URBAN COUNTY COUNCIL

BUDGET & FINANCE COMMITTEE SUMMARY

JUNE 24, 2008

Dr. Stevens chaired the committee meeting, calling it to order at 1:00 pm. All committee members were present except CM Myers.

I. Financial Reporting Capabilities from People Soft

Commissioner Koch gave the committee a packet of reports that can be done with People Soft. (See attached).

CM Blevins stated this is a great start. He stated he would like to see a monthly snapshot of the financial condition.

Commissioner Koch provided the committee with a Summary of Major Actions that she could provide to council. (See attached). She asked what reports would they like to see monthly.

Dr. Stevens stated at least report E.

Commissioner Koch suggested report E along with Summary of Major Actions.

CM Gorton stated she would like to see some of the Urban Services' funds. She stated she always liked the comments that Mr. Deaton would bring if a situation was off from the previous month.

Commissioner Koch stated they can do that now.

CM Gorton stated she likes report D and report E. She asked if they will close out a month and then the committee will receive the report at the next month's meeting.

Commissioner Koch stated they have agreed to an internal schedule of by the 10th working day of the following month to have the close out report of the previous month available for the committee.

CM Lane stated he too would like to see a dashboard report. He stated he would like to see the budget on a monthly basis instead of annually.

Commissioner Koch stated they have worked with MetaFormers and can get to where they can do a monthly budget but are not there yet.

CM Stinnett asked if the $13,500,000 on report D is what was leftover from 2007.

Commissioner Koch stated that is what they budgeted. She stated they have not amended the budget for what is actual.

Mr. Southers asked if these reports are things that he can run.

Commissioner Koch stated yes.

Dr. Stevens asked if there were any comments regarding the Summary of Major Actions.

Commissioner Koch stated she modified an existing report and highlighted some things on this report that she doesn't think she needs to continue to report to the committee on.

CM Lane asked when will the next 27th pay period allocation come around and how this money will be made up.

Commissioner Koch stated it is about 10 or 11 years out and proposes that in 2010 go back to the annual and start chipping away at what they didn't put in this year.

II. Presentation of LFUCG Downtown Facility Master Plan

Commissioner Cole did an overview of the Downtown Facility Master Plan.

Dr. Stevens asked if FM Solutions has done work in other communities.

Commissioner Cole stated yes and that he can review it if anyone would like to look at it.

Dr. Stevens asked what is the maintenance cost of the government center a year.

Mike Webb, General Services, stated it is listed per square foot.

Dr. Stevens stated it looks like maintenance was $1.1M. He asked if that includes energy cost.

Commissioner Cole stated yes. She stated if they were going to go forward with this project then bonding would be required.

Dr. Stevens asked how is LFUCG on bonding.

Commissioner Koch stated with what has been done this year puts it at 12%.

CM Beard asked if this is gross square feet or net square feet.

Commissioner Cole stated gross square feet. She stated one key point is in absent of moving forward with this project there would be significant items that would have to still be bonded.

CM Gorton asked if this is tied into the capital plan discussion that will take place when council returns from break.

Commissioner Cole stated it should be. She stated she would like to suggest going ahead and having FM Solutions prepare a RFP for what the next steps would be which would be architectural design services. This would be just getting them ready to move forward.

CM Gorton asked about the recommendation of surface parking lots opposed to structure lots and also recommended expanding parking lots at parks.

Commissioner Cole stated the surface parking is out in the community for economic reasons. She stated more parking at parks would be nice for when the parks get more use and could be used for employees during the day.

CM Gorton stated it wouldn't be expansion of the parking lots at parks it would be using what we have.

Commissioner Cole stated it would be a combination of both.

CM Gorton asked how we can coordinate this with the Parks Master Plan.

Commissioner Cole stated they will bring this to the Parks Master Plan people.

CM Gorton asked if they took into consideration the possibility of partnering with LexTran.

Commissioner Cole stated yes that would be desirable. They were giving an estimate of what would be worse case if LFUCG had to purchase buses.

Vice Mayor Gray stated our operating cost is more than $8.00 sq. ft. and national average is $4.50 sq. ft. so we are almost doubled. He asked if FM Solutions did an Executive Summary.

Commissioner Cole stated yes and she will provide that to the committee.

Dr. Stevens asked if she is requesting the committee to authorize the creation of an RFP.

Commissioner Cole stated yes. She stated there is money in her budget now that could be used for the creation of the RFP at this time.

Vice Mayor Gray asked what the range of cost is for this.

Commissioner Cole stated the quote for professional services is $20K.

Vice Mayor Gray stated it gets them a step forward to a savings when we are spending so much to keep this building in present stated.

A motion by Vice Mayor Gray to authorize Dept of General Services to proceed with hiring FM Solutions to draft a RFP and provide council a scope of the project before being voted on by full council, seconded by CM Lane. Vice Mayor Gray rescinded his motion.

CM Blevins stated what he understand is that we are going to create a RFP through FM Solutions that will be what architects and design firms respond to develop scenario 5.

Commissioner Cole stated yes. She stated in scenario 5 the buildings that would be torn down are the annex, annex garage and police headquarters so it clears that block.

