

Lexington-Fayette Urban County Government

200 E. Main St
Lexington, KY 40507



Docket

Tuesday, October 21, 2025

1:00 PM

Council Chamber

Budget and Finance and Economic Development Committee

Committee Agenda

- 1014-25** Approval of September 16, 2025, Committee Summary
Attachments: [9-16-25 Meeting Summary](#)
- 1015-25** Change Orders
Attachments: [Change Orders Report October 2025](#)
- 1016-25** FY26 Quarter 1 Financial Update
Attachments: [BFE Financial Review - Q1 - September 2025](#)
- 1017-25** FY25 Fund Balance Presentation
Attachments: [FY2025 Fund Balance Presentation - Clean](#)
- 1018-25** FY25 Fund Balance Council Discussion
Attachments: [Council Fund Balance Proposals](#)
- 1019-25** Items Referred to Committee
Attachments: [BFED Items Referred](#)

Adjournment



Lexington-Fayette Urban County Government Master

200 E. Main St
Lexington, KY 40507

File Number: 1014-25

File ID: 1014-25

Type: Committee Item

Status: Agenda Ready

Version: 1

Contract #:

In Control: Budget and
Finance and
Economic
Development
Committee

File Created: 10/17/2025

File Name: Approval of September 16, 2025, Committee
Summary

Final Action:

Title: Approval of September 16, 2025, Committee Summary

Notes:

Sponsors:

Enactment Date:

Attachments: 9-16-25 Meeting Summary

Enactment Number:

Deed #:

Hearing Date:

Drafter:

Effective Date:

History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
---------------	--------------	-------	---------	----------	-----------	-----------------	---------

Text of Legislative File 1014-25

Title

Approval of September 16, 2025, Committee Summary



Budget, Finance & Economic Development Committee

September 16, 2025

Summary and Motions

Chair James Brown called the meeting to order at 1:02 p.m. Vice Mayor Dan Wu and Council Members Chuck Ellinger, Shayla Lynch, Hannah LeGris, Lisa Higgins-Hord, Whitney Baxter, and Jennifer Reynolds were in attendance. Committee Members Liz Sheehan and Dave Sevigny were absent. Council Members Tyler Morton and Amy Beasley were also present as non-voting members.

I. Approval of August 19, 2025 Committee Summary

A motion by Baxter to approve the August 19, 2025, Committee Summary, seconded by Ellinger, the motion passed without dissent.

II. Monthly Financial Update – August 2025

Commissioner Hensley and Director Holbrook presented the monthly financials. Revenue collections at the end of August show a negative 2.9% variance in actuals compared to the FY26 budget, with a difference of \$2.1 million. Revenue has a positive 2.4% variance when comparing FY25 to FY26. Expenses have a positive variance of 8.9% when comparing the budget to actuals. Comparing FY25 to FY26, expenses have a positive 6% variance. Nearly half of the total operating variance is in Public Safety departments. It falls under budgeted accounts expected to be expended within the operating year for items like software fees, vehicle repairs and maintenance, equipment purchases, and medical contracts. No action was taken on this item.

III. Lexington JOBS Fund Annual Update

Troy Black, Administrative Specialist, presented the annual Jobs Fund Update. The Lexington Jobs Fund was created by ordinance 153-2013 in December 2013 to increase competitiveness in attracting businesses, growing existing businesses, and creating and retaining jobs in Lexington. The Jobs Fund provides incentive funding to businesses in the form of loans and forgivable loans.

The current report on the jobs fund includes 31 awards, 22 of which are active. 321 jobs have been committed, and 295 jobs have been created. The expected average wage is \$33.60, and the actual average wage is \$35.99. Jobs fund incentives awarded a little over \$4 million, with \$17.8 million committed in new payroll, resulting in a \$4.3 to \$1 return on investment based on payroll created to incentive dollar. There is currently \$1.6 million in Jobs funding available for reward. No action was taken on this item.

IV. Economic Development Partners Annual Update

Amy Glasscock, Director of Business Engagement, presented the Economic Development Partners Annual Update. The current economic development partners are Commerce Lexington, Community Ventures, and Jubilee Jobs of Lexington. These agencies assist Lexington in job recruitment and retention by working with small businesses, entrepreneurs, and global trade, while also enhancing and enriching the quality of place.

Commerce Lexington works on new business development and job creation, existing business retention and expansion program, and community and minority business development. Community Ventures focuses on small business owner connections and networking, entrepreneurial growth and start-up assistance, and the development of minority- and women-owned businesses. Jubilee Jobs of Lexington assists in coordinating the connection of individuals with the WORK Lexington program, hosting WORK Lexington orientations, providing client assistance, and engaging employers. No action was taken on this item.

V. Workforce Development Partners Annual Update

The Annual Workforce Development Partners update was given by Amy Glasscock, Director of Business Engagement. LFUCG has partnered with economic and workforce development agencies to provide services that create jobs and grow payroll, influence growth and tax base enhancement, and enhance the community's economic well-being. Current workforce partners are the Building Institute of Central Kentucky, Child Care Council of Kentucky, Community Action Council, IEC of the Bluegrass, Jubilee Jobs of Lexington, the Kable Academy, Lexington Rescue Mission, and Stable Recovery.

The Davis Park Workforce Center has been open since January 27, 2025. This center offers job search and application assistance, hosts career and community resource fairs, holds weekly WORK Ready Wednesdays' programming, and makes referrals to employers and community partners. The goal of the Lexington Workforce collaborative is to be a resource to ensure all job seekers and employers receive the best services possible. No action was taken on this item.

VI. Local Impact Due to Federal Policy – Nonprofits

Danielle Clore, Executive Director and CEO of the Kentucky Nonprofit Network, presented on the federal policy impacting Lexington nonprofits. The Kentucky Nonprofit Network is made up of over 1,180 member organizations, with over 300 organizations serving Lexington. In the Bluegrass region, there are 3,337 registered charitable nonprofits, including 877 with paid employees. There are 26,055 jobs at nonprofits totaling over \$1.48 billion in annual wages and \$5.37 billion in annual expenditures benefiting Kentucky's economy.

The Lexington Nonprofit Coalition serves 1,026,159 constituents annually and provides \$642 million in annual payroll and other expenditures contributing to the Lexington economy. The Lexington Nonprofit Coalition generates \$676 million in annual revenue, with 74% coming from program revenue, such as fees for service and government grants and contracts, 20% from

contributed revenue, like donations and bequests, and 6% from other revenue, like investment income.

On the federal level, there have been over 53 Executive Orders filed impacting nonprofits' ability to serve their constituents. These orders pertain to federal grant freezes, political appointee requirements, prohibiting grants for specific purposes, termination of grants without discretion, charitable giving provisions, and rescission packages. The federal administration has proposed \$163 billion in budget cuts into initiatives like FEMA, SAMHSA, EPA, fair housing, refugees, heating assistance, community development block grants, rental assistance, AmeriCorps, and more.

For every \$1 Kentuckians pay in federal taxes, the state receives \$3.35 in federal funds. Kentucky ranks 2nd among states most dependent on federal funds, which accounts for roughly 46% of the state's revenue. As a result of these federal policy actions and their impact on nonprofits, potential effects on the City of Lexington include unmet constituent needs, increased demand for services, nonprofits seeking more funding from the city, layoffs and spending reductions, and a decrease in the city's payroll tax income. Sixty-six percent of Kentucky nonprofits face potential loss of government funding, putting Kentuckians at risk. Government sources account for 33% of annual revenue for Kentucky nonprofits. No action was taken on this item.

VII. Adjournment

A motion by Brown to adjourn at 2:32pm, seconded by Ellinger, the motion passed without dissent.



Lexington-Fayette Urban County Government

Master

200 E. Main St
Lexington, KY 40507

File Number: 1015-25

File ID: 1015-25

Type: Committee Item

Status: Agenda Ready

Version: 1

Contract #:

In Control: Budget and
Finance and
Economic
Development
Committee

File Created: 10/17/2025

File Name: Change Orders

Final Action:

Title: Change Orders

Notes:

Sponsors:

Enactment Date:

Attachments: Change Orders Report October 2025

Enactment Number:

Deed #:

Hearing Date:

Drafter:

Effective Date:

History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
---------------	--------------	-------	---------	----------	-----------	-----------------	---------

Text of Legislative File 1015-25

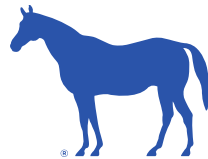
Title

Change Orders

CHANGE ORDER REPORT PURSUANT TO RESOLUTION 630-2020

Budget, Finance, and Economic Development Committee

October 21st, 2025



LEXINGTON

Pursuant to Resolution 630-2020

- A Resolution allowing the approval of minor change orders by administrative staff as opposed to Council
- Effective December 3, 2020
- This resolution is reflected in CAO Policy 15
- Benefits include reduced timeline (no project delays), no legislative action required (reduced manhours), no timing issues with Council schedule

