FY 2012 Mayor's Proposed Budget

Summary Information

April 26, 2011

Budget Structure

The finances of the government are segregated into funds in order to account for specific activities in accordance with special regulations or restrictions. As shown on the following table, the total proposed budget for all funds combined is $503,975,980. This is $12,382,016 less than the FY 2011 adopted budget for those same funds. The funds listed here are those included in the FY 2012 Mayor's Proposed Budget. Other funds, primarily those accounting for prior bond issues and grants, may be adopted by budget amendment throughout the year.

General Funds support basic services such as police, fire, planning and zoning, parks and recreation, libraries, and other community services. These funds are financed primarily by employee withholdings/net profits license fees and property taxes. Included for FY 2012 are ***the General Services District, Tenant Relocation, and Miscellaneous Special Revenue.***

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. Included here are the ***Spay and Neuter, Police Confiscated, Public Safety, Municipal Aid Program, County Aid Program, Mineral Severance, and Coal Severance*** funds.

Capital Projects Funds account for the receipt and disbursement of resources used in major capital and construction projects.

Enterprise Funds are self-supporting through charges for services. LFUCG enterprise funds include ***Sanitary Sewers, Water Quality, Landfill, Right of Way, Extended School Program, Enhanced 911, LexVan,*** and ***Public Corporations***.

Pension Trust Funds account for assets held by the government in a trustee capacity. Included are the ***City Employees' Pension Fund*** and the ***Policemen's and Firefighters' 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.***

Proposed Budgets by Fund

Fund	Fund	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
General Funds						
1101	General Services District	$270,949,482	$274,481,370	$271,466,479	$(3,014,891)	-1.1%
1104	Tenant Relocation	-	50,000	50,000	-	0.0%
1141	Miscellaneous Special Revenue	813,314	557,050	224,840	(332,210)	-59.6%
Full Urban Services Districts Fund						
1115	Full Urban Services District	45,187,947	37,757,273	36,569,049	(1,188,224)	-3.1%
Special Revenue Funds						
1131	Police Confiscated Federal	643,739	750,000	1,365,000	615,000	82.0%
1132	Police Confiscated State	111,292	175,000	150,000	(25,000)	-14.3%
1133	Public Safety Fund	-	86,900	100,000	13,100	15.1%
1134	Spay & Neuter Fund	35,007	25,000	25,000	-	0.0%
1136	Municipal Aid Program	3,148,571	6,790,130	5,201,500	(1,588,630)	-23.4%
1137	County Aid Program	380,589	912,630	728,600	(184,030)	-20.2%
1138	Mineral Severance Fund	1,019,452	-	100,000	100,000	
1139	Coal Severance Fund	185,000	-	100,000	100,000	
1142	Police Confiscated - Treasury	-	-	235,000	235,000	
Capital Projects Funds						
2601	Bond Projects - FY2011	-	17,356,620	-	(17,356,620)	-100.0%
1181	Public Library Corporation	2,528,306	292,060	262,510	(29,550)	-10.1%
Enterprise Funds						
4002	Sanitary Sewer R&O	26,571,982	32,898,419	40,479,889	7,581,470	23.0%
4003	Sanitary Sewer Construction	25,480,924	17,902,800	19,669,780	1,766,980	9.9%
4022	PFC - General	5,424,017	15,569,638	3,805,900	(11,763,738)	-75.6%
4024	PFC - Parks Projects	370,038	395,000	235,000	(160,000)	-40.5%
4051	Water Quality Management	4,528,673	11,960,290	11,396,843	(563,447)	-4.7%
4121	Landfill Fund	6,071,839	10,334,276	14,530,033	4,195,757	40.6%
4161	Public Parking Corporation	293,411	587,370	908,781	321,411	54.7%
4201	Right of Way Program	306,301	358,430	340,504	(17,926)	-5.0%
4202	Extended School Program	2,446,026	2,301,280	2,384,141	82,861	3.6%
4203	Prisoners' Activity Fund	3,349,256	1,530,500	1,151,450	(379,050)	-24.8%
4204	Enhanced 911 Fund	3,258,355	3,797,250	3,654,328	(142,922)	-3.8%
4205	Lexvan Program	84,044	80,930	107,270	26,340	32.5%
Pension Trust Funds						
5002	City Employees' Pension Fund	1,910,338	1,973,700	1,956,500	(17,200)	-0.9%
5003	Police and Fire Retirement	39,426,018	39,261,980	43,125,583	3,863,603	9.8%
Internal Service Funds						
6002	Medical Insurance	32,574,990	34,022,100	35,797,000	1,774,900	5.2%
6021	Property & Casualty Claims	6,687,676	4,150,000	7,855,000	3,705,000	89.3%
	Total	**$483,786,588**	**$516,357,996**	**$503,975,980**	**$(12,382,016)**	**-2.4%**

General Services District Fund

General Services District Fund

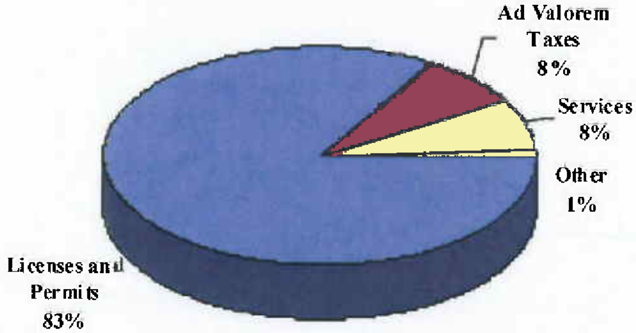
The General Services District, or General Fund, is the largest of the funds included in the FY 2012 Mayor's Proposed Budget. This fund is generally the focus of discussions since the budgets for basic services such as Police, Fire, Community Corrections, Parks, and Social Services are found here.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Ad Valorem Taxes	20,222,945	20,244,000	20,362,000	20,362,000	118,000	0.6%
Licenses and Permits	218,333,095	219,874,280	226,630,500	226,630,500	6,756,220	3.1%
Services	20,922,295	20,830,074	20,298,550	20,669,550	(160,524)	-0.8%
Fines and Forfeitures	262,040	203,000	191,000	191,000	(12,000)	-5.9%
Intergovernmental	475,217	1,654,689	1,688,012	1,738,012	83,323	5.0%
Property Sales	473,758	4,236,300	-	-	(4,236,300)	-100.0%
Investments	62,423	27,000	30,000	30,000	3,000	11.1%
Other Financing Sources	3,804,000	440,390	-	-	(440,390)	-100.0%
Other Income	5,039,403	2,237,976	1,868,000	1,868,000	(369,976)	-16.5%
Total Revenue	269,595,175	269,747,709	271,068,062	271,489,062	1,741,353	0.6%
Fund Balance, July 1	2,852,106	4,775,400		500,000	(4,275,400)	
Total Funds Available	272,447,281	274,523,109	271,068,062	271,989,062	(2,534,047)	-0.9%
Appropriations						
Operating						
Personnel	184,859,988	188,730,890	192,541,700	176,917,752	(11,813,138)	-6.3%
Partner Agencies	17,823,700	17,774,810	18,397,320	17,401,410	(373,400)	-2.1%
Debt Service	27,393,639	34,438,984	34,139,856	34,127,796	(311,188)	-0.9%
Insurance	5,937,722	4,874,000	7,642,500	5,964,508	1,090,508	22.4%
Operating	30,230,169	35,974,512	40,619,811	36,694,866	720,354	2.0%
Total Operating	*266,245,218*	*281,793,196*	*293,341,187*	*271,106,332*	*(10,686,864)*	*-3.8%*
Transfers To\(From) Other Funds	1,414,186	(8,148,501)	535,670	147,147	8,295,648	-101.8%
Capital Expenditures						
CIP	3,166,448	800,000	26,989,200	-	(800,000)	-100.0%
Operating Capital	123,630	36,675	8,248,650	213,000	176,325	480.8%
Total Capital	*3,290,078*	*836,675*	*35,237,850*	*213,000*	*(623,675)*	*-74.5%*
Total Appropriations	270,949,482	274,481,370	329,114,707	271,466,479	(3,014,891)	-1.1%
Changes in Reserves	649,463					
Fund Balance, June 30	848,336	41,739	(58,046,645)	522,583	480,844	

General Service District Revenues

FY 2012 Mayor's Proposed General Services Fund revenues are projected at $271.5 million. This is $1.7 million more than the FY 2011 adopted budget, as detailed in the following tables.



Category	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Licenses and Permits	218,333,095	219,874,280	226,630,500	6,756,220	3.1%
Ad Valorem Taxes	20,222,945	20,244,000	20,362,000	118,000	0.6%
Services	20,922,295	20,830,074	20,669,550	(160,524)	-0.8%
Other Revenue	10,116,840	8,799,355	3,827,012	(4,972,343)	-56.5%
Total Revenue	269,595,175	269,747,709	271,489,062	1,741,353	0.6%

Licenses and Permits

The *Licenses and Permits* category accounts for 83 percent of all General Fund revenues. The three largest revenue sources in that category, *Employee Withholdings, Business Returns (Net Profits), and Insurance*, account for 75 percent of all General Fund revenues.

When combined, these three revenues are projected to grow by three percent for FY 2012. This appears to reflect a somewhat more optimistic outlook about the economic recovery in the Lexington area. The FY 2012 budget for Licenses and Permits is projected to increase by 3.1 percent overall.

Category	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Employee Withholdings	148,307,397	149,240,000	154,530,000	5,290,000	3.5%
Business Returns	27,313,254	28,448,000	26,400,000	(2,048,000)	-7.2%
Insurance	22,858,208	20,500,000	23,230,000	2,730,000	13.3%
Franchise Fee	15,826,060	17,600,000	18,500,000	900,000	5.1%
Deed Tax Fee	1,171,492	1,300,000	1,100,000	(200,000)	-15.4%
Other	2,856,684	2,786,280	2,870,500	84,220	3.0%
Total Licenses/Permits	218,333,095	219,874,280	226,630,500	6,756,220	3.1%

Employee Withholdings Collections

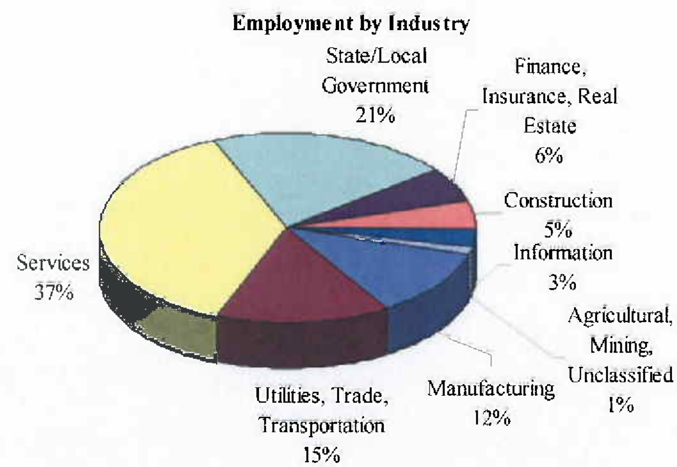
A license fee is levied on all salaries, wages, commissions, or other forms of compensation received for work performed, or services rendered, in Fayette County. These fees, known as *employee withholdings* or payroll tax, account for 68 percent of the total Licenses and Permits category and 57 percent of all General Services District revenues for FY 2012, up from 55 percent in FY 2011.

This revenue is responsive to the economy. Downturns in the national economy generally affect Lexington later and lighter. The large numbers of education, government, and health care employees helps to soften the blow of economic downturns. The following is a list of the top ten employers in Lexington for FY 2010.

1. University of Kentucky
2. Fayette County Board of Education
3. Lexmark International
4. Lexington-Fayette Urban County Government
5. St. Joseph Hospital
6. ACS a Zerox Company
7. Baptist Healthcare
8. Defense Finance & Accounting System (formerly Dept of Veterans Affairs)
9. L3 Communications
10. Trane Co.

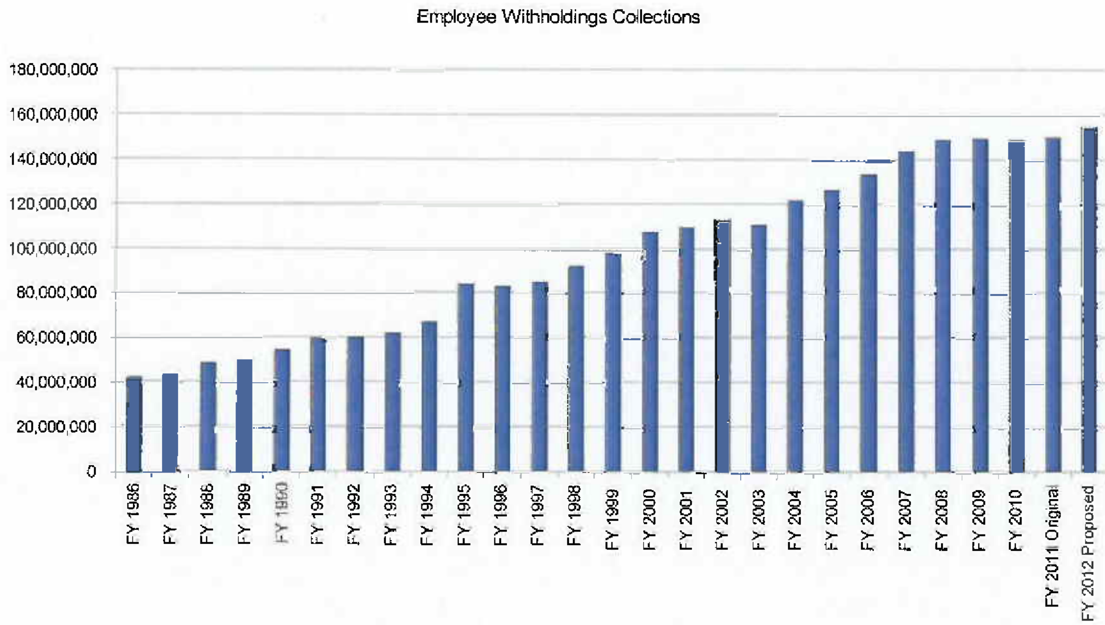
The following table shows Fayette County's total wages covered by Kentucky unemployment insurance law for FY 2010.[1] As you can see, the services industry is the largest wage producing industry in the county at 2.5 billion, followed by government, utilities, trade and transportation and manufacturing.