CM Blevins asked if the administration is backing scenario 5 and asking the council to move forward.

Commissioner Cole stated yes.

CM Blevins stated he is not saying he is against scenario 5. He stated he is not prepared to design a building that they have not agreed to build yet.

Vice Mayor Gray stated his interpretation is the RFP would be created around engaging a master plan effort.

CM Blevins asked if it is a planning exercise or a design of the 8 story building.

Commissioner Cole stated it would be moving forward with whatever criteria decided on to have the design criteria for this space for occupant and lead certification criteria to include in document to go out for architectural services. She stated the architectural services would include an opportunity for community input and vetting for the design itself.

CM Blevins stated he will need to see a scope of work before he could vote for this. He stated he would like to see what she is going to give FM Solutions.

Commissioner Cole stated she needs approval to engage FM Solutions to use this year's money that is available in professional services.

CM Beard stated to know if off premise parking will work is to do it. However, what happens when someone has a sick child they have to get to. Also, is council going to have input on chambers and council offices.

Commissioner Cole stated those concerns will be addressed during the design phase.

CM Gorton asked why we are in such a hurry today. She stated she is a little uncomfortable doing this when they haven't had their capitol discussion yet.

Commissioner Cole stated this would set this on a parallel path with the bonding discussion. She stated time is of the essence because if council decides not to go forward then there are significant investments that need to be done with these facilities.

CM James asked if when the contract goes out if it will be for scenario 5 or for the overall aspect of each scenario.

Commissioner Cole stated it would define what are the aspects that we would want in a new government center and garage downtown.

CM James asked out of the 5 scenarios how many capture the criteria she mentioned.

Commissioner Cole stated all but one. She stated that is the do nothing one.

CM James stated she would like to get it on a level playing field.

CM Stinnett stated those funds can be re appropriated next year so that shouldn't be a reason to push it forward. He stated he would like to see us go forward with it.

CM Lane stated the more time we delay it is costing more money.

Vice Mayor Gray stated they need to see the full process. He stated they are talking about a master plan exercise that could last at least a year. He stated the RFP is what is normally done in house but can't be because of the significance of this project.

Don Blevins, County Clerk, spoke regarding this issue.

CM Gorton stated the full council hasn't decided on this scenario. She stated what if we can't sell it without sinking a lot of money into it.

Commissioner Cole stated they have been given an estimate of the building at this time.

CM James asked at what point would the County Clerk be involved in the conversations.

Commissioner Cole stated he was interviewed by FM Solutions and he would be included at each step.

CM James asked what are her thoughts after hearing all the discussions.

Commissioner Cole stated she would like to move forward with the RFP.

CM Beard asked the County Clerk if they need to be downtown.

Mr. Blevins stated it doesn't matter where he is located as long as it is accessible to major routes for transportation.

CM Gorton asked if the motion is based on scenario 5.

CM Blevins stated this is why he asked about the scope of work because he still doesn't know what they are voting on.

Commissioner Cole stated the administration is saying they would like to go forward with scenario 5.

CM Blevins stated they will be putting boundaries on what the design will be.

Dr. Stevens stated he is uncomfortable with picking scenario 5 since council hasn't discussed this.

Mr. Blevins stated it would have made a difference for him if they were asking for a RFP for a firm to develop a master plan as to how to accomplish the recommendations of FM Solutions.

CM Blevins stated he could support some kind of aggressive vetting of whether they want to do scenario 5.

CM Beard asked if they couldn't encumber the $20K.

Commissioner Cole stated they have to have an identified vendor for it to be encumbered.

Commissioner Koch stated if they tell her to reserve it she will. She stated they could ask for it in re appropriation but that wouldn't happen until at least September. She stated why don't they issue a purchase order to FM Solutions but not send it until they have received the okay. Commissioner Koch stated they don't need their approval to issue a purchase order. She stated they can issue a RFP without their approval but they wanted to know if they have their support.

III. Abatement Funds Recaptured

David Jarvis, Code Enforcement, stated it has been brought up over the last couple of months the idea of recovering abatement and civil penalties from code enforcement abatements back into a revolving fund or self funded. He stated currently the recoveries go back into the General Fund. He stated they usually have $300K in civil penalties and usually expend $85K to $90K on abatements. He stated this wouldn't take affect until 2010.

CM Lane stated this issue came before the link committee.

CM James asked how they abated funds are used.

Mr. Jarvis stated if someone doesn't comply with their notice then they will hire a contractor to clean up the property. They send the bill to the law dept and the property owner gets a bill. If the bill doesn't get paid then they put a lien on the property.

CM James asked how the contractors are found.

Mr. Jarvis stated through purchasing.

CM James stated other cities use abatement funds to be proactive for helping people who could potentially be cited for code enforcement. She stated she is willing to talk about this further.

Mr. Jarvis stated they have recovered approximately $232K through civil penalties and abatement recoveries.

CM James asked how many properties are vacant or abandoned.

Mr. Jarvis stated typically 25% to 30%.

CM James stated there is the ability to tax vacant/abandoned property.

