

FY 2019 – 2020 Recommended Summary Recap of Appropriations

	Appropriations Only			Estimated Revenues vs Recommended Budget FY 2019 - 2020	
	Requested FY 2019 - 2020	Recommended FY 2019 - 2020	Difference	Revenues	Over/(short) From Fund Balance
	General Fund (Includes FS & LE):				
Ord. General Fund	\$ 82,642,386	\$ 71,557,532	\$ (11,084,854)	\$ 69,162,509	\$ (2,395,023)
Fire Service	\$ 23,042,205	\$ 20,829,713	\$ (2,212,492)	\$ 20,829,713	\$ -
Law Enforcement	\$ 54,288,663	\$ 49,287,572	\$ (5,001,091)	\$ 49,287,572	\$ -
	<u>\$ 159,973,254</u>	<u>\$ 141,674,817</u>	<u>\$ (18,298,437)</u>	<u>\$ 139,279,794</u>	<u>\$ (2,395,023)</u>
Non - General Fund:					
Library	\$ 9,102,573	\$ 9,215,937	\$ 113,364	\$ 9,215,937	\$ -
Solicitor	\$ 2,379,541	\$ 2,379,336	\$ (205)	\$ 1,586,026	\$ (793,310)
Law Enforcement	\$ 5,227,279	\$ 5,444,953	\$ 217,674	\$ 5,567,208	\$ 122,255
Red Bank Crossing	\$ 105,765	\$ 105,765	\$ -	\$ 110,765	\$ 5,000
Solid Waste	\$ 17,587,733	\$ 15,323,224	\$ (2,264,509)	\$ 15,080,502	\$ (242,722)
Airport	\$ 1,163,444	\$ 1,016,814	\$ (146,630)	\$ 941,908	\$ (74,906)
Other Special Revenue Funds	\$ 43,680,040	\$ 41,895,978	\$ (1,784,062)	\$ 40,484,407	\$ (1,411,571)
Total Non-General Funds	<u>\$ 79,246,375</u>	<u>\$ 75,382,007</u>	<u>\$ (3,864,368)</u>	<u>\$ 72,986,753</u>	<u>\$ (2,395,254)</u>
County of Lexington					
Total Appropriations	<u>\$ 239,219,629</u>	<u>\$ 217,056,824</u>	<u>\$ (22,162,805)</u>	<u>\$ 212,266,547</u>	<u>\$ (4,790,277)</u>

	Requested Total cost of programs	Recommended Total cost of programs
NEW PROGRAMS:		
General Fund has 60/16 new programs.	8,296,168	3,832,805
Non-General Fund has 29/11 new programs	1,803,053	363,095
Total all new programs	<u>10,099,221</u>	<u>4,195,900</u>

CPI 2.44
POP 1.45
TOT 3.89

County of Lexington Recommended Budget

2019-2020



Fiscal Year 2019-2020 General Fund Approved Appropriations

- Total Recommended: \$141,674,817
 - Personnel Cost (72%): \$101,713,622
 - Operating Cost (20%): \$28,162,849
 - Capital Cost (6%): \$9,244,278
 - Transfer Cost (2%): \$2,554,068

Fiscal Year 2019-2020 Approved General Fund:
Operating Cost Breakdown

• <u>Contracted Maintenance & Services:</u>	\$8,812,709
• <u>Professional Services:</u>	\$1,559,159
• <u>Office Supplies:</u>	\$422,322
• <u>Operating Supplies:</u>	\$2,197,802
• <u>Building & Vehicle Repairs:</u>	\$2,172,889
• <u>Insurance:</u>	\$1,281,326
• <u>Telephone Charges:</u>	\$1,799,112
• <u>800 MHz Radio Charges:</u>	\$574,098
• <u>Utilities:</u>	\$2,411,067
• <u>Training:</u>	\$811,698
• <u>Gas, Fuel & Oil:</u>	\$2,094,348
• <u>Outside Agencies:</u>	\$902,132
• <u>Uniform & Clothing</u>	\$601,730
• <u>Election Poll Workers & Expense (Reimbursable)</u>	\$410,850
• <u>Other:</u>	\$2,111,607
• <u>Total:</u>	\$28,162,849