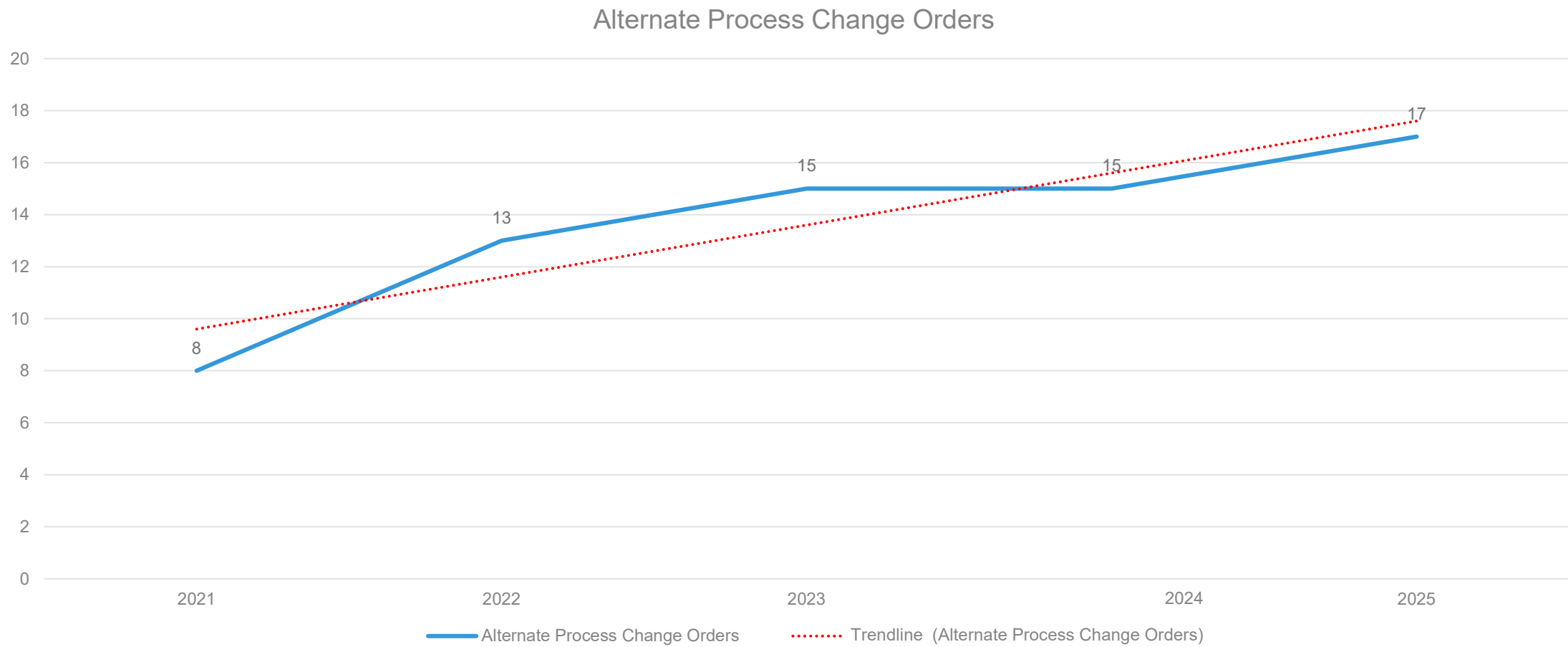
Resolution 630-2020 - Criteria

- Change amount must be 10% or less than the original contract award
- Cumulative total increase must not exceed 10% of the original contract award
- Change orders of 5% or less are approved by the Division Director
- Change orders between 5.1% and 10% are approved by the Division Director, Director of Procurement and Commissioner of the Department
- Change orders of more than 10% or more than \$1,000,000.00 are approved by the Urban County Council

Summary of Resolution 630-2020 Change Orders

- 68 Resolution 630-2020 change orders (December 2020 through September 2025)
- Average original project allocation: \$2.5M
- Average Change Order Amount: 44K
- Highest percent change: 9.5%
- Lowest percent change: -34%
- Average percent change: 1.49%

Resolution 630-2020 Change Orders By Year





2025 Change Orders

	Date	Project	Original Amount	Change Order Amount	New Amount	% Change
1	2/2/2025	Phoenix Park Reimagined #2	\$ 3,144,310.00	\$136,203.66	\$ 3,280,513.66	4.33%
2	3/7/2025	Senior & Therapeutic Center	\$ 14,959,000.00	\$220,903.69	\$ 15,179,903.69	1.48%
3	3/24/2025	Government Center Emergency Generator Replacement	\$ 223,480.82	\$19,500.00	\$ 242,980.82	8.73%
4	3/26/2025	Police Headquarters HVAC Replacement	\$ 584,035.00	\$14,185.00	\$ 598,220.00	2.43%
5	4/1/2025	Cardinal Run Park North	\$ 7,584,075.94	\$14,000.00	\$ 7,598,075.94	0.18%
6	4/14/2025	Douglass Park Pool #4	\$ 5,495,061.19	\$9,318.00	\$ 5,504,379.19	0.17%
7	4/24/2025	Senior & Therapeutic Center	\$ 15,179,903.69	\$248,669.09	\$ 15,428,572.78	1.64%
8	5/7/2025	Cadentown School Improvements	\$ 89,686.94	(\$4,379.62)	\$ 85,307.32	-4.88%
9	5/29/2025	Cadentown School Improvements	\$ 85,307.32	\$795.00	\$ 86,102.32	0.93%
10	7/8/2025	Phoenix Park Reimagined	\$ 3,240,448.00	\$40,065.66	\$ 3,280,513.66	1.24%
11	7/12/2025	Community Corrections Modular Classroom	\$ 113,886.00	\$5,475.00	\$ 119,361.00	4.81%
12	7/14/2025	PSOC Server Room Cooling Replacement	\$ 439,253.00	\$2,425.00	\$ 441,678.00	0.55%
13	7/14/2025	Douglass Park Pool #3	\$ 5,460,417.19	\$34,644.00	\$ 5,495,061.19	0.63%
14	7/17/2025	Police Headquarters HVAC Replacement	\$ 598,220.00	\$4,199.00	\$ 602,419.00	0.70%
15	7/18/2025	Phoenix Park Reimagined #3	\$ 3,280,513.66	\$74,885.25	\$ 3,355,398.91	2.28%
16	8/6/2025	Streets & Roads Emergency Generator	\$ 411,800.00	\$4,364.00	\$ 416,164.00	1.06%
17	8/12/2025	IMMAG Lighting	\$ 17,931.00	\$1,706.00	\$ 19,637.00	9.51%
		Total 2025	\$ 60,907,329.75	\$ 826,958.73	\$ 61,734,288.48	1.36%



Lexington-Fayette Urban County Government

Master

200 E. Main St
Lexington, KY 40507

File Number: 1016-25

File ID: 1016-25

Type: Committee Item

Status: Agenda Ready

Version: 1

Contract #:

In Control: Budget and
Finance and
Economic
Development
Committee

File Created: 10/17/2025

File Name: FY26 Quarter 1 Financial Update

Final Action:

Title: FY26 Quarter 1 Financial Update

Notes:

Sponsors:

Enactment Date:

Attachments: BFE Financial Review - Q1 - September 2025

Enactment Number:

Deed #:

Hearing Date:

Drafter:

Effective Date:

History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
---------------	--------------	-------	---------	----------	-----------	-----------------	---------

Text of Legislative File 1016-25

Title

FY26 Quarter 1 Financial Update



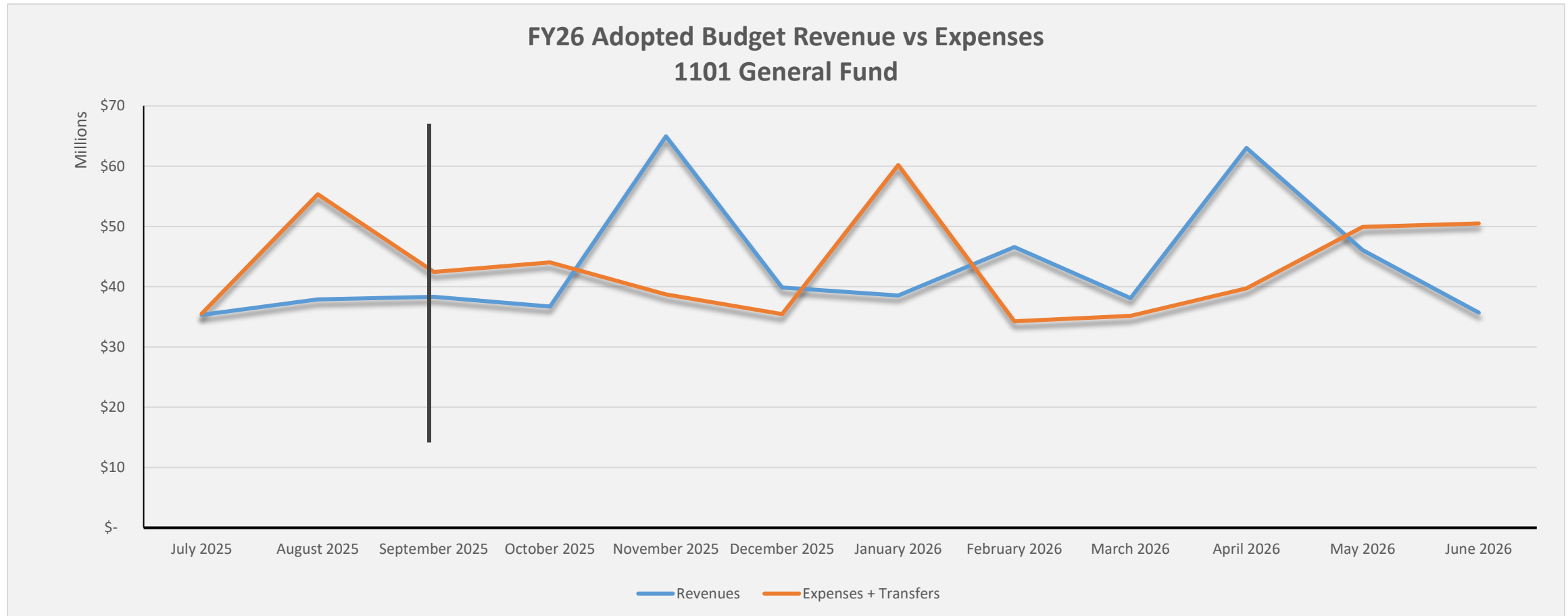
FY2026 FIRST QUARTER FINANCIAL UPDATE

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





FY26 Adopted Budgeted Revenues v. Expenses





Quarter 1 Performance Review (Actuals)

