Budget and Finance Committee
Kevin Stinnett - Chair
Ed Lane – Vice Chair
Jim Gray
Linda Gorton
Chuck Ellinger
Andrea James
Tom Blues
Julian Beard
George Myers
Peggy Henson

AGENDA

BUDGET AND FINANCE COMMITTEE

September 29th, 2009

1:00 P. M.

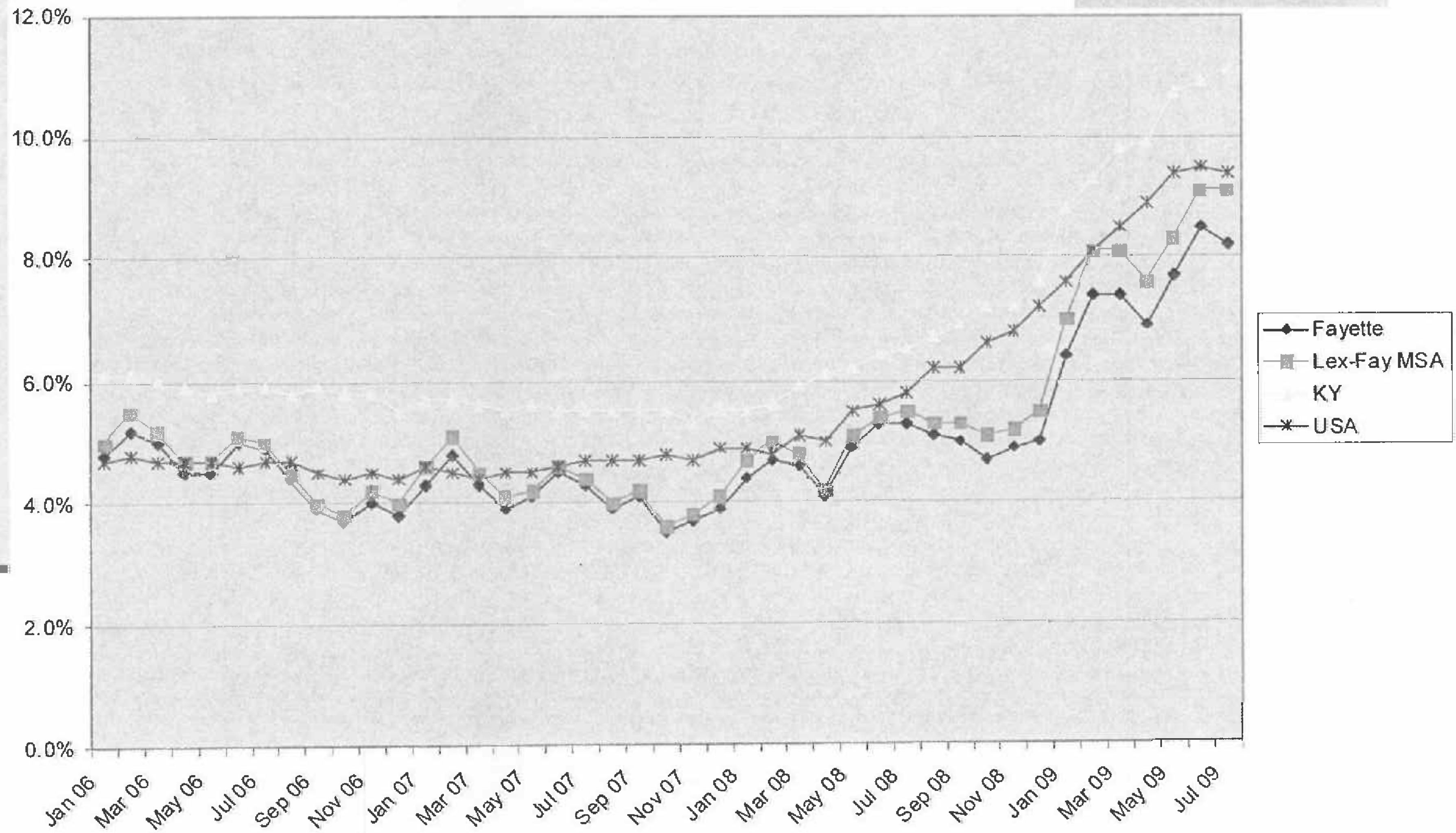
1. Review and Discussion of FY 2010 Financials – O'Mara & Fister
    - Revenue Update as of August, 2009 – O'Mara (p. 1-15)
    - General Fund FY 2010 Revenue and Expenditures as of August, 2009 – Fister (p. 16-19)
    - General Fund "Unaudited" Preliminary Results for FY 2009 – Fister (p. 20)
2. Business and Occupational License Fee Discussion
    - Comments From the Public
    - Ordinance No. 160- 2008 Amending Sections 13-5 and 13-9 of the Code of Ordinances to Establish an Annual Minimum License Fee of $100 (p. 21-22)
3. General List of Recommendations From Council Links - Stinnett
    - Recommendations Schedule II (p. 23-25)