Fiscal Year 2019-2020 Approved General Fund Budget:
Law Enforcement Division

- **Personnel Costs:** \$34,895,547
- **Operating Costs:** \$11,555,614
- **Capital Costs:** \$1,858,954
- **Transfer:** \$977,457
-
- **Total:** \$49,287,572



- **Percent of General Fund Budget:** 34.79%

Fiscal Year 2019-2020 Approved General Fund Budget: Fire Service

- Personnel Costs: \$17,292,667
- Operating Costs: \$2,499,160
- Capital Costs: \$1,037,886
- Transfers: \$0

- Total: \$20,829,713

- Percent of General Fund Budget: 14.70%



Fiscal Year 2019-2020 Approved General Fund Budget: Emergency Medical Services

- Personnel Costs: \$13,155,421
- Operating Costs: \$2,095,981
- Capital Costs: \$1,456,528
- Transfers: \$1,450

- Total: \$16,709,380

- Percent of General Fund Budget: 11.79%



Fiscal Year 2019-2020 Approved General Fund Budget: Public Works

- Personnel Cost: \$6,682,392
- Operating Cost: \$2,941,892
- Capital Cost: \$2,904,041
- Transfers: \$0

- Total: \$12,528,325

- Percent of General Fund Budget: 8.84%



70.12%
of
General
Fund



FY 2019 – 2020 1% Retirement Increase

	FY 18-19 SCRS Rate Cost 14.560%	1.00% Increase FY 19-20 SCRS Rate Cost 15.560%	SCRS Total Amount	FY 18-19 PORS Rate Cost 17.240%	1.00% Increase FY 19-20 PORS Rate Cost 18.240%	PORS Total Amount	Total Additional Retirement Amount
<u>General Fund:</u>							
County Ordinary	4,656,327	4,976,129	319,802	315,850	334,171	18,321	338,123
Fire Service	5,188	5,544	356	2,064,772	2,184,538	119,766	120,122
Law Enforcement	394,865	421,983	27,118	3,431,815	3,630,874	199,059	226,177
Total General Fund	5,056,380	5,403,656	347,276	5,812,437	6,149,583	337,146	684,422
<u>Non-General Fund:</u>							
Library	605,649	647,245	41,596	0	0	0	41,596
Solid Waste	209,970	224,391	14,421	14,563	15,408	845	15,266
Special/Grants	631,719	675,104	43,385	384,804	407,123	22,319	65,704
Total Non-General Fund	1,447,338	1,546,740	99,402	399,367	422,531	23,164	122,566
Total all	6,503,718	6,950,396	446,678	6,211,804	6,572,114	360,310	806,988
Employee Rate:	9.00%	9.00%		9.75%	9.75%		

Fiscal Year 2019 - 2020 Percentage Growth at 3%

	<u>Amount</u>	<u>Mandatory 1% Increase in Retirement</u>	<u>Remaining Balance for allocation</u>
County Ordinary vm = \$1,255,236	\$ 924,024	\$ (338,123)	\$ 585,901
Law Enforcement vm = \$1,255,236	\$ 1,255,991	\$ (226,177)	\$ 1,029,814
Fire Service vm = \$973,890	\$ 577,611	\$ (120,122)	\$ 457,489
Library vm = \$1,255,236	\$ 225,943	\$ (41,596)	\$ 184,347
Solid Waste vm = \$1,255,236	\$ 287,986	\$ (15,266)	\$ 272,720
Indigent Care vm = \$1,255,236	\$ 18,279	\$ 0	\$ 18,279
Total amount of revenue generate by growth	<u>\$ 3,289,834</u>	<u>\$ (741,284)</u>	<u>\$ 2,548,550</u>

*: Include in the FY 2019-20 projected revenue.