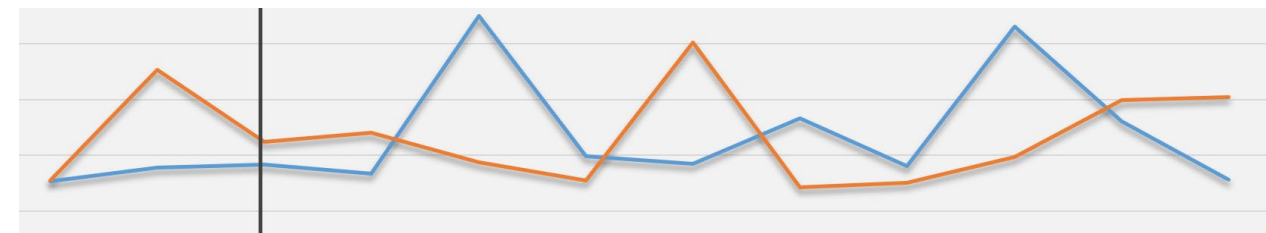
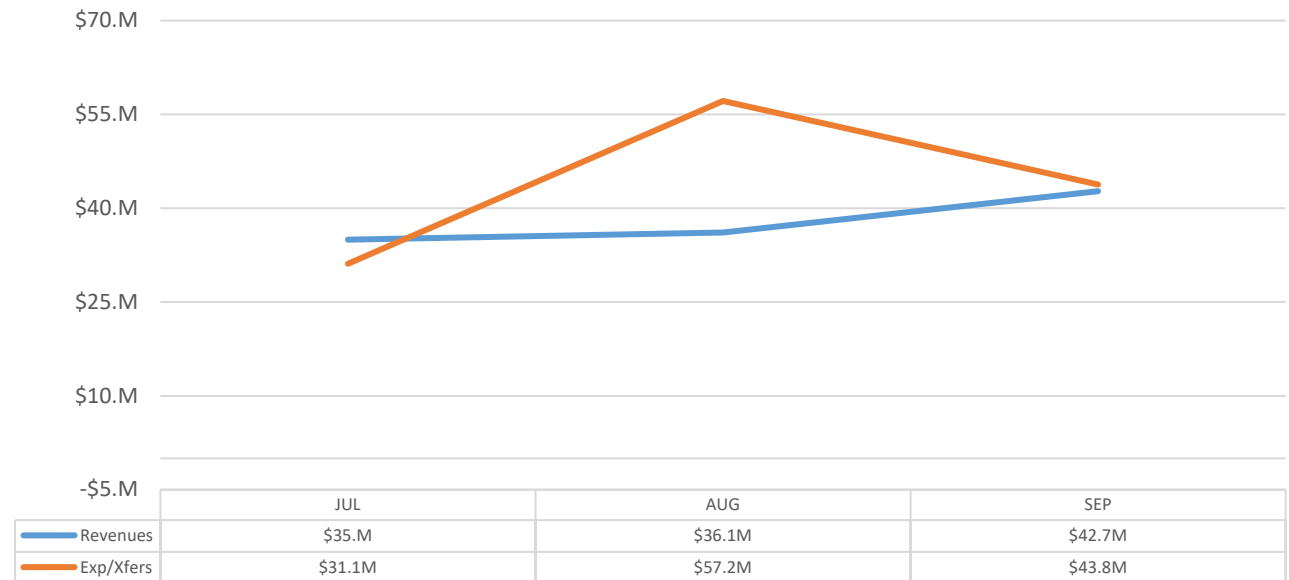
September FY26	
Revenues	\$113,829,848
Expenses	(\$130,572,864)
Transfers	(\$ 1,528,548)
One-Year Surplus/(Deficit)	(\$18,271,564)

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.



