works</b>	<b>\$ 33,012,930</b>	<b>\$ 33,466,060</b>	<b>\$ 453,130</b>
Administration	448,880	250,060	(198,820)
Street Cleaning	1,852,370	1,462,940	(389,430)
Street Lights	3,439,700	3,710,550	270,850
Environmental Policy	883,320	782,600	(100,720)
Refuse Collection	26,075,320	26,809,430	734,110
Vacuum Leaf Collection	313,340	450,480	137,140
<b>General Services</b>	<b>\$ 1,992,530</b>	<b>\$ 4,279,530</b>	<b>\$ 2,287,000</b>
Facilities and Fleet Mgmt	1,992,530	4,279,530	2,287,000
	<b>\$ 40,309,660</b>	<b>\$ 43,099,200</b>	<b>\$ 2,789,540</b>

An **indirect cost** payment is made to the General Services Fund (\$2,412,000) for administrative costs not directly charged to this fund (such as accounting, budgeting, purchasing, payroll, etc.) and certain direct costs of administrative personnel.

**Contingency** includes the budgets for termination pay (\$75,000), unused sick and vacation hours (\$75,000), and the 27th pay period contingency (\$86,100). Funds are also included for Urban Fund's portion of the compensation study and other potential personnel issues.

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

**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.

## Budget In Brief

The \$5,630 budget for *personnel programs* provides for the alcohol and drug testing program, commercial driver license costs, and occupational wellness programs.

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

The Division of Streets and Roads provides *street cleaning* in the urban services area. The budget reduction for FY 2015 more accurately reflects current program costs.

FY 2015 includes \$3,710,550 for *street lights*, including utility and personnel costs. Operation of the street light program is offset by a \$2,329,120 transfer from the General Services District Fund.

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

The Division of Streets and Roads administers the *vacuum leaf collection* program. This service is provided only to those properties within the Urban Services Districts that have LFUCG refuse collection service. Funds of \$450,480 are included for this program in FY 2015.

## Budget In Brief

### Urban Services Districts Fund 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).

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

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

Service	Current Rate
Refuse Collection	14.31 cents
Street Lights	2.10 cents
Street Cleaning	00.97 cents
<b><i>Full Urban Rate</i></b>	<b>17.38 cents</b>

The Urban Services property tax on realty is paid only by those residents receiving one or more of the government services (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 three of services are available.

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

## **Budget In Brief**

revenue from new property without a voter recall. This limit also applies to the General Services District property taxes.

### **Special Revenue Funds**

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

#### **Police Confiscated – Federal (#1131)**

**\$530,000**

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

#### **Police Confiscated – State (#1132)**

**\$862,000**

Accounts for Fayette County'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.

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

**\$200,000**

Kentucky House Bill 413 authorized the collection of a fee on each court case for the purposes of providing money for "public safety related items." This budget is the estimation of the accumulated money from this fee for FY 2015. The transfer is to the General Services District Fund for use by the Division of Police.

## Budget In Brief

### Municipal Aid Program (MAP) (#1136) \$11,904,920

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

The FY 2015 budget includes two transfers for eligible personnel costs, \$812,610 in the Division of Streets and Roads and \$775,000 in the Division of Engineering. A transfer of \$1,294,700 is also included to offset General Services District Fund debt service related to road resurfacing.

MAP capital projects for FY 2015 include \$3,216,380 for resurfacing and \$4,471,790 for road projects as shown below.

Project	FY 2015 Local Funds	State and Federal Grant Funds	Total Local and Grant Funds	Stage
Bike Facilities Safety Improvements	\$ 226,590		\$ 226,590	
Brighton East Rail Trail	200,000	1,699,552	1,899,552	
Capital Grant Match	327,000		327,000	
Clays Mill Road	170,000		170,000	c
Coolavin Trail	75,000		75,000	
Cooper Drive Corridor Improvement	465,000		465,000	
East Short Street - Repair and Resurfacing	185,000		185,000	
Harrodsburg Road/Mason Headley	200,000		200,000	
Legacy Trail	74,000		74,000	
Liberty Road at Winchester Rd	250,000		250,000	
Man O War Congestion Management	346,200		346,200	
Meadow Lane Turn Lanes	275,000		275,000	d,r,u
Polo Club Boulevard	400,000		400,000	r,u,c
Project Testing	25,000		25,000	c
Road Resurfacing	3,216,380		3,216,380	
Sidewalk Ramp Program	100,000		100,000	c
St. Teresa Drive	100,000		100,000	
Town Branch Trail	110,000	806,654	916,654	
<u>Traffic Monitors and Signalization</u>	<u>943,000</u>		<u>943,000</u>	
Total	\$7,688,170	\$2,506,206	\$10,194,376	

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

## **Budget In Brief**

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

**\$896,530**

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

### **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 funds for road resurfacing.

### **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 funds for road resurfacing.

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

**\$330,000**

A restricted special revenue fund established to account for revenues received for a specific purpose which are not considered a grant. FY 2015 funding is for the Traffic Engineering State Signal Reimbursement Contract.

