



LEXINGTON

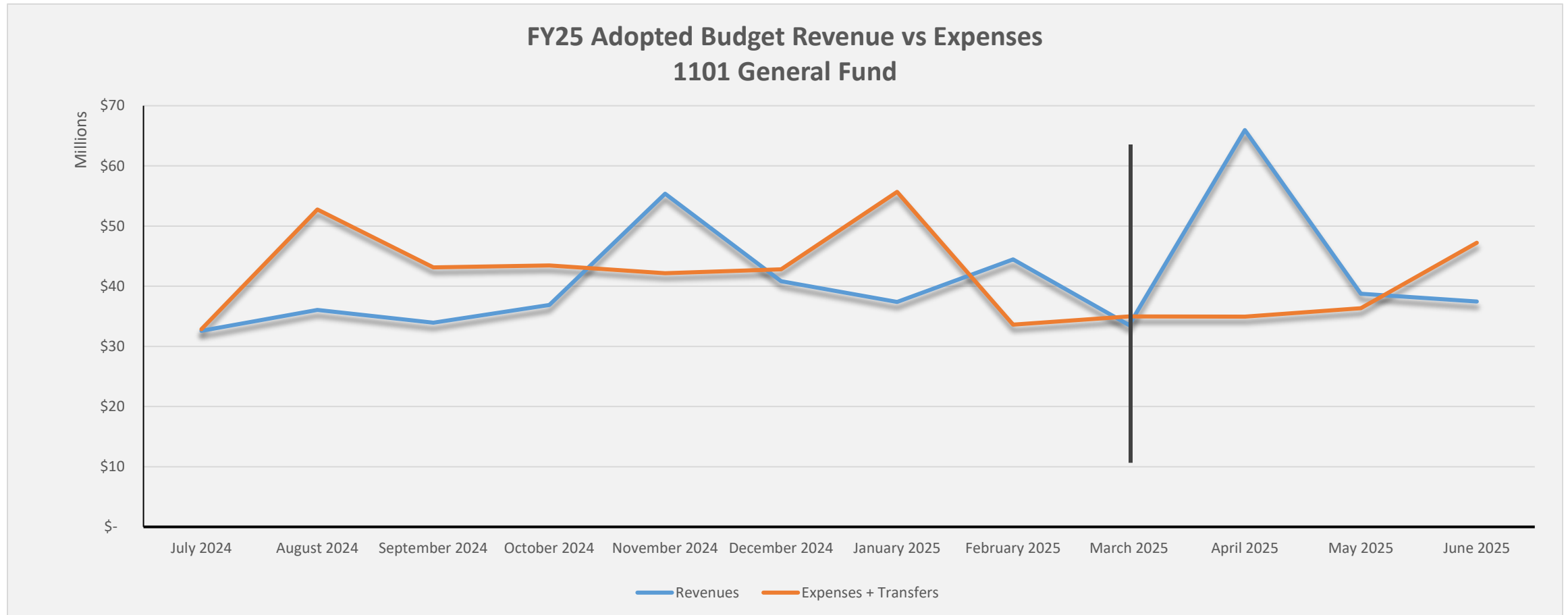
# FY2025 THIRD QUARTER FINANCIAL UPDATE

*Urban County Council  
Budget, Finance and Economic Development Committee  
April 29, 2025*





# FY25 Adopted Budget Revenues v. Expenses





## Quarter 3 Performance Review (Actuals)

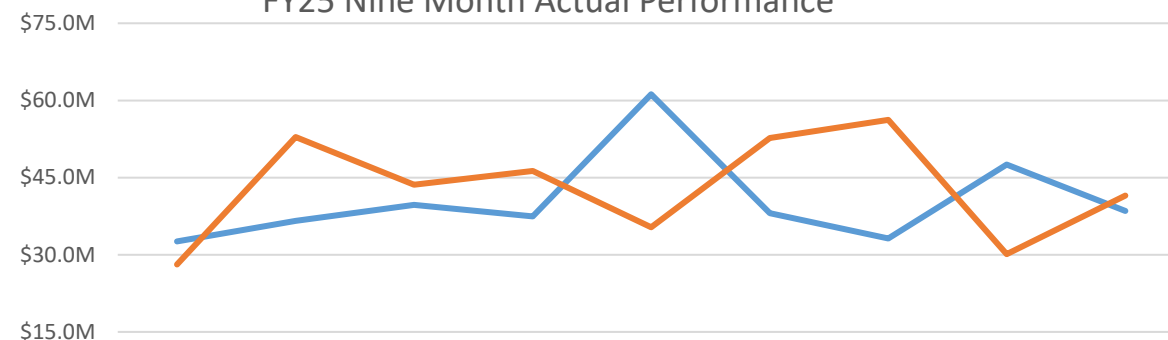
March FY25	
Revenues	\$364,919,938
Expenses	(\$359,800,159)
Transfers	(\$ 27,122,562)
One-Year Surplus/(Deficit)	(\$ 22,002,783)

### Factors to Consider

- Revenue collections are slightly exceeding budget through Quarter 3 with a positive variance of 3%. April is the largest revenue collection month of the fiscal year and will be reflected during Quarter 4.
- The personnel budget is currently reflecting a variance of 3.5% or \$8 million. Most of these funds will be included in the prefunding reallocation as part of the Mayor's Proposed Budget.
- March reporting includes transfers made for budget allocations added during the October 2024 Fund Balance conversation. While expenses and transfers are added to the budget and completed during the current year, new revenues are not. Instead, these transactions are intended to create a deficit in current year, or a use of the prior fund balance. These transactions are valued at \$20.2 million.