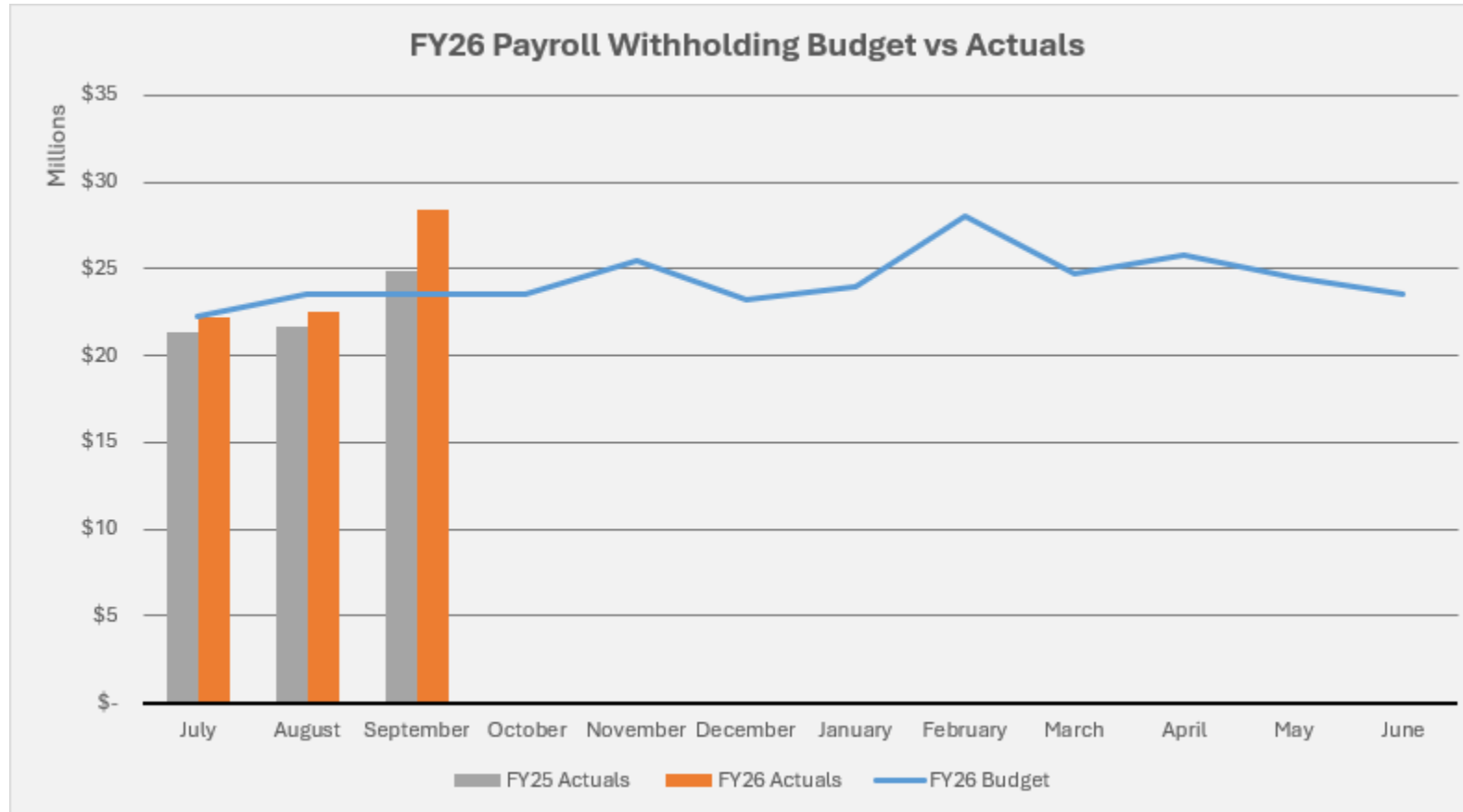
FY26 Three Month Actual Performance



FY2026 Adopted Budget

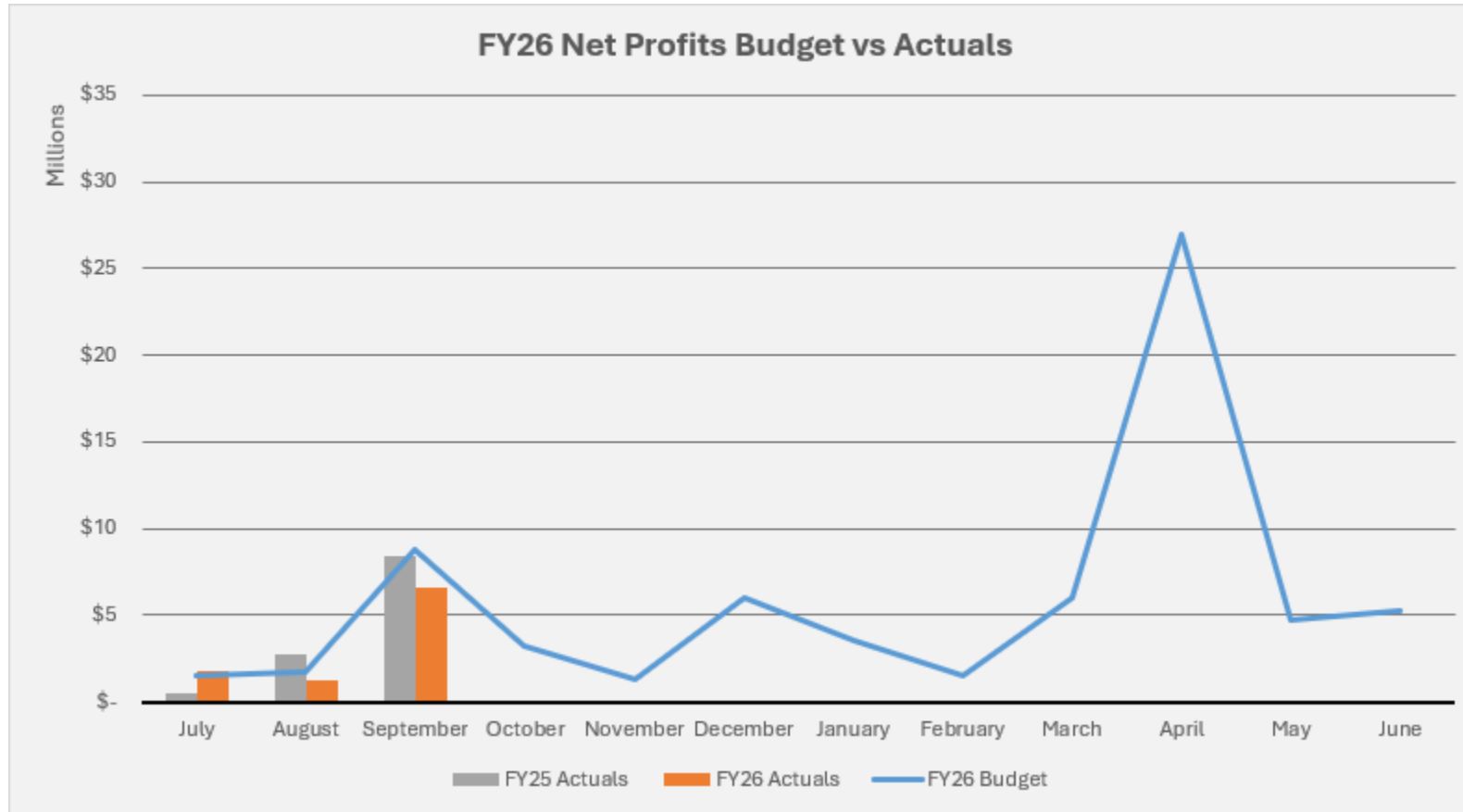


FY26 Payroll WH Actuals vs. Budget





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%





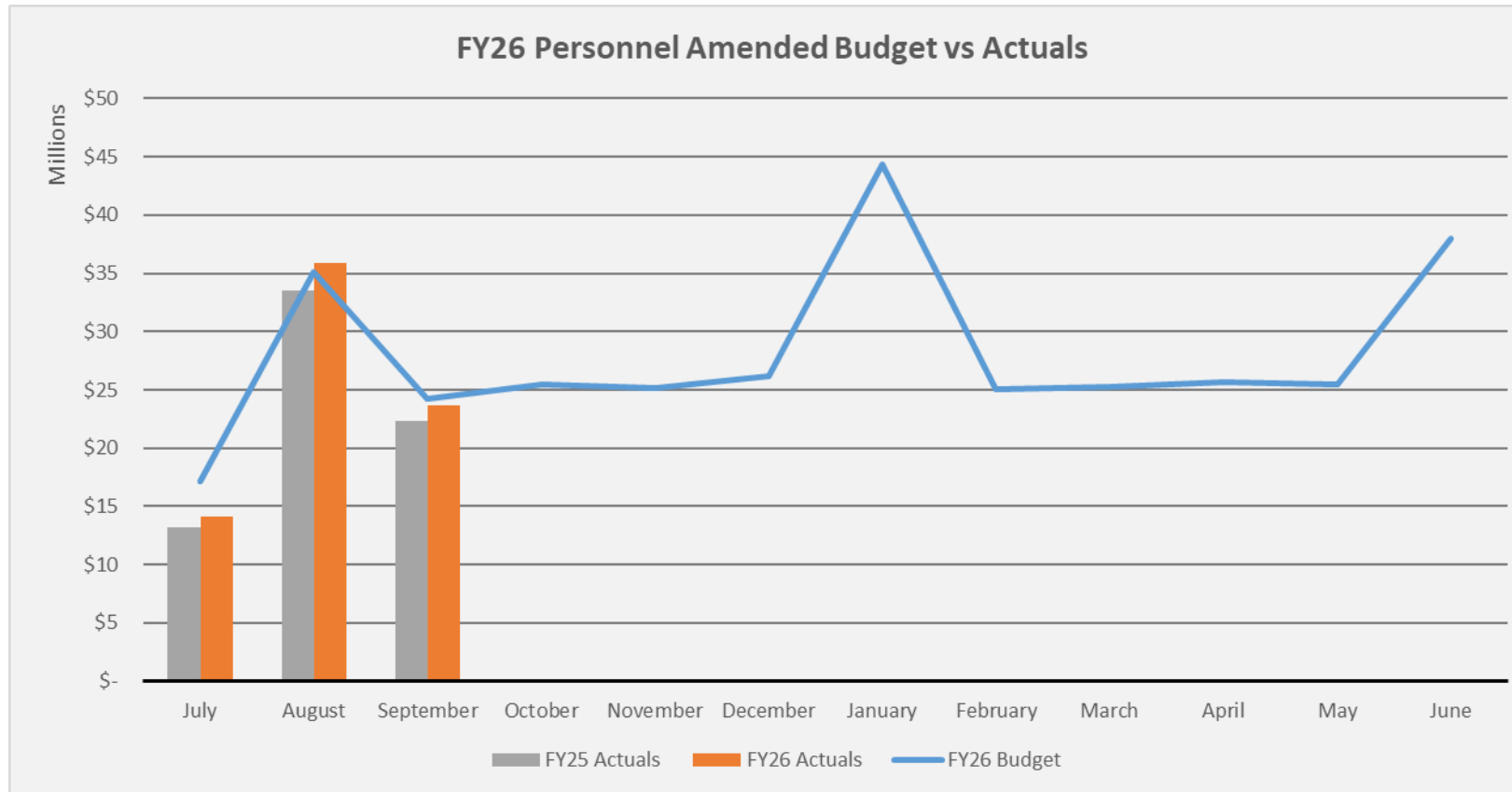
2026 Fiscal Year – Cash Flow Variance Revenue (CY to PY)

<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%



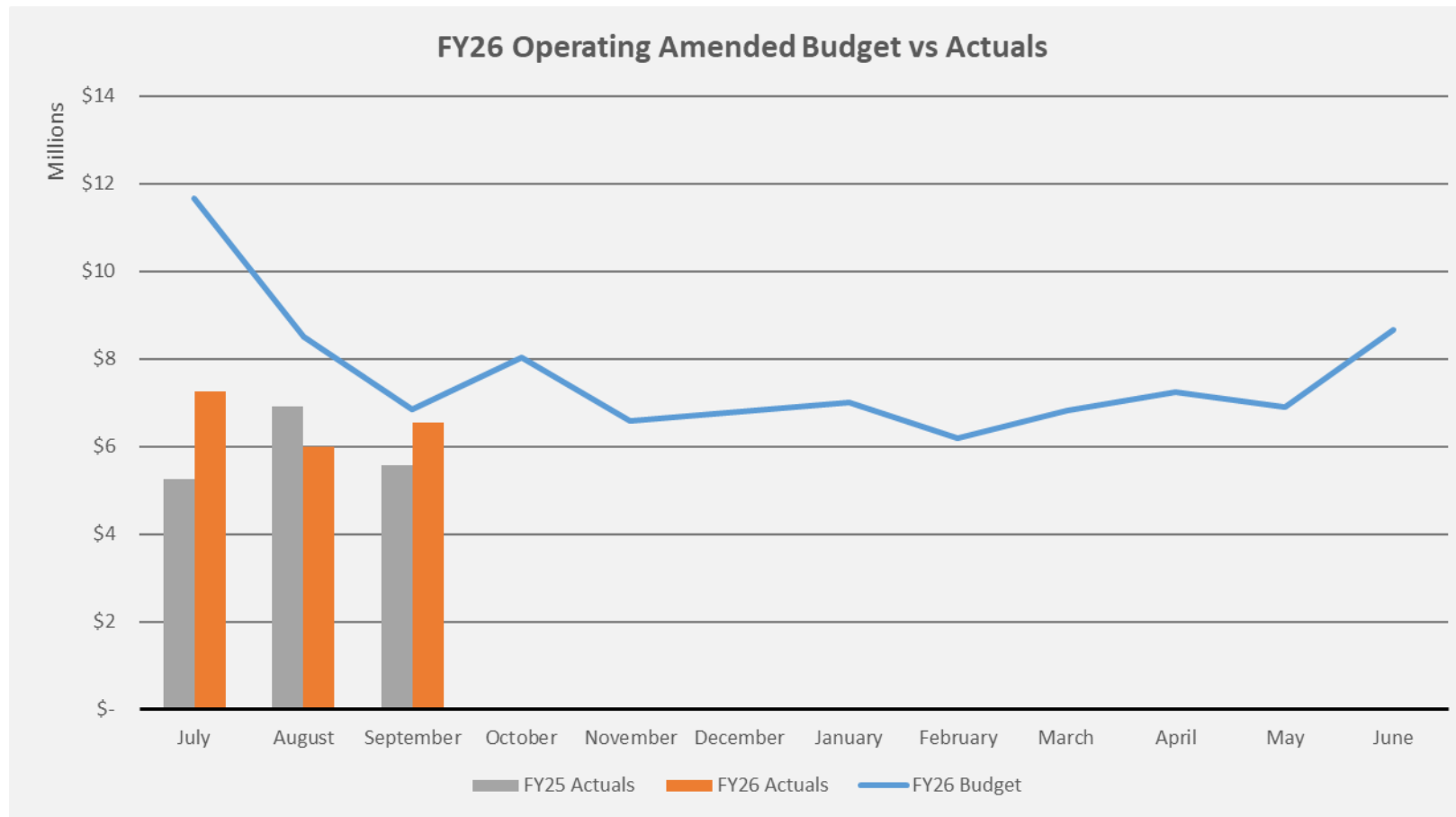


FY26 Personnel Actuals vs. Budget





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
Revenue				
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
Expense				
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

