Guide to the LFUCG Budget

FISCAL YEAR 20/21 BUDGET
Table of Contents

EXPLAINING THE BUDGET

3  -  What is this?
3  -  What do I need to know about the budget before I read this?
5  -  How is the budget created?
6  -  How is the budget organized?
6  -  How is CivicLex organizing this guide to the budget?
7  -  How do you read the budget?

EXAMINING THE FY20/21 BUDGET

10 -  What does the overall proposed budget look like?
12 -  What is different about this year’s budget?
13 -  Agriculture & Food Systems
14 -  Arts & Culture
15 -  Community Design
16 -  Development & Housing
17 -  Economic Development
18 -  Education
19 -  Energy & Environment
20 -  General Government
21 -  Public Health
22 -  Public Safety
23 -  Transportation

24 -  Glossary
25 -  About CivicLex
What is this?

The city’s budget can be a difficult thing to wrap your head around. The Fiscal Year 20/21 Budget is no exception. Proposed by Mayor Linda Gorton in April 2020 in the midst of the Coronavirus epidemic, the FY20/21 Proposed Budget is what the administration described as a “crisis budget”. Given the dire situation of this year’s budget, understanding it is more important than ever.

This guide builds on years of budget guides built by CivicLex to make the 500+ page document easier to digest and understand. The budget is one of the most important documents in the city. It is a representation of our city’s short-term priorities, and an articulation of what we value as a community. If we don’t understand the city budget, we can’t know if our tax dollars are allocated matches up with our community values.

What do I need to know about this document before I read it?

1. This is an educational document. It is not sanctioned by the City of Lexington or affiliated in any way.

2. We have tried to simplify terminology, but in many places we use complicated and technical language out of necessity.

3. The city organizes the budget document by fund and division. Since it is an internal financial document, that makes sense. We think of it differently. To produce this guide, we reorganize the budget by sector. These are easy-to-understand categories like Transportation, Public Health, and Agriculture and Food Systems.

4. This process specifically focuses on appropriations, or how the city plans to spend its money. We are in the process of creating a similar document for understanding where the city receives its money.

5. We read line items as they are in the budget document, which does not describe the intent or any intersectional impacts of funds. This can cause issues, potential examples of which are described below.

6. Here’s an example of an intent discrepancy: we would tag a park project to Environment and Energy since it is in the Division of Parks and Recreation, but it could purposefully be thought of by the city as Public Health project.

7. Here’s an example of an intersectional impact discrepancy: we would tag a project funded through the Affordable Housing Trust as Development & Housing, but it may also impact Economic Development or impact Public Safety.
Explaining The Budget
How is the budget created?*

1. Departmental & Division Requests

January - February
Divisions and Departments within city government file requests for the next year’s appropriations with the Mayor’s office. These requests are usually based on the previous fiscal year’s budget, but also include requests for any new or expanded work.

2. Mayor’s Proposed Budget & Address

March - April
Based on the Division and Departmental requests, the Mayor and staff put together a draft of the budget. This draft includes any priority projects for the Mayor’s Office. It is then presented to council in a public session, usually accompanied by a televised speech on GTV3.

3. Link Sessions

April - May
After the Mayor’s proposed budget is presented, Urban County Council members meet with Divisions and Departments to review their appropriations included in the budget. These happen in what are called “Links” that consist of groups of 3 council members assigned to the 5 different Division/Department groups. Link meetings are open to the public.

4. Committee of the Whole & Public Comment

May - June
Once the link meetings are completed, the Council meets in what is called the “Committee of the Whole”. During this public meeting, the council Links present proposed changes, the Mayor’s Office makes late requests, Council members propose their own additions, and the budget goes up for Public Comment.

5. First and Second Readings

June
Once the Committee of the Whole has happened, the budget is not likely to change, and goes for its Readings before Council. The budget is presented and read to the Council in two Council Meetings, and is then voted upon for passage.

* Due to social distancing guidelines in place to prevent the spread of the Coronavirus, this year’s budget process looks vastly different. Visit civiclex.org to see the latest updates on the process.
How is the budget organized?

The Budget

General Services District Fund

General Services District Fund
The General Services District Fund encompasses most of the basic services provided to residents. This part of the budget is the most flexible from year to year.

Restricted Funds

Restricted Funds
All other funds in the LFUCG budget, aside from the General Services District Fund. These funds are restricted for specific uses as designated by their charter, and have specific revenue (income) streams.

