

# Lexington-Fayette Urban County Government

200 E. Main St  
Lexington, KY 40507



## Docket

Tuesday, May 26, 2026

10:00 AM

Budget

Council Chamber

**Committee of the Whole (COW)**

## Committee Agenda

- [0437-26](#) Monthly Financial Update - April FY2026
- [0438-26](#) Mayor's Late Items
- [0439-26](#) Link and Council Member Recommendation Summary
- [0440-26](#) FY2027 Link Report Out Presentations
- [0441-26](#) FY2027 Individual Council Member Recommendations

## Adjournment



# Lexington-Fayette Urban County Government

## Master

200 E. Main St  
Lexington, KY 40507

**File Number: 0437-26**

**File ID:** 0437-26

**Type:** Committee Item

**Status:** Agenda Ready

**Version:** 1

**Contract #:**

**In Control:** Committee of the Whole (COW)

**File Created:** 05/21/2026

**File Name:** Monthly Financial Update - April FY26

**Final Action:**

**Title:** Monthly Financial Update - April FY2026

**Notes:**

**Sponsors:**

**Enactment Date:**

**Attachments:** BFE Financial Review - April 2026

**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:
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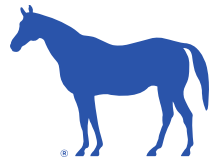
### Text of Legislative File 0437-26

Title

Monthly Financial Update - April FY2026

# FY2026 MONTHLY FINANCIAL UPDATE

*Urban County Council  
Committee of the Whole – Budget Meeting  
May 26, 2026*



**LEXINGTON**

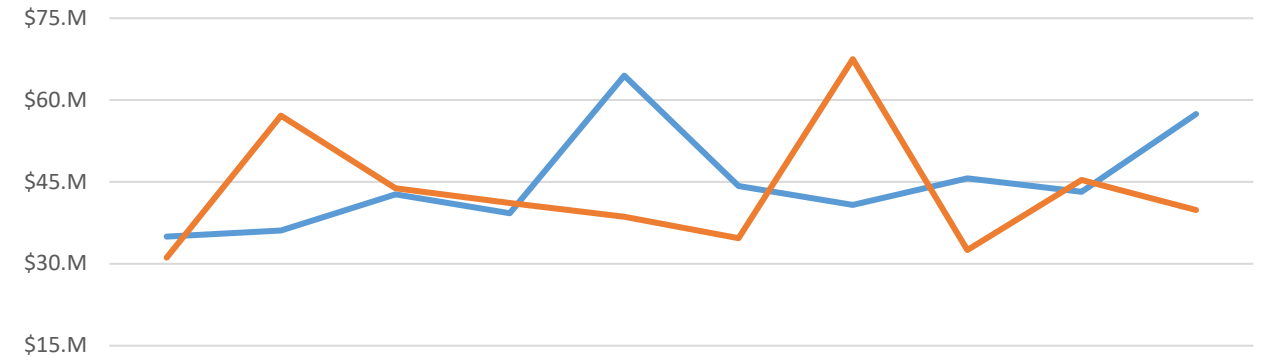
# 10 Month Performance Review (Actuals)

April FY26	
Revenues	\$448,915,602
Expenses	(\$426,126,269)
Transfers	(\$5,627,786)
<b>One-Year Surplus/(Deficit)</b>	<b>\$17,161,547</b>

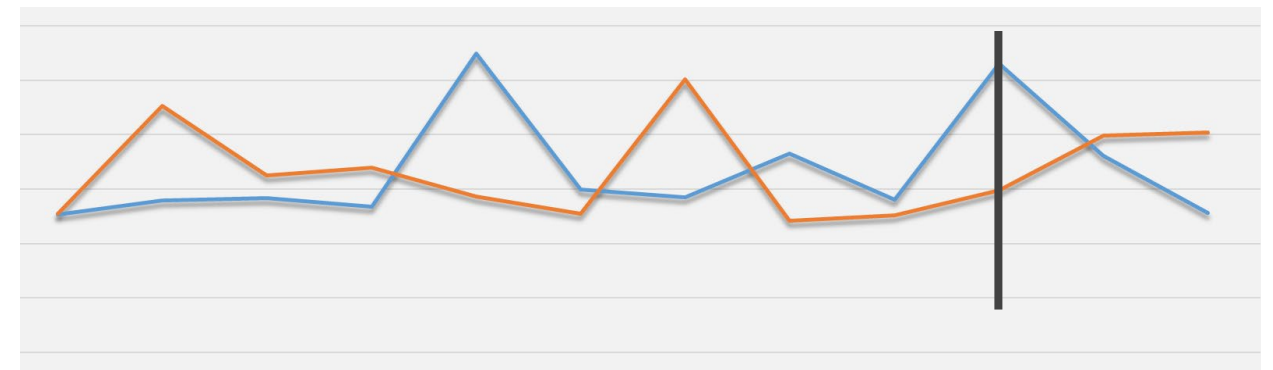
## Factors to Consider

- Payroll Withholding is tracking close to budget through ten months. The deadline for payroll filing is April 30<sup>th</sup> and some collections due in April may be realized in May.
- Net Profit processing is ongoing due to a delay in receiving the mail. 1% of filers used the online portal for filing that was newly launched in March. Future outreach is planned to increase usage.
- The Personnel variance is 3.4% under budget. Many of these funds are targeted for pre-funding reallocation.
- Operating variances continue to run high; however, much of the variance is dedicated to ongoing items that will expend or carryforward by year-end. Examples of these allocations include:
  - Road salt orders not yet delivered/paid (\$1M)
  - Grant match ongoing – assigned to individual grants (\$3.75M)
  - Medical Debt relief (\$700k)
  - Homelessness set-aside from Fund Balance (\$2.28M)
  - Contracted medical services for inmates (\$1M)
  - Ambulance provider payments (\$425k)
  - Transit Authority – Special Project Contracts (\$500k)

FY26 Ten Month Actual Performance



\$ .M		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR
— Revenues		\$35.M	\$36.1M	\$42.7M	\$39.3M	\$64.5M	\$44.25M	\$40.81M	\$45.63M	\$43.21M	\$57.4M
— Exp/Xfers		\$31.1M	\$57.2M	\$43.8M	\$41.1M	\$38.6M	\$34.67M	\$67.51M	\$32.49M	\$45.37M	\$39.8M



FY26 Adopted Budget Overview – Monthly Revenues vs Expenses



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

<i>For the ten months ended April 30, 2026</i>				
	<b>Actuals</b>	<b>Budget</b>	<b>Variance</b>	<b>% Var</b>
<b><u>Revenue</u></b>				
Payroll Withholding	246,781,375	244,000,000	2,781,375	1.1%
Net Profit	54,205,853	60,500,000	(6,294,147)	-10.4%
Insurance	39,556,786	40,000,000	(443,214)	-1.1%
Franchise Fees	27,343,453	25,250,000	2,093,453	8.3%
Other Licenses & Permits	6,231,169	5,776,089	455,080	7.9%
Property Tax Accounts	32,943,213	33,266,047	(322,834)	-1.0%
Charges for Services	25,903,518	23,964,291	1,939,227	8.1%
Fines and Forfeitures	208,631	109,167	99,464	91.1%
Intergovernmental Revenue	881,384	704,802	176,582	25.1%
Property Sales	260,593	125,000	135,593	108.5%
Investment Income	157,697	318,446	(160,749)	-50.5%
Other Financing Sources	9,984,399	9,080,313	904,086	10.0%
Other Income	4,457,531	4,351,393	106,138	2.4%
<b>Total Revenues</b>	<b>\$448,915,602</b>	<b>\$447,445,548</b>	<b>\$1,470,054</b>	<b>0.3%</b>