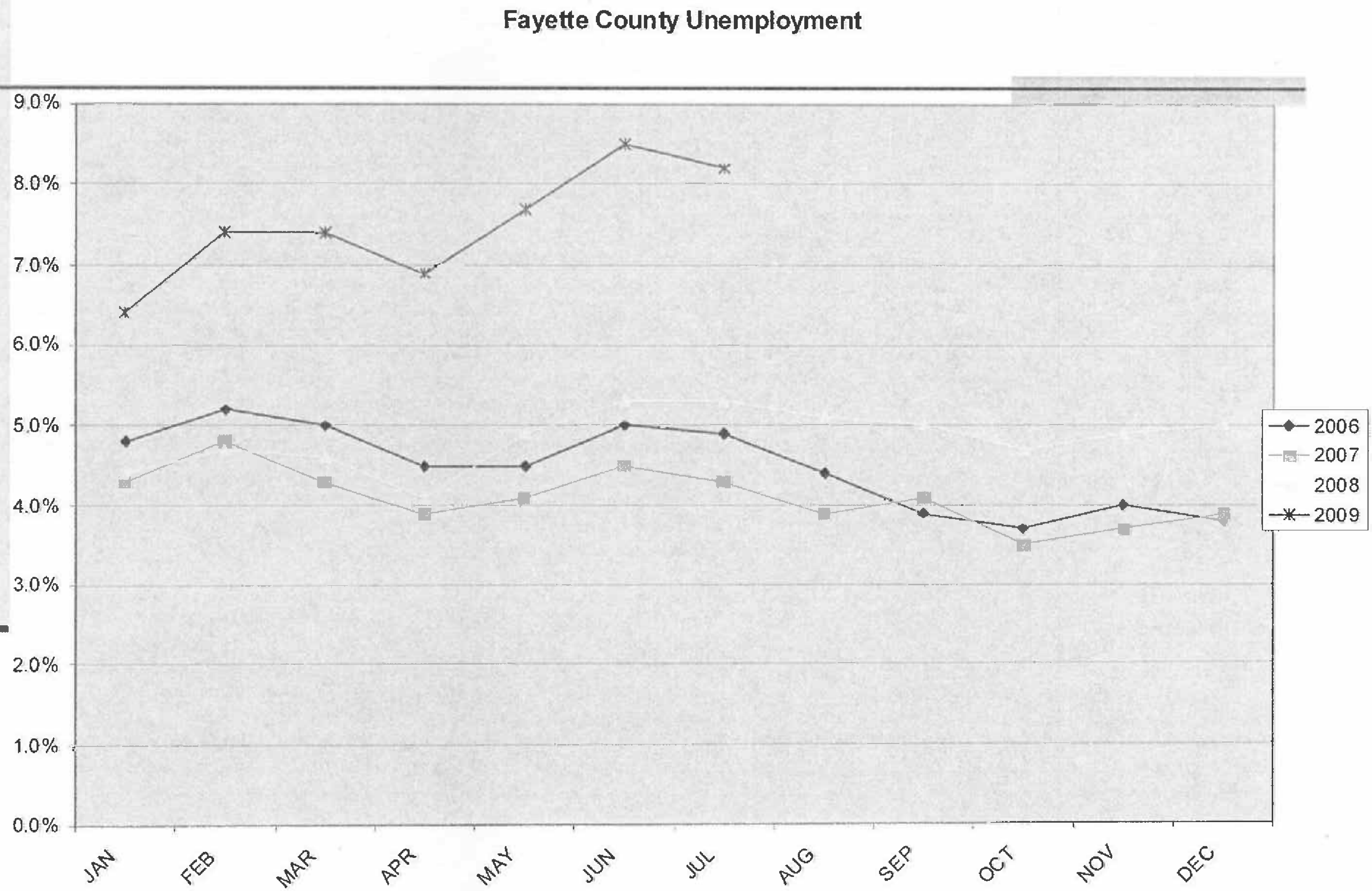
Budget & Finance Committee

Revenue Update

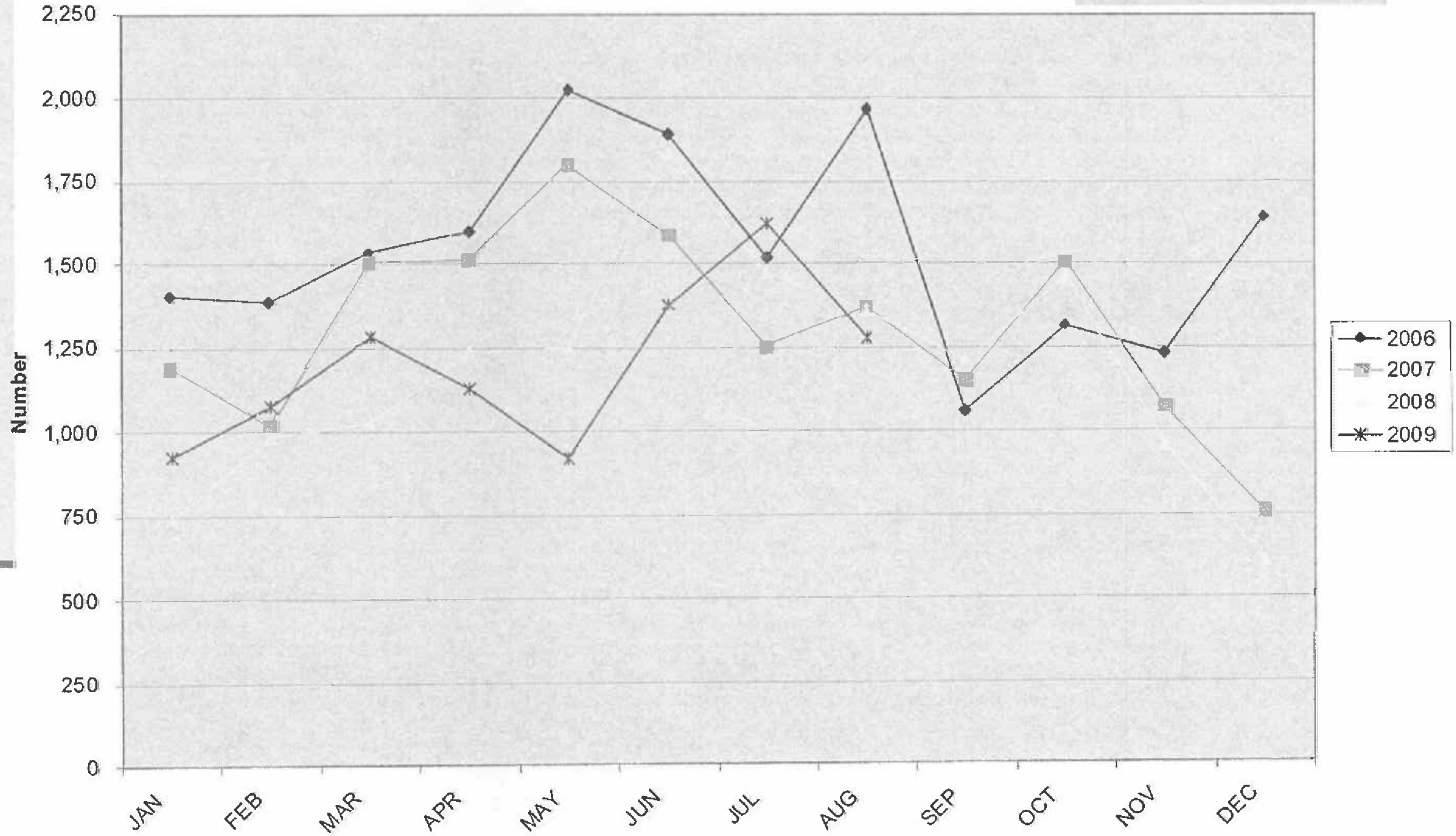
September 29, 2009

Comparative Unemployment Rates
Fayette Co., Lex-Fay MSA, KY, USA




Fayette County Unemployment
9.0%
8.0%
7.0%
6.0%
5.0%
4.0%
3.0%
2.0%
1.0%
0.0%
JAN
FEB
MAR
APR
MAY
JUN
JUL
AUG
SEP
OCT
NOV
DEC
2006
2007
2008
2009

Permits Issued
(Includes HVAC, Elec & Bldg)



August Preliminary Results

	Actual Monthly			
	Aug '09	**Aug '08**	**Diff**	**%**
OLT- Employee Withholding (1)	15,880,402	17,093,893	(1,213,491)	-7.10%
OLT - Net Profit (2)	402,641	736,474	(333,833)	-45.33%
Insurance	2,157,563	2,294,445	(136,882)	-5.97%
Franchise Fees (3)	2,684,462	2,843,705	(159,243)	-5.60%
TOTALS	21,125,069	22,968,517	(1,843,448)	-8.03%

(1) FY09 decrease of $1.2M due to July 09 timing difference.
Without timing difference, change would be a 2.2% increase.
(2) FY09 decrease of $333.8K due in part to larger refunds in August 09.
Without the additional refunds, decrease would be $131.5K or 17.9%.
(3) FY09 decrease of $159K due to August 08 timing difference.
Without timing difference, change would be an increase of 5.4%.

