

Annual Comprehensive  
Financial Report,  
FY 22

LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended June 30, 2022

	General Fund	Special Revenue Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Property taxes	\$ 201,965,675	\$ -	\$ -	\$ -	\$ 201,965,675
Occupational taxes	513,714,163	-	-	-	513,714,163
Licenses and permits	18,646,883	26,536	-	-	18,673,419
Intergovernmental	27,225,358	219,849,102	253,529	8,271,195	255,599,184
Charges for services	62,048,513	11,596,966	1,040,901	5,395	74,691,775
Fees and fines	6,827,434	4,805	5,097	-	6,837,336
Investment income	(2,766,336)	72,313	42,139	11,370	(2,640,514)
Dividends	18,485,034	-	-	-	18,485,034
Donations	6,290,110	446,774	1,648,188	-	8,385,072
Miscellaneous	753,282	2,035,794	277,482	-	3,066,558
Total revenues	853,190,116	234,032,290	3,267,336	8,287,960	1,098,777,702
<b>EXPENDITURES</b>					
Current operating:					
General Government:					
Metro Council	6,513,592	-	-	-	6,513,592
Mayor's Office	2,254,411	89	-	-	2,254,500
Jefferson County Attorney	11,458,406	14,089	-	-	11,472,495
Other Elected Officials	13,181,250	-	-	-	13,181,250
Public Protection:					
Louisville Fire	75,453,693	-	-	-	75,453,693
Emergency Medical Services	22,256,589	-	-	-	22,256,589
Emergency Management/MetroSafe	19,695,595	4,880,691	-	-	24,576,286
Department of Corrections	59,238,101	390,861	-	-	59,628,962
Youth Transitional Services	1,845,283	201,636	-	-	2,046,919
Metro Animal Services	5,212,621	273,479	-	-	5,486,100
Criminal Justice Commission	418,896	370,795	-	-	789,691
Firefighters' Pension Fund	1,592,633	-	-	-	1,592,633
Policemen's Retirement Fund	1,259,962	-	-	-	1,259,962
Louisville Metro Police Department	196,231,133	3,527,683	-	-	199,758,816
Develop Louisville	13,169,161	45,011,969	-	-	58,181,130
Economic Development	6,198,616	3,417,881	-	-	9,616,497
Air Pollution Control District	2,736,643	2,914,800	-	-	5,651,443
Codes & Regulations	15,759,249	141	-	-	15,759,390
Parks & Recreation	29,493,422	1,931,733	-	-	31,425,155
Office of Inspector General	259,190	-	-	-	259,190
Office of Equity	584,177	-	-	-	584,177
Office of Resilience and Community Services	14,321,985	78,972,070	-	-	93,294,055
Office of Safe and Healthy Neighborhoods	3,471,236	1,256,908	-	-	4,728,144
Public Health & Wellness	24,657,075	23,367,698	-	-	48,024,773
Public Works & Assets	49,082,083	22,496,884	-	-	71,578,967
Office of Civic Innovation and Technology	22,926,513	208,053	-	-	23,134,566
Facilities and Fleet Management	39,740,625	196,684	-	-	39,937,309
Office of Management & Budget	39,588,290	31,468,984	-	2,500	71,059,774
Office of Performance Improvement	918,368	-	-	-	918,368
Human Resources	5,229,976	-	-	-	5,229,976
Related Agencies:					
Human Relations Commission	812,953	175,451	-	-	988,404
Louisville Free Public Library	24,549,315	549,022	-	-	25,098,337
Louisville Zoo	18,858,045	140,006	-	-	18,998,051
Internal Audit	776,599	-	-	-	776,599
Debt service principal	-	-	-	47,080,000	47,080,000
Debt service interest and other charges	130,102	-	750,039	18,743,609	19,623,750
Line of Credit principal	-	-	13,000,000	-	13,000,000
Capital outlay	-	-	105,131,569	3,198,913	108,330,482
Total expenditures	729,875,788	221,767,607	118,881,608	69,025,022	1,139,550,025
Excess/(deficiency) of revenues over/(under) expenditures	123,314,328	12,264,683	(115,614,272)	(60,737,062)	(40,772,323)