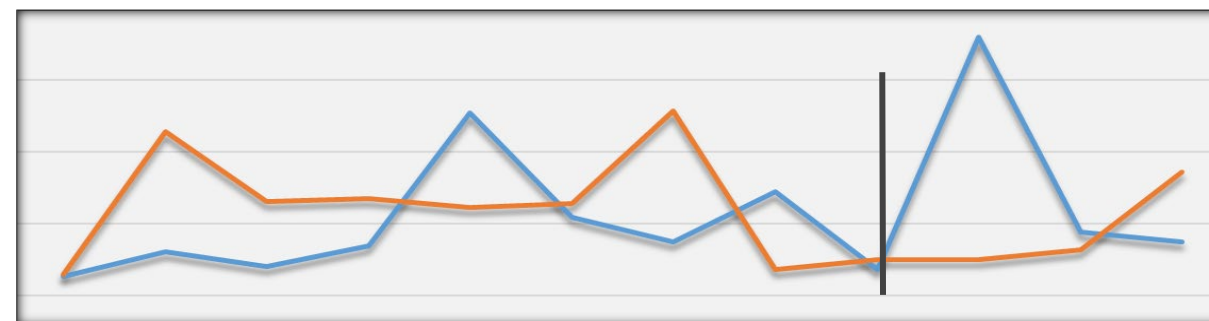


FY25 Nine Month Actual Performance



\$ .0M

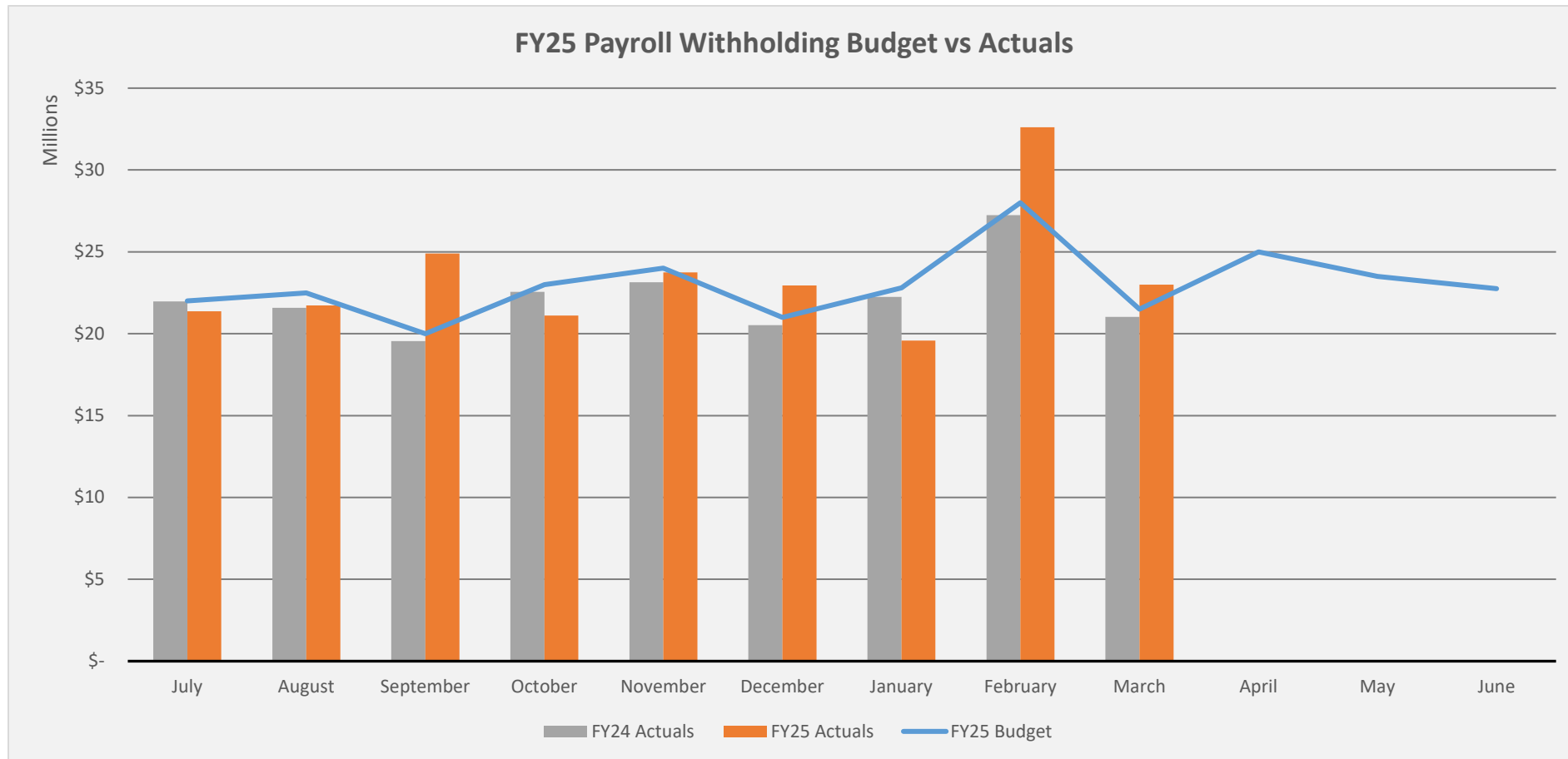
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
Revenues	\$32.61M	\$36.58M	\$39.71M	\$37.47M	\$61.20M	\$38.09M	\$33.17M	\$47.57M	\$38.51M
Exp/Xfers	\$28.13M	\$52.91M	\$43.65M	\$46.28M	\$35.36M	\$52.73M	\$56.23M	\$30.13M	\$41.50M



