



LEXINGTON

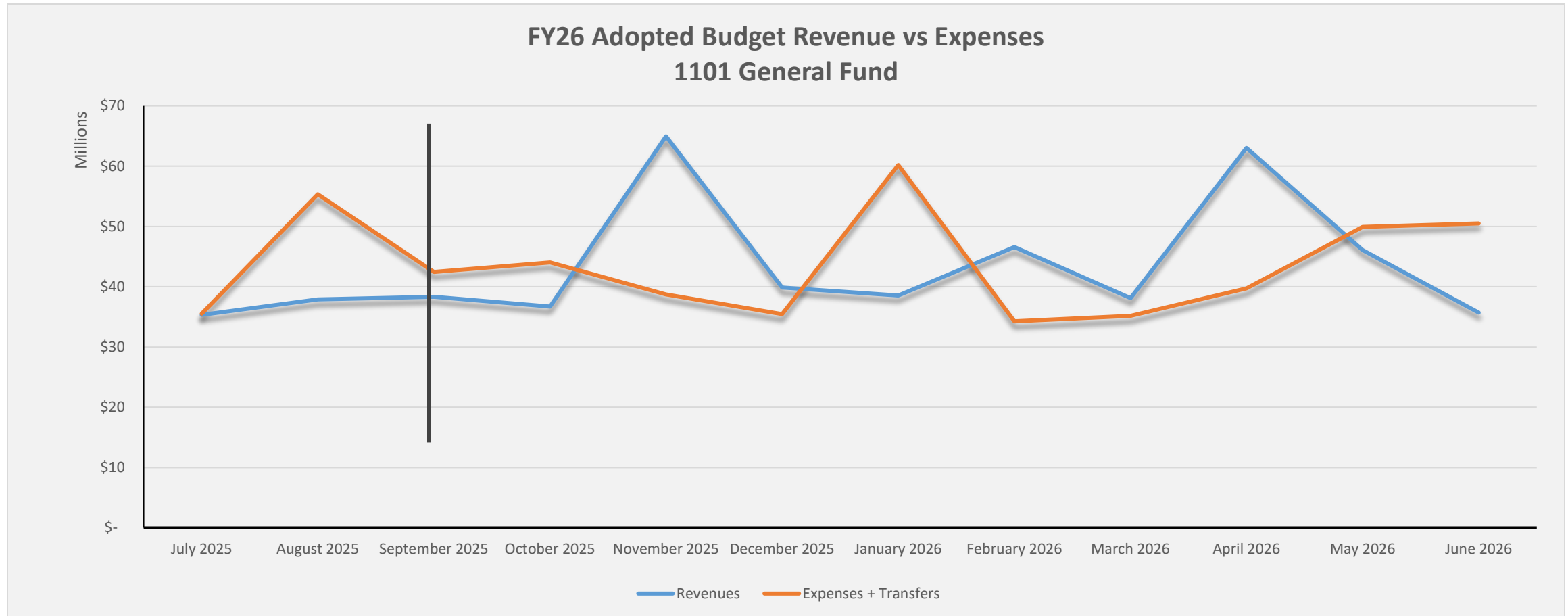
FY2026 FIRST QUARTER FINANCIAL UPDATE

*Urban County Council
Budget, Finance and Economic Development Committee
October 21, 2025*





FY26 Adopted Budgeted Revenues v. Expenses





Quarter 1 Performance Review (Actuals)

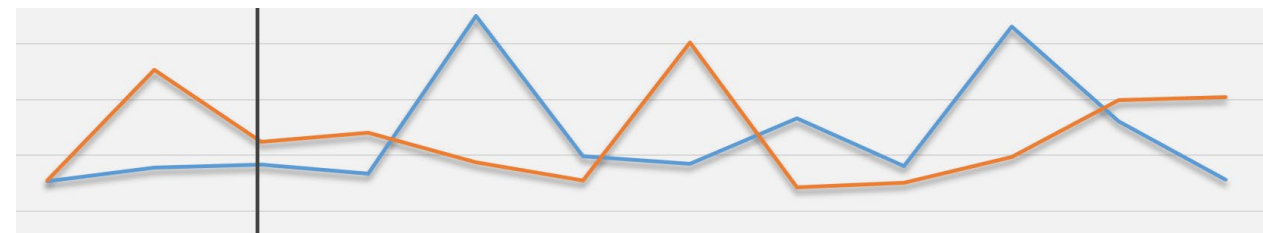
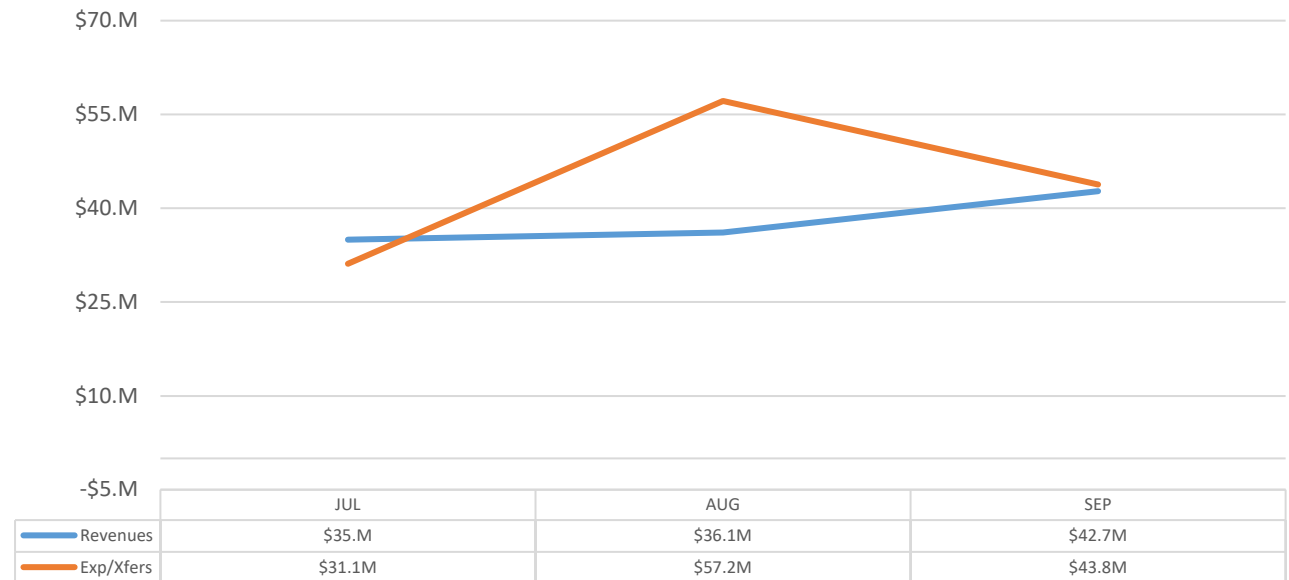
September FY26	
Revenues	\$113,829,848
Expenses	(\$130,572,864)
Transfers	(\$ 1,528,548)
One-Year Surplus/(Deficit)	(\$18,271,564)

