

A. Bledsoe, Chair
C. Ellinger, Vice Chair
S. Kay
R. Moloney
J. Brown
J. McCurn
S. Lamb
P. Worley
F. Brown
K. Plomin



A G E N D A

Budget, Finance & Economic Development Committee

November 29, 2022

1:00 P.M.

- | | |
|---|-----------------|
| I. Approval of October 25, 2022, Special Committee Summary | (2-10) |
| II. Monthly Financial Update – November 2022 (For information only) | (11-26) |
| III. Lexington Public Infrastructure Program (Bledsoe/Atkins) | (27-49) |
| IV. Tax District Work Group Report Out (Plomin/Albright/Sutton/Miller) | (50-91) |
| V. Compensation Study Update (Kay/Walters) | (92-101) |

"Budget, finance and economic development committee, to which shall be referred matters relating to the department of finance and its divisions, and any related partner agencies, including capital projects, the urban county courts and constitutional officers, fiscal operations of the government, revenues and expenditures of the government, and organization changes which affect the fiscal operations of the government (consideration limited to operational aspects only) and to which shall be referred matters relating to economic development and related partner agencies. Additionally, this committee shall review the final audit report and management letter of the accounting firm recommended by the mayor and selected by the council to conduct the annual financial audit of the urban county government and shall report its findings concerning the same to the mayor and council for appropriate action." – Council Rules & Procedures, Section 2.102 (4), as adopted by Urban County Council November 1, 2018.

2022 Meeting Schedule

November 29



Special Budget, Finance & Economic Development Committee

October 25, 2022

Summary and Motions

Committee chair, Council Member Amanda Bledsoe, called the meeting to order at 10:03 a.m. Vice Mayor Steve Kay and Council Members Richard Moloney, Chuck Ellinger, Josh McCurn, James Brown, Fred Brown, Susan Lamb, Whitney Baxter, Liz Sheehan, Jennifer Reynolds, Hannah LeGris, Preston Worley, and Kathy Plomin were present.

A motion by Plomin, seconded by Lamb, to make all Council Members voting members of the Budget, Finance, and Economic Development Committee for today's purposes only, the motion passed unanimously.

Bledsoe recognized those who signed up for public comment. Molly Davis, Director of the Arboretum, spoke in support of the fund balance proposal to allocate an additional \$300,000 to the Arboretum Visitor Center Expansion project.

I. Approval of September 20, 2022 Committee Summary

A motion by Ellinger, seconded by Plomin, to approve the September 20, 2022 Budget, Finance, and Economic Development Committee Summary, the motion passed unanimously.

II. Accelerate Lexington

Betsy Dexter, Executive Director of Commerce Lexington's Business and Education Network, presented on the Accelerate Lexington program. The program was created as a talent recruitment initiative to tackle Lexington's workforce shortage in healthcare. Program partners include the City of Lexington, Baptist Health, CHI Saint Joseph Health, Bluegrass Community and Technical College (BCTC), and the University of Kentucky Healthcare.

Program goals were to create awareness for healthcare industry, recruit 50 program leads, register 30 people for matchmaking events, accept 15 candidates into the CNA cohort at BCTC and provide them with all necessary materials at no cost to them, and pay students \$15/hr while they were in training.

During recruitment Commerce Lexington focused on demonstrated behaviors and lead nurturing, resulting in nearly 400 total leads, 86 matchmaking event attendees, and 3 additional CNA cohorts slated to begin classes in early 2023. Moving forward, Commerce Lexington will work to provide more virtual event options and wrap-around services for those who were interested but had obstacles that prevented them from making the program.

Lamb asked how Commerce Lexington is tracking their program graduates and what timeline changes they expect to make moving forward. Dexter said they hope to have two cohorts, one in the spring and one in the fall and that they are not currently tracking their program graduates.

Bledsoe asked if this program would be better managed somewhere else, like the City's Workforce Development Program. Dexter believes it could be better managed in house and that some challenges faced were from lack of direct experience in the healthcare field.

III. Small Business Economic Recovery Program

Tyrone Tyra, Commerce Lexington Senior Vice President for Community and Minority Business Development, presented on behalf of this item. 430 businesses applied, 345 were funded, 35% were women owned and 26% minority owned, for a total of \$4,588,140 dispersed.

Commerce Lexington tracked and held grant recipients responsible for compliance reporting with a 90% success rate. Of the businesses that were funded 64% maintained or increased their payroll and 59% maintained or increased their number of full-time employees. As of June 30, 2022, 7 businesses closed, changed ownership, or became inactive with the state. Grant recipients spanned across all of the Fayette County.

J. Brown asked about the 10% of businesses that were not in reporting compliance and about the 7 businesses that closed. Tyra explained that the grant was not going to save the day for every business, especially if they were already struggling. J. Brown shared the challenges some businesses are having to maintain their increased payroll rates. Tyra shared that financial literacy in small businesses was lacking and Commerce Lexington has since expanded these trainings to better fill that need.

Ellinger asked about the remaining funds that were not expended. Tyra shared that some businesses returned approximately \$36,000 in funding. Ellinger noted Commerce Lexington was below 10% in administrative costs and asked about the second tranche of \$2.5 million in funding forgivable loans and if the non-compliant businesses would need to return their funding. Tyra shared Commerce Lexington was not aware they had the jurisdiction to make that decision without consulting Council first. Ellinger went on to ask if the 50% goal for allocating funding to women and minority owned businesses was accomplished. Tyra shared the goal was accomplished for a total of 55% of businesses being women or minority owned.

Worley noted a 6 – 7% default rate on these loans was impressive and Council did not intend to put the responsibility of collection recovery on Commerce Lexington for these loans. Council, Law, and the Department of Revenue will need to address those issues. Worley noted the increase in payroll tax in June and July and how this program has contributed to those successes.

J. Brown made a motion, seconded by Plomin, to continue to fund Commerce Lexington minority business outreach with the remaining \$36,000 in funds, the motion passed without dissent.

IV. Regional Competitiveness Plan

Bledsoe introduced Commerce Lexington's Andi Johnson, Chief Policy Officer and Director of Regional Engagement, and Bob Quick, President and CEO, to present on this item. Quick explained over the last several years Commerce Lexington has been working with nationally recognized economist Ted Abernathy to better understand changes in the marketplace to best position our region for future success. Creativity and regionalism is at the forefront of economic success for Lexington and our 9 county region.

Johnson shared the 45 member steering committee focused on economic conditions, targeted clusters, housing analysis, competitor cities/regions, strengths/challenges, and action items to form this regional plan. There are approximately 700,000 people living in the region, 376,000 of which are active workers, with projections to grow by an additional 20,000 people over the next 5 years.

The top 5 employment sectors in the region are government, the University of Kentucky, public education, manufacturing, and healthcare. Of important note, agriculture, food, and retail jobs in the region are 2 times higher than the national average. The fastest growing industries are business services, distribution/e-commerce, aerospace/automotive, and paper/packaging. The region is below the national average for number of people employed, young professionals living and working in the region, personal income wages, and gross domestic product. The action plan is tailored to address these inadequacies.

Housing affordability in the region is being monitored because although average annual pay has increased by 30%, cost of housing has increased by 70% over the last 10 years. Diverse and affordable housing options are needed to attract workers to the region. Key takeaways from the plan included the need for the region to be more competitive, growing the labor force, increasing number of sites and buildings for businesses, raising wages, and need for regional collaboration. The overall goals of this plan are to improve the regional economy, maintain adequate infrastructure, attract more jobs and people, and leverage affordability and quality of life advantages.

The action plan focuses on increasing jobs, wages, and GDP to at least the national average. Economic development goals are to increase investment in regional branding and site selection awareness, execute a product development strategy, and engage with local leaders. Workforce development goals are to increase labor force by 1,500 people per year by talent recruitment, attraction marketing campaigns, and intern connections. Policy goals are to attract state and federal funding by coordinating advocacy for infrastructure and product development funding and improved tax/regulatory policies.

F. Brown asked where funding was coming from for these efforts. Commerce Lexington has incurred these costs as to not discourage the surrounding counties from getting involved. The city also provided \$50,000 as a grant match that will go towards future efforts. McCurn and Plomin expressed their support for regionalism. Plomin asked about the regional branding efforts. The 9 counties will be a part of the branding development process after funding is raised to support the initiative.

LeGris asked what successful strategies are being used to attract young professionals to the region. Commerce Lexington stressed the importance of connecting young professionals to a community, tapping into internships, and to promote the region as a place to live, work, and play.

Ellinger asked about the tax policy challenges and what Commerce Lexington plans to do advocate for at the state. Localities are reliant on occupational taxes that discourage competition and are unable to pursue local sales tax options. Commerce Lexington would like to advocate for modernizations in local tax code that enable governments to invest diverse tax revenue dollars in more of these initiatives. Bledsoe noted that the city allocated \$300,000 to Commerce Lexington for workforce development, \$150,000 was used for Accelerate Lexington, \$50,000 was used as grant match, and \$100,000 remains.

Moloney made a motion, seconded by Ellinger, to allocate the remaining \$100,000 to the Commerce Lexington regional competitiveness efforts, the motion passed unanimously.

V. Paid Parental Leave

Jennifer Wuorenmaa, American Rescue Plan Act Manager, presented on behalf of this item. Wuorenmaa shared that paid parental leave has been an issue for federal, state and local governments for nearly a century. The Family and Medical Leave Act (FMLA) provides employees with 12 weeks of leave per year but it is unpaid. LFUCG's current policy requires employees to use their available paid sick, vacation, or other leave for their FMLA absence and is counted against their FMLA leave entitlement. The employee must exhaust their leave before going unpaid.

Paid parental leave is a designated amount of paid time off to eligible employees for the purpose of caring for and bonding with a newborn, newly adopted, or newly placed child. Paid parental leave is known for lower infant mortality rates, higher rates of vaccination, and is crucial for cognitive, behavioral, and socioemotional development. Paid parental leave is good for maternal health and economic security by improving mental health, reducing financial stress, and promoting gender equality. Without paid leave, 30% of working women left their jobs after giving birth and employers incur the costs associated with hiring new employees. Paid family leave is essential for the retention and recruitment of women.

The federal government has given 12 weeks of paid family leave to most employees and the University of Kentucky recently adopted a 2 week policy for all employees. At LFUCG in 2020, 50 employees took FML for a total of 8,044 hours used, in 2021, 38 employees and 4,009 hours used, and in 2022, 39 employees and 5,729 hours used.

The paid parental leave proposal is for 4 weeks of leave at 100% of the employees base pay to run concurrently with FML for birth or adoption of a child. The proposal also includes 2 weeks of paid parental leave for foster or kinship care. Employees would use other accrued leave time after their paid leave ends for a total of up to 12 weeks. The budgetary impact will be approximately \$700,000 - \$800,000 a year. Next steps include preparing a paid parental leave ordinance and drafting agreements with collective bargaining units. The intention is to include paid parental leave in the FY24 budget.

Reynolds asked if this benefit would be able to both parents regardless of gender and if the employee did not have enough accrued time if they would still get 12 weeks. Wuorenmaa responded yes, and the employee would qualify for 4 weeks of paid leave and 8 weeks of unpaid leave for a total of 12 weeks. Wuorenmaa mentioned a study from Austin, Texas that showed 83% of millennials would leave their current jobs to go to a position that had more family friendly work policies.

Baxter asked if they knew why it appeared that bargaining employees took greater advantage of family medical leave over non-bargaining employees. Wuorenmaa and Walters noted that they did not but also found it interesting. Baxter also asked if both parents are LFUCG employees do they both get 4 weeks of paid family leave. Wuorenmaa said yes.

Worley mentioned the 12 month employment requirement in the policy and that it is needed to comply with the federal paid family leave law. J. Brown asked about staffing shortages when an employee takes their leave. Wuorenmaa shared that back fill staffing costs were included in the cost estimate.

Moloney asked about Louisville's 12 week policy and if they considered a more extensive policy for Lexington. Wuorenmaa mentioned our current personnel cost issues and that this policy can always be

expanded in the future if needed. Sheehan, McCurn, Lamb, Worley, J. Brown, Plomin, LeGris, expressed support for paid family leave.

Plomin made a motion to approve of the drafted paid family leave policy, seconded by Lamb, the motion passed unanimously.

A motion by Plomin to recess for 45 minutes and reconvene at 12:45p.m., seconded by J. Brown, the motion passed without dissent.

VI. FY23 Q1 Financial Update

Bledsoe reconvened the meeting at 12:47p.m.

Commissioner Hensley began the FY23 Q1 financial update. Hensley noted revenues and expenses are not dispersed equally throughout the year and that expenses are typically higher than revenue in Q1. In FY23 Q1 expenses have exceeded revenues by approximately \$9 million. Fluctuations in capital accounts are larger than normal but should not be considered savings. Expenses are 11.2% over FY22 but remain within budget.

Revenue Director Wes Holbrook emphasized the fluctuation in revenue sources in Q1. The revenue growth rate is slowing and not as strong as it was in July. Most revenue for net profits is captured in Q3 when businesses file their taxes. Employee withholdings are up 7.8% from prior year. Net profits are up due to the 50% increase in the number of businesses filing. Insurance and franchise fees are performing well to budget. Property tax accounts and services in cash flow variance were highlighted but are performing on track to prior year. Revenue is performing \$10 million higher than projected.

Budgeting Director Melissa Lueker discussed personnel expenses and noted the spikes that occur throughout the year from 3 pay period months and in January when retirements and sick checks occur. Expenses are below budget for operating costs. Lueker highlighted the \$100,000 difference in the full time personnel category and that LFUCG is nearly fully staffed. In nearly every category for FY23 we are below budget but spending more than FY22, in part due to cash capital.

Hensley shared that we started with \$105,486,933 fund balance at the end of FY21 and added \$44,774,030 in FY22 for a total of \$150,250,963. LFUCG has been proactive in using increased revenue and anticipated inflation costs in expenses. Staffing shortages, federal dollars, and revenue have contributed to higher than normal fund balance in recent years. Hensley emphasized that it is vitally important not to conflate a one-time fund balance with the governments ability to incur these costs in perpetuity.

Non-spendable fund balance includes prepaids, inventory, energy improvement fund, and qualified energy bond reserve totaling nearly \$4 million. Previous commitments for non-fund balance accounts represents approximately \$9 million from the overall fund balance. As of June 30, 2022, the economic contingency fund balance totaled \$36,664,996 or 9.5% of revenue which is short of the 10% goal. If no other allocations are made to the economic contingency fund we will be short of the goal at 8.6% by the end of FY23.

The health insurance reserve is \$6.5 million. Insurance premiums went up this year and instead of passing on that cost to employees, LFUCG took on that cost by way of these reserves. Capital projects

account for \$4.2 million and historical obligations/commitments such as grant matches and purchase orders total just over \$16 million. During the FY23 budget process, Council pre-committed \$32,879,184 in projected fund balance dollars. After non-spendables, pre-commitments, insurance reserve, historical obligations, and economic contingency are taken out, the remaining fund balance totals \$40,708,952.

Hensley shared the Mayor's proposal for using the fund balance dollars. The Mayor proposes allocating \$17 million to public safety for raises, recruitment, and retention of Police, Fire, and Corrections. Hensley stressed that \$17 million is the highest cost LFUCG could incur given the current and looming economic conditions. The Mayor proposes funding additional public safety measures and E-911 raises at \$9 million. Non-sworn one-time supplement is proposed to be funded at \$1.2 million from fund balance and use the remaining \$2.5 million unallocated from the compensation study.

The Mayor proposes allocating \$4 million to the affordable housing fund, \$1 million for violence prevention and intervention programming, and \$3.5 million to the economic contingency fund. This addition to the economic contingency fund will bring us to 9.4%, closer to the 10% of revenue goal. To adjust for higher estimates and bids for capital projects, the proposal allocates an additional \$2.3 million for ongoing projects. The Mayor proposes allocating \$2,250,000 to Council Districts for neighborhood capital projects for a total of \$150,000 per Councilmember. Cybersecurity is proposed to be funded at \$100,000 and unhoused winter solutions at \$300,000.

Kay asked why recurring costs were included in this proposal and if they can be taken on without sacrificing in other areas. Hensley shared that with current revenue projections and protections in place the proposals with incurring costs can be absorbed. Kloiber asked if LFUCG would be able to provide all city programming and services if revenue projections did not continue to grow. Hensley noted that uncomfortable cuts would need to be considered if projected revenues were not actualized in the next 2 years.

Moloney asked about the \$9 million for extended public safety measures. Hensley noted that \$400,000 - \$500,000 would be used for E-911 raises and the remaining \$8.5 million would serve as a safety net for incurring the cost of increasing public safety salaries through the end of FY24 in the event revenues flatten. J. Brown asked if the remaining \$2.5 million from the compensation study was considered to be reserved for the results of the African-American employee pay study being conducted. Sally Hamilton responded that whatever was needed to implement those study results would be accounted for in the FY24 budget.

Ellinger asked how the \$17 million for public safety salaries would be broken down. Hensley shared the average salary increase for a sworn member would be approximately \$7,500, but that they are working with the unions to confirm those numbers.

VII. Update on Public Safety MOUs

F. Brown gave an update on a memorandum of understanding for Police Officers and Sergeants. The proposed agreement increases salaries by \$10,000. In return, the FOP agrees to support the rehiring of retired police officers. The Fire and Corrections MOUs are not finished.

A motion by F. Brown to accept the memorandum of understanding for Police Officers and Sergeants, seconded by McCurn, the motion failed.

A motion by Lamb to lay this item on the table, seconded by LeGris, the motion passed with a vote of 9 to 6.

VIII. Fund Balance

Ellinger shared his proposals to fund the High Street entrance to Town Branch Park at \$1,940,400 from fund balance and deferred his proposal to fund the Sports Complex. Worley commented that he would like to keep the Sports Complex in discussion.

Lamb shared her proposal to fund the Arboretum Dorothea Oatts Visitor Center Expansion at \$300,000. J. Brown shared a proposal from the Corridors Commission to fund two additional welcome signs. LeGris presented on her proposal to fund the Phoenix Park Redesign at \$6 million. McCurn and Ellinger proposed to fund the implementation of 6 Quiet Zones near railroad crossings to improve safety and visibility.

Moloney proposed to increase Police Officers salaries and voiced his support for F. Browns proposed memorandum of understanding with Police Officers and Sergeants. Moloney would also like to see laterals allowed to join the Police Department. Moloney shared his proposal to increase E-911 base pay by \$6 an hour.

F. Brown and Ellinger proposed spending \$30 million for public safety salary increases. Moloney asked what the raises for each department would be for this proposal. Ellinger shared this was a ball park estimate and not fully fledged out. F. Brown withdrew his proposal for additional funding for paving and proposed \$5 million for a City Hall reserve fund.

Lamb shared proposals for a WWI monument and Purple Heart Monument at Veterans Park but will pay for these using the \$150,000 district neighborhood capital development funds if passed. Lamb withdrew her proposal for the Southeastern Babe Ruth concession stand and the Belleau Wood Parks tennis court conversion.

Kay reduced his proposal for affordable housing to \$4 million. Kay shared his proposal for Solarize Lexington at \$1 million. Kay withdrew his proposals for the Horsemania statue, scholarship fund, and City Hall reserve fund.

Ellinger proposed \$25,000 be used for the Cane Run Greenspace Trust project. Sheehan removed her proposal for the ADA improvement plan.

A motion by J. Brown to approve of the Mayor's fund balance proposal as a framework for ongoing discussion, seconded by Plomin, the motion passed without dissent.

A motion by Ellinger, seconded by Plomin, to fund \$1 million of the proposed \$4 million for Affordable Housing from unallocated ARPA funds, the motion passed without dissent.

Bledsoe instructed Council to go back to the top of the proposals list and to make motions utilizing the Mayor's proposal as adopted framework.

A motion by Ellinger to use the freed up \$1 million from Affordable Housing to fund the High Street entrance to Town Branch Park, seconded by Reynolds, the motion passed with a vote of 9 to 6.