FY2025 Adopted Budget

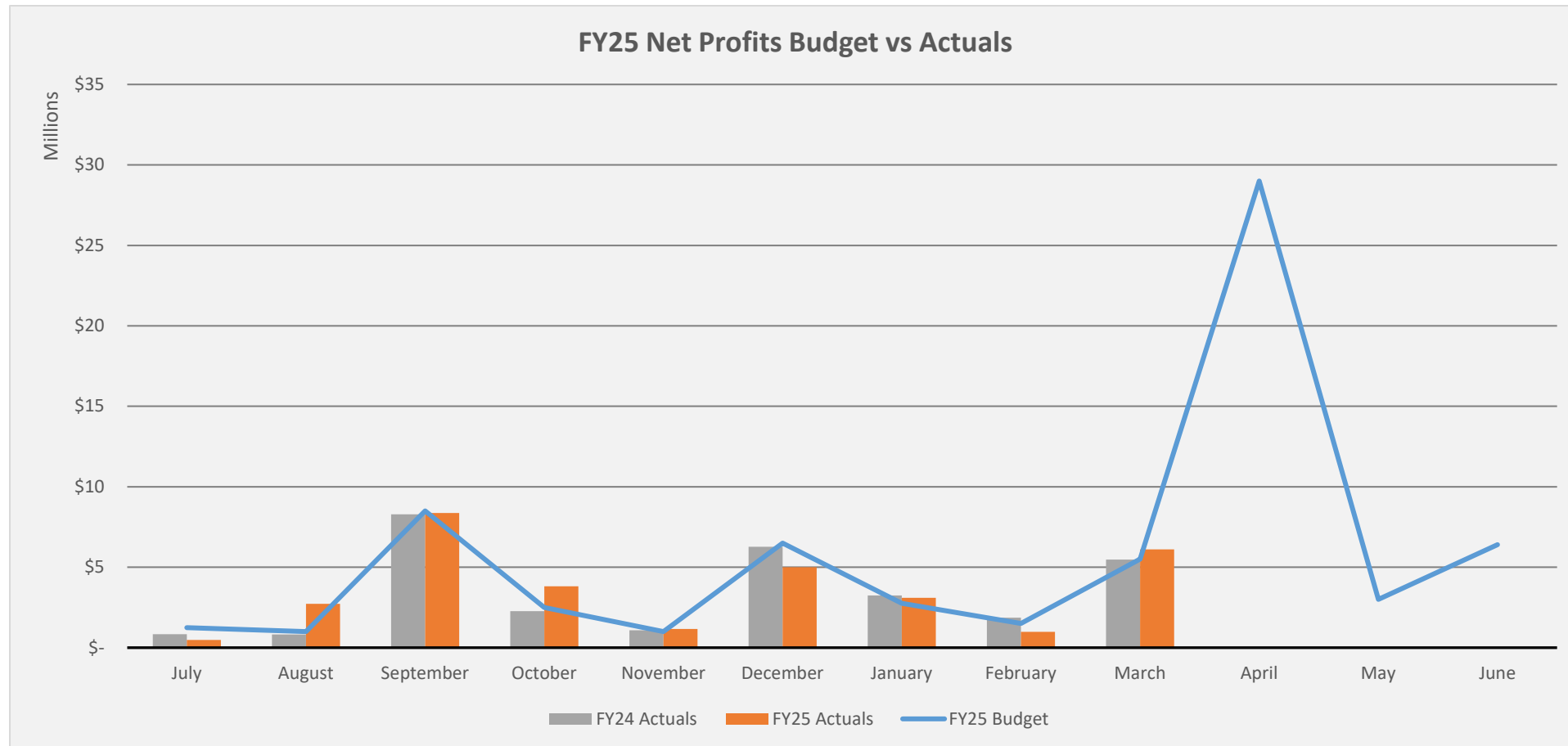


## FY25 Payroll WH Actuals vs. Budget





## FY25 Net Profit WH Actuals vs. Budget





## 2025 Fiscal Year – Cash Flow Variance Revenue (Actual to Budget)

<i>For the nine months ended March 31, 2025</i>				
	Actuals	Budget	Variance	% Var
<b><u>Revenue</u></b>				
Payroll Withholding	210,976,958	204,800,000	6,176,958	3.0%
Net Profit	31,748,059	30,500,000	1,248,059	4.1%
Insurance	35,719,684	33,900,000	1,819,684	5.4%
Franchise Fees	22,128,979	21,750,000	378,979	1.7%
Other Licenses & Permits	5,789,267	5,434,109	355,158	6.5%
Property Tax Accounts	31,045,953	31,207,739	(161,786)	-0.5%
Services	20,224,842	20,833,963	(609,121)	-2.9%
Fines and Forfeitures	42,775	166,349	(123,574)	-74.3%
Intergovernmental Revenue	679,244	492,504	186,740	37.9%
Property Sales	215,070	119,490	95,580	80.0%
Investment Income	450,233	212,793	237,440	111.6%
Other Financing Sources	1,718,583	1,540,125	178,458	11.6%
Other Income	4,180,291	3,180,294	999,997	31.4%
<b>Total Revenues</b>	<b>\$364,919,938</b>	<b>\$354,137,366</b>	<b>\$10,782,572</b>	<b>3.0%</b>





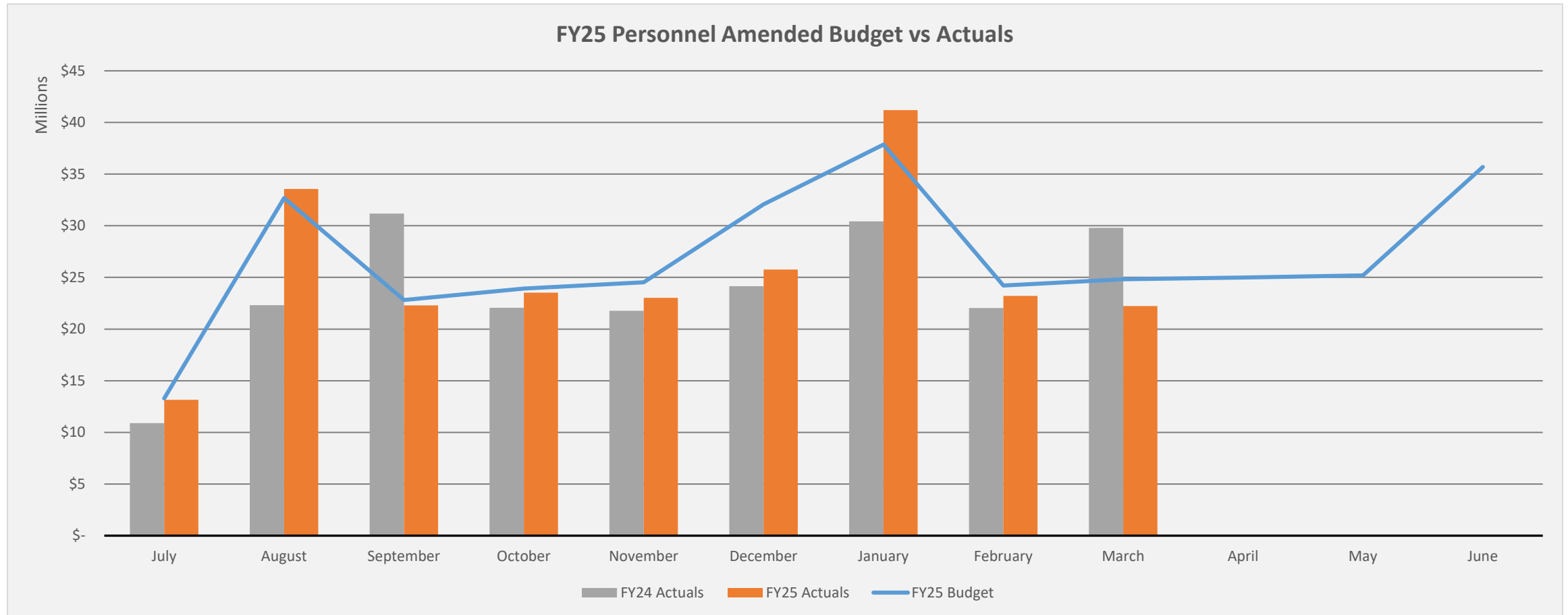
## 2025 Fiscal Year – Cash Flow Variance Revenue (CY to PY)