Factors to Consider

- Quarterly review of our Top 4 revenues shows they have largely stabilized; however, Net Profits revenues continue to trail the FY26 budget and FY25 actual collections.
- Over 40% of the total operating variance is in Public Safety departments and falls in budgeted accounts that are expected to be expended within the operating year for items like software fees, vehicle repairs and maintenance, equipment purchases, and medical contracts.
- Q1 reporting includes the impact of SBITA (subscription and leased asset) reporting, as required by Accounting standards. This reporting is creating variances in revenues under Other Financing Sources and expenses under Capital. Both will be offset by a pending Budget Amendment.



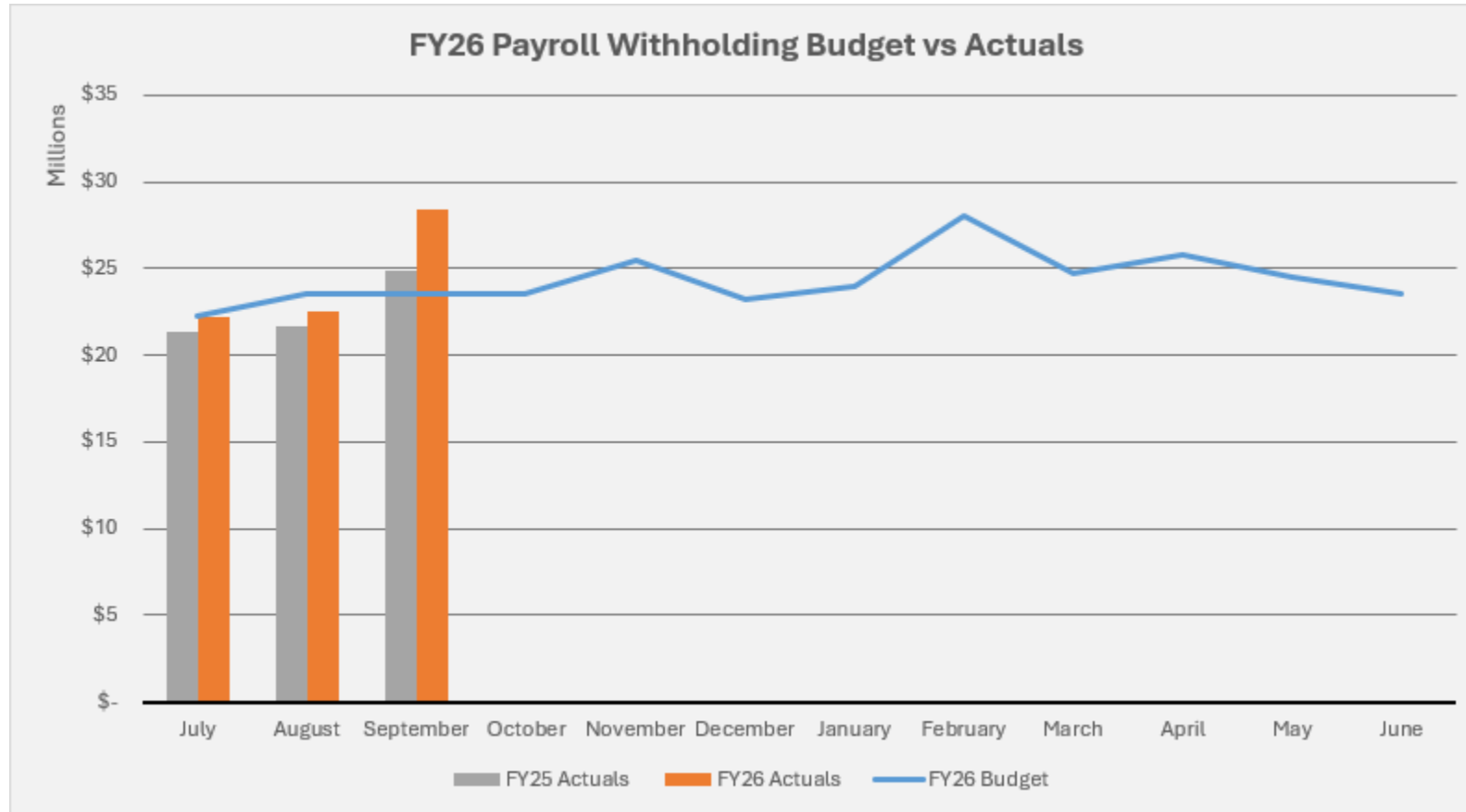
FY26 Three Month Actual Performance



FY2026 Adopted Budget

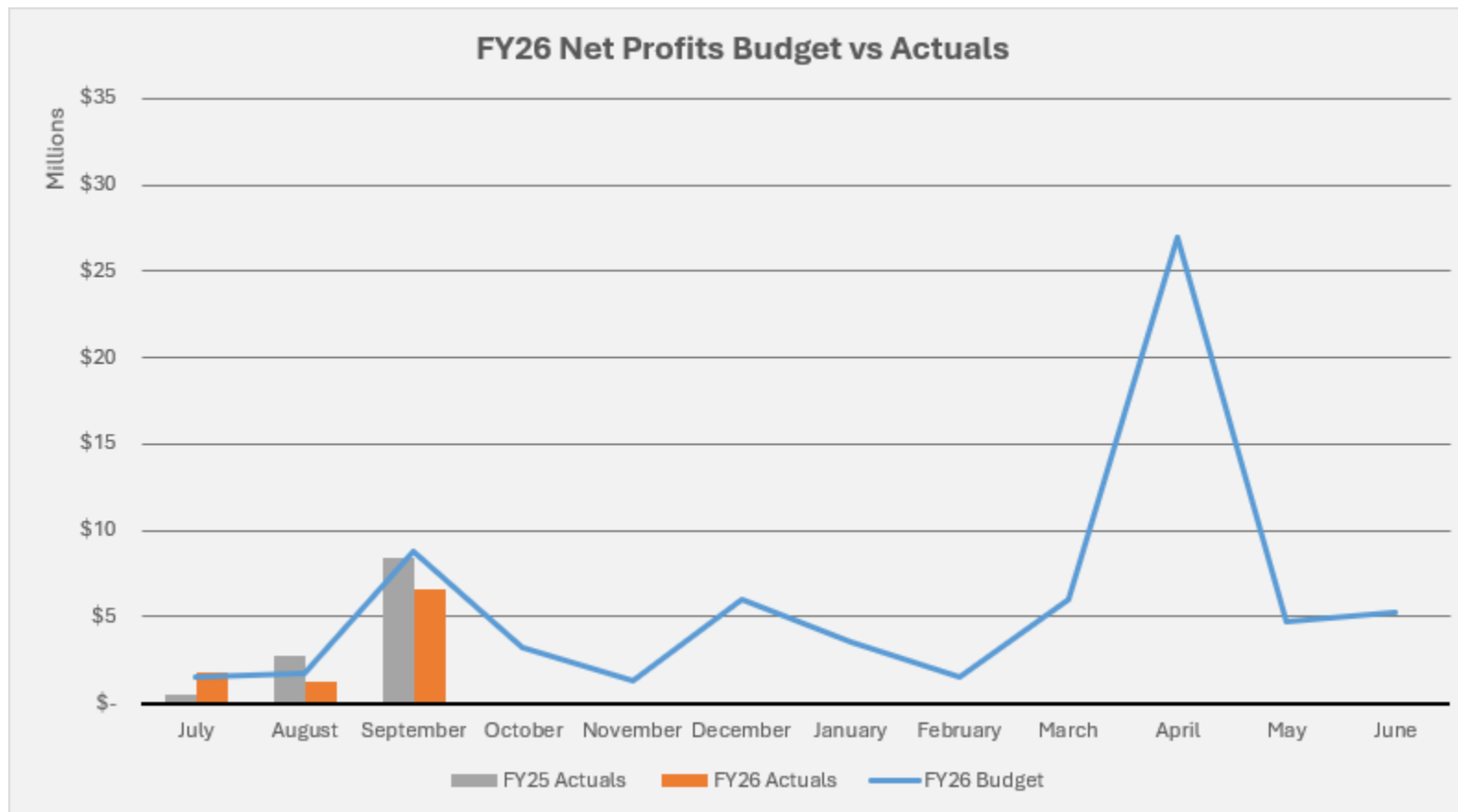


FY26 Payroll WH Actuals vs. Budget