How does CivicLex organize its guide to the Budget?

We interpret much of our work through a commonly used framework of sectors of Community Development. The city budget is no exception. This framework makes understanding the impacts of city appropriations significantly easier to comprehend.
How do you read the budget?

The Mayor’s Proposed Budget is available on the City’s website (lexingtonky.gov) immediately after the Mayor’s Budget Address. Once the budget is downloaded, you will see three types of pages that resemble spreadsheets or financial documents: Summaries of Revenue & Appropriations, Revenue Details, and Operating Budgets by Fund & Division.

Below, and on the following pages, we’ve broken out examples of what those pages look like, and included descriptions of how to read them.

SUMMARY OF REVENUE & APPROPRIATIONS

Revenue Summary:
This shows a summary of the sources of Governmental Revenue. These are essentially projections that the city’s Finance Department assembles.

Fund Title:
This indicates which fund the Summary statement is for.

Previous FY Budgets:
These two vertical lines show the previous two Fiscal Year budgets, to allow the reader to track changes over time.

Proposed and Changes:
These vertical lines show the proposed budget for the upcoming Fiscal Year, and how it changed over the previous year.

Fund Balance (1):
This shows what the expected Fund Balance will be at the start of the Fiscal Year (July 1).

Appropriations Summary:
This shows the major categories of Appropriations that have been budgeted across that particular fund.

Capital Expenditures:
This is a sub-category of Appropriations that shows Capital invested for construction projects or equipment purchase.

Fund Balance (2):
This shows what the expected Fund Balance will be at the end of the budgeted Fiscal Year.

Summary of Revenue and Appropriations
FY 2019 Mayor's Proposed Budget

<table>
<thead>
<tr>
<th>General Services District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue</td>
</tr>
<tr>
<td>Ad Valorem Taxes</td>
</tr>
<tr>
<td>Licenses and Permits</td>
</tr>
<tr>
<td>Services</td>
</tr>
<tr>
<td>Fines and Forfeitures</td>
</tr>
<tr>
<td>Intergovernmental</td>
</tr>
<tr>
<td>Property Sales</td>
</tr>
<tr>
<td>Investments</td>
</tr>
<tr>
<td>Other Financing Sources</td>
</tr>
<tr>
<td>Other Income</td>
</tr>
<tr>
<td>Total Revenue</td>
</tr>
<tr>
<td>Fund Balance, July 1</td>
</tr>
<tr>
<td>Total Funds Available</td>
</tr>
</tbody>
</table>

Appropriations

Operating Expenditures

<table>
<thead>
<tr>
<th>Personnel</th>
<th>FY 2017 Adopted</th>
<th>FY 2018 Adopted</th>
<th>FY 2019 Proposed</th>
<th>$ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal</td>
<td>$211,557,700</td>
<td>$225,238,936</td>
<td>$235,730,009</td>
<td>$10,491,373</td>
<td>4.7%</td>
</tr>
<tr>
<td>Partner Agencies</td>
<td>20,112,770</td>
<td>21,260,823</td>
<td>21,847,625</td>
<td>586,802</td>
<td>2.8%</td>
</tr>
<tr>
<td>Debt Service</td>
<td>36,873,670</td>
<td>41,140,643</td>
<td>42,977,689</td>
<td>1,838,046</td>
<td>4.5%</td>
</tr>
<tr>
<td>Insurance</td>
<td>9,915,570</td>
<td>9,845,520</td>
<td>9,839,155</td>
<td>(6,350)</td>
<td>-0.1%</td>
</tr>
<tr>
<td>Operating</td>
<td>55,847,700</td>
<td>53,646,863</td>
<td>55,560,845</td>
<td>1,913,982</td>
<td>3.6%</td>
</tr>
<tr>
<td>Transfers T/From Other Funds</td>
<td>6,793,100</td>
<td>5,845,908</td>
<td>5,542,452</td>
<td>(303,456)</td>
<td>-5.2%</td>
</tr>
<tr>
<td>Total Operating</td>
<td>$241,100,510</td>
<td>$356,978,093</td>
<td>$371,497,156</td>
<td>$14,518,463</td>
<td>4.1%</td>
</tr>
</tbody>
</table>