A motion by Worley, to allocate \$1 million to the Sports Complex from the Mayor's \$3.5 million Economic Contingency Fund proposal, seconded by Ellinger, the motion passed with a vote of 8 to 7.

A motion by Lamb, to recess and reconvene after Work Session is over, seconded by LeGris, the motion passed unanimously.

Bledsoe reconvened the meeting at 4:25p.m.

A motion by Lamb, seconded by Kay, to allocate \$300,000 to the Arboretum Visitor Center Expansion from the Mayor's proposed Economic Contingency Fund proposal, the motion passed with a vote 13 to 1, Sheehan and LeGris recused, F. Brown dissented.

A motion by McCurn, seconded by Ellinger, to fund the Quiet Zone implementations at \$300,000, \$125,000 from the Mayor's proposed affordable housing contribution, reallocating the \$125,000 to Affordable Housing from ARPA, and \$175,000 from the Council District Capital Neighborhood Development funds, the motion passed with a vote of 14 to 1.

Bledsoe asked Dave Barberie to give a clarification to Council on allocating funding to Public Safety salary increases. Barberie shared it is best for Council to allocate a sum of money to be used as a tool in negotiations with bargaining units and advised Council to avoid any specific salary dictations.

Worley asked if the MOU presented by F. Brown had gone through the negotiating process. Tyler Scott shared the number presented in the MOU was not proposed by the Mayor. Hensley reiterated the \$17 million maximum cost the City can absorb in salary increases. The additional \$9 million will serve as a safety net. Council's intent was not to open bargaining with the units,

A motion by J. Brown, to accept the Mayor's fund balance proposal for Public Safety salary increases, seconded by Plomin, the motion passed unanimously.

F. Brown withdrew his proposal for a City Hall reserve.

A motion by Kay, seconded by Ellinger, to move \$1 million from the Economic Contingency Fund proposal to fund Solarize Lexington, the motion passed with a unanimous vote.

A motion by Ellinger, seconded by McCurn, to fund the Cane Run Greenspace Trust at \$25,000 from the Economic Contingency Fund proposal. Ellinger withdrew his motion.

J. Brown offered to use his district capital neighborhood development funds to fund the Cane Run Greenspace Trust. Ellinger offered to split the cost with J. Brown using their district capital funds.

Kay moved to approve the Mayor's fund balance allocation framework as amended, seconded by Ellinger, the motion passed unanimously.

IX. Adjournment

A motion by Kathy Plomin to Adjourn at 5:14p.m., seconded by Ellinger, the motion passed unanimously.

Link to materials: https://drive.google.com/drive/folders/1t8GxpdXn7v_3MCaC6YAlwcv9Sv-nkHf

KF 11/22/22

BUDGET, FINANCE & ECONOMIC DEVELOPMENT COMMITTEE

Financial Update
November 29, 2022



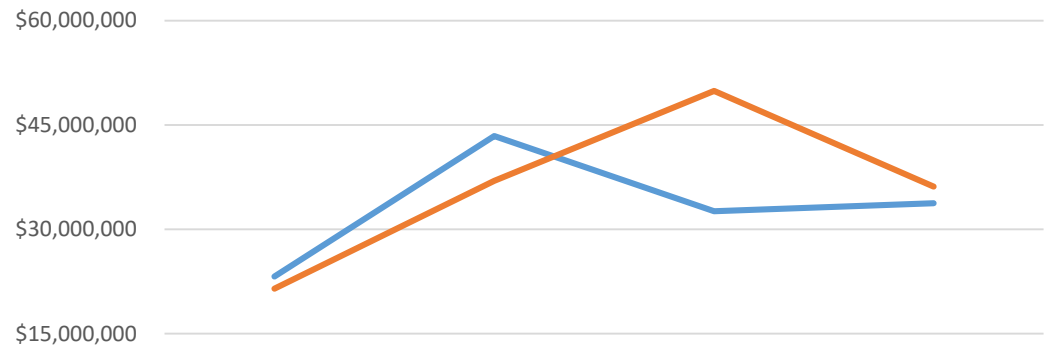
LEXINGTON



4 Month Performance Review (Actuals)

October FY23	
Revenues	133,005,803
Expenses	(139,763,906)
Transfers	<u>(4,746,988)</u>
Surplus/(Deficit)	(11,505,091)

FY23 Four Month Actual Performance



\$-	July	August	September	October
Revenues	\$23,215,367	\$43,434,702	\$32,597,320	\$33,758,414
Exp/Xfers	\$21,462,431	\$36,980,430	\$49,924,918	\$36,143,115

Factors to Consider

- Many employee withholding tax-paying entities had three scheduled payrolls in September (taxes remitted in October) which partially accounts for the growth over FY2022
- We currently have less filled positions than at this time in FY2022; however, personnel expenses are currently \$6 million or 8.3% higher than last year due to increased salaries and use of overtime
- FY23 operating expenses are 31.7% over FY22, but currently remain within budgeted funds. Budgets are being released quarterly for operating accounts which will help monitor and allow for adjustment throughout the year.
- Variances in capital accounts should not be considered as permanent savings. Significant cash funding in these accounts will create larger than normal fluctuations. (\$2.4 million)



October 2022 YTD Actual Compared to Adopted Budget

<u>Revenue Category</u>	<u>Oct-22</u>	<u>Oct-21</u>	<u>Variance</u>	<u>% Var</u>
OLT- Employee Withholding	80,883,246	69,220,000	11,663,246	16.8%
OLT - Net Profit	15,916,497	9,250,000	6,666,497	72.1%
Insurance	13,131,492	11,880,000	1,251,492	10.5%
Franchise Fees	9,938,749	8,900,000	1,038,749	11.7%
TOTALS	119,869,984	99,250,000	20,619,984	20.8%



October 2022 YTD/October 2021 YTD Current Year Compared to Prior Year

<u>Revenue Category</u>	<u>Oct-22</u>	<u>Oct-21</u>	<u>Variance</u>	<u>% Var</u>
OLT- Employee Withholding	80,883,246	69,954,110	10,929,136	15.6%
OLT - Net Profit	15,916,497	10,095,352	5,821,145	57.7%
Insurance	13,131,492	10,523,279	2,608,213	24.8%
Franchise Fees	9,938,749	8,895,707	1,043,042	11.7%
TOTALS	119,869,984	99,468,448	20,401,536	20.5%



2023 Fiscal year – Cash Flow Variance Revenue (Actual to Budget)

<i>For the four months ended October 31, 2022</i>				
	Actuals	Budget	Variance	% Var
<u>Revenue</u>				
Payroll Withholding	80,883,246	69,220,000	11,663,246	16.8%
Net Profit	15,916,497	9,250,000	6,666,497	72.1%
Insurance	13,131,492	11,880,000	1,251,492	10.5%
Franchise Fees	9,938,749	8,900,000	1,038,749	11.7%
Other Licenses & Permits	1,678,975	1,303,240	375,735	28.8%
Property Tax Accounts	939,685	1,492,733	(553,048)	-37.0%
Services	9,431,059	10,413,974	(982,915)	-9.4%
Fines and Forfeitures	84,455	64,000	20,455	32.0%
Intergovernmental Revenue	151,391	190,188	(38,797)	-20.4%
Property Sales	171,838	33,333	138,505	415.5%
Investment Income	(940,445)	34,635	(975,080)	-2,815.3%
Other Financing Sources	40,000	40,000	0	0.0%
Other Income	1,578,861	761,560	817,301	107.3%
Total Revenues	\$133,005,803	\$113,583,663	\$19,422,140	17.1%



2023 Fiscal Year - Cash Flow Variance Revenue (CY to PY)

<i>For the four months ended October 31, 2022</i>				
	FY 2023	FY 2022	Variance	% Var
<u>Revenue</u>				
Payroll Withholding	80,883,246	69,954,110	10,929,136	15.6%
Net Profit	15,916,497	10,095,352	5,821,145	57.7%
Insurance	13,131,492	10,523,279	2,608,213	24.8%
Franchise Fees	9,938,749	8,895,707	1,043,042	11.7%
Other Licenses & Permits	1,678,975	1,435,665	243,310	16.9%
Property Tax Accounts	939,685	714,460	225,225	31.5%
Services	9,431,059	9,362,145	68,914	0.7%
Fines and Forfeitures	84,455	65,950	18,505	28.1%
Intergovernmental Revenue	151,391	128,714	22,677	17.6%
Casualty Loss Recoveries	-	3,500	(3,500)	-100.0%
Property Sales	171,838	110,661	61,177	55.3%
Investment Income	(940,445)	45,701	(986,146)	-2,157.8%
Other Financing Sources	40,000	40,000	0	0.0%
Other Income	1,578,861	1,056,444	522,417	49.5%
Total Revenues	\$133,005,803	\$112,431,688	\$20,574,115	18.3%



2023 Fiscal Year – Cash Flow Variance Expense (Actual to Budget)

<i>For the four months ended October 31, 2022</i>				
	Actuals	Budget	Variance	% Var
<u>Expense</u>				
Personnel	78,373,574	80,851,569	2,477,995	3.1%
Operating	19,048,233	24,719,095	5,670,862	22.9%
Insurance Expense	1,592,931	1,481,953	(110,978)	-7.5%
Debt Service	30,610,565	30,610,566	1	0.0%
Partner Agencies	7,923,857	9,409,550	1,485,693	15.8%
Capital	2,214,746	4,569,416	2,354,670	51.5%
Total Expenses	\$139,763,906	\$151,642,149	\$11,878,243	7.8%
Transfers	4,746,988	4,864,919	117,931	1.9%
Change in Fund Balance	(\$11,505,091)	(\$42,923,405)	\$31,418,314	



2023 Fiscal Year - Cash Flow Variance Expense (CY to PY)

<i>For the four months ended October 31, 2022</i>				
	FY 2023	FY 2022	Variance	% Var
<u>Expense</u>				
Personnel	78,373,574	72,369,035	6,004,539	8.3%
Operating	19,048,233	14,466,412	4,581,821	31.7%
Insurance Expense	1,592,931	1,264,962	327,969	25.9%
Debt Service	30,610,565	27,946,941	2,663,624	9.5%
Partner Agencies	7,923,857	7,588,384	335,473	4.4%
Capital	2,214,746	452,534	1,762,212	389.4%
Total Expenses	\$139,763,906	\$124,088,268	\$15,675,638	12.6%
Transfers	4,746,988	4,846,169	(99,181)	-2.0%
Change in Fund Balance	(\$11,505,091)	(\$16,502,749)	\$4,997,658	

Questions?



LEXINGTON

ARPA DASHBOARD



■ Obligated/Expended ■ Remaining Budget

Total ARPA Received
\$121.2 Million

Total ARPA Expected
\$121.2 Million

Total ARPA Budgeted
\$121.1 Million

Total ARPA Obligated
\$49.7 Million

Funding Overview by ARPA Expenditure Category

1. Public Health

\$ 1,325,000

- Eligible projects include services and programs to contain and mitigate COVID-19 spread and services to address behavioral healthcare needs exacerbated by the pandemic.

2. Negative Economic Impacts

\$ 29,478,108

- Eligible projects include those that address the negative impacts caused by the public health emergency including assistance to workers; small business support; speeding the recovery of tourism, travel, and hospitality sectors; and rebuilding public sector and non-profit capacity. This category also includes programs and projects that support long-term housing security and promote strong, healthy communities.

3. Economic Impact: Public Sector/Health Capacity

\$ 6,000,000

- Eligible projects include expenses for payroll, rehiring, enhanced service delivery, and administrative needs for public sector health, safety, or human services workers.

4. Premium Pay

\$12,954,007

- ARPA funding provides resources to local government to recognize the heroic contributions of essential workers. Eligible workers include a broad range of essential workers who must be physically present at their job.

5. Infrastructure

\$ -

- Eligible projects include necessary improvements in water, sewer, and broadband infrastructure

6. Revenue Replacement for General Government

\$ 64,153,906

- Local governments facing budget shortfalls are permitted to use funding to replace lost revenue for the purpose of providing governmental services. These services may include recreation, transportation, economic development, and other general government services.

7. Administration

\$ 7,215,261

- Local governments are permitted to use funding for administering ARPA funds, including costs of in-house staff or consultants to support effective oversight and ensuring compliance with legal, regulatory, and other requirements. A project contingency is also held in this Expenditure Category.



ARPA State and Local Fiscal Recovery Funds Revenue and Expense Report

<i>For the period through October 31, 2022</i>				
		Actuals	Budget	Variance
Revenue				
LFUCG Allocation		\$ 121,178,058	\$ 121,178,058	\$ -
Total Revenues		\$ 121,178,058	\$ 121,178,058	\$ -

<i>For the period through October 31, 2022</i>				
		Obligated	Budget	Variance
Expense				
EC 1: Public Health		\$ 735,839	\$ 1,325,000	\$ (1,062,795)
Personal Protective Equipment	Personal Protective Equipment for LFUCG	\$ 5,763	\$ 225,000	\$ (219,237)
Community Violence Interventions	Safety Net	\$ 350,000	\$ 350,000	\$ -
Community Violence Interventions	It Takes a Village - Mentoring Program (Personnel)	\$ 40,077	\$ 240,000	\$ (199,923)
Mental Health Services	NAMI - Mental Health Court Funding (FY22)	\$ 170,000	\$ 170,000	\$ -
Mental Health Services	NAMI - Mental Health Court Funding (FY23)	\$ 170,000	\$ 170,000	\$ -
Mental Health Services	NAMI - Mental Health Court Funding (FY24)	\$ -	\$ 170,000	\$ (170,000)



ARPA State and Local Fiscal Recovery Funds Revenue and Expense Report

For the period through October 31, 2022

		Obligated	Budget	Variance
Expense (Continued)				
EC 2: Negative Economic Impacts		\$ 13,320,491	\$ 29,478,108	\$ (22,285,393)
Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY22)	\$ 240,846	\$ 240,846	\$ -
Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY23)	\$ 109,570	\$ 200,000	\$ (90,430)
Household Assistance: Rent, Mortgage, and Utility Aid	Recovery Supportive Living Assistance (FY22)	\$ 200,000	\$ 200,000	\$ -
Household Assistance: Rent, Mortgage, and Utility Aid	Recovery Supportive Living Assistance (FY23)	\$ 95,000	\$ 200,000	\$ (105,000)
Assistance to Unemployed or Underemployed Workers	Workforce Development (Other)	\$ -	\$ 150,000	\$ (150,000)
Assistance to Unemployed or Underemployed Workers	Summer Youth Work Readiness Program	\$ 145,575	\$ 960,000	\$ (814,425)
Long-Term Housing Security: Affordable Housing	Shropshire Affordable Housing Project Site Improvements	\$ -	\$ 750,000	\$ (750,000)
Long-Term Housing Security: Affordable Housing	Affordable Housing	\$ 2,041,206	\$ 10,000,000	\$ (7,958,794)
Long-Term Housing Security: Affordable Housing	Affordable Housing - Additional Allocation	\$ -	\$ 1,125,000	
Long-Term Housing Security: Services for Unhoused Persons	OHPI Homelessness Allocation (FY22)	\$ 552,924	\$ 750,000	\$ (197,076)
Long-Term Housing Security: Services for Unhoused Persons	OHPI Homelessness Allocation (FY23)	\$ 598,972	\$ 750,000	\$ (151,028)
Long-Term Housing Security: Services for Unhoused Persons	OHPI Homelessness Allocation (FY24)	\$ -	\$ 750,000	\$ (750,000)
Long-Term Housing Security: Services for Unhoused Persons	Homelessness Contracts via Department of Housing and Com	\$ 4,000,000	\$ 4,000,000	\$ -
Long-Term Housing Security: Services for Unhoused Persons	Homelessness Contracts - Non-Shelter Eligible Families/Individ	\$ -	\$ 1,000,000	\$ (1,000,000)
Long-Term Housing Security: Services for Unhoused Persons	COVID-19 Alternate Shelter for Winter Warming	\$ 1,315,762	\$ 1,315,762	\$ (0)
Long-Term Housing Security: Services for Unhoused Persons	Domestic Violence Sheltering: Greenhouse 17	\$ 400,000	\$ 400,000	\$ -
Strong Healthy Communities: Promote Health and Safety	Village Branch Library Construction	\$ 1,000,000	\$ 1,000,000	\$ -
Strong Healthy Communities: Promote Health and Safety	Black and Williams Center Improvements - Gymnasium	\$ 193,094	\$ 1,040,000	\$ (846,906)
Strong Healthy Communities: Promote Health and Safety	BCTC Dental Hygiene Clinic	\$ -	\$ 2,000,000	\$ (2,000,000)
Technical Assistance, Counseling, or Business Planning	Minority Business Accelerator - Commerce Lex	\$ 967,506	\$ 991,000	\$ (23,494)
Aid to Nonprofit Organizations	Explorium of Lexington - Children's Museum Assistance	\$ 125,000	\$ 125,000	\$ -
Aid to Nonprofit Organizations	LexArts Nonprofit Services Contract (FY22)	\$ 325,000	\$ 325,000	\$ -
Aid to Nonprofit Organizations	Lyric Theater Assistance	\$ 127,500	\$ 127,500	\$ -
Aid to Nonprofit Organizations	Radio Lex	\$ 78,000	\$ 78,000	\$ -
Aid to Tourism, Travel, or Hospitality	Visit LEX/Hospitality Industry Recovery	\$ 804,537	\$ 1,000,000	\$ (195,463)



ARPA State and Local Fiscal Recovery Funds Revenue and Expense Report

For the period through October 31, 2022

		Obligated	Budget	Variance
Expense (Continued)				
EC 3: Public Health - Negative Economic Impact: Public Sector Capacity		\$ -	\$ 6,000,000	\$ (6,000,000)
Public Sector Workforce	Social Services Department Personnel Expenses	\$ -	\$ 6,000,000	\$ (6,000,000)
EC 4: Premium Pay		\$ 12,954,007	\$ 12,954,007	\$ (0)
Premium Pay	Premium Pay for High Exposure LFUCG Staff	\$ 12,592,084	\$ 12,592,084	\$ (0)
Premium Pay	Premium Pay for Fayette County Sheriff's Office	\$ 361,923	\$ 361,923	\$ 0
EC 5: Infrastructure		\$ -	\$ -	\$ -



ARPA State and Local Fiscal Recovery Funds Revenue and Expense Report

For the period through October 31, 2022

Obligated

Budget

Variance

Expense (Continued)