<i>For the three months ended September 30, 2025</i>				
	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%

<i>For the three months ended September 30, 2025</i>				
	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

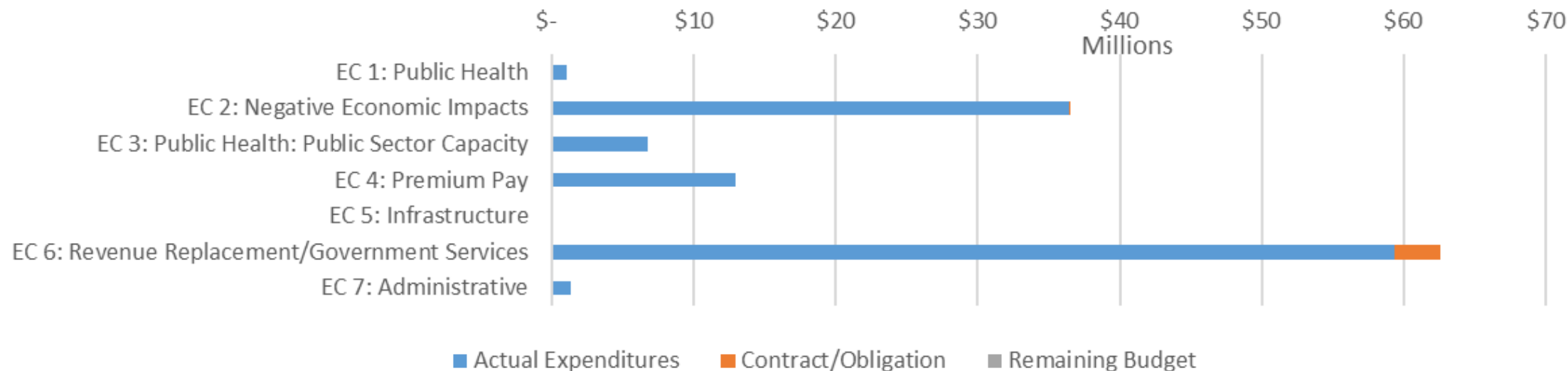
- Local governments are permitted to use funding for administering ARPA funds, including costs of in-house staff or consultants to support effective oversight and ensuring compliance with legal, regulatory, and other requirements. A project contingency is also held in this Expenditure Category. Less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





Lexington-Fayette Urban County Government Master

200 E. Main St
Lexington, KY 40507

File Number: 1017-25

File ID: 1017-25

Type: Committee Item

Status: Agenda Ready

Version: 1

Contract #:

In Control: Budget and
Finance and
Economic
Development
Committee

File Created: 10/17/2025

File Name: FY25 Fund Balance Presentation

Final Action:

Title: FY25 Fund Balance Presentation

Notes:

Sponsors:

Enactment Date:

Attachments: FY2025 Fund Balance Presentation - Clean

Enactment Number:

Deed #:

Hearing Date:

Drafter:

Effective Date:

History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
---------------	--------------	-------	---------	----------	-----------	-----------------	---------

Text of Legislative File 1017-25

Title

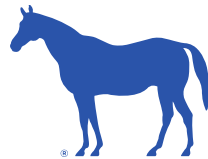
FY25 Fund Balance Presentation

FUND BALANCE DISCUSSION

FISCAL YEAR ENDED JUNE 30, 2025

Budget, Finance, and Economic Development Committee
October 21, 2025

Commissioner Erin Hensley



LEXINGTON

What is a Fund Balance?

Government Financial Statements are made up of Funds – Segments of Activity that are recorded separately. Each fund's current year activity adds to or takes from a beginning balance.

The General Family of Funds' ending balance is discussed at the close of each Fiscal Year.

What we talk about as "Fund Balance" is **one piece** of that balance.
It is generally what is left **unassigned** at this point in the audit process.

Through the Council Fund Balance Process, the Council will **direct assignments**.
Any dollars not assigned will remain unassigned, but can be assigned
at a later time through the Budget Amendment process.

Fund Balance designations will be included in the Annual Comprehensive Financial Report.

Let's walk through where the pieces live...



What is a Fund Balance?

Everything must be
in its place!

Welcome
**GENERAL FUNDS
NEIGHBORHOOD**
Established 1974

GF
Construction
Fund

Family Care
Center Fund

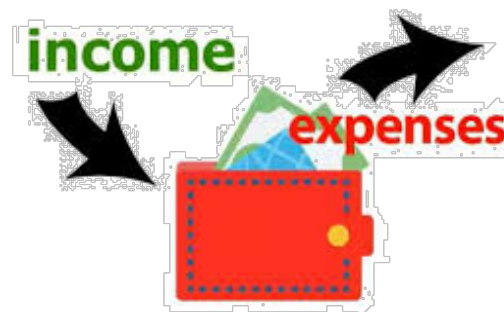
Miscellaneous
Special
Revenue

General
Fund

Donation
Fund

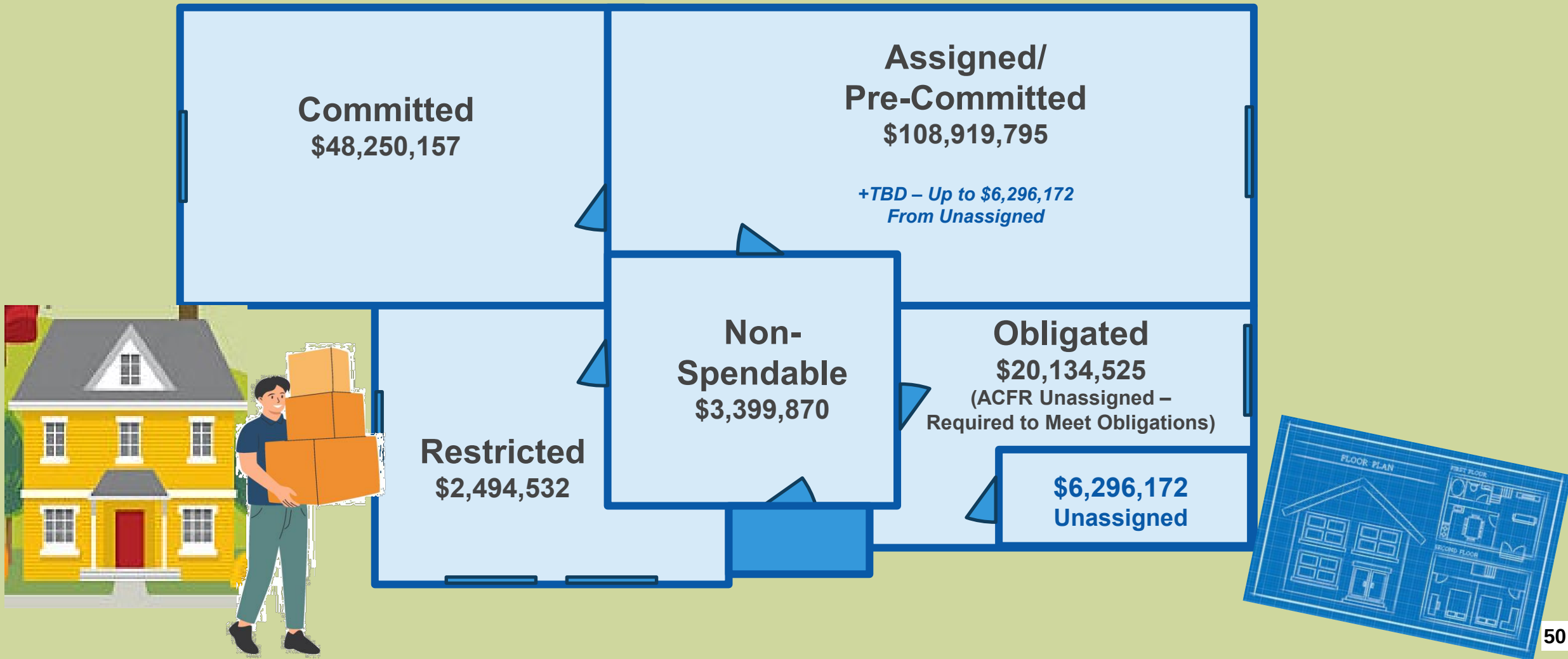
Pension
Bond

FY2025 Fund Balance – ALL GENERAL FUNDS



FY24 Fund Balance (Restated)	\$191,586,621
FY25 Net Change	(\$2,091,570)
Total FY25 Fund Balance	\$189, 495,051

Compartmentalizing a Fund Balance



Non-Spendable and Restricted Fund Balance

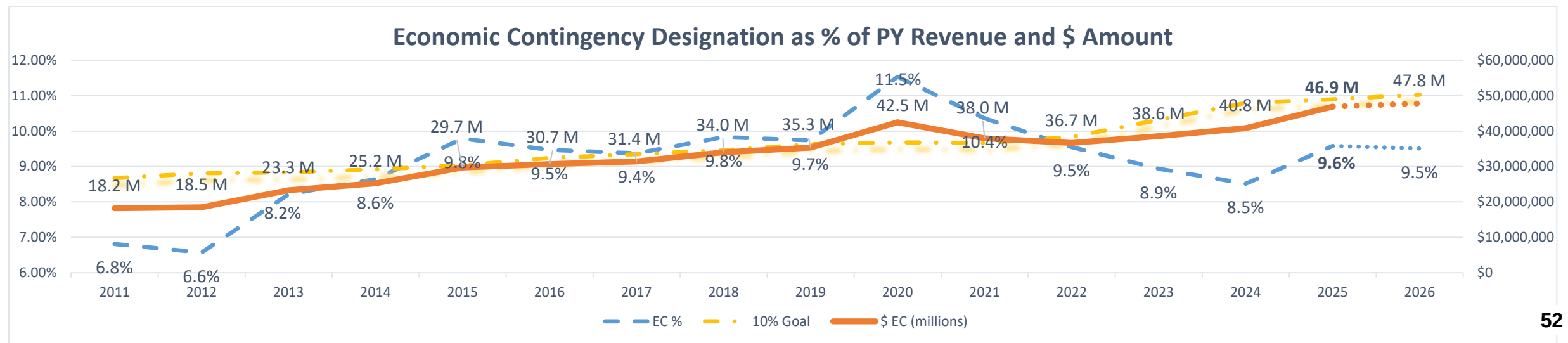
	<u>2025</u>
6/30/2025 Total Fund Balance	\$189,495,051
<u>Non spendable – Prepaids and Inventory</u>	
Prepaids and Inventory	3,399,870
<u>Restricted</u>	
Energy Improvement Fund	289,670
Qualified Energy Bond Reserve (Sinking Fund)	2,204,862
6/30/2025 Fund Balance after Non-spendable and Restricted	183,600,649

Prepaids
Software Contracts
Advertising
Etc.