FY26 Net Profit WH Actuals vs. Budget





2026 Fiscal Year – Cash Flow Variance Revenue (Actual to Budget)

<i>For the three months ended September 30, 2025</i>				
	Actuals	Budget	Variance	% Var
<u>Revenue</u>				
Payroll Withholding	73,199,190	69,250,000	3,949,190	5.7%
Net Profit	9,549,344	12,000,000	(2,450,656)	-20.4%
Insurance	11,552,765	11,750,000	(197,235)	-1.7%
Franchise Fees	7,223,754	7,000,000	223,754	3.2%
Other Licenses & Permits	856,790	965,404	(108,614)	-11.3%
Property Tax Accounts	678,431	1,021,962	(343,531)	-33.6%
Services	7,995,576	8,223,158	(227,582)	-2.8%
Fines and Forfeitures	52,325	32,750	19,575	59.8%
Intergovernmental Revenue	258,458	203,421	55,037	27.1%
Property Sales	39,686	37,500	2,186	5.8%
Investment Income	114,984	94,000	20,984	22.3%
Other Financing Sources	1,153,438	-	1,153,438	-
Other Income	1,155,107	1,431,821	(276,714)	-19.3%
Total Revenues	\$113,829,848	\$112,010,016	\$1,819,832	1.6%