Dr. Stevens asked the Law Dept, Finance Dept and Code Enforcement to work on this and report back at the next meeting.

The meeting adjourned at 3:00 pm.

A

Budget to Actual Revenue Report
For Period Ending: May 31, 2008
Fund: 1101 - General Services District

Report ID: USER_104
User ID: KKOCH
Run Date: 06/24/2008

Account	Description	Original 2008 Budget	Amended 2008 Budget	Collected For Month of May	Collected YTD	Percent Collected	Amt Over (Under) Bgt
40010	Employee Withholdings	149,705,920	149,705,920	15,149,907	135,247,873	90.3%	(14,458,047)
40040	Business Returns	32,044,080	32,044,080	1,520,405	28,313,595	88.4%	(3,730,485)
40070	Individual Returns	95,000	95,000	3,996	129,629	136.5%	34,629
40100	Insurance	22,500,000	22,500,000	2,889,290	20,547,957	91.3%	(1,952,043)
40130	Bond Deposits	2,000	2,000	1,000	500	25.0%	(1,500)
40160	Regulated License Fee	1,358,600	1,358,600	30,397	881,945	64.9%	(476,655)
40190	Franchise Fee	14,510,370	14,510,370	2,843,016	15,457,893	106.5%	947,523
40220	Bank Franchise Fee	1,160,000	1,160,000	0	1,253,119	108.0%	93,119
40250	Vehicle License	230,000	230,000	0	0	0.0%	(230,000)
40310	Deed Tax Fee	1,500,000	1,500,000	113,985	1,372,207	91.5%	(127,793)
40340	Contractor Registration Fee	944,000	944,000	15,145	341,260	36.2%	(602,740)
40370	Filing Fee - Planning & Zoning	200,000	200,000	13,323	149,553	74.8%	(50,447)
40400	Animal License	70,000	70,000	2,816	38,107	54.4%	(31,893)
40430	Hotel - Motel License Fee	0	0	1,902	(410,636)	0.0%	(410,636)
40810	Realty Taxes	16,119,000	16,259,260	169,090	16,397,967	100.9%	138,707
40840	Personalty Taxes	1,466,000	1,466,000	3,970	1,545,743	105.4%	79,743
40900	PSC Taxes	653,000	653,000	657	549,932	84.2%	(103,068)
40930	Property Tax Discount	(299,000)	(299,000)	(41)	(320,388)	0.0%	(21,388)
40960	Property Tax Commission	(748,000)	(748,000)	(8,631)	(777,269)	0.0%	(29,269)
40990	Delinquent - Realty & Personal	50,000	50,000	(38,952)	(10,872)	-21.7%	(60,872)
41020	Motor Vehicle Ad Valorem Tax	1,536,000	1,536,000	122,028	1,326,691	86.4%	(209,309)
41050	County Clerk Com - Mtr Veh	(64,000)	(64,000)	0	0	0.0%	64,000
41110	Supplementary Tax Bills	7,000	7,000	1,242	4,482	64.0%	(2,518)
41140	Omitted Tax	75,000	75,000	145,200	446,829	595.8%	371,829

41510	Detention Work Release Fees	134,000	134,000	11,003	91,884	68.6%	(42,116)
41540	Detention Center Bed Fees	2,208,000	2,208,000	496,995	5,237,402	237.2%	3,029,402
41570	Detention Center Prisoner Fees	2,528,000	2,528,000	22,155	258,718	10.2%	(2,269,282)
41600	Detention Center Medical Reimb	136,000	136,000	10,131	213,186	156.8%	77,186
41630	Detention Center Other	80,000	80,000	7,199	207,277	259.1%	127,277
41910	Building Permits	1,160,000	1,160,000	66,537	813,605	70.1%	(346,395)
41940	Park Land Acquisition	566,000	430,000	29,219	331,631	77.1%	(98,369)
41970	EMS Fees	4,125,000	4,125,000	339,538	3,450,149	83.6%	(674,851)
42000	EMS Mileage	0	0	38,695	573,168	0.0%	573,168
42030	Golf Course Collections	3,364,000	3,364,000	386,746	2,742,977	81.5%	(621,023)
42060	Parks & Recreation Programs	1,372,000	1,372,000	39,610	656,463	47.8%	(715,537)
42090	ESP Fees	0	0	(285)	(1,637)	0.0%	(1,637)
42120	District Court Jail Fees	600,000	600,000	0	519,757	86.6%	(80,244)
42150	Ground Leases	0	0	1,100	17,863	0.0%	17,863
42181	Rent Or Lease Income	112,000	112,000	36,530	390,223	348.4%	278,223
42210	Animal Shelter Collections	25,000	25,000	3,605	30,608	122.4%	5,608
42240	Accident Report Sales	12,000	12,000	823	9,503	79.2%	(2,497)
42270	Developer Landscape Fees	34,000	34,000	0	8,250	24.3%	(25,750)
42300	Administrative Collection Fees	100,000	100,000	1,275	15,084	15.1%	(84,916)
42330	Computer Services Fees	45,000	45,000	2,158	71,724	159.4%	26,724
42360	Domestic Relations Collection	26,000	26,000	2,273	12,692	48.8%	(13,308)
42390	Adult Probation Fees	75,000	75,000	7,864	79,736	106.3%	4,736
42420	Lexington Store	6,000	6,000	121	1,875	31.2%	(4,125)
42480	LexVan Program Fees	0	0	6,841	38,076	0.0%	38,076
42570	Sewer User Fee	0	0	0	(67)	0.0%	(67)
42630	Privilege Fees	0	0	0	1,443	0.0%	1,443
42870	Dumpster Permit Fees	0	0	0	2,150	0.0%	2,150
42900	Excess Fees And Collections	2,200,000	2,200,000	0	2,222,174	101.0%	22,174
43210	Parking - Monthly Rental	0	20,220	1,660	27,864	137.8%	7,644
43240	Parking - Transient Rental	0	7,150	1,183	10,103	141.3%	2,953
43300	Parking - Event	0	0	0	188	0.0%	188
43390	Parking - Meter Collections	0	0	500	500	0.0%	500
43420	Parking - Fines	0	0	(70)	(140)	0.0%	(140)
43710	Fines And Forfeitures	16,000	16,000	16,630	38,935	243.3%	22,935
43740	ABC Fines	66,000	66,000	5,200	66,175	100.3%	175
44010	Intergovernmental - Federal	0	0	14,160	207,412	0.0%	207,412
44040	Intergovernmental - State/Oth	875,000	887,429	90,226	725,934	81.8%	(161,495)