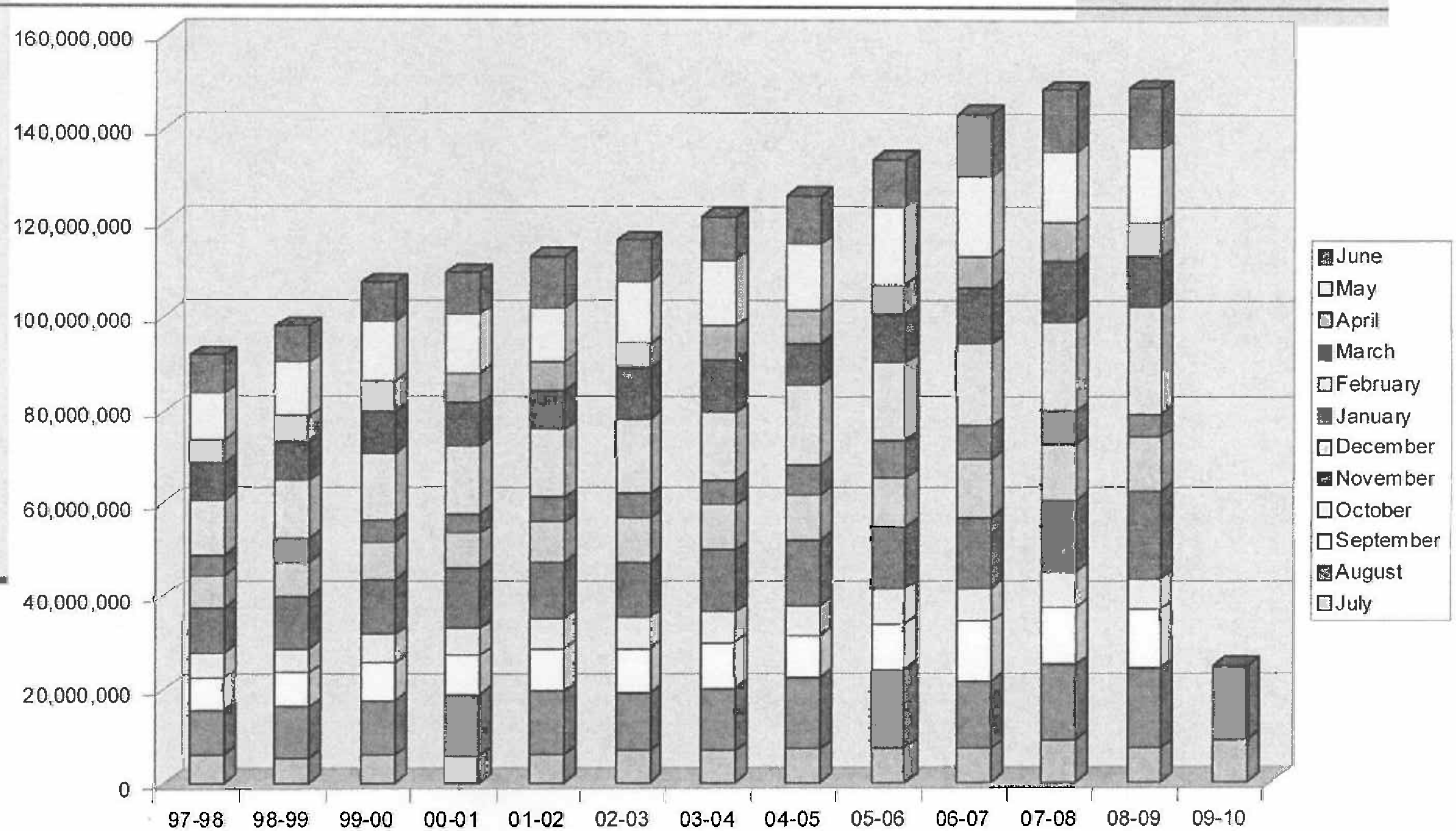
August YTD/Budget YTD Results

	Actual Year To Date				Budget Year To Date		
	Aug '09 YTD	Aug '08 YTD	Diff	%	Aug '09	Diff	%
OLT- Employee Withholding (1)	24,753,536	24,302,027	451,509	1.86%	24,665,089	88,447	0.36%
OLT - Net Profit (2)	1,251,961	1,598,784	(346,823)	-21.69%	1,367,263	(115,302)	-8.43%
Insurance	4,821,577	5,072,922	(251,345)	-4.95%	5,236,867	(415,290)	-7.93%
Franchise Fees	3,007,190	2,995,400	11,790	0.39%	2,970,724	36,466	1.23%
TOTALS	33,834,264	33,969,133	(134,869)	-0.40%	34,239,943	(405,679)	-1.18%

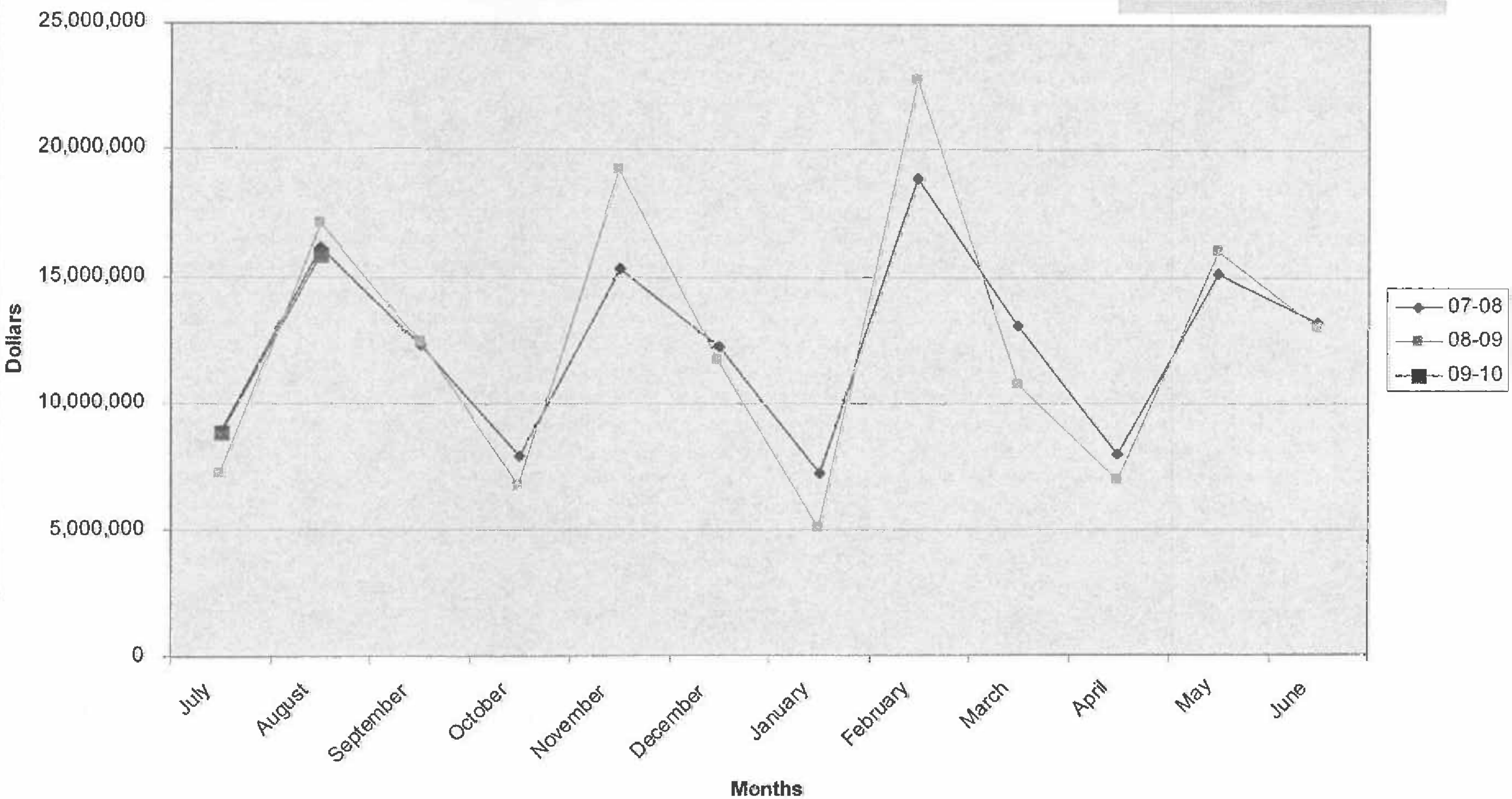
(1) Actual YTD and Budget YTD 2009 are tracking slightly ahead.

(2) Actual YTD reflects a decrease of $346.8K due to larger refunds in August 09 compared to August 08.
Without the additional refunds, Aug YTD would reflect a decrease of $144.5K or 9%. .
Budget YTD would be an increase of 6.4%

Payroll Revenue



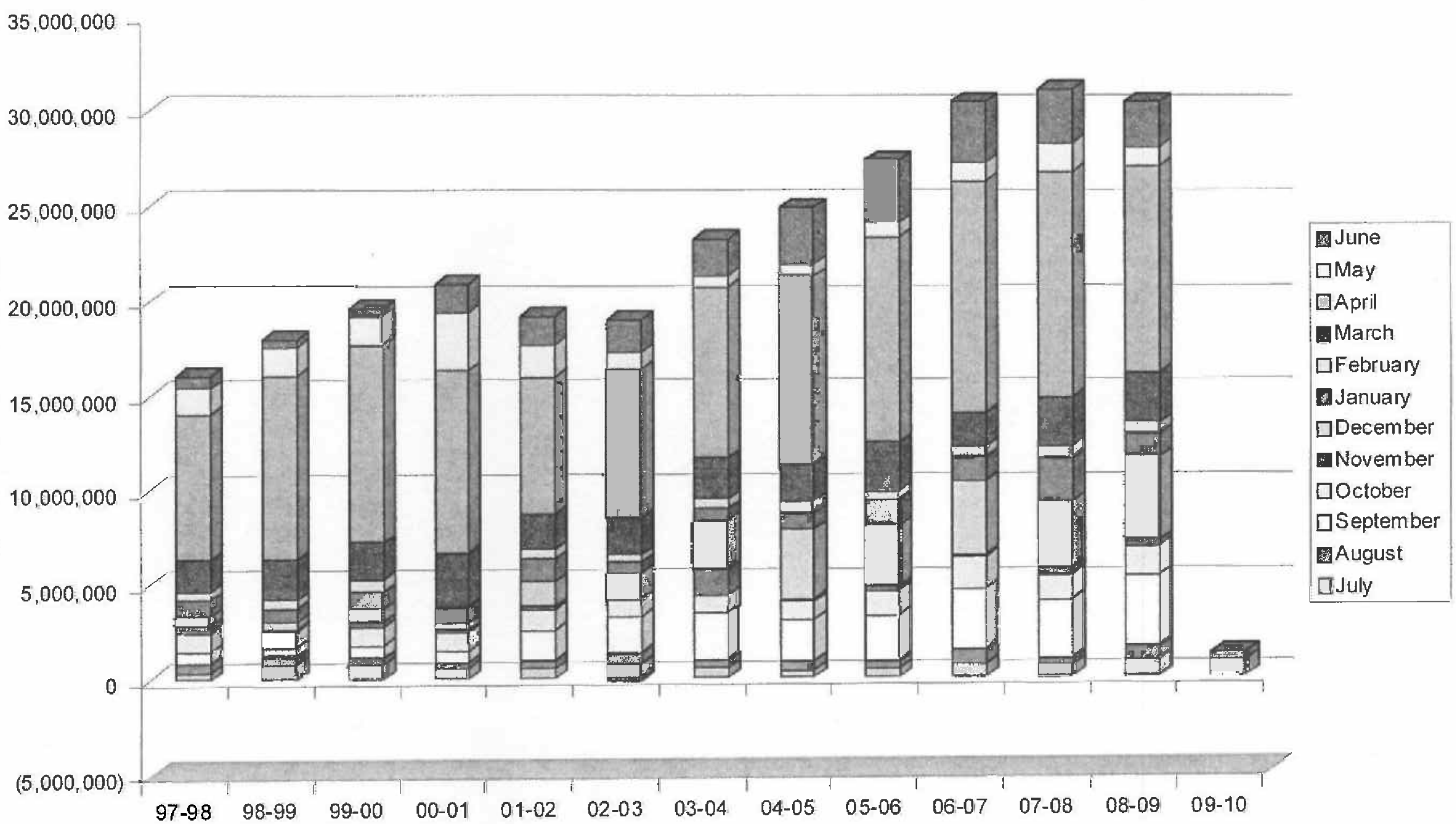
OLT Withholding Dollar Change Yr over Yr