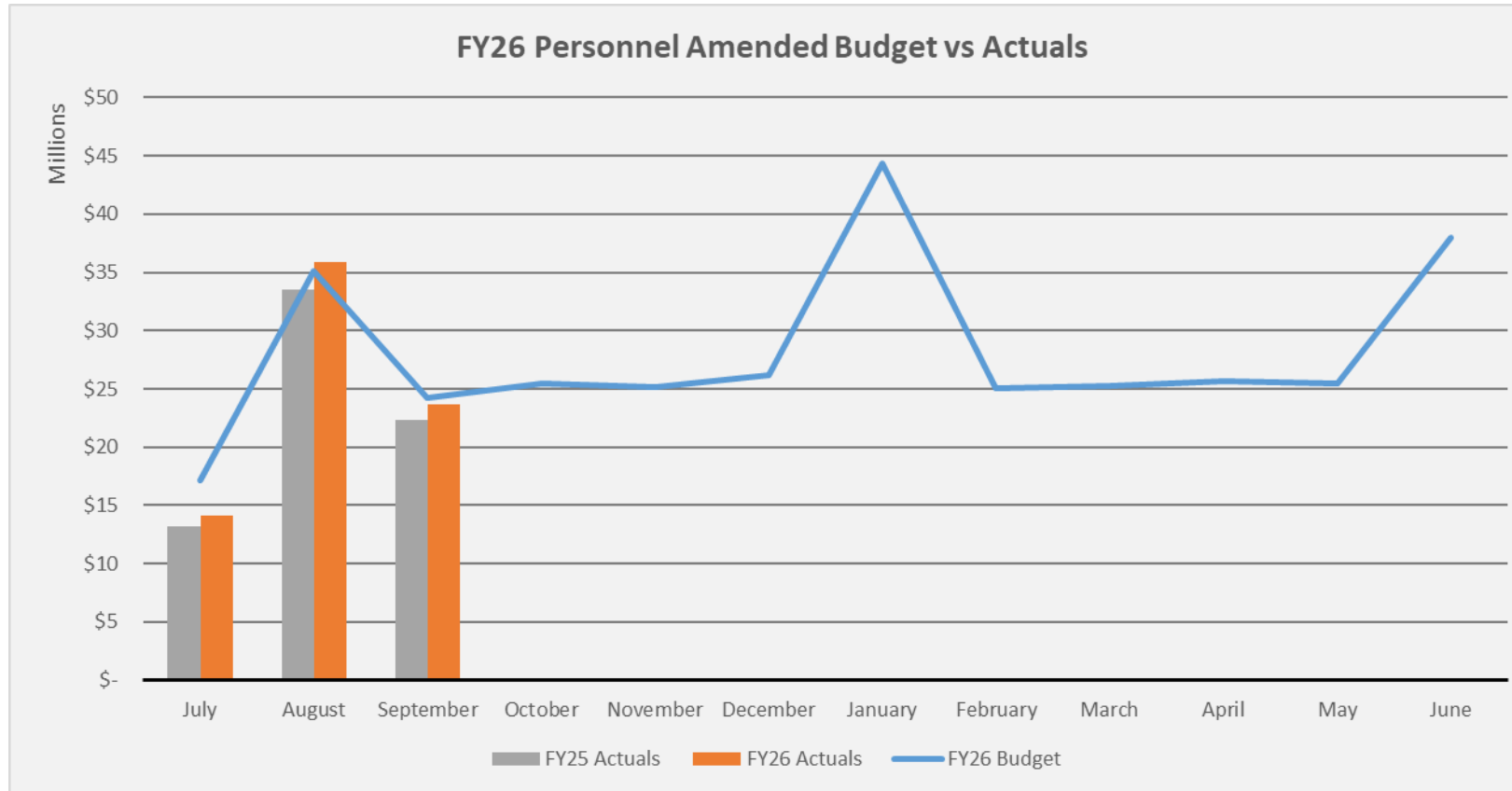
2026 Fiscal Year – Cash Flow Variance Revenue (CY to PY)

<i>For the three months ended September 30, 2025</i>				
	FY 2026	FY 2025	Variance	% Var
<u>Revenue</u>				
Payroll Withholding	73,199,190	67,996,173	5,203,017	7.7%
Net Profit	9,549,344	11,591,746	(2,042,402)	-17.6%
Insurance	11,552,765	11,302,072	250,693	2.2%
Franchise Fees	7,223,754	7,048,573	175,181	2.5%
Other Licenses & Permits	856,790	754,069	102,721	13.6%
Property Tax Accounts	678,431	561,030	117,401	20.9%
Services	7,995,576	7,436,677	558,899	7.5%
Fines and Forfeitures	52,325	33,433	18,892	56.5%
Intergovernmental Revenue	258,458	241,829	16,629	6.9%
Property Sales	39,686	99,455	(59,769)	-60.1%
Investment Income	114,984	-	114,984	-
Other Financing Sources	1,153,438	300,000	853,438	284.5%
Other Income	1,155,107	1,541,900	(386,793)	-25.1%
Total Revenues	\$113,829,848	\$108,906,957	\$4,922,891	4.5%