<i>For the nine months ended March 31, 2025</i>				
	FY 2025	FY 2024	Variance	% Var
<b><u>Revenue</u></b>				
Payroll Withholding	210,976,958	199,898,169	11,078,789	5.5%
Net Profit	31,748,059	30,154,042	1,594,017	5.3%
Insurance	35,719,684	32,611,987	3,107,697	9.5%
Franchise Fees	22,128,979	21,084,768	1,044,211	5.0%
Other Licenses & Permits	5,789,267	5,523,484	265,783	4.8%
Property Tax Accounts	31,045,953	29,222,772	1,823,181	6.2%
Services	20,224,842	23,058,445	(2,833,603)	-12.3%
Fines and Forfeitures	42,775	201,090	(158,315)	-78.7%
Intergovernmental Revenue	679,244	598,941	80,303	13.4%
Property Sales	215,070	183,130	31,940	17.4%
Investment Income	450,233	1,706,961	(1,256,728)	-73.6%
Other Financing Sources	1,718,583	461,631	1,256,952	272.3%
Other Income	4,180,291	3,984,882	195,409	4.9%
<b>Total Revenues</b>	<b>\$364,919,938</b>	<b>\$348,690,302</b>	<b>\$16,229,636</b>	<b>4.7%</b>





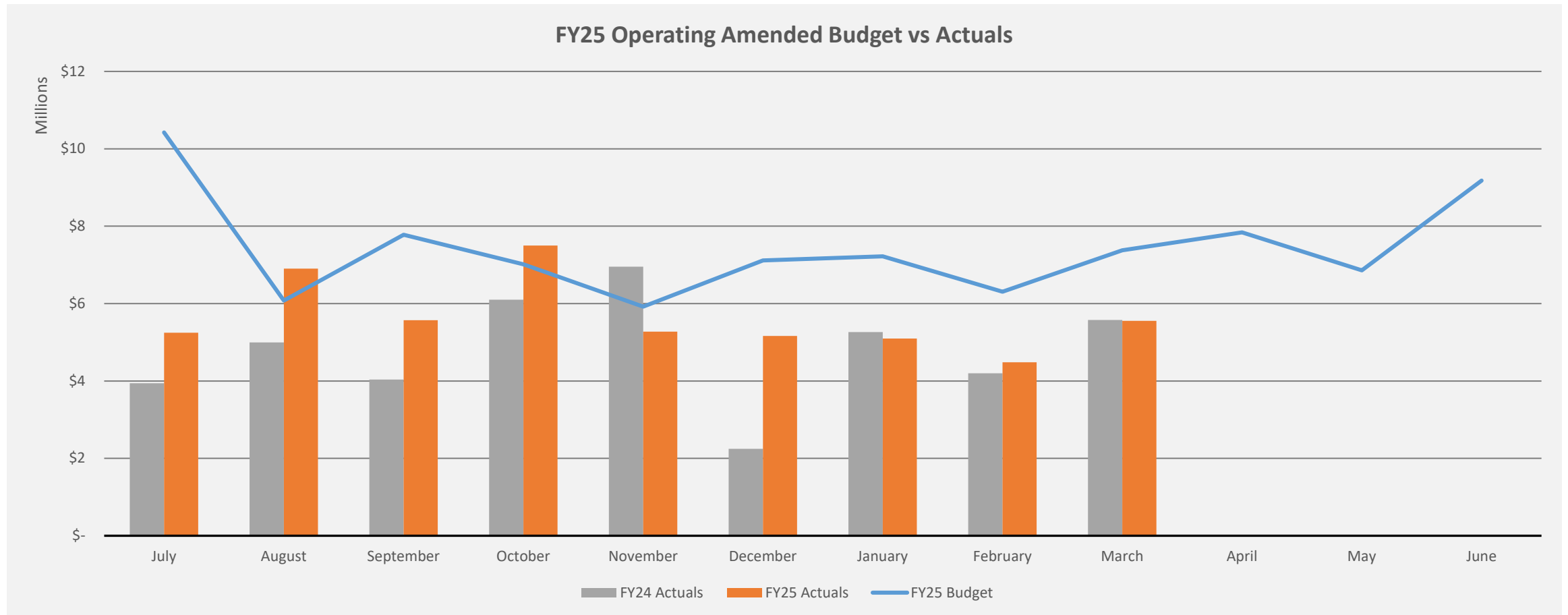
# FY25 Personnel Actuals vs. Budget







# FY25 Operating Actuals vs. Budget





## 2025 Fiscal Year – Cash Flow Variance Expense (Actual to Budget)

<i>For the nine months ended March 31, 2025</i>				
	Actuals	Budget	Variance	% Var
<b><u>Expense</u></b>				
Personnel	227,974,538	236,197,964	8,223,426	3.5%
Operating	50,788,570	65,238,165	14,449,595	22.1%
Insurance Expense	10,060,099	10,026,628	(33,471)	-0.3%
Debt Service	45,166,532	46,827,226	1,660,694	3.5%
Partner Agencies	22,151,471	23,154,285	1,002,814	4.3%
Capital	3,658,949	3,437,231	(221,718)	-6.5%
<b>Total Expenses</b>	<b>\$359,800,159</b>	<b>\$384,881,499</b>	<b>\$25,081,340</b>	<b>6.5%</b>
 <b>Transfers</b>	 27,122,562	 28,419,190	 1,296,628	 4.6%
<b>Change in Fund Balance</b>	<b>(\$22,002,783)</b>	<b>(\$59,163,323)</b>	<b>\$37,160,540</b>	





## 2025 Fiscal Year – Cash Flow Variance Expense (CY to PY)

<i>For the nine months ended March 31, 2025</i>				
	FY 2025	FY 2024	Variance	% Var
<b><u>Expense</u></b>				
Personnel	227,974,538	214,637,227	13,337,311	6.2%
Operating	50,788,570	43,315,071	7,473,499	17.3%
Insurance Expense	10,060,099	12,336,710	(2,276,611)	-18.5%
Debt Service	45,166,532	43,669,589	1,496,943	3.4%
Partner Agencies	22,151,471	21,137,665	1,013,806	4.8%
Capital	3,658,949	4,294,812	(635,863)	-14.8%
<b>Total Expenses</b>	<b>\$359,800,159</b>	<b>\$339,391,074</b>	<b>\$20,409,085</b>	<b>6.0%</b>
 Transfers	 27,122,562	 59,767,073	 (32,644,511)	 -54.6%
<b>Change in Fund Balance</b>	<b>(\$22,002,783)</b>	<b>(\$50,467,845)</b>	<b>\$28,465,062</b>	



# OTHER FUNDS QUARTERLY UPDATE

*Through March 31, 2025*



**LEXINGTON**





## Urban Services Fund

- The Urban Services Districts Fund (1115) was established to account for Refuse Collection, Street Light, and Street Cleaning services.
- There are special service districts within this fund; they are based on the combination of services provided in that district.
- The fund revenue is primarily derived from an ad valorem tax established for each district estimated at \$53,916,840 for FY25.