Capital Expenditures

<table>
<thead>
<tr>
<th>CIP Capital</th>
<th>FY 2017 Adopted</th>
<th>FY 2018 Adopted</th>
<th>FY 2019 Proposed</th>
<th>$ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Expenditures</td>
<td>$1,886,320</td>
<td>$240,000</td>
<td>$352,000</td>
<td>$112,000</td>
<td>46.7%</td>
</tr>
<tr>
<td>Operating Capital</td>
<td>2,780,660</td>
<td>248,000</td>
<td>643,900</td>
<td>(104,100)</td>
<td>-13.9%</td>
</tr>
<tr>
<td>Total Capital</td>
<td>$4,666,980</td>
<td>$488,000</td>
<td>$995,900</td>
<td>$7,900</td>
<td>0.8%</td>
</tr>
</tbody>
</table>

Total Appropriations

<table>
<thead>
<tr>
<th>FY 2019 Adopted</th>
<th>FY 2018 Adopted</th>
<th>FY 2019 Proposed</th>
<th>$ Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>$345,767,490</td>
<td>$357,966,093</td>
<td>$372,493,056</td>
<td>$14,526,563</td>
<td>4.1%</td>
</tr>
<tr>
<td>Fund Balance, June 30</td>
<td>$1,580,860</td>
<td>$1,567,416</td>
<td>$1,658,453</td>
<td>$91,037</td>
</tr>
</tbody>
</table>
REVENUE DETAIL

Fund Title: This indicates which fund the Summary statement is for.

Fund Details: This shows a more detailed accounting of where revenue sources come from, and where appropriations are going.

Previous FY Budgets: These vertical lines show the previous Fiscal Year budgets, to allow the reader to track changes over time.

Estimate and Changes: These vertical lines show the proposed budget for the upcoming Fiscal Year, and how it changed over the previous year.

New or Expanding Service: This shows any proposed new or expanded service by division.

CivicLex Budget Guide FY20/21
Examining The FY20/21 Budget
What is different about this year’s budget?

A QUICK SUMMARY

• The FY20/21 Budget makes significant cuts across city government because of a $40+M projected revenue shortfall. This revenue shortfall is a result of the economic impacts of the COVID-19 epidemic. This has lead to a number of cuts in City Government

• Internally, the city has instituted a hiring freeze for all vacant positions, including 41 unfunded positions. It has cut over $12M across a number of divisions and departments, including $1.4M from the Department of Environmental Quality and Public Works and the elimination of many bonded projects.

• After the Mayor released a Proposed Budget with significant cuts to external agencies, council restored much of this funding. In addition, council used Federal CARES funding to create a local business stimulus program in reaction to the COVID-19 epidemic.

WHY DOES THIS MATTER?

• The city budget was not in good shape to begin with. Last year’s revenue growth rate was 0.5%, compared with 4–6% in previous years. The city’s revenue projections were already showing a $9M deficit for this budget year, and a $25+M budget deficit projected for FY22/23. The COVID-19 epidemic exacerbated this budget crisis.

• The extreme revenue deficit caused the city to tap into many Restricted Funds to use non-recurring funds to pay for ongoing city costs. This is unsustainable because there is no mechanism to replenish those funds.

• A significant part of this year’s revenue is non-recurring, including funds from the city’s “Rainy Day” Fund (Economic Contingency Fund) and Federal CARES response dollars.

• While many programs that were originally cut in this year’s Proposed Budget were restored by council, these programs are at risk in the future. Funding for the city’s Homelessness services, Affordable Housing Fund, external Economic Development and Social Service agencies were all funded on a one-year basis with Federal stimulus money. With no guarantee that funding will recur, and our budgetary outlook still dire, these programs will likely be cut next year.
What is different about this year’s budget?

WHAT’S THE CONTEXT?

- This year’s budget avoids bankruptcy for the City of Lexington, a grave concern for many cities of all sizes across the US.
- The city expects to receive up to $25M in assistance from State and Federal COVID-19 relief funds.
- By state law, the City of Lexington must have a balanced budget. This means that the city cannot spend above its projected revenue. With little revenue growth, it has to cut expenses.
- The city has set its debt ratio goal at 10%, the recommended ratio by bond rating agencies. However, bonding in recent years to cover capital investments like the Old Courthouse, Lexington Convention Center renovations, and the construction of Town Branch Trail have caused the city’s debt ratio to reach 13.4%. This means that any additional borrowing would jeopardize our current credit rating.
- State law strictly governs what the city can do to diversify where its revenue comes from. Some council members, most notably Vice Mayor Steve Kay, have shown support for growing revenue streams where the city has the ability.
- According to an Op-Ed by Vice Mayor Kay in the Lexington Herald-Leader, a .25% increase in the Occupational License Fee (Payroll Taxes) from 2.25% to 2.5% could raise an additional $24M in revenue for the City of Lexington.
What do the fund groups look like?