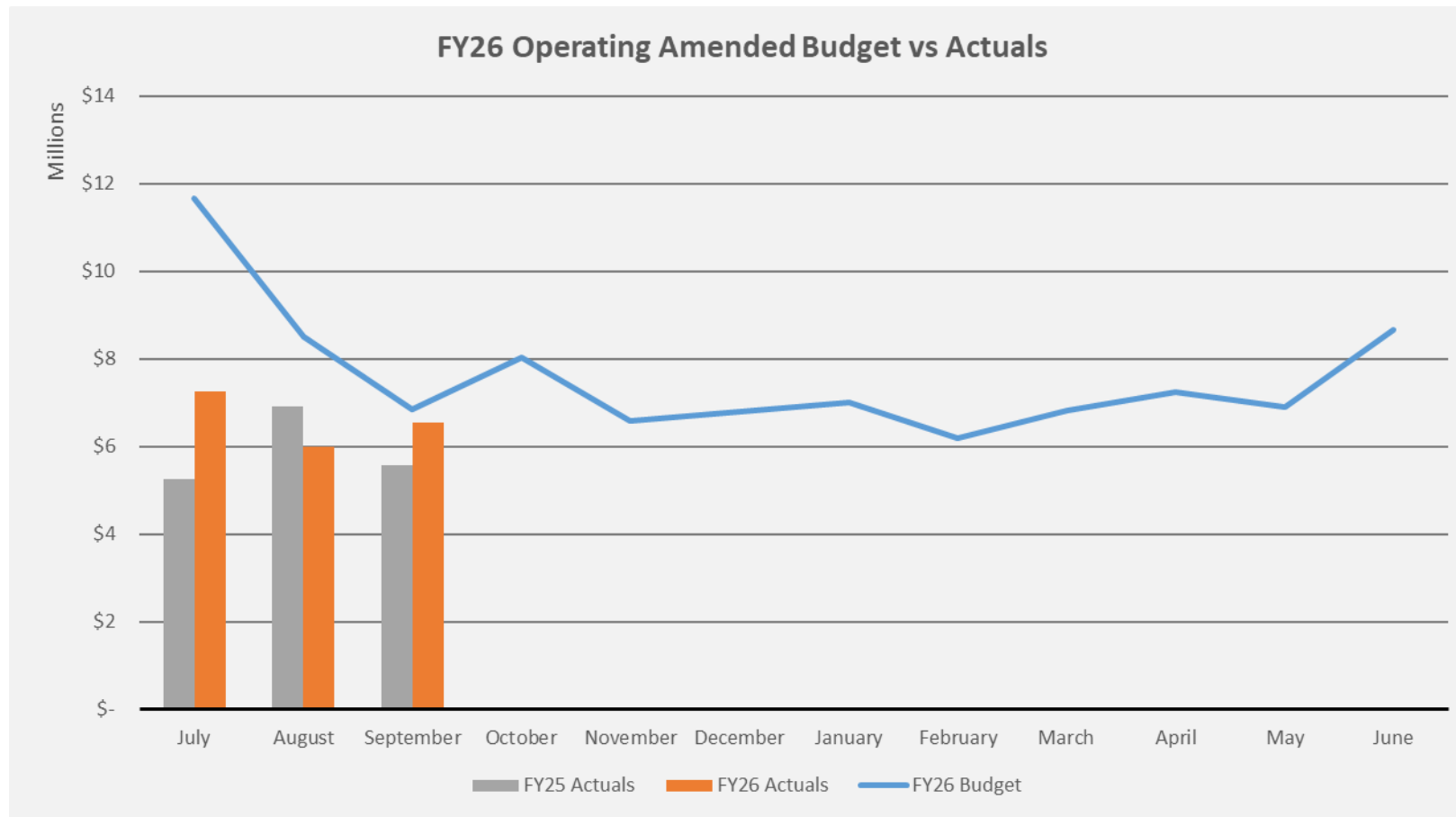


FY26 Personnel Actuals vs. Budget





FY26 Operating Actuals vs. Budget





2026 Fiscal Year – Cash Flow Variance Expense (Actual to Budget)

<i>For the three months ended September 30, 2025</i>				
	Actuals	Budget	Variance	% Var
<u>Expense</u>				
Personnel	73,738,996	76,482,622	2,743,626	3.6%
Operating	19,778,242	27,019,418	7,241,176	26.8%
Insurance Expense	2,560,317	2,279,505	(280,812)	-12.3%
Debt Service	25,059,658	25,384,508	324,850	1.3%
Partner Agencies	8,208,488	8,604,081	395,593	4.6%
Capital	1,227,163	206,406	(1,020,757)	-494.5%
Total Expenses	\$130,572,864	\$139,976,540	\$9,403,676	6.7%
 Transfers	 1,528,548	 2,030,654	 502,106	 24.7%
Change in Fund Balance	(\$18,271,564)	(\$29,997,178)	\$11,725,614	





2026 Fiscal Year – Cash Flow Variance Expense (CY to PY)

<i>For the three months ended September 30, 2025</i>				
	FY 2026	FY 2025	Variance	% Var
<u>Expense</u>				
Personnel	73,738,996	69,013,078	4,725,918	6.8%
Operating	19,778,242	17,718,492	2,059,750	11.6%
Insurance Expense	2,560,317	2,055,734	504,583	24.5%
Debt Service	25,059,658	25,749,711	(690,053)	-2.7%
Partner Agencies	8,208,488	8,024,366	184,122	2.3%
Capital	1,227,163	585,671	641,492	109.5%
Total Expenses	\$130,572,864	\$123,147,052	\$7,425,812	6.0%
 Transfers	 1,528,548	 1,379,606	 148,942	 10.8%
Change in Fund Balance	(\$18,271,564)	(\$15,619,701)	(\$2,651,863)	



OTHER FUNDS QUARTERLY UPDATE

Through September 30, 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 \$57,053,000 for FY26.