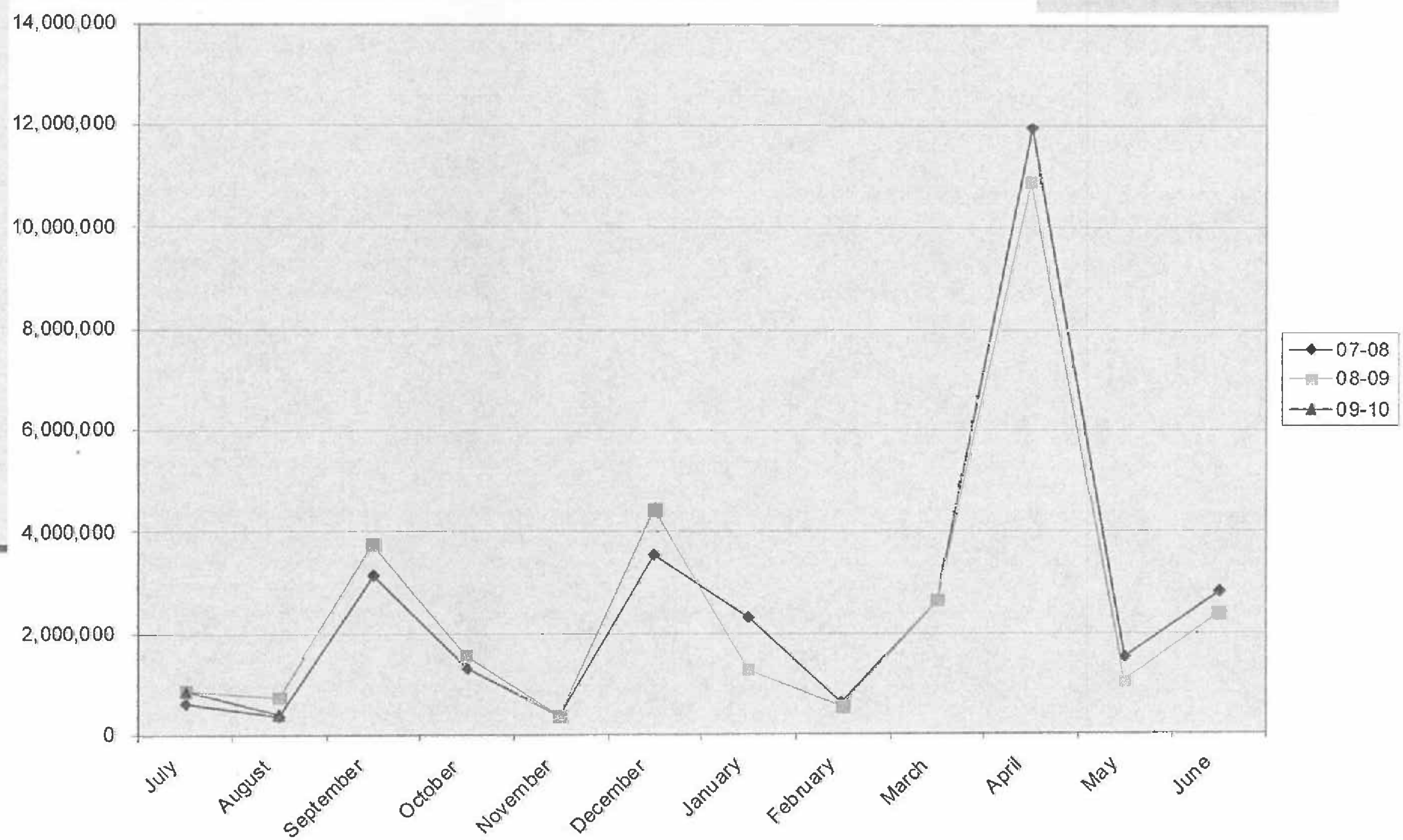
OLT – Withholding
January – August 2009

	2008	2009	% Change
January	7,188,216	5,023,980	-30.1%
February	18,890,761	22,770,225	20.5%
March	13,107,372	10,752,898	-18.0%
April	7,978,689	6,974,110	-12.6%
May	15,141,153	16,018,649	5.8%
June	13,233,476	12,993,938	-1.8%
	75,539,668	**74,533,799**	**-1.3%**
July	7,208,134	8,873,135	23.1%
August	17,093,893	15,880,402	-7.1%
Jan - Aug	99,841,695	99,287,336	**-0.6%**

