

**LOUISVILLE METRO
CAPITAL BUDGET OVERVIEW
FISCAL YEAR 2014-2015**

1. Budgeting and Amending Procedures

Capital projects have a useful life of more than one year and are for purchases greater than \$5,000. Agencies request capital budgets as part of a five year Capital Improvement Plan, though funding is appropriated for one year at a time. Capital projects spanning several years can be funded all at once or in phased increments; unlike the operating budget, unexpended funds do not lapse at the end of each fiscal year. Amending a capital project budget requires legislative action if any of the following is changing:

- Administering Department
- Overall Scope or Title of Project
- Fund Source
- Amount of Capital Fund is Increasing More Than 10%

2. Project Types & Fund Sources

Project types include equipment purchases, design, land acquisition, construction, contract with an external agency, right-of-way access or utility location, grants, renovations/rehabilitations, and more.

Fund sources include Capital Cumulative Reserve Fund which includes Capital Infrastructure Fund (Council), Agency Receipts, Donations, State, Federal, Municipal Aid Program, County Road Aid Program, Forfeiture Funds (State and Federal), Community Development Block Grant (CDBG), Five-Year Note, and Twenty-Year Bond. Funds are appropriated based on funding availability, allocations from outside sources, applications/awards for grants, known donations, and fund source eligibility.

3. Financial Impact on Operating Budgets

Many projects can have an impact on the operating budget for an agency. Potential operating impact is reviewed and quantified as part of the project selection review process. Below are projects that have been identified as creating an opportunity to enable operating efficiencies and/or savings within Louisville Metro Government:

Federal Forfeiture Funds Projects	Update Building Thermostat Controls
JAG Drug Task Force	Electronic Health Mgmt System (Phase II)
Justice Assistance Grant	Emergency Generators (Zoo)
State Forfeiture Funds Projects	Metro Hall Annex Window Replacement
CAD System Upgrade	Project Management Software
Direct Supervision Post (HOJ Atrium)	Voice Over Internet Protocol (VOIP)
HOJ Camera/DVR Upgrade Phase 3	

Below are projects that have been identified as having a future anticipated operating cost associated with their completion. This includes items like additional staff, development and implementation of new or enhanced programs, or management of new services.

Shawnee Nature & Stewardship Center	Bike Share Construction
South Central Regional Library	

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4. Future Funding

Projects that are being requested as part of a phased approach, requiring future funds to continue onto future phases:

- 4th Street Streetscape
- Electronic Health Mgmt System (Phase II)
- South Central Regional Library
- Voice Over Internet Protocol (VOIP)
- Early Childhood Gallery