FY26 - Cash Flow Variance Urban Services Fund – Quarter 1

1115 06/30/2025 Fund Balance \$30,285,253* Pending Final Audit

<i>For the three months ended September 30, 2025</i>				
	Actuals	Budget	Variance	% Var
<u>Revenue</u>				
Property Tax Accounts	494,481	657,857	(163,376)	-24.8%
Services	972	754,126	(753,154)	-99.9%
Property Sales	41,294	37,500	3,794	10.1%
Investment Income	110,802	247,500	(136,698)	-55.2%
Other Financing Sources	80,602	-	80,602	-
Other Income	3,443	4,950	(1,507)	-30.4%
Total Revenues	\$731,594	\$1,701,933	(\$970,339)	-57.0%

<i>For the three months ended September 30, 2025</i>				
	Actuals	Budget	Variance	% Var
<u>Expense</u>				
Personnel	5,644,186	5,804,865	160,679	2.8%
Operating	6,166,182	10,041,745	3,875,563	38.6%
Insurance Expense	251,994	224,352	(27,642)	-12.3%
Capital	706,874	2,243,661	1,536,787	68.5%
Total Expenses	\$12,769,236	\$18,314,623	\$5,545,387	30.3%
Change in Fund Balance	(\$12,037,642)	(\$16,612,690)	\$4,575,048	





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.





FY26 – Cash Flow Variance Sanitary Sewer Operating Fund – Quarter 1

4002 06/30/2025 Fund Balane \$73,886,362* Pending Final Audit

<i>For the three months ended September 30, 2025</i>				
	Actuals	Budget	Variance	% Var
<u>Revenue</u>				
Services	15,895,991	22,031,248	(6,135,257)	-27.8%
Property Sales	17,152	18,750	(1,598)	-8.5%
Investment Income	284,769	483,500	(198,731)	-41.1%
Other Financing Sources	87,671	-	87,671	-
Other Income	255,845	200,000	55,845	27.9%
Total Revenues	\$16,541,428	\$22,733,498	(\$6,192,070)	-27.2%

<i>For the three months ended September 30, 2025</i>				
	Actuals	Budget	Variance	% Var
<u>Expense</u>				
Personnel	3,572,728	3,776,593	203,865	5.4%
Operating	(2,812,726)	6,418,713	9,231,439	143.8%
Insurance Expense	754,546	671,792	(82,754)	-12.3%
Debt Service	1,900,450	1,900,450	0	0.0%
Capital	1,685,963	2,313,412	627,449	27.1%
Total Expenses	\$5,100,961	\$15,080,960	\$9,979,999	66.2%
Change in Fund Balance	\$11,440,467	\$7,652,538	\$3,787,929	





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.





FY26 – Cash Flow Variance Water Quality Operating Fund – Quarter 1

4051 06/30/2025 Fund Balance \$38,041,044* Pending Final Audit

For the three months ended September 30, 2025				
	Actuals	Budget	Variance	% Var
<u>Revenue</u>				
Services	3,806,280	4,500,000	(693,720)	-15.4%
Fines and Forfeitures	3,600	3,500	100	2.9%
Investment Income	37,585	200,000	(162,415)	-81.2%
Other Financing Sources	8,677	-	8,677	-
Other Income	54,115	62,500	(8,385)	-13.4%
Total Revenues	\$3,910,257	\$4,766,000	(\$855,743)	-18.0%

For the three months ended September 30, 2025				
	Actuals	Budget	Variance	% Var
<u>Expense</u>				
Personnel	1,794,806	1,765,351	(29,455)	-1.7%
Operating	101,288	1,521,603	1,420,315	93.3%
Insurance Expense	7,506	6,779	(727)	-10.7%
Capital	8,677	15,311	6,634	43.3%
Total Expenses	\$1,912,277	\$3,309,044	\$1,396,767	42.2%
Transfers	-	50,000	50,000	100.0%
Change in Fund Balance	\$1,997,980	\$1,406,956	\$591,024	





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.





FY26 – Cash Flow Variance Landfill Fund – Quarter 1

4121 06/30/2025 Fund Balance \$44,872,532* Pending Final Audit

<i>For the three months ended September 30, 2025</i>				
	Actuals	Budget	Variance	% Var
<u>Revenue</u>				
Services	1,098,943	2,090,431	(991,488)	-47.4%
Investment Income	187,472	451,900	(264,428)	-58.5%
Other Income	36,440	31,250	5,190	16.6%
Total Revenues	\$1,322,855	\$2,573,581	(\$1,250,726)	-48.6%

<i>For the three months ended September 30, 2025</i>				
	Actuals	Budget	Variance	% Var
<u>Expense</u>				
Personnel	435,474	414,731	(20,743)	-5.0%
Operating	414,424	1,691,927	1,277,503	75.5%
Capital	724,797	747,038	22,241	3.0%
Total Expenses	\$1,574,695	\$2,853,696	\$1,279,001	44.8%
Change in Fund Balance	(\$251,840)	(\$280,115)	\$28,275	



Questions?