Category	FY 2010 ($ in thousands)
Services	2,498,801
State/Local Government	1,407,614
Utilities, Trade, Transportation	1,008,620
Manufacturing	788,270
Finance, Insurance, Real Estate	398,168
Construction	324,280
Information	200,541
Agricultural, Unclassified	74,274
Mining	8,374
All Industries	6,791,590



The following graph and tables show employee withholding collections from FY 1986 – FY 2012 Proposed. As you can see, the overall collections have increased overtime. The downturns do not generally represent negative growth and are usually only for one year before growth begins to accelerate. This downturn is different in the length of slow growth that has occurred.

[1] Data from the Kentucky Office of Employment and Training website.



Fiscal Year	Employee Withholdings	% Change
FY 1986	41,387,685	
FY 1987	43,535,312	5.2%
FY 1988	48,262,070	10.9%
FY 1989	50,087,496	3.8%
FY 1990	53,966,127	7.7%
FY 1991	58,968,930	9.3%
FY 1992	59,818,726	1.4%
FY 1993	61,883,829	3.5%
FY 1994	66,753,405	7.9%
FY 1995 [2]	83,672,193	25.3%
FY 1996 [3]	82,805,233	-1.0%
FY 1997	84,619,656	2.2%
FY 1998	91,918,281	8.6%
FY 1999	97,972,324	6.6%

Fiscal Year	Employee Withholdings	% Change
FY 2000	107,370,842	9.6%
FY 2001	109,322,956	1.8%
FY 2002	112,920,413	3.3%
FY 2003	110,474,700	-2.2%
FY 2004	121,550,590	10.0%
FY 2005	126,052,353	3.7%
FY 2006	133,109,925	5.6%
FY 2007	143,474,476	7.8%
FY 2008	148,475,743	3.5%
FY 2009	148,968,942	0.3%
FY 2010	148,307,397	-0.4%
FY 2011	149,240,000	0.6%
FY 2012	154,530,000	3.5%

[2] There was an increase in the Employee Withholding rate for FY 2005 from 2 percent to 2.5 percent.
[3] The rate was decreased to 2.25 percent when a refuse disposal fee was imposed.

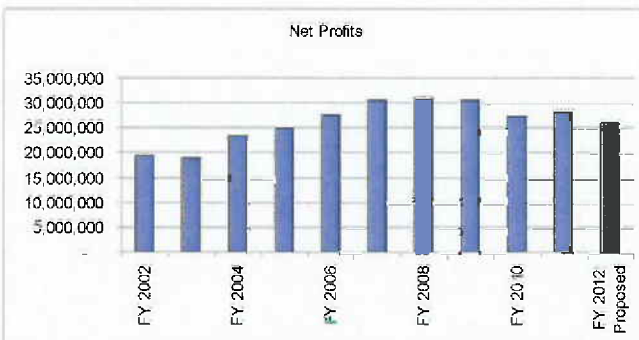
Currently the FY 2011 collections for Employee Withholdings are coming in at 2.5 percent over FY 2010, exceeding the budgeted growth rate of .6 percent. At 3.5 percent, the FY 2012 projection for this category is considerably higher than the original projection for FY 2011. However, if FY 2011 comes in at a 2.5 percent increase, that projected growth rate drops to 1.7 percent.

Month	FY 2010 Actual	FY 2011 Budget	FY 2011 Actual
July	8,873,135	8,208,200	8,816,155
August	15,880,402	16,864,120	16,841,783
September	11,486,593	11,939,200	11,482,882
October	5,844,448	7,611,240	8,030,098
November	20,059,570	16,864,120	17,914,216
December	11,249,413	11,939,200	12,300,136
January	7,073,744	7,014,280	6,911,355
February	19,918,328	19,699,680	21,029,663
March	11,586,909	12,088,440	11,452,722
April	11,035,492	8,058,960	
May	13,679,832	16,565,640	
June	11,619,532	12,386,920	
Total	**148,307,397**	**149,240,000**	
YTD	111,972,541	112,228,480	114,779,011
Remaining	36,334,856	37,011,520	34,460,989
	Actual Growth YTD		2.51%
	Budgeted YTD Growth		0.23%
	Budgeted Annual Growth		0.63%
	YTD Change from Budget		2,550,531
	Change from FY 2010		2,806,471

Net Profits Collections

The *net profits license fee* is an occupational license fee levied on the net profits of all businesses, professions, or occupations from activities conducted in Fayette County. This revenue source accounts for 10 percent of total General Services District revenues and 12 percent of all revenues in the Licenses and Permits category.

Fiscal Year	Collections	% Change
FY 2002	19,281,745	
FY 2003	18,876,276	-2.1%
FY 2004	23,258,085	23.2%
FY 2005	24,900,288	7.1%
FY 2006	27,589,253	10.8%
FY 2007	30,436,951	10.3%
FY 2008	31,131,789	2.3%
FY 2009	30,456,095	-2.2%
FY 2010	27,313,254	-10.3%
FY 2011 Original	28,448,000	4.2%
FY 2012 Proposed	26,400,000	-7.2%



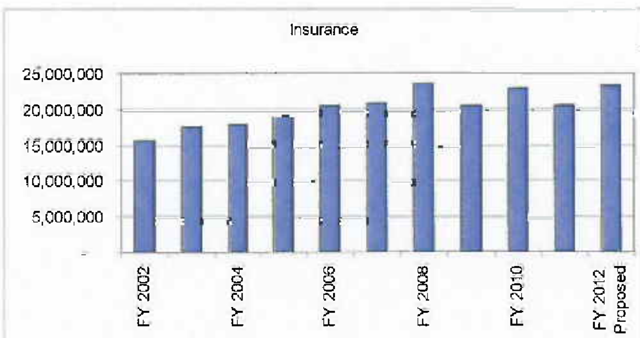
Net Profits are responsive to the ups and downs of the local economy in the same way as employee withholdings. Current collections are up 8.3 percent over FY 2010, the amnesty program that is currently underway may be influencing this. It is difficult to determine how much of the current growth is the amnesty program and how much represents positive economic change. The outcome of this account can be better determined after April collections are in place.

Month	FY 2010 Actual	FY 2011 Budget	FY 2011 Actual
July	849,319	756,000	895,748
August	402,641	630,000	885,479
September	3,718,942	3,087,000	3,524,846
October	995,445	1,417,500	931,530
November	544,651	409,500	663,806
December	3,769,253	3,402,000	2,270,021
January	1,086,387	1,291,500	1,241,201
February	609,802	630,000	659,054
March	1,746,690	2,866,500	3,785,149
April	10,161,989	12,474,000	
May	864,780	1,606,500	
June	2,563,354	2,929,500	
TOTAL	**27,313,254**	**31,500,000**	**14,856,833**
YTD	13,723,131	14,490,000	14,856,833
Remaining	13,590,123	17,010,000	16,643,167
	Actual Growth YTD		8.26%
	Budgeted YTD Growth		5.59%
	Budgeted Annual Growth		15.33%
	YTD Change from Budget		366,833
	Change from FY 2010		1,133,702

Insurance Premium License Fees

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

Fiscal Year	Collections	% Change
FY 2002	15,637,777	
FY 2003	17,562,751	12.3%
FY 2004	17,873,107	1.8%
FY 2005	19,151,852	7.2%
FY 2006	20,496,690	7.0%
FY 2007	20,773,103	1.3%
FY 2008	23,542,069	13.3%
FY 2009	20,468,353	-13.1%
FY 2010	22,858,208	11.7%
FY 2011 Original	20,500,000	-10.3%
FY 2012 Proposed	23,230,000	13.3%



Insurance premium fees are subject to year-to-year fluctuations, and are therefore somewhat difficult to predict. FY 2011 collections are currently 1.6 percent below those from FY 2010, compared to the 10.3 percent decrease that was budgeted. Historically a positive year follows the negative. Hopefully that will be the case for FY 2012 with a projected growth rate of 13.3 percent.

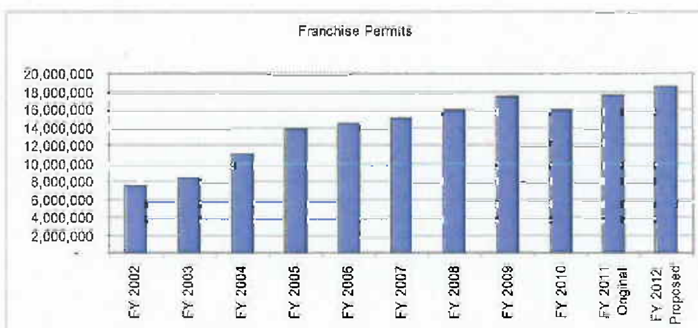
Month	FY 2010 Actual	FY 2011 Budget	FY 2011 Actual
July	2,664,013	2,594,200	3,557,179
August	2,157,563	2,441,600	1,994,909
September	12,419	65,400	9,312
October	3,050,870	2,637,800	2,573,209
November	2,313,828	2,659,600	2,838,346
December	12,120	65,400	61,357
January	2,203,762	2,223,600	2,127,801
February	4,233,306	3,444,400	3,221,386
March	13,074	152,600	15,009
April	3,327,383	2,092,800	
May	1,921,503	3,248,200	
June	948,368	174,400	
TOTAL	**22,858,208**	**21,800,000**	**16,398,509**
YTD	16,660,955	16,284,600	16,398,509
Remaining	6,197,253	5,515,400	5,401,491
	Actual Growth YTD		-1.58%
	Budgeted YTD Growth		-2.26%
	Budgeted Annual Growth		-4.63%
	YTD Change from Budget		113,909
	Change from FY 2010		(262,446)

Franchise Permits

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

Revenue estimates are provided for the following utilities: electric, water, and gas. *Franchise permits* are seven percent of total FY 2012 General Services District Fund revenues and eight percent of all Licenses and Permits revenues.

Fiscal Year	Collections	% Change
FY 2002	7,478,731	
FY 2003	8,346,158	11.6%
FY 2004	11,012,181	31.9%
FY 2005	13,794,992	25.3%
FY 2006	14,431,561	4.6%
FY 2007	15,007,419	4.0%
FY 2008	15,824,273	5.4%
FY 2009	17,461,094	10.3%
FY 2010	15,826,060	-9.4%
FY 2011 Original	17,600,000	11.2%
FY 2012 Proposed	18,500,000	5.1%



Charges for Services

Charges for Services is the second largest category of revenue in the General Services District Fund, which, at $20,669,050, accounts for eight percent of total FY 2012 revenues. The largest sources of revenue in the Services category are golf course collections, emergency medical services collections, and detention fees. The decrease in several categories represents the overall slowing of the economy.

Category	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Golf Course Collections	3,051,990	3,813,160	2,675,640	(1,137,520)	-29.8%
EMS Collections	5,233,160	5,922,864	6,600,000	677,136	11.4%
Excess Fees & Collections	2,649,435	2,500,000	2,300,000	(200,000)	-8.0%
Detention Revenue	5,434,672	5,347,850	5,361,850	14,000	0.3%
Building Permits	673,266	800,000	800,000	-	0.0%
Parks & Recreation Programs	1,221,260	1,460,460	1,216,540	(243,920)	-16.7%
Other	2,658,512	985,740	1,715,520	729,780	74.0%
Total Services	20,922,295	20,830,074	20,669,550	(160,524)	-0.8%

Golf course collections include the proposal to close Meadowbrook golf course for FY 2012. In addition, *Parks and Recreation Programs* includes the closing of Berry Hill and Constitution pools. The FY 2011 budget included the closing of Avon (Bluegrass Station).

Excess fees are a percentage (25 percent) of the payments and fees remitted to the state from collections made by the Fayette County Clerk and the Fayette County Sheriff (property tax commissions). Fees remaining in the Clerk and Sheriff's accounts at end-of-term are sent to the local government (usually every four years). The FY 2012 budget estimates that these fees will be slightly more than the FY 2011 level. There should however be end-of term fees for FY 2012.

Building Permits and *Detention Center* revenues are projected to stay flat for FY 2012.

Other includes increases for District Court Jail Fees ($618,400) and Rent or Lease Income ($269,480).

Ad Valorem Taxes

The third largest category of revenue in the General Fund (7.5 percent) comes from *ad valorem*, or property taxes. The LFUCG levies two categories of property taxes: (1) a county-wide tax (General Services District) for the support of the general operations of the government; and (2) an Urban Services Districts tax paid by residents receiving government services of refuse collection, street lights, and street cleaning.

Category	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Realty Taxes	17,329,718	17,476,000	17,752,000	276,000	1.6%
Personalty Taxes	1,593,896	1,588,000	1,517,000	(71,000)	-4.5%
Motor Vehicle Ad Valorem Tax	1,401,137	1,528,000	1,475,000	(53,000)	-3.5%
PSC Taxes	525,844	710,000	686,000	(24,000)	-3.4%
Other (Commissions)	(627,650)	(1,058,000)	(1,068,000)	(10,000)	0.9%
Total Ad Valorem	20,222,945	20,244,000	20,362,000	118,000	0.6%

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 2012 appropriation to the Library is $13,218,100.

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

The FY 2012 projections assume no change in the General Services District real and personal property assessment values. The increase for FY 2011 was 1.8 percent.

Other Revenues

The *other revenues* category accounts for 3.2 percent of the total FY 2011 General Services revenues. These are fines, intergovernmental revenue, property sales, investments, other financing sources, and other income.