Net Profit Revenue



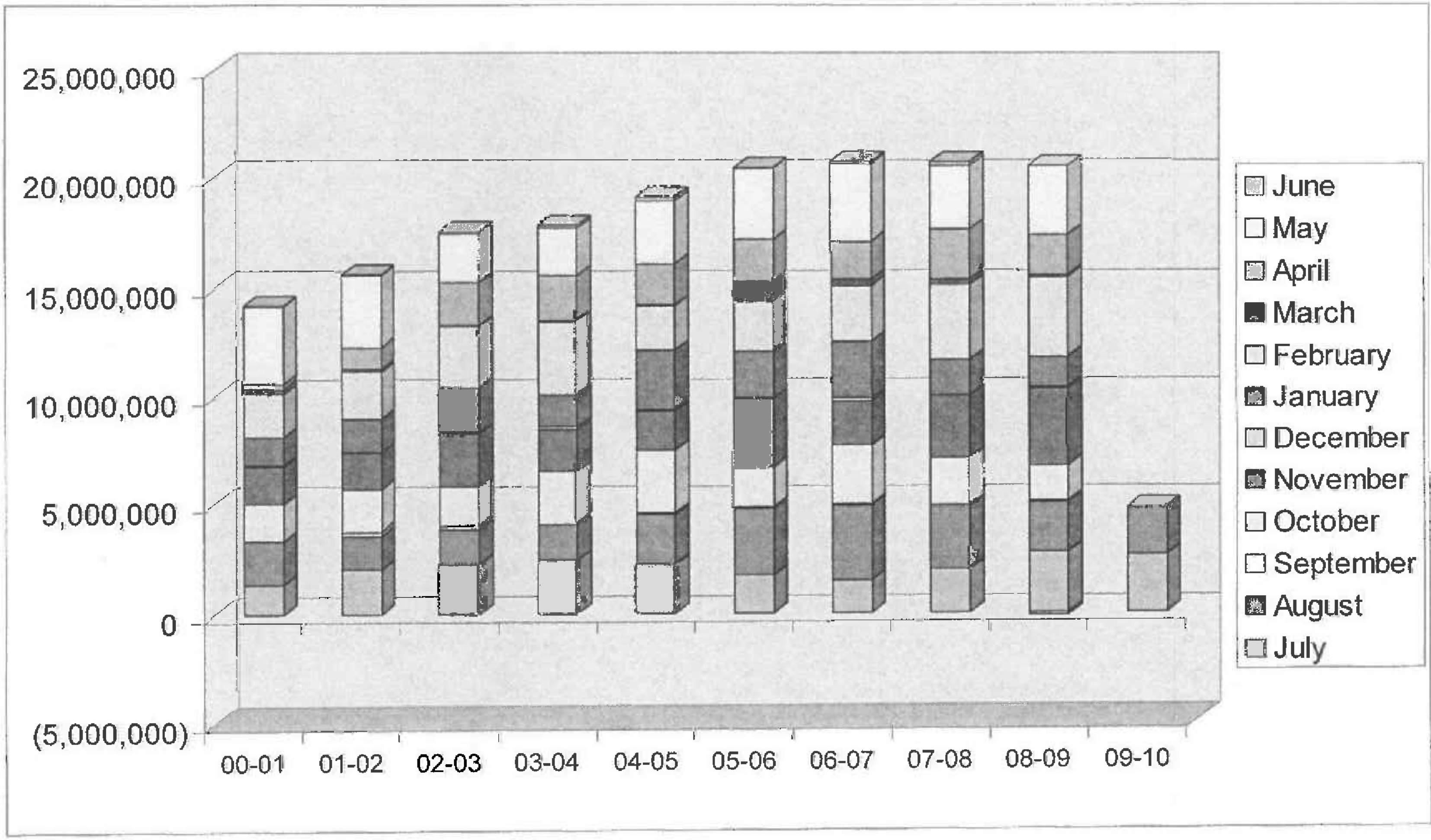
OLT Net Profit Dollar Change Yr Over Yr



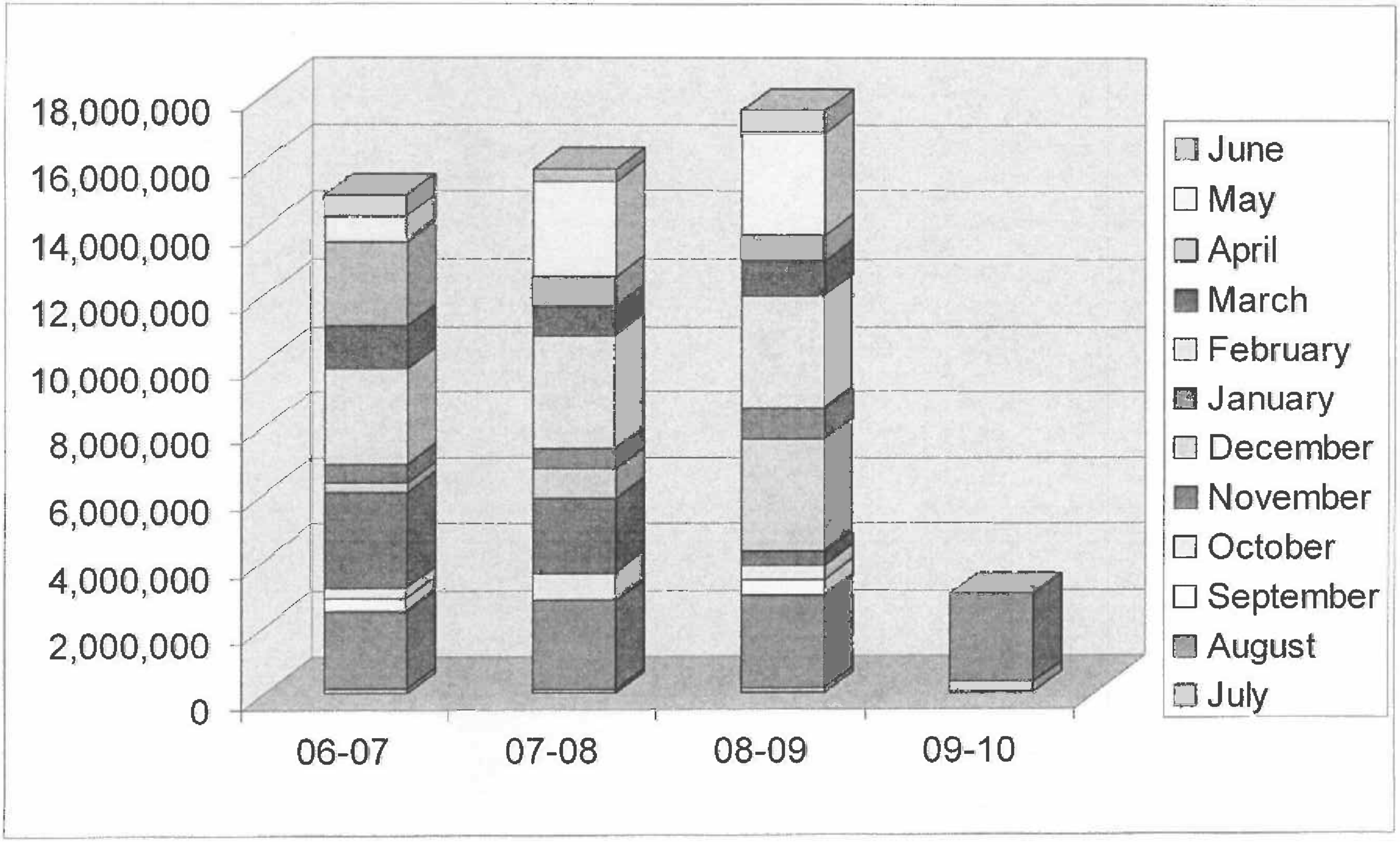
OLT – Net Profit
January – August 2009

	2008	2009	% Change
January	2,308,951	1,268,551	-45.1%
February	610,300	545,777	-10.6%
March	2,618,819	2,641,805	0.9%
April	11,945,880	10,890,314	-8.8%
May	1,520,705	1,028,820	-32.3%
June	2,817,504	2,373,275	-15.8%
	21,822,159	18,748,541	-14.1%
July	862,310	849,319	-1.5%
Aug	736,474	402,641	-45.3%
Jan - Aug	22,684,469	19,597,861	-13.6%

Insurance Premium



Franchise Fees



Revenue Update

- Questions ?

LEXINGTON FAYETTE URBAN COUNTY GOVERNMENT
GENERAL FUND 1101
For the Period Ending August 31, 2009