General Services District Fund
$378,854,550.00

Restricted Funds
$296,823,542.00

= $675,678,092.00
Total City Appropriations

What does the combined budget look like?

SECTORAL SPENDING KEY

Agriculture & Food Systems
Arts & Culture
Community Design
Development & Housing
Economic Development
Education
Environment & Energy
General Government
Public Health
Public Safety
Transportation

42.0%
17.4%
24.8%
1.6%
0.7%
0.8%
0.1%
5.8%
3.9%
2.9%
Agriculture & Food Systems

$ 212,039.00 | 0.03% of City Appropriations
↓ 76.96% from FY20 Budget

Where’s it going?

100% of appropriations tagged to this sector were for the ongoing maintenance of the Purchase of Development Rights program (PDR).

Significant changes from last FY: The elimination of the ESR program, which provided funding for food-related Social Services Agencies (going to organizations like Foodchain, GleanKY, and others) as well as the elimination of Capital Funds for PDR for land acquisition.

How can I get involved?

Attend these city meetings:
Schedules and contact information are available on the city’s website at lexingtonky.gov

- Agricultural Extension District Board
- Arboretum Advisory Board
- Environmental Commission
- Greenspace Commission
- Keep Lexington Beautiful Commission
- Rural Land Management Board

Talk to this Person:
Ashton Potter-Wright, Director of Local Food & Agricultural Development
Phone: (859) 258-3131
Email: awright@lexingtonky.gov
Arts & Culture

$ 1,001,435.00 | 0.15% of City Appropriations
↓ 24.80% from FY20 Budget

Where’s it going?

Recreation Programs are housed in Parks and Recreation, including the Downtown Arts Center and Festival Latino. Economic Development Agencies tagged to Arts & Culture are the Lyric Theatre and LexArts. Special Programs are housed in the Mayor’s Office and include the Roots & Heritage Festival and the Sister Cities Program.

Significant changes from last FY: The elimination of the ESR program, which funded some Arts & Culture organizations like Lexington Children’s Theater and Central Kentucky Youth Orchestras.

How do I get involved?

Attend these city meetings:
Schedules and contact information are available on the city’s website at lexingtonky.gov

- Carnegie Literacy Center Board
- Explorium of Lexington Board
- LexArts Board
- Lyric Theatre and Cultural Arts Center Board
- Picnic with the Pops Commission
- Special Events Commission

Talk to this person:
Heather Lyons, Director of Arts and Cultural Affairs
Phone: (859) 258-3123
Email: hlyons@lexingtonky.gov
Community Design

$5,477,411.00 | 0.82% of City Appropriations
↓ 0.8% from FY20 Budget

Where's it going?

Planning provides long and short term guidance on how our city grows. Engineering oversees the design & implementation of capital projects, including roadway construction. Historic Preservation works with local and federal agencies to preserve historic properties.

Significant changes from last FY: A 17% cut to Historic Preservation and an 18% increase to the Chief Development Officer.

How do I get involved?

Attend these city meetings:
Schedules and contact information are available on the city’s website at lexingtonky.gov
- Board of Adjustment
- Corridors Commission
- Historic Preservation Commission
- Metropolitan Planning Organization
- Paris Pike Corridor Commission
- Planning Commission
- Rural Land Management Board

Talk to this person:
James Duncan, Director of Planning
Phone: (859) 258-3172
Email: jduncan3@lexingtonky.gov
Development & Housing

$ 5,252,220.00 | 0.78% of City Appropriations
↓ 29.06% from FY20 Budget

Where's it going?

Community / Resident Services is the new name for the Division of Adult & Tenant Services, which provides housing assistance for families. Office of the CAO oversees the Office of Homelessness as well as funds other social/civil salaries. Grants & Special Programs oversees the Affordable Housing Fund and other programs.

Significant changes from last FY: A 90% decrease in the Affordable Housing Fund and a 50% decrease for the Office of Homelessness.

How do I get involved?