Category	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Fines and Forfeitures	262,040	203,000	191,000	(12,000)	-5.9%
Intergovernmental	475,217	1,654,689	1,738,012	83,323	5.0%
Property Sales	473,758	4,236,300	-	(4,236,300)	-100.0%
Investments	62,423	27,000	30,000	3,000	11.1%
Other Financing Sources	3,804,000	440,390	-	(440,390)	-100.0%
Other Income	5,039,403	2,237,976	1,868,000	(369,976)	-16.5%
Total Other	10,116,840	8,799,355	3,827,012	(4,972,343)	-56.5%

Fines are from parking, Alcohol Beverage Control (ABC), security alarm, and criminal littering.

Intergovernmental revenue (including local contributions) for FY 2012 is to increase by $83,323; $50,000 of this is Family Services revenue.

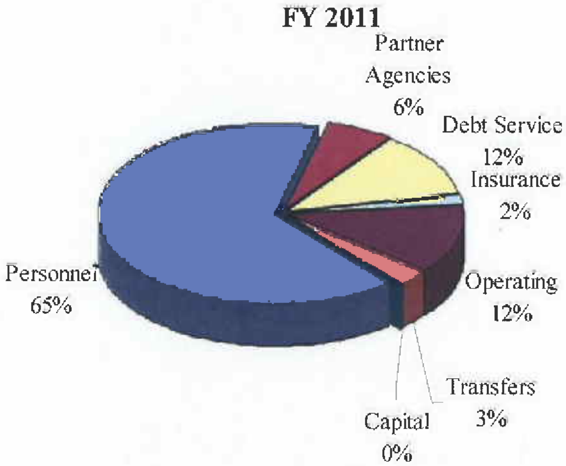
Property Sales for FY 2011 included the possible sale of properties that will not be accomplished. There are no property sales included in the FY 2012 Proposed Budget.

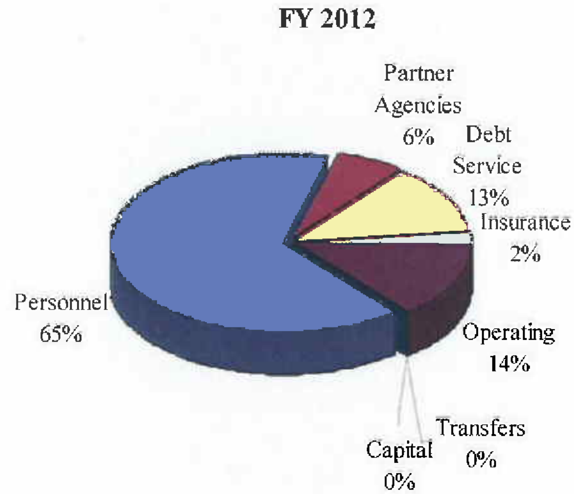
Other financing sources and *other income* revenue include several categories that are small in amount, infrequent, or do not fit into any of the other major categories. For FY 2011 this category included transfers from the Urban Services and the Sewers Funds for self-insurance administrative costs. None of these transfers are included in FY 2012.

General Services District Fund Expenditures

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

Comparison of FY 2011 Adopted Budget to the FY 2012 Proposed Budget
By Major Category





Personnel ***($176,917,752)*** accounts for 65 percent of the total General Services Fund budget. This category includes ***wages, overtime, and fringe benefits***. This category is budgeted to decrease by $11.8 million. This decrease is driven by:

- A $5.6 million reduction to collective bargaining costs.
- A $1.3 million reduction in overtime for sworn employees.
- Abolishment of 164 positions.
    - 27 filled positions.
    - 137 vacant positions.

Partner Agencies ***($17,401,410)*** 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 page 30 for a complete list of partner agencies.) The total amount of funding to partner agencies is reduced by $373,400 due to ten percent reductions to various agencies.

Debt Service ***($34,127,796)*** is for payment on long-term and short-term debt incurred to finance public projects. Decrease of $311,188

Debt Issue	FY 2010	FY 2011	FY 2012	Difference
PFC Lease	-	903,430	487,940	(415,490)
GO 2003B-Fire Notes	226,600	-	-	-
GO 2004B-Fire Equipment Notes	384,000	384,800	-	(384,800)
GO 2005B-Fire Truck Notes	456,794	458,825	454,850	(3,975)
GO KLC 2000-Webasto	48,291	53,456	51,960	(1,496)
GO Anticipated Debt Issues	-	3,088,546	2,800,000	(288,546)
GO 2000A-Picadome Golf Course	706,909	-	-	-
GO 2000D Stormwater	1,341,375	1,337,625	-	(1,337,625)
GO 2000E-Phnx&Pool	580,554	-	-	-
GO 2002B-Gov't Center HVAC	280,888	281,200	280,800	(400)
GO 2002C -EAMP & Storm Water	425,448	424,562	427,590	3,028
GO 2003A-Refunding Bonds	1,178,319	1,203,406	-	(1,203,406)
GO 2004C-Day Treatment, Blvd,	718,806	714,850	715,440	590
GO 2005C-Garage, Phoenix, PDR	193,381	174,125	174,500	375
GO 2006A-Equip, STARS, Park Improvements	1,941,600	1,944,800	-	(1,944,800)
GO 2006B-Station,BG Asp, Storm	949,348	949,547	948,748	(799)
GO2006D-Detention Center & PFC Refund	5,231,875	5,228,475	5,225,475	(3,000)
GO2008A (07 & 08 3&5 yr projects	3,619,721	3,620,050	3,621,125	1,075
GO2009A (07 & 08 10&20 yr projects	2,249,356	2,245,838	2,249,450	3,612
GO2009B-Pension Obligation	5,846,339	5,847,662	5,846,370	(1,292)
GO 2010A	-	3,258,911	5,472,173	2,213,262
GO 2010B-Refinance 1999B&2000A	-	706,435	612,460	(93,975)
GO 2010C-Refinance 2000E	98,116	675,839	678,060	2,221
2010D Pension	-	-	2,846,900	2,846,900
2010F GO Bond	-	-	53,200	53,200
2010G GO Bond	-	-	255,385	255,385
2010H refunding of 2010B	-	-	173,600	173,600
GO 2001B-PDR	566,541	564,128	381,470	(182,658)
GO 2005C-PDR	202,353	223,159	223,780	621
GO 2006C-PDR	147,028	149,315	146,520	(2,795)
Total General Services Debt	27,393,639	34,438,984	34,127,796	(311,188)

Insurance ***($5,964,508)*** is the General Services Fund's payment to the government's self-insurance fund for claims related to workers' compensation, general liability, property, and automobile liability and physical damage. Insurance funding is increased by $1,090,508 from FY 2011.

Operating ***($36,694,866)*** includes the day-to-day expenditures needed to run the various departments, such as office supplies, telephone, fuel, and utilities. Also included are professional services for medical, legal, engineering, etc. The increase of $720,354 reflects the following changes:

Account	Amount
Professional Services	150,603
Utilities	524,168
Operating Supplies and Expense	(429,426)
Repairs & Maintenance	(394,090)
Fuel and Repairs	1,149,042
Grant Match	(806,640)
Indirect Costs	468,303
Other Increases	58,394
Total	720,354

Transfers To/From Other Funds ***($147,147)*** represents the transfer of resources from one fund to another. FY 2012 transfers are $8,295,648 more than FY 2011. No anticipated draw from the Economic Contingency account is planned for FY 2012.

Acount Title	FY 2010	FY 2011	FY 2012	Difference
CEP - Insurance and Administrative	42,580	80,800	-	(80,800)
IRB Fund Recovery	(108,490)	-	-	-
Transfer to Capital Projects	6,500	-	-	-
Transfer to Other	-	-	376,090	376,090
Rainy Day Fund	-	-	600,000	600,000
Economic Contingency	-	(5,870,000)	-	5,870,000
Indirect Cost	(223,435)	(175,170)	-	175,170
LexCall Recovery	(26,540)	(30,840)	-	30,840
Transfer to Capital Projects	394,840	-	-	-
Road Projects	(2,013,950)	(2,214,330)	(1,577,610)	636,720
Transfer to Other	380	-	-	-
P & F Pension	2,735,882	2,700,000	3,688,790	988,790
Humane Society	29,276	-	-	-
Public Safety Fund Recovery	-	-	(100,000)	(100,000)
Transfer From Grant Funds	(19,149)	-	-	-
Transfer to Landfill	6,000	-	-	-
Tenant Relocation Fund	20,000	50,000	50,000	-
Fleet Services Recoveries	-	(3,083,961)	(3,125,123)	(41,162)
Park Impact Fees and Golf Improvements	570,672	395,000	235,000	(160,000)
Total	1,414,186	(8,148,501)	147,147	8,295,648

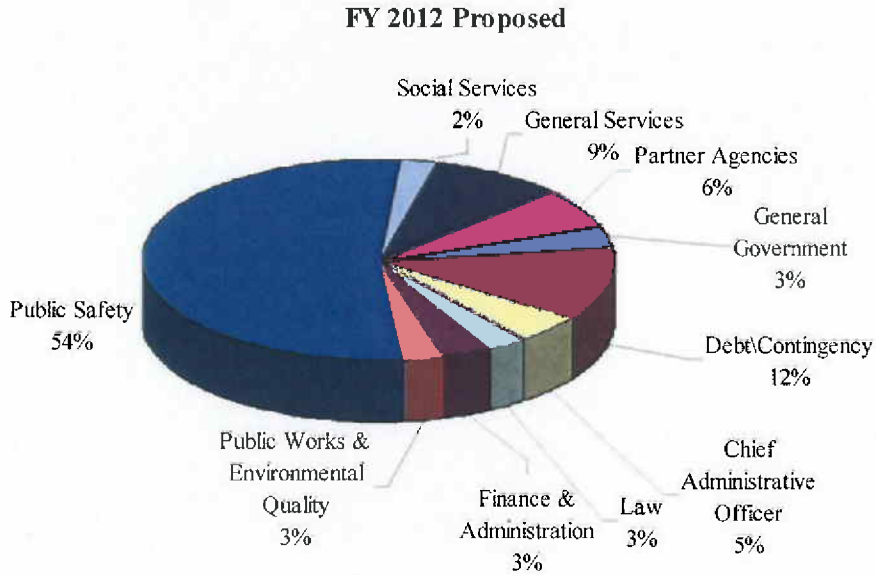
Capital ***($213,000)*** includes funds for the following:

Division	Account Title	Proposed
Council Office	Copy Machine Lease Purchase	15,000
Fire	Personal Protective Equipment	168,000
Fire	Safety Equipment	30,000

Expenditures by Department or Service Area
$271,466,479

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

Comparison of the FY 2010 Adopted Budget to the FY 2011 Proposed Budget By Department or Service Area



Department	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
General Government	$8,984,140	$9,683,918	$8,935,114	$11,321,318	-10.0%
Debt\Contingency	21,260,358	20,638,122	32,902,009	12,263,887	0.0%
Chief Administrative Officer	15,971,746	15,234,001	12,389,173	(2,844,828)	-18.7%
Law	8,219,586	6,929,450	7,802,629	873,179	0.0%
Finance & Administration	7,826,364	8,083,012	8,965,376	882,364	0.0%
Public Works & Environment Quality	9,911,935	7,307,430	7,345,661	38,231	0.0%
Public Safety	147,229,613	154,281,663	144,198,472	(10,083,191)	-6.5%
Social Services	7,083,334	7,612,782	6,734,877	(877,905)	-11.5%
General Services	26,630,381	26,924,182	24,791,758	(2,132,424)	-7.9%
Partner Agencies	17,832,024	17,786,810	17,401,410	(385,400)	-2.2%
Department Total	$270,949,482	$274,481,370	$271,466,479	$(3,208,656)	-1.2%