44603	Recovery - General Liability	0	0	0	50	0.0%	50
44840	Sales Of Surplus Equipment	420,000	420,000	10,224	382,280	91.0%	(37,720)
45110	Interest Income	1,343,000	1,343,000	0	0	0.0%	(1,343,000)
45111	Interest	0	0	21,588	346,792	0.0%	346,792
45140	Interest Income - Restricted	680,000	680,000	0	0	0.0%	(680,000)
45144	Interest - Restricted, Eco Con	0	0	26,930	491,637	0.0%	491,637
45912	Transfer From Family Care	0	0	315	3,167	0.0%	3,167
45913	Transfer From Full Urban	349,120	353,390	0	0	0.0%	(353,390)
45916	Transfer From Sanitary Sewer	378,210	382,840	0	0	0.0%	(382,840)
46240	Employer Pension Contributions	0	0	0	219	0.0%	219
46510	Contributions	0	630,186	675	624,919	99.2%	(5,266)
46550	Assistance Repayment	0	359,560	153,379	363,313	101.0%	3,753
46600	Penalties And Interest	900,000	900,000	160,516	1,239,930	137.8%	339,930
46630	School Board Tax Fee	12,000	12,000	1,000	3,000	25.0%	(9,000)
46660	Tourist Commission Fee	25,000	25,000	0	0	0.0%	(25,000)
46690	Payment in Lieu of Taxes	45,000	45,000	27,488	27,488	61.1%	(17,512)
46720	Miscellaneous	134,200	168,631	500,760	1,279,280	758.6%	1,110,649
	All Revenues	267,266,500	268,343,635	25,522,241	246,321,078	91.8%	(22,022,558)

B

Budget to Actual Expenditures Report
For Period Ending: May 31, 2008
Fund: 1101 - General Services District