## FY25 - Cash Flow Variance Urban Services Fund – Quarter 3

1115 06/30/2024 Beginning Fund Balance – \$25,986,175 (Refuse \$24,265,666, Street Light \$889,437, Street Cleaning \$831,072)

For the nine months ended March 31, 2025				
	Actuals	Budget	Variance	% Var
<b>Revenue</b>				
Other Licenses & Permits	2,406,986	2,349,933	57,053	2.4%
Property Tax Accounts	54,107,229	54,955,750	(848,521)	-1.5%
Services	1,120,297	2,263,050	(1,142,753)	-50.5%
Property Sales	135,417	56,250	79,167	140.7%
Investment Income	1,261,509	345,000	916,509	265.7%
Other Financing Sources	346,822	346,822	0	0.0%
Other Income	17,441	13,950	3,491	25.0%
<b>Total Revenues</b>	<b>\$59,395,701</b>	<b>\$60,330,755</b>	<b>(\$935,054)</b>	<b>-1.5%</b>

For the nine months ended March 31, 2025				
	Actuals	Budget	Variance	% Var
<b>Expense</b>				
Personnel	17,771,921	18,233,468	461,547	2.5%
Operating	20,187,673	26,688,132	6,500,459	24.4%
Insurance Expense	1,019,358	1,017,833	(1,525)	-0.1%
Capital	3,121,089	8,414,809	5,293,720	62.9%
<b>Total Expenses</b>	<b>\$42,100,041</b>	<b>\$54,354,242</b>	<b>\$12,254,201</b>	<b>22.5%</b>
<b>Change in Fund Balance</b>	<b>\$17,295,660</b>	<b>\$5,976,513</b>	<b>\$11,319,147</b>	





## Sanitary Sewer Funds

- The Sanitary Sewer Funds account for the expenses associated with the operation of the sewer treatment plants, maintenance of pump stations, rehabilitation and maintenance of sewer lines, and physical improvements to the system.
- The Sanitary Sewer Revenue and Operating Fund (4002) provides for the general operating, maintenance, and debt service costs of the sanitary sewer system. Other expenses include the administrative costs of operating the system such as insurance, revenue collection costs, personnel hiring, accounting, payroll processing, and legal fees. The fund is supported by sewer user fees.
- The Sanitary Sewer Construction Fund (4003) was created to account for sanitary sewer construction projects funded by bonds, notes, privilege fees, cash contributions, and sales of surplus property.





## FY25 – Cash Flow Variance Sanitary Sewer Operating Fund – Quarter 3

4002 06/30/2024 Beginning Fund Balance – \$24,643,798

<i>For the nine months ended March 31, 2025</i>				
	Actuals	Budget	Variance	% Var
<b><u>Revenue</u></b>				
Services	68,752,722	64,575,000	4,177,722	6.5%
Property Sales	259,951	37,500	222,451	593.2%
Investment Income	3,898,933	1,020,000	2,878,933	282.2%
Other Financing Sources	593,660	13,321,110	(12,727,450)	-95.5%
Other Income	879,885	780,000	99,885	12.8%
<b>Total Revenues</b>	<b>\$74,385,151</b>	<b>\$79,733,610</b>	<b>(\$5,348,459)</b>	<b>-6.7%</b>

<i>For the nine months ended March 31, 2025</i>				
	Actuals	Budget	Variance	% Var
<b><u>Expense</u></b>				
Personnel	11,854,998	13,110,506	1,255,508	9.6%
Operating	12,651,590	17,853,734	5,202,144	29.1%
Insurance Expense	2,897,353	2,894,355	(2,998)	-0.1%
Debt Service	7,809,642	7,992,206	182,564	2.3%
Capital	2,669,784	7,116,114	4,446,330	62.5%
<b>Total Expenses</b>	<b>\$37,883,367</b>	<b>\$48,966,915</b>	<b>\$11,083,548</b>	<b>22.6%</b>
<b>Transfers</b>	<b>-</b>	<b>14,999,994</b>	<b>14,999,994</b>	<b>100.0%</b>
<b>Change in Fund Balance</b>	<b>\$36,501,784</b>	<b>\$15,766,701</b>	<b>\$20,735,083</b>	







## Water Quality Funds

- Water Quality Management Fund (4051) - The Water Quality Management Fund accounts for the water quality management fee. This fee allows Lexington - Fayette County to better maintain its storm sewer infrastructure and provide funding for projects to improve water quality in creeks and streams.
- The Urban County Council gave final approval to a water quality fee on May 14, 2009. This fee was mandated by a consent decree between Lexington-Fayette Urban County Government (LFUCG) and the Environmental Protection Agency.
- The Water Quality Construction Fund (4052) - accounts for construction projects that include improvements to storm water infrastructure, projects to improve water quality and projects that address flooding problems.





## FY25 – Cash Flow Variance Water Quality Operating Fund – Quarter 3

4051 06/30/2024 Beginning Fund Balance – \$29,553,648

<i>For the nine months ended March 31, 2025</i>				
	Actuals	Budget	Variance	% Var
<b><u>Revenue</u></b>				
Services	14,659,607	13,012,500	1,647,107	12.7%
Fines and Forfeitures	7,533	10,500	(2,967)	-28.3%
Property Sales	(490)	-	(490)	-
Investment Income	764,345	435,000	329,345	75.7%
Other Income	143,442	150,000	(6,558)	-4.4%
<b>Total Revenues</b>	<b>\$15,574,437</b>	<b>\$13,608,000</b>	<b>\$1,966,437</b>	<b>14.5%</b>

<i>For the nine months ended March 31, 2025</i>				
	Actuals	Budget	Variance	% Var
<b><u>Expense</u></b>				
Personnel	5,705,706	5,736,538	30,832	0.5%
Operating	2,628,821	4,111,003	1,482,182	36.1%
Insurance Expense	26,618	26,559	(59)	-0.2%
Debt Service	174,021	174,021	0	0.0%
Capital	104,682	134,690	30,008	22.3%
<b>Total Expenses</b>	<b>\$8,639,848</b>	<b>\$10,182,811</b>	<b>\$1,542,963</b>	<b>15.2%</b>
<b>Change in Fund Balance</b>	<b>\$6,934,589</b>	<b>\$3,425,189</b>	<b>\$3,509,400</b>	





## Landfill Fund

- The Landfill Fund (4121) was established to account for the revenues and expenses associated with the capping and closure of the landfill in Fayette County and the on-going costs of refuse disposal.
- June 20, 1995 - Landfill-solid waste disposal fees approved (Ordinance 138-95).
- State and federal statutes and regulations have mandated significant changes in the requirements for designing, constructing, operating, managing, maintaining, and closing landfills. The revised requirements have imposed extraordinary expenses on landfill operations.