General Fund	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10
Employee Withholdings												
YTD Actual												
License Fees	8,873,135	24,753,536										
YTD Budget	7,663,376	24,665,089	38,112,787	45,890,593	63,709,[illegible]54	77,230,542	84,167,392	1[illegible]5,278,016	1[illegible]7,541,707	125,170,929	142,379,0[illegible]9	[illegible]56,500,000
Variance	1,209,759	88,447										
PYTD Actual	7,208,135	24,302,027	36,80[illegible],406	43,558,410	62,745,553	74,435,386	79,459,366	102,229,591	[illegible]12,982,489	119,966,599	135,975,249	148,969,186
Monthly Actual												
License Fees	8,873,135	15,880,401										
Monthly Budget	7,663,376	17,[illegible]01,713	13,447,[illegible]8	7,777,806	17,818,561	13,521,388	6,936,850	21,110,624	12,263,691	7,629,222	17,208,090	[illegible]4,120,981
Variance	1,209,759	(1,[illegible]1,3[illegible]2)										
Prior Year Monthly Actual	7,208,135	17,093,892	12,499,379	6,757,004	19,187,1[illegible]3	11,589,83[illegible]	5,023,980	22,770,225	10,752,898	6,974,110	16,018,650	1[illegible],993,937
Total Revenues												
YTD Actual	14,598,078	38,044,338										
YTD Budget	13,140,757	39,081,608	58,169,457	72,998,600	106,332,375	134,996,982	151,223,700	181,196,802	198,269,071	225,948,108	252,329,695	274,677,122
Variance	1,457,321	(1,037,270)										
PYTD Actual	13,671,738	39,042,304	57,726,818	71,592,668	110,287,[illegible]07	133,986,220	149,413,0[illegible]1	179,822,423	196,660,279	220,895,048	246,239,916	276,118,735
Monthly Actual	14,598,078	23,446,260										
Monthly Budget	13,140,757	25,940,851	19,087,849	14,829,143	33,333,775	28,664,607	16,226,718	29,973,102	18,072,269	26,679,037	26,381,587	22,347,427
Variance	1,457,321	(2,494,59[illegible])										
Prior Year Monthly Actual	13,671,738	25,370,566	18,684,514	13,665,850	38,695,1[illegible]9	23,698,413	15,426,871	30,409,332	[illegible]6,837,856	24,234,769	25,344,868	29,878,819
Personnel Expenses												
YTD Actual	9,332,580	22,986,821										
YTD Budget	10,218,503	24,100,636	37,966,709	54,869,492	72,001,383	85,975,890	104,411,285	117,822,012	131,268,385	144,810,067	164,676,784	161,214,784
Variance	(885,923)	(1,1[illegible],8[illegible]5)										
PYTD Actual	9,674,991	23,373,674	37,013,072	56,713,934	70,425,659	84,397,308	[illegible]02,999,106	115,829,801	129,624,894	141,733,430	160,590,750	186,919,412
Monthly Actual	9,332,580	13,654,241										
Monthly Budget	10,218,503	13,882,133	13,866,073	16,902,783	17,[illegible]31,89[illegible]	13,974,507	18,435,396	13,410,727	13,446,373	13,541,682	19,866,717	26,538,000
Variance	(885,923)	([illegible])										
Prior Year Monthly Actual	9,674,991	13,698,683	13,639,398	19,700,862	13,711,725	13,971,649	18,601,798	12,830,695	12,795,093	13,108,536	18,857,320	26,328,662
Operating Expenses												
YTD Actual	3,912,032	6,804,768										
YTD Budget	3,390,931	8,850,461	3,813,965	19,016,204	23,821,907	27,316,229	30,259,106	34,616,028	39,918,463	42,597,174	47,316,935	59,913,007
Variance	5[illegible]1,101	(2,[illegible])										
PYTD Actual	3,355,569	9,550,550	14,741,438	19,842,315	24,733,614	29,345,715	31,604,781	35,528,211	40,576,588	43,524,232	45,854,057	58,128,301
Monthly Actual	3,912,032	2,892,734										
Monthly Budget	3,390,[illegible]31	5,459,530	4,963,504	5,202,239	4,805,703	3,494,322	2,942,877	4,356,922	5,302,435	2,678,711	4,718,761	12,597,072
Variance	52[illegible],101	(2,566,796)										
Prior Year Monthly Actual	3,355,569	[illegible],194,981	5,[illegible]90,888	5,100,877	4,891,299	4,612,101	2,259,066	3,923,430	5,048,377	2,947,644	3,329,825	11,274,244
Total Expenses (Incl. Personnel, Operating, Transfers, Capital and Debt Service)												
YTD Actual	16,034,239	32,825,545										
YTD Budget	14,066,810	35,617,306	54,522,372	76,719,843	100,103,028	120,222,080	142,020,736	171,701,447	192,530,331	209,255,8[illegible]	240,793,313	276,932,841
Variance	1,967,429	(2,791,761)										
PYTD Actual	13,432,627	33,642,966	52,864,432	77,915,[illegible]57	98,216,308	119,946,498	141,126,108	160,322,427	178,709,614	195,306,519	226,524,547	275,995,890
Monthly Actual	16,034,239	16,791,306										
Monthly Budget	14,066,810	21,550,495	18,905,066	22,[illegible]97,471	[illegible],184	20,119,052	21,798,656	29,680,711	20,828,883	16,725,499	31,537,483	36,139,528
Variance	1,967,4[illegible]9	(4,759,189)										
Prior Year Monthly Actual	13,432,6[illegible]7	20,210,339	[illegible]9,221,466	25,050,925	20,300,951	21,730,190	21,179,610	19,[illegible]5,319	18,387,187	16,5[illegible]6,[illegible]05	31,218,028	49,471,343

LEXINGTON FAYETTE URBAN COUNTY GOVERNMENT
GENERAL FUND 1101
For the Period Ending August 31, 2009

	Year to Date Actual					Annual Budget Comparison		
	Current YTD	Prior Year YTD	Variance $	Variance %	Encumbrances	Annual Budget	Remaining Budget	% Budget Achieved
REVENUES								
Licenses and Permits:								
Employee Withholdings	24,753,536	24,302,027	451,509	1.9%		156,500,000	131,746,464	15.8%
Business Returns	1,251,961	1,598,784	(346,823)	-21.7%		31,500,000	30,248,039	4.0%
Individual Returns	697	230	467	203.0%		100,000	99,303	0.7%
Insurance Premiums	4,821,577	5,072,922	(251,345)	-5.0%		21,800,000	16,978,423	22.1%
Bond Deposits	-	500	(500)	0.0%		2,000	2,000	0.0%
Regulated License Fee	141,868	136,508	5,360	3.9%		833,900	692,032	17.0%
Franchise Fee	3,007,190	2,995,400	11,790	0.4%		17,552,000	14,544,810	17.1%
Bank Franchise Fee	-	-	-	0.0%		1,270,000	1,270,000	0.0%
Vehicle License	-	-	-	0.0%		167,000	167,000	0.0%
Deed Tax Fee	115,564	318,451	(202,887)	-63.7%		1,300,000	1,184,436	8.9%
Contractor Registration Fee	35,730	30,660	5,070	16.5%		348,000	312,270	10.3%
Filing Fee - Planning & Zoning	18,665	34,619	(15,954)	-46.1%		140,000	121,335	13.3%
Animal License	4,192	7,707	(3,515)	-45.6%		55,000	50,808	7.6%
Hotel - Motel License Fee	1,824	4,328	(2,504)	-57.9%		125,600	123,776	1.5%
Total Licenses and Permits	**34,152,804**	**34,502,136**	**(349,332)**	**-1.0%**		**231,693,500**	**197,540,696**	**14.7%**
Taxes:								
Realty Taxes	-	-	-	0.0%		18,176,000	18,176,000	0.0%
Personalty Taxes	-	-	-	0.0%		1,563,000	1,563,000	0.0%
PSC Taxes	33,008	250,203	(217,195)	-86.8%		691,000	657,992	4.8%
Property Tax Discount	13	(4,663)	4,676	-100.3%		(336,000)	(336,013)	0.0%
Property Tax Commission	(1,403)	(10,463)	9,060	0.0%		(840,000)	(838,597)	0.0%
Delinquent - Realty & Personal	1,775	2,833	(1,058)	-37.3%		53,000	51,225	3.3%
Motor Vehicle Ad Valorem Tax	105,451	221,068	(115,617)	-52.3%		1,550,000	1,444,549	6.8%
County Clerk Com - Mtr Veh	(4,218)	-	(4,218)	0.0%		(70,890)	(66,672)	0.0%
Supplementary Tax Bills	-	634	(634)	0.0%		8,000	8,000	0.0%
Omitted Tax	64,615	137,940	(73,325)	-53.2%		77,000	12,385	83.9%
Total Taxes	**199,241**	**597,552**	**(398,311)**	**-66.7%**		**20,871,110**	**20,671,869**	**1.0%**
Charges for Services:								
Accident Report Sales	838	1,574	(736)	-46.8%		15,000	14,162	5.6%
Administrative Collection Fees	1,675	1,679	(4)	-0.2%		10,000	8,325	16.8%
Adult Probation Fees	14,319	13,985	334	2.4%		85,000	70,681	16.8%
Animal Shelter Collections	3,485	7,352	(3,867)	-52.6%		35,000	31,515	10.0%
Building Permits	110,215	216,432	(106,217)	-49.1%		1,000,000	889,785	11.0%
Computer Services Fees	1,695	11,003	(9,308)	-84.6%		74,000	72,305	2.3%
Detention Center	406,686	481,169	(74,483)	-15.5%		4,762,000	4,355,314	8.5%
Developer Landscape Fees	640	1,480	(840)	-56.8%		11,000	10,360	5.8%
District Court Jail Fees	16,267	-	16,267			144,000	127,733	11.3%
Domestic Relations Collection	829	-	829			15,000	14,171	5.5%
EMS	861,699	735,956	125,743	17.1%		5,400,000	4,538,301	16.0%
Excess Fees And Collections	-	-	-	0.0%		2,150,000	2,150,000	0.0%
Golf Course Collections	988,565	1,064,543	(75,978)	-7.1%		3,825,300	2,836,735	25.8%
Park Land Acquisition	46,883	110,429	(63,546)	-57.5%		400,000	353,117	11.7%
Parking	2,534	5,156	(2,622)	-50.9%		35,000	32,466	7.2%
Parks & Recreation Programs	478,711	410,490	68,221	16.6%		1,423,500	944,789	33.6%
Rent Or Lease Income	108,941	65,680	43,261	65.9%		192,470	83,529	56.6%
Total Charges for Services	**3,043,982**	**3,126,928**	**(82,946)**	**-2.7%**		**19,577,270**	**16,533,288**	**15.5%**