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

<i>For the ten months ended April 30, 2026</i>				
	<b>FY 2026</b>	<b>FY 2025</b>	<b>Variance</b>	<b>% Var</b>
<b><u>Revenue</u></b>				
Payroll Withholding	246,781,375	235,060,609	11,720,766	5.0%
Net Profit	54,205,853	53,610,812	595,041	1.1%
Insurance	39,556,786	37,499,853	2,056,933	5.5%
Franchise Fees	27,343,453	25,455,016	1,888,437	7.4%
Other Licenses & Permits	6,231,169	6,157,501	73,668	1.2%
Property Tax Accounts	32,943,213	31,601,381	1,341,832	4.2%
Charges for Services	25,903,518	24,583,949	1,319,569	5.4%
Fines and Forfeitures	208,631	105,639	102,992	97.5%
Intergovernmental Revenue	881,384	954,431	(73,047)	-7.7%
Property Sales	260,593	215,070	45,523	21.2%
Investment Income	157,697	471,084	(313,387)	-66.5%
Other Financing Sources	9,984,399	1,718,619	8,265,780	481.0%
Other Income	4,457,531	4,598,751	(141,220)	-3.1%
<b>Total Revenues</b>	<b>\$448,915,602</b>	<b>\$422,032,715</b>	<b>\$26,882,887</b>	<b>6.4%</b>

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

<i>For the ten months ended April 30, 2026</i>				
	Actuals	Budget	Variance	% Var
<b><u>Expense</u></b>				
Personnel	263,152,585	272,522,402	9,369,817	3.4%
Operating	60,675,624	84,201,362	23,525,738	27.9%
Insurance Expense	14,503,875	14,503,875	0	0.0%
Debt Service	49,477,470	49,411,970	(65,500)	-0.1%
Partner Agencies	28,054,583	28,869,948	815,365	2.8%
Capital	10,262,132	10,081,733	(180,399)	-1.8%
<b>Total Expenses</b>	<b>\$426,126,269</b>	<b>\$459,591,290</b>	<b>\$33,465,021</b>	<b>7.3%</b>
<b>Transfers</b>	<b>5,627,786</b>	<b>8,485,057</b>	<b>2,857,271</b>	<b>33.7%</b>
<b>Change in Fund Balance</b>	<b>\$17,161,547</b>	<b>(\$20,630,799)</b>	<b>\$37,792,346</b>	

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

<i>For the ten months ended April 30, 2026</i>				
	<b>FY 2026</b>	<b>FY 2025</b>	<b>Variance</b>	<b>% Var</b>
<b><u>Expense</u></b>				
Personnel	263,152,585	251,017,450	12,135,135	4.8%
Operating	60,675,624	56,786,975	3,888,649	6.8%
Insurance Expense	14,503,875	10,060,099	4,443,776	44.2%
Debt Service	49,477,470	48,550,409	927,061	1.9%
Partner Agencies	28,054,583	25,512,168	2,542,415	10.0%
Capital	10,262,132	3,718,161	6,543,971	176.0%
<b>Total Expenses</b>	<b>\$426,126,269</b>	<b>\$395,645,262</b>	<b>\$30,481,007</b>	<b>7.7%</b>
<b>Transfers</b>	<b>5,627,786</b>	<b>28,269,086</b>	<b>(22,641,300)</b>	<b>-80.1%</b>
<b>Change in Fund Balance</b>	<b>\$17,161,547</b>	<b>(\$1,881,633)</b>	<b>\$19,043,180</b>	

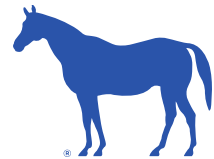
# Questions?



**LEXINGTON**

# ARPA FINANCIAL UPDATE

*Approved Budget and Actual Expenditures  
Through April 30, 2026*



**LEXINGTON**

# ARPA DASHBOARD

as of April 30, 2026



□ Unobligated   □ Obligated   □ Expended

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

100%

✓✓✓ December 31, 2024 Deadline ✓✓✓

**Total ARPA Expended**  
**\$121.0 Million**

99.9%

December 31, 2026 Deadline

**Projects Complete** 81  
**Projects Underway** 5

## Funding Overview by ARPA Expenditure Category

Total Grant Budget

1. Public Health \$ 1,084,388 <1%

• 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 30%

• 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 6%

• 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 11%

• 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 \$ - 0%

• Eligible projects include necessary improvements in water, sewer, and broadband infrastructure

6. Revenue Replacement for General Government \$ 62,614,351 52%

• 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.

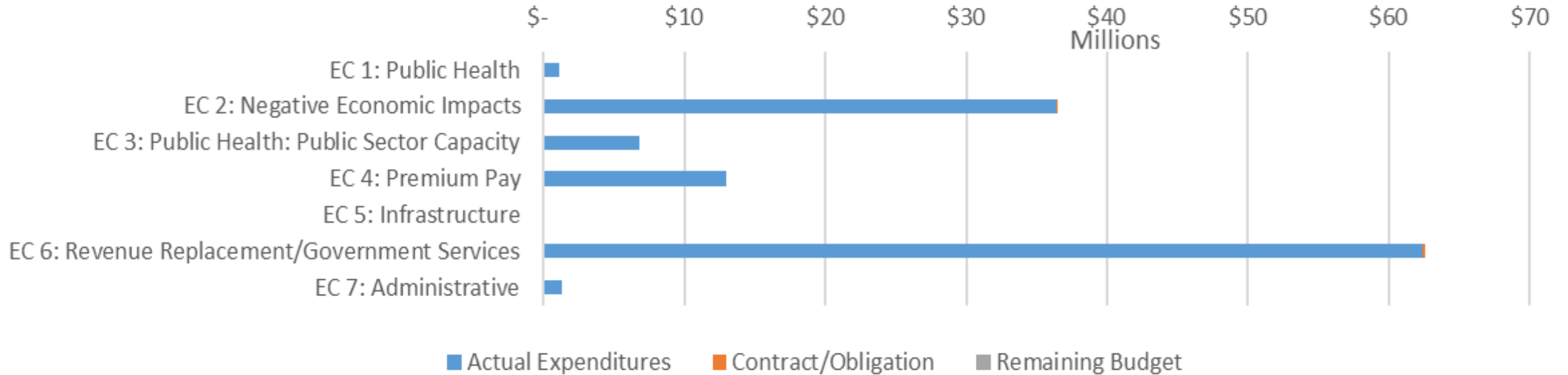
7. Administration \$ 1,329,677 1%

• 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 April 30, 2026



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**TOTAL EXPENDITURES THROUGH APRIL 30, 2026**  
**\$120,967,390**



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

*For the period through April 30, 2026*

	Actuals	Budget	Variance
<b>Revenue</b>			
LFUCG Allocation	\$ 121,178,058	\$ 121,178,058	\$ -
<b>Total Revenues</b>	<b>\$ 121,178,058</b>	<b>\$ 121,178,058</b>	<b>\$ -</b>

	Actuals	Budget	Variance
<b>Expense</b>			
EC 1: Public Health	\$ 1,084,388.39	\$ 1,084,388.39	\$ -
1.05 Personal Protective Equipment	\$ 5,762.59	\$ 5,762.59	\$ -
1.11 Community Violence Interventions	\$ 306,558.80	\$ 306,558.80	\$ -
1.11 Community Violence Interventions	\$ 262,067.00	\$ 262,067.00	\$ -
1.12 Mental Health Services	\$ 170,000.00	\$ 170,000.00	\$ -
1.12 Mental Health Services	\$ 170,000.00	\$ 170,000.00	\$ -
1.12 Mental Health Services	\$ 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

			Actuals	Budget	Variance
<b>Expense</b>					
<b>EC 2: Negative Economic Impacts</b>			<b>\$ 36,403,806.16</b>	<b>\$ 36,404,308.40</b>	<b>\$ 502.24</b>
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY22)	\$ 240,846.00	\$ 240,846.00	\$ -
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY23)	\$ 251,776.00	\$ 251,776.00	\$ -
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY24)	\$ 297,365.00	\$ 297,365.00	\$ -
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Recovery Supportive Living Assistance (FY22)	\$ 200,000.00	\$ 200,000.00	\$ -
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Recovery Supportive Living Assistance (FY23)	\$ 199,999.76	\$ 199,999.76	\$ -
2.10	Assistance to Unemployed or Underemployed Workers	Summer Youth Work Readiness Program	\$ 960,000.00	\$ 960,000.00	\$ -
2.15	Long-Term Housing Security: Affordable Housing	Shropshire Affordable Housing Project Site 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 Pe	OHPI Homelessness Allocation (FY22)	\$ 642,893.42	\$ 642,893.42	\$ -
2.16	Long-Term Housing Security: Services for Unhoused Pe	OHPI Homelessness Allocation (FY23)	\$ 824,261.76	\$ 824,764.00	\$ 502.24
2.16	Long-Term Housing Security: Services for Unhoused Pe	OHPI Homelessness Allocation (FY24)	\$ 750,000.00	\$ 750,000.00	\$ -
2.16	Long-Term Housing Security: Services for Unhoused Pe	Homelessness Contracts via Department of Housing and Community Development RFP	\$ 3,717,025.18	\$ 3,717,025.18	\$ -
2.16	Long-Term Housing Security: Services for Unhoused Pe	Homelessness Contracts - Non-Shelter Eligible Families/Individuals	\$ 159,827.97	\$ 159,827.97	\$ -
2.16	Long-Term Housing Security: Services for Unhoused Pe	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 Pe	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 Pe	Domestic Violence Sheltering: Greenhouse 17	\$ 400,000.00	\$ 400,000.00	\$ -
2.22	Strong Healthy Communities: Promote Health and Safe	Village Branch Library Construction	\$ 1,000,000.00	\$ 1,000,000.00	\$ -
2.22	Strong Healthy Communities: Promote Health and Safe	Black and Williams Center Improvements - Gymnasium	\$ 1,848,759.32	\$ 1,848,759.32	\$ -
2.22	Strong Healthy Communities: Promote Health and Safe	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