General Services District Fund – Expenditures by Department

Departments\Divisions	Actual FY 2010	Adopted FY 2011	Proposed FY 2012	Change	FY 2011 FTE's	FY 2012 FTE's	Change
Judicial and Elected Officials	**2,774,652**	**3,474,092**	**3,270,026**	**(204,066)**	**21.0**	**18.0**	**(3.0)**
Circuit Judges	327,333	324,800	319,888	(4,912)	5.0	5.0	-
County Clerk	171,610	338,690	325,910	(12,780)	-	-	-
Elections - Board of Elections	466,767	856,550	810,767	(45,783)	2.0	1.0	(1.0)
Commonwealth Attorney	61,234	72,610	94,765	22,155	-	-	-
County Judge Executive	16,700	18,090	18,847	757	4.0	4.0	-
County Attorney	724,975	789,622	789,170	(452)	-	-	-
Coroner	662,032	738,330	608,819	(129,511)	10.0	8.0	(2.0)
Property Valuation Admin	344,000	335,400	301,860	(33,540)	-	-	-
Council Office	**2,315,872**	**2,323,125**	**2,343,508**	**20,383**	**35.0**	**35.0**	-
Citizens Advocate	**180,615**	**132,730**	**78,637**	**(54,093)**	**1.6**	**1.0**	**(0.6)**
Clerk of the Urban County Council	**655,977**	**646,205**	**486,150**	**(160,055)**	**6.0**	**5.0**	**(1.0)**
Office Of The Mayor	**$2,497,483**	**$2,395,023**	**$2,231,335**	**$(163,688)**	**16.0**	**16.0**	-
Special Programs	**887,129**	**831,033**	**712,295**	**(118,738)**	-	-	-
Contract Debt	**27,159,969**	**33,502,382**	**34,127,796**	**625,414**	-	-	-
Contingency\Indirect Cost	**(5,899,612)**	**(12,864,260)**	**(1,225,787)**	**11,638,473**	-	-	-
Office of Internal Audit	**559,541**	**712,743**	**525,458**	**(187,285)**	**7.0**	**5.0**	**(2.0)**
Office of the CAO	**15,971,746**	**15,234,001**	**12,389,173**	**(2,844,828)**	**158**	**139**	**(19)**
Office of the CAO	49,844	134,570	156,162	21,592	1.0	1.0	-
Historic Preservation	367,042	362,790	362,126	(664)	5.0	5.0	-
Planning	1,848,796	1,690,910	1,696,464	5,554	28.0	29.0	1.0
Purchase of Development Rights	1,943,994	1,075,667	137,673	(937,994)	1.0	1.0	-
Community Development	1,034,776	735,290	560,648	(174,642)	15.0	14 0	(1.0)
Human Resources	2,609,636	2,535,180	1,969,602	(565,578)	24.8	22.0	(2.8)
Risk Management	382,382	328,810	247,370	(81,440)	3.4	3.0	(0.4)
Office of the Chief Information Officer	944,627	590,014	442,424	(147,590)	1.0	-	(1.0)
Enterprise Solutions	121,846	983,510	1,000,324	16,814	7.0	9.0	2.0
Computer Services	5,185,458	5,353,960	5,056,312	(297,648)	41.0	33.0	(8.0)
Government Communications	1,483,345	1,443,300	760,068	(683,232)	31.1	22.0	(9.1)
Law	**8,219,586**	**6,929,450**	**7,802,629**	**873,179**	**24.7**	**22.0**	**(2.7)**
Finance & Administration	**7,820,125**	**8,083,012**	**8,965,376**	**882,364**	**68.4**	**64.0**	**(4.4)**
Finance Administration	3,203,454	3,144,840	4,375,782	1,230,942	3.0	3 0	-
Accounting	1,256,614	1,284,230	1,253,425	(30,805)	17.9	17.0	(0.9)
Revenue	2,391,989	2,561,702	2,297,846	(263,856)	33.5	30.0	(3.5)
Central Purchasing	566,079	578,540	566,433	(12,107)	8.0	8.0	-
Office of Policy and Budget	6,240	-	-	-	-	-	-
Budgeting	401,988	513,700	471,890	(41,810)	6.0	6.0	-

General Services District Fund – Expenditures by Department (Continued)

Departments\Divisions	Actual FY 2010	Adopted FY 2011	Proposed FY 2012	Change	FY 2011 FTE's	FY 2012 FTE's	Change
Environmental Quality & Public Works	**9,911,935**	**7,307,430**	**7,345,661**	**38,231**	**114.2**	**103.0**	**(11.2)**
Public Works Administration	409,469	305,175	106,237	(198,938)	3.0	2.0	(1.0)
Engineering	2,869,943	416,300	376,978	(39,322)	29.0	17.0	(12.0)
Streets, Roads, and Forestry	3,127,589	3,483,060	3,780,945	297,885	50.2	52.0	1.8
Traffic Engineering	3,504,373	3,102,895	3,081,501	(21,394)	32.0	32.0	-
Division Water Quality	561	-	-	-	-	-	-
Public Safety	**147,229,613**	**154,281,663**	**144,198,472**	**(10,083,191)**	**1,726.5**	**1,638.9**	**(87.6)**
Public Safety Administrator	499,204	499,110	456,802	(42,308)	3.5	3.5	-
Emergency Management	501,298	528,250	611,717	83,467	82.6	72.5	(10.1)
E-911	3,084,565	3,013,080	2,741,570	(271,510)	-	-	-
Community Corrections	29,092,628	31,496,918	30,483,461	(1,013,457)	355.3	330.4	(24.9)
Police	56,135,841	59,566,470	54,951,034	(4,615,436)	664.5	629.5	(35.0)
Fire & Emergency Services	53,679,805	54,961,985	50,817,818	(4,144,167)	557.6	541.0	(16.6)
Code Enforcement	1,617,342	1,670,750	1,664,485	(6,265)	24.0	24.0	-
Building Inspection	2,618,930	2,545,100	2,471,585	(73,515)	39.0	38.0	(1.0)
Social Services	**7,083,334**	**7,612,782**	**6,734,877**	**(877,905)**	**131.3**	**105.8**	**(25.5)**
Social Services Administration	1,018,455	1,239,080	1,375,281	136,201	13.1	11.1	(2.0)
Adult & Tenant Services	1,130,038	1,131,980	960,673	(171,307)	15.5	11.5	(4.0)
Family Services	2,741,616	2,786,000	2,336,517	(449,483)	64.1	51.1	(13.0)
Youth Services	2,193,225	2,455,722	2,062,406	(393,316)	38 6	32.1	(6.5)
General Services	**26,630,381**	**26,924,182**	**24,791,758**	**(2,132,424)**	**337.4**	**304.3**	**(33.1)**
General Services Admin	1,276,295	1,841,361	2,144,405	303,044	9.2	9.0	(0.2)
Facilities & Fleet Management	8,297,963	7,734,055	6,131,170	(1,602,885)	132.3	113.0	(19.3)
Parks and Recreation	17,056,122	17,348,766	16,516,183	(832,583)	195.9	182.3	(13.6)
Partner Agencies	**17,832,024**	**17,786,810**	**17,401,410**	**(385,400)**	-	-	-
Lexington Public Library	13,324,095	13,074,810	13,218,100	143,290	-	-	-
Other Agencies	4,507,929	4,712,000	4,183,310	(528,690)	-	-	-
Total General Services District	**270,949,482**	**274,481,370**	**271,466,479**	**(3,014,891)**	**2,647.4**	**2,457.0**	**(190.4)**

Judicial and Elected Officials
$3,270,026 18.0 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Circuit Judges	$327,333	$324,800	$319,888	$(4,912)	-1.5%
County Clerk	91,727	119,290	121,510	2,220	1.9%
Elections - County Court Clerk	79,883	219,400	204,400	(15,000)	-6.8%
Elections - Board of Elections	466,767	856,550	810,767	(45,783)	-5.3%
Commonwealth Attorney	61,234	72,610	94,765	22,155	30.5%
County Judge Executive	16,700	18,090	18,847	757	4.2%
County Attorney	724,975	789,622	789,170	(452)	-0.1%
Coroner	662,032	738,330	608,819	(129,511)	-17.5%
Property Valuation Administrator	344,000	335,400	301,860	(33,540)	-10.0%
Department Total	$2,774,652	$3,474,092	$3,270,026	$(204,066)	-5.9%

Budget Change Highlights

Circuit Judges – Decrease in professional services funds.

County Clerk and *Elections – County Clerk* – Decrease reflects the net of the increases in Utilities and a $19,300 decrease in Operating Supplies.

Elections – Board of Elections – One position of Staff Assistant Sr. is to be abolished and Operating Supplies is decreased by $6,370.

Commonwealth Attorney – Additional funds have been added for Outside Labor ($11,250) and Information Services ($15,000).

County Judge Executive – Increase reflects increased costs for salaries and health insurance.

County Attorney – The decrease is to Operating Supplies ($450) and Professional Services ($2).

Coroner – Two positions of Deputy Coroner are to be abolished. Conferences and Other Training ($16,000) is removed in order to offset increases in other operating categories.

Property Valuation Administrator – A reduction of $33,540 is proposed.

Council Office
$2,908,295 41.0 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Council Office	$2,315,872	$2,323,125	$2,343,508	$20,383	0.9%
Citizens Advocate	180,615	132,730	78,637	(54,093)	-40.8%
Clerk of the Urban County Council	655,977	646,205	486,150	(160,055)	-24.8%
Department Total	$3,152,464	$3,102,060	$2,908,295	$(193,765)	-6.2%

Budget Change Highlights

Council Office – The increase reflects an increase in Health Insurance rates. The $75,225 budget cut from FY 2011 remains in place.

Citizens' Advocate – Personnel Costs are reduced due to the reduction of one position (Administrative Specialist Sr.). Operating Supplies are cut by $290.

Clerk of the Urban County Council – One position of Administrative Specialist will be abolished. Utilities are increased due to the allocation of space at the data storage facility. This is offset by reductions in Operating Supplies due to changes is advertising requirements. The transfer to the City Employees' Pension Fund for administrative and health insurance costs has been deleted.

Office of the Mayor
$2,231,335 16.0 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Office Of The Mayor	$1,610,354	$1,563,990	$1,519,040	$(44,950)	-2.9%
Special Programs	887,129	831,033	712,295	(118,738)	-14.3%
Department Total	$2,497,483	$2,395,023	$2,231,335	$(163,688)	-6.8%

Budget Change Highlights

Office of the Mayor – Reductions in various operating accounts are proposed for FY 2012.

Special Programs – See table below:

Program	FY 2010	FY 2011	FY 2012	Difference
Arts Program	466,353	450,000	450,000	-
Bluegrass State Games	52,500	52,500	47,250	(5,250)
Corridor Program	114,082	50,000	-	(50,000)
Martin Luther King Celebration	8,539	9,000	8,100	(900)
Neighborhood Match	56,086	63,000	56,700	(6,300)
Lex. Comm. On Race Relations	-	10,000	9,000	(1,000)
Roots & Heritage Festival	39,350	39,350	35,415	(3,935)
Sister Cities	45,629	44,000	44,000	-
Lexington Area Sports Auth.	13,500	-	-	-
Special Projects - Other	10,000	-	-	-
Kentucky Christmas Chorus	25,630	-	-	-
Summerfest	-	10,000	9,000	(1,000)
Special Events Administration	1,537	12,390	2,750	(9,640)
Uniformed Services Events	7,269	2,000	2,000	-
Holiday Events	3,691	4,500	-	(4,500)
Downtown Improvements	24,063	55,100	31,100	(24,000)
Sweet Sixteen Hospitality	16,200	17,200	15,180	(2,020)
Diversity Festival	1,800	2,000	1,800	(200)
4th of July Festival	900	9,993	-	(9,993)
Total Special Programs	887,129	831,033	712,295	(118,738)

Non-Departmental
$32,902,009 0.0 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Contract Debt	$27,159,969	$33,502,382	$34,127,796	$625,414	1.9%
Contingency	-	(5,783,200)	5,211,800	10,995,000	-190.1%
Indirect Cost Allocation	(5,899,612)	(7,081,060)	(6,437,587)	643,473	-9.1%
Department Total	$21,260,358	$20,638,122	$32,902,009	$12,263,887	59.4%

Budget Change Highlights

Contract Debt – Funds are included for an additional $30 million Police and Fire pension bond issue and for the first payments for bonds issued for FY 2010 projects.

Debt Issue	FY 2010	FY 2011	FY 2012	Difference
PFC Lease	-	903,430	487,940	(415,490)
GO 2003B-Fire Notes	226,600	-	-	-
GO 2004B-Fire Equipment Notes	384,000	384,800	-	(384,800)
GO 2005B-Fire Truck Notes	456,794	458,825	454,850	(3,975)
GO KLC 2000-Webasto	48,291	53,456	51,960	(1,496)
GO Anticipated Debt Issues	-	3,088,546	2,800,000	(288,546)
GO 2000A-Picadome Golf Course	706,909	-	-	-
GO 2000D-Stormwater	1,341,375	1,337,625	-	(1,337,625)
GO 2000E-Phnx&Pool	580,554	-	-	-
GO 2002B-Gov't Center HVAC	280,888	281,200	280,800	(400)
GO 2002C -EAMP & Storm water	425,448	424,562	427,590	3,028
GO 2003A-Refunding Bonds	1,178,319	1,203,406	-	(1,203,406)
GO 2004C Day Treatment, Blvd,	718,806	714,850	715,440	590
GO 2005C-Garage, Phoenix, PDR	193,381	174,125	174,500	375
GO 2006A-Equip, STARS, Park Improvements	1,941,600	1,944,800	-	(1,944,800)
GO 2006B-Station,BG Asp, Storm	949,348	949,547	948,748	(799)
GO2006D-Detention Center & PFC Refund	5,231,875	5,228,475	5,225,475	(3,000)
GO2008A (07 & 08 3&5 yr projects	3,619,721	3,620,050	3,621,125	1,075
GO2009A (07 & 08 10&20 yr projects	2,249,356	2,245,838	2,249,450	3,612
GO2009B-Pension Obligation	5,846,359	5,847,662	5,846,370	(1,292)
GO 2010A	-	3,258,911	5,472,173	2,213,262
GO 2010B Refinance 1999B&2000A	-	706,435	612,460	(93,975)
GO 2010C-Refinance 2000E	98,116	675,839	678,060	2,221
2010D Pension	-	-	2,846,900	2,846,900
2010F GO Bond	-	-	53,200	53,200
2010G GO Bond	-	-	255,385	255,385
2010H refunding of 2010B	-	-	173,600	173,600
GO 2001B-PDR	566,541	564,128	381,470	(182,658)
GO 2005C-PDR	202,353	223,159	223,780	621
GO 2006C-PDR	147,028	149,315	146,520	(2,795)
Total General Services Debt	27,393,639	34,438,984	34,127,796	(311,188)

Contingency – Transfers have increased due to the elimination of the Economic Contingency Reserve draw. In addition, a budget for Unemployment Insurance ($1,300,000) is included and the budgets for separation pay increased ($275,000). Vacancy Credit – Planned is now included in the personnel budgets of the various divisions.

Indirect Cost Allocation – The indirect cost payments from the other funds are reduced and the indirect cost transfers are eliminated.