EC 6: Revenue Replacement/Government Services		\$	22,425,493	\$	64,153,906	\$	(54,912,363)
Provision of Government Services	Economic Development Grants to Service Partners	\$	298,745	\$	298,745	\$	(0)
Provision of Government Services	Nbhood Rec Imprvmnts - Berry Hill Park - Basketball Court	\$	164,629	\$	175,000	\$	(10,371)
Provision of Government Services	Nbhood Rec Imprvmnts - Buckhorn Park - Phase II Improvement	\$	44,999	\$	45,000	\$	(1)
Provision of Government Services	Nbhood Rec Imprvmnts - Dogwood Park - Basketball Court	\$	11,770	\$	95,000	\$	(83,230)
Provision of Government Services	Nbhood Rec Imprvmnts - Gardenside Park - Playground	\$	147,927	\$	150,000	\$	(2,073)
Provision of Government Services	Nbhood Rec Imprvmnts - Ecton Park Restrooms and Concess	\$	457,400	\$	457,400	\$	-
Provision of Government Services	Nbhood Rec Imprvmnts - Lakeside Irrigation Replacement	\$	1,420,408	\$	1,442,000	\$	(21,592)
Provision of Government Services	Nbhood Rec Imprvmnts - Masterson Station Park - Playground	\$	143,283	\$	150,000	\$	(6,717)
Provision of Government Services	Nbhood Rec Imprvmnts - Meadowthorpe Park - Roof Repair	\$	78,585	\$	78,585	\$	0
Provision of Government Services	Nbhood Rec Imprvmnts - Raven Run Park - Prather House Ro	\$	150,096	\$	150,096	\$	-
Provision of Government Services	Nbhood Rec Imprvmnts - Shilito Park - Access Imprvmnt Park	\$	43,720	\$	400,000	\$	(356,280)
Provision of Government Services	Nbhood Rec Imprvmnts - Southland Park - Access Imprvmnt F	\$	14,069	\$	100,000	\$	(85,931)
Provision of Government Services	Nbhood Rec Imprvmnts - Woodland Park - Restroom Facilities	\$	529,113	\$	529,259	\$	(146)
Provision of Government Services	Access to Quality Green Space for Disadvantaged Pop - ADA In	\$	112,904	\$	125,000	\$	(12,096)
Provision of Government Services	Cardinal Run North Park Development	\$	728,870	\$	10,100,000	\$	(9,371,130)
Provision of Government Services	Access to Quality Green Space in QCT - Douglass Park - Poo	\$	5,800	\$	175,000	\$	(169,200)
Provision of Government Services	Access to Quality Green Space in QCT - Mary Todd Park - Ba	\$	98,129	\$	118,000	\$	(19,871)
Provision of Government Services	Access to Quality Green Space in QCT - Northeastern Park - F	\$	232,149	\$	250,000	\$	(17,851)
Provision of Government Services	Access to Quality Green Space in QCT - Phoenix Park - Inclusi	\$	148,800	\$	150,000	\$	(1,200)
Provision of Government Services	Access to Quality Green Space in QCT - Pine Meadows Park -	\$	153,404	\$	153,404	\$	-
Provision of Government Services	Access to Quality Green Space in QCT - River Hill Park - Spor	\$	11,146	\$	165,000	\$	(153,854)
Provision of Government Services	General Neighborhood Parks and Recreation Improvements	\$	713,174	\$	3,960,549	\$	(3,247,375)
Provision of Government Services	Parks Master Plan - QCT Areas	\$	574,303	\$	3,365,700	\$	(2,791,397)
Provision of Government Services	Parks Master Plan - Maintenance	\$	524,758	\$	1,000,000	\$	(475,242)
Provision of Government Services	Parks Master Plan - Aquatics	\$	1,037,850	\$	1,870,000	\$	(832,150)
Provision of Government Services	ADA Improvement Plan	\$	-	\$	200,000	\$	(200,000)
Provision of Government Services	Pam Miller Downtown Arts Center Renovation	\$	325,133	\$	2,500,000	\$	(2,174,867)



ARPA State and Local Fiscal Recovery Funds Revenue and Expense Report

For the period through October 31, 2022

		Obligated	Budget	Variance
Expense (Continued)				
EC 6: Revenue Replacement/Government Services (Continued)				
Provision of Government Services	Government Employee Pay Supplements	\$ 4,436,928	\$ 4,436,928	\$ 0
Provision of Government Services	Critical Government Needs - Broadband Study with Scott Coun	\$ 25,865	\$ 30,000	\$ (4,135)
Provision of Government Services	Coldstream Industrial Park Campus Infrastructure	\$ -	\$ 9,500,000	\$ (9,500,000)
Provision of Government Services	Bike/Ped - Brighton	\$ -	\$ 132,500	\$ (132,500)
Provision of Government Services	Bike/Ped - Harrodsburg	\$ -	\$ 1,040,000	\$ (1,040,000)
Provision of Government Services	Bike/Ped - Town Branch Trail (Manchester)	\$ 59,000	\$ 67,500	\$ (8,500)
Provision of Government Services	Fire SCBA	\$ 3,095,983	\$ 3,100,000	\$ (4,017)
Provision of Government Services	Public Safety Fleet	\$ 1,479,399	\$ 1,500,000	\$ (20,601)
Provision of Government Services	Code Enforcement Grants for Residents with Low Income (FY2	\$ 11,025	\$ 200,000	\$ (188,975)
Provision of Government Services	Code Enforcement Grants for Residents with Low Income (FY2	\$ -	\$ 200,000	\$ (200,000)
Provision of Government Services	Code Enforcement Grants for Residents with Low Income (FY2	\$ -	\$ 200,000	\$ (200,000)
Provision of Government Services	Workforce Development Grants to Service Partners (FY22)	\$ 400,000	\$ 400,000	\$ -
Provision of Government Services	Workforce Development Grants to Service Partners (FY23)	\$ -	\$ 400,000	\$ (400,000)
Provision of Government Services	LexArts (FY24)	\$ -	\$ 325,000	\$ (325,000)
Provision of Government Services	Non-Profit Capital Grants	\$ 4,746,131	\$ 6,418,239	\$ (1,672,108)
Provision of Government Services	Farmers Market Construction (Match)	\$ -	\$ 4,000,000	\$ (4,000,000)
Provision of Government Services	Housing Stabilization - Salvation Army Pledge	\$ -	\$ 2,000,000	\$ (2,000,000)
Provision of Government Services	Housing Stabilization - Hope Center Roof	\$ -	\$ 2,000,000	\$ (2,000,000)
EC 7: Administrative		\$ 311,573	\$ 7,215,261	\$ (6,903,687)
Administrative Expenses	ARPA Administrative Services	\$ 311,573	\$ 5,000,000	\$ (4,688,427)
Administrative Expenses	Hold for Construction Contingency	\$ -	\$ 2,215,261	\$ (2,215,261)
Total Expenses		\$ 49,747,403	\$ 121,126,281	\$ (91,167,552)
TOTAL - ARPA SLFRF		\$ 71,430,655	\$ 51,777	\$ 24 91,167,552

Questions?

Jenifer Wuorenmaa

American Rescue Plan Act Project Manager

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LEXINGTON

LEXINGTON PUBLIC INFRASTRUCTURE PROGRAM

Budget, Finance & Economic Development Committee

Tuesday, November 29, 2022



LEXINGTON



Overview

- Council approved \$3 million in FY2023 budget to establish the Lexington Public Infrastructure Program
- Infrastructure program will assist with privately funded infill and redevelopment projects within the Lexington Urban Service Boundary
- Priority will be given to projects investing in underutilized, vacant and mixed use properties as well as economic development opportunities that will lead to long-term job creation
- Public infrastructure must serve the public and not be solely utilized by the private portion of the project



Overview

- Funding will assist applicants with the costs of constructing public infrastructure necessary to complete the project
- Funds must go to the “public infrastructure” portion of the project and not to the portion solely used by the “private portion of the project”
- Funds must be used for actual construction costs – soft costs are not eligible
- Funding is reimbursement for reimbursement of actual approved expenses – no pre-funding will occur



Eligible and Non-Eligible Expenses

Example of Eligible Expenses:

- Sanitary Sewer
- Storm Water
- Public Parking
- Public Transit Improvements & Enhancements
- Public Sidewalks
- Public Multi-Use Trails

Example of Non-Eligible Expenses:

- Private Utility Relocation
- Street Lights on Private Property
- Fiber or Broadband
- Private Parking Only For Development
- Soft Costs (Design, Engineering, etc.)



Administration of Program

- Chief Development Officer and Commissioner of Environmental Quality & Public Works will manage the application process and conduct initial application review to make sure it meets program eligibility
- Internal staff review – staff will be determined by the specific project
- Following internal staff review the application will be forwarded to the Economic Development Investment Board for review and approval
- If Economic Development Investment Board approves the project application it will be forwarded to the Urban County Council for final approval



Program Eligibility Requirements

- Provide evidence of the applicant ability to leverage private and external (non-LFUCG) funds (ex: bank loans) showing ability to complete the project
- Demonstrate ability to begin construction within one year of approval by the Urban County Council
- Provide written documentation the project is compatible with existing plans, studies, and surveys guiding growth and land use management
- Proof project is compatible with LFUCG ordinance and policies regarding building permits, zoning, historic preservation, engineering, business licensing and taxes or other application areas
- Demonstrate how project will lead to long-term job creation



Program Application

- \$500 application fee
- Project description
- Infrastructure proposed for funding
- Cost of infrastructure proposed for funding
- Eligible expenses with detailed description
- Division of Planning compliance
- Stamped engineering plans
- Evidence of project financing
- Any other LFUCG funds that are part of the project
- Other public (non-LFUCG) funds that are part of the project
- Project Timeline



Incentive Agreement

Each project awarded funding will be required to enter into an incentive agreement/loan agreement that will include the terms of the agreement:

- 0% loan not to exceed 10 year period
- Lesser of \$500,000 maximum or 10% of total project (ex: \$5,000,000 project would be \$500,000 maximum and a \$1,000,000 project would be \$100,000 maximum)
- Project must begin construction within 12 month of final funding approval by the Urban County Council
- Reimbursement will only be made after appropriate receipts and proof of payment have been received



Incentive Agreement

- Incomplete/abandoned projects will be subject to repayment and penalty
- Loans will be secured with the highest lien position available – personal guarantees may also be required
- Annual project updates required until the completion of the project



Next Steps

- Ordinance for council approval
- Economic Development Investment Board Bylaws update for council approval
- Program Policy and Guidelines for council approval
- Rollout program to development community
- Begin accepting applications
- Annual program update to Urban County Council

Questions?



LEXINGTON

LEXINGTON PUBLIC INFRASTRUCTURE PROGRAM POLICY AND GUIDELINES

I. General

The Lexington-Fayette Urban County Government (LFUCG) established a local infrastructure incentive program to provide funding for public infrastructure of infill and redevelopment assistance with privately funded projects within the Lexington Urban Service Boundary (the “Lexington Public Infrastructure Program” or the “Program”). This Policy explains the Program and sets forth the Guidelines that will be used by the Lexington Economic Development Investment Board (the “EDIB”) and Lexington-Fayette Urban County Council (the “Council”) for the purpose of eligible infrastructure-related development cost reimbursement under the Program. The Policy and Guidelines should be reviewed and updated, if necessary, annually.

II. Lexington Public Infrastructure Program Description

The purpose of the Program is to assist in the development of infill and redevelopment projects within the Lexington Urban Service Boundary that will ultimately lead to long-term job creation. The Program is a zero percent (0%) interest loan program for a term not to exceed ten (10) years. The maximum amount of individual project funding will not exceed the lesser of \$500,000 or 10% of total project costs including private and public costs. Priority will be given to projects involving underutilized, vacant, or mixed-use properties, or economic development opportunities; or projects that directly create long-term jobs.

The Program is designed to provide “last dollar in” funding. Program funds are meant to assist applicants to ensure the public infrastructure portion of the overall development project are completed for the public benefit and would not have occurred “but for” the Program funding. This means applicants are required to provide upfront capital in the form of private or other external (non-LFUCG) funds to cover project costs. Under the Program, funds will be awarded to assist applicants with the costs of constructing the public infrastructure necessary to complete their projects. For the purpose of this Program, public infrastructure may include sanitary sewer, storm water sewer, public parking, public transit improvements/enhancements, public sidewalks, public multi-use paths and public roads (curb, gutter, and utility relocation as needed). Public infrastructure projects must serve the public and not be solely utilized by the private portion of the project. Program funds must be used for actual construction costs. Project design, engineering, and other soft costs are not eligible for Program funding. Program funds shall be a reimbursement of approved actual eligible expenses.

The Chief Development Officer working with the Commissioner of Environmental Quality and Public Works and the EDIB will develop an appropriate standard application for the Lexington Public Infrastructure Program. The application will include the minimum information specified in Section IV below, as well as that information deemed by the Chief Development Officer and Commissioner of Environmental Quality and Public Works to be reasonably related to obtaining information necessary to make an funding recommendation to the EDIB. The application shall include project information, plans and budget information related to the overall infill or redevelopment project and the public infrastructure portion to which the overall project the application relates. The Chief Development Officer, EDIB, and/or Council may request supplemental information from the applicant as needed. The Chief Development Officer and Commissioner of Environmental Quality and Public Works may modify the application as necessary to ensure that all necessary information for awarding Program funds and compliance with

Program requirements. To the extent allowed by law, LFUCG will treat as confidential those items marked as proprietary or confidential.

Any applicant interested in obtaining funding under the Program shall submit an application to the Office of the Chief Development Officer, along with an application fee of \$500.00. The EDIB will review the application fee annually and may adjust the fee based on that review.

Once the Chief Development Officer receives an application, it will be reviewed internally to determine project eligibility, verification of project estimated expenses and cost, and private or external funds available to the project. The Chief Development Officer, working in conjunction with the Commissioner of Environmental Quality and Public Works, will evaluate applications for incentive funding and determine the amount of funding for which an applicant may qualify. The Chief Development Officer and the Commissioner of Environmental Quality and Public Works may assemble the appropriate internal staff to review applications for program funding. The review panel may also include a representative of the Department of Law, the Division of Planning, and the Commissioner Department of Finance and Administration, or others as recommended by the Chief Development Officer. The project review panel will determine whether:

- the Project complies the LFUCG Comprehensive Plan
- the Project complies with the LFUCG engineering manuals and related documents
- the Project's application contains an accurate and reasonable cost estimate (project cost estimate reviewed by LFUCG staff)
- the Project involves appropriate public infrastructure in terms of community need, scope, size, and general location.
- the Project's construction plans are feasible within the time frame required under the Program
- the applicant has private or external financing in place to allow the Project to start construction within one year
- the Project's application contains a strategy and reasonable estimate for new long-term job creation

If the internal review verifies these criteria, the application will be forwarded to the EDIB for review. The applicant will be provided the opportunity to present the project and any additional information to the EDIB related to the application.

The EDIB will make a recommendation to approve the project in full, in part, deny, or seek further review of the application. If the EDIB determines that the project should be partially or entirely funded, the appropriate administrative steps will be taken to present the recommendation and a loan agreement to the Council for consideration. The Council shall have the final authority to approve a project and no actions related to the application shall be considered fully approved or final until final action by the Council. Members of the EDIB and the Council will be required to recuse themselves from review and voting on applications if they are private investors in the company applying for incentives, investors in the project, or otherwise have a conflict. Members of the EDIB and the Council are also prohibited from investing in companies that have received incentives.

All funding awarded pursuant to the Program shall be solely at the discretion of LFUCG and shall be subject to a loan agreement with the applicant that demonstrates sufficient private funds are allocated to complete the entire proposed development project on a timeline agreed upon in the loan agreement.

Applicants may be eligible to receive funding from the Program, as well as other LFUCG funding programs, but decisions about the awarding of funds will be made independently for each program.

III. Qualifications of Applicants for Program Funding

To qualify for Program funding, an applicant must be willing to commit to the following criteria:

- Provide direct capital investment within the Lexington Urban Service Boundary
- Project will directly result in the creation of long-term jobs in Lexington-Fayette County, Kentucky

Additionally, applicants will be required to:

- Provide evidence of their ability to leverage private or other external (non-LFUCG) funds. This can be documented with a bank loan, bank term sheet outlining loan terms, or a checking account statement showing the full total project costs available to complete the project.
- Demonstrate their ability to begin construction within one (1) year of the award of funding from the Program. Projects that have not commenced construction by twelve (12) months following approval by the Council shall have their funds withdrawn.
- Provide a written statement or other evidence documenting the project's compatibility with the existing plans, studies, and surveys guiding growth and land use management in Lexington-Fayette County on file with the LFUCG Division of Planning.
- Provide the project's compatibility with LFUCG ordinances and policies regarding building permits, zoning, historic preservations, engineering, business licensing and taxes, and other applicable areas.
- Demonstrate how the project will lead to long-term job creation in Lexington-Fayette County.

IV. Program Application

Any applicant interested in obtaining funding under the Program shall submit an application to the Office of the Chief Development Officer. An application fee of \$500.00 will be required with the submission of the application.

The Program application may include the following:

- Project Description: Applicant should provide a complete description of the overall project, including the project name, location, size and scope.
- Infrastructure Proposed for Funding: Identify what type of infrastructure is to be funded and provide a description of how the funding is critical to the success of the overall project.
- Expected Impact of Public Infrastructure: Provide a description of the impact the construction of the public infrastructure will have on the surrounding area and existing infrastructure system.
- Cost Estimate: Provide a detailed cost estimate of the proposed infrastructure project.
- Eligible Expenses: Provide a detailed description of all eligible expenses for the project.
- Division of Planning Compliance: Provide a letter from the Division of Planning certifying the project meets the requirements of the Comprehensive Plan, small area plans, land use regulations or other policies and has met all Planning approvals needed to start the project

- Stamped Engineering Plans: Provide copies of stamped engineering plans suitable for review of the proposed infrastructure project. Plans will be reviewed for compliance with engineering manuals as well as for cost estimate purposes.
- Evidence of Project Financing: Provide detailed evidence of funding for the overall project. In addition, applicants should provide a detailed explanation of the “gap” in financing of the infrastructure that is needed.
- Other LFUCG Funds: Provide a detailed list of all LFUCG funds that will be applied for, have been applied for, or received as part of the project.
- Other Public Funds: Provide a detailed list of all other public funds that will be applied for, have been applied for, or received as part of the project.
- Project Timeline: Provide a detailed project timeline and work schedule showing how the program funding will be encumbered with twelve (12) months of approval.

If the project review panel determines that an application does not meet minimum program requirements, the applicant will be notified and the application will be considered denied. If the project review panel determines that the application meets Program requirements and criteria, the Chief Development Officer will forward the application to the EDIB for further review and discussion.

The EDIB will consider the Chief Development Officer’s, or their designee’s, recommendation related to the application. As part of its review of the application, the EDIB will also consider whether the applicant has received additional LFUCG funding for any component of the development project that has been approved or requested for the project. The EDIB will determine if the application for funding should be partially or entirely funded based on the requested information from the applicant.

If the EDIB recommends funding for the project, the applicant shall have 60 calendar days to reach an agreement with LFUCG based on the conditions determined by the EDIB. This agreement shall be documented in the loan agreement required under this Program. The LFUCG Department of Law will review all loan agreements, and the Mayor will be authorized to sign the agreement following the approval of the award by both the EDIB and the Council. If the applicant does not reach an agreement within 60 calendar days, they may request one additional 30-day extension. If no agreement is reached within this period, the application will be considered withdrawn.

Upon timely negotiation of the loan agreement, the EDIB will forward the application and loan agreement to the Council for final consideration. At this point in the application process, the applicant may move forward with construction at their risk. The Council shall have the final authority to approve an application, and no actions related to the application shall be considered fully approved or final until final action by the Council. No funds will be awarded for reimbursement of infrastructure purchased, constructed or paid for prior to approval by the EDIB and final action by the Council.

If the Council approves the application, the applicant will be awarded funding under the Program pursuant to the terms and conditions of the loan agreement. If the applicant is approved by Council and does not meet the timeline for encumbering the awarded funds, the funding may be revoked after review by the EDIB. Construction must commence within 12 months of funding approval by Council and must be fully utilized on the approved infrastructure within 24 months.

V. Protecting Public Dollars and Investments

All loan agreements entered into under this Program shall be structured in a manner that protects the public's investment and ensures compliance with all requirements of finalized agreements. Funds will only be provided through a formal loan agreement with LFUCG and actual disbursement will only occur after proof of expenditure of approved infrastructure. The EDIB will assist in the development of the loan agreement and any additional conditions for funding that are required as part of the agreement. Funds shall be disbursed as reimbursements for approved public infrastructure expenses incurred as part of the development project. Expenses not specifically agreed to as eligible expenses in the loan agreement shall not be eligible for reimbursement. In the event the applicant fails to begin construction of the project within 12 months of approval of the funding by the Council, the awarded Program funds shall be considered revoked after review by the EDIB.

The EDIB maintains the discretion to attach additional taxpayer protections as necessary in the loan agreements. The following or similar types of provisions shall be included in all loan agreements under this Program:

- Term: No loan agreement under the Program may exceed a ten (10) year repayment term duration
- Disbursement of Program Funds: No Program funds will be disbursed by LFUCG without appropriate receipts and proof of payment by the applicant seeking reimbursement. At no time shall reimbursement exceed the amount of the proof of payment. If it is in the best interest of LFUCG, the loan agreement may be structured in a manner in which the incentive funds are disbursed as different capital expenses are incurred during project construction. No funds will be awarded for reimbursement of infrastructure purchased, constructed or paid for prior to approval by the EDIB and final action of the Lexington-Fayette Urban County Council.
- Revocation of Program Funds: If project construction has not substantially started within 12 months of approval by the Council, the funding award shall be automatically considered revoked.
- Security Interests/Lien Priorities/Personal Guaranties: If feasible, all loans may be secured with the highest lien position available. LFUCG may also require personal guaranties of the developer(s)/owner(s) or other additional security.
- Best Efforts Clause: The agreements shall include a "best efforts" clause regarding the use of funds.
- Acceleration Clause: In the instance of a project shut down or other cessation of operation, the applicant or developer shall repay the full amount of the incentive plus interest as listed in the agreement.
- Letter of Credit/Loan Repayment: Repayment of the incentive will be secured by a letter of credit from a financial institution covering the period of the loan. Disbursement of the loan shall be contingent upon a letter of credit or other security.
- Annual Reporting: Applicant will provide LFUCG, via the Chief Development Officer, an annual update on the status of the project until project is fully complete.