Report ID: USER_30
User ID: KKOCH
Run Date: 06/24/2008

Account	Description	Original 2008 Budget	Amended 2008 Budget	Expensed For Month of May	Expensed YTD Through 05/31/08	Pre-Encumbered	Encumbered	Total Budget Committed To Date	Remaining Balance	Percent Used
63110	Civil Salaries	109,007,660	109,743,183	5,573,553	43,548,929	0	0	43,548,929	66,194,254	39.7%
63120	Non-Civil Svc Salaries	7,080,730	6,972,950	674,051	5,325,909	0	0	5,325,909	1,647,041	76.4%
63130	Police and Fire Salaries	2,143,100	2,187,750	6,539,537	51,178,163	0	0	51,178,163	(48,990,413)	2339.3%
63140	Detention Salaries	10,843,900	10,843,900	1,181,822	9,721,246	0	0	9,721,246	1,122,654	89.6%
63150	Overtime	6,399,480	6,371,880	816,762	5,091,216	0	0	5,091,216	1,280,664	79.9%
63210	Elected	601,630	601,630	68,323	535,075	0	0	535,075	66,555	88.9%
63310	Other Salaries	4,672,240	4,801,710	695,649	3,555,771	0	0	3,555,771	1,245,939	74.1%
63410	Other Pay - Taxable	8,528,170	8,528,170	388,797	7,168,647	0	0	7,168,647	1,359,523	84.1%
63460	Other Pay - Non-Taxable	1,750,350	1,750,350	140,038	1,448,337	555	70,871	1,519,763	230,587	86.8%
63510	Pension Cont	30,813,820	30,780,280	3,218,977	25,149,756	0	0	25,149,756	5,630,524	81.7%
63610	Fringe Benefits	19,265,060	19,156,070	1,141,931	11,718,029	0	0	11,718,029	7,438,041	61.2%
63620	Other Benefits	7,137,590	7,117,407	693,809	5,550,327	0	0	5,550,327	1,567,080	78.0%
63810	Per Contingency	1,883,740	1,374,070	0	0	0	0	0	1,374,070	0.0%
63910	Personnel Lapse	(16,117,900)	(16,011,030)	0	0	0	0	0	(16,011,030)	0.0%
63950	Personnel Recovery	(5,543,750)	(5,965,377)	(256,589)	(4,750,851)	0	0	(4,750,851)	(1,214,526)	0.0%
	Personnel	**188,465,820**	**188,252,943**	**20,876,660**	**165,240,555**	**555**	**70,871**	**165,311,980**	**22,940,962**	**87.8%**
71100	Ots Agency Services	3,593,220	3,595,320	287,693	2,925,238	130,000	430,618	3,485,856	109,464	97.0%
71200	Professional and Contract Sv	14,725,300	15,015,111	1,345,429	10,915,701	173,140	1,832,517	12,921,357	2,093,754	86.1%
71300	Rent/Lease Charges	2,298,830	2,296,970	59,131	891,881	(28,574)	251,579	1,114,886	1,182,084	48.5%
72100	General Utilities	4,570,970	4,576,970	361,898	4,042,364	6,543	14,121	4,063,028	513,942	88.8%
72200	Telecommunications	984,380	966,470	69,081	648,324	14,522	87,742	750,588	215,882	77.7%
72300	Other Utilities	3,370,450	3,369,200	328,380	2,742,454	0	10,662	2,753,116	616,084	81.7%
73100	Gen Insurance	7,868,490	7,868,570	0	1,385,458	0	79,744	1,465,202	6,403,368	18.6%
73200	Casualty Loss Expenditures	0	130,000	0	0	0	0	0	130,000	0.0%
73300	Casualty Loss Recoveries	0	0	(57,538)	(659,857)	5,534	176,927	(477,396)	477,396	0.0%
74100	Prof Development/Training	636,570	618,717	47,540	313,793	0	41,192	354,985	263,732	57.4%
74200	Business Travel/Training	60,210	79,878	7,678	48,958	0	65	49,023	30,855	61.4%
75100	Operating Supplies & Expens	3,355,400	3,466,043	234,309	2,560,951	8,474	443,459	3,012,883	453,159	86.9%
75500	Cost of Goods Sold Expense	680,100	680,100	78,697	407,832	0	140,290	548,122	131,978	80.6%
75600	Clothing/Equipment-Employe	511,800	514,694	45,000	325,523	6,973	108,331	440,828	73,866	85.6%
75800	Equipment Less Than $5000	883,410	946,599	72,888	511,880	14,267	138,885	665,032	281,567	70.3%
76100	Repairs And Maintenance	5,882,210	5,661,053	317,662	3,373,021	50,817	1,106,003	4,529,840	1,131,213	80.0%
76200	Vehicle And Equipment Fuel	2,668,900	2,668,900	2,935	2,742,256	0	5,468	2,747,725	(78,825)	103.0%
76300	Vehicle Repair And Maintena	1,156,140	2,196,770	34,420	1,938,460	(33,100)	23,449	1,928,808	267,962	87.8%
77800	Dues/Subscriptions/Publicati	364,850	291,766	12,948	196,281	5,414	4,722	206,417	85,349	70.7%
78100	Financial Assistance	571,560	936,220	184,035	704,555	0	0	704,555	231,665	75.3%
78200	Grant Match Expense	2,428,560	2,529,520	1,110,900	1,409,436	0	0	1,409,436	1,120,084	55.7%
78250	Indirect Cost Allocation	(5,484,380)	(5,484,380)	0	(1,595,424)	0	0	(1,595,424)	(3,888,956)	0.0%
78320	Claims And Judgments	42,040	42,040	2,749	31,436	248	124	31,808	10,232	75.7%
78400	Debt Service/Agent Fees	23,898,980	22,678,845	8,787,889	20,532,982	0	0	20,532,982	2,145,863	90.5%
78600	Recoveries	0	0	(15,851)	(102,846)	0	0	(102,846)	102,846	0.0%
78700	Others	0	0	36	3,128	0	0	3,128	(3,128)	0.0%
	Operating Expenses	**75,067,990**	**75,645,375**	**13,317,910**	**56,293,783**	**354,258**	**4,895,897**	**61,543,938**	**14,101,437**	**81.4%**