Office of the Chief Administrative Officer
$12,389,173 139.0 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Office of the CAO	$49,844	$134,570	$156,162	$21,592	16.0%
Community Development	1,034,776	735,290	560,648	(174,642)	-23.8%
Government Communications	1,483,345	1,443,300	760,068	(683,232)	-47.3%
Historic Preservation	367,042	362,790	362,126	(664)	-0.2%
Human Resources	2,609,636	2,535,180	1,969,602	(565,578)	-22.3%
Planning	1,848,796	1,690,910	1,696,464	5,554	0.3%
Purchase of Development Rights	1,943,994	1,075,667	137,673	(937,994)	-87.2%
Risk Management	382,382	328,810	247,370	(81,440)	-24.8%
Computer Services	5,185,458	5,353,960	5,056,312	(297,648)	-5.6%
Office of the Chief Information Officer	944,627	590,014	442,424	(147,590)	-25.0%
Enterprise Solutions	121,846	983,510	1,000,324	16,814	1.7%
Department Total	$15,971,746	$15,234,001	$12,389,173	$(2,844,828)	-18.7%

Budget Change Highlights

Office of the CAO – One position of Economic Development Director is eliminated.

Community Development – No positions are eliminated. The Director of Community Development and Grant Manager positions are to be held vacant for half of the year. Grant Match is reduced by $45,600 and Business Travel is reduced by $20,000.

Government Communications

- 6.1 filled positions are eliminated
  - 1 – Staff Assistant Sr.
  - 1 – Administrative Specialist Sr.
  - 0.1 – Graphic Designer
  - 1 – Producer
  - 1 – Audio Visual Specialist
  - 1 – Director of Government Communications
  - 1 – Public Information Supervisor
- Professional Services – Other ($25,000), Cell Phones – ($1,260), and Certification – ($1,000) are eliminated.

Historic Preservation – No positions are eliminated. Increased personnel costs reflect increases in the Pension and Health Insurance rates. Cell phones are eliminated ($800) and Operating Supplies ($1,270) and Dues ($400) are reduced.

Human Resources – One vacant Total Rewards Assistant position is eliminated. Professional Services – Medical is reduced by $65,000, Professional Services Other is reduced by $198,410, and Operating Supplies is reduced by $20,205. These reductions reflect the elimination of budgets for Police and Fire hiring, Service Awards, and the Immunization program. Also included is a reduction to the Alcohol and Drug Testing program.

Planning – No positions are eliminated. Operating costs reflect an increase in Grant Match ($34,600) costs and a reduction in Operating Supplies (4,500).

Purchase of Development Rights – No positions are eliminated. Debt Service budgets have been moved to the Contract Debt division. Business travel is eliminated.

Risk Management – No positions are eliminated. Business Travel is eliminated ($1,000) and Operating Supplies ($20,000) and Subscriptions ($500) are reduced.

Computer Services – One vacant position of Microcomputer Support Specialist, one vacant position of Computer Analyst, and one vacant position of GIS Specialist are eliminated. Various operating accounts are increased:

- Professional Services – Other - $50,000
- Equipment Under $5,000 – $78,500
- Repairs and Maintenance – $86,975
- Software Maintenance – $81,620

Office of the Chief Information Officer – One Chief Information Officer position is unfunded.

Enterprise Solutions – No positions are eliminated. Increases in personnel costs reflect personnel changes that occurred during FY 2011. Professional Services – Other is decreased ($120,500) and Rent is eliminated ($25,000).

Internal Audit
$525,458 5.0 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Office of Internal Audit	$559,541	$712,743	$525,458	$(187,285)	-26.3%
Department Total	$559,541	$712,743	$525,458	$(187,285)	-26.3%

Budget Change Highlights

Office of Internal Audit – Two vacant positions of Internal Auditor are to be eliminated. Professional Services – Finance is eliminated ($30,503), Required Certification funds are cut in half ($12,000), and Operating Supplies reduced ($315).

Law
$7,802,629 22.0 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Law	$8,219,586	$6,929,450	$7,802,629	$873,179	12.6%
Department Total	$8,219,586	$6,929,450	$7,802,629	$873,179	12.6%

Budget Change Highlights

Law – One position of Administrative Specialist Sr. and one position of Paralegal are to be eliminated. Operating reflects an increased transfer to the Property and Casualty Claims Fund ($1,090,508).

Finance
$8,965,376 64.0 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Finance Administration	$3,203,454	$3,144,840	$4,375,782	$1,230,942	39.1%
Accounting	1,256,614	1,284,230	1,253,425	(30,805)	-2.4%
Revenue	2,391,989	2,561,702	2,297,846	(263,856)	-10.3%
Central Purchasing	566,079	578,540	566,433	(12,107)	-2.1%
Office of Policy and Budget	6,240	-	-	-	
Budgeting	401,988	513,700	471,890	(41,810)	-8.1%
Department Total	$7,826,364	$8,083,012	$8,965,376	$882,364	10.9%

Budget Change Highlights

Finance Administration – Personnel reductions reflect employee turnover during FY 2011. No positions are to be eliminated. Operating is increased for Professional Service – Finance ($60,000) and Bank Charges ($200,000). In addition, the transfer for the Police and Fire Pension Fund's administrative costs was moved from the Commissioner of Public Safety Office. Transfers are up by $986,790.

Accounting – One vacant Accountant positions is to be eliminated. Professional Services - Finance is increased by $25,000.

Revenue – Professional Services – Other is reduced ($70,820) and Professional Services – Finance increased ($36,633).

Four vacant positions are eliminated.

- 1 – Staff Assistant Sr.
- 1 – Administrative Specialist
- 1 – Revenue Compliance Auditor Sr.
- 1 – Revenue Supervisor

Central Purchasing – No Positions are to be eliminated. Personnel reductions reflect either the application of personnel lapse to the divisions or a change in personnel. Operating accounts are reduced (Operating Supplies $1,150 and Subscriptions $2,250) or eliminated (Conferences $500 and Dues $500).

Budgeting – No positions are eliminated. Personnel reductions reflect either the application of personnel lapse to the divisions or a change in personnel. Operating is reflects a reduction in the Professional Services account ($25,000).

Public Works and Environmental Quality
$7,345,661 103.0 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Public Works Administration	$409,469	$305,175	$106,237	$(198,938)	-65.2%
Engineering	2,869,943	416,300	376,978	(39,322)	-9.4%
Streets, Roads, and Forestry	3,127,589	3,483,060	3,780,945	297,885	8.6%
Traffic Engineering	3,504,373	3,102,895	3,081,501	(21,394)	-0.7%
Division Water Quality	561	-	-	-	
Department Total	$9,911,935	$7,307,430	$7,345,661	$38,231	

Budget Change Highlights

Public Works Administration – One position of Public Works Commissioner is eliminated and the duties transferred to the Commissioner of Environmental Quality. Professional Services – Other ($14,000) and Conferences ($18,795) are eliminated. Vehicle Maintenance is reduced ($25,820).

Engineering – One vacant position of Engineering Technician Principal and one vacant position of Municipal Engineer Sr. are eliminated. Professional Services – Mowing is added ($30,000). Grant Match is eliminated ($325,800). The transfer from the Municipal Aid Fund to pay for General Fund personnel costs is reduced ($636,720).

Streets, Roads, and Forestry – One vacant position of Operator Sr. is eliminated. Operating is increased for Salt ($200,000) and Vehicle Fuel and Maintenance ($155,720).

Traffic Engineering – No positions are to be eliminated. Grant Match is reduced by $113,000. Outside Labor is decreased by $79,430. Operating Supplies is down $43,155.

Public Safety
$154,402,303 1,638,9 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Public Safety Administrator	$499,204	$499,110	$456,802	$(42,308)	-8.5%
Emergency Management	501,298	528,250	611,717	83,467	15.8%
E-911	3,084,565	3,013,080	2,741,570	(271,510)	-9.0%
Community Corrections	29,092,628	31,496,918	30,483,461	(1,013,457)	-3.2%
Police	56,135,841	59,566,470	54,951,034	(4,615,436)	-7.7%
Fire & Emergency Services	53,679,805	54,961,985	50,817,818	(4,144,167)	-7.5%
Code Enforcement	1,617,342	1,670,750	1,664,485	(6,265)	-0.4%
Building Inspection	2,618,930	2,545,100	2,471,585	(73,515)	-2.9%
Department Total	$147,229,613	$154,281,663	$144,198,472	$(10,083,191)	-6.5%

Budget Change Highlights

Public Safety Administrator – Conference and Seminar funds are eliminated ($19,310). Personnel costs reflect personnel turnover.

Emergency Management – No positions are eliminated. Grant costs are reduced recoveries ($29,900) and Grant Match ($10,100). Various other operating accounts are reduced.

E-911 - Ten positions of Telecommunicator and three positions of Telecommunicator Sr. are eliminated. The planned vacancy credit budget is eliminated ($189,690) and the Payroll Recovery – E911 reduced ($166,547).

Community Corrections

- Various vacant positions are eliminated.
  - 1 – Bookkeeper
  - 1- Skilled Trades Worker
  - 1 – Life Skills Program Specialist
  - 17 – Corrections Officers
  - 1 – Corrections Sergeant

- Utilities ($172,786) and Professional Services for inmate medical and mental health ($188,980) are increased.

Police

- Thirty-three vacant positions are eliminated.
    - 1 – Clerical Assistant
    - 2 – Staff Assistants
    - 1 – Administrative Specialist
    - 1 – Personnel Records Supervisor
    - 1 – Microcomputer Support Specialist
    - 1 – Electronic Technician
    - 1 – Safety Officer
    - 24 – Police Officers
    - 1 – Police Sergeant
- Overtime is decreased ($500,000)
- Bargaining unit costs for Police, Fire, and Corrections are to be reduced by $5.8 million.
- Vehicle Fuel and Maintenance is increased by $603,480.
- Grant Match is reduced by $218,850.
- A transfer from the Public Safety Fund is included ($100,000).

Fire & Emergency Services

- Seventeen vacant positions are eliminated.
    - 1 – Staff Assistant
    - 1 – Administrative Specialist
    - 6 – Firefighters
    - 6 – Fire Lieutenants
    - 2 – Fire Captains
    - 1 – Fire Major
- Vehicle Fuel increased by $201,430.
- Grant Match is reduced by $59,680.
- Capital in included for Safety Equipment ($30,000) and Personal Protective Equipment ($168,000) as required by the current bargaining agreement.

Code Enforcement – No positions are eliminated. Personnel increases reflect increases in Pension and Health Insurance rates. Assistance – Sidewalk Loans is eliminated ($30,000). This is offset by increased Vehicle Fuel costs ($8,780).

Building Inspection – One vacant Building Inspector positions is eliminated. Operating accounts are reduced (Operating Supplies $8,000 and Equipment $1,900) to offset Vehicle Fuel and Maintenance costs ($4,130).

Social Services
$6,734,877 105.8 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Social Services Administration	$1,018,455	$1,239,080	$1,375,281	$136,201	11.0%
Adult & Tenant Services	1,130,038	1,131,980	960,673	(171,307)	-15.1%
Family Services	2,741,616	2,786,000	2,336,517	(449,483)	-16.1%
Youth Services	2,193,225	2,455,722	2,062,406	(393,316)	-16.0%
Department Total	$7,083,334	$7,612,782	$6,734,877	$(877,905)	-11.5%

Budget Change Highlights

Social Services Administration – One filled Staff Assistant positions is eliminated. Operating is increased for Professional Services – Other ($100,000 for a study and $150,000 for an Affordable Housing program).

Adult & Tenant Services – Operating is increased for Utilities and Vehicle Fuel and Repairs. The personnel budget includes the elimination of one vacant and two filled positions.

- 1 – Staff Assistant
- 2 – Eligibility Counselors

Family Services

- Nine vacant and one filled position are eliminated.
  - 1 – Staff Assistant
  - 1 – Administrative Specialist Sr.
  - 1 – Eligibility counselor
  - 1 – Social Worker
  - 1 – Clinical Services Manager
  - 2 – Child Care Program Aides
  - 1 – Early Child Care Teacher
  - 1 – Family Services Center Supervisor
  - 1 – Life Skills Program Instructor
- Operating is increased for Grant Match and Utilities.

Youth Services

- Grant Match is reduced by $69,680.
- Five vacant and one filled position are eliminated.
  - 1 – Staff Assistant
  - 1 – Probation Officer
  - 2 – Social Workers
  - 1 – Social Worker Sr.
  - 1 – Child Care Program Aide

General Services
$24,791,758 304.3 FTE

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
General Services Administration	$1,276,295	$1,841,361	$2,144,405	$303,044	16.5%
Facilities & Fleet Management	8,297,963	7,734,055	6,131,170	(1,602,885)	-20.7%
Parks and Recreation	17,056,122	17,348,766	16,516,183	(832,583)	-4.8%
Department Total	$26,630,381	$26,924,182	$24,791,758	$(2,132,424)	-7.9%

Budget Change Highlights

General Services Administration – Decreases in personnel costs reflect the change to budget Personnel Lapse in the various divisions rather than in Contingency.

Facilities & Fleet Management

- Eight vacant and eleven filled positions are eliminated.
    - 1 – Facilities Planner
    - 1 – Electrical Instrumentation Technician
    - 2 – Facilities Managers
    - 11 – Security Officers
    - 1 – Program coordinator
    - 1 – Fleet Systems Manager
    - 2 – Skilled Trades Worker Sr.
- Capital for Building Repairs has been eliminated ($750,000).
- Various operating accounts have been reduced, especially Repairs and Maintenance ($239,030) to offset increases in Professional Services and Vehicle Fuel and Maintenance.

Parks and Recreation

- Four vacant and four filled positions are eliminated.
    - 1 – Golf Pro Supervisor
    - 1 – Golf Course Superintendent
    - 1 – Assistant Golf Course Superintendent
    - 2 – Golf Course Clubhouse Attendant
    - 1 – Public Service Worker
    - 1 – Stores Clerk
    - 1 – Recreation Supervisor
- The Meadowbrook Golf Course is scheduled to close.
- The Constitution and Berry Hills Pools are also scheduled to close.
- The transfer to the Park Improvement Fund is reduced by $160,000 due to decreased Additional Building Permits.
- Bank Charges ($60,000) has been added for this fiscal year.
- There are significant increases in the budgets for utilities.
- The payroll recovery for Leaf Collection has been eliminated. This may have been rolled into the personnel budgets.
- Various operating accounts have been reduced to offset these increases. Operating Supplies ($71,723) and Repairs and Maintenance ($225,720) were reduced significantly.