## FY25 – Cash Flow Variance Landfill Fund – Quarter 3

4121 06/30/2024 Beginning Fund Balance – \$39,412,578

<i>For the nine months ended March 31, 2025</i>				
	Actuals	Budget	Variance	% Var
<b><u>Revenue</u></b>				
Services	5,176,103	5,844,750	(668,647)	-11.4%
Investment Income	1,708,937	1,095,000	613,937	56.1%
Other Income	91,821	93,750	(1,929)	-2.1%
<b>Total Revenues</b>	<b>\$6,976,861</b>	<b>\$7,033,500</b>	<b>(\$56,639)</b>	<b>-0.8%</b>

<i>For the nine months ended March 31, 2025</i>				
	Actuals	Budget	Variance	% Var
<b><u>Expense</u></b>				
Personnel	1,367,303	1,882,167	514,864	27.4%
Operating	3,117,305	4,764,369	1,647,064	34.6%
Capital	589,435	3,040,021	2,450,586	80.6%
<b>Total Expenses</b>	<b>\$5,074,043</b>	<b>\$9,686,557</b>	<b>\$4,612,514</b>	<b>47.6%</b>
<b>Change in Fund Balance</b>	<b>\$1,902,818</b>	<b>(\$2,653,057)</b>	<b>\$4,555,875</b>	



# Questions?



**LEXINGTON**



# ARPA FINANCIAL UPDATE

*Approved Budget and Actual Expenditures  
Through March 31, 2025*



**LEXINGTON**



## ARPA DASHBOARD

as of March 31, 2025



□ Unobligated   □ Obligated   □ Expended

**Total ARPA Allocated**  
**\$121.2 Million**  
100%

**Total ARPA Obligated**  
**\$121.2 Million**  
100%

✓✓✓ December 31, 2024 Deadline ✓✓✓

**Total ARPA Expended**  
**\$108.2 Million**  
89%

December 31, 2026 Deadline

## Funding Overview by ARPA Expenditure Category

Total Grant Budget

1. Public Health \$ 1,084,388

• 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 \$ 36,404,308

• 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 \$ 6,791,327

• 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 \$ 62,614,351

• 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 \$ 1,329,677

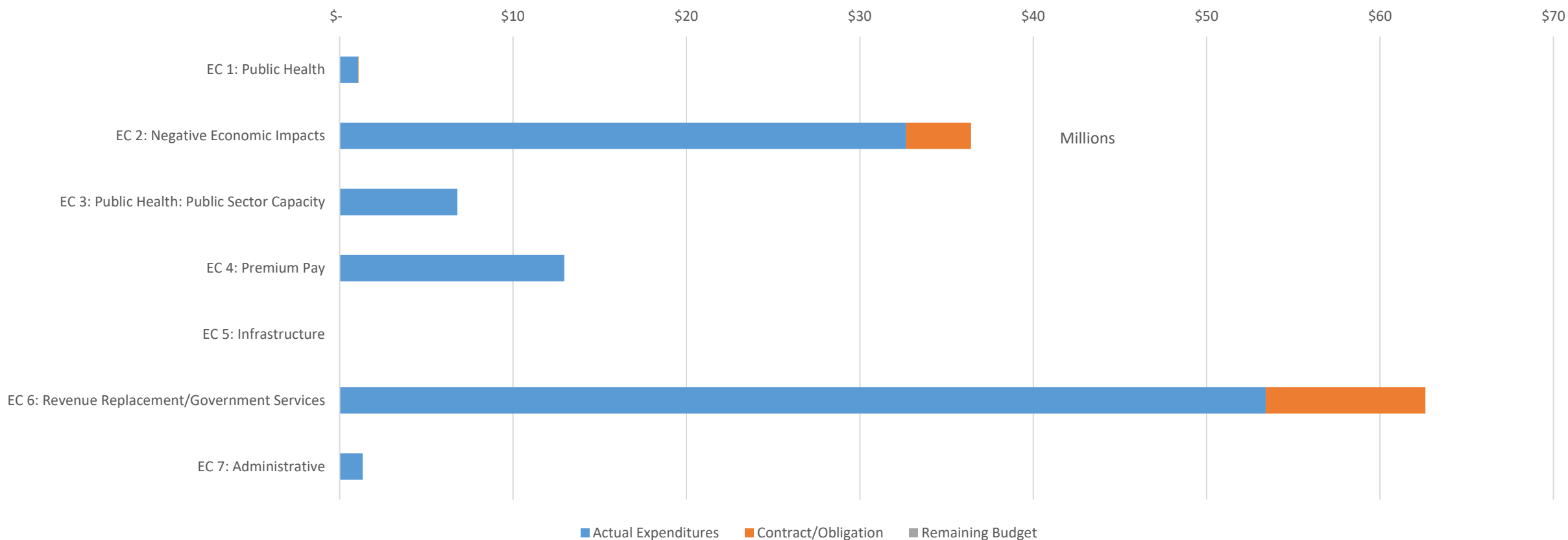
• Local governments are permitted to use funding for administering ARPA funds, including costs of in-house staff or consultants to support effective oversight and ensuring compliance with legal, regulatory, and other requirements. A project contingency is also held in this Expenditure Category. Less than 1.2% of all ARPA funds received were used for administration.

Please see ARPA Revenue and Expense Report for details



## ARPA Budget, Expenditures, and Obligations by Category

as of March 31, 2025



**TOTAL EXPENDITURES THROUGH MARCH 31, 2025**  
**\$108,225,147**



# ARPA State and Local Fiscal Recovery Funds

## Revenue and Expense Report

For the period through March 31, 2025				
		Actuals	Budget	Variance
<b>Revenue</b>				
LFUCG Allocation		\$ 121,178,058	\$ 121,178,058	\$ -
<b>Total Revenues</b>		<b>\$ 121,178,058</b>	<b>\$ 121,178,058</b>	<b>\$ -</b>

For the period through March 31, 2025					
			Actuals	Budget	Variance
Expense					
EC 1: Public Health			\$ 1,068,182.55	\$ 1,084,388.39	
1.05	Personal Protective Equipment	Personal Protective Equipment for LFUCG	\$ 5,762.59	\$ 5,762.59	\$ -
1.11	Community Violence Interventions	Safety Net Program - Project Peace (Lexington Rescue	\$ 290,352.96	\$ 306,558.80	\$ 16,205.84
1.11	Community Violence Interventions	It Takes a Village - Mentoring Program (Personnel)	\$ 262,067.00	\$ 262,067.00	\$ -
1.12	Mental Health Services	NAMI - Mental Health Court Funding (FY22)	\$ 170,000.00	\$ 170,000.00	\$ -
1.12	Mental Health Services	NAMI - Mental Health Court Funding (FY23)	\$ 170,000.00	\$ 170,000.00	\$ -
1.12	Mental Health Services	NAMI - Mental Health Court Funding (FY24)	\$ 170,000.00	\$ 170,000.00	\$ -

All ARPA SLFRF funds have been obligated as of December 31, 2024, as required by the program guidelines.  
This report will now reflect actual expenditures compared to project budgets for all ARPA projects as we move towards the December 31, 2026 expenditure deadline.