LEXINGTON



ARPA FINANCIAL UPDATE

*Approved Budget and Actual Expenditures
Through September 30, 2025*

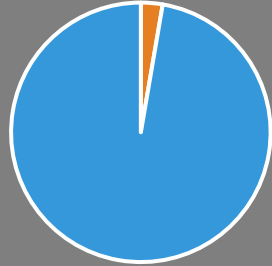


LEXINGTON



ARPA DASHBOARD

as of September 30, 2025



□ Unobligated □ Obligated ■ Expended

Total ARPA Obligated
\$121.2 Million
100%

✓✓✓ December 31, 2024 Deadline ✓✓✓

Total ARPA Expended
\$117.9 Million
97%

December 31, 2026 Deadline

Projects Complete 78
Projects Underway 8

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

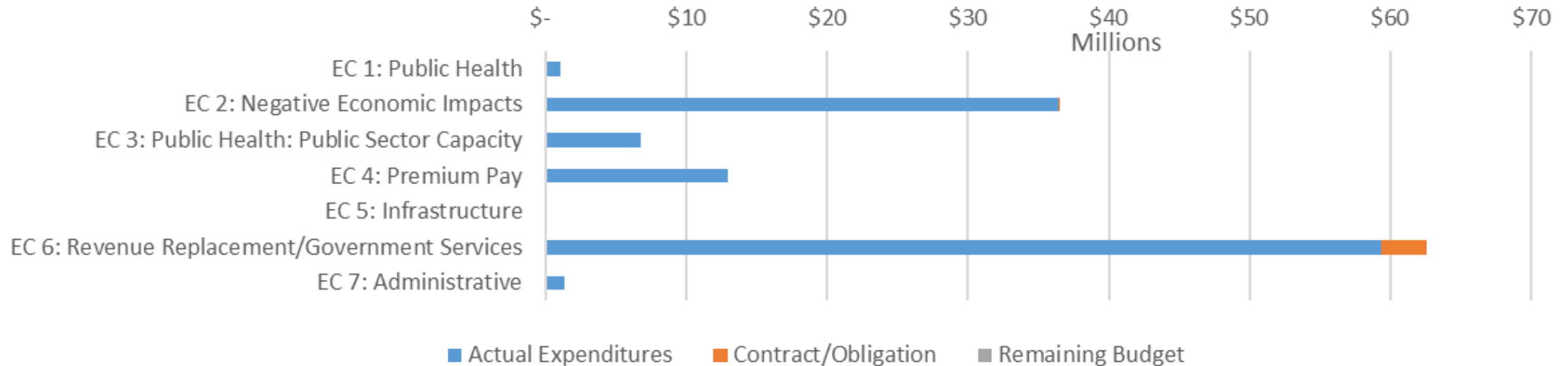
- Local governments are permitted to use funding for administering ARPA funds, including costs of in-house staff or consultants to support effective oversight and ensuring compliance with legal, regulatory, and other requirements. A project contingency is also held in this Expenditure Category. Less 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 September 30, 2025



TOTAL EXPENDITURES THROUGH SEPTEMBER 30, 2025
\$117,905,012

ARPA State and Local Fiscal Recovery Funds

Revenue and Expense Report

For the period through September 30, 2025

			Actuals	Budget	Variance
Revenue					
LFUCG Allocation			\$ 121,178,058	\$ 121,178,058	\$ -
Total Revenues			\$ 121,178,058	\$ 121,178,058	\$ -

For the period through September 30, 2025

			Actuals	Budget	Variance
Expense					
EC 1: Public Health			\$ 1,084,388.39	\$ 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 Mission)	\$ 306,558.80	\$ 306,558.80	\$ -
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 September 30, 2025			Actuals	Budget	Variance
Expense					
EC 2: Negative Economic Impacts			\$ 36,394,873.73	\$ 36,404,308.40	\$ 9,434.67
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 Improvements	\$ 750,000.00	\$ 750,000.00	\$ -
2.15	Long-Term Housing Security: Affordable Housing	Affordable Housing	\$ 10,000,000.00	\$ 10,000,000.00	\$ -
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	\$ 4,001,790.00	\$ 4,001,790.00	\$ -
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)	\$ 815,329.33	\$ 824,764.00	\$ 9,434.67
2.16	Long-Term Housing Security: Services for Unhoused Persons	OHPI Homelessness Allocation (FY24)	\$ 750,000.00	\$ 750,000.00	\$ -
2.16	Long-Term Housing Security: Services for Unhoused Persons	Homelessness Contracts via Department of Housing and Community Developr	\$ 3,717,025.18	\$ 3,717,025.18	\$ -
2.16	Long-Term Housing Security: Services for Unhoused Persons	Homelessness Contracts - Non-Shelter Eligible Families/Individuals	\$ 159,827.97	\$ 159,827.97	\$ -
2.16	Long-Term Housing Security: Services for Unhoused Persons	COVID-19 Alternate Shelter for Winter Warming - 2022/2023	\$ 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 - 2023/2024	\$ 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	\$ 991,000.00	\$ 991,000.00	\$ -
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 September 30, 2025				Actuals	Budget	Variance
Expense						
EC 3: Public Health - Negative Economic Impact: Public Sector Capacity				\$ 6,791,326.62	\$ 6,791,326.62	\$ -
3.01	Public Sector Workforce	Social Services Department Personnel Expenses (FY23 and FY24)		\$ 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	\$ -
EC 4: Premium Pay				\$ 12,954,006.73	\$ 12,954,006.73	\$ -
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	\$ -
EC 6: Revenue Replacement/Government Services				\$ 59,350,739.64	\$ 62,614,350.64	\$ 3,263,611.00
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 Court		\$ 175,000.00	\$ 175,000.00	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Buckhorn Park - Phase II Improvements		\$ 44,999.15	\$ 44,999.15	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Dogwood Park - Basketball Court		\$ 69,073.42	\$ 69,073.42	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Gardenside Park - Playground		\$ 148,745.57	\$ 148,745.57	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Ecton Park Restrooms and Concessions		\$ 457,400.00	\$ 457,400.00	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Lakeside Irrigation Replacement		\$ 1,442,000.00	\$ 1,442,000.00	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Masterson Station Park - Playground		\$ 147,478.33	\$ 147,478.33	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Meadowthorpe Park - Roof Repair		\$ 78,585.03	\$ 78,585.03	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Raven Run Park - Prather House Roof Repair		\$ 154,998.00	\$ 154,998.00	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Shilito Park - Access Imprvmnt Parking Lot Construc		\$ 297,206.20	\$ 297,206.20	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Southland Park - Access Imprvmnt Parking Repairs		\$ 202,793.80	\$ 202,793.80	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Woodland Park - Restroom Facilities		\$ 527,912.99	\$ 527,912.99	\$ -