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

**\$410,000**

The Police Confiscated Treasury Fund accounts for Fayette County's share of confiscated assets distributed based upon LFUCG's participation in federal cases governed by the Department of Treasury. Funds are budgeted for the Division of Police for undercover expenses, ammunition, riot

## Budget In Brief

equipment and firing range repairs. Capital funds are also included for computer equipment.

### Grant Funds **\$15,539,610**

State and federal grant funds of \$13 million are anticipated for FY 2015. The LFUCG will provide \$2.8 million in matching funds for these grants. The following table lists information on some of the major grants that have been awarded to date. Additional grants will be budgeted throughout the year as they are awarded.

<b>Grant Name</b>	<b>Federal &amp; State Funds</b>	<b>Local &amp; Other Funds</b>	<b>Total Revenues</b>
Assistance to Firefighters	\$ 980,000	\$ 200,000	\$ 1,180,000
Brighton Rail Trail Bridge	1,699,552	424,888	2,124,440
Community Development Block Grant	2,044,247	150,000	2,194,247
Child Care Food Program	79,000	21,000	100,000
Chemical Stockpile Emergency Preparedness	613,960	-	613,960
Day Treatment	217,660	259,810	477,470
Emergency Management	105,000	105,000	210,000
Emergency Solutions	50,000	50,000	100,000
Emergency Operations Center Generator Project	89,945	13,440	103,385
FHWA Transportation Planning	384,200	67,800	452,000
Fiber Optic	400,000	100,000	500,000
Home	1,027,599	361,210	1,388,809
Home Network	450,000	-	450,000
ITS/CMS Traffic Improvements	480,000	120,000	600,000
Kentucky Office of Homeland Security	80,000	20,000	100,000
Household Hazardous Waste	90,500	22,660	113,160
Law Enforcement	132,500	2,500	135,000
Mobility Office (SLX)	102,000	25,500	127,500
Staffing Adequate Fire & Emergency Response	1,309,955	-	1,309,955
Senior Citizens Center	83,830	181,240	265,070
Street Sales Drug Enforcement	75,000	25,000	100,000
Town Branch Trail 4	806,654	201,663	1,008,317
West Hickman Trail South	708,916	177,229	886,145
West Loudon Avenue Sidewalks	498,400	124,600	623,000
Wolf Run Watershed	60,000	40,000	100,000
Other Grants	450,495	126,657	577,152
<b>Total Grants</b>	<b>\$ 13,019,413</b>	<b>\$ 2,820,197</b>	<b>\$ 15,839,610</b>

## Budget In Brief

### **Capital Projects Funds**

#### **Bond Projects (#2604)**

**\$26,188,100**

General obligation bonds were approved as part of the FY 2015 budget for the following projects.

<b>Project</b>	<b>Amount</b>
<b><i>Chief Information Officer</i></b>	
Network Infrastructure Remediation	\$ 1,000,000
<b><i>Community Corrections</i></b>	
Jail Management System	1,500,000
<b><i>Computer Services</i></b>	
Managed Email Solution/Exchange	200,000
Storage Area Network	250,000
<b><i>Enhanced 911/Emergency Management</i></b>	
Public Safety Radio System	2,000,000
<b><i>Facilities and Fleet Management</i></b>	
Life Safety	100,000
Infrastructure Improvements	200,000
Pothole Patcher	200,000
General Repairs	250,000
Roof Repair and Replacement	300,000
HVAC Repair and Replacement	350,000
Autos except Police/Vehicle Replacement	1,000,000
<b><i>Fire</i></b>	
Land acquisition and station design #24	250,000
Fire Training Tower	800,000
Relocation Station #2	2,500,000
<b><i>Government Communications</i></b>	
Public Safety Ops/Lexcall Center	172,210
<b><i>Kentucky Theater</i></b>	
Kentucky Theater renovations	195,390
<b><i>Parks and Recreation</i></b>	
Shillito Multipurpose Sports Fields	150,000
Dugout Replacement	150,000
Carver Center Improvements	190,000
Aquatics Improvements	440,000

## Budget In Brief

<b>Project</b>	<b>Amount</b>
<b><i>Planning, Preservation &amp; Development</i></b>	
Accela Software	\$ 1,100,000
<b><i>Police</i></b>	
Police Patrol Transport Wagon	90,000
<b><i>Public Safety Administration</i></b>	
Public Safety Ops/Lexcall Center	1,728,000
<b><i>Purchase of Development Rights</i></b>	
Purchase of Development Rights	2,000,000
<b><i>Purchasing</i></b>	
Procurement Website Upgrade	22,500
<b><i>Revenue</i></b>	
New Tax Revenue System	800,000
<b><i>Social Services Administration</i></b>	
New Senior Center	8,000,000
<b><i>Streets and Roads</i></b>	
Sidewalks/ Non-Existent in Developed Areas	100,000
Sidewalk & Catch Basin Repair/Man-O-War	150,000
<b>Total FY 2015 Bond Fund</b>	<b>\$ 26,188,100</b>

The Mayor's Proposed Budget included bond projects totaling \$24,992,710. Council added an additional \$1,000,000 for Purchase of Development Rights and \$195,390 for Kentucky Theater renovations, offset by additional bond revenues.