(Continued)

**Updates to Revenue Data Since Last Meeting**

**Sources of Revenue to Local Government in Jefferson County, FY21 or Latest Available (revised 5/12/23)**

	Receiving Jurisdictions					Total
	Metro Government (County-wide)	Urban Services District	Suburban Cities	Unincorporated	Suburban Fire Districts	
population	783,000	246,000	150,000	387,000	534,000	
Urban Services District	\$250,112,550	\$82,603,849	\$5,413,011	\$0	\$0	\$338,129,410
Suburban Cities	\$186,177,925	\$0	\$61,982,769	\$0	\$32,857,473	\$248,160,694
Unincorporated	\$432,767,142	\$0	\$9,912,906	\$0	\$71,910,147	\$442,680,048
Outside the County	\$553,700,785	\$0	\$23,720,318	\$0	\$3,238,976	\$577,421,103
<b>Total</b>	<b>\$1,422,758,402</b>	<b>\$82,603,849</b>	<b>\$101,029,004</b>	<b>\$0</b>	<b>\$108,006,596</b>	<b>\$1,605,391,255</b>

*Jurisdiction of Payor*

(removed Louisville Water Company and MSD charges from Metro revenues)

**Suburban Fire District Revenues, Uniform Financial Information Reports, FY21**

	Personal				Intergovernmental				Total Revenue
	Real Property	Property	Motor Vehicle	Other Taxes	Total Taxes	Service Charges	Other Revenue		
ANCHORAGE MIDDLETOWN FIRE & EMS	\$24,840,782	\$1,634,067	\$2,401,967	\$160,018	\$29,036,834	\$1,130,456	\$3,206,487	\$1,526,629	\$34,900,406
FAIRDALE FIRE DISTRICT *	\$1,682,102	\$1,176,872	\$184,309	\$0	\$5,755,222	\$133,978	\$1,032,651	\$39,958	\$3,043,283
FERN CREEK FIRE DISTRICT	\$5,156,636	\$156,769	\$441,817	\$0	\$3,657,103	\$192,280	\$1,018,519	\$73,006	\$6,961,810
HIGHVIEW FIRE DISTRICT	\$3,233,422	\$40,060	\$326,596	\$57,025	\$11,606,314	\$509,051	\$1,139,203	\$10,773	\$4,941,938
JEFFERSONTOWN/MCMAHAN FIRE	\$8,527,399	\$1,752,335	\$833,367	\$493,213	\$11,526,392	\$494,513	\$3,133,616	\$28,230	\$13,265,341
OKOLONA FIRE DISTRICT **	\$8,363,105	\$2,543,414	\$440,543	\$179,330	\$12,214,346	\$159,442	\$1,223	\$678,863	\$15,182,751
PLEASURE RIDGE PARK FIRE DISTRICT	\$8,849,289	\$2,241,501	\$942,405	\$181,151	\$12,475,834	\$619,256	\$2,001,849	\$64,742	\$13,051,874
ST MATTHEWS/LYNNDON FIRE	\$11,009,944	\$525,853	\$782,160	\$157,877	\$86,272,045	\$3,238,976	\$11,533,548	\$2,422,201	\$15,162,431
<b>Total</b>	<b>\$71,662,679</b>	<b>\$10,070,871</b>	<b>\$6,353,164</b>	<b>\$1,228,614</b>	<b>\$86,272,045</b>	<b>\$3,238,976</b>	<b>\$11,533,548</b>	<b>\$2,422,201</b>	<b>\$106,509,834</b>

Source: Uniform Financial Information Reports for Special Purpose Government Entities, filed with the Kentucky Department of Local Government.

\* No UFIR provided by Fairdale; use Sheriff and County Clerk reports for property tax data.

\*\* Okolona data is for FY22; no report provided for FY21.