Attend these city meetings:
Schedules and contact information for these city groups are available on the city’s website at lexingtonky.gov
- Affordable Housing Governing Board
- Board of Adjustments
- Planning Commission
- Infill and Redevelopment Committee
- Housing Authority Board
- Vacant Property Review Commission

Talk to this person:
Rick McQuady, Director, Office of Affordable Housing
Phone: (859) 280-8044
Email: rmcquady@lexingtonky.gov
Economic Development

$ 4,177,210.00  |  0.062% of City Appropriations
↑ 132 % from FY20 Budget

Where’s it going?

Economic Development Agencies include the Kentucky Theatre and a placeholder for Economic Development services for the city. The only Partner Agency tagged to this sector is the Bluegrass Area Development District. The Chief Development Officer & Administration oversee and coordinate Economic Development projects for the city.

Significant changes from last FY: The elimination of funding to several Economic Development Agencies and the creation of a new localized Stimulus Program.

How do I get involved?

Attend these city meetings:
Schedules and contact information for these city groups are available on the city’s website at lexingtonky.gov
- Downtown Lexington Management District
- Downtown Lexington Partnership Board Meeting
- Economic Development Investment Board
- Lexington Center Corporation Board of Directors
- Ensuring Equity in Infill and Redevelopment Working Group
- Vacant Property Review Commission

Talk to this person:
Kevin Atkins, Chief Development Officer
Phone: (859) 258-3110
Email: katkins@lexingtonky.gov

CivicLex Budget Guide FY20/21


**Education**

$20,578,388.00 | 3.07% of City Appropriations

↑ 1.78% from FY20 Budget

Where’s it going?

Component Agencies tagged to Education are the Lexington Public Library and the Carnegie Center for Literacy and Learning. The Parks & Recreation operates the Extended School Program. The Youth Services appropriations tagged to Education are for the Audrey Grevious Center.

Significant changes from last FY: The elimination of funding for Component Agencies like the Explorium & the Lexington History Museum.

How do I get involved?

Attend these city meetings:
Schedules and contact information for these city groups are available on the city’s website at lexingtonky.gov
- Carnegie Literacy Center Board of Directors
- Explorium of Lexington Board of Directors
- Library Board of Advisors
- Library Board of Trustees

Talk to this person:
Craig Cammack, Community Outreach Liaison, Mayor’s Office
Phone: (859) 258–3117
Email: ccammack@lexingtonky.gov
Energy & Environment

$123,815,792.00 | 18.50% of City Appropriations
↓ 6.76% from FY20 Budget

Where’s it going?

Water Quality handles water quality issues and stormwater remediation issues to comply with Lexington’s EPA Consent Decree. Waste Management handles waste services for much of the city’s businesses and residents. Parks & Recreation manages the city’s park facilities and programs. Environmental Services houses the main point of the city’s engagement with the public regarding environmental issues.

Significant changes from last FY: A $9M reduction to Water Quality operations and capital.

How do I get involved?

Attend these city meetings
Schedules and contact information for these city groups are available on the city’s website at lexingtonky.gov
- Agriculture Extension Board
- Arboretum Advisory Board
- Environmental Commission
- Environmental Hearing Commission
- Greenspace Commission
- Infrastructure Hearing Board
- Keep Lexington Beautiful Commission
- Masterson Station Park Advisory Board
- Parks and Recreation Advisory Board
- Rural Land Management Board
- Tree Board

Talk to this person:
Nancy Albright, Commissioner of Environmental Quality and Public Works
Phone: (859) 258-3401
Email: nalbright@lexingtonky.gov
General Government

$ 176,832,296.00 | 26.42% of City Appropriations

↓ 3.40% from FY20 Budget

Where’s it going?

Administrative Divisions include:
- Grants & Special Programs ($1M)
- LexCall 311 ($1.2M)
- Human Resources ($3.4M)
- Law ($2.7M)
- Computer Services ($9.5M)
- Information Technology ($1.2M)
- Enterprise Solutions ($1.1M)
- Facilities & Fleet Management ($14.5)
- General Services Administration ($1.6M)

Finance Divisions include:
- Contingency Funds ($5.5M)
- Indirect Cost Allocation ($5.3M)
- Finance Administration ($2.6M)
- Accounting ($1.5M)
- Revenue ($5.5M)

How do I get involved?

Attend City Meetings:
Schedules and contact information for these city groups are available on the city’s website at lexingtonky.gov
- City Employee’s Pension Fund Board
- Ethics Commission
- Infrastructure Hearing Board
- Internal Audit Board
- Police and Fire Retirement Board

Contact This Person:
Glenn Brown, Deputy Chief Administrative Officer
Phone: (859) 258-3133
Email: gbrown3@lexingtonky.gov
$11,301,652 | 1.69% of City Appropriations
↑ 4.28% from FY20 Budget

Where's it going?