LEXINGTON FAYETTE URBAN COUNTY GOVERNMENT
GENERAL FUND 1101
For the Period Ending August 31, 2009

	Year to Date Actual					Annual Budget Comparison		
	Current YTD	Prior Year YTD	Variance $	Variance %	Encumbrances	Annual Budget	Remaining Budget	% Budget Achieved
Fines and Forfeitures	34,565	28,000	6,565	23.4%		192,000	157,435	18.0%
Intergovernmental	(10,972)	76,060	(87,032)	0.0%		457,000	467,972	0.0%
Property Sales	144,484	311,145	(166,661)	-53.6%		179,550	35,066	80.5%
Investments	10,259	83,306	(73,047)	-87.7%		300,000	289,741	3.4%
Other Income								
Assistance Repayment	22,546	37,297	(14,751)	-39.6%		-	(22,546)	
Contributions	38,926	575	38,351	6669.7%		33,381	(5,545)	116.6%
Penalties And Interest	267,743	206,776	60,967	29.5%		1,200,000	932,257	22.3%
School Board Tax Fee	-	1,000	(1,000)	0.0%		12,000	12,000	0.0%
Payment in Lieu of Taxes	-	-	-	0.0%		30,000	30,000	0.0%
Miscellaneous	140,760	71,529	69,231	96.8%		131,311	(9,449)	107.2%
Total Other Income	469,975	317,177	152,798	48.2%		1,406,692	936,717	33.4%
Total Revenues	38,044,338	39,042,304	(997,966)	-2.6%		274,677,122	236,632,784	13.9%
EXPENDITURES								
Personnel								
General Government	663,894	602,545	61,349	10.2%	-	6,090,120	5,426,226	10.9%
Administrative Services	98,219	137,806	(39,587)	-28.7%	-	1,181,770	1,083,551	8.3%
Chief Information Officer	650,800	658,658	(7,858)	-1.2%	-	5,449,840	4,799,040	11.9%
Finance	771,326	774,608	(3,282)	-0.4%	-	6,905,360	6,134,034	11.2%
Public Works	1,347,825	1,631,258	(283,433)	-17.4%	-	11,772,220	10,424,395	11.4%
Public Safety	570,036	600,938	(30,902)	-5.1%	-	5,506,160	4,936,124	10.4%
Police	6,096,912	6,078,569	18,343	0.3%	-	52,400,960	46,304,048	11.6%
Fire and Emergency Services	5,912,658	5,965,998	(53,340)	-0.9%	98,668	48,539,270	42,626,612	12.2%
Community Corrections	2,946,750	2,778,946	167,804	6.0%	-	23,064,920	20,118,170	12.8%
Social Services	715,796	767,238	(51,442)	-6.7%	-	6,339,750	5,623,954	11.3%
Environmental Quality	-	(8,217)	8,217	0.0%	-	-	-	0.0%
General Services	1,063,426	962,885	100,541	10.4%	-	9,741,970	8,678,544	10.9%
Parks and Recreation	1,846,921	2,071,712	(224,791)	-10.9%	-	11,745,254	9,898,333	15.7%
Law and Risk Management	302,258	350,730	(48,472)	-13.8%	-	2,477,190	2,174,932	12.2%
Total Personnel	22,986,821	23,373,674	(386,853)	-1.7%	98,668	191,214,784	168,227,963	12.0%
Operating								
General Government	439,860	499,561	(59,701)	-12.0%	477,376	(3,508,606)	(3,948,466)	-12.5%
Administrative Services	24,867	6,892	17,975	260.8%	3,092	327,460	302,593	7.6%
Chief Information Officer	289,628	300,181	(10,553)	-3.5%	879,977	2,496,946	2,207,318	11.6%
Finance	228,534	138,399	90,135	65.1%	310,645	1,474,949	1,246,415	15.5%
Public Works	229,359	573,199	(343,840)	-60.0%	382,672	3,344,757	3,115,398	6.9%
Public Safety	264,299	228,633	35,666	15.6%	65,229	1,733,593	1,469,294	15.2%
Police	361,678	733,234	(371,556)	-50.7%	278,311	4,531,593	4,169,915	8.0%
Fire and Emergency Services	627,814	732,482	(104,668)	-14.3%	189,903	5,750,557	5,122,743	10.9%
Community Corrections	1,117,083	811,771	305,312	37.6%	1,081,057	7,733,419	6,616,336	14.4%
Social Services	130,013	554,274	(424,261)	-76.5%	50,999	1,727,160	1,597,147	7.5%
Environmental Quality	-	86,540	(86,540)	0.0%	76,379	76,379	76,379	0.0%
General Services	233,274	609,299	(376,025)	-61.7%	643,591	3,736,713	3,503,439	6.2%
Parks and Recreation	887,792	1,063,789	(175,997)	-16.5%	565,840	6,689,767	5,801,975	13.3%
Law and Risk Management	545,887	524,183	21,704	4.1%	58,616	6,381,156	5,835,269	8.6%
Outside Agencies	1,424,678	2,688,113	(1,263,435)	-47.0%	1,894,108	17,417,164	15,992,486	8.2%
Total Operating	6,804,766	9,550,550	(2,745,784)	-28.8%	6,957,795	59,913,005	53,108,239	11.4%

LEXINGTON FAYETTE URBAN COUNTY GOVERNMENT
GENERAL FUND 1101
For the Period Ending August 31, 2009

	Year to Date Actual					Annual Budget Comparison		
	Current YTD	Prior Year YTD	Variance $	Variance %	Encumbrances	Annual Budget	Remaining Budget	% Budget Achieved
Debt Service								
Principal	380,000	-	380,000			20,365,571	19,985,571	1.9%
Interest	2,295,153	400,858	1,894,295	472.6%		8,975,329	6,680,176	25.6%
Other Debt Service	229	282	(53)	-18.8%		507,270	507,041	0.0%
Capital								
Equipment	10,004	42,161	(32,157)	-76.3%		178,310	168,306	5.6%
Acquisitions and Constructions	8,644	82,977	(74,333)	-89.6%		592,250	583,606	1.5%
Total Expenditures	32,485,617	33,450,502	(964,885)	-2.9%	7,056,463	281,746,519	249,260,902	11.5%
Excess (Deficiency) of Revenues over (under) Expenditures	5,558,721	5,591,802	(33,081)	-0.6%		(7,069,397)	(12,628,118)	-78.6%
OTHER FINANCING SOURCES (USES)								
Transfers In	-	-	-	0.0%		4,989,000	4,989,000	0.0%
Transfers Out	(339,928)	(192,464)	(147,464)	0.0%		(175,320)	164,608	0.0%
Total Other Financing Sources (Uses)	(339,928)	(192,464)	(147,464)			4,813,680	5,153,608	0.0%
Net Change in Fund Balances	5,218,793	5,399,338	(180,545)			(2,255,717)	(7,474,510)	

Fund 1101 - General Fund
UNAUDITED PRELIMINARY RESULTS

	Undesignated	Reserve for 27th Payroll	Economic Contingency	Encumbrance Reserve	Total Fund Balance
FY 2008 Ending Balance	3,613,323	1,293,279	13,219,620	5,123,929	23,250,152
Current Year Additions/Reductions	(348,219)	807,000	600,000	(1,058,781)	
Interest Allocation	(178,304)	15,889	162,415		
PY Fund Balance Allocation	(488,535)		488,535		
Net Revenues over Expenses*	122,845				122,845
FY 2009 Ending Balance	2,721,111	2,116,169	14,470,569	4,065,148	23,372,997

09/24/2009

ORDINANCE NO. 160 -2008

AN ORDINANCE AMENDING SECTIONS 13-5 AND 13-9 OF THE CODE OF ORDINANCES TO ESTABLISH AN ANNUAL MINIMUM LICENSE FEE OF ONE HUNDRED DOLLARS ($100.00) FOR EACH BUSINESS ACTIVITY, PLUS TWENTY-FIVE DOLLARS ($25.00) FOR EACH ADDITIONAL LOCATION AFTER THE FIRST LOCATION; AND TO FURTHER PROVIDE THAT THE FEES SHALL BE SUBMITTED WITH THE APPROPRIATE DOCUMENTATION REQUIRED BY THE DIVISION OF REVENUE, THAT EACH SUCH LOCATION SHALL POST ITS CURRENT LICENSE, THAT PAYMENTS MUST BE MADE IN ADVANCE EACH YEAR BY NO LATER THAN DECEMBER 31, THAT THE MINIMUM LICENSE FEE SHALL BE A CREDIT ON THE OCCUPATIONAL LICENSE FEE THAT OTHERWISE APPLIES, AND THAT A TWENTY-FIVE DOLLAR ($25.00) PENALTY MAY BE ASSESSED FOR CONDUCTING BUSINESS WITHOUT A LICENSE.