VI. Accounting and Compliance

The Lexington Public Infrastructure Fund Program will be maintained as distinct within the LFUCG accounting system. Disbursements will be made from that account. Future appropriations, repayments,

loan proceeds, or clawbacks will be placed in that account. Disbursements will be made from the same account. Disbursement of the funds may be all at once, phased, or paid when the Government has received an invoice for reimbursement of approved capital actual eligible expenses. An invoice certifying a previously paid expense to be reimbursed will be the preferred method for distributing program funds. Loan payments will be made quarterly to the Lexington-Fayette Urban County Government beginning on the date established in the Public Incentive Agreement. Clawback payments that may be required related to compliance under the agreement will also be required to be paid quarterly.

Application for Infrastructure Fund

Project name *

Project address *

Address Line 1

Address Line 2

City

State

ZIP
Code

Applicant Company Name *

Primary Contact Name *

First Name

Last Name

Primary Contact Phone *

Primary Contact Email Address *

Project Description *

Provide a complete description of the overall project, including the project name, location, size and scope.

Public Infrastructure Proposed for Funding *

Identify what type of infrastructure is to be funded and provide a description of how the funding is critical to the success of the overall project.

Expected Impact of Public Infrastructure *

Cost Estimate *



Eligible Expenses *

Provide a detailed description of all eligible public infrastructure expenses for the project.

Division of Planning Compliance *

[Choose File](#) [Remove File](#) [No File Chosen](#)

File uploads may not work on some mobile devices.
Provide a letter from the Division of Planning certifying the project meets the requirements of the Comprehensive Plan, small area plans, land use regulations or other policies and has met all Planning approvals needed to start the project

Stamped Engineering Plans *

[Choose File](#) [Remove File](#) [No File Chosen](#)

File uploads may not work on some mobile devices.
Provide copies of stamped engineering plans suitable for review of the proposed infrastructure project. Plans will be reviewed for compliance with engineering manuals as well as for cost estimate purposes.

Evidence of Project Financing *

[Choose File](#) [Remove File](#) [No File Chosen](#)

File uploads may not work on some mobile devices.
Provide detailed evidence of funding for the overall project. In addition, applicants should provide a detailed explanation of the "gap" in financing of the infrastructure that is needed.

Other LFUCG Funds *

Provide a detailed list of all LFUCG funds that will be applied for, have been applied for, or received as part of the project.

Other Public Funds *

Provide a detailed list of all other public funds that will be applied for, have been applied for, or received as part of the project.

Project Timeline: *

Provide a detailed project timeline and work schedule showing how the program funding will be encumbered with 12 months of approval.

Submit Form



**Bylaws of the
Economic Development Investment Board
of the
Lexington-Fayette Urban County Government
Adopted [DATE]**

Section

- I. Purpose
- II. Board Membership/Officers.
- III. Meetings
- IV. Attendance
- V. Quorum and Motion Votes
- VI. Conflicts of Interest
- VII. Closed Sessions
- VIII. Modifications to Bylaws

LFUCG Economic Development Investment Board Bylaws

I. Purpose and Duties.

The Economic Development Investment Board (“Board”) is an independent body established by the Lexington-Fayette Urban County Government (“LFUCG”) to review applications for the issuance of Industrial Revenue and Housing Bonds pursuant to Ordinance No. 203-80 (as amended by Ordinance No.’s 59-81; 103-86; 237-93; 52-94; 18-97; 180-2009; 152-2013; 160-2014, which amended Ordinance No. 152-2013; and 57-2017, which amended Ordinance No. 160-2014; for the issuance of Lexington Job Fund Program funds pursuant to Ordinance No. 153-2013; for the review of applications and oversight of the Lexington Public Infrastructure Program funding pursuant to Ordinance No. ____-2022; for the review of applications and oversight of Lexington Economic Development Partner Agencies program funding; for the review of applications and oversight of Lexington Workforce Development Grant program funding; and to perform the duties outlined in those ordinances and those reasonably related to them.

II. Board Membership/Officers.

1. Membership on the Board shall be in conformance with LFUCG ordinances governing the appointment and removal of members to or from the Board. The Board shall have the authority to communicate issues of attendance, performance, conflicts of interest, or other breaches of confidentiality, or other non-compliance with the Board Bylaws to the Urban County Council and to recommend the removal of a Board member.
2. The Chief Development Officer shall normally serve on the Board. However, he or she may appoint a designee to serve on the Board as his or her permanent replacement.
3. The Officers of the Board shall consist of a Chairperson, who by ordinance shall be the LFUCG’s Chief Development Officer (or his or her designee) (“Chairperson”) and a Vice-Chairperson, who shall be elected annually by the members of the Board. The Chairperson shall preside at all meetings of the Board. The Vice-Chairperson shall preside as the Acting Chairperson in the absence of the Chairperson. For the purposes of these Bylaws a reference to an action by the Chairperson is also intended to cover an action by the Acting Chairperson.
4. A recommendation to remove a Board member shall require a motion and a seven vote majority of the Board. The Board member whose removal is being considered shall not be allowed to vote. If the removal motion passes, the Chairperson shall notify the Urban County Council in writing within five (5) business days. The ultimate decision on removal shall be made by the Urban County Council.

5. The membership, rotation, and term limits of the Board shall comply with the requirements of applicable LFUCG ordinances creating the Board and its duties, and any amendments thereof.

III. Meetings.

The Board shall conduct regular meetings with specific scheduled dates/times being established annually or as otherwise necessary by the Board. In no event shall the Board meet less than quarterly except that regular meetings may be cancelled upon authorization by the Board Chair or Acting Chair. Special meetings of the Board shall be called as deemed necessary by the Board Chair or Acting Chair. Regular meetings and special meetings shall be announced and held in compliance with Kentucky Open Meetings laws. The Chair, who is by ordinance LFUCG's Chief Development Officer or his or her designee shall develop and set the meeting agenda in consultation with the other members of the Board as necessary. The agenda and information concerning the business to be conducted at each meeting shall, to the extent practical, be communicated to the members of the Board two business days in advance to permit meaningful review.

IV. Attendance.

Board members are expected to attend Board meetings. Board members shall give the Chairperson at least a two business day advance notice if they are unable to attend a regularly scheduled Board meeting. Absences by an appointed Board member from three consecutive regular meetings, or four regular meetings within a calendar year may result in a Board recommendation to the Urban County Council for removal of the Board member. The Chairperson shall notify a Board member when he or she has absences which meet or exceed the number specified in this section.

V. Quorum and Motion Votes.

Seven voting members of the Board shall constitute a quorum. The approval of Board meeting minutes and any actions taken by the Board shall require a vote. An affirmative vote of a majority of voting members present, if a quorum is established, shall constitute approval of the minutes or other ministerial action being voted on. Notwithstanding the foregoing, any substantive action taken by the Board shall require an affirmative vote of a minimum of seven members of the Board.

VI. Conflicts of Interest.

Board members are required to avoid any real or apparent financial or personal conflicts of interest while serving on the Board. Financial conflicts of interest are defined by the LFUCG Code of Ethics, a copy of which is attached hereto and incorporated herein by reference. Board

members shall recuse from any discussions or votes wherein they have a real or the appearance of a Conflict of Interest. Failure to comply with Conflict of Interest requirements may result in a Board recommendation for removal of that Board member. Members shall provide notification of any conflicts of interest two weeks prior to the meeting where the conflicting item will be considered.

VII. Closed Session.

The Board may go into closed session to discuss information regarding an application for Economic Development Program funds as allowable under Kentucky Open Meetings laws. The Board will consult with legal counsel regarding the use of closed sessions.

VII. Modifications to the Bylaws.

It is the intent of the Board to review these bylaws at least every two years. The Board may adopt changes or modifications to the Bylaws upon an affirmative vote of at least seven members.

The above bylaws were adopted by the Board on [ENTER DATE], to be effective immediately.

Chair

TAX DISTRICTS WORKGROUP REPORT OUT

Budget, Finance & Economic Development Committee

November 29, 2022



LEXINGTON



Agenda

- Workgroup detail and work
- History and scope of tax district item
- Legal parameters
- Lexington-Fayette County tax districts
- Current tax district procedure
- Corrections summary
- Examples
- Updated internal procedures
- City of Lexington webpage
- Recommendations
- Questions/ feedback



Tax District Workgroup Detail

- Workgroup met on 8 occasions from 2021-2022.
- Workgroup formed to review *policy, process, and procedure improvements in response to public feedback and then making any needed corrections.*
- Members:
 - Councilmembers Kathy Plomin, Amanda Bledsoe, Susan Lamb and Hannah LeGris. Staff: Nathan Dickerson (EQPW), Eve Miller (Legislative Aide to Councilmember Plomin), Jennifer Sutton (Council Core Staff), Kelley Farley (Council Core Staff), Michael Cravens (Law), Jeff Neal (Traffic Engineering), Brad Stone (EQPW), David O'Neil (PVA), and Hilary Angelucci (CAO). Other support staff: Abigail Allen (Council Clerk), Rob Allen (Streets and Roads), James Bush (EQPW), Samantha Coleman (Council Clerk).



History and Scope

- The Review of Current Tax District Change Policy item was placed into Council's Environmental Quality and Public Works Committee on March 13, 2018.
- It was heard by the EQPW Committee on July 3, 2018.
- The item was placed into Council's Budget, Finance and Economic Development Committee on March 9, 2021.
- Staff met with Council Offices November 1-14, 2022



Legal Parameters

Urban services tax districts are regulated by state law and the charter, which restrict change in the process.

- **Commonwealth of Kentucky Statutes**
 - Kentucky Revised Statutes (KRS) Chapter 67A.860
- **Lexington-Fayette County**
 - Charter, Article 2



Lexington-Fayette County Tax Districts

- Lexington is divided into different districts which are assessed property taxes based on the city services available in each area.
- There are three (3) urban services for which property taxes are assessed: (1) city refuse collection; (2) streetlights; and (3) city street cleaning.
 - Newly developed properties built along public streets are placed in Tax District 1; the full urban services district.
 - Older areas, such as those built prior to the merger of the city and county governments, might have inherited any of the tax district designations that corresponded to the services that were available in those areas at the time.
 - Should residents in these areas wish to add city services such as city refuse collection, they are able to do so by successfully petitioning the city for the additional services.



Lexington-Fayette County Tax Districts, Cont.

Ad Valorem Tax on real property for each \$100 of assessed value.

Tax District	LFUCG Tax Rate (2022)	Total Tax Rate (2022)	LFUCG Services Provided
1	0.168	1.2366	Full service; refuse, streetlights & street cleaning
2	N/A	1.0686	General service; police & fire only
3	0.139	1.2076	Refuse only
4	0.02	1.0886	Streetlights only
5	0.159	1.2276	Refuse & streetlights
6	0.029	1.0976	Streetlights & street cleaning
7	0.148	1.2166	Refuse & street cleaning



Current Tax District Procedures

Three scenarios in which tax district changes are made:

1. **New Development:** as plats for new developments are filed, newly created parcels on public streets are placed within full urban services tax district 1 through annual, legal process.
 - If on private streets, then placed in tax district 3 (refuse only).
2. **Petition for Service:** properties in partial service districts may petition to receive added LFUCG services.
3. **Corrections to Tax District Assignment Error:** as we discover errors in tax district assignment, we will propose to correct them.



Tax District Issue

- Occasionally, the city will discover that a property is in a district that does not correspond to the services that are being received by the property or to the services that are otherwise available to the area surrounding the property.

- This could occur, for example, due to:
 - Updates to street naming and/or addressing
 - Plat omission
 - Human / transcription error
 - Process complexity



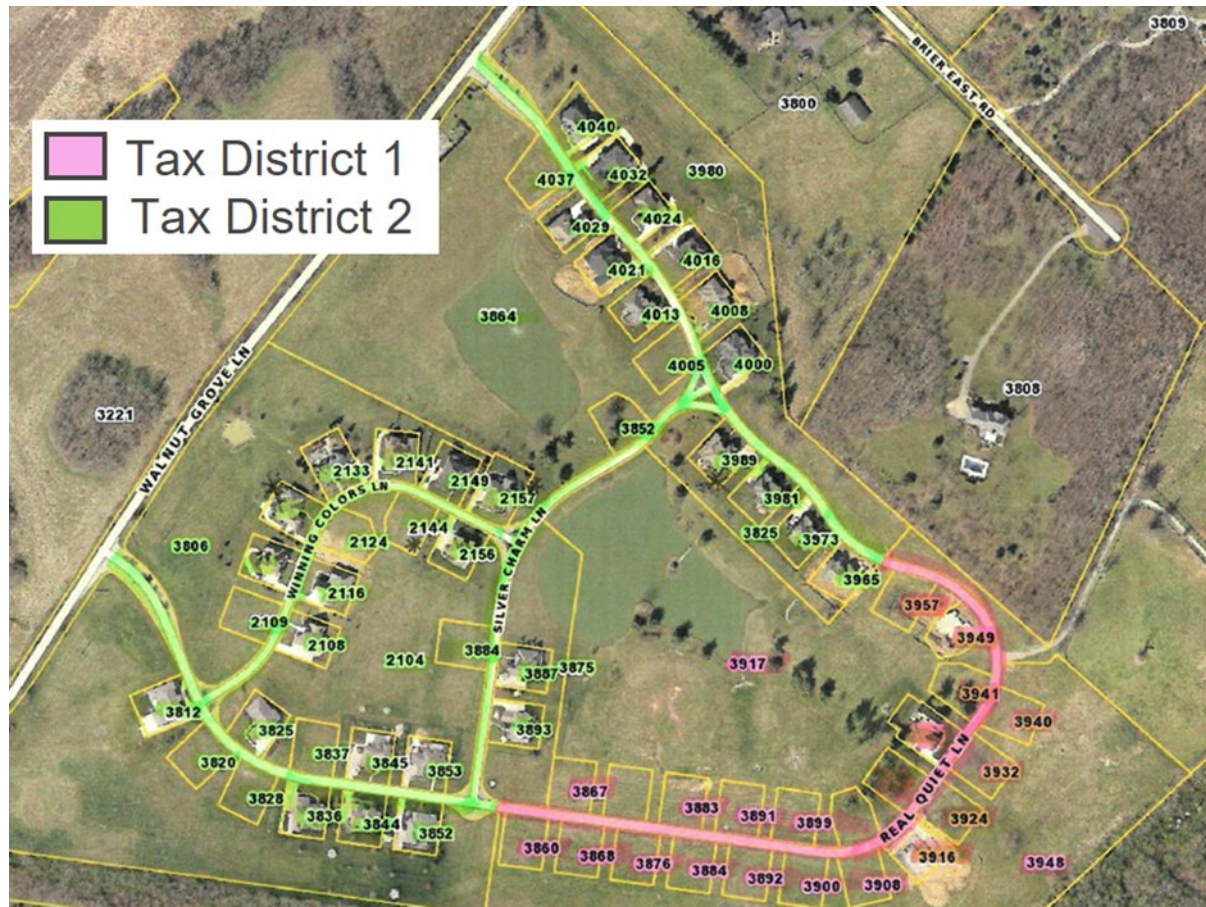
Corrections

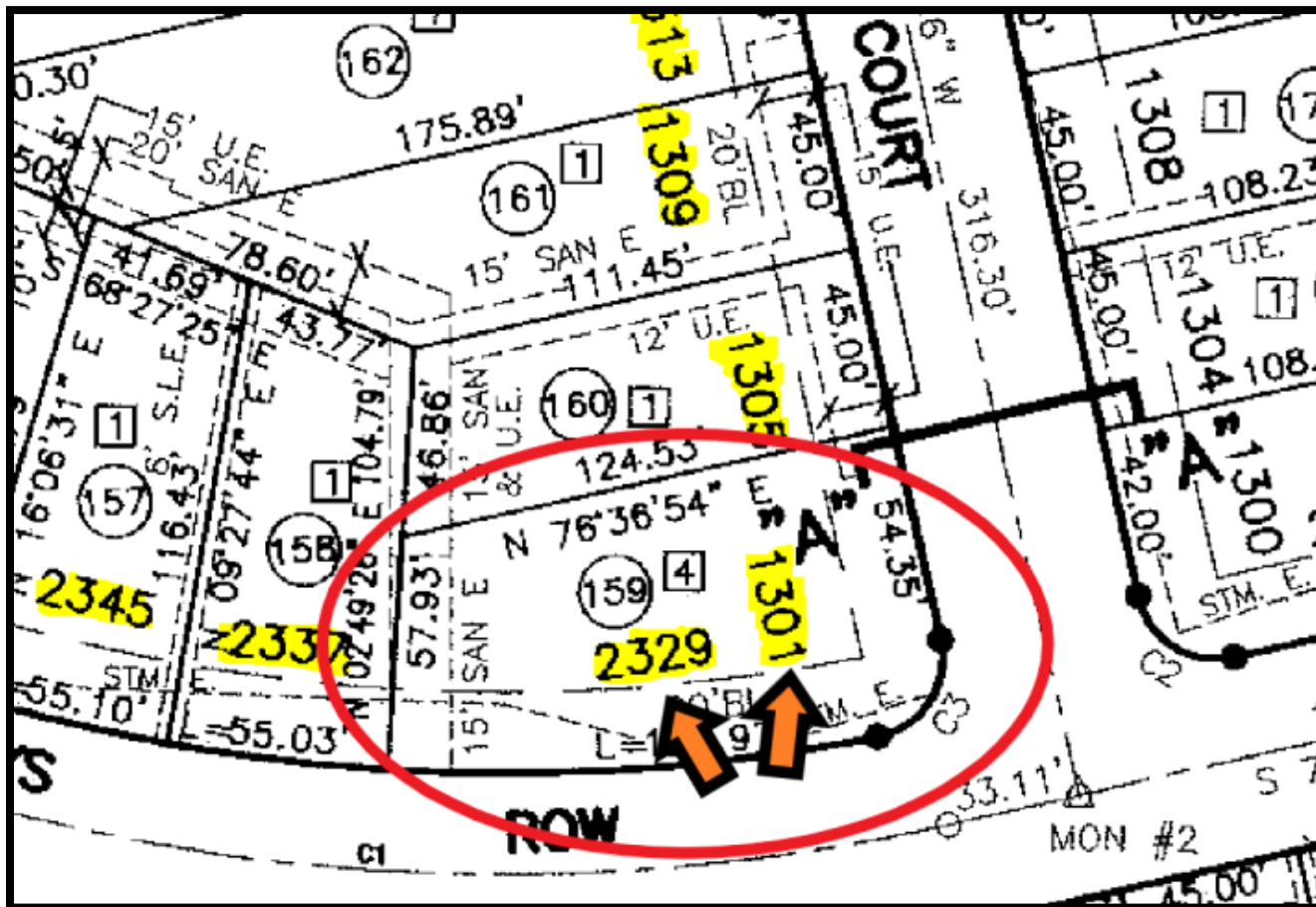
- **Parcels were reviewed based on:**
 - Public feedback
 - Receiving services without tax
 - Inconsistency due to plat or address omission

- **Categories**
 - Addressing transcription
 - Plat omission
 - Private street
 - Streetlighting installed
 - Tax exempt



Example: Plat Omission







By Issue

Issue	Parcels
Addressing transcription	102
Plat omission	393
Private street (TD 3)	147
Streetlights installed (no tax)	518
Tax exempt	21
Total	1,181



By Council District

District	Parcels
1	18
2	160
3	171
4	98
5	12
6	141
7	96
8	1
9	213
10	57
11	3
12	211
Total	1,181



Fiscal Impact

- Estimate: an added \$389,635 to the Urban Services Fund.
 - *Note: Does not account for changes in property values or the ad valorem rates (rates went down in FY23).*



Example: Glendover

RE: Urban Service Tax District Change for <ADDRESS> GLENDOVER RD

Dear Property Owner:

The Department of Environmental Quality & Public Works has been modernizing data systems and working to better share information across divisions and external agencies. In coordination with the City Council's Tax District Work Group, the Department has launched the Efficiency and Data Modernization Initiative (EDMI) to systematically review data including tax district records such as those related to petitioning parcels on Glendover Road.