			Actuals	Budget	Variance
<b>Expense</b>					
<b>EC 3: Public Health - Negative Economic Impact: Public Sector Capacity</b>			<b>\$ 6,791,326.62</b>	<b>\$ 6,791,326.62</b>	<b>\$ -</b>
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	\$ -
<b>EC 4: Premium Pay</b>			<b>\$ 12,954,006.73</b>	<b>\$ 12,954,006.73</b>	<b>\$ -</b>
4.01	Premium Pay	Premium Pay for High Exposure LFUCG Staff	\$ 12,592,083.66	\$ 12,592,083.66	\$ -
4.01	Premium Pay	Premium Pay for Fayette County Sheriff's Office	\$ 361,923.07	\$ 361,923.07	\$ -
<b>EC 6: Revenue Replacement/Government Services</b>			<b>\$ 62,404,184.49</b>	<b>\$ 62,614,350.64</b>	<b>\$ 210,166.15</b>
6.01	Provision of Government Services	Economic Development Grants to Service Partners	\$ 298,744.60	\$ 298,744.60	\$ -
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Berry Hill Park - Basketball 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 Construction	\$ 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

			Actuals	Budget	Variance
<b>Expense</b>					
<b>EC 6: Revenue Replacement/Government Services</b>			<b>\$ 62,404,184.49</b>	<b>\$ 62,614,350.64</b>	<b>\$ 210,166.15</b>
6.01	Provision of Government Services	Nbhod 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 Parks for Inclusiv	\$ 125,000.00	\$ 125,000.00	\$ -
6.01	Provision of Government Services	Cardinal Run North Park Development	\$ 10,386,636.66	\$ 10,418,886.66	\$ 32,250.00
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 Development Stud	\$ 150,000.00	\$ 150,000.00	\$ -
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Pine Meadows Park - Playground and Park Imprvmn	\$ 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	\$ 4,187,569.00	\$ 4,187,569.00	\$ -
6.01	Provision of Government Services	Parks Master Plan - Maintenance	\$ 1,104,582.26	\$ 1,104,582.26	\$ -
6.01	Provision of Government Services	Parks Master Plan - Aquatics	\$ 7,012,717.41	\$ 7,027,717.41	\$ 15,000.00
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	\$ 2,548,210.00	\$ 2,548,210.00	\$ -
6.01	Provision of Government Services	Bike/Ped - Brighton	\$ 96,010.00	\$ 116,310.00	\$ 20,300.00
6.01	Provision of Government Services	Bike/Ped - Harrodsburg	\$ 571,276.02	\$ 713,892.17	\$ 142,616.15
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	\$ -



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

			Actuals	Budget	Variance
<b>Expense</b>					
<b>EC 6: Revenue Replacement/Government Services</b>			<b>\$ 62,404,184.49</b>	<b>\$ 62,614,350.64</b>	<b>\$ 210,166.15</b>
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	\$ -
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 Homeowners	\$ 1,986,684.40	\$ 1,986,684.40	\$ -
<b>EC 7: Administrative</b>			<b>\$ 1,329,677.22</b>	<b>\$ 1,329,677.22</b>	<b>\$ -</b>
7.01	Administrative Expenses	ARPA Administrative Services	\$ 1,329,677.22	\$ 1,329,677.22	\$ -
<b>Total Expenses</b>			<b>\$ 120,967,389.61</b>	<b>\$ 121,178,058.00</b>	<b>\$ 210,668.39</b>
<b>TOTAL - ARPA SLFRF</b>			<b>\$ 210,668.39</b>	<b>\$ -</b>	<b>\$ (210,668.39)</b>

# Questions?

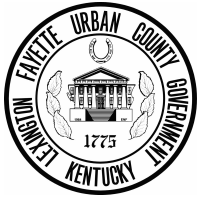
**Hilary Angelucci**

American Rescue Plan Act Project Manager

[hangelucci@lexingtonky.gov](mailto:hangelucci@lexingtonky.gov)



**LEXINGTON**



# Lexington-Fayette Urban County Government

## Master

200 E. Main St  
Lexington, KY 40507

**File Number: 0438-26**

**File ID:** 0438-26

**Type:** Committee Item

**Status:** Agenda Ready

**Version:** 1

**Contract #:**

**In Control:** Committee of the Whole (COW)

**File Created:** 05/21/2026

**File Name:** Mayor's Late Items

**Final Action:**

**Title:** Mayor's Late Items

**Notes:**

**Sponsors:**

**Enactment Date:**

**Attachments:** FY 27 Late Item List Packet Final

**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:
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### Text of Legislative File 0438-26

Title

Mayor's Late Items

# Lexington-Fayette Urban County Government

Fiscal Year 2027

Late Item Change Summary

May 26, 2026



	<b><u>Page</u></b>
Introduction	
General Services District Fund - 1101	1
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Sanitary Sewer Revenue and Operating Fund - 4002	3
Water Quality Management Fund - 4051	4

# Introduction

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This package of late change items is submitted to the Urban County Council for consideration during the adoption of the Fiscal Year 2027 budget.

There are four funds included in this document. The items are related to Council approved legislation, personnel, clerical, or accounting corrections, and additional information.

It is the request of the administration that these changes be adopted for each fund as the first step for the changes made to the FY 2027 Proposed Budget.

How to Read this Document:

The items for consideration are listed in order by fund. Each item is grouped by the specific issue for consideration (i.e. Decision Item & Detail columns) along with the division involved. Next, the specific chartfields for each item are included, followed by the increase/decrease to the budget.

# General Services District Fund - 1101

Decision Item	Detail	Division or Activity	Fund	Dept	Section	Account	Revenue Increase	Revenue Decrease	Beginning Revenue
---------------	--------	----------------------	------	------	---------	---------	------------------	------------------	-------------------

**Mayor's Proposed Budget Total Revenue Estimate \$546,901,379**

Remove State Reimbursement	Remove revenue for reimbursement for turf mowing	Environmental Services	1101	313201	3091	44040		(181,270)	
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**\$0 (\$181,270)**

**Mayor's Proposed Budget Revised Total Revenue Estimate \$546,720,109**

Decision Item	Detail	Division or Activity	Fund	Dept	Section	Account	Expense Increase	Expense Decrease	Fund Balance
---------------	--------	----------------------	------	------	---------	---------	------------------	------------------	--------------

**Mayor's Proposed Budget Fund Balance \$1,129,671**

**Mayor's Proposed Budget Revenue Adjustment (\$181,270)**

State Legislation Change	Increase allocation to PVA based on revised KRS requirement	Constitutional Officers	1101	112001	0001	71299	1,140		
Clerical Change	Correct account code for rent/lease per Accounting standards	Fire and Emergency Service	1101	505705	5754	71301		(12,000)	
			1101	505705	5754	71303	12,000		
	Increase licensing expense	Code Enforcement	1101	505801	0001	71216	5,625		
	Correct account code for software based on Accounting standards	Facilities and Fleet Management	1101	707501	7041	71307	16,270		
			1101	707501	7041	76102		(16,270)	
	Provide funds for omitted copier rent/lease account	Police	1101	505504	5541	71303	445		
1101			505502	5523	71303		(445)		
Personnel Corrections	Correct funding for Heavy Equipment Technician Senior (Grade 521)	Facilities and Fleet Management	1101	707301	0001	6XXXX		(96,324)	
	Add Funds for omitted overtime expenses	Youth Services	1101	606504	6541	6XXXX	47,548		
Remove State Reimbursement	Reduce expense for state turf mowing	Environmental Services	1101	313201	3091	71212		(181,270)	