Partner Agencies
$17,401,410

Division	FY 2010 Actual	FY 2011 Adopted	FY 2012 Proposed	Difference	Percent Change
Commerce Lexington	$509,070	$508,010	$-	$(508,010)	-100.0%
Downtown Arts Center	109,680	101,450	-	(101,450)	-100.0%
Downtown Lexington Corporation	50,000	47,450	-	(47,450)	-100.0%
Kentucky World Trade Center	81,938	101,050	90,950	(10,100)	-10.0%
SCORE	6,600	6,150	5,540	(610)	-9.9%
Lyric Theatre	-	150,000	135,000	(15,000)	-10.0%
Blue Grass Community Foundation	-	5,000	-	(5,000)	-100.0%
Economic Development Funds	-	-	457,210	457,210	
Downtown Development	-	-	42,710	42,710	
Parking Authority Operations	(130,438)	-	-	-	
Urban League	64,825	61,510	-	(61,510)	-100.0%
Chrysalis House	39,000	37,000	33,300	(3,700)	-10.0%
Sunflower Kids	27,083	23,130	20,820	(2,310)	-10.0%
Road to Home Ownership	32,060	29,660	-	(29,660)	-100.0%
Baby Health Service	18,000	16,650	14,990	(1,660)	-10.0%
Bluegrass Area Dev District	83,680	83,460	75,110	(8,350)	-10.0%
Bluegrass Community Action Age	30,000	27,750	24,980	(2,770)	-10.0%
Bluegrass Domestic Violence	75,000	75,000	67,500	(7,500)	-10.0%
Bluegrass Technology Center	3,000	2,780	-	(2,780)	-100.0%
Center for Women Children & Families	49,999	46,250	41,630	(4,620)	-10.0%
Community Action Council	180,000	166,500	149,850	(16,650)	-10.0%
Comprehensive Care Center	314,750	291,140	262,030	(29,110)	-10.0%
Environmental Quality Comm.	(5,992)	2,120	1,910	(210)	-9.9%
Hope Center for Men	740,000	740,000	666,000	(74,000)	-10.0%
MASH Services of the Bluegrass	154,000	158,000	142,200	(15,800)	-10.0%
Nursing Home Ombudsman Program	48,742	46,250	41,630	(4,620)	-10.0%
Bluegrass Rape Crisis Center	75,000	69,380	62,440	(6,940)	-10.0%
Salvation Army	195,000	200,000	180,000	(20,000)	-10.0%
Moveable Feast Lexington, Inc.	36,667	37,000	33,300	(3,700)	-10.0%
Big Brothers Big Sisters	9,432	9,520	8,570	(950)	-10.0%
Human Rights Commission	180,500	166,960	150,260	(16,700)	-10.0%
Animal Control	1,045,824	1,047,000	1,095,850	48,850	4.7%
Lexington Public Library	13,324,095	13,074,810	13,218,100	143,290	1.1%
Explorium of Lexington	204,230	187,830	168,300	(19,530)	-10.4%
Carnegie Literacy Center	36,000	33,300	-	(33,300)	-100.0%
Downtown Development Authority	244,280	234,700	-	(234,700)	-100.0%
Downtown Development	-	-	211,230	211,230	
Department Total	$17,832,024	$17,786,810	$17,401,410	$(385,400)	-2.2%

Budget Change Highlights

Funds for Commerce Lexington have been deleted ($508,010) and a new budget for Economic Development Funds established ($457,210).

Funds for the Downtown Development Authority ($234,700), the Downtown Arts Center ($101,450), and the Downtown Lexington Corporation ($47,450) were removed and two new budgets for Downtown Development established ($21,230 and $42,710).

Most other agencies are cut by ten percent.

Other Funds

Other General Funds

The Tenant Relocation Fund (1104) – Funded by a transfer from the General Services District Fund, this fund provides relocation assistance to eligible low-income tenants displaced by the rezoning, redevelopment, or change in use of property.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Investments	19	-	-	-	-	
Other Financing Sources	20,000	50,000	50,000	50,000	-	0.0%
Total Revenue	20,019	50,000	50,000	50,000	-	0.0%
Fund Balance, July 1	50,004	-		-	-	
Total Funds Available	70,023	50,000	50,000	50,000	-	0.0%
Appropriations						
Operating						
Operating	-	50,000	50,000	50,000	-	0.0%
Total Operating	*-*	*50,000*	*50,000*	*50,000*	*-*	*0.0%*
Total Appropriations	-	50,000	50,000	50,000	-	0.0%
Fund Balance, June 30	70,023	-	-	-	-	

Miscellaneous Special Revenue Fund (1141) – A restricted special revenue fund established to account for revenues received for specific purposes that are not considered a grant. Currently the fund accounts for $300,000 received from the State for Traffic Engineering.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Intergovernmental	508,237	557,050	300,000	300,000	(257,050)	-46.1%
Investments	57	-	-	-	-	
Other Income	10,000	-	-	-	-	
Total Revenue	518,294	557,050	300,000	300,000	(257,050)	-46.1%
Fund Balance, July 1	338,006	-		-	-	
Total Funds Available	856,301	557,050	300,000	300,000	(257,050)	-46.1%
Appropriations						
Operating						
Personnel	189,261	257,050	270,120	-	(257,050)	-100.0%
Operating	419,499	285,000	245,000	222,640	(62,360)	-21.9%
Total Operating	*608,761*	*542,050*	*515,120*	*222,640*	*(319,410)*	*-58.9%*
Capital Expenditures						
CIP	204,553	-	-	-	-	
Operating Capital	-	15,000	2,200	2,200	(12,800)	-85.3%
Total Capital	*204,553*	*15,000*	*2,200*	*2,200*	*(12,800)*	*-85.3%*
Total Appropriations	813,314	557,050	517,320	224,840	(332,210)	-59.6%
Fund Balance, June 30	42,987	-	(217,320)	75,160	75,160	

Full Urban Services District

The Urban Services Districts Fund (1115) – This fund was established to account for Refuse Collection, and Street Light and Street Cleaning services.

Twenty-two Public Service Worker positions are eliminated.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Ad Valorem Taxes	30,920,254	30,597,000	31,236,000	31,236,000	639,000	2.1%
Licenses and Permits	1,253,168	1,200,000	1,300,000	1,300,000	100,000	8.3%
Services	1,630,256	2,600,000	2,800,000	2,800,000	200,000	7.7%
Fines and Forfeitures	6,419	25,000	5,000	5,000	(20,000)	-80.0%
Intergovernmental	-	-	85,730	85,730	85,730	
Property Sales	25,335	1,087,400	-	-	(1,087,400)	-100.0%
Investments	24,824	27,000	20,000	20,000	(7,000)	-25.9%
Other Income	103,899	20,000	20,000	20,000	-	0.0%
Total Revenue	33,964,155	35,556,400	35,466,730	35,466,730	(89,670)	-0.3%
Fund Balance, July 1	28,237,751	9,621,100		12,670,000	3,048,900	
Total Funds Available	62,201,905	45,177,500	35,466,730	48,136,730	2,959,230	6.6%
Appropriations						
Operating						
Personnel	14,489,204	15,731,000	16,243,670	14,426,141	(1,304,859)	-8.3%
Debt Service	-	167,664	229,263	229,263	61,599	36.7%
Insurance	656,400	332,000	676,000	912,990	580,990	175.0%
Operating	15,557,329	19,899,515	21,550,478	19,577,655	(321,860)	-1.6%
Total Operating	*30,702,934*	*36,130,179*	*38,699,411*	*35,146,049*	*(984,130)*	*-2.7%*
Transfers To\(From) Other Funds	629,169	450,594	-	-	(450,594)	-100.0%
Capital Expenditures						
CIP	1,581,693	300,000	10,498,200	-	(300,000)	-100.0%
Operating Capital	12,274,152	876,500	9,275,410	1,423,000	546,500	62.4%
Total Capital	*13,855,845*	*1,176,500*	*19,773,610*	*1,423,000*	*246,500*	*21.0%*
Total Appropriations	45,187,947	37,757,273	58,473,021	36,569,049	(1,188,224)	-3.1%
Changes in Reserves	27,000					
Fund Balance, June 30	16,986,958	7,420,227	(23,006,291)	11,567,681	4,147,454	

Special Revenue Funds

Police Federal Confiscated Fund (1131) – Accounts for Fayette County's share of confiscated assets distributed based upon our participation in **federal** cases governed by the Department of Justice.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Fines and Forfeitures	-	10,000	5,000	5,000	(5,000)	-50.0%
Intergovernmental	826,327	470,000	470,000	470,000	-	0.0%
Investments	528	-	-	-	-	
Total Revenue	826,855	480,000	475,000	475,000	(5,000)	-1.0%
Fund Balance, July 1	1,489,371	1,178,300		1,670,000	491,700	
Total Funds Available	2,316,226	1,658,300	475,000	2,145,000	486,700	29.3%
Appropriations						
Operating						
Personnel	-	-	500,000	500,000	500,000	
Operating	306,560	630,000	690,000	690,000	60,000	9.5%
Total Operating	*306,560*	*630,000*	*1,190,000*	*1,190,000*	*560,000*	*88.9%*
Capital Expenditures						
CIP	61,699	120,000	325,000	175,000	55,000	45.8%
Operating Capital	275,480	-	635,000	-	-	
Total Capital	*337,179*	*120,000*	*960,000*	*175,000*	*55,000*	*45.8%*
Total Appropriations	643,739	750,000	2,150,000	1,365,000	615,000	82.0%
Fund Balance, June 30	1,672,486	908,300	(1,675,000)	780,000	(128,300)	

Police State Confiscated Fund (1132) – Accounts for Fayette County's share of confiscated assets distributed based upon our participation in **state** cases.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Intergovernmental	284,427	300,000	150,000	150,000	(150,000)	-50.0%
Investments	325	-	-	-	-	
Total Revenue	284,752	300,000	150,000	150,000	(150,000)	-50.0%
Fund Balance, July 1	729,597	879,500		900,000	20,500	
Total Funds Available	1,014,349	1,179,500	150,000	1,050,000	(129,500)	-11.0%
Appropriations						
Operating						
Operating	72,934	175,000	235,000	150,000	(25,000)	-14.3%
Total Operating	*72,934*	*175,000*	*235,000*	*150,000*	*(25,000)*	*-14.3%*
Capital Expenditures						
Operating Capital	38,357	-	-	-	-	
Total Capital	*38,357*	-	-	-	-	
Total Appropriations	111,292	175,000	235,000	150,000	(25,000)	-14.3%
Fund Balance, June 30	903,057	1,004,500	(85,000)	900,000	(104,500)	

Police Confiscated Treasury Fund (1142) – Accounts for Fayette County's share of confiscated assets distributed based upon LFUCG's participation in **federal** cases governed by the Department of Treasury.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Total Revenue	-	-	-	-	-	
Fund Balance, July 1	-	-		235,000	235,000	
Total Funds Available	-	-	-	235,000	235,000	
Appropriations						
Operating						
Operating	-	-	235,000	235,000	235,000	
Total Operating	*-*	*-*	*235,000*	*235,000*	*235,000*	
Total Appropriations	-	-	235,000	235,000	235,000	
Fund Balance, June 30	-	-	(235,000)	-	-	

Public Safety Fund (1133) – Accounts for Fayette County's share of an additional fee of $20 imposed by the state in criminal cases. All funds distributed to local governments must be used for payment of expenditures for operation of the police department or for housing or transporting prisoners.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Intergovernmental	186,585	280,000	100,000	100,000	(180,000)	-64.3%
Total Revenue	186,585	280,000	100,000	100,000	(180,000)	-64.3%
Fund Balance, July 1	(192,965)	(193,100)		-	193,100	
Total Funds Available	(6,380)	86,900	100,000	100,000	13,100	15.1%
Appropriations						
Operating						
Transfers To\(From) Other Funds	-	86,900	100,000	100,000	13,100	15.1%
Total Appropriations	-	86,900	100,000	100,000	13,100	15.1%
Fund Balance, June 30	(6,380)	-	-	-	-	

The Spay and Neuter Fund (1134) – This fund was established to account for revenues and expenses per updated animal ordinances that require all Lexington-Fayette County dogs and cats to be licensed annually. Funds are provided to the Humane Society for grants that allow qualified no- or low-income Lexington-Fayette County residents to have access to pet spay and neuter services.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Services	35,300	25,000	30,000	30,000	5,000	20.0%
Investments	2	-	-	-	-	
Total Revenue	35,302	25,000	30,000	30,000	5,000	20.0%
Fund Balance, July 1	1,951	14,300		-	(14,300)	
Total Funds Available	37,253	39,300	30,000	30,000	(9,300)	-23.7%
Appropriations						
Operating						
Operating	35,007	25,000	25,000	25,000	-	0.0%
Total Operating	*35,007*	*25,000*	*25,000*	*25,000*	*-*	*0.0%*
Total Appropriations	35,007	25,000	25,000	25,000	-	0.0%
Fund Balance, June 30	2,246	14,300	5,000	5,000	(9,300)	