In 2012, Glendover Road residents successfully petitioned to receive full city services by changing their parcels to tax district 01. That petition was adopted by Council in ordinance (see enclosure). We have, however, since verified that there was an error resulting in **the tax district change not getting reflected at the time even though residents began receiving city waste collection services.**

As a consequence, **residents on your street have been receiving city waste collection services but have not been charged for these services.** Given that this error is no fault of yours or other affected residents on Glendover, **LFUCG does not intend to bill for any taxes retroactively.** However, in the interest of consistent treatment to all taxpayers in Fayette County, **starting with your fall 2022 property tax bill, you will be billed as tax district 01 reflecting full city services in accordance with the original petition effort and 2012 ordinance.**

The Department, as part of the EDM I, will continue to leverage technology and data quality best practices so that errors like this can be more easily caught and avoided in the future. The EDM I also includes close coordination with the Property Valuation Administrator, who has been an active part of the Tax District Work Group's review and whose office has likewise focused on providing increasingly accessible and quality data.

Should you have any questions about this Initiative or your tax district change, please feel welcome to call me at



Updated Internal Procedures

- **Efficiency**
 - E-Certified mailing
 - Increased computerization of plat review
 - E-petitioning

- **Process Enhancements**
 - Staff certification
 - Data sharing
 - Mistake proofing mechanisms

- **Modernizing internal staff procedures guide**



LFUCG Webpage

Lexington's Urban Services and Tax Districting

The city of Lexington provides urban services to certain residents and property owners. There are three different types of urban services: refuse collection, streetlights, and street cleaning. The urban services received at a property's location impacts how it is assessed for property taxes. There are currently 7 total tax districts, which are identified by numbers and correspond to services as follows:

Tax District 1: Full service – Trash, recycling, and yard waste collection, street lights, and street cleaning.

Tax District 2: General Service – No additional services beyond standard, general services.

Tax District 3: Partial Service – Waste collection (trash, recycling, and yard).

Tax District 4: Partial Service – Street lights.

Tax District 5: Partial Service – Waste collection (trash, recycling, and yard) and street lights.

Tax District 6: Partial Service – Street lights and street cleaning.

Tax District 7: Partial Service – Waste collection (trash, recycling, and yard) and street cleaning.

Since 1989, newly developed properties built along public streets are placed in Tax District 1. When an area is developed to include a private street, streetlights and city street cleaning services are usually not provided. Therefore, properties developed along a private street are placed in Tax District 3, which includes only refuse collection.

Older areas, such as those built prior to the merger of the city and county governments, might have inherited the tax district designations that corresponded to the services that were available in those areas at the time.

Should residents wish to add city services, such as refuse collection, they are able to do so by petitioning the city for the additional services. For additional information on petitioning to add city services, please click [here](#). If a petition is successful, the area included in the petition would be placed in the district that corresponds to services available to that area, including the additional petitioned services.

Occasionally, the city will discover a property is in a district that does not correspond to the services that are being received by the property or to the services that are otherwise available to the area surrounding the property. In such an event, the city may seek to resolve the issue by placing the property in an appropriate district based on the services provided to the area. Property owners would receive notice and an opportunity to provide comment prior to any revision.

For additional information, the PVA's website offers a [tax district calculator](#) as well as a schedule of rates and corresponding services available for each district. You may access those PVA resources by clicking [here](#).



Recommendations

- Approve list of property corrections
- Approve schedule for property corrections
- Staff will continue to explore enhancements to process efficiency and data quality

Questions?





November 22nd, 2022

Colleagues,

The item “Review of Current Tax District Change Policy” will be reported-out during Council’s November 29th Budget, Finance and Economic Development Committee meeting.

In preparation for our discussion in November, staff and I reached out and met with several Council Offices to share our findings and specific district details about proposed corrections. My hope is that this letter will serve as a quick refresher on the item and a summary of our work.

The “Review of Current Tax District Change Policy” item was originally placed into Council's Environmental Quality and Public Works Committee on March 13, 2018. This occurred upon discovering an administrative error within 12th District's Walnut Grove Estates neighborhood. It was heard by the Environmental Quality and Public Works Committee on July 3, 2018 and moved forward for more in-depth analysis. The item was then placed into the Budget, Finance and Economic Development Committee on March 9, 2021.

Our merged city-county government is divided into different districts which are assessed property taxes based on the city services available in each area. A Workgroup was formed to focus on identifying those properties that may have been incorrectly categorized for their tax district. We evaluated the urban services provided in our community, including city refuse collection, streetlights, and street cleaning. Additionally, the Workgroup focused on how to make the necessary corrections to the identified properties and ensured we updated our internal procedures.

The Workgroup met on 8 occasions in the past year and a half. It consisted of myself, Councilmember Bledsoe, Lamb, and LeGris. Other staff members spanned several Divisions and Departments, including staff from the Council Clerks office, Council Core staff, Environmental Quality and Public Works, Law, Streets and Road, and Traffic Engineering. We worked with the Property Value Administrator’s office as well.

During our study, we found around 1,200 parcels that were in a district that does not correspond to the services that are being received by the property or to the services that are otherwise available to the area surrounding the property. We discovered as part of our review that errors have developed over the years since the merger often due to common issues, including updates to street naming and/or addressing, plat omissions, staff changes/ human errors, or legislative edits. The table below summarizes our findings and the number of parcels in each category.

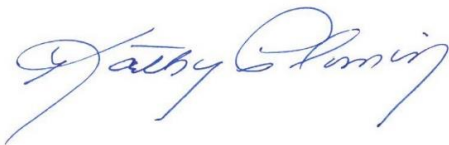


Issue	Parcel
Addressing Transcription	102
Plat Omission	393
Private Street (Tax District 3)	147
Streetlights Installed (No Tax)	518
Tax Exempt	21
Total	1,181

Moving forward, we will propose to move the above identified properties to their appropriate tax districts and continue to explore enhancements to internal procedures to ensure better, more efficient processes.

Thank you for your time and consideration. I look forward to hearing your thoughts and feedback on November 29th.

Sincerely,



Kathy Plomin
12th District Councilmember



**URBAN SERVICES CORRECTIONS
2022 - 2023 SCHEDULE**

BFED Presentation	November 29, 2022
Work Session Discussion	November 29, 2022
Resolution First Reading	December 1, 2022
Resolution Second Reading	December 6, 2022
Publish Week 1/3	December 12, 2022
Publish Week 2/3	December 19, 2022
Publish Week 3/3	December 26, 2022
Certified Mail	Week of January 9, 2023
Pre-Work Session Staff Meeting	January 24, 2023 1:00 PM to 3:00 PM
Work Session Public Hearing on Urban Services Changes	January 24, 2023 3:00 PM
Ordinance First Reading	February 9, 2023
Ordinance Second Reading	February 16, 2023
Documentation to Budgeting/PVA	March 1, 2023

PVA NUM	ADDRESS	UNIT	OLD TAX DISTRICT	NEW TAX DISTRICT	COUNCIL DISTRICT	ISSUE TYPE
38015960	1031 CONTRACT ST		3	1	1	ADDRESSING TRANSCRIPTION
21968400	1253 INDUSTRY RD		7	1	1	STREET LIGHTS - NO TAX
13074350	1260 INDUSTRY RD		7	1	1	STREET LIGHTS - NO TAX
25869000	1267 INDUSTRY RD		7	1	1	STREET LIGHTS - NO TAX
19984410	1271 INDUSTRY RD		7	1	1	STREET LIGHTS - NO TAX
15868800	1275 INDUSTRY RD		7	1	1	STREET LIGHTS - NO TAX
20108180	1290 INDUSTRY RD		7	1	1	STREET LIGHTS - NO TAX
25658900	1292 INDUSTRY RD		7	1	1	STREET LIGHTS - NO TAX
20081970	1294 INDUSTRY RD		7	1	1	STREET LIGHTS - NO TAX
20081980	1298 INDUSTRY RD		7	1	1	STREET LIGHTS - NO TAX
10020710	775 NEWTOWN CT		4	1	1	ADDRESSING TRANSCRIPTION
10020700	785 NEWTOWN CT		4	1	1	ADDRESSING TRANSCRIPTION
38222570	704 NEWTOWN SPRINGS DR		3	1	1	STREET LIGHTS - NO TAX
38222580	708 NEWTOWN SPRINGS DR		3	1	1	STREET LIGHTS - NO TAX
38195890	712 NEWTOWN SPRINGS DR		3	1	1	STREET LIGHTS - NO TAX
38195900	716 NEWTOWN SPRINGS DR		3	1	1	STREET LIGHTS - NO TAX
94024660	1051 RUSSELL CAVE RD		2	1	1	TAX EXEMPT
20098080	1625 RUSSELL CAVE RD		4	1	1	TAX EXEMPT
38146460	956 APPLECROSS DR		2	1	2	ADDRESSING TRANSCRIPTION
38265440	151 ASH RAPIDS		2	1	2	PLAT OMISSION
38265420	154 ASH RAPIDS		2	1	2	PLAT OMISSION
38265450	155 ASH RAPIDS		2	1	2	PLAT OMISSION
38265410	158 ASH RAPIDS		2	1	2	PLAT OMISSION
38265460	159 ASH RAPIDS		2	1	2	PLAT OMISSION
38265400	162 ASH RAPIDS		2	1	2	PLAT OMISSION
38265470	163 ASH RAPIDS		2	1	2	PLAT OMISSION
38265390	166 ASH RAPIDS		2	1	2	PLAT OMISSION
38265480	167 ASH RAPIDS		2	1	2	PLAT OMISSION
38265380	170 ASH RAPIDS		2	1	2	PLAT OMISSION
38265490	171 ASH RAPIDS		2	1	2	PLAT OMISSION
38265370	174 ASH RAPIDS		2	1	2	PLAT OMISSION
38265500	175 ASH RAPIDS		2	1	2	PLAT OMISSION
38265360	178 ASH RAPIDS		2	1	2	PLAT OMISSION
38265510	179 ASH RAPIDS		2	1	2	PLAT OMISSION
38265350	182 ASH RAPIDS		2	1	2	PLAT OMISSION
38265520	183 ASH RAPIDS		2	1	2	PLAT OMISSION
38265340	186 ASH RAPIDS		2	1	2	PLAT OMISSION
38265530	187 ASH RAPIDS		2	1	2	PLAT OMISSION
20302400	131 BETTY HOPE LN		2	4	2	STREET LIGHTS - NO TAX
23841100	133 BETTY HOPE LN		2	4	2	STREET LIGHTS - NO TAX
20563100	151 BETTY HOPE LN		2	4	2	STREET LIGHTS - NO TAX
21760500	166 BETTY HOPE LN		2	4	2	STREET LIGHTS - NO TAX
22942500	195 BETTY HOPE LN		2	4	2	STREET LIGHTS - NO TAX
23345500	200 BETTY HOPE LN		2	4	2	STREET LIGHTS - NO TAX
20238650	205 BETTY HOPE LN		2	4	2	STREET LIGHTS - NO TAX
38107550	3000 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
24138600	3016 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
38110450	3068 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
38110460	3072 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
38110430	3085 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
20114400	3128 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
22715600	3132 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
22715700	3136 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
24138500	3146 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
23245200	3150 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
20294600	3160 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
26120100	3180 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
20755900	3188 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
94010560	3210 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
94010570	3217 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
20561500	3224 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
25100600	3232 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX

20926750	3240 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
20148700	3244 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
23363000	3254 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
20607500	3264 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
26239700	3280 BRACKTOWN RD		3	5	2	STREET LIGHTS - NO TAX
38253200	121 BRADLEY LN		2	5	2	STREET LIGHTS - NO TAX
20296050	135 BRADLEY LN		3	5	2	STREET LIGHTS - NO TAX
22685775	147 BRADLEY LN		3	5	2	STREET LIGHTS - NO TAX
23240200	150 BRADLEY LN		3	5	2	STREET LIGHTS - NO TAX
23240300	158 BRADLEY LN		3	5	2	STREET LIGHTS - NO TAX
26013550	161 BRADLEY LN		3	5	2	STREET LIGHTS - NO TAX
23841000	175 BRADLEY LN		3	5	2	STREET LIGHTS - NO TAX
21252400	179 BRADLEY LN		3	5	2	STREET LIGHTS - NO TAX
10045090	1578 CASPER CT		2	3	2	ADDRESSING TRANSCRIPTION
38274510	2305 CRAVAT PASS		2	1	2	STREET LIGHTS - NO TAX
38221450	900 CROCUS CT		2	1	2	ADDRESSING TRANSCRIPTION
38261070	550 ESTRELLA DR		2	1	2	PLAT OMISSION
38261060	551 ESTRELLA DR		2	1	2	PLAT OMISSION
38261080	554 ESTRELLA DR		2	1	2	PLAT OMISSION
38261050	555 ESTRELLA DR		2	1	2	PLAT OMISSION
38261090	558 ESTRELLA DR		2	1	2	PLAT OMISSION
38261040	559 ESTRELLA DR		2	1	2	PLAT OMISSION
38261030	563 ESTRELLA DR		2	1	2	PLAT OMISSION
38261020	567 ESTRELLA DR		2	1	2	PLAT OMISSION
38261010	571 ESTRELLA DR		2	1	2	PLAT OMISSION
38261140	584 ESTRELLA DR		2	1	2	PLAT OMISSION
38261330	585 ESTRELLA DR		2	1	2	PLAT OMISSION
38261150	588 ESTRELLA DR		2	1	2	PLAT OMISSION
38261320	589 ESTRELLA DR		2	1	2	PLAT OMISSION
38261160	592 ESTRELLA DR		2	1	2	PLAT OMISSION
38261310	593 ESTRELLA DR		2	1	2	PLAT OMISSION
38261170	596 ESTRELLA DR		2	1	2	PLAT OMISSION
38261300	597 ESTRELLA DR		2	1	2	PLAT OMISSION
38261180	600 ESTRELLA DR		2	1	2	PLAT OMISSION
38261290	601 ESTRELLA DR		2	1	2	PLAT OMISSION
38261190	604 ESTRELLA DR		2	1	2	PLAT OMISSION
38261280	605 ESTRELLA DR		2	1	2	PLAT OMISSION
38261200	608 ESTRELLA DR		2	1	2	PLAT OMISSION
38261270	609 ESTRELLA DR		2	1	2	PLAT OMISSION
38261210	612 ESTRELLA DR		2	1	2	PLAT OMISSION
38261260	613 ESTRELLA DR		2	1	2	PLAT OMISSION
38261220	616 ESTRELLA DR		2	1	2	PLAT OMISSION
38261250	617 ESTRELLA DR		2	1	2	PLAT OMISSION
38261230	620 ESTRELLA DR		2	1	2	PLAT OMISSION
38261240	621 ESTRELLA DR		2	1	2	PLAT OMISSION
20957000	865 GREENDALE RD		2	1	2	TAX EXEMPT
38203230	1025 GREENDALE RD	1101	2	1	2	ADDRESSING TRANSCRIPTION
38203240	1025 GREENDALE RD	1102	2	1	2	ADDRESSING TRANSCRIPTION
38203250	1025 GREENDALE RD	1103	2	1	2	ADDRESSING TRANSCRIPTION
38203260	1025 GREENDALE RD	1104	2	1	2	ADDRESSING TRANSCRIPTION
38203270	1025 GREENDALE RD	1105	2	1	2	ADDRESSING TRANSCRIPTION
38203280	1025 GREENDALE RD	1106	2	1	2	ADDRESSING TRANSCRIPTION
38203290	1025 GREENDALE RD	2101	2	1	2	ADDRESSING TRANSCRIPTION
38203300	1025 GREENDALE RD	2102	2	1	2	ADDRESSING TRANSCRIPTION
38203310	1025 GREENDALE RD	2103	2	1	2	ADDRESSING TRANSCRIPTION
38203320	1025 GREENDALE RD	2104	2	1	2	ADDRESSING TRANSCRIPTION
38203330	1025 GREENDALE RD	2105	2	1	2	ADDRESSING TRANSCRIPTION
38203340	1025 GREENDALE RD	2106	2	1	2	ADDRESSING TRANSCRIPTION
38203350	1025 GREENDALE RD	2107	2	1	2	ADDRESSING TRANSCRIPTION
38203360	1025 GREENDALE RD	3101	2	1	2	ADDRESSING TRANSCRIPTION
38203370	1025 GREENDALE RD	3102	2	1	2	ADDRESSING TRANSCRIPTION
38203380	1025 GREENDALE RD	3103	2	1	2	ADDRESSING TRANSCRIPTION
38203390	1025 GREENDALE RD	3104	2	1	2	ADDRESSING TRANSCRIPTION
38203400	1025 GREENDALE RD	3105	2	1	2	ADDRESSING TRANSCRIPTION