**\$83,028 (\$306,309)**

**Mayor's Proposed Budget Fund Balance after late item changes \$1,171,682**

**Net Change to MPB Fund Balance \$42,011**

## Full Urban Services District Fund - 1115

Decision Item	Detail	Division or Activity	Fund	Dept	Section	Account	Expense Increase	Expense Decrease	Fund Balance
							<b>Mayor's Proposed Budget Fund Balance</b>		<b>\$3,468,337</b>
State Legislation Change	Increase allocation to PVA based on revised KRS requirement	Constitutional Officers	1115	112001	0001	71299	2,360		
Clerical Change	Add budget for compressed natural gas that was excluded in this fund in error	EQPW Commissioner	1115	313104	3171	72102	530,000		
	Correct account code for software based on Accounting standards	Facilities and Fleet Management	1115	707501	7041	71307	2,040		
			1115	707501	7041	76102		(2,040)	
Personnel Corrections	Correct funding for Heavy Equipment Technician Senior (Grade 521)	Facilities and Fleet Management	1115	707301	0001	6XXXX	96,324		

\$630,724      (\$2,040)

**Mayor's Proposed Budget Fund Balance after late item changes      \$2,839,653**

**Net Change to MPB Fund Balance      (\$628,684)**



## Water Quality Management Fund - 4051

Decision Item	Detail	Division or Activity	Fund	Dept	Section	Account	Increase	Expense Decrease	Fund Balance
							<b>Mayor's Proposed Budget Fund Balance</b>		<b>\$4,756,838</b>
Clerical Change	Remove budget for compressed natural gas that was included in this fund in error	EQPW Commissioner	4051	313104	3171	72102		(530,000)	
							<u>\$0</u>	<u>(\$530,000)</u>	
							<b>Mayor's Proposed Budget Fund Balance after late item changes</b>		<b>\$5,286,838</b>
							<b>Net Change to MPB Fund Balance</b>		<b>\$530,000</b>



# Lexington-Fayette Urban County Government

## Master

200 E. Main St  
Lexington, KY 40507

**File Number: 0439-26**

**File ID:** 0439-26

**Type:** Committee Item

**Status:** Agenda Ready

**Version:** 1

**Contract #:**

**In Control:** Committee of the Whole (COW)

**File Created:** 05/21/2026

**File Name:** Link and Council Member Recommendation Summary

**Final Action:**

**Title:** Link and Council Member Recommendation Summary

**Notes:**

**Sponsors:**

**Enactment Date:**

**Attachments:** Link and CM FY27 Budget Recommendations

**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 0439-26

Title

Link and Council Member Recommendation Summary

## Council Member and Link Recommendations Not Included in Mayor's Proposed Budget

General Government and Services		Estimated Cost:	Proposed Funding Source:
Request:			
1	Professional Service for Citizens' Advocate Part-Time support	\$ 25,000.00	Beginning FY27 Fund Balance
2	Additional Fleet funding	\$ 1,000,000.00	Capital Reserve
3	ADA Transition Plan	\$ 1,500,000.00	Capital Reserve
		<b>\$ 2,525,000.00</b>	<b>Total</b>

Environmental Quality and Public Works		Estimated Cost:	Proposed Funding Source
Request:			
4	Greenspace Trust Coldstream Master Plan Implementation	\$ 25,000.00	Water Quality Management Fund
		<b>\$ 25,000.00</b>	<b>Total</b>

Social Services and Public Safety		Estimated Cost:	Proposed Funding Source
Request:			
5	Health and Wellness Pilot Program Coordinator for Fire & EMS	\$ 50,000.00	Beginning FY27 Fund Balance
6	Police PAL Programming	\$ 20,000.00	Beginning FY27 Fund Balance
		<b>\$ 70,000.00</b>	<b>Total</b>

Individual Council Member		Estimated Cost:	Proposed Funding Source
Request:			
7	LFUCG Building Security Equipment	\$ 31,380.00	Capital Reserve
8	LFUCG Building Security Personnel	\$ 103,718.00	Beginning FY27 Fund Balance
9	Digital Accessibility Plan	\$ 50,000.00	Deferred to FY26 Fund Balance Discussion or future funding opportunities
		<b>\$ 185,098.00</b>	<b>Total</b>

<b>\$ 2,805,098.00</b>	<b>Recommendations Total</b>
------------------------	------------------------------

<b>\$ 198,718.00</b>	<b>Beginning FY27 Fund Balance Total</b>
<b>\$ 2,531,380.00</b>	<b>Capital Reserve Total</b>
<b>\$ 25,000.00</b>	<b>Water Quality Total</b>



# Lexington-Fayette Urban County Government

## Master

200 E. Main St  
Lexington, KY 40507

**File Number: 0440-26**

**File ID:** 0440-26

**Type:** Committee Item

**Status:** Agenda Ready

**Version:** 1

**Contract #:**

**In Control:** Committee of the Whole (COW)

**File Created:** 05/21/2026

**File Name:** FY2027 Link Report Out Presentations

**Final Action:**

**Title:** FY2027 Link Report Out Presentations

**Notes:**

**Sponsors:**

**Enactment Date:**

**Attachments:** CAO HACD FY27 report out, FY27 EQPW Budget Link Presentation, FY27 FEDP Link Report Out, FINAL\_FY27 GGS Link Report Out, SSPS Link Report Out FY27

**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:
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### Text of Legislative File 0440-26

Title  
FY2027 Link Report Out Presentations

**Budget Link Committee Members:**

C. Ellinger – Chair

J. Hale

L. Higgins-Hord



# CAO & HACD

## FY27 Link Report Out

Budget Committee of the Whole

May 26, 2026



# Link Agenda

- Chief Administrative Officer
- Human Resources
- LexCall
- Government Communications
- Commissioner of HACD/Affordable Housing & Homelessness Prevention and Intervention
- Code Enforcement
- Community and Resident Services
- Grants & Special Programs
- Lexington History Museum



# General Fund Overview

Department/Division/Office/Agency	FY26 Adopted	FY27 MPB
Chief Administrative Officer	\$1,112,178	\$1,253,134
Human Resources	\$5,046,004	\$5,094,019
LexCall	\$179,206	\$190,784
Government Communications	\$1,162,254	\$1,117,273
Commissioner HACD	\$1,350,707	\$10,206,149
Code Enforcement	\$3,021,133	\$2,944,277
Community and Resident Services	\$1,735,057	\$1,891,909
Grants & Special Programs	\$1,430,867	\$1,415,149
<b>Total</b>	<b>\$15,037,406</b>	<b>\$24,112,694</b>



# Chief Administrative Officer

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$1,112,178	\$1,253,134
Urban Services Fund	\$65,294	\$54,160
Sanitary Sewer Fund	\$27,206	\$27,080
<b>TOTAL</b>	<b>\$1,204,678</b>	<b>\$1,334,374</b>

## Highlights

- Funding provided for one new Development Liaison position.
- Funding provided for the Access and Engagement Officer for the implementation of ADA training and continued organization-wide training.

## Link Recommendation:

1. The link accepts the Mayor’s proposed budget allocation.



# Human Resources

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$5,046,004	\$5,094,019
Urban Services Fund	\$90,842	\$110,788
Sanitary Sewer Fund	\$6,400	\$6,400
Landfill Fund	\$ 35,204	\$36,282
Medical Insurance Fund	\$49,786,847	\$50,407,530
<b>TOTAL</b>	<b>\$54,965,297</b>	<b>\$55,655,019</b>

## Highlights

- Funds included in this fiscal year for the Police and Fire promotional processes. This process occurs every other year.
- Funding provided for new LFUCG training courses on OSHA standards & regulations and other training.