ARPA State and Local Fiscal Recovery Funds

Revenue and Expense Report

For the period through September 30, 2025				Actuals	Budget	Variance
Expense						
EC 6: Revenue Replacement/Government Services				\$ 59,350,739.64	\$ 62,614,350.64	\$ 3,263,611.00
6.01	Provision of Government Services	Nbhood Rec Imprvmtns - Mary Todd Park - Basketball Court		\$ 97,441.81	\$ 97,441.81	\$ -
6.01	Provision of Government Services	Access to Quality Green Space for Disadvantaged Pop - ADA Imprvmtns at Pa		\$ 125,000.00	\$ 125,000.00	\$ -
6.01	Provision of Government Services	Cardinal Run North Park Development		\$ 8,706,008.02	\$ 10,418,886.66	\$ 1,712,878.64
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Douglass Park - Pool Imprvmtns		\$ -	\$ -	\$ -
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Northeastern Park - Playground		\$ 250,000.00	\$ 250,000.00	\$ -
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Phoenix Park - Inclusive Use and Dev		\$ 150,000.00	\$ 150,000.00	\$ -
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Phoenix Park Development		\$ -	\$ -	\$ -
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Pine Meadows Park - Playground and		\$ 153,404.40	\$ 153,404.40	\$ -
6.01	Provision of Government Services	Access to Quality Green Space in QCT - River Hill Park - Sports Courts		\$ 190,876.05	\$ 190,876.05	\$ -
6.01	Provision of Government Services	General Neighborhood Parks and Recreation Improvements		\$ 3,954,465.47	\$ 3,954,465.47	\$ -
6.01	Provision of Government Services	Parks Master Plan - QCT Areas		\$ 4,175,361.01	\$ 4,187,569.00	\$ 12,207.99
6.01	Provision of Government Services	Parks Master Plan - Maintenance		\$ 936,962.26	\$ 1,104,582.26	\$ 167,620.00
6.01	Provision of Government Services	Parks Master Plan - Aquatics		\$ 5,926,720.67	\$ 7,027,717.41	\$ 1,100,996.74
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		\$ 2,675,000.00	\$ 2,675,000.00	\$ -
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 Scott County		\$ 19,571.25	\$ 19,571.25	\$ -
6.01	Provision of Government Services	Coldstream Industrial Park Campus Infrastructure		\$ 2,503,964.52	\$ 2,548,210.00	\$ 44,245.48
6.01	Provision of Government Services	Bike/Ped - Brighton		\$ 81,310.00	\$ 116,310.00	\$ 35,000.00
6.01	Provision of Government Services	Bike/Ped - Harrodsburg		\$ 523,230.02	\$ 713,892.17	\$ 190,662.15
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 Income (FY22)		\$ 200,000.00	\$ 200,000.00	\$ -
6.01	Provision of Government Services	Code Enforcement Grants for Residents with Low Income (FY23)		\$ 200,000.00	\$ 200,000.00	\$ -
6.01	Provision of Government Services	Workforce Development Grants to Service Partners (FY22)		\$ 399,727.85	\$ 399,727.85	\$ -
6.01	Provision of Government Services	Workforce Development Grants to Service Partners (FY23)		\$ 400,000.00	\$ 400,000.00	\$ -
6.01	Provision of Government Services	Workforce Development (Other)		\$ 150,000.00	\$ 150,000.00	\$ -



ARPA State and Local Fiscal Recovery Funds Revenue and Expense Report

For the period through September 30, 2025

			Actuals	Budget	Variance
Expense					
EC 6: Revenue Replacement/Government Services			\$ 59,350,739.64	\$ 62,614,350.64	\$ 3,263,611.00
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 Community Center	\$ 2,000,000.00	\$ 2,000,000.00	\$ -
6.01	Provision of Government Services	Housing Stabilization - Hope Center Transitional Housing	\$ 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 Low Income Homeown	\$ 1,986,684.40	\$ 1,986,684.40	\$ -
EC 7: Administrative			\$ 1,329,677.22	\$ 1,329,677.22	\$ -
7.01	Administrative Expenses	ARPA Administrative Services	\$ 1,329,677.22	\$ 1,329,677.22	\$ -
Total Expenses			\$ 117,905,012.33	\$ 121,178,058.00	\$ 3,273,045.67
TOTAL - ARPA SLFRF			\$ 3,273,045.67	\$ -	\$ (3,273,045.67)



Questions?

Hilary Angelucci

American Rescue Plan Act Project Manager
hangelucci@lexingtonky.gov



LEXINGTON