Municipal Aid Funds (1136) – Accounts for Fayette County's share of the state gasoline tax (allocation of funds is based on population). Major projects are street resurfacing and road improvements. The use of these funds is restricted to supervising, inspecting, building, and all expenses incidental to the construction, reconstruction, or maintenance of ***urban*** roads/streets; including planning, locating, surveying and mapping, preparing roadway plans, acquisition of rights-of-way, relocation of utilities, lighting, and the elimination of hazards.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Services	38,000	-	-	-	-	
Intergovernmental	4,771,954	4,939,350	5,195,500	5,195,500	256,150	5.2%
Investments	4,563	3,400	6,000	6,000	2,600	76.5%
Total Revenue	4,814,516	4,942,750	5,201,500	5,201,500	258,750	5.2%
Fund Balance, July 1	7,333,041	3,285,200		4,000,000	714,800	
Total Funds Available	12,147,557	8,227,950	5,201,500	9,201,500	973,550	11.8%
Appropriations						
Operating						
Personnel	14,733	19,300	19,300	19,280	(20)	-0.1%
Operating	646,590	6,500	6,500	6,500	-	0.0%
Total Operating	*661,323*	*25,800*	*25,800*	*25,780*	*(20)*	*-0.1%*
Transfers To\(From) Other Funds	2,014,330	2,214,330	2,214,330	1,577,610	(636,720)	-28.8%
Capital Expenditures						
CIP	472,918	4,550,000	5,005,000	3,598,110	(951,890)	-20.9%
Total Capital	*472,918*	*4,550,000*	*5,005,000*	*3,598,110*	*(951,890)*	*-20.9%*
Total Appropriations	3,148,571	6,790,130	7,245,130	5,201,500	(1,588,630)	-23.4%
Fund Balance, June 30	8,998,987	1,437,820	(2,043,630)	4,000,000	2,562,180	

County Aid Fund (1137) – Accounts for Fayette County's share of the state gasoline tax (allocation of funds is based on population). Major projects are street resurfacing and road improvements. The use of these funds is restricted to supervising, inspecting, building and all expenses incidental to the construction, reconstruction, or maintenance of ***rural*** roads/streets; including planning, locating, surveying and mapping, preparing roadway plans, acquisition of rights-of-way, relocation of utilities, lighting, and the elimination of hazards.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Intergovernmental	780,517	912,630	728,600	728,600	(184,030)	-20.2%
Investments	678	-	-	-	-	
Total Revenue	781,195	912,630	728,600	728,600	(184,030)	-20.2%
Fund Balance, July 1	1,254,721	1,254,600		1,660,000	405,400	
Total Funds Available	2,035,916	2,167,230	728,600	2,388,600	221,370	10.2%
Appropriations						
Capital Expenditures						
CIP	380,589	912,630	728,600	728,600	(184,030)	-20.2%
Total Capital	*380,589*	*912,630*	*728,600*	*728,600*	*(184,030)*	*-20.2%*
Total Appropriations	380,589	912,630	728,600	728,600	(184,030)	-20.2%
Fund Balance, June 30	1,655,327	1,254,600	-	1,660,000	405,400	

Mineral Severance (1138) – Accounts for receipts and disbursements of the Mineral Severance Tax received from the Commonwealth of Kentucky. In previous years this fund was added lated by budget amendment.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Intergovernmental	104,164	-	-	-	-	
Investments	460	-	-	-	-	
Total Revenue	104,624	-	-	-	-	
Fund Balance, July 1	1,094,064	-		180,000	180,000	
Total Funds Available	1,198,687	-	-	180,000	180,000	
Appropriations						
Operating						
Transfers To\(From) Other Funds	1,025,000	-	-	-	-	
Capital Expenditures						
CIP	(5,548)	-	-	100,000	100,000	
Total Capital	*(5,548)*	-	-	*100,000*	*100,000*	
Total Appropriations	1,019,452	-	-	100,000	100,000	
Fund Balance, June 30	179,235	-	-	80,000	80,000	

Coal Severance (1139) – Accounts for receipts and disbursements of the Coal Severance Tax received from the Commonwealth of Kentucky. In previous years this fund was added lated by budget amendment.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Intergovernmental	100,711	-	-	-	-	
Investments	126	-	-	-	-	
Total Revenue	100,837	-	-	-	-	
Fund Balance, July 1	266,614	-		190,000	190,000	
Total Funds Available	367,451	-	-	190,000	190,000	
Appropriations						
Operating						
Transfers To\(From) Other Funds	185,000	-	-	-	-	
Capital Expenditures						
CIP	-	-	-	100,000	100,000	
Total Capital	-	-	-	*100,000*	*100,000*	
Total Appropriations	185,000	-	-	100,000	100,000	
Fund Balance, June 30	182,451	-	-	90,000	90,000	

Capital Projects Funds

FY 2011 Bond Projects Fund (2601) – This fund accounts for the bond projects associated with the FY 2011 budget.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Other Financing Sources	-	17,356,620	-	-	(17,356,620)	-100.0%
Total Revenue	-	17,356,620	-	-	(17,356,620)	-100.0%
Fund Balance, July 1	-	-		-	-	
Total Funds Available	-	17,356,620	-	-	(17,356,620)	-100.0%
Appropriations						
Operating						
Operating	-	200,000	-	-	(200,000)	-100.0%
Total Operating	*-*	*200,000*	*-*	*-*	*(200,000)*	*-100.0%*
Capital Expenditures						
CIP	-	6,850,000	-	-	(6,850,000)	-100.0%
Operating Capital	-	10,306,620	-	-	(10,306,620)	-100.0%
Total Capital	*-*	*17,156,620*	*-*	*-*	*(17,156,620)*	*-100.0%*
Total Appropriations	-	17,356,620	-	-	(17,356,620)	-100.0%
Fund Balance, June 30	-	-	-	-	-	

Public Library Corporation Fund (1181) – This fund accounts for amounts provided to the Lexington Public Library from the LFUCG. The corporation's long-range financial plan includes retirement of the bonds issued to finance construction of the central library, expansion of library materials, and construction of additional branches.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Investments	1,800	-	-	-	-	
Other Financing Sources	2,324,183	-	-	-	-	
Other Income	288,659	261,300	262,510	262,510	1,210	0.5%
Total Revenue	2,614,643	261,300	262,510	262,510	1,210	0.5%
Fund Balance, July 1	479,812	479,700		570,000	90,300	
Total Funds Available	3,094,455	741,000	262,510	832,510	91,510	12.3%
Appropriations						
Operating						
Debt Service	2,528,336	292,060	262,230	262,230	(29,830)	-10.2%
Operating	(30)	-	280	280	280	
Total Operating	*2,528,306*	*292,060*	*262,510*	*262,510*	*(29,550)*	*-10.1%*
Total Appropriations	2,528,306	292,060	262,510	262,510	(29,550)	-10.1%
Fund Balance, June 30	566,148	448,940	-	570,000	121,060	

Enterprise Funds

The Sanitary Sewer Revenue and Operating Fund (4002) – This fund provides for the general operating, maintenance, and debt service costs of the sanitary sewer system. Other expenses include the administrative costs of operating the system such as insurance, revenue collection costs, personnel hiring, accounting, payroll processing, and legal fees. Sewer user fees support the Sewer Fund.

The Sanitary Sewer Construction Fund (4003) – This fund was created to account for sanitary sewer construction projects funded by bonds, notes, privilege fees, cash contributions, and sales of surplus property.

Sanitary Sewer Funds
Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Services	46,651,424	44,425,000	45,775,000	45,775,000	1,350,000	3.0%
Intergovernmental	403,911	583,967	579,950	579,950	(4,017)	-0.7%
Property Sales	121,566	4,300	-	-	(4,300)	-100.0%
Investments	55,151	44,000	150,000	150,000	106,000	240.9%
Other Financing Sources	-	17,902,800	19,669,780	19,669,780	1,766,980	9.9%
Other Income	44,970	-	10,000	10,000	10,000	
Total Revenue	47,277,021	62,960,067	66,184,730	66,184,730	3,224,663	5.1%
Fund Balance, July 1	3,792,611	3,292,500	-	2,860,000	(432,500)	
Total Funds Available	51,069,632	66,252,567	66,184,730	69,044,730	2,792,163	4.2%
Appropriations						
Operating						
Personnel	10,574,004	11,706,470	11,628,600	11,009,887	(696,583)	-6.0%
Debt Service	2,648,297	8,116,426	11,308,100	11,308,100	3,191,674	39.3%
Insurance	1,181,520	249,000	1,436,500	2,282,475	2,033,475	816.7%
Operating	15,645,345	15,996,733	18,241,414	18,141,077	2,144,344	13.4%
Total Operating	*30,049,166*	*36,068,629*	*42,614,614*	*42,741,539*	*6,672,910*	*18.5%*
Transfers To\(From) Other Funds	412,109	452,090	-	-	(452,090)	-100.0%
Capital Expenditures						
CIP	20,133,433	13,783,500	15,274,280	15,274,280	1,490,780	10.8%
Operating Capital	1,458,197	497,000	2,133,850	2,133,850	1,636,850	329.3%
Total Capital	*21,591,630*	*14,280,500*	*17,408,130*	*17,408,130*	*3,127,630*	*21.9%*
Total Appropriations	52,052,906	50,801,219	60,022,744	60,149,669	9,348,450	18.4%
Changes in Reserves	(7,857,175)	-	-	-		
Fund Balance, June 30	6,873,901	15,451,348	6,161,986	8,895,061	(6,556,287)	

PFC – General Fund (4022) – This fund accounts for the revenue and expenditures of the Kentucky Theater, the government's costs associated with the courthouse buildings, the revenue and expenses of the Annex garage, and the debt payments for bonds issued prior to 1996.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Services	6,403,327	6,233,700	3,429,810	3,429,810	(2,803,890)	-45.0%
Intergovernmental	-	8,084,440	-	-	(8,084,440)	-100.0%
Investments	20,708	-	-	-	-	
Other Financing Sources	-	-	376,090	376,090	376,090	
Other Income	5	-	-	-	-	
Total Revenue	6,424,040	14,318,140	3,805,900	3,805,900	(10,512,240)	-73.4%
Unrestricted Net Assets, July 1	1,345,671	1,251,500		-	(1,251,500)	
Total Funds Available	7,769,711	15,569,640	3,805,900	3,805,900	(11,763,740)	-75.6%
Appropriations						
Operating						
Partner Agencies	-	760,000	-	700,000	(60,000)	-7.9%
Debt Service	2,643,432	12,573,233	487,940	487,940	(12,085,293)	-96.1%
Operating	2,780,586	2,236,405	2,620,210	2,617,960	381,555	17.1%
Total Operating	*5,424,017*	*15,569,638*	*3,108,150*	*3,805,900*	*(11,763,738)*	*-75.6%*
Capital Expenditures						
CIP	-	-	3,850,000	-	-	
Total Capital	-	-	*3,850,000*	-	-	
Total Appropriations	5,424,017	15,569,638	6,958,150	3,805,900	(11,763,738)	-75.6%
Unrestricted Net Assets, June 30	2,345,694	2	(3,152,250)	-	(2)	

Parks Projects Fund (4024) – This fund was created to account for the acquisition of parkland and parks development and improvements.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Investments	363	-	-	-	-	
Other Financing Sources	570,672	395,000	235,000	235,000	(160,000)	-40.5%
Other Income	2,200	-	-	-	-	
Total Revenue	573,236	395,000	235,000	235,000	(160,000)	-40.5%
Unrestricted Net Assets, July 1	(263,845)	-		-	-	
Total Funds Available	309,391	395,000	235,000	235,000	(160,000)	-40.5%
Appropriations						
Operating						
Capital Expenditures						
CIP	314,488	395,000	300,000	235,000	(160,000)	-40.5%
Operating Capital	55,550	-	-	-	-	
Total Capital	*370,038*	*395,000*	*300,000*	*235,000*	*(160,000)*	*-40.5%*
Total Appropriations	370,038	395,000	300,000	235,000	(160,000)	-40.5%
Unrestricted Net Assets, June 30	(60,648)	-	(65,000)	-	-	

Public Parking Corporation Fund (4161) – This fund provides for the revenue and expenses of the Transit Center and Victorian Square parking structures. FY 2010 was the final year of payment on the construction bonds.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Services	878,586	912,890	916,250	916,250	3,360	0.4%
Investments	351	-	-	-	-	
Other Income	1,611	-	-	-	-	
Total Revenue	880,548	912,890	916,250	916,250	3,360	0.4%
Unrestricted Net Assets, July 1	395,788	-		-	-	
Total Funds Available	1,276,336	912,890	916,250	916,250	3,360	0.4%
Appropriations						
Operating						
Partner Agencies	(322,906)	-	-	-	-	
Debt Service	41,646	-	-	-	-	
Operating	574,671	587,370	619,056	618,781	31,411	5.3%
Total Operating	*293,411*	*587,370*	*619,056*	*618,781*	*31,411*	*5.3%*
Capital Expenditures						
CIP	-	-	500,000	290,000	290,000	
Total Capital	-	-	*500,000*	*290,000*	*290,000*	
Total Appropriations	293,411	587,370	1,119,056	908,781	321,411	54.7%
Unrestricted Net Assets, June 30	982,925	325,520	(202,806)	7,469	(318,051)	

Water Quality Management Fund (4051) – The Water Quality Management Fund accounts for the water quality management fee. This fee allows Lexington – Fayette County to better maintain its storm sewer infrastructure and provide funding for projects to improve water quality in creeks and streams.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Services	5,567,674	11,500,000	11,500,000	11,500,000	-	0.0%
Investments	287	-	-	-	-	
Other Financing Sources	380	-	-	-	-	
Other Income	13,430	-	-	-	-	
Total Revenue	5,581,770	11,500,000	11,500,000	11,500,000	-	0.0%
Unrestricted Net Assets, July 1	598,063	572,500		1,650,000	1,077,500	
Total Funds Available	6,179,834	12,072,500	11,500,000	13,150,000	1,077,500	8.9%
Appropriations						
Operating						
Personnel	2,115,623	3,430,050	3,844,200	3,354,053	(75,997)	-2.2%
Debt Service	21,173	300,000	100,000	100,000	(200,000)	-66.7%
Operating	2,391,607	6,829,500	6,614,415	6,532,790	(296,710)	-4.3%
Total Operating	*4,528,403*	*10,559,550*	*10,558,615*	*9,986,843*	*(572,707)*	*-5.4%*
Transfers To\(From) Other Funds	-	740	-	-	(740)	-100.0%
Capital Expenditures						
CIP	270	1,400,000	3,400,000	1,400,000	-	0.0%
Operating Capital	-	-	10,000	10,000	10,000	
Total Capital	*270*	*1,400,000*	*3,410,000*	*1,410,000*	*10,000*	*0.7%*
Total Appropriations	4,528,673	11,960,290	13,968,615	11,396,843	(563,447)	-4.7%
Unrestricted Net Assets, June 30	1,651,161	112,210	(2,468,615)	1,753,157	1,640,947	