38203410	1025 GREENDALE RD	4101	2	1	2	ADDRESSING TRANSCRIPTION
38203420	1025 GREENDALE RD	4102	2	1	2	ADDRESSING TRANSCRIPTION
38203430	1025 GREENDALE RD	4103	2	1	2	ADDRESSING TRANSCRIPTION
38203440	1025 GREENDALE RD	4104	2	1	2	ADDRESSING TRANSCRIPTION
38203450	1025 GREENDALE RD	4105	2	1	2	ADDRESSING TRANSCRIPTION
38203460	1025 GREENDALE RD	5101	2	1	2	ADDRESSING TRANSCRIPTION
38203470	1025 GREENDALE RD	5102	2	1	2	ADDRESSING TRANSCRIPTION
38203480	1025 GREENDALE RD	5103	2	1	2	ADDRESSING TRANSCRIPTION
38203490	1025 GREENDALE RD	5104	2	1	2	ADDRESSING TRANSCRIPTION
38203500	1025 GREENDALE RD	5105	2	1	2	ADDRESSING TRANSCRIPTION
38203510	1025 GREENDALE RD	5106	2	1	2	ADDRESSING TRANSCRIPTION
38203520	1025 GREENDALE RD	5107	2	1	2	ADDRESSING TRANSCRIPTION
38203530	1025 GREENDALE RD	5108	2	1	2	ADDRESSING TRANSCRIPTION
38203540	1025 GREENDALE RD	6101	2	1	2	ADDRESSING TRANSCRIPTION
38203550	1025 GREENDALE RD	6102	2	1	2	ADDRESSING TRANSCRIPTION
38203560	1025 GREENDALE RD	6103	2	1	2	ADDRESSING TRANSCRIPTION
38203570	1025 GREENDALE RD	6104	2	1	2	ADDRESSING TRANSCRIPTION
38203580	1025 GREENDALE RD	7101	2	1	2	ADDRESSING TRANSCRIPTION
38203590	1025 GREENDALE RD	7102	2	1	2	ADDRESSING TRANSCRIPTION
38203600	1025 GREENDALE RD	7103	2	1	2	ADDRESSING TRANSCRIPTION
38203610	1025 GREENDALE RD	7104	2	1	2	ADDRESSING TRANSCRIPTION
38203620	1025 GREENDALE RD	7105	2	1	2	ADDRESSING TRANSCRIPTION
38203630	1025 GREENDALE RD	7106	2	1	2	ADDRESSING TRANSCRIPTION
38203640	1025 GREENDALE RD	7107	2	1	2	ADDRESSING TRANSCRIPTION
20042210	1000 GRIFFIN GATE DR		1	3	2	PRIVATE STREET - TAX DISTRICT 3
20064340	1062 GRIFFIN GATE DR		1	3	2	PRIVATE STREET - TAX DISTRICT 3
38178460	1300 HARRINGTON CT		2	1	2	ADDRESSING TRANSCRIPTION
38178470	1301 HARRINGTON CT		2	1	2	ADDRESSING TRANSCRIPTION
23748900	2440 INNOVATION DR		2	1	2	PLAT OMISSION
38261110	2463 MAPLE LN		2	1	2	PLAT OMISSION
38261120	2467 MAPLE LN		2	1	2	PLAT OMISSION
38261130	2471 MAPLE LN		2	1	2	PLAT OMISSION
38261100	2754 MAGNOLIA SPRINGS DR		2	1	2	TAX EXEMPT
38260990	2778 MAGNOLIA SPRINGS DR		2	1	2	PLAT OMISSION
38175970	2492 MULUNDY WAY		2	1	2	ADDRESSING TRANSCRIPTION
38175980	2496 MULUNDY WAY		2	1	2	ADDRESSING TRANSCRIPTION
38265330	2910 PEAKS MILL DR		2	1	2	PLAT OMISSION
38265320	2914 PEAKS MILL DR		2	1	2	PLAT OMISSION
38265310	2918 PEAKS MILL DR		2	1	2	PLAT OMISSION
38265300	2922 PEAKS MILL DR		2	1	2	PLAT OMISSION
38265290	2926 PEAKS MILL DR		2	1	2	PLAT OMISSION
38265280	2930 PEAKS MILL DR		2	1	2	PLAT OMISSION
38196210	3025 SANDERSVILLE RD		2	1	2	TAX EXEMPT
38247540	3051 SANDERSVILLE RD		2	1	2	ADDRESSING TRANSCRIPTION
38270590	2208 SPURR RD		2	1	2	ADDRESSING TRANSCRIPTION
94016200	2420 SPURR RD		2	1	2	TAX EXEMPT
38205700	2922 SULLIVANS TRCE		2	1	2	ADDRESSING TRANSCRIPTION
38206320	2923 SULLIVANS TRCE		2	1	2	ADDRESSING TRANSCRIPTION
38205690	2924 SULLIVANS TRCE		2	1	2	ADDRESSING TRANSCRIPTION
38206330	2925 SULLIVANS TRCE		2	1	2	ADDRESSING TRANSCRIPTION
38205680	2926 SULLIVANS TRCE		2	1	2	ADDRESSING TRANSCRIPTION
38206340	2927 SULLIVANS TRCE		2	1	2	ADDRESSING TRANSCRIPTION
21604000	1302 AUDUBON AVE		3	5	3	STREET LIGHTS - NO TAX
26020775	1304 AUDUBON AVE		3	5	3	STREET LIGHTS - NO TAX
96700020	1305 AUDUBON AVE		3	5	3	STREET LIGHTS - NO TAX
24157500	1401 AUDUBON AVE		3	5	3	STREET LIGHTS - NO TAX
11621200	1410 AUDUBON AVE		3	5	3	STREET LIGHTS - NO TAX
25256350	1419 AUDUBON AVE		3	5	3	STREET LIGHTS - NO TAX
25432800	1420 AUDUBON AVE		3	5	3	STREET LIGHTS - NO TAX
22303300	1421 AUDUBON AVE		3	5	3	STREET LIGHTS - NO TAX
25255500	1422 AUDUBON AVE		3	5	3	STREET LIGHTS - NO TAX
20694400	1423 AUDUBON AVE		3	5	3	STREET LIGHTS - NO TAX
24260600	1424 AUDUBON AVE		3	5	3	STREET LIGHTS - NO TAX
24011500	1041 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX

21534700	1043 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
24175140	1045 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
26285300	1047 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
21702700	1103 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
21946300	1105 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
25134000	1107 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
27243900	1109 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
25214475	1111 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
24119900	1113 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
27262100	1115 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
25152800	1201 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
25681800	1203 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
22982700	1205 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
21010400	1207 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
23139750	1209 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
26175200	1211 CRESCENT AVE		2	4	3	STREET LIGHTS - NO TAX
23206400	200 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
26293900	203 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
24918900	205 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
22535400	206 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
23575000	208 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
27254700	209 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
22982701	212 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
22635100	213 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
22366700	216 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
21827135	217 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
22540800	220 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
23068600	221 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
23083900	224 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
20073800	225 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
25074500	227 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
21178950	228 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
22494400	232 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
24431900	233 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
21803650	235 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
20414300	241 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
25708600	301 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
23580300	305 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
22903500	309 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
51188200	313 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
53322600	317 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
22188500	321 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
24034050	325 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
22822600	329 DANTZLER CT		3	5	3	STREET LIGHTS - NO TAX
38244220	1351 ELIZABETH ST		3	1	3	STREET LIGHTS - NO TAX
38061550	1610 ELIZABETH ST		2	1	3	PLAT OMISSION
21970570	200 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
21970575	201 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
25157400	202 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
26066200	203 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
22105687	204 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
23939500	205 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
21970500	206 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
24307541	207 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
27007650	208 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
21970525	209 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
21970550	210 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
24464500	211 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
25096500	212 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
24611300	213 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
27215000	214 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
22529000	215 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
22214300	216 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
24800700	217 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX

22805400	218 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
20459300	219 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
22561100	220 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
23906925	221 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
24477800	222 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
26021500	223 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
20931200	224 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
23638700	225 FLORAL PARK		3	5	3	STREET LIGHTS - NO TAX
20878150	182 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
20604900	184 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
21422150	185 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
24151400	186 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
27032900	187 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22459425	190 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
13219550	192 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22661200	194 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
20773200	195 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
20342500	200 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
26293600	201 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
21553575	206 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
20259200	208 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22796300	209 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22568001	211 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22534800	212 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22611300	215 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22187050	216 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
26996325	219 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
23940200	220 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
25691200	222 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
26514700	223 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
27189200	224 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
25320800	225 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
24838225	226 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
24206450	227 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22493500	228 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
24206400	229 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22655100	230 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
24206500	231 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
26807300	232 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
24206600	233 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
23189300	234 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22239650	235 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
23134400	236 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22237700	237 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
26400700	238 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
24315500	239 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
27121900	240 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
22308900	241 FOREST PARK RD		3	5	3	STREET LIGHTS - NO TAX
20829100	201 STATE ST		3	5	3	STREET LIGHTS - NO TAX
21653700	202 STATE ST		3	5	3	STREET LIGHTS - NO TAX
22121500	203 STATE ST		3	5	3	STREET LIGHTS - NO TAX
25970400	204 STATE ST		3	5	3	STREET LIGHTS - NO TAX
23912500	205 STATE ST		3	5	3	STREET LIGHTS - NO TAX
24860600	206 STATE ST		3	5	3	STREET LIGHTS - NO TAX
25698300	207 STATE ST		3	5	3	STREET LIGHTS - NO TAX
27171600	208 STATE ST		3	5	3	STREET LIGHTS - NO TAX
23458950	209 STATE ST		3	5	3	STREET LIGHTS - NO TAX
25970200	210 STATE ST		3	5	3	STREET LIGHTS - NO TAX
22028200	211 STATE ST		3	5	3	STREET LIGHTS - NO TAX
21355100	212 STATE ST		3	5	3	STREET LIGHTS - NO TAX
25463350	213 STATE ST		3	5	3	STREET LIGHTS - NO TAX
25553200	214 STATE ST		3	5	3	STREET LIGHTS - NO TAX
23909600	215 STATE ST		3	5	3	STREET LIGHTS - NO TAX
21338400	216 STATE ST		3	5	3	STREET LIGHTS - NO TAX

21663801	217 STATE ST		3	5	3	STREET LIGHTS - NO TAX
26271653	218 STATE ST		3	5	3	STREET LIGHTS - NO TAX
23693200	219 STATE ST		3	5	3	STREET LIGHTS - NO TAX
24015000	220 STATE ST		3	5	3	STREET LIGHTS - NO TAX
23459600	221 STATE ST		3	5	3	STREET LIGHTS - NO TAX
22242925	222 STATE ST		3	5	3	STREET LIGHTS - NO TAX
24833800	223 STATE ST		3	5	3	STREET LIGHTS - NO TAX
23155300	224 STATE ST		3	5	3	STREET LIGHTS - NO TAX
26711500	200 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
23411075	201 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
22587400	203 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
26245600	204 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
23146500	206 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
26490300	207 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
26618100	208 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
26592850	209 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
26621700	210 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
20209100	211 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
22113150	212 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
21750900	213 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
25469900	214 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
19999540	215 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
23039200	216 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
26621800	217 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
22918300	218 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
26674350	219 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
21491600	220 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
27065900	221 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
24098400	222 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
26506200	223 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
25970399	224 UNIVERSITY AVE		3	5	3	STREET LIGHTS - NO TAX
38255650	825 GLASFORD SQ		4	3	4	PRIVATE STREET - TAX DISTRICT 3
38283500	400 LAREDO CT		1	3	4	PRIVATE STREET - TAX DISTRICT 3
12868967	401 LAREDO CT	C	1	3	4	PRIVATE STREET - TAX DISTRICT 3
38283510	402 LAREDO CT		1	3	4	PRIVATE STREET - TAX DISTRICT 3
38283520	404 LAREDO CT		1	3	4	PRIVATE STREET - TAX DISTRICT 3
38283530	412 LAREDO CT		1	3	4	PRIVATE STREET - TAX DISTRICT 3
38283540	414 LAREDO CT		1	3	4	PRIVATE STREET - TAX DISTRICT 3
38283550	416 LAREDO CT		1	3	4	PRIVATE STREET - TAX DISTRICT 3
38283560	420 LAREDO CT		1	3	4	PRIVATE STREET - TAX DISTRICT 3
38283570	422 LAREDO CT		1	3	4	PRIVATE STREET - TAX DISTRICT 3
38283580	424 LAREDO CT		1	3	4	PRIVATE STREET - TAX DISTRICT 3
38283590	426 LAREDO CT		1	3	4	PRIVATE STREET - TAX DISTRICT 3
38228170	401 MADISON POINT DR		4	1	4	PLAT OMISSION
38255720	3897 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255670	3898 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255730	3901 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255660	3902 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255740	3905 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255750	3909 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255950	3936 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255940	3940 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255760	3943 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255930	3944 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255770	3947 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255920	3948 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255780	3951 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255910	3952 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255790	3955 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255900	3956 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255800	3959 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255890	3960 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255810	3963 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255880	3964 MOONCOIN WAY		4	1	4	PLAT OMISSION

38255820	3967 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255870	3968 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255860	3972 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255850	3976 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255830	3977 MOONCOIN WAY		4	1	4	PLAT OMISSION
38255840	3980 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251110	3984 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251100	3988 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251090	3992 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251080	3996 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251070	4000 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251140	4001 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251060	4004 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251150	4005 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251050	4008 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251160	4009 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251040	4012 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251170	4013 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251030	4016 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251180	4017 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251020	4020 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251190	4021 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251010	4024 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251200	4027 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251000	4028 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251210	4031 MOONCOIN WAY		4	1	4	PLAT OMISSION
38250990	4032 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251220	4035 MOONCOIN WAY		4	1	4	PLAT OMISSION
38250980	4036 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251230	4039 MOONCOIN WAY		4	1	4	PLAT OMISSION
38250970	4040 MOONCOIN WAY		4	1	4	PLAT OMISSION
38250960	4044 MOONCOIN WAY		4	1	4	PLAT OMISSION
38251120	4048 MOONCOIN WAY		4	1	4	PLAT OMISSION
38228180	4060 MOONCOIN WAY		4	1	4	PLAT OMISSION
38228190	4064 MOONCOIN WAY		4	1	4	PLAT OMISSION
38228200	4068 MOONCOIN WAY		4	1	4	PLAT OMISSION
38228210	4072 MOONCOIN WAY		4	1	4	PLAT OMISSION
38228940	4076 MOONCOIN WAY		4	1	4	ADDRESSING TRANSCRIPTION
94016920	4300 NICHOLASVILLE RD		4	1	4	TAX EXEMPT
38228280	4000 PARKER MEADOWS		4	1	4	ADDRESSING TRANSCRIPTION
38078590	529 SOUTHPPOINT DR		2	1	4	ADDRESSING TRANSCRIPTION
38258120	700 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258110	701 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258130	704 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258100	705 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258140	708 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258090	709 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258150	712 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258080	713 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258160	716 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258170	720 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258070	721 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258180	724 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258060	725 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258190	728 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258050	729 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258200	732 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258040	733 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258210	736 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38258030	737 SUNDOLLAR CV		4	1	4	PLAT OMISSION
38101640	340 WILSON DOWNING RD		4	1	4	TAX EXEMPT
94022260	360 WILSON DOWNING RD		4	1	4	TAX EXEMPT
38101650	400 WILSON DOWNING RD		4	1	4	TAX EXEMPT
94018500	679 WILSON DOWNING RD		2	1	4	TAX EXEMPT

94015530	680 WILSON DOWNING RD		2	1	4	TAX EXEMPT
16222640	613 AUTUMN LN		3	7	5	ADDRESSING TRANSCRIPTION
38234000	1619 HARMONY HALL LN		1	3	5	PRIVATE STREET - TAX DISTRICT 3
38233990	1621 HARMONY HALL LN		1	3	5	PRIVATE STREET - TAX DISTRICT 3
38233980	1623 HARMONY HALL LN		1	3	5	PRIVATE STREET - TAX DISTRICT 3
38277710	1623 HARMONY HALL LN		1	3	5	PRIVATE STREET - TAX DISTRICT 3
20126650	3608 HIDDEN POND RD		2	3	5	ADDRESSING TRANSCRIPTION
12327709	2188 ISLAND DR		2	3	5	ADDRESSING TRANSCRIPTION
21411075	210 OLD MT TABOR RD		3	1	5	ADDRESSING TRANSCRIPTION
19977660	248 OLD MT TABOR RD		3	1	5	TAX EXEMPT
19977670	250 OLD MT TABOR RD		3	1	5	TAX EXEMPT
38256980	1200 WALKERS WAY		1	3	5	PRIVATE STREET - TAX DISTRICT 3
38256990	1201 WALKERS WAY		1	3	5	PRIVATE STREET - TAX DISTRICT 3
38200850	1700 BRYANT RD		2	1	6	TAX EXEMPT
21329600	1730 BRYANT RD		2	1	6	ADDRESSING TRANSCRIPTION
38174550	1740 BRYANT RD		2	1	6	ADDRESSING TRANSCRIPTION
23064500	1750 BRYANT RD		2	1	6	ADDRESSING TRANSCRIPTION
20778100	1810 BRYANT RD		2	1	6	PLAT OMISSION
38219270	2081 BRYANT RD		2	1	6	PLAT OMISSION
38088510	2529 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088500	2531 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088490	2533 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088480	2535 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088470	2537 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088460	2539 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088450	2541 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088440	2543 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088430	2545 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088420	2547 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088410	2549 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088610	2550 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088400	2551 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088600	2552 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088390	2553 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088590	2554 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088380	2555 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088580	2556 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088370	2557 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088570	2558 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088360	2559 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088560	2560 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088350	2561 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088550	2562 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088340	2563 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088540	2564 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088330	2565 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088530	2566 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088320	2567 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38088520	2568 CRUSADERS WAY		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38039490	688 DANBY WOODS DR		2	1	6	PLAT OMISSION
38039440	689 DANBY WOODS DR		2	1	6	PLAT OMISSION
38039450	701 DANBY WOODS DR		2	1	6	PLAT OMISSION
38039460	705 DANBY WOODS DR		2	1	6	PLAT OMISSION
38039470	709 DANBY WOODS DR		2	1	6	PLAT OMISSION
38039480	713 DANBY WOODS DR		2	1	6	PLAT OMISSION
19327370	637 DECLARATION CT		2	1	6	ADDRESSING TRANSCRIPTION
38130400	2601 FLYING EBONY DR	1704	2	3	6	PLAT OMISSION
38130410	2603 FLYING EBONY DR	1703	2	3	6	PLAT OMISSION
38130420	2605 FLYING EBONY DR	1702	2	3	6	PLAT OMISSION
38130430	2607 FLYING EBONY DR	1701	2	3	6	PLAT OMISSION
38130480	2608 FLYING EBONY DR	101	2	3	6	PLAT OMISSION
38130440	2609 FLYING EBONY DR	1604	2	3	6	PLAT OMISSION
38130490	2610 FLYING EBONY DR	102	2	3	6	PLAT OMISSION
38130450	2611 FLYING EBONY DR	1603	2	3	6	PLAT OMISSION

38130460	2613 FLYING EBONY DR	1602	2	3	6	PLAT OMISSION
38130470	2615 FLYING EBONY DR	1601	2	3	6	PLAT OMISSION
38139970	2617 FLYING EBONY DR	1504	2	3	6	PLAT OMISSION
38139980	2619 FLYING EBONY DR	1503	2	3	6	PLAT OMISSION
38130500	2620 FLYING EBONY DR	103	2	3	6	PLAT OMISSION
38139990	2621 FLYING EBONY DR	1502	2	3	6	PLAT OMISSION
38130510	2622 FLYING EBONY DR	104	2	3	6	PLAT OMISSION
38140000	2623 FLYING EBONY DR	1501	2	3	6	PLAT OMISSION
38140010	2625 FLYING EBONY DR	1404	2	3	6	PLAT OMISSION
38140050	2626 FLYING EBONY DR	201	2	3	6	PLAT OMISSION
38140020	2627 FLYING EBONY DR	1403	2	3	6	PLAT OMISSION
38140060	2628 FLYING EBONY DR	202	2	3	6	PLAT OMISSION
38140030	2629 FLYING EBONY DR	1402	2	3	6	PLAT OMISSION
38140070	2630 FLYING EBONY DR	203	2	3	6	PLAT OMISSION
38140040	2631 FLYING EBONY DR	1401	2	3	6	PLAT OMISSION
38140080	2632 FLYING EBONY DR	204	2	3	6	PLAT OMISSION
38158570	2633 FLYING EBONY DR	1304	2	3	6	PLAT OMISSION
38158490	2634 FLYING EBONY DR	301	2	3	6	PLAT OMISSION
38158580	2635 FLYING EBONY DR	1303	2	3	6	PLAT OMISSION
38158500	2636 FLYING EBONY DR	302	2	3	6	PLAT OMISSION
38158590	2637 FLYING EBONY DR	1302	2	3	6	PLAT OMISSION
38158510	2638 FLYING EBONY DR	303	2	3	6	PLAT OMISSION
38158600	2639 FLYING EBONY DR	1301	2	3	6	PLAT OMISSION
38158520	2640 FLYING EBONY DR	304	2	3	6	PLAT OMISSION
38158530	2642 FLYING EBONY DR	401	2	3	6	PLAT OMISSION
38158540	2644 FLYING EBONY DR	402	2	3	6	PLAT OMISSION
38158550	2646 FLYING EBONY DR	403	2	3	6	PLAT OMISSION
38162800	2647 FLYING EBONY DR	1204	2	3	6	PLAT OMISSION
38158560	2648 FLYING EBONY DR	404	2	3	6	PLAT OMISSION
38162810	2649 FLYING EBONY DR	1203	2	3	6	PLAT OMISSION
38170000	2650 FLYING EBONY DR	501	2	3	6	PLAT OMISSION
38170010	2652 FLYING EBONY DR	502	2	3	6	PLAT OMISSION
38170020	2654 FLYING EBONY DR	503	2	3	6	PLAT OMISSION
38170030	2656 FLYING EBONY DR	504	2	3	6	PLAT OMISSION
38170040	2658 FLYING EBONY DR	601	2	3	6	PLAT OMISSION
38170050	2660 FLYING EBONY DR	602	2	3	6	PLAT OMISSION
38170060	2662 FLYING EBONY DR	603	2	3	6	PLAT OMISSION
38170070	2664 FLYING EBONY DR	604	2	3	6	PLAT OMISSION
38181120	2666 FLYING EBONY DR	701	2	3	6	PLAT OMISSION
38181150	2668 FLYING EBONY DR	702	2	3	6	PLAT OMISSION
38181140	2670 FLYING EBONY DR	703	2	3	6	PLAT OMISSION
38181130	2672 FLYING EBONY DR	704	2	3	6	PLAT OMISSION
38181190	2674 FLYING EBONY DR	801	2	3	6	PLAT OMISSION
38181160	2676 FLYING EBONY DR	802	2	3	6	PLAT OMISSION
38162820	2677 FLYING EBONY DR	1202	2	3	6	PLAT OMISSION
38181170	2678 FLYING EBONY DR	803	2	3	6	PLAT OMISSION
38162830	2679 FLYING EBONY DR	1201	2	3	6	PLAT OMISSION
38181180	2680 FLYING EBONY DR	804	2	3	6	PLAT OMISSION
38162840	2681 FLYING EBONY DR	1104	2	3	6	PLAT OMISSION
38187270	2682 FLYING EBONY DR	901	2	3	6	PLAT OMISSION
38162850	2683 FLYING EBONY DR	1103	2	3	6	PLAT OMISSION
38187280	2684 FLYING EBONY DR	902	2	3	6	PLAT OMISSION
38162860	2685 FLYING EBONY DR	1102	2	3	6	PLAT OMISSION
38187290	2686 FLYING EBONY DR	903	2	3	6	PLAT OMISSION
38162870	2687 FLYING EBONY DR	1101	2	3	6	PLAT OMISSION
38187300	2688 FLYING EBONY DR	904	2	3	6	PLAT OMISSION
38194150	2689 FLYING EBONY DR		2	3	6	PLAT OMISSION
38194160	2691 FLYING EBONY DR		2	3	6	PLAT OMISSION
38194170	2693 FLYING EBONY DR		2	3	6	PLAT OMISSION
38194180	2695 FLYING EBONY DR		2	3	6	PLAT OMISSION
38075960	2500 KNIGHTSBRIDGE LN		1	3	6	PRIVATE STREET - TAX DISTRICT 3
94037900	2264 LIBERTY RD		2	3	6	TAX EXEMPT
38265880	2605 OLD ROSEBUD RD		2	1	6	PLAT OMISSION
38265890	2609 OLD ROSEBUD RD		2	1	6	PLAT OMISSION