# ARPA State and Local Fiscal Recovery Funds

## Revenue and Expense Report

*For the period through March 31, 2025*

			Actuals	Budget	Variance
<b><u>Expense (Continued)</u></b>					
<b>EC 2: Negative Economic Impacts</b>			<b>\$ 32,676,297.03</b>	<b>\$ 36,404,308.40</b>	
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY22)	\$ 240,846.00	\$ 240,846.00	\$ -
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY23)	\$ 251,776.00	\$ 251,776.00	\$ -
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY24)	\$ 297,365.00	\$ 297,365.00	\$ -
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Recovery Supportive Living Assistance (FY22)	\$ 200,000.00	\$ 200,000.00	\$ -
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Recovery Supportive Living Assistance (FY23)	\$ 199,999.76	\$ 199,999.76	\$ -
2.10	Assistance to Unemployed or Underemployed Workers	Summer Youth Work Readiness Program	\$ 960,000.00	\$ 960,000.00	\$ -
2.15	Long-Term Housing Security: Affordable Housing	Shropshire Affordable Housing Project Site Improvement	\$ 750,000.00	\$ 750,000.00	\$ -
2.15	Long-Term Housing Security: Affordable Housing	Affordable Housing	\$ 9,820,000.00	\$ 10,000,000.00	\$ 180,000.00
2.15	Long-Term Housing Security: Affordable Housing	Affordable Housing - Additional Allocation	\$ 3,125,000.00	\$ 3,125,000.00	\$ -
2.15	Long-Term Housing Security: Affordable Housing	Affordable Housing - Additional Allocation - FY24	\$ 643,214.36	\$ 4,001,790.00	\$ 3,358,575.64
2.16	Long-Term Housing Security: Services for Unhoused Persons	OHPI Homelessness Allocation (FY22)	\$ 642,893.42	\$ 642,893.42	\$ -
2.16	Long-Term Housing Security: Services for Unhoused Persons	OHPI Homelessness Allocation (FY23)	\$ 794,908.55	\$ 824,764.00	\$ 29,855.45
2.16	Long-Term Housing Security: Services for Unhoused Persons	OHPI Homelessness Allocation (FY24)	\$ 664,050.25	\$ 750,000.00	\$ 85,949.75
2.16	Long-Term Housing Security: Services for Unhoused Persons	Homelessness Contracts via Department of Housing and Community Development	\$ 3,717,025.18	\$ 3,717,025.18	\$ -
2.16	Long-Term Housing Security: Services for Unhoused Persons	Homelessness Contracts - Non-Shelter Eligible Families	\$ 159,827.97	\$ 159,827.97	\$ -
2.16	Long-Term Housing Security: Services for Unhoused Persons	COVID-19 Alternate Shelter for Winter Warming - 2022/23	\$ 1,315,761.75	\$ 1,315,761.75	\$ -
2.12	Long-Term Housing Security: Services for Unhoused Persons	COVID-19 Alternate Shelter for Winter Warming - 2023/24	\$ 1,072,000.00	\$ 1,072,000.00	\$ -
2.16	Long-Term Housing Security: Services for Unhoused Persons	Domestic Violence Sheltering: Greenhouse 17	\$ 400,000.00	\$ 400,000.00	\$ -
2.22	Strong Healthy Communities: Promote Health and Safety	Village Branch Library Construction	\$ 1,000,000.00	\$ 1,000,000.00	\$ -
2.22	Strong Healthy Communities: Promote Health and Safety	Black and Williams Center Improvements - Gymnasium	\$ 1,848,759.32	\$ 1,848,759.32	\$ -
2.22	Strong Healthy Communities: Promote Health and Safety	BCTC Dental Hygiene Clinic	\$ 2,000,000.00	\$ 2,000,000.00	\$ -
2.30	Technical Assistance, Counseling, or Business Planning	Minority Business Accelerator II - Reflect Lex	\$ 917,369.47	\$ 991,000.00	\$ 73,630.53
2.34	Aid to Nonprofit Organizations	Explorium of Lexington - Children's Museum Assistance	\$ 125,000.00	\$ 125,000.00	\$ -
2.34	Aid to Nonprofit Organizations	LexArts Nonprofit Services Contract (FY22)	\$ 325,000.00	\$ 325,000.00	\$ -
2.34	Aid to Nonprofit Organizations	Lyric Theater Assistance	\$ 127,500.00	\$ 127,500.00	\$ -
2.34	Aid to Nonprofit Organizations	Radio Lex	\$ 78,000.00	\$ 78,000.00	\$ -
2.35	Aid to Tourism, Travel, or Hospitality	Visit LEX/Hospitality Industry Recovery	\$ 1,000,000.00	\$ 1,000,000.00	\$ -

# ARPA State and Local Fiscal Recovery Funds

## Revenue and Expense Report

*For the period through March 31, 2025*

				Actuals	Budget	Variance
<b>Expense (Continued)</b>						
<b>EC 3: Public Health - Negative Economic Impact: Public Sector Capacity</b>				<b>\$ 6,791,326.62</b>	<b>\$ 6,791,326.62</b>	
3.01	Public Sector Workforce	Social Services Department Personnel Expenses (FY25)		\$ 6,000,000.00	\$ 6,000,000.00	\$ -
3.01	Public Sector Workforce	Social Services Department Personnel Expenses (FY25)		\$ 791,326.62	\$ 791,326.62	\$ -
<b>EC 4: Premium Pay</b>				<b>\$ 12,954,006.73</b>	<b>\$ 12,954,006.73</b>	
4.01	Premium Pay	Premium Pay for High Exposure LFUCG Staff		\$ 12,592,083.66	\$ 12,592,083.66	\$ -
4.01	Premium Pay	Premium Pay for Fayette County Sheriff's Office		\$ 361,923.07	\$ 361,923.07	\$ -
<b>EC 5: Infrastructure</b>				<b>\$ -</b>	<b>\$ -</b>	
<b>EC 6: Revenue Replacement/Government Services</b>				<b>\$ 53,405,656.67</b>	<b>\$ 62,614,350.64</b>	
6.01	Provision of Government Services	Economic Development Grants to Service Partners		\$ 298,744.60	\$ 298,744.60	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Berry Hill Park - Basketball C		\$ 175,000.00	\$ 175,000.00	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Buckhorn Park - Phase II Imp		\$ 44,999.15	\$ 44,999.15	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Dogwood Park - Basketball C		\$ 69,073.42	\$ 69,073.42	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Gardenside Park - Playgroun		\$ 148,745.57	\$ 148,745.57	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Ecton Park Restrooms and C		\$ 457,400.00	\$ 457,400.00	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Lakeside Irrigation Replacem		\$ 1,442,000.00	\$ 1,442,000.00	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Masterson Station Park - Pla		\$ 147,478.33	\$ 147,478.33	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Meadowthorpe Park - Roof F		\$ 78,585.03	\$ 78,585.03	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Raven Run Park - Prather Ho		\$ 154,998.00	\$ 154,998.00	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Shilito Park - Access Imprvm		\$ 297,206.20	\$ 297,206.20	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Southland Park - Access Imp		\$ 202,793.80	\$ 202,793.80	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Woodland Park - Restroom		\$ 527,912.99	\$ 527,912.99	\$ -