81100	Transfers To Other Funds	4,959,070	3,770,750	224,204	1,728,510	0	0	1,728,510	2,042,240	45.8%
81600	Transfers From Other Funds	(1,417,990)	(1,529,437)	(10,200)	(12,625)	0	0	(12,625)	(1,516,812)	0.0%
82100	Transfers to Component Unit	12,880,930	13,021,190	1,146,682	11,740,039	0	1,069,070	12,809,109	212,081	98.4%
	Transfers To/From	**16,422,010**	**15,262,503**	**1,360,686**	**13,455,924**	**0**	**1,069,070**	**14,524,993**	**737,510**	**95.2%**
90310	Land Improvements	110,000	145,739	0	10,505	2,228	95,582	108,315	37,424	74.3%
90510	Buildings	0	108,197	0	0	0	0	0	108,197	0.0%
91010	Capital Repairs & Maintenan	56,000	412,958	996	3,929	0	112,820	116,749	296,209	28.3%
91610	Traffic Control and Markings	264,570	346,665	103,137	188,629	0	138,902	327,530	19,135	94.5%
91710	Streets & Roadways	0	953,272	12,199	651,361	2,878	790	655,029	298,243	68.7%
95100	Equipment Lease/Purchase	75,320	75,320	957	69,301	0	6,101	75,402	(82)	100.1%
95600	Telephone and Communicati	0	11,000	9,950	10,383	0	0	10,383	617	94.4%
95800	Video Equipment	0	165,000	33,645	89,982	224	63,529	153,736	11,264	93.2%
96200	Computer	53,510	105,565	810	30,813	10,174	20,974	61,961	43,604	58.7%
96450	Other Equipment & Furnishin	0	2,191	0	2,191	0	0	2,191	0	100.0%
96700	Public Safety Specialized Eq	20,000	76,500	0	18,980	0	0	18,980	57,520	24.8%
	Capital	**579,400**	**2,402,407**	**161,694**	**1,076,074**	**15,504**	**438,699**	**1,530,277**	**872,130**	**63.7%**
	Total Expense	**280,535,220**	**281,563,228**	**35,716,950**	**236,066,336**	**370,317**	**6,474,536**	**242,911,189**	**38,652,039**	**86.3%**

Personnel Expense	188,465,820	188,252,943	20,876,660	165,240,555	555	70,871	165,311,980	22,940,962	87.8%
Operating Expense	75,067,990	75,645,375	13,317,910	56,293,783	354,258	4,895,897	61,543,938	14,101,437	81.4%
Recoveries & Transfers	16,422,010	15,262,503	1,360,686	13,455,924	0	1,069,070	14,524,993	737,510	95.2%
Capital Expense	579,400	2,402,407	161,694	1,076,074	15,504	438,699	1,530,277	872,130	63.7%
Total Expense	280,535,220	281,563,228	35,716,950	236,066,336	370,317	6,474,536	242,911,189	38,652,039	86.3%

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Budget Summary by Account Report
For Period Ending: May 31, 2008
Fund: 1101 - General Services District

Report ID: USER_32
User ID: KKOCH
Run Date: 06/24/2008

Account	Description	Original 2008 Budget	Amended 2008 Budget	Committed For Month of May	Total Budget Committed To Date	Remaining Balance	Percent Used
63110	Civil Salaries	109,007,660	109,743,183	5,573,553	43,548,929	66,194,254	39.7%
63120	Non-Civil Svc Salaries	7,080,730	6,972,950	674,051	5,325,909	1,647,041	76.4%
63130	Police and Fire Salaries	2,143,100	2,187,750	6,539,537	51,178,163	(48,990,413)	2339.3%
63140	Detention Salaries	10,843,900	10,843,900	1,181,822	9,721,246	1,122,654	89.6%
63150	Overtime	6,399,480	6,371,880	816,762	5,091,216	1,280,664	79.9%
63210	Elected	601,630	601,630	68,323	535,075	66,555	88.9%
63310	Other Salaries	4,672,240	4,801,710	692,049	3,555,771	1,245,939	74.1%
63410	Other Pay - Taxable	8,528,170	8,528,170	388,797	7,168,647	1,359,523	84.1%
63460	Other Pay - Non-Taxable	1,750,350	1,750,350	123,999	1,519,763	230,587	86.8%
63510	Pension Cont	30,813,820	30,780,280	3,218,977	25,149,756	5,630,524	81.7%
63610	Fringe Benefits	19,265,060	19,156,070	1,141,931	11,718,029	7,438,041	61.2%
63620	Other Benefits	7,137,590	7,117,407	693,809	5,550,327	1,567,080	78.0%
63810	Per Contingency	1,883,740	1,374,070	0	0	1,374,070	0.0%
63910	Personnel Lapse	(16,117,900)	(16,011,030)	0	0	(16,011,030)	0.0%
63950	Personnel Recovery	(5,543,750)	(5,965,377)	(256,589)	(4,750,851)	(1,214,526)	0.0%
	Personnel	**188,465,820**	**188,252,943**	**20,857,022**	**165,311,980**	**22,940,962**	**87.8%**
71100	Ots Agency Services	3,593,220	3,595,320	115,000	3,485,856	109,464	97.0%
71200	Professional and Contract Svcs	14,725,300	15,015,111	872,452	12,921,357	2,093,754	86.1%
71300	Rent/Lease Charges	2,298,830	2,296,970	76,240	1,114,886	1,182,084	48.5%
72100	General Utilities	4,570,970	4,576,970	356,847	4,063,028	513,942	88.8%
72200	Telecommunications	984,380	966,470	47,626	750,588	215,882	77.7%
72300	Other Utilities	3,370,450	3,369,200	325,388	2,753,116	616,084	81.7%
73100	Gen Insurance	7,868,490	7,868,570	6,225	1,465,202	6,403,368	18.6%
73200	Casualty Loss Expenditures	0	130,000	0	0	130,000	0.0%
73300	Casualty Loss Recoveries	0	0	(2,651)	(477,396)	477,396	0.0%