## Link Recommendation:

1. The link accepts the Mayor’s proposed budget allocation.



# LexCall

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$179,206	\$190,784
Urban Services Fund	\$585,181	\$578,958
Sanitary Sewer Fund	\$273,963	\$254,393
Water Quality Mgmt Fund	\$122,454	\$110,706
Landfill Fund	\$90,543	\$81,840
<b>TOTAL</b>	<b>\$1,251,347</b>	<b>\$1,216,681</b>

## Highlights

- Professional services funds will continue to allow language line assistance for the residents of Fayette County.
- Operating funds will allow for branding merchandise to be disseminated throughout the community.

## Link Recommendation:

1. The link accepts the Mayor’s proposed budget allocation.



# Government Communications

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$1,162,254	\$1,117,273
<b>TOTAL</b>	<b>\$1,162,254</b>	<b>\$1,117,273</b>

## Highlights

- Funding provided for the live captioning services, Caption Advantage.
- Continued funding for the growth of our social media platforms – Facebook and Instagram.
- Continue to introduce new features and explore ways to enhance the City’s website.

### Capital Highlights

- Replacement Playback Program (\$15,000 – Capital Reallocation Fund)

## Link Recommendation:

1. The link accepts the Mayor’s proposed budget allocation.



# Commissioner HACD

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$1,350,707	\$10,206,149
Affordable Housing/Homelessness Fund	\$8,366,789	\$9,447,434
<b>TOTAL</b>	<b>\$9,717,496</b>	<b>\$19,653,583</b>

## Highlights

- Funding of \$400,000 provided for Legal Aid of the Bluegrass that operates the Housing Stability Services program for the city. This allocation is being pre-funded for FY2027.
- Funding provided for Office of Homelessness Prevention & Intervention budgeted at \$1,659,631 to reflect the ordinance requiring .3% of prior year recurring revenue.
- Funding provided for the Affordable Housing budgeted at \$5,029,186 to reflect the ordinance requiring 1% of prior year recurring revenue.
- \$2,200,000 funded for winter warming operations.

## Link Recommendation:

1. The link accepts the Mayor’s proposed budget allocation.
2. The link is concerned about the need for an administrative support position in the Office of Homelessness Prevention and Intervention and would like to prioritize this request in FY28.



# Code Enforcement

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$3,021,133	\$2,944,277
Water Quality Management Fund	\$0	\$60,000
<b>TOTAL</b>	<b>\$3,021,133</b>	<b>\$3,004,277</b>

## Highlights

- Overseeing and funding for homeless encampment cleanups have been moved from the Division of Environmental Services to the Division of Code Enforcement.
- Continued funding for the Housing Repair Assistance program for \$200,000.
- Continued funding for the sidewalk cost share program for \$400,000.
- Funding provided to maintain accreditation with the International Code Council and the International Accreditation Services.

## Link Recommendation:

1. The link accepts the Mayor’s proposed budget allocation.



# Community & Residential Services

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$1,735,057	\$1,891,909
Sanitary Sewer Fund	\$160,000	\$160,000
Water Quality Mgmt Fund	\$30,000	\$30,000
Landfill Fund	\$30,000	\$30,000
<b>TOTAL</b>	<b>\$1,955,057</b>	<b>\$2,111,909</b>

## Highlights

- The overseeing and funding of the Tates Creek Community Center was moved from the Division of Parks and Recreation to the Division of Community & Resident Services.
- Increased funding provided for the operations of the Black and Williams Center.
- Continued funding of the Emergency Financial Assistance (EFA) program.

## Link Recommendation:

1. The link accepts the Mayor’s proposed budget allocation.
2. The link discussed referring Emergency Financial Assistance (EFA) to fund balance discussion.
3. The link discussed how both the Tates Creek Community Center and Black and Williams Center have similar needs and recommend similar services.



# Grants & Special Programs

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$1,430,867	\$1,415,149
<b>TOTAL</b>	<b>\$1,430,867</b>	<b>\$1,415,149</b>

## Highlights

- Funds provided for training and allow staff to attend Kentucky Housing Corporations Affordable Housing Conference.

## Link Recommendation:

1. The link accepts the Mayor’s proposed budget allocation.



# Questions?

**Budget Link Committee Members:**

Sevigny (Chair)

Curtis

Lynch



# ENVIRONMENTAL QUALITY & PUBLIC WORKS

## FY27 Link Report Out

Budget Committee of the Whole

May 26, 2026

**Budget Link Committee Members**

Councilmember Dave Sevigny (Chair)

Councilmember Emma Curtis

Councilmember Shayla Lynch



# Link Agenda

- EQPW Administration
- Streets & Roads
- Water Quality
- Environmental Services
- Traffic Engineering
- Waste Management
- **Engineering**
- **Building Inspection**

*\*Moved to Dept of Planning & Preservation in FY27*



# EQPW Budget Overview

EQPW	FY27 MPB
General Fund	\$17,222,870
Urban Services Fund	\$55,104,919
Municipal Aid Program Fund	\$4,237,500
Mineral Service Fund	\$285,000
Misc Special Revenue Fund	\$396,000
2027 Bond Projects	\$10,000,000
Sanitary Sewer Fund	\$39,239,392
Sanitary Sewer Construction Fund	\$25,840,000
Water Quality Management Fund	\$9,415,757
Water Quality Construction Fund	\$3,662,600
Landfill Fund	\$7,785,012
Right of Way Fund	\$1,150,000
<b>Total</b>	<b>\$174,339,050</b>



# EQPW Administration

*EQPW's mission is to preserve, protect and enhance our Bluegrass environment; to provide infrastructure systems that are safe, efficient and economical; and to promote a healthy and sustainable quality of life for our residents.*

## Highlights

- Funding for Winter Weather Emergencies (\$1mil) in addition to the funding typically in the Division of Streets & Roads
- Funding for new pothole repair fund (\$200k)
- Funding for Haley Pike Transfer Station – Design (\$1mil - \$500k Landfill Fund and \$500k Urban Services Fund)
  
- No personnel changes

## Link Recommendation:

- 1. Accept the FY27 Mayor's Proposed Budget**



# EQPW Administration

Funding Source	FY26 Adopted	FY27 MPB	FY27 Link Recs
General Fund	\$1,438,327	\$2,210,275	+ \$0
Urban Services Fund	\$2,176,339	\$2,309,131	+ \$0
Municipal Aid Program Fund	\$ -	\$ -	+ \$0
Mineral Service Fund	\$ -	\$ -	+ \$0
Misc Special Revenue Fund	\$ -	\$ -	+ \$0
2027 Bond Projects	\$ -	\$ -	+ \$0
Sanitary Sewer Fund	\$827,043	\$802,337	+ \$0
Sanitary Sewer Construction Fund	\$ -	\$ -	+ \$0
Water Quality Management Fund	\$350,035	\$884,333	+ \$0
Water Quality Construction Fund	\$150,000	\$ -	+ \$0
Landfill Fund	\$936,373	\$687,057	+ \$0
Right of Way Fund	\$27,206	\$ -	+ \$0
<b>Total</b>	<b>\$5,905,323</b>	<b>\$6,893,133</b>	<b>+ \$0</b>

**FY27 MPB + LINK = \$6,893,133**



# Streets & Roads

*The mission is to maintain city streets, county roads, storm sewer systems, and public property right of way to protect the infrastructure and environment of Lexington-Fayette County in a safe and efficient manner.*

## Highlights

- Funding provided for staff OT during winter weather emergencies and \$1mil provided for salt to clear the roads
- Funding provided for Man-O-War Sidewalks through Capital Reallocation Funds (\$150k)
- Funding for Paving (\$13mil – Bond Projects, MAP, and Right of Way), \$1mil less than FY26
- Funding provided for ADA ramps (\$1mil - MAP)
- Funding for Asphalt hotboxes & accessories (\$150k - Right of Way)
- Division of Streets & Roads upgraded/reclassified positions based on a FY26 market study

## Link Recommendation:

- 1. Accept the FY27 Mayor's Proposed Budget**



# Streets & Roads

Funding Source	FY26 Adopted	FY27 MPB	FY27 Link Recs
General Fund	\$4,726,342	\$5,291,430	+ \$0
Urban Services Fund	\$2,344,077	\$2,430,919	+ \$0
Municipal Aid Program Fund	\$3,000,000	\$3,000,000	+ \$0
Mineral Service Fund	\$300,000	\$285,000	+ \$0
Misc Special Revenue Fund	\$ -	\$ -	+ \$0
2027 Bond Projects	\$ -	\$10,000,000	+ \$0
Sanitary Sewer Fund	\$40,000	\$30,000	+ \$0
Sanitary Sewer Construction Fund	\$ -	\$ -	+ \$0
Water Quality Management Fund	\$1,555,808	\$1,517,217	+ \$0
Water Quality Construction Fund	\$ -	\$ -	+ \$0
Landfill Fund	\$ -	\$ -	+ \$0
Right of Way Fund	\$ -	\$1,150,000	+ \$0
<b>Total</b>	<b>\$11,966,227</b>	<b>\$23,704,566</b>	<b>+ \$0</b>