Inventory
Fuel
Vehicle Parts
Etc.

Fund Balance Commitments

6/30/2025 Fund Balance after Non-spendable	183,600,649	
<u>Committed</u>		
Economic Contingency – Balance on 6/30/2025	46,210,840	TOTAL \$46.9M
Economic Contingency – 10% of Available Fund Balance per Ordinance	699,575	
Non 1101 Fund Balances		
1102 Family Care Center	11	
1103 Donation	839,157	
1141 Misc Special Revenue	490,407	
2521 Pension Bond	10,168	
	<u>1,339,742</u>	
6/30/2025 Fund Balance After Committed	135,350,492	



ECONOMIC CONTINGENCY



FY2026 Budgeted Balance
\$47.8 Million

Adds \$900,000 to FY25 Balance (\$75,000/month)

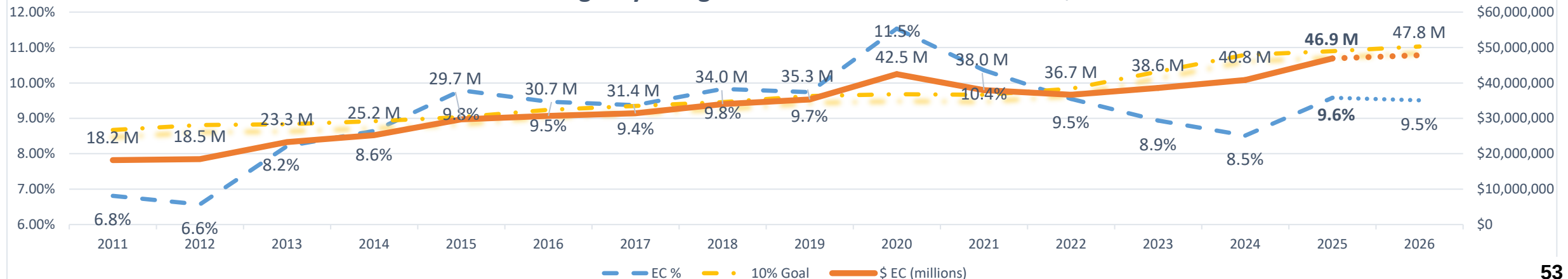
**Interest Earned and
 Additional FY26 Contribution from Fund Balance
 Not Included in Budgeted Balance**

ORDINANCE NO. 099 -2024

AN ORDINANCE AMENDING AND RESTATING ORDINANCE NO. 50-2016 PERTAINING TO THE CONTINGENCY DESIGNATION FUND AND POLICY, TO INCREASE THE AMOUNT OF THE REQUIRED MONTHLY DEPOSIT TO \$75,000 AND TO INCLUDE A POTENTIAL ADDITIONAL ANNUAL DEPOSIT IN THE EVENT A FUND BALANCE EXISTS.

- Requires report of funding required to meet 10% goal in current year
\$2.5 Million Additional Contribution would be Required
- Requires 10% Unassigned balance deposited and reported as a commitment
\$699k Additional Contribution Reported as Committed in FY2025 Fund Balance

Economic Contingency Designation as % of PY Revenue and \$ Amount



Historical Assignments, Obligations, and Pre-Commitments

6/30/2025 Fund Balance After Committed	135,350,492
<u>Historical Assignments and Pre-Commitments</u>	
Health Insurance Reserve	6,500,000
Reserve of Opioid Settlement Received — To Be Moved to Grant Fund at Later Date	7,774,174
FEMA Disaster Reserve — General Fund Charges Held for Reimbursement Not Yet Approved by Grantor	202,194
FY26 Budget Commitment — Additional Funding to meet E911 Budgeted Fund Balance	826,570
 Capital Projects — General Fund In Progress	 93,616,857
<u>Obligations</u>	
Obligated Fund Balance Uses (see below)	20,134,525
 <u>6/30/2025 Fund Balance Unassigned</u>	 \$6,296,172

Obligated Fund Balance Uses	
PO Roll to FY 26	\$ 15,372,923
Grant Match Roll to FY 26	\$ 3,761,602
FY 2026 Budgeted Beginning Fund Balance	\$ 1,000,000
Obligated Uses of Unassigned	\$ 20,134,525

Mayor's Comments

Questions?



LEXINGTON

ECONOMIC CONTINGENCY



10% Economic Contingency Calculation

Ordinance 099-2024
10% of Remaining Unassigned to be
Reported as Committed and
Added to Economic
Contingency Designation

Total Fund Balance	\$189,495,051
Prepays and Inventory	(3,399,870)
Energy Improvement Fund	(289,670)
Qualified Energy Bond Reserve – Sinking Fund	(2,204,862)
Economic Contingency Fund – Before Additional 10%	(46,210,840)
Non-1101 Fund Balances	(1,339,742)
Pre-Commitments – FY26 Budget (E911)	(826,570)
FEMA Reserve – FY25 Expenditures	(202,194)
Opioid Settlement Reserve	(7,774,174)
Health Insurance Reserve	(6,500,000)
Capital Projects – 1105 Fund	(93,616,857)
Obligated Fund Balance Uses	(20,134,525)
Remaining Fund Balance	\$ 6,995,747
10% Addition after Commitments, Pre-Commitments, Historical Assignments, Obligations	\$ 699,575



Lexington-Fayette Urban County Government Master

200 E. Main St
Lexington, KY 40507

File Number: 1018-25

File ID: 1018-25

Type: Committee Item

Status: Agenda Ready

Version: 1

Contract #:

In Control: Budget and
Finance and
Economic
Development
Committee

File Created: 10/17/2025

File Name: FY25 Fund Balance Council Discussion

Final Action:

Title: FY25 Fund Balance Council Discussion

Notes:

Sponsors:

Enactment Date:

Attachments: Council Fund Balance Proposals

Enactment Number:

Deed #:

Hearing Date:

Drafter:

Effective Date:

History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
---------------	--------------	-------	---------	----------	-----------	-----------------	---------

Text of Legislative File 1018-25

Title

FY25 Fund Balance Council Discussion

Council Member Fund Balance Proposals (listed in order as received)				
Project	Category	Purpose	Referred	Total
Council Capital Project Funds	Council	\$50,000/ per Council Member for capital projects	Beasley	\$ 750,000.00
STREET Safety Task Force Recommendations	Infrastructure	Roundabout Study Consultation (Engineering) - \$365,000 Traffic Circle Quick Build Pilot (Traffic Engineering) - \$50,000 Signalized Intersection Study (Traffic Engineering) - \$150,000 Public Information and Engagement (EQPW) - \$115,000 Signage Pilot (Traffic Engineering) - \$20,000	Seigny, Sheehan, LeGris, Baxter, Curtis, and Wu	\$ 700,000.00
Loudon Avenue/Bryan Avenue Intersection	Infrastructure	To the Division of Engineering for pedestrian safety and accessibility improvements at the intersection of Loudon Avenue and Bryan Avenue	Morton	\$ 110,000.00
Neighborhood Voices Project	LFUCG Programming	To Planning and Preservation for the Neighborhood Voices Project - a resident driven initiative to strengthen engagement, trust, and collaboration between Lexington neighborhoods and local government. The pilot phase will being in Smithtown.	Morton	\$ 20,000.00
Boys and Girls Club Lexington Chapter	Partners	To provide for the start up operations and youth programming for the newly established Boys and Girls Club Lexington Chapter - located in the Russell Cave corridor	Morton	\$ 50,000.00
Black and Williams Community Center	LFUCG Programming	Funds will enhance the centers ability to deliver quality, inclusive programing that meets the diverse needs of the surrounding community - program supplies and materials, activities, and enrichment programs	Morton	\$ 20,000.00
Microtransit Pilot Program	Partners	To LexTran for a microtransit pilot project - funding contingent on a match from LexTran to implement pilot project Zone 1 (NorthWest)	Ellinger	\$ 475,000.00
A Caring Place	Partners	To assist with the implementation of a pilot for the Village Model among the senior community - start up costs include technology, transportation, programming, marketing, and non-personnel administrative support	Lynch	\$ 50,000.00
Code Enforcement	LFUCG Programming	For technical equipment to be used by Code Enforcement Officers in the field	Lynch	\$ 50,000.00
Corridors Commission	Infrastructure	To remove the city's wayfinding signs	Baxter	\$ 55,000.00
Digital Accessibility Initiative	Economic Development	To the Office of Economic Development for implementation of the Digital Accessibility initiatives including workforce skill training, device access, and public broadband access opportunities	Brown	\$ 50,000.00
Solarize Lexington	LFUCG Programming	To Environmental Services to continue the Solarize Lexington initiative to promote and encourage the use of photovoltaic arrays (PV) on properties housing low to moderate income households	Sheehan	\$ 460,000.00
Total				\$ 2,790,000.00



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: Amy Beasley, 8th District Council Member

Cc: Kelley Farley, Budget Research Analyst

Date: September 25, 2025

Subject: FY2025 Council Fund Balance Project Proposal

Please allocate \$50,000 to each Council Member for a total of \$750,000 to provide additional funding for Council capital projects.