74100	Prof Development/Training	636,570	618,717	55,751	354,985	263,732	57.4%
74200	Business Travel/Training	60,210	79,878	7,678	49,023	30,855	61.4%
75100	Operating Supplies & Expenses	3,355,400	3,466,043	261,129	3,012,883	453,159	86.9%
75500	Cost of Goods Sold Expense	680,100	680,100	58,600	548,122	131,978	80.6%
75600	Clothing/Equipment-Employees	511,800	514,694	28,149	440,828	73,866	85.6%
75800	Equipment Less Than $5000	883,410	946,599	72,190	665,032	281,567	70.3%
76100	Repairs And Maintenance	5,882,210	5,661,053	634,419	4,529,840	1,131,213	80.0%
76200	Vehicle And Equipment Fuel	2,668,900	2,668,900	3,000	2,747,725	(78,825)	103.0%
76300	Vehicle Repair And Maintenance	1,156,140	2,196,770	18,448	1,928,808	267,962	87.8%
77800	Dues/Subscriptions/Publication	364,850	291,766	14,856	206,417	85,349	70.7%
78100	Financial Assistance	571,560	936,220	184,035	704,555	231,665	75.3%
78200	Grant Match Expense	2,428,560	2,529,520	1,110,900	1,409,436	1,120,084	55.7%
78250	Indirect Cost Allocation	(5,484,380)	(5,484,380)	0	(1,595,424)	(3,888,956)	0.0%
78320	Claims And Judgments	42,040	42,040	942	31,808	10,232	75.7%
78400	Debt Service/Agent Fees	23,898,980	22,678,845	8,787,889	20,532,982	2,145,863	90.5%
78600	Recoveries	0	0	(15,851)	(102,846)	102,846	0.0%
78700	Others	0	0	36	3,128	(3,128)	0.0%
	Operating Expenses	**75,067,990**	**75,645,375**	**13,019,297**	**61,543,938**	**14,101,437**	**81.4%**
81100	Transfers To Other Funds	4,959,070	3,770,750	224,204	1,728,510	2,042,240	45.8%
81600	Transfers From Other Funds	(1,417,990)	(1,529,437)	(10,200)	(12,625)	(1,516,812)	0.0%
82100	Transfers to Component Units	12,880,930	13,021,190	77,613	12,809,109	212,081	98.4%
	Transfers To/From	**16,422,010**	**15,262,503**	**291,617**	**14,524,993**	**737,510**	**95.2%**
90310	Land Improvements	110,000	145,739	79,467	108,315	37,424	74.3%
90510	Buildings	0	108,197	0	0	108,197	0.0%
91010	Capital Repairs & Maintenance	56,000	412,958	87,564	116,749	296,209	28.3%
91610	Traffic Control and Markings	264,570	346,665	34,480	327,530	19,135	94.5%
91710	Streets & Roadways	0	953,272	5,367	655,029	298,243	68.7%
95100	Equipment Lease/Purchase	75,320	75,320	0	75,402	(82)	100.1%
95600	Telephone and Communications	0	11,000	(0)	10,383	617	94.4%
95800	Video Equipment	0	165,000	45,390	153,736	11,264	93.2%
96200	Computer	53,510	105,565	11,149	61,961	43,604	58.7%
96450	Other Equipment & Furnishings	0	2,191	0	2,191	0	100.0%
96700	Public Safety Specialized Equ	20,000	76,500	0	18,980	57,520	24.8%
	Capital	**579,400**	**2,402,407**	**263,418**	**1,530,277**	**872,130**	**63.7%**
	Total Expense	**280,535,220**	**281,563,228**	**34,431,353**	**242,911,189**	**38,652,039**	**86.3%**

Personnel Expense	188,465,820	188,252,943	20,857,022	165,311,980	22,940,962	87.8%
Operating Expense	75,067,990	75,645,375	13,019,297	61,543,938	14,101,437	81.4%
Recoveries & Transfers	16,422,010	15,262,503	291,617	14,524,993	737,510	95.2%
Capital Expense	579,400	2,402,407	263,418	1,530,277	872,130	63.7%
Total Expense	280,535,220	281,563,228	34,431,353	242,911,189	38,652,039	**86.3%**

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Statement of Revenues and Expenditures
For Period Ending: May 31, 2008
Fund: 1101 - General Services District