**FY27 MPB + LINK = \$23,704,566**



# Water Quality

*Water Quality's mission is to protect public health and quality of life for citizens by maintaining an efficient and compliant wastewater and stormwater system.*

## Highlights

- No budget changes
- Funding provided for odor control management of existing facilities and improvements on the East Hickman force main
- Cost savings of appx. \$700k annually in rent after opening new water quality facility on New Circle
- Multiple EPA Remedial Measures capital projects progressing
  
- Division of Water Quality upgraded/reclassified positions based on a FY26 market study
- Funding for Construction Project Management

## Link Recommendation:

- 1. Accept the FY27 Mayor's Proposed Budget**



# Water Quality

Funding Source	FY26 Adopted	FY27 MPB	FY27 Link Recs
General Fund	\$ -	\$ -	+ \$0
Urban Services Fund	\$ -	\$ -	+ \$0
Municipal Aid Program Fund	\$ -	\$ -	+ \$0
Mineral Service Fund	\$ -	\$ -	+ \$0
Misc Special Revenue Fund	\$ -	\$ -	+ \$0
2027 Bond Projects	\$ -	\$ -	+ \$0
Sanitary Sewer Fund	\$36,056,223	\$37,947,694	+ \$0
Sanitary Sewer Construction Fund	\$21,440,000	\$25,840,000	+ \$0
Water Quality Management Fund	\$4,261,271	\$4,237,706	+ \$0
Water Quality Construction Fund	\$9,839,318	\$3,662,600	+ \$0
Landfill Fund	\$ -	\$ -	+ \$0
Right of Way Fund	\$ -	\$ -	+ \$0
<b>Total</b>	<b>\$71,596,812</b>	<b>\$71,688,000</b>	<b>+ \$0</b>

**FY27 MPB + LINK = \$71,688,000**



# Environmental Services

*The mission is to protect and improve Lexington's natural resources through conservation, management, education, and partnering activities which benefit the public's land, water, tree canopy, and energy assets.*

## Highlights

- Funding for the energy initiative operations, maintenance, and use of the City's centralized utility database and building automation platforms
- Support strategic efforts of the PIE section and for the Urban and Community Forestry section to safely and efficiently address requests and provide emergency response services
- Funding and oversight of homeless encampment cleanups moved to Div. of Code Enforcement
- Division of Environmental Quality reclassified (1) Public Service Supervisor job code to (1) Groundskeeping Supervisor as part of a FY26 market study



# Environmental Services

## Link Recommendation:

- 1. Expand the FY27 Mayor's Proposed Budget to include:**
  - a. Funding the Greenspace Trust Coldstream Master Plan Implementation at \$25k through the Water Quality Management Fund
  
- 2. Other Items to consider Prefund and/or Fund Balance**
  - a. Typology Study Pilot Project (\$50,000)
  - b. Wayfinding Sign Program Implementation (\$150,000)



# Environmental Services

Funding Sources	FY26 Adopted	FY27 MPB	FY27 Link Recs
General Fund	\$3,305,140	\$3,487,296	
Urban Services Fund	\$1,808,861	\$1,756,353	
Municipal Aid Program Fund	\$ -	\$ -	
Mineral Service Fund	\$ -	\$ -	
Misc Special Revenue Fund	\$ -	\$ -	
2027 Bond Projects	\$ -	\$ -	
Sanitary Sewer Fund	\$459,916	\$459,361	
Sanitary Sewer Construction Fund	\$ -	\$ -	
Water Quality Management Fund	\$2,750,199	\$2,776,501	+\$25,000
Water Quality Construction Fund	\$ -	\$ -	
Landfill Fund	\$405,242	\$342,521	
Right of Way Fund	\$ -	\$ -	
Coal Severance Fund	\$150,000	\$ -	
<b>Total</b>	<b>\$8,879,358</b>	<b>\$8,822,032</b>	<b>+\$25,000</b>

**FY27 MPB + LINK = \$8,847,032** <sup>12</sup>



# Traffic Engineering

*The mission is to provide for the safe and efficient flow of people, vehicles, goods, and services within the Lexington-Fayette County transportation system.*

## Highlights

- Funding provided for support of Vision Zero & Complete Streets policies
- Funding for Traffic Signal New and Rebuilds (\$400k - MAP)
- Funding for fiber optic and camera network expansion (\$350k - MAP)
- Multimodal safety improvements (\$50k - MAP) – *was funded at \$300k in FY26*
- UK area bike and ped improvements (\$100k - MAP)
- NTMP funding request decreased by \$50k (\$150k FY26 vs \$100k FY27)
  
- No personnel changes

## Link Recommendation:

- 1. Accept the FY27 Mayor's Proposed Budget**
- 2. Other items to consider for Prefund and/or Fund Balance**
  - Consider \$250k additional funding for Multimodal Safety in fund balance discussion



# Traffic Engineering

Funding Source	FY26 Adopted	FY27 MPB	FY27 Link Recs
General Fund	\$6,060,743	\$6,233,869	+ \$0
Urban Services Fund	\$7,099,206	\$7,637,425	+ \$0
Municipal Aid Program Fund	\$1,650,000	\$1,237,500	+ \$0
Mineral Service Fund	\$ -	\$ -	+ \$0
Misc Special Revenue Fund	\$396,000	\$396,000	+ \$0
2027 Bond Projects	\$ -	\$ -	+ \$0
Sanitary Sewer Fund	\$ -	\$ -	+ \$0
Sanitary Sewer Construction Fund	\$ -	\$ -	+ \$0
Water Quality Management Fund	\$ -	\$ -	+ \$0
Water Quality Construction Fund	\$ -	\$ -	+ \$0
Landfill Fund	\$ -	\$ -	+ \$0
Right of Way Fund	\$ -	\$ -	+ \$0
<b>Total</b>	<b>\$15,205,949</b>	<b>\$15,504,794</b>	<b>+ \$0</b>

**FY27 MPB + LINK = \$15,504,794**



# Waste Management

*The mission is to provide the citizens located within the Urban Service District safe, efficient waste management services in an environmentally and economically responsible manner.*

## Highlights

- Increased funding for training of managers and supervisors
- Funding provided for CNG Station at Town Branch (\$500k - Urban Service Fund)
- Funding provided for material recycling facility logic control panel 2 and 3 upgrades (\$623,903 - Urban Service Fund)
  
- Division of Waste Management upgraded/reclassified positions based on a FY26 market study

## Link Recommendation:

- 1. Accept the FY27 Mayor's Proposed Budget**



# Waste Management

Funding Source	FY26 Adopted	FY27 MPB	FY27 Link Recs
General Fund	\$ -	\$ -	+ \$0
Urban Services Fund	\$42,572,531	\$40,971,092	+ \$0
Municipal Aid Program Fund	\$ -	\$ -	+ \$0
Mineral Service Fund	\$ -	\$ -	+ \$0
Misc Special Revenue Fund	\$ -	\$ -	+ \$0
2027 Bond Projects	\$ -	\$ -	+ \$0
Sanitary Sewer Fund	\$ -	\$ -	+ \$0
Sanitary Sewer Construction Fund	\$ -	\$ -	+ \$0
Water Quality Management Fund	\$ -	\$ -	+ \$0
Water Quality Construction Fund	\$ -	\$ -	+ \$0
Landfill Fund	\$5,011,403	\$6,755,435	+ \$0
Right of Way Fund	\$ -	\$ -	+ \$0
<b>Total</b>	<b>\$47,583,934</b>	<b>\$47,726,527</b>	<b>+ \$0</b>

**FY27 MPB + LINK = \$47,726,527**



# Engineering

*Engineering's mission is to oversee the design and construction of capital infrastructure projects, ensure new development is compliant with the community's standards and manage permitting within the public right-of-way.*

## Highlights

*The Division of Engineering moved from EQPW to Planning & Preservation Development.*