38265900	2613 OLD ROSEBUD RD		2	1	6	PLAT OMISSION
38265910	2617 OLD ROSEBUD RD		2	1	6	PLAT OMISSION
38265920	2621 OLD ROSEBUD RD		2	1	6	PLAT OMISSION
38265930	2625 OLD ROSEBUD RD		2	1	6	PLAT OMISSION
38265940	2629 OLD ROSEBUD RD		2	1	6	PLAT OMISSION
38265950	2633 OLD ROSEBUD RD		2	1	6	PLAT OMISSION
38265960	2637 OLD ROSEBUD RD		2	1	6	PLAT OMISSION
38265970	2641 OLD ROSEBUD RD		2	1	6	PLAT OMISSION
38265980	2645 OLD ROSEBUD RD		2	1	6	PLAT OMISSION
38265990	2649 OLD ROSEBUD RD		2	1	6	PLAT OMISSION
38262440	2111 PATCHEN LAKE LN		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38280820	2207 PATCHEN LAKE LN		1	3	6	PRIVATE STREET - TAX DISTRICT 3
38042010	1512 PLEASANT RIDGE DR		2	1	6	ADDRESSING TRANSCRIPTION
38275120	2181 RUTLEDGE AVE		2	1	6	ADDRESSING TRANSCRIPTION
38238920	3704 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38238930	3705 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38238910	3708 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38238940	3709 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38238900	3712 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38238950	3713 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38238890	3716 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38238960	3717 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38238880	3720 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38238970	3721 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38238870	3724 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38238980	3725 ST ANDREWS WALK		3	1	6	STREET LIGHTS - NO TAX
38149500	3873 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149510	3881 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149520	3889 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149490	3896 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149530	3897 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149540	3901 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149550	3909 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149560	3917 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150200	3925 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150210	3937 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150220	3945 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150280	3952 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150290	3953 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150300	3961 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150310	3977 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150320	3985 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150330	3993 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150340	3997 BRANHAM PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
10051680	505 BURNING TREE CIR		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38245640	3600 CASTLEBRIDGE LN		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38273300	4001 CASTLEBRIDGE LN		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38215410	500 DUDEE CT		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38215460	501 DUDEE CT		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38215420	504 DUDEE CT		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38215450	505 DUDEE CT		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38215440	509 DUDEE CT		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38215430	513 DUDEE CT		1	3	7	PRIVATE STREET - TAX DISTRICT 3
19317680	589 FOREST HILL DR		2	1	7	ADDRESSING TRANSCRIPTION
38149380	201 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149390	208 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149370	209 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149400	216 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149360	217 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149410	224 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149350	225 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149420	232 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149340	233 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149430	240 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3

38149330	241 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149440	248 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149320	249 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149310	257 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149610	260 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149600	261 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149620	268 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149590	269 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149630	276 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149580	277 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149640	280 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149570	281 GRASSLAND PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150250	200 KELBURN CT		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150240	201 KELBURN CT		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150230	209 KELBURN CT		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150270	212 KELBURN CT		1	3	7	PRIVATE STREET - TAX DISTRICT 3
20766600	2598 LIBERTY RD		2	1	7	TAX EXEMPT
38247850	524 LORENZO PL		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38247860	528 LORENZO PL		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38247870	532 LORENZO PL		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38000900	2812 RYAN CIR		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38001000	2816 RYAN CIR		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38257390	100 SOMERSLY PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38257280	104 SOMERSLY PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38257290	108 SOMERSLY PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38257300	112 SOMERSLY PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38231880	113 SOMERSLY PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38257310	116 SOMERSLY PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38231890	117 SOMERSLY PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38257320	120 SOMERSLY PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38231900	121 SOMERSLY PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38257330	124 SOMERSLY PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38250160	126 SOMERSLY PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38149460	3916 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149470	3920 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38266540	3925 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38149480	3928 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150390	3936 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150400	3944 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150380	3945 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38291130	3952 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150410	3960 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150370	3961 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150420	3968 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150360	3969 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150430	3972 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150350	3973 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150440	3976 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38290510	3981 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150450	3984 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38150460	3985 TATTON PARK		1	3	7	PRIVATE STREET - TAX DISTRICT 3
38250240	3889 WENTWORTH PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38250250	3891 WENTWORTH PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38250260	3893 WENTWORTH PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38250270	3901 WENTWORTH PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38250280	3903 WENTWORTH PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38250290	3905 WENTWORTH PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
38250300	3907 WENTWORTH PL		7	3	7	PRIVATE STREET - TAX DISTRICT 3
19329640	4553 CRANBROOK CT		2	1	8	ADDRESSING TRANSCRIPTION
38017860	4841 AGAPE DR		2	6	9	ADDRESSING TRANSCRIPTION
38263390	2300 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263400	2301 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263380	2304 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263410	2305 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX

38263370	2308 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263420	2309 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263360	2312 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263430	2313 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263350	2316 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263440	2317 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263340	2320 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263450	2321 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263330	2324 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263460	2325 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263320	2328 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263470	2329 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263310	2400 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263300	2404 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263290	2408 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263280	2412 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263270	2416 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
38263260	2420 ARMATURE CT		7	1	9	STREET LIGHTS - NO TAX
10057440	159 BETTY HOPE LN		2	4	9	STREET LIGHTS - NO TAX
38242700	1006 BLUE BONNET CT		3	5	9	STREET LIGHTS - NO TAX
38242690	1010 BLUE BONNET CT		3	5	9	STREET LIGHTS - NO TAX
38242620	1011 BLUE BONNET CT		3	5	9	STREET LIGHTS - NO TAX
38242680	1014 BLUE BONNET CT		3	5	9	STREET LIGHTS - NO TAX
38242630	1015 BLUE BONNET CT		3	5	9	STREET LIGHTS - NO TAX
38242670	1018 BLUE BONNET CT		3	5	9	STREET LIGHTS - NO TAX
38242640	1019 BLUE BONNET CT		3	5	9	STREET LIGHTS - NO TAX
38242660	1022 BLUE BONNET CT		3	5	9	STREET LIGHTS - NO TAX
38242650	1023 BLUE BONNET CT		3	5	9	STREET LIGHTS - NO TAX
38242550	3728 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242560	3731 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242540	3732 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242570	3735 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242530	3736 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242580	3739 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242520	3740 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242590	3743 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242510	3744 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242600	3747 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242500	3748 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242610	3751 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242490	3752 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242480	3756 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242470	3760 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242710	3763 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242460	3764 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242720	3767 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242450	3768 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242730	3771 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242440	3772 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242430	3776 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242420	3780 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
38242410	3784 BLUE BONNET DR		3	5	9	STREET LIGHTS - NO TAX
19323500	1429 COPPER RUN BLVD		4	1	9	ADDRESSING TRANSCRIPTION
20126950	2000 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127040	2001 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20126960	2004 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127030	2005 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20126970	2008 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127020	2009 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20126980	2012 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127010	2013 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127360	2016 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127000	2017 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127350	2020 GLADE LN		2	4	9	STREET LIGHTS - NO TAX

20126990	2021 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127340	2024 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127330	2025 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127320	2028 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127310	2029 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127300	2032 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127290	2033 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127280	2037 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127270	2040 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127260	2041 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127250	2044 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127240	2045 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127230	2048 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127220	2049 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127210	2052 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127200	2053 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127190	2056 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127180	2057 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127170	2060 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127160	2061 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127150	2064 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127140	2065 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127130	2068 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127120	2069 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127110	2072 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127090	2073 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127070	2077 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127050	2080 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127080	2081 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
20127060	2084 GLADE LN		2	4	9	STREET LIGHTS - NO TAX
38190350	554 GOLDON TROPHY TRL		2	3	9	ADDRESSING TRANSCRIPTION
19300130	3844 GRASSY CREEK DR		4	1	9	ADDRESSING TRANSCRIPTION
25106060	541 HALIFAX DR		4	1	9	ADDRESSING TRANSCRIPTION
94023350	4285 HARRODSBURG RD		2	1	9	TAX EXEMPT
38201370	300 LOBLOLLY CT		2	1	9	ADDRESSING TRANSCRIPTION
20124440	2100 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20093920	2101 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124460	2104 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20093930	2105 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124470	2108 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20093940	2109 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124480	2112 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20093950	2113 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124490	2116 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20093960	2117 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124500	2120 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124550	2121 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124510	2124 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124560	2125 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124520	2128 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124570	2129 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124530	2132 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124580	2133 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124540	2136 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124590	2137 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124610	2141 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20124620	2145 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20126910	2152 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20126920	2156 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20105850	2157 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20126930	2160 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20105860	2161 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20126940	2164 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20105870	2165 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX

20105880	2169 MAURA TRCE		2	4	9	STREET LIGHTS - NO TAX
20078500	700 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20078470	701 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20078490	704 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20078480	705 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132710	708 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132720	709 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132730	712 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132740	713 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132750	716 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132760	717 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132690	720 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132770	721 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132780	725 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132700	728 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132790	729 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132800	732 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132810	733 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132820	736 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132830	737 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132840	740 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132850	741 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132860	744 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132870	745 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20141010	748 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132880	749 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20141020	752 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20132890	753 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20141030	756 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20141040	757 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
20141050	760 MILL RIDGE RD		3	1	9	STREET LIGHTS - NO TAX
94016090	4574 OLD SCHOOLHOUSE LN		7	1	9	STREET LIGHTS - NO TAX
26140200	426 POTOMAC DR		4	5	9	ADDRESSING TRANSCRIPTION
38018710	483 W REYNOLDS RD		2	1	9	TAX EXEMPT
38263540	4654 ROSETTE WAY		7	1	9	STREET LIGHTS - NO TAX
38263530	4658 ROSETTE WAY		7	1	9	STREET LIGHTS - NO TAX
38263520	4662 ROSETTE WAY		7	1	9	STREET LIGHTS - NO TAX
38263510	4666 ROSETTE WAY		7	1	9	STREET LIGHTS - NO TAX
38263500	4670 ROSETTE WAY		7	1	9	STREET LIGHTS - NO TAX
20052970	4800 SORRELL WAY		7	1	9	STREET LIGHTS - NO TAX
38066320	4804 SORRELL WAY		7	1	9	STREET LIGHTS - NO TAX
38066330	4805 SORRELL WAY		7	1	9	STREET LIGHTS - NO TAX
38066340	4808 SORRELL WAY		7	1	9	STREET LIGHTS - NO TAX
38066350	4809 SORRELL WAY		7	1	9	STREET LIGHTS - NO TAX
38066360	4812 SORRELL WAY		7	1	9	STREET LIGHTS - NO TAX
38066370	4813 SORRELL WAY		7	1	9	STREET LIGHTS - NO TAX
38066380	4816 SORRELL WAY		7	1	9	STREET LIGHTS - NO TAX
38066390	4817 SORRELL WAY		7	1	9	STREET LIGHTS - NO TAX
38278100	2201 STRASBURG PARK		7	1	9	STREET LIGHTS - NO TAX
38278090	2204 STRASBURG PARK		7	1	9	STREET LIGHTS - NO TAX
38278110	2205 STRASBURG PARK		7	1	9	STREET LIGHTS - NO TAX
38278080	2208 STRASBURG PARK		7	1	9	STREET LIGHTS - NO TAX
38278120	2209 STRASBURG PARK		7	1	9	STREET LIGHTS - NO TAX
38263490	2212 STRASBURG PARK		7	1	9	STREET LIGHTS - NO TAX
38278130	2213 STRASBURG PARK		7	1	9	STREET LIGHTS - NO TAX
38263480	2216 STRASBURG PARK		7	1	9	STREET LIGHTS - NO TAX
38086420	589 TOWNSEND RIDGE		2	1	9	ADDRESSING TRANSCRIPTION
38086410	593 TOWNSEND RIDGE		2	1	9	ADDRESSING TRANSCRIPTION
38278190	2130 TRACERY OAKS DR		7	1	9	STREET LIGHTS - NO TAX
38278180	2144 TRACERY OAKS DR		7	1	9	STREET LIGHTS - NO TAX
38278170	2148 TRACERY OAKS DR		7	1	9	STREET LIGHTS - NO TAX
38278160	2152 TRACERY OAKS DR		7	1	9	STREET LIGHTS - NO TAX
38278140	2156 TRACERY OAKS DR		7	1	9	STREET LIGHTS - NO TAX
38258370	2200 TRACERY OAKS DR		7	1	9	STREET LIGHTS - NO TAX

38262180	2201 TRACERY OAKS DR		7	1	9	STREET LIGHTS - NO TAX
38278150	2201 TRACERY OAKS DR		7	1	9	STREET LIGHTS - NO TAX
23129800	695 VINCENT WAY		4	1	9	ADDRESSING TRANSCRIPTION
20078770	4809 WATERVIEW CT		3	5	9	STREET LIGHTS - NO TAX
20078760	4813 WATERVIEW CT		3	5	9	STREET LIGHTS - NO TAX
20078750	4817 WATERVIEW CT		3	5	9	STREET LIGHTS - NO TAX
38242400	499 WAVELAND MUSEUM LN		3	1	9	STREET LIGHTS - NO TAX
38242740	625 WAVELAND MUSEUM LN		3	1	9	STREET LIGHTS - NO TAX
38242750	629 WAVELAND MUSEUM LN		3	1	9	STREET LIGHTS - NO TAX
38242760	633 WAVELAND MUSEUM LN		3	1	9	STREET LIGHTS - NO TAX
38242770	637 WAVELAND MUSEUM LN		3	1	9	STREET LIGHTS - NO TAX
38242780	641 WAVELAND MUSEUM LN		3	1	9	STREET LIGHTS - NO TAX
38242790	645 WAVELAND MUSEUM LN		3	1	9	STREET LIGHTS - NO TAX
38242800	649 WAVELAND MUSEUM LN		3	1	9	STREET LIGHTS - NO TAX
38242810	653 WAVELAND MUSEUM LN		3	1	9	STREET LIGHTS - NO TAX
38242820	657 WAVELAND MUSEUM LN		3	1	9	STREET LIGHTS - NO TAX
38194390	3275 BEAUMONT CENTRE CIR		5	1	10	STREET LIGHTS - NO TAX
38194400	3277 BEAUMONT CENTRE CIR		5	1	10	STREET LIGHTS - NO TAX
38194410	3279 BEAUMONT CENTRE CIR		5	1	10	STREET LIGHTS - NO TAX
38194420	3301 BEAUMONT CENTRE CIR		5	1	10	STREET LIGHTS - NO TAX
38194430	3303 BEAUMONT CENTRE CIR		5	1	10	STREET LIGHTS - NO TAX
38194440	3305 BEAUMONT CENTRE CIR		5	1	10	STREET LIGHTS - NO TAX
38194450	3307 BEAUMONT CENTRE CIR		5	1	10	STREET LIGHTS - NO TAX
38194460	3309 BEAUMONT CENTRE CIR		5	1	10	STREET LIGHTS - NO TAX
38194470	3311 BEAUMONT CENTRE CIR		5	1	10	STREET LIGHTS - NO TAX
38164440	3313 BEAUMONT CENTRE CIR		3	1	10	STREET LIGHTS - NO TAX
38164450	3315 BEAUMONT CENTRE CIR		3	1	10	STREET LIGHTS - NO TAX
38164460	3317 BEAUMONT CENTRE CIR		3	1	10	STREET LIGHTS - NO TAX
38164470	3319 BEAUMONT CENTRE CIR		3	1	10	STREET LIGHTS - NO TAX
38164480	3321 BEAUMONT CENTRE CIR		3	1	10	STREET LIGHTS - NO TAX
38164490	3323 BEAUMONT CENTRE CIR		3	1	10	STREET LIGHTS - NO TAX
38164500	3325 BEAUMONT CENTRE CIR		3	1	10	STREET LIGHTS - NO TAX
38164510	3327 BEAUMONT CENTRE CIR		3	1	10	STREET LIGHTS - NO TAX
38164520	3329 BEAUMONT CENTRE CIR		3	1	10	STREET LIGHTS - NO TAX
38164530	3331 BEAUMONT CENTRE CIR		3	1	10	STREET LIGHTS - NO TAX
38021760	1301 CORDELE LN		2	1	10	ADDRESSING TRANSCRIPTION
38105360	3225 HEMINGWAY LN		2	1	10	ADDRESSING TRANSCRIPTION
38017310	900 LITERARY CIR		3	5	10	STREET LIGHTS - NO TAX
38017320	901 LITERARY CIR		3	5	10	STREET LIGHTS - NO TAX
38142610	902 LITERARY CIR		3	5	10	STREET LIGHTS - NO TAX
38017300	904 LITERARY CIR		3	5	10	STREET LIGHTS - NO TAX
38017330	905 LITERARY CIR		3	5	10	STREET LIGHTS - NO TAX
38045410	906 LITERARY CIR		3	5	10	STREET LIGHTS - NO TAX
38170410	907 LITERARY CIR		3	5	10	STREET LIGHTS - NO TAX
38017290	908 LITERARY CIR		3	5	10	STREET LIGHTS - NO TAX
38017280	912 LITERARY CIR		3	5	10	STREET LIGHTS - NO TAX
38142600	914 LITERARY CIR		3	5	10	STREET LIGHTS - NO TAX
38017350	916 LITERARY CIR		3	5	10	STREET LIGHTS - NO TAX
38166150	3237 MALONE DR		2	1	10	PLAT OMISSION
23940400	524 MCCUBBING DR		4	1	10	ADDRESSING TRANSCRIPTION
38259810	2104 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259800	2108 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259790	2112 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259780	2116 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259770	2118 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259750	2120 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259740	2124 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259730	2128 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259720	2132 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259710	2136 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259700	2140 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259690	2144 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259680	2148 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259670	2152 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX

38259660	2156 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38259760	2160 PALOMAR TRACE DR		2	6	10	STREET LIGHTS - NO TAX
38055680	3236 RIDGECANE RD		2	1	10	ADDRESSING TRANSCRIPTION
38055850	3240 RIDGECANE RD		2	1	10	ADDRESSING TRANSCRIPTION
38055870	3244 RIDGECANE RD		2	1	10	ADDRESSING TRANSCRIPTION
38055900	3252 RIDGECANE RD		2	1	10	ADDRESSING TRANSCRIPTION
38055910	3256 RIDGECANE RD		2	1	10	ADDRESSING TRANSCRIPTION
38044310	1244 SEBRING LN		2	1	10	ADDRESSING TRANSCRIPTION
38114570	2501 SUN SEEKER CT		4	1	10	ADDRESSING TRANSCRIPTION
94024630	2250 LEETOWN RD		4	1	11	TAX EXEMPT
94014650	2089 VERSAILLES RD		2	1	11	TAX EXEMPT
19324180	717 WIDENER CT		4	1	11	ADDRESSING TRANSCRIPTION
38277140	3651 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277130	3655 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277090	3656 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277120	3659 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277110	3663 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277100	3664 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277200	3667 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277470	3668 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277210	3671 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277460	3672 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277220	3675 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277450	3676 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277230	3679 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277440	3680 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277240	3683 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38277250	3687 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38278400	3691 BAY SPRINGS PARK		2	1	12	PLAT OMISSION
38239070	3069 BOBWHITE TRL		2	3	12	PLAT OMISSION
38249900	3076 BOBWHITE TRL		2	3	12	PLAT OMISSION
38239090	3077 BOBWHITE TRL		2	3	12	PLAT OMISSION
38238990	1801 BROWNING TRCE		2	3	12	PLAT OMISSION
38239000	1805 BROWNING TRCE		2	3	12	PLAT OMISSION
38239060	1806 BROWNING TRCE		2	3	12	PLAT OMISSION
38239010	1809 BROWNING TRCE		2	3	12	PLAT OMISSION
38239050	1810 BROWNING TRCE		2	3	12	PLAT OMISSION
38239020	1813 BROWNING TRCE		2	3	12	PLAT OMISSION
38239040	1814 BROWNING TRCE		2	3	12	PLAT OMISSION
38239030	1818 BROWNING TRCE		2	3	12	PLAT OMISSION
38276910	1800 CATTLE PATH		2	1	12	PLAT OMISSION
38276900	1801 CATTLE PATH		2	1	12	PLAT OMISSION
38276920	1804 CATTLE PATH		2	1	12	PLAT OMISSION
38276890	1805 CATTLE PATH		2	1	12	PLAT OMISSION
38276930	1808 CATTLE PATH		2	1	12	PLAT OMISSION
38276940	1812 CATTLE PATH		2	1	12	PLAT OMISSION
38276950	1824 CATTLE PATH		2	1	12	PLAT OMISSION
38277190	1825 CATTLE PATH		2	1	12	PLAT OMISSION
38276960	1828 CATTLE PATH		2	1	12	PLAT OMISSION
38277180	1829 CATTLE PATH		2	1	12	PLAT OMISSION
38276970	1832 CATTLE PATH		2	1	12	PLAT OMISSION
38277170	1833 CATTLE PATH		2	1	12	PLAT OMISSION
38276980	1836 CATTLE PATH		2	1	12	PLAT OMISSION
38277160	1837 CATTLE PATH		2	1	12	PLAT OMISSION
38277150	1841 CATTLE PATH		2	1	12	PLAT OMISSION
38277080	1853 CATTLE PATH		2	1	12	PLAT OMISSION
38276990	1856 CATTLE PATH		2	1	12	PLAT OMISSION
38277070	1857 CATTLE PATH		2	1	12	PLAT OMISSION
38277000	1860 CATTLE PATH		2	1	12	PLAT OMISSION
38277060	1863 CATTLE PATH		2	1	12	PLAT OMISSION
38277010	1864 CATTLE PATH		2	1	12	PLAT OMISSION
38277020	1868 CATTLE PATH		2	1	12	PLAT OMISSION
38277050	1869 CATTLE PATH		2	1	12	PLAT OMISSION
38277030	1872 CATTLE PATH		2	1	12	PLAT OMISSION

38277040	1876 CATTLE PATH		2	1	12	PLAT OMISSION
38277370	1879 CATTLE PATH		2	1	12	PLAT OMISSION
38277360	1880 CATTLE PATH		2	1	12	PLAT OMISSION
38277380	1883 CATTLE PATH		2	1	12	PLAT OMISSION
38277350	1884 CATTLE PATH		2	1	12	PLAT OMISSION
38277390	1887 CATTLE PATH		2	1	12	PLAT OMISSION
38277340	1888 CATTLE PATH		2	1	12	PLAT OMISSION
38277330	1892 CATTLE PATH		2	1	12	PLAT OMISSION
38277320	1896 CATTLE PATH		2	1	12	PLAT OMISSION
38277400	1899 CATTLE PATH		2	1	12	PLAT OMISSION
38277310	1900 CATTLE PATH		2	1	12	PLAT OMISSION
38277300	1904 CATTLE PATH		2	1	12	PLAT OMISSION
38277290	1908 CATTLE PATH		2	1	12	PLAT OMISSION
38277410	1909 CATTLE PATH		2	1	12	PLAT OMISSION
38277280	1912 CATTLE PATH		2	1	12	PLAT OMISSION
38277420	1913 CATTLE PATH		2	1	12	PLAT OMISSION
38277270	1916 CATTLE PATH		2	1	12	PLAT OMISSION
38277430	1917 CATTLE PATH		2	1	12	PLAT OMISSION
38277260	1920 CATTLE PATH		2	1	12	PLAT OMISSION
38278390	1924 CATTLE PATH		2	1	12	PLAT OMISSION
38278380	1928 CATTLE PATH		2	1	12	PLAT OMISSION
38278370	1932 CATTLE PATH		2	1	12	PLAT OMISSION
38278360	1936 CATTLE PATH		2	1	12	PLAT OMISSION
38278350	1940 CATTLE PATH		2	1	12	PLAT OMISSION
38278340	1944 CATTLE PATH		2	1	12	PLAT OMISSION
38278330	1948 CATTLE PATH		2	1	12	PLAT OMISSION
38278290	1951 CATTLE PATH		2	1	12	PLAT OMISSION
38278320	1952 CATTLE PATH		2	1	12	PLAT OMISSION
38278300	1955 CATTLE PATH		2	1	12	PLAT OMISSION
38278310	1956 CATTLE PATH		2	1	12	PLAT OMISSION
38035260	3133 CAVERSHAM PARK LN		2	1	12	ADDRESSING TRANSCRIPTION
19327660	1002 FOREST LAKE DR		2	1	12	ADDRESSING TRANSCRIPTION
38278560	1700 HEMP HILL DR		2	1	12	PLAT OMISSION
38278550	1701 HEMP HILL DR		2	1	12	PLAT OMISSION
38278570	1704 HEMP HILL DR		2	1	12	PLAT OMISSION
38278540	1705 HEMP HILL DR		2	1	12	PLAT OMISSION
38278580	1708 HEMP HILL DR		2	1	12	PLAT OMISSION
38278530	1709 HEMP HILL DR		2	1	12	PLAT OMISSION
38278590	1712 HEMP HILL DR		2	1	12	PLAT OMISSION
38278520	1713 HEMP HILL DR		2	1	12	PLAT OMISSION
38278600	1716 HEMP HILL DR		2	1	12	PLAT OMISSION
38278510	1719 HEMP HILL DR		2	1	12	PLAT OMISSION
38278610	1720 HEMP HILL DR		2	1	12	PLAT OMISSION
38278500	1723 HEMP HILL DR		2	1	12	PLAT OMISSION
38278620	1724 HEMP HILL DR		2	1	12	PLAT OMISSION
38278490	1727 HEMP HILL DR		2	1	12	PLAT OMISSION
38278630	1728 HEMP HILL DR		2	1	12	PLAT OMISSION
38278480	1731 HEMP HILL DR		2	1	12	PLAT OMISSION
38278640	1732 HEMP HILL DR		2	1	12	PLAT OMISSION
38278200	1733 HEMP HILL DR		2	1	12	PLAT OMISSION
38278470	1736 HEMP HILL DR		2	1	12	PLAT OMISSION
38278210	1739 HEMP HILL DR		2	1	12	PLAT OMISSION
38278460	1740 HEMP HILL DR		2	1	12	PLAT OMISSION
38278220	1743 HEMP HILL DR		2	1	12	PLAT OMISSION
38278450	1744 HEMP HILL DR		2	1	12	PLAT OMISSION
38278230	1747 HEMP HILL DR		2	1	12	PLAT OMISSION
38278440	1748 HEMP HILL DR		2	1	12	PLAT OMISSION
38278240	1751 HEMP HILL DR		2	1	12	PLAT OMISSION
38278430	1752 HEMP HILL DR		2	1	12	PLAT OMISSION
38278250	1755 HEMP HILL DR		2	1	12	PLAT OMISSION
38278420	1756 HEMP HILL DR		2	1	12	PLAT OMISSION
38278260	1759 HEMP HILL DR		2	1	12	PLAT OMISSION
38278410	1760 HEMP HILL DR		2	1	12	PLAT OMISSION
38278270	1763 HEMP HILL DR		2	1	12	PLAT OMISSION

38278280	1767 HEMP HILL DR		2	1	12	PLAT OMISSION
38276850	3408 LARCH TREE PARK		2	1	12	PLAT OMISSION
38276860	3412 LARCH TREE PARK		2	1	12	PLAT OMISSION
38276870	3416 LARCH TREE PARK		2	1	12	PLAT OMISSION
38276880	3420 LARCH TREE PARK		2	1	12	PLAT OMISSION
38022910	936 MARBELLA LN		2	1	12	ADDRESSING TRANSCRIPTION
38085770	3004 OLD HOUSE RD		2	1	12	ADDRESSING TRANSCRIPTION
38250780	3612 POLO CLUB BLVD		2	1	12	ADDRESSING TRANSCRIPTION
38078410	3806 REAL QUIET LN		2	1	12	PLAT OMISSION
38078350	3812 REAL QUIET LN		2	1	12	PLAT OMISSION
38078360	3820 REAL QUIET LN		2	1	12	PLAT OMISSION
38078340	3825 REAL QUIET LN		2	1	12	PLAT OMISSION
38078370	3828 REAL QUIET LN		2	1	12	PLAT OMISSION
38078380	3836 REAL QUIET LN		2	1	12	PLAT OMISSION
38078330	3837 REAL QUIET LN		2	1	12	PLAT OMISSION
38078390	3844 REAL QUIET LN		2	1	12	PLAT OMISSION
38078320	3845 REAL QUIET LN		2	1	12	PLAT OMISSION
38078400	3852 REAL QUIET LN		2	1	12	PLAT OMISSION
38078310	3853 REAL QUIET LN		2	1	12	PLAT OMISSION
20005120	3950 REAL QUIET LN		2	1	12	PLAT OMISSION
38170460	3965 REAL QUIET LN		2	1	12	PLAT OMISSION
38170470	3973 REAL QUIET LN		2	1	12	PLAT OMISSION
38170610	3980 REAL QUIET LN		2	1	12	PLAT OMISSION
38170480	3981 REAL QUIET LN		2	1	12	PLAT OMISSION
38170490	3989 REAL QUIET LN		2	1	12	PLAT OMISSION
38170500	4000 REAL QUIET LN		2	1	12	PLAT OMISSION
38170510	4005 REAL QUIET LN		2	1	12	PLAT OMISSION
38170520	4008 REAL QUIET LN		2	1	12	PLAT OMISSION
38170530	4013 REAL QUIET LN		2	1	12	PLAT OMISSION
38170540	4016 REAL QUIET LN		2	1	12	PLAT OMISSION
38170550	4021 REAL QUIET LN		2	1	12	PLAT OMISSION
38170560	4024 REAL QUIET LN		2	1	12	PLAT OMISSION
38170570	4029 REAL QUIET LN		2	1	12	PLAT OMISSION
38170580	4032 REAL QUIET LN		2	1	12	PLAT OMISSION
38170590	4037 REAL QUIET LN		2	1	12	PLAT OMISSION
38170600	4040 REAL QUIET LN		2	1	12	PLAT OMISSION
38086200	3005 ROUNDWAY DOWN LN		2	1	12	ADDRESSING TRANSCRIPTION
38170450	3825 SILVER CHARM LN		2	1	12	PLAT OMISSION
38170440	3852 SILVER CHARM LN		2	1	12	PLAT OMISSION
38078420	3864 SILVER CHARM LN		2	1	12	PLAT OMISSION
38078430	3875 SILVER CHARM LN		2	1	12	PLAT OMISSION
38261800	3884 SILVER CHARM LN		2	1	12	PLAT OMISSION
38078290	3887 SILVER CHARM LN		2	1	12	PLAT OMISSION
38078300	3893 SILVER CHARM LN		2	1	12	PLAT OMISSION
38128430	3673 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38255620	3676 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257690	3680 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257680	3684 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257670	3688 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38128440	3689 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257660	3692 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38128450	3693 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257650	3696 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38128460	3697 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257640	3700 STOLEN HORSE TRCE		2	1	12	STREET LIGHTS - NO TAX
38129550	3701 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257630	3704 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38129560	3705 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257620	3708 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38129570	3709 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257610	3712 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38129580	3713 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257600	3716 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38129590	3717 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX

38257590	3718 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257580	3720 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38129600	3721 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257570	3724 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38129610	3725 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257560	3728 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257550	3732 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257540	3736 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38129620	3737 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257530	3740 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38129630	3741 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257520	3744 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38129640	3745 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38257510	3748 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38129650	3749 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38255630	3752 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38129540	3753 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38255640	3756 STOLEN HORSE TRCE		7	1	12	STREET LIGHTS - NO TAX
38078440	2104 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078220	2108 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078210	2109 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078230	2116 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078200	2117 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078240	2124 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078190	2125 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078180	2133 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078170	2141 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078250	2144 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078160	2149 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078260	2156 WINNING COLORS LN		2	1	12	PLAT OMISSION
38078150	2157 WINNING COLORS LN		2	1	12	PLAT OMISSION

COMPENSATION STUDY IMPLEMENTATION

Budget, Finance and Economic Development Meeting
November 29, 2022



LEXINGTON



Topics of Discussion

- Implementation of the Study
- Administrative Review Process
- Next Steps
- Funding
- Proposal



Implementation of Study

We have updated the following:

- Authorized Strength and Job Code Table
 - Created new classifications
 - Updated pay grades for existing classifications
 - Inactivated unused classifications
- Position Data
 - Updated job classification information, titles and/or pay grades
- Job Data
 - Updated position data and salary data



Administrative Review Process

- A formal administrative review process has been established.
- An employee may request a review of their classification and/or pay grade assignment by filling out an administrative review form and securing the signatures of both the division director and the commissioner and submitting it to CompStudy@lexingtonky.gov or through interoffice mail addressed to HR – Comp Study.
 - Requests for review shall include the reason the review is being requested and any supplemental documentation.
- All review requests shall be filed with the Division of Human Resources no later than Friday, December 30, 2022 at 5:00 p.m.



Next Steps

- Update all job descriptions
 - With over 370 job classifications, we are prioritizing in order to prepare advertisements
- Analyze Administrative Review Requests
 - Provide recommendations from that process
 - Budget for any recommended changes

Funding

We have the following allocations and commitments with regard to funding:

- **Allocations**
 - \$5,000,000 – Compensation Study Allocation from Budget Stabilization
 - \$1,200,000 – Allocated to Personnel Reserve from Fund Balance
 - \$6,200,000 – Total Comp Study and Fund Balance Funds Reserved
- **Committed Use of Reserves**
 - (\$2,500,000) – Less Implementation from Compensation Study
 - \$3,700,000 – Balance of Funds

Proposal

With the remaining \$3,700,000, we would like to propose a solution whereby all employees receive an increase.

There are two components to this proposal:

- A 3% across-the-board increase, effective January 2, 2023; and,
- A one-time scaled supplement to be paid in December.



Across-the-board increase

- Provide a 3% across-the-board increase for all full-time and part-time classified and unclassified civil service employees in the unified pay plan and those employees with ordinance driven salaries.
- Effective January 2, 2023
- General Fund - \$2,493,036



One-time Supplement

- Provide a one-time supplement to all full-time classified and unclassified civil service employees scaled with regard to base pay.
- Pay this supplement to employees in December.

Supplement and Cost to General Fund				
\$0.00 - \$75,000.00	791	\$1,000.00	\$1,063,040.76	83%
\$75,000.01 - \$100,000.00	113	\$750.00	\$113,511.13	12%
\$100,000.01 - \$125,000.00	36	\$500.00	\$23,873.37	4%
>\$125,000.01	17	\$250.00	\$5,630.51	2%
Total	955		\$1,206,055.77	

Questions?



ITEMS REFERRED TO COMMITTEE

Budget, Finance & Economic Development Committee

Referral Item	Referred By	Date Referred	Last Heard	Status	File ID
Creation of Lexington Film Commission	Bledsoe	August 30, 2016		(pending review)	
Efforts to Reduce Barriers for Second-Chance and Reentry Employees	Bledsoe	January 29, 2019	February 26, 2019	(pending review)	0217-19
Review of the Exaction Program	Ellinger	August 28, 2018	September 20, 2022		0357-20
Consideration of 2-year budget cycle	Bledsoe	April 30, 2019		(pending review)	
Review of the Current Civil Service Pay Scale; Exploration of Annual Compensation Increases for City Employees	J. Brown	August 13, 2019	October 28, 2021	(pending review)	0359-20
Revenue Sources	Kay	August 11, 2020	December 1, 2020	(pending review)	1184-20
Franchise Fees and Street Light Funds	McCurn	August 13, 2019		(pending review)	
Review of Current Tax District Change Policy	Plomin	March 13, 2018 / March 9, 2021		On current agenda	
Cryptocurrencies	Bledsoe	May 4, 2021		(pending review)	
Downtown Projects Update	Bledsoe	August 27, 2019	June 29, 2021		0677-21
Local Small Business Economic Recovery Program 2021	Worley / FY21 Budget COW	June 2, 2020	June 29, 2021		0680-21
Attracting Remote Workers to Relocate to Lexington-Fayette County	Kloiber	August 24, 2021	September 28, 2021		0975-21
Budgeting Models and LFUCG Budgeting	Bledsoe	May 18, 2021	September 28, 2021	item original identified as zero-based budgeting	0978-21
Review of Financing Options for Coldstream	Kloiber	January 25, 2022		(pending review)	
Percent for Art Fund	F. Brown	September 13, 2022		(pending review)	
Annual/Periodic Updates					
Monthly/Quarterly Financial Update (monthly is for information only)	na	na		quarterly presentations, monthly reports	1228-21
Annual Comprehensive Financial Report	na	na	January 25, 2022	Annually in January	0099-22
Lexington Economic Outlook & Occupational Tax Forecast	Bledsoe	December 3, 2019	January 25, 2022	Annually in January	0100-22
Fund Balance	na	na	October 25, 2022	Annually in October	1087-21
Council Budget Review Process	Bledsoe	December 3, 2019	December 1, 2020	Work Session, Jan. 25, 2021	1085-20
Lexington Jobs Fund Update	Bledsoe	January 29, 2019	October 25, 2022	On current agenda	0134-20

Referral Item	Referred By	Date Referred	Last Heard	Status	File ID
Bluegrass Farm To Table Update	Bledsoe	February 25, 2020	October 26, 2021		1088-21
Economic Development Grant Update	Bledsoe	January 29, 2019	October 25, 2022	On current agenda	1089-21
Industrial Development Authority Update	Bledsoe	February 25, 2020	June 29, 2021		0679-21
Change Orders Report (per Resolution 620-2020)	Plomin	December 3, 2020	September 20, 2022		1230-21
Economic Development Partnerships Update	Bledsoe	March 16, 2021	February 8, 2022		0152-22
Subcommittees					
Division & Program Review Process Subcommittee	Bledsoe	December 3, 2019	November 30, 2021	reconvene in fall of 2022	1231-21
LFUCG Property Assessment Subcommittee	Bledsoe	September 22, 2020	January 26, 2021		0104-21

Updated 11/22/22 KF