USER_56B
Run Date: 06/24/2008

Title	Original Budget	Amended Budget	Current Month of May	YTD Through 05/31/08	Remaining Budget	Percent Collected/Used
Revenues:						
Licences and Permits	224,319,970	224,319,970	22,585,182	203,323,000	20,996,970	90.6%
Property Tax Accounts	18,795,000	18,935,260	394,563	19,163,115	(227,855)	101.2%
Charges for Services	18,908,000	18,799,370	1,513,407	18,034,430	764,940	95.9%
Fines and Forteitures	82,000	82,000	21,830	105,110	(23,110)	128.2%
Intergovernmental Revenue	875,000	887,429	104,386	933,346	(45,917)	105.2%
Health Insurance Premiums	0	0	0	50	50	0.0%
Property Sales	420,000	420,000	10,224	382,280	37,720	91.0%
Investment Income	2,023,000	2,023,000	48,517	838,430	1,184,570	41.4%
Other Financing Sources	727,330	736,230	315	3,167	733,063	0.4%
Pension Fund Revenue	0	0	0	219	219	0.0%
Other Income	1,116,200	2,139,056	843,818	3,537,931	(1,398,875)	165.4%
Total Revenue	267,266,500	268,342,315	25,522,241	246,321,078	22,021,237	91.8%
Expenses:						
Personnel	188,465,820	188,252,943	20,857,022	165,311,980	22,940,962	87.8%
Operating Expenses	75,067,990	75,645,375	13,019,297	61,543,938	14,101,437	81.4%
Transfers	16,422,010	15,262,503	291,617	14,524,993	737,510	95.2%
Capital	579,400	2,402,407	263,418	1,530,277	872,130	63.7%
Total Expenditures	280,535,220	281,563,228	34,431,353	242,911,189	38,652,039	86.3%
Net Difference	(13,268,720)	(13,220,914)	(8,909,112)	3,409,889		
FY2008 Available Fund Balanc	13,500,000	13,500,000				
	231,280	279,087				

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General Services District Fund
Revenue
April 2008

Revenues	2007-08 Amended Budget	Last Year April	This Year April	Last Year YTD	This Year YTD	YTD Last Year vs YTD This Year	This Year Budgeted vs Last Year Actual
Licences and Permits	224,319,970	23,257,926	23,292,308	172,547,466	180,979,823	4.9%	4.5%
Property Tax Accounts	18,795,000	530,155	882,200	17,333,430	18,768,552	8.3%	3.5%
Charges for Services	18,799,370	2,908,070	2,626,789	17,046,395	15,665,589	N/A	N/A
Fines and Forteitures	82,000	4,770	7,800	46,455	78,405	N/A	N/A
Intergovernmental Revenue	887,429	20,582	43,927	1,405,222	828,960	N/A	N/A
Health Insurance Premiums	0	0	0	(882)	50	N/A	N/A
Property Sales	420,000	28,987	25,296	287,181	372,056	N/A	N/A
Investment Income	2,023,000	130,182	0	1,397,390	610,600	N/A	N/A
Other Financing Sources	736,230	0	244	1,609	2,852	N/A	N/A
Pension Fund Revenue	0	0	0	0	219	N/A	N/A
Other Income	1,744,860	246,996	209,773	4,007,014	2,322,058	N/A	N/A
Total Revenue	**267,807,859**	**26,178,271**	**27,088,337**	**214,071,280**	**219,629,164**	**2.6%**	**0.6%**
Big 3:							
Withholding OLF	149,705,920	6,452,144	7,972,731	112,901,348	120,613,117	6.8%	6.1%
Net Profit OLF	32,077,080	12,245,492	11,914,704	26,283,288	26,762,280	1.8%	5.4%
Insurance	22,500,000	1,686,457	2,251,819	17,111,924	17,658,665	3.2%	8.3%

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2009 LFUCG GENERAL FUND BUDGET
SUMMARY OF MAJOR ACTIONS

REVENUE	Council Action	Completion Timeframe	1st Qtr Status	2nd Qtr Status	3rd Qtr Status	4th Qtr Status	Comments
The Enhanced 911 subsidy from the General Fund was eliminated. E-911 fees will be increased to offset this reduction to the Enhanced 911 Fund	1,421,810						
Economic Contingency funds proposed for use to pay the additional retirement costs that might be experienced this fiscal year if the larger than normal retirements take place.	4,463,000						
Economic Contingency Deposit suspended for FY 2009	600,000						
The 27th pay period allocation in the General Fund will not be included this year	807,000						
Transfers to the Risk Management Fund are reduced to the FY 2007 levels	2,580,000						
Increase parks fees including golf	430,900						
Increase in EMS fees	1,200,000						
Recognize sale of assets	3,000,000						
Reduce fire alarm revenue	(100,000)						
Increase Business License Fee revenue	2,700,000						
TOTAL	17,102,710						
EXPENDITURE REDUCTIONS AND ADDITIONS							
Across Government							
Most part-time, temporary, seasonal, and overtime accounts were reduced to FY 2008 levels and then reduced by an additional 10%.	560,800						
A pay increase for non bargaining unit employees of 2.3% with range movement.	(1,688,870)						
To provide a Living Wage, those employees who currently make less than $11.15 per hour will be increased to $11.15	(37,400)						
Operating account requests reduced to FY 2008 levels (except for utilities, fuel, vehicle maintenance, and grant costs). Most operating accounts were then reduced an additional 10% (utilities, fuel, vehicle maintenance, grant costs, and some professional services	1,936,060						
Six months savings from normal attrition (50 positions at $52,000, payout of $14,000)	817,000						
Recognize six months savings from about 170 possible retirees and assume 45 positions will be replaced for four months.	4,467,000						