- Funding for Capital Projects (MAP Funds) - the Newtown Pike-Scott Street connector (\$750k) and Town Branch Trail Phases 4/5 & Mid-Block Crossing (\$1.435mil)
- Funding for Construction Project Management (\$200k - MAP Fund)
- Funding for North Limestone Roadway Improvements (\$800k – Water Quality Management Fund)
  
- Two positions upgraded/reclassified: (1) Engineering Section Manager to Engineering Section Manager Sr; (1) Municipal Engineer Sr to Municipal Engineer

## Link Recommendation:

1. **Accept the FY27 Mayor's Proposed Budget**



# Engineering

Funding Source	FY26 Adopted	FY27 MPB	FY27 Link Recs
General Fund	\$1,861,043	\$1,878,497	+ \$0
Urban Services Fund	\$ -	\$ -	+ \$0
Municipal Aid Program Fund	\$2,903,750	\$2,553,750	+ \$0
Mineral Service Fund	\$ -	\$ -	+ \$0
Misc Special Revenue Fund	\$ -	\$ -	+ \$0
2027 Bond Projects	\$ -	\$ -	+ \$0
Sanitary Sewer Fund	\$605,493	\$613,798	+ \$0
Sanitary Sewer Construction Fund	\$ -	\$ -	+ \$0
Water Quality Management Fund	\$604,022	\$1,418,918	+ \$0
Water Quality Construction Fund	\$400,000	\$ -	+ \$0
Landfill Fund	\$ -	\$ -	+ \$0
Right of Way Fund	\$466,030	\$461,578	+ \$0
<b>Total</b>	<b>\$6,840,338</b>	<b>\$6,926,541</b>	<b>+ \$0</b>

**FY27 MPB + LINK = \$6,926,541**



# Building Inspection

*The mission is to ensure the safe and secure construction of residential and commercial structures and maintain community standards through the consistent enforcement of the Building Codes and local ordinances and regulations.*

## Highlights

*The Division of Building Inspection moved from the Department of Environmental Quality & Public Works to Planning & Preservation Development.*

- Funding provided to increase staff training
- Funding provided for staff uniforms, so employees are identifiable to the public
- No personnel changes

## Link Recommendation:

1. **Accept the FY27 Mayor's Proposed Budget.**



# Building Inspection

Funding Source	FY26 Adopted	FY27 MPB	FY27 Link Recs
General Fund	\$3,754,873	\$3,575,501	+ \$0
Urban Services Fund	\$ -	\$ -	+ \$0
Municipal Aid Program Fund	\$ -	\$ -	+ \$0
Mineral Service Fund	\$ -	\$ -	+ \$0
Misc Special Revenue Fund	\$ -	\$ -	+ \$0
2027 Bond Projects	\$ -	\$ -	+ \$0
Sanitary Sewer Fund	\$ -	\$ -	+ \$0
Sanitary Sewer Construction Fund	\$ -	\$ -	+ \$0
Water Quality Management Fund	\$ -	\$ -	+ \$0
Water Quality Construction Fund	\$ -	\$ -	+ \$0
Landfill Fund	\$ -	\$ -	+ \$0
Right of Way Fund	\$ -	\$ -	+ \$0
<b>Total</b>	<b>\$3,754,873</b>	<b>\$3,575,501</b>	<b>+ \$0</b>

**FY27 MPB + LINK = \$3,575,501**



# Link Proposed Recs

EQPW	FY27 MPB	Link Recs	FY27 + Link Recs
General Fund	\$17,222,870		\$17,222,870
Urban Services Fund	\$55,104,919		\$55,104,919
Municipal Aid Program Fund	\$4,237,500		\$4,237,500
Mineral Service Fund	\$285,000		\$285,000
Misc Special Revenue Fund	\$396,000		\$396,000
2027 Bond Projects	\$10,000,000		\$10,000,000
Sanitary Sewer Fund	\$39,239,392		\$39,239,392
Sanitary Sewer Construction Fund	\$25,840,000		\$25,840,000
Water Quality Management Fund	\$9,415,757	\$25,000	\$9,440,757
Water Quality Construction Fund	\$3,662,600		\$3,662,600
Landfill Fund	\$7,785,012		\$7,785,012
Right of Way Fund	\$1,150,000		\$1,150,000
<b>Total</b>	<b>\$174,339,050</b>	<b>\$25,000</b>	<b>\$174,364,050</b>



# Fund Balance Projections

Fund	2027 MPB Fund Balance Change
Urban Services Fund	
<div style="text-align: right;">Refuse Net Change</div>	(\$3,456,039)
<div style="text-align: right;">Street Lights Net Change</div>	\$831,662
<div style="text-align: right;">Street Cleaning Net Change</div>	\$464,030
<div style="text-align: right;">Total Urban Services Fund</div>	(\$1,160,347)*
Municipal Aid Program Fund	(\$1,291,250)
Sanitary Sewer Funds (4002 & 4003)	\$1,501,053
Water Quality Funds (4051 & 4052)	\$1,094,238
Landfill Fund	\$458,455
<b>Total</b>	<b>\$602,149</b>

- Fund balances of special funds will be presented during October fund balance discussion after audit is complete.
- Sanitary Sewer Funds – Sanitary Sewer Fund (4002), Sanitary Sewer Construction Fund (4003)
- Water Quality Funds – Water Quality Management Fund (4051), Water Quality Construction Fund (4052)

\*Includes CNG late item change (\$500,000)



# Questions?

**Budget Link Committee Members:**

Vice Mayor Dan Wu (*Chair*)

Councilmember Hilary Boone

Councilmember Jennifer Reynolds



# Finance, Economic Development & Planning and Preservation

## FY27 Link Report Out

Budget Committee of the Whole

May 26, 2026



# Link Agenda

- **Finance**
- *Commissioner of Finance*
- *Accounting*
- *Budgeting*
- *Procurement*
- *Revenue*
- **Office of Economic Development**
- **Planning and Preservation**
- *Commissioner of Planning*
- *Planning*
- *Historic Preservation*
- *Purchase of Development Rights (PDR)*
- **Partner Agencies**
- *Lexington Children's Museum*
- *LexArts*



# Fund Overview

Department/Division/Office/Agency	FY26 Adopted	FY27 MPB
Commissioner of Finance	\$3,069,416	\$3,061,676
Accounting	\$2,170,487	\$2,092,582
Budgeting	\$772,127	\$772,031
Procurement	\$979,048	\$983,965
Revenue	\$8,068,826	\$9,624,878
Office of Economic Development	\$2,345,613	\$2,731,452
Commissioner of Planning and Preservation	\$756,561	\$1,148,130
Planning	\$2,983,780	\$2,933,275
Historic Preservation	\$500,908	\$503,834
Purchase of Development Rights (PDR)	\$311,956	\$307,081
<i>Partner Agency: Lexington Children’s Museum</i>	\$225,000	\$758,333
<i>Partner Agency: LexArts</i>	\$400,000	\$400,000
<b>TOTAL</b>	<b>\$22,583,722</b>	<b>\$25,317,237</b>



# Commissioner of Finance

Department/Division/Office/Agency	FY26 Adopted	FY27 MPB
General Services District Fund 1101	\$1,489,907	\$1,495,974
Urban Services District Fund 1115	\$24,750	\$24,516
Sanitary Sewer Revenue and Operating Fund – 4002	\$291,735	\$309,824
PFC General Fund - 4022	\$1,500	\$1,034
Water Quality Management Fund – 4051	\$97,500	\$104,203
Landfill Fund – 4121	\$87,500	\$87,439
City Employees Pension Fund – 5002	\$862,400	\$822,400
Police and Fire Retirement Fund - 5003	\$214,125	\$216,285
<b>TOTAL</b>	<b>\$3,069,417</b>	<b>\$3,061,675</b>

## Link Recommendation:

1. Accept Mayor’s Proposed Budget



# Accounting

Funding Source	FY26 Adopted	FY27 MPB
General Services District Fund 1101	\$2,170,487	\$2,092,582
<b>TOTAL</b>	<b>\$2,170,487</b>	<b>\$2,092,582</b>

## Highlights

- Continued funding for education related to payroll tax updates and Government Accounting Standards Board (GASB) standards.