LFUCG Division Name (or Organization):	Council Office
Contact Name:	Shauntae Hall or Kelley Farley
Contact Phone and Email:	Shall2@lexingtonky.gov or kfarley@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	1101-121002-xxxx-91715



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: STREEET Safety Task Force – including CMs Sevigny, Sheehan, LeGris, Baxter, Curtis, and VM Wu

Cc: Kelley Farley, Budget Research Analyst

Date: September 30, 2025

Subject: FY2025 Council Fund Balance Project Proposal

Please allocate \$700,000 to multiple departments to funding for the STREEET Safety Task Force Recommendations.

LFUCG Division Name (or Organization):	Engineering, Roundabout Study Consultation \$365,000
Contact Name:	Doug Burton, Director of Engineering
Contact Phone and Email:	859-258-3472, wdburton@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	TBD

LFUCG Division Name (or Organization):	Traffic Engineering, Traffic Circle Quick Build Pilot, \$50,000
Contact Name:	Jeff Neal, Director of Traffic Engineering
Contact Phone and Email:	859- 258-3830, jneal@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	Account: 1105-303602-3606-91613

LFUCG Division Name (or Organization):	Traffic Engineering, Signalized Intersection Study Consultant, \$150,000
Contact Name:	Jeff Neal, Director of Traffic Engineering
Contact Phone and Email:	859- 258-3830, jneal@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	Account: 1105-303601-0001-71299

LFUCG Division Name (or Organization):	EQPW, Public Information & Engagement, \$115,000
Contact Name:	Angela Poe
Contact Phone and Email:	859.258.3586, apoe@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	Account: 1101 313201 3095 75101

LFUCG Division Name (or Organization):	Traffic Engineering, Signage Pilot, \$20,000
Contact Name:	Jeff Neal, Director of Traffic Engineering
Contact Phone and Email:	859- 258-3830, jneal@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	Account: 1105-303602-3604-71207 (Prof Svc – Outside Labor)



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: Tyler Morton

Cc: Kelley Farley, Budget Research Analyst

Date: 10-7-25

Subject: FY2025 Council Fund Balance Project Proposal

Please allocate \$110,000 to LFUCG- Division of Engineering.

Who:

This funding request supports the Lexington-Fayette Urban County Government's Division of Engineering in completing pedestrian safety and accessibility improvements at the intersection of Loudon Avenue and Bryan Avenue—a heavily traveled corridor in the 1st District that serves both residential neighborhoods and nearby commercial areas. The project directly benefits pedestrians, cyclists, and transit riders who use this route daily, including students, families, and seniors.

What:

Following a site review and design assessment, the proposed pedestrian crossing improvements have been evaluated and quantified using the LFUCG Division of Engineering's 2025 Unit Price Contract. The estimated construction budget is \$110,000, which will fund the completion of all necessary infrastructure upgrades, including:

- ADA-compliant pedestrian ramps and crosswalk striping,
- Enhanced traffic signalization or crossing signals,
- Improved signage and lighting for visibility and safety, and
- Minor sidewalk or curb adjustments to ensure accessibility and continuity.

This investment will finalize the project and move it from design to construction—delivering long-awaited safety upgrades for residents and commuters.

Why:

- **Enhances Pedestrian Safety:** Loudon Avenue and Bryan Avenue intersect in a high-traffic area with limited pedestrian infrastructure. This project will significantly reduce safety risks and improve walkability for all users.

- **Connects Neighborhoods:** The improvements support better connectivity between the East End, Castlewood, and North Limestone neighborhoods, making it safer for residents to access schools, parks, and transit routes.
- **Aligns with Citywide Goals:** The project aligns with Lexington’s Complete Streets and Vision Zero initiatives, reinforcing the City’s commitment to reducing pedestrian-related accidents and ensuring equitable access to safe transportation infrastructure.
- **Leverages Previous Work:** Preliminary assessments and design work have already been completed and incorporated into the LFUCG 2025 Unit Price Contract, allowing this project to move quickly to construction once funds are allocated.
- **Delivers Immediate Impact:** At \$110,000, this targeted investment will complete a shovel-ready project that residents have long requested—demonstrating tangible city responsiveness to community needs.
- **Supports Economic and Community Vitality:** Improved walkability and connectivity strengthen local business activity, encourage active transportation, and enhance the overall livability of the surrounding neighborhoods.

LFUCG Division Name (or Organization):	LFUCG Department of Environmental and Public Works
Contact Name:	Nancy Albright
Contact Phone and Email:	nalbright@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	LFUCG Department of Environmental and Public Works



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: Tyler Morton

Cc: Kelley Farley, Budget Research Analyst

Date: 10-7-25

Subject: FY2025 Council Fund Balance Project Proposal

Please allocate \$40,000 to The Neighborhood Voices Project.

Who:

This request supports the launch of the Neighborhood Voices Project, a resident-driven initiative developed through Council to strengthen engagement, trust, and collaboration between Lexington neighborhoods and local government. The pilot phase will begin in Smittown, a historically underserved neighborhood with strong community identity and leadership potential.

What:

The \$40,000 requested will fund the pilot implementation of the Neighborhood Voices Project, designed to create a replicable engagement and investment model for neighborhoods across Lexington. Funds will support:

- Community engagement sessions and listening forums to gather resident input on local priorities, needs, and opportunities.
- Resident stipends and leadership development, ensuring authentic representation and compensating community members for their time and expertise.
- Technical support, design assistance, and neighborhood storytelling to help residents translate ideas into actionable projects.
- Seed capital for neighborhood-identified projects, establishing a foundation for future grant opportunities and capital leverage.

Why:

- **Empowers Residents as Co-Creators:** The project centers the voices of residents in planning and decision-making, ensuring investments reflect lived experience and real community priorities.
- **Builds a Scalable Engagement Model:** Starting in Smittown allows for testing, refining, and documenting best practices that can be applied to other neighborhoods in future phases.

- **Strengthens Neighborhood Capital:** By pairing engagement with seed funding for small-scale physical improvements, the project creates capital momentum and helps residents build visible results in their own community.
- **Encourages Collaborative Governance:** The project will bridge the gap between neighborhoods, city divisions, and Council Offices—fostering coordination, accountability, and trust.
- **Leverages Additional Funding:** The \$40K investment will position the project to secure external grants and philanthropic contributions, creating long-term sustainability and expanding the city’s reach.
- **Supports Lexington’s Equity and Resilience Goals:** The Neighborhood Voices Project directly aligns with Lexington’s strategic objectives of equitable development, participatory government, and neighborhood resilience.

LFUCG Division Name (or Organization):	Planning and Preservation
Contact Name:	Ketih Horn
Contact Phone and Email:	mhorn@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	Planning and Preservation



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: Tyler Morton

Cc: Kelley Farley, Budget Research Analyst

Date: 10-7-25

Subject: FY2025 Council Fund Balance Project Proposal

Please allocate \$75,000 to Boy's and Girls Club Lexington Chapter. This request supports the start-up operations and youth programming for the newly established Boys & Girls Club Lexington Chapter, located in the Russell Cave Road corridor—a high-need area currently without access to structured, affordable after-school programming and youth programming. The program will initially serve 200 youth: 100 from Winburn Middle School and 100 from Bryan Station Middle School, both of which serve diverse and often under-resourced student populations in Lexington.

What:

The requested \$75,000 is a one time request and will fund critical operational and programmatic expenses including staffing, transportation, curriculum materials, meals/snacks, and administrative costs necessary to successfully launch and sustain the first year of programming. The Boys & Girls Club model offers evidence-based programs in academic support, mentorship, character development, career exploration, and health and wellness—creating a safe, nurturing space where young people can learn, grow, and thrive.

Why:

- **Addresses a Service Gap:** The Russell Cave Road area currently lacks after-school and youth engagement programming. This investment brings a proven national model directly into a community that needs it most, ensuring equitable access to enrichment opportunities.
- **Supports Working Families:** After-school care is a critical need for many households. This program provides a dependable, supervised environment during out-of-school hours, allowing parents and caregivers to maintain stable employment—directly contributing to economic stability for local families.
- **Improves Outcomes for Youth:** Boys & Girls Club programs are nationally recognized for reducing juvenile delinquency, increasing academic achievement, and strengthening emotional and social development. Establishing a Lexington chapter aligns with citywide goals for public safety, education equity, and youth empowerment.

- **Leverages Partnerships and Sustainability:** This seed funding will help the chapter secure matching dollars and grants from national Boys & Girls Club partners, local businesses, and philanthropic organizations. The \$75,000 investment signals local commitment and unlocks additional funding opportunities for long-term sustainability.
- **Strengthens Community Infrastructure:** Beyond programming, this chapter represents a community anchor—a trusted hub connecting schools, nonprofits, and local government around shared youth development goals.
- **High Return on Investment:** An initial \$75K contribution helps launch a program with the capacity to serve hundreds of students annually, create part-time and full-time jobs, and generate measurable improvements in family stability and youth outcomes.