BE IT ORDAINED BY THE COUNCIL OF THE LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT:

Section 1 - That Section 13-5 of the Code of Ordinances, Lexington-Fayette Urban County Government, be and hereby is amended to read as follows:

(a) Every person and business entity engaged in any business in the urban county shall be required to apply for and obtain an occupational license from the urban county government before the commencement of business or in the event of a change of business status, and annually thereafter. Licensees are required to notify the urban county government of any changes in address, the cessation of business, or any other changes which render the information supplied to the urban county government in the license application inaccurate.

(b) All licenses now or hereafter issued pursuant to ordinances of the urban county government requiring a license for any business, profession, trade or occupation shall authorize the conducting of business at no more than one (1) place; and a separate license must be procured annually for each place from which business is conducted unless the ordinance providing for the license shall specifically provide otherwise; however, the place at which the business is conducted may, with the consent of the director, division of revenue, unless otherwise provided, be changed during the license period.

(c) The foregoing provisions regarding the requirement of an additional license for each additional place of business conducted by any licensee shall be applied in the construction of all license ordinances of the urban county government.

Section 2 - That Section 13-9 of the Code of Ordinances, Lexington-Fayette Urban County Government, be and hereby is amended to read as follows.

Every person and business entity engaged in any business in the urban county shall obtain an occupational license from the division of revenue before the commencement of such business and annually thereafter, the annual minimum license fee for which shall be one hundred dollars ($100.00) for the first business location each calendar year, or fraction thereof in the case of a new business, and twenty-five dollars ($25.00) for each additional location each calendar year, or fraction thereof in the case of a new location. All such fees shall be submitted with the appropriate documentation required by the division of revenue. Each location shall post its current license in a prominent manner, and in an area that is viewable by the general public. Every person and business entity engaged in any business in the urban county must make this payment in advance each year no later than December 31 for the following calendar year. To the extent that a person or a business entity owes an occupational license fee as otherwise provided in this chapter, the annual minimum license fee shall be a credit on that occupational license fee only for the tax year covered by the occupational license, and not for any subsequent year. In no instance shall this credit create a refund. Any person or business entity filing returns on a fiscal year basis may take this credit for the tax year ending on or after the end of the calendar year for which the occupational license was issued. Any person or business entity found to be engaged in any business in the urban county without a current occupational license may be assessed a penalty of twenty-five dollars ($25.00) for each location, which shall be in addition to any required license fees.

Section 3 - That this Ordinance shall become effective on the date of its passage.

PASSED URBAN COUNTY COUNCIL: June 26, 2008

Jim Newberry

MAYOR

ATTEST:

Susan Lamb

CLERK OF URBAN COUNTY COUNCIL

PUBLISHED: July 2, 2008-1t

DJB/X:\Cases\LAW\08-CC0446\LEG\00168985.DOC

GENERAL LIST OF RECOMMENDATIONS FROM COUNCIL LINKS FY 2010

I. Public Works & Environmental Quality - Andrea James, Chair

a. Motion to place the issue of Nepotism into the Intergovernmental Committee for discussion

b. Request for a presentation to the Council Regarding the Urban Services Fund

c. Request a list of ordinance and laws that require funds to be allocated

d. PDR highlighted matching grant opportunity for additional $1M. Recommendation was to ask the Mayor to add this as a late item to the MPB

II. General Services - Parks and Recreation - Ed Lane, Chair

a. Park and Recreation's reorganization plan to increase operational efficiency (3 vs. 5 operational entities). In accordance with master plan for parks.

b. Cross-marketing promotions between parks, businesses and non-profit organizations, (advertising, prizes, signage, events, underwriting fees, etc.)

c. Budget increase to add deputy director of enterprise position ($95.0K include benefits). This job position is authorized but was not funded in the mayor's recommended budget

d. Budget increase to add deputy director of enterprise position ($95.0K include benefits). This job position is authorized but was not funded in the mayor's recommended budget

III. General Services - Facilities and Fleet Management - Ed Lane, Chair

a. Evaluate of all real properties to determine highest and best use, condition of the property (deferred maintenance), and current utilization

b. Review all existing lease agreements – many properties do not have written agreements

c. Enter into a written lease agreement with all non-LFUCG tenants occupying city owned buildings

d. Estimate the market rental value of the real property asset being used by a non-LFUCG tenant

e. Allocate (using cost accounting) all operating expenses applicable to each real estate property-utilities, repairs, maintenance, security, insurance, management, accounting capital investment, interest, consulting and brokerage services, etc.

f. Have each user of LFUCG real estate pay its occupancy costs (insurance, management, utilities, janitorial, repairs, maintenance, and renovations). Creates management opportunities to reduce costs and improve operational efficiencies.

III. General Services - Facilities and Fleet Management - Ed Lane, Chair Cont'd

g. Dispose of surplus properties – saves $5-$7 per s.f. in occupancy costs, puts property back on the tax roll, creates employment opportunities.

h. Create criteria which define surplus property. Prepare a list of recommended properties for disposal.

i. All public safety vehicles be serviced by fleet services – except for heavy and specialized equipment (EMS, Fire engines, mobile units, etc.) which may be excluded upon the request of the Chief of Police or Fire Chief.

j. Link existing communication services for public safety, police, fire, 911, DEEM, EMS, etc., and coordinate equipment, facilities, etc. with centralized control. New system would make direct communications between all Public Safety divisions possible.

k. Centralize accounting for all fleet maintenance and fleet operating costs so maintenance and operating efficiencies can be evaluated and analyzed by managers.

l. Chargeback full fleet maintenance costs to each department

m. Approve $4 million capital line item for soft costs (site, size, design, etc.) for new City Hall. All budgeted expenditures must be approved by Council.

n. Acquire PeopleSoft real estate and fleet management accounting modules so Department of Finance/Accounting can establish accurate cost centers for each real property and the Division of Facilities and Fleet Management will have the tools necessary to manage maintenance and operational expenses.

o. Support of CIO recommendation to purchase PeopleSoft real estate and fleet management software and accounting programs.

IV. Finance, Budgeting, Social Services, Outside Agencies - Peggy Henson, Chair

a. Motion by CM George Myers that all partner/outside agencies that are currently covered under the LFUCG health care plan move to their own health care plan effective July 1, 2010, with the exception of the Health Department, Housing Authority and County Attorney to have an effective date of January 1, 2010. This motion was seconded by CM Andrea James. CM Myers asked that this motion be discussed before the full Council

V. Public Safety - K. C. Crosbie, Chair

i. Division of Police - Purchase of 6 radar trailers for use by districts funding will come from asset forfeiture account The purchase price will be $69K

II. Division of Police - Request that a formal recommendation on the COPS program be made to update funding and the number of police officers that may be funded from the Stimulus Program. If funding is not provided then a discussion needs to be held regarding the hiring of additional police officers.

iii. Division of Emergency Management - pull out proposals for radio system upgrade and PSOC to have a separate Conversation to discuss all options

VII. Other Recommendations as submitted by CM George Myers

i. Downtown development - road blocks to completing projects (get list from Bill Lear).

ii. Right of Way Signs Administrative Hearing's Board Enabling Legislation from Frankfort

iii. Healthcare ordinance tying benefits to W-2 removing outliers

iv. Authorized strength – Once Council places positions in the budget and attaches funding, does a Mayor have the discretion to not fill those positions?

v. LexTran – revisit expectations tied to the referendum by taskforce

vi. Boards and commissions – implement training program that incorporates State Auditor's recommendations for all appointed boards and commission members.

vii. Policy outlining the process for determining how police department spends revenue from confiscated property.

viii. Legislation requiring audit on all dedicated funds.

ix. I would like to hear a presentation from Michael Allen regarding his Wellness Plan, if he is ready to present.

x. Any other policies / legislation that has been discussed or recommended this year, particularly outside agencies.