The Landfill Fund (4121) - This fund was established to account for the revenues and expenses associated with the capping and closure of the landfill in Fayette County and the on-going costs of refuse disposal.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Services	8,083,944	6,521,900	6,988,550	6,988,550	466,650	7.2%
Investments	9,068	8,000	12,000	12,000	4,000	50.0%
Other Financing Sources	6,000	-	-	-	-	
Other Income	156,819	27,000	27,000	27,000	-	0.0%
Total Revenue	8,255,832	6,556,900	7,027,550	7,027,550	470,650	7.2%
Unrestricted Net Assets, July 1	5,142,197	23,041,100		27,500,000	4,458,900	
Total Funds Available	13,398,029	29,598,000	7,027,550	34,527,550	4,929,550	16.7%
Appropriations						
Operating						
Personnel	178,236	830,660	701,100	658,370	(172,290)	-20.7%
Debt Service	99,062	15,000	150,000	150,000	135,000	900.0%
Operating	4,741,393	7,204,876	7,134,405	6,703,663	(501,213)	-7.0%
Total Operating	*5,018,691*	*8,050,536*	*7,985,505*	*7,512,033*	*(538,503)*	*-6.7%*
Transfers To\(From) Other Funds	5,037	3,740	-	-	(3,740)	-100.0%
Capital Expenditures						
CIP	1,048,110	2,280,000	7,105,000	6,955,000	4,675,000	205.0%
Operating Capital	-	-	63,000	63,000	63,000	
Total Capital	*1,048,110*	*2,280,000*	*7,168,000*	*7,018,000*	*4,738,000*	*207.8%*
Total Appropriations	6,071,839	10,334,276	15,153,505	14,530,033	4,195,757	40.6%
Unrestricted Net Assets, June 30	7,326,190	19,263,724	(8,125,955)	19,997,517	733,793	

The Right of Way Fund (4201) – This fund was established to account for the revenues and expenses created by the adoption of the Right-of-Way ordinance.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Licenses and Permits	479,012	409,250	420,000	420,000	10,750	2.6%
Investments	170	-	-	-	-	
Total Revenue	479,183	409,250	420,000	420,000	10,750	2.6%
Unrestricted Net Assets, July 1	286,019	250,400		460,000	209,600	
Total Funds Available	765,202	659,650	420,000	880,000	220,350	33.4%
Appropriations						
Operating						
Personnel	301,492	330,230	358,500	312,304	(17,926)	-5.4%
Operating	4,809	25,200	25,200	25,200	-	0.0%
Total Operating	*306,301*	*355,430*	*383,700*	*337,504*	*(17,926)*	*-5.0%*
Capital Expenditures						
Operating Capital	-	3,000	3,000	3,000	-	0.0%
Total Capital	*-*	*3,000*	*3,000*	*3,000*	*-*	*0.0%*
Total Appropriations	306,301	358,430	386,700	340,504	(17,926)	-5.0%
Unrestricted Net Assets, June 30	458,900	301,220	33,300	539,496	238,276	

The Extended School Program Fund (4202) – This Fund was created in FY 1994 to account for the revenues and expenses of the Extended School Program administered by the Division of Parks and Recreation. This fee-based program offers after-school programming for elementary and middle school children at several schools in Fayette County.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Services	2,096,646	2,315,000	2,313,620	2,313,620	(1,380)	-0.1%
Investments	117	-	-	-	-	
Other Income	500	-	-	-	-	
Total Revenue	2,097,262	2,315,000	2,313,620	2,313,620	(1,380)	-0.1%
Unrestricted Net Assets, July 1	444,844	15,200		100,000	84,800	
Total Funds Available	2,542,106	2,330,200	2,313,620	2,413,620	83,420	3.6%
Appropriations						
Operating						
Personnel	1,829,917	1,670,270	1,785,900	1,741,839	71,569	4.3%
Insurance	3,520	4,000	4,000	4,000	-	0.0%
Operating	612,589	627,010	645,256	638,302	11,292	1.8%
Total Operating	*2,446,026*	*2,301,280*	*2,435,156*	*2,384,141*	*82,861*	*3.6%*
Total Appropriations	2,446,026	2,301,280	2,435,156	2,384,141	82,861	3.6%
Unrestricted Net Assets, June 30	96,081	28,920	(121,536)	29,479	559	

The Prisoners' Activity Fund (4203) – was transferred to the Government in 1994 and accounts for the operations of the commissary at the Fayette County Detention Center.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Services	1,177,092	900,000	900,000	900,000	-	0.0%
Investments	1,467	-	-	-	-	
Other Income	738,818	590,000	853,750	853,750	263,750	44.7%
Total Revenue	1,917,377	1,490,000	1,753,750	1,753,750	263,750	17.7%
Unrestricted Net Assets, July 1	1,427,376	40,500		-	(40,500)	
Total Funds Available	3,344,753	1,530,500	1,753,750	1,753,750	223,250	14.6%
Appropriations						
Operating						
Operating	1,425,455	1,355,500	1,151,450	1,151,450	(204,050)	-15.1%
Total Operating	*1,425,455*	*1,355,500*	*1,151,450*	*1,151,450*	*(204,050)*	*-15.1%*
Transfers To\(From) Other Funds	1,915,000	175,000	-	-	(175,000)	100.0%
Capital Expenditures						
Operating Capital	8,801	-	-	-	-	
Total Capital	*8,801*	-	-	-	-	
Total Appropriations	3,349,256	1,530,500	1,151,450	1,151,450	(379,050)	-24.8%
Unrestricted Net Assets, June 30	(4,503)	-	602,300	602,300	602,300	

The Enhanced 911 Fund (4204) – This Fund was created in FY 1996 to account for Enhanced 911 revenues and expenses. An Enhanced 911 system saves time and communicates information, even when a caller cannot, by providing a telephone number, and address or latitude and longitude for cell phone callers.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Services	4,036,506	3,500,000	3,850,500	3,850,500	350,500	10.0%
Investments	395	-	-	-	-	
Other Income	32,521	1,000	-	-	(1,000)	-100.0%
Total Revenue	4,069,422	3,501,000	3,850,500	3,850,500	349,500	10.0%
Unrestricted Net Assets, July 1	508,466	299,600		1,320,000	1,020,400	
Total Funds Available	4,577,888	3,800,600	3,850,500	5,170,500	1,369,900	36.0%
Appropriations						
Operating						
Personnel	1,994,462	2,086,960	2,142,700	1,946,528	(140,432)	-6.7%
Operating	1,187,148	1,563,990	1,548,750	1,548,750	(15,240)	-1.0%
Total Operating	*3,181,610*	*3,650,950*	*3,691,450*	*3,495,278*	*(155,672)*	*-4.3%*
Capital Expenditures						
Operating Capital	76,746	146,300	159,050	159,050	12,750	8.7%
Total Capital	*76,746*	*146,300*	*159,050*	*159,050*	*12,750*	*8.7%*
Total Appropriations	3,258,355	3,797,250	3,850,500	3,654,328	(142,922)	-3.8%
Unrestricted Net Assets, June 30	1,319,533	3,350	-	1,516,172	1,512,822	

The LexVan Program Fund (4205) – This fund was established to account for revenues and expenses of the Lexington Bluegrass Mobility Office. This office manages a commuter vanpool program that aims to reduce air pollution, traffic congestion, and gasoline consumption. Vans are leased to groups of people who vanpool to work. All operating costs, fuel, and insurance are funded by the monthly fare paid by riders.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Services	91,090	75,000	110,000	110,000	35,000	46.7%
Investments	72	-	-	-	-	
Total Revenue	91,162	75,000	110,000	110,000	35,000	46.7%
Unrestricted Net Assets, July 1	137,708	135,600		140,000	4,400	
Total Funds Available	228,870	210,600	110,000	250,000	39,400	18.7%
Appropriations						
Operating						
Operating	84,044	80,930	107,270	107,270	26,340	32.5%
Total Operating	*84,044*	*80,930*	*107,270*	*107,270*	*26,340*	*32.5%*
Total Appropriations	84,044	80,930	107,270	107,270	26,340	32.5%
Unrestricted Net Assets, June 30	144,827	129,670	2,730	142,730	13,060	

Pension Trust Funds

City Employees' Pension Fund (5002) – This fund accounts for former 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. A self-governing board of trustees administers the fund. No current employees remain with the CEPF.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Investments	2,498,873	1,893,600	1,875,700	1,875,700	(17,900)	-0.9%
Other Financing Sources	71,856	72,200	80,800	80,800	8,600	11.9%
Pension Revenue	3,910	7,900	-	-		0.0%
Total Revenue	2,574,639	1,973,700	1,956,500	1,956,500	(17,200)	-0.9%
Net Assets, July 1	24,865,567	24,000,600		-	(24,000,600)	
Total Funds Available	27,440,206	25,974,300	1,956,500	1,956,500	(24,017,800)	-92.5%
Appropriations						
Operating						
Personnel	1,833,171	1,848,000	1,848,000	1,830,800	(17,200)	-0.9%
Operating	77,167	125,700	125,700	125,700	-	0.0%
Total Operating	*1,910,338*	*1,973,700*	*1,973,700*	*1,956,500*	*(17,200)*	*-0.9%*
Total Appropriations	1,910,338	1,973,700	1,973,700	1,956,500	(17,200)	-0.9%
Net Assets, June 30	25,529,868	24,000,600	(17,200)	-	(24,000,600)	

Police and Fire Retirement Fund (5003) – This fund accounts for the 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.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Investments	35,337,361	17,380,180	34,473,155	34,473,155	17,092,975	98.3%
Other Financing Sources	2,735,882	2,700,000	3,688,790	3,688,790	988,790	36.6%
Pension Revenue	54,260,884	19,112,500	4,947,416	4,947,416		0.0%
Other Income	120,532	69,300	16,227	16,227	(53,073)	-76.6%
Total Revenue	92,454,658	39,261,980	43,125,588	43,125,588	3,863,608	9.8%
Net Assets, July 1	368,601,317	384,842,000		-	(384,842,000)	
Total Funds Available	461,055,975	424,103,980	43,125,588	43,125,588	(380,978,392)	-89.8%
Appropriations						
Operating						
Personnel	37,713,085	37,033,080	37,034,200	40,896,783	3,863,703	10.4%
Insurance	-	850	850	850	-	0.0%
Operating	1,712,933	2,228,050	2,228,050	2,227,950	(100)	0.0%
Total Operating	*39,426,018*	*39,261,980*	*39,263,100*	*43,125,583*	*3,863,603*	*9.8%*
Total Appropriations	39,426,018	39,261,980	39,263,100	43,125,583	3,863,603	9.8%
Net Assets, June 30	421,629,957	384,842,000	3,862,488	5	(384,841,995)	

Internal Service Funds

Medical Insurance Fund (6002) – The government offers health, dental, and vision care insurance options to LFUCG employees under self-insurance plans administered by various third parties. Funding is provided through premiums paid by the government for all full-time employees; by employees with family coverage; and by certain non-employee groups that are allowed to participate in this plan. This includes City Employees' Pension Fund retirees, Policemen's and Firefighters' Retirement Fund retirees, and employees of other affiliated agencies.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Intergovernmental	176	-	-	-	-	
Health Premiums	32,571,118	34,022,100	35,205,679	35,205,679		0.0%
Other Income	3,697	-	591,320	591,320	591,320	
Total Revenue	32,574,991	34,022,100	35,796,999	35,796,999	1,774,899	5.2%
Net Assets, July 1	0	-		-	-	
Total Funds Available	32,574,991	34,022,100	35,796,999	35,796,999	1,774,899	5.2%
Appropriations						
Operating						
Personnel	32,574,990	34,022,100	34,022,100	35,797,000	1,774,900	5.2%
Total Operating	*32,574,990*	*34,022,100*	*34,022,100*	*35,797,000*	*1,774,900*	*5.2%*
Total Appropriations	32,574,990	34,022,100	34,022,100	35,797,000	1,774,900	5.2%
Net Assets, June 30	0	-	1,774,899	(1)	(1)	

Property and Casualty Claims (6021) – The Department of Law administers the workers' compensation, property and casualty, and general liability insurance programs. The government reduces financial risks by purchasing reinsurance when feasible.

Summary of Revenue and Appropriations

	FY 2010 Actual	FY 2011 Adopted	FY 2012 Request	FY 2012 Mayor's Proposed	Difference	Percent Change
Revenue						
Health Premiums	6,564,000	4,150,000	7,855,000	7,855,000		0.0%
Casualty Loss Recoveries	573,725	-	-	-		
Investments	7,315	-	-	-	-	
Other Income	0	-	-	-	-	
Total Revenue	7,145,040	4,150,000	7,855,000	7,855,000	3,705,000	89.3%
Net Assets, July 1	300,001	-		-	-	
Total Funds Available	7,445,041	4,150,000	7,855,000	7,855,000	3,705,000	89.3%
Appropriations						
Operating						
Operating	6,687,676	4,150,000	8,450,000	7,855,000	3,705,000	89.3%
Total Operating	*6,687,676*	*4,150,000*	*8,450,000*	*7,855,000*	*3,705,000*	*89.3%*
Total Appropriations	6,687,676	4,150,000	8,450,000	7,855,000	3,705,000	89.3%
Net Assets, June 30	757,365	-	(595,000)	-	-	

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