Funds remaining from previously funded Corridors projects were reallocated during the adoption of the FY 2015 budget to provide for revised Corridors projects.

<b>Project</b>	<b>Amount</b>
<b><i>Planning, Preservation &amp; Development</i></b>	
Corridors Repairs and Maintenance	\$ 75,000
Corridors Signs	35,000
Corridors Neighborhood Projects	25,000
Corridors Banners	10,000
Corridors Bus Shelters	25,000
<b>Total FY 2015 Bond Reallocation</b>	<b>\$ 170,000</b>

## Budget In Brief

### *Enterprise Funds*

#### *Sanitary Sewer Operating and Construction Funds*

(#4002 and #4003)

**\$73,333,540      191 FTE**

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

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

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

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

## Budget In Brief

deadlines could result in additional fines and in stipulated penalties. In August 2009, after the CD was lodged with the U.S. District Court, the judge rejected the LFUCG/EPA settlement, ordering the parties to renegotiate. The EPA is appealing that decision. LFUCG has proceeded to implement the CD and comply with all the deadlines.

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

Sanitary Sewer Fund revenues are restricted to current year operating and capital expenses. All funds remaining at year-end are placed into a restricted reserve for capital improvements.

### **Water Quality Management (#4051 and #4052)**

**\$14,350,490    37 FTE**

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

Governmental Accounting and Financial Reporting Principles (GAAP) require an enterprise fund for any activity for which

## Budget In Brief

a fee is charged to external users. These funds are self-supporting through charges for services.

Water Quality 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.

### **Landfill (#4121)** **\$5,893,510    4 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 \$6.9 million.

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

### **Right of Way Program (#4201)** **\$346,550    4 FTE**

The Right of Way Program Fund was established in FY 2004 to account for the revenues and expenses associated with the adoption of the Right of Way ordinance.

Fees are projected to generate approximately \$400,000 in FY 2015.

## Budget In Brief

### *Extended School Program (#4202)*

**\$2,333,320 8 FTE**

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

Fees are projected to provide approximately \$2.3 million in FY 2015 for the operation of the program.

Participating schools include:

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

### *Prisoners Activity (#4203)*

**\$1,906,880**

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

## Budget In Brief

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

**\$4,492,350      5 FTE**

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

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

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

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 prior to July 15, 1996. Instead, mortgage revenue bonds were issued through various public corporations in order to finance public projects. “Lease payments” from the General Services District and Urban Services Districts Funds are combined with revenues generated by the operation of the projects in order to make debt service payments on these prior bond issues.

#### **Public Facilities Corporation (#4022)**

**\$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. Funds are also included for ongoing operational support of the Kentucky Theatre and district and circuit courthouses.

#### **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.

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.

The FY 2015 budget includes the cost for premium for single health care coverage and associated expenses for eligible retirees (\$70,200). The government also pays certain other administrative costs.

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

**\$54,970,350    1 FTE**

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

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

## Budget In Brief

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 minimum annual payment would be \$20,000,000 per year, up from the \$11 million per year it had been contributing supplemented by pension-obligation bonds.

The FY 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.

The FY 2015 budget provides for payment on the bonds issued to finance the construction of the Tates Creek Library.

### **Internal Service Funds**

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

#### **Medical Insurance (#6002)** **\$30,655,330**

The government offers health insurance options to LFUCG employees under self-insurance plans administered by a third-party. The FY 2015 budget of \$30.6 million is funded through premiums and medical subsidy paid by the government for all full-time employees; premiums paid by employees with family coverage; and premiums paid by certain non-employee groups that are allowed to participate in this plan. This includes City Employees' Pension Fund retirees, and Police and Fire Retirement Fund retirees.

#### **Property and Casualty Claims (#6021)** **\$10,582,420**

The Department of Law administers the workers' compensation, property and casualty, and general liability insurance programs. Administration of these programs is combined with a risk management program designed to identify potential exposures to loss and reduce or eliminate risk and losses. The FY 2015 budget of \$10,582,420 is funded through premiums paid from the General Services Fund, Urban Services Fund, and Sanitary Sewer Fund.

## Budget In Brief

### FY 2015 Budget Formulation Calendar

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