Family Services provides services to families with young parents. Social Services Administration houses substance and domestic violence prevention programs as well as Partners for Youth. Youth Services provides casework for families facing disruptions. Aging & Disabilities operates the Senior Center and other programs. Social Service Agencies are external organizations funded through the ESR program.

How do I get involved?

Attend City Meetings
Schedules and contact information for these city groups are available on the city’s website at lexingtonky.gov
- Board of Health
- Commission for People with Disabilities
- Community Action Council Board
- Domestic Violence Prevention Board
- Senior Services Commission
- Social Services Advisory Board

Talk to this person
Chris Ford, Commissioner of Social Services
Phone: (859) 258-3800
Email: cford2@lexingtonky.gov
Public Safety

$299,254,684.00 | 44.71% of City Appropriations

0.00% from FY20 Budget

Where’s it going?

Public Safety Administrator includes Animal Control, Security, and Pension programs. Misc. includes the Divisions of Code Enforcement and Building Inspection.

Significant changes from last FY: A $3.9M (5%) increase to the Public Safety Administration, a $2M (47%) increase to Division of Enhanced 911, and a $1M (1%) decrease to the Division of Police.

How do I get involved?

Attend these city meetings
Schedules and contact information for these city groups are available on the city’s website at lexingtonky.gov
- Address Enforcement Administrative Hearing Board
- Animal Care and Control Advisory Committee
- Bluegrass Crime Stoppers
- Domestic Violence Prevention Board
- Emergency Medical Advisory Board
- Human Rights Commission
- Planning & Public Safety Committee
- Police and Fire Retirement Fund Board

Talk to this person:
Ken Armstrong, Commissioner of Public Safety
Phone: (859) 258-3280
Email: karmstrong@lexingtonky.gov
Transportation

$27,774,965.00 | 4.15% of City Appropriations
↓ 12.51% from FY20 Budget

Where’s it going?

Division of Streets and Roads maintains all city and county roads, including repaving, snow removal, and street sweeping. Division of Traffic Engineering is responsible for the maintenance and operation of the city’s traffic control system.

Significant changes from last FY: A $3.5M (20%) decrease to the Division of Streets and Roads.

How do I get involved?

Attend these city meetings
Schedules and contact information for these city groups are available on the city’s website at lexingtonky.gov
• Bicycle Pedestrian Advisory Council
• Corridors Commission
• Infrastructure Hearing Board
• Paris Pike Corridor Commission
• Parking Authority Board
• Planning Commission
• Public Parking Corporation Board
• Transit Authority Board

Talk to this person
Nancy Albright, Commissioner of Environmental Quality and Public Works
Phone: (859) 258-3401
Glossary

Appropriations
Appropriations accounts for how the government has decided to spend the revenue that it has generated.

Constitutional Offices
Lexington’s merged city-county government structure requires several constitutionally mandated county offices to be funded through the city budget.

Contingency
Funds set aside for incidental expenses.

Debt Service
Payments on previous years’ bonding projects.

FY – Fiscal Year
A year as determined for taxing or accounting purposes.

General Services District Fund
The General Services District Fund encompasses most of the basic services provided to residents.

Indirect Cost Allocation
Shared administrative expenses where a department or agency incurs costs for support that it provides to other departments/agencies (e.g., legal, finance, human resources, facilities, maintenance, technology).

LINK
A group of 3 council members which reviews and recommend adjustments to the proposed budget.

Restricted Funds
All other funds in the LFUCG budget, aside from the General Services District Fund. These funds are restricted for specific uses as designated by their charter, and have specific revenue (income) streams.

Revenue
Revenue accounts for all of the income that the government generates, including from taxes, fees, licensing, and more.
About CivicLex

CivicLex is a non-profit organization that is working to bring daylight to the issues, policies, and procedures that impact Fayette County.

Contributions to this guide were made by Richard Young, Megan Gulla, and Sara Trapp.

Who supports this work?

CivicLex is supported by the John S. and James L. Knight Foundation, the Blue Grass Community Foundation, and our generous Donors and Members.

CivicLex relies on support from folks like you to keep us going. Please consider supporting our work, or checking out what else we are up to at civiclex.org