# ARPA State and Local Fiscal Recovery Funds

## Revenue and Expense Report

*For the period through March 31, 2025*

			Actuals	Budget	Variance
<b><u>Expense (Continued)</u></b>					
6.01	Provision of Government Services	Nbhood Rec Imprvmtns - Mary Todd Park - Basketbal	\$ 97,441.81	\$ 97,441.81	\$ -
6.01	Provision of Government Services	Access to Quality Green Space for Disadvantaged Pop	\$ 125,000.00	\$ 125,000.00	\$ -
6.01	Provision of Government Services	Cardinal Run North Park Development	\$ 6,448,912.49	\$ 10,418,886.66	\$ 3,969,974.17
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Northeastern	\$ 250,000.00	\$ 250,000.00	\$ -
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Phoenix Park	\$ 150,000.00	\$ 150,000.00	\$ -
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Pine Meadows	\$ 153,404.40	\$ 153,404.40	\$ -
6.01	Provision of Government Services	Access to Quality Green Space in QCT - River Hill Park	\$ 190,876.05	\$ 190,876.05	\$ -
6.01	Provision of Government Services	General Neighborhood Parks and Recreation Improvem	\$ 3,356,263.32	\$ 3,954,465.47	\$ 598,202.15
6.01	Provision of Government Services	Parks Master Plan - QCT Areas	\$ 3,678,175.23	\$ 4,187,569.00	\$ 509,393.77
6.01	Provision of Government Services	Parks Master Plan - Maintenance	\$ 933,182.26	\$ 1,104,582.26	\$ 171,400.00
6.01	Provision of Government Services	Parks Master Plan - Aquatics	\$ 4,200,287.70	\$ 7,027,717.41	\$ 2,827,429.71
6.01	Provision of Government Services	ADA Transition Plan	\$ 200,000.00	\$ 200,000.00	\$ -
6.01	Provision of Government Services	Pam Miller Downtown Arts Center Renovation	\$ 2,658,000.00	\$ 2,675,000.00	\$ 17,000.00
6.01	Provision of Government Services	Government Employee Pay Supplements	\$ 4,436,928.18	\$ 4,436,928.18	\$ -
6.01	Provision of Government Services	Critical Government Needs - Broadband Study with Scc	\$ 19,571.25	\$ 19,571.25	\$ -
6.01	Provision of Government Services	Coldstream Industrial Park Campus Infrastructure	\$ 1,838,565.39	\$ 2,548,210.00	\$ 709,644.61
6.01	Provision of Government Services	Bike/Ped - Brighton	\$ 75,580.00	\$ 116,310.00	\$ 40,730.00
6.01	Provision of Government Services	Bike/Ped - Harrodsburg	\$ 377,772.63	\$ 713,892.17	\$ 336,119.54
6.01	Provision of Government Services	Bike/Ped - Town Branch Trail (Manchester)	\$ 67,500.00	\$ 67,500.00	\$ -
6.01	Provision of Government Services	Jefferson Street Viaduct	\$ 1,096,661.00	\$ 1,096,661.00	\$ -
6.01	Provision of Government Services	Fire SCBA	\$ 3,075,869.75	\$ 3,075,869.75	\$ -
6.01	Provision of Government Services	Public Safety Fleet	\$ 1,500,000.00	\$ 1,500,000.00	\$ -
6.01	Provision of Government Services	Code Enforcement Grants for Residents with Low Inco	\$ 200,000.00	\$ 200,000.00	\$ -
6.01	Provision of Government Services	Code Enforcement Grants for Residents with Low Inco	\$ 200,000.00	\$ 200,000.00	\$ -
6.01	Provision of Government Services	Workforce Development Grants to Service Partners (F	\$ 399,727.85	\$ 399,727.85	\$ -
6.01	Provision of Government Services	Workforce Development Grants to Service Partners (F	\$ 400,000.00	\$ 400,000.00	\$ -
6.01	Provision of Government Services	Workforce Development (Other)	\$ 121,199.98	\$ 150,000.00	\$ 28,800.02

# ARPA State and Local Fiscal Recovery Funds Revenue and Expense Report

For the period through March 31, 2025					
			Actuals	Budget	Variance
<b>Expense (Continued)</b>					
<b>EC 6: Revenue Replacement/Government Services (Continued)</b>					
6.01	Provision of Government Services	LexArts (FY24)	\$ 325,000.00	\$ 325,000.00	\$ -
6.01	Provision of Government Services	Non-Profit Capital Grants	\$ 6,148,295.97	\$ 6,148,295.97	\$ -
6.01	Provision of Government Services	Lexington Community Land Trust - Davis Bottom Comr	\$ 2,000,000.00	\$ 2,000,000.00	\$ -
6.01	Provision of Government Services	Housing Stabilization - Hope Center Transitional Housin	\$ 2,000,000.00	\$ 2,000,000.00	\$ -
6.01	Provision of Government Services	Family Care Center Improvements	\$ 60,000.00	\$ 60,000.00	\$ -
6.01	Provision of Government Services	Public Safety Technology Equipment Purchase - MDC	\$ 489,999.58	\$ 489,999.58	\$ -
6.01	Provision of Government Services	Public Safety Technology Equipment Purchase - Laptop	\$ 99,820.34	\$ 99,820.34	\$ -
6.01	Provision of Government Services	Solarize Lexington Energy Efficiency Grant Program for	\$ 1,986,684.40	\$ 1,986,684.40	\$ -
<b>EC 7: Administrative</b>			<b>\$ 1,329,677.22</b>	<b>\$ 1,329,677.22</b>	
7.01	Administrative Expenses	ARPA Administrative Services	\$ 1,329,677.22	\$ 1,329,677.22	\$ -
7.01	Administrative Expenses	Hold for Construction Contingency	\$ -	\$ -	\$ -
<b>Total Expenses</b>			<b>\$ 108,225,146.82</b>	<b>\$ 121,178,058.00</b>	<b>\$ 12,952,911.18</b>
<b>TOTAL - ARPA SLFRF</b>			<b>\$ 12,952,911.18</b>	<b>\$ -</b>	<b>\$ (12,952,911.18)</b>

# Questions?

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**LEXINGTON**