LFUCG Division Name (or Organization):	Boy's and Girl's Club Lexington Chapter
Contact Name:	Jyre Richardson Board Chair
Contact Phone and Email:	859-270-5022 jyrerichardson@gmail.com
Accounting information (request from Division): or Organization Contact Information	Jyre Richardson Board Chair



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: Tyler Morton

Cc: Kelley Farley, Budget Research Analyst

Date: 10-7-25

Subject: FY2025 Council Fund Balance Project Proposal

Please allocate \$30,000 to Black and Williams Community Center.

This funding request supports the Black & Williams Community Center, one of Lexington's cornerstone facilities managed by Department of Housing Advocacy and Community Development. The center serves residents across several neighborhoods in the 1st District and beyond—providing vital space for youth development, senior engagement, recreation, and cultural programming.

What:

The requested \$30,000 aligns with the community center funding model initiated and approved by Council Member Tyler Morton, which designates equal support for programming at each community center.

Funds will be used to support:

- Program supplies and materials,
- Youth, senior, and family activities, and
- Community-based events and enrichment programs.

These funds will enhance the center's ability to deliver quality, inclusive programming that meets the diverse needs of the surrounding community.

Why:

- **Expands Access and Equity:** The Black & Williams Center serves as a community anchor for residents who rely on public facilities for recreation and educational engagement. Dedicated funding ensures this center receives equitable support relative to other facilities citywide.
- **Supports Year-Round Programming:** The \$30K allocation allows staff and community partners to plan, purchase, and implement consistent, high-quality programming throughout the year—helping reduce barriers to participation for youth and families.

- **Encourages Community Engagement:** With structured programs, activities, and cultural events, this investment strengthens neighborhood cohesion and provides safe, positive outlets for residents of all ages.
- **Promotes Efficient Use of City Resources:** Aligning with the existing Parks and Recreation community center budget model streamlines administration and accountability, ensuring all centers operate under consistent funding standards.

LFUCG Division Name (or Organization):	Black and Williams Community Center
Contact Name:	Charlie Lanter
Contact Phone and Email:	clanter@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	Department of Housing Advocacy and Community Development



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: Council Member At-Large Chuck Ellinger

Cc: Kelley Farley, Budget Research Analyst

Date: October 8, 2025

Subject: FY2025 Council Fund Balance Project Proposal

Please allocate \$475,000 to Lextran for a microtransit pilot project. This amount is contingent on a match from Lextran to implement a pilot project in Zone 1 (Northwest) as recommended by the August 2025 Microtransit Feasibility Study.

LFUCG Division Name (or Organization):	Lextran
Contact Name:	Fred Combs
Contact Phone and Email:	859-255-7756 x 244 fcombs@lextran.com
Accounting information (request from Division): or Organization Contact Information	Fred Combs General Manager, Lextran 200 West Loudon Ave Lexington KY 40508



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: Councilmember Shayla Lynch

Cc: Kelley Farley, Budget Research Analyst

Date: October 9, 2025

Subject: FY2025 Council Fund Balance Project Proposal

Please allocate \$50,000 to A Caring Place to assist with the implementation of a pilot for the Village Model among the senior community. The startup costs will include technology, transportation, programming, marketing, and non-personnel administrative support.

LFUCG Division Name (or Organization):	A Caring Place
Contact Name:	Roxanne Cheney, Board Chair
Contact Phone and Email:	859-368-2656
Accounting information (request from Division): or Organization Contact Information	3525 Lansdowne Dr PO Box 23871 Lexington KY 40517



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: Councilmember Shayla Lynch

Cc: Kelley Farley, Budget Research Analyst

Date: October 9, 2025

Subject: FY2025 Council Fund Balance Project Proposal

Please allocate \$50,000 to the Division of Code Enforcement for technical equipment to be used by code enforcement officers in the field.

LFUCG Division Name (or Organization):	Code Enforcement
Contact Name:	Lee Steele
Contact Phone and Email:	859-285-3700
Accounting information (request from Division): or Organization Contact Information	1101-505801-000175801



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: Councilmember Baxter

Cc: Kelley Farley, Budget Research Analyst

Date: October 9, 2025

Subject: FY2026 Council Fund Balance Project Proposal

Please allocate \$55,000 to the Corridors Commission for the purpose of removing the city's Wayfinding signs. Lexington's Wayfinding signs were originally erected in advance of the World Equestrian Games in 2010. Since then, the signs have not been maintained, and a significant portion of the 77 remaining signs have fallen into disrepair. The Corridors Commission has been working with Visit Lex to develop an updated Wayfinding Program. To start the process of improving the program, the current signs should be removed. Two options for removal are to outsource the removal or have our Division of Streets and Roads assist as they can. To outsource this project, it will be triple the cost. The recommendation of the Corridors Commission is to do this project in house.

Of the \$55,000 requested, \$40,000 (in account 71299) will be designated for the purchase of the crash trailer, with flexibility to adjust for final pricing variations due to shipping, tariffs, and steel costs. The crash trailer will allow for the safe removal of the signs and double as a beneficial piece of equipment for Streets and Roads. The remaining \$15,000 (in account 75101) will be used to offset other operational costs and expenses.

LFUCG Division Name (or Organization):	Corridors Commission
Contact Name:	Chair: Councilmember Whitney Baxter Treasurer: Jennifer Carey
Contact Phone and Email:	wbaxter@lexingtonky.gov (859)-280-8246 jcarey@lexingtonky.gov (859) 425-2888
Accounting information (request from Division): or Organization Contact Information	\$40,000 (1101-303301-71299-0001) \$15,000 (1101-303301-75101-0001)



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: Councilmember James Brown

Cc: Kelley Farley, Budget Research Analyst

Date: 10/10/2025

Subject: FY2025 Council Fund Balance Project Proposal

Please allocate \$50,000 to Workforce Development Office for digital accessibility initiatives .

- \$25,000- Digital Accessibility Workforce Skill Training
- \$25,000- Device Access
- \$25,000- Digital skill/ literacy training
- \$25,000- Public Broadband Access Opportunities

LFUCG Division Name (or Organization):	Development Officer
Contact Name:	Kevin Atkins
Contact Phone and Email:	859-258-3100 ; katkins@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	



Lexington-Fayette Urban County Council

Memorandum

To: James Brown, Budget, Finance, and Economic Development Committee Chair

From: Councilmember Liz Sheehan

Cc: Kelley Farley, Budget Research Analyst

Date: October 10th, 2025

Subject: FY2025 Council Fund Balance Project Proposal

Please allocate \$460,000 to Environmental Services to continue the Solarize Lexington initiative to promote and encourage the use of photovoltaic arrays (PV) on properties housing low to moderate income households.

LFUCG Division Name (or Organization):	Environmental Services – Solarize Lexington
Contact Name:	Jada Griggs
Contact Phone and Email:	jgriggs@lexingtonky.gov 859.258.3144
Accounting information (request from Division): or Organization Contact Information	Forthcoming



Lexington-Fayette Urban County Government Master

200 E. Main St
Lexington, KY 40507

File Number: 1019-25

File ID: 1019-25

Type: Committee Item

Status: Agenda Ready

Version: 1

Contract #:

In Control: Budget and
Finance and
Economic
Development
Committee

File Created: 10/17/2025

File Name: BFED Items Referred

Final Action:

Title: Items Referred to Committee

Notes:

Sponsors:

Enactment Date:

Attachments: BFED Items Referred

Enactment Number:

Deed #:

Hearing Date:

Drafter:

Effective Date:

History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
---------------	--------------	-------	---------	----------	-----------	-----------------	---------

Text of Legislative File 1019-25

Title

Items Referred to Committee

ITEMS REFERRED TO COMMITTEE

Budget, Finance & Economic Development Committee

Referral Item	Referred By	Date Referred	Last Heard	Status	File ID
1 Review of the Exaction Program	Ellinger	August 28, 2018	November 28, 2023		1225-23
2 Downtown Projects Update	LeGris	August 27, 2019	September 24, 2024		0964-24
3 Medical Debt Relief	Wu	September 26, 2023	August 27 2024		0857-24
4 Robert H. Williams Cultural Center Funding	J. Brown	October 31, 2023	August 27 2024		0856-24
5 LexArts Finance and Equity Review	Wu	May 28, 2024	September 24, 2024		0965-24
6 Digital Accessibility	J. Brown	August 20, 2024	June 24, 2025		0643-25
7 City Hall Feasibility Study	J. Brown	September 12, 2024	October 29, 2024		1096-24
8 Disparity Study	Ellinger	November 15, 2022	April 16, 2024		0405-24
9 Micro Transportation	Ellinger	February 11, 2025			
10 Opioid Abatement Fund	J. Brown	April 30, 2025			
11 E911 Fund Revenue Sources	Beasley	May 6, 2025			
12 Local Impact Due to Federal Policy	J. Brown	July 3, 2025	September 16, 2025		0901-25
13 Community Benefits Agreements	Morton	August 19, 2025			
14 Contractors Article VI. Code of Ordinances Review	Beasley	August 19, 2025			
Annual/Periodic Updates					
15 Monthly/Quarterly Financial Update	na	na	October 21, 2025	quarterly presentations, monthly reports	0281-25
16 Annual Comprehensive Financial Report	na	na	January 21, 2025	Annually in January	0094-25
17 Lexington Economic Outlook & Occupational Tax Forecast	J. Brown	December 3, 2019	February 18, 2025		0186-25
18 Fund Balance	na	na	October 21, 2025	Annually in October	1098-24
19 Economic Development Grants, JOBS, and Partnerships Update	J. Brown	January 29, 2019	September 16, 2025		0899-25
20 Industrial Development Authority Update	J. Brown	February 25, 2020	August 29, 2023		0868-23
21 Change Orders Report (per Resolution 620-2020)	J. Brown	December 3, 2020	October 21, 2025	For information only	0855-24
22 Technology Ecosystem Development	Sevigny	October 31, 2023	June 24, 2025		0642-25

Updated 10/14/25 KF