Fiscal Year 2019 – 2020

Salary Adjustment

* Yellow highlights displays year in which insurance cost increased

** Green highlights displays redesign of County health insurance program

Based on Salaries as of 1-1-19 Calculated w/Fringes	3% Funding	2% Funding	1.5% Funding	1% Funding
County Ordinary Non-Dept. Balance	1,264,054	842,703	632,030	421,353
Fire Service Non-Dept. Balance	477,828	318,554	238,914	159,275
Law Enforcement Non-Dept. Balance	843,400	562,267	421,701	281,133
Total General Fund	2,585,282	1,723,524	1,292,645	861,761
Library Non-Dept. Balance	154,119	102,746	77,061	51,373
Solid Waste Non-Dept. Balance	59,838	39,893	29,924	19,948
Total all Funds	2,799,239	1,866,163	1,399,630	933,082

* All Totals includes fringes

Fiscal Year	Funding	Millage CPI
2019 - 2020	Requesting 2.00	2.44
2018 - 2019	3.00	2.13
2017 - 2018	FT - 1,250 / PT - 625	1.26
2016 - 2017	0.00	0.12
2015 - 2016	Comp. Study Plan Used	1.62
2014 - 2015	0.00	1.46
2013 - 2014	3.00	2.07
2012 - 2013	0.00	3.16
2011 - 2012	2.00	1.64
2010 - 2011	2.00	0.00
2009 - 2010	0.00	3.84
2008 - 2009	4.00	2.85

Fiscal Year 2019 - 2020 Statutory Allowable Millage Increase Percentage Growth at 3.89%

<u>CPI Adjustment</u>	<u>2.44%</u>	<u>Mills</u>	<u>4%</u>		<u>6%</u>		<u>Additional Revenue</u>
			<u>\$100,000 Property</u>	<u>\$100,000 Property</u>	<u>\$100,000 Property</u>	<u>\$100,000 Property</u>	
Cty Ordinary		0.617	\$ 2.47	\$ 3.70	\$ 730,088.00		
Law Enf.		0.838	\$ 3.35	\$ 5.03	\$ 991,594.00		
Fire Service		0.497	\$ 1.99	\$ 2.98	\$ 455,258.00		
Library		0.151	\$ 0.60	\$ 0.91	\$ 178,677.00		
Solid Waste		0.192	\$ 0.77	\$ 1.15	\$ 227,191.00		
Indigent Care		0.012	\$ 0.05	\$ 0.07	\$ 14,200.00		
Total		2.307	\$ 9.23	\$ 13.84	\$ 2,597,008.00		
<u>Population Adjustment</u>	<u>1.45%</u>						
Cty Ordinary		0.366	\$ 1.46	\$ 2.20	\$ 433,083.00		
Law Enf.		0.498	\$ 1.99	\$ 2.99	\$ 589,278.00		
Fire Service		0.295	\$ 1.18	\$ 1.77	\$ 270,223.00		
Library		0.090	\$ 0.36	\$ 0.54	\$ 106,495.00		
Solid Waste		0.114	\$ 0.46	\$ 0.68	\$ 134,894.00		
Indigent Care		0.007	\$ 0.03	\$ 0.04	\$ 8,283.00		
Total		1.370	\$ 5.48	\$ 8.22	\$ 1,542,256.00		
<u>Both CPI & Population</u>	<u>3.89%</u>						
Cty Ordinary		0.983	\$ 3.93	\$ 5.90	\$ 1,163,171.00		
Law Enf.		1.336	\$ 5.34	\$ 8.02	\$ 1,580,872.00		
Fire Service		0.792	\$ 3.17	\$ 4.75	\$ 725,481.00		
Library		0.241	\$ 0.96	\$ 1.45	\$ 285,172.00		
Solid Waste		0.306	\$ 1.23	\$ 1.83	\$ 362,085.00		
Indigent Care		0.019	\$ 0.08	\$ 0.11	\$ 22,483.00		
Total		3.677	\$ 14.71	\$ 22.06	\$ 4,139,264.00		

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