## Link Recommendation:

- Accept Mayor’s Proposed Budget



# Budgeting

Funding Source	FY26 Adopted	FY27 MPB
General Services District Fund 1101	\$713,965	\$713,310
Urban Services District Fund 1115	\$19,387	\$19,574
Sanitary Sewer Revenue and Operating Fund – 4002	\$29,081	\$29,360
Water Quality Management Fund – 4051	\$9,694	\$9,787
<b>TOTAL</b>	<b>\$772,127</b>	<b>\$772,031</b>

## Highlights

- Utilizing the new Government Finance Officer Association (GFOA) membership structure will provide more cost-effective training throughout the division.
- Funding provided to help automate financial reporting.

## Link Recommendation:

1. Accept Mayor’s Proposed Budget



# Procurement

Funding Source	FY26 Adopted	FY27 MPB
General Services District Fund 1101	\$686,070	\$688,339
Urban Services District Fund 1115	\$63,308	\$63,833
Sanitary Sewer Revenue and Operating Fund – 4002	\$169,033	\$170,604
Water Quality Management Fund – 4051	\$60,638	\$61,188
<b>TOTAL</b>	<b>\$979,048</b>	<b>\$983,964</b>

## Link Recommendation:

1. Accept Mayor’s Proposed Budget



# Revenue

Funding Source	FY26 Adopted	FY27 MPB
General Services District Fund	\$4,313,753	\$5,913,628
Sanitary Sewer Revenue and Operating Fund	\$1,995,378	\$1,973,921
Water Quality Management Fund	\$1,010,013	\$997,184
Landfill Fund	\$749,682	\$740,145
<b>TOTAL</b>	<b>\$8,068,826</b>	<b>\$9,624,878</b>

## Highlights

- Moving to Water Quality Building for better resident accessibility.
- Exploring options for stabilizing E-911 fund, presentation forthcoming to Budget, Finance, & Economic Development Committee.

## Link Recommendation:

1. Accept Mayor’s Proposed Budget



# Office of Economic Development

Funding Source	FY26 Adopted	FY27 MPB
General Services District Fund	\$1,625,459	\$2,011,298
Industrial Revenue Bond Fund		
Lexington Economic Development Fund	\$720,154	\$720,154
<b>TOTAL</b>	<b>\$2,345,613</b>	<b>\$2,731,452</b>

## Highlights

- Funding for Coldstream is provided to support marketing efforts for the site as well as the maintenance needed to keep it in marketable condition.
- Funding provided for continued workforce training for our traditional partners as well as our Second Chance Academy.

## Link Recommendation:

1. Accept Mayor’s Proposed Budget



# Planning and Preservation Administration

Funding Source	FY26 Adopted	FY27 MPB
General Services Fund	\$709,624	\$1,046,582
Sanitary Sewer Revenue and Operating Fund	\$30,314	\$30,605
Water Quality Management Fund	\$16,624	\$43,863
Right of Way Fund	\$-	\$27,080
<b>TOTAL</b>	<b>\$756,562</b>	<b>\$1,148,130</b>

## Highlights

- Divisions of Building Inspection and Engineering moved to the Planning and Preservation Department.

## Link Recommendation:

1. Accept Mayor’s Proposed Budget



# Planning

Funding Source	FY26 Adopted	FY27 MPB
General Services Fund	\$2,922,854	\$2,863,354
Miscellaneous Special Revenue Fund	\$21,500	\$21,500
Sanitary Sewer Revenue and Operating Fund	\$39,426	\$48,421
<b>TOTAL</b>	<b>\$2,983,780</b>	<b>\$2,933,275</b>

## Highlights

- Unified development code should be finalized in this fiscal year.
- Working on hiring planner for house bill 443 requirements.

## Link Recommendation:

1. Accept Mayor’s Proposed Budget



# Historic Preservation

Funding Source	FY26 Adopted	FY27 MPB
General Services Fund	\$500,908	\$503,834
<b>TOTAL</b>	<b>\$500,908</b>	<b>\$503,834</b>

## Link Recommendation:

1. Accept Mayor's Proposed Budget



# Purchase of Development Rights (PDR)

Funding Source	FY26 Adopted	FY27 MPB
General Services Fund	\$311,956	\$307,081
<b>TOTAL</b>	<b>\$311,956</b>	<b>\$307,081</b>

## Highlights

- Funding provided to allow us to continue acquiring easements on an annual basis and maintain our 305 existing easements.
- Closed first 3 farms on the small farm preservation program in March and have 8 more under contract.

## Link Recommendation:

1. Accept Mayor’s Proposed Budget



# Lexington Children’s Museum

Funding Source	FY26 Adopted	FY27 MPB
General Services Fund	\$225,000	\$758,333
<b>TOTAL</b>	<b>\$225,000</b>	<b>\$758,333</b>

## Highlights

- Funds sustain core museum operations including educational programming and access for families across the community. This support directly expands the number of children and families served and strengthens the museum’s ability to deliver learning opportunities throughout the year at the museum and in the community.

## Link Recommendation:

1. Accept Mayor’s Proposed Budget.



# Lex Arts

Funding Source	FY26 Adopted	FY27 MPB
General Services Fund	\$400,000	\$400,000
<b>TOTAL</b>	<b>\$400,000</b>	<b>\$400,000</b>

## Highlights

- Funds support Lexington artists and arts organizations through LexArts’ annual grant allocations.

## Link Recommendation:

1. Accept Mayor’s Proposed Budget



# Questions?

**GGG Link Committee Members:**

Councilmember Liz Sheehan (Chair)

Councilmember James Brown

Councilmember Tom Eblen



# General Government & Services

## FY27 Link Report Out

Budget Committee of the Whole

May 26, 2027



# Link Agenda

- Constitutional Offices
  - Circuit Judges
  - Commonwealth Attorney
  - Coroner
  - County Attorney
  - County Clerk
  - County Judge Executive
  - Property Valuation Administrator
- General Services
  - Commissioner
  - Facilities and Fleet
  - Parks and Recreation
- Information and Technology
  - Chief Information Officer, Information Technology
  - Enterprise Solutions
  - Computer Services
- Council Clerk
- Council Office
- Citizens' Advocate
- Internal Audit
- Law
- Mayor's Office
  - Special Programs
  - One Lexington
  - Complete Streets Admin
  - Opioid Abatement Funding
  - Racial Justice & Equity Commission
- Lyric Theatre



# General Fund Overview

Department/Division/Office/Agency	FY26 Adopted	FY27 MPB
Circuit Judges	\$644,403	\$643,404
Commonwealth Attorney	\$281,423	\$275,725
Coroner	\$1,455,265	\$1,470,880
County Attorney	\$1,353,743	\$1,353,743
County Judge Executive	\$24,969	\$25,083
Property Value Administrator	\$165,100	\$165,100
County Clerk	\$923,462	\$1,315,814
General Services	\$3,369,856	\$3,400,147
Facilities & Fleet	\$18,298,488	\$18,362,296
Parks & Recreation	\$28,624,197	\$28,803,806
Information Technology	\$1,583,545	\$1,561,830
Computer Services	\$11,611,577	\$11,200,916
Enterprise Solutions	\$1,797,186	\$1,768,027



# General Fund Overview Continued

Department/Division/Office/Agency	FY26 Adopted	FY27 MPB
Council Clerk	\$624,262	\$604,541
Council Office	\$4,029,368	\$4,010,377
Citizen’s Advocate	\$118,321	\$118,339
Internal Audit	\$691,532	\$715,948
Law	\$3,027,965	\$3,061,858
Mayor’s Office	\$3,611,936	\$3,659,089
Lyric Theatre	\$140,250	\$140,250



# Constitutional Offices

Funding Source	FY26 Adopted	FY27 MPB
<b>General Fund</b>		
Circuit Judges	\$644,403	\$643,404
Commonwealth Attorney	\$281,423	\$275,725
Coroner	\$1,455,265	\$1,470,880
County Attorney	\$1,353,743	\$1,353,743
County Judge Executive	\$24,969	\$25,083
Property Value Administrator	\$165,100	\$165,100
County Clerk	\$923,462	\$1,315,814
<b>Urban Services Fund</b>		
Property Value Administrator	\$341,950	\$341,950
<b>TOTAL</b>	<b>\$5,190,315</b>	<b>\$5,591,699</b>



# Constitutional Offices Continued

## Highlights:

- The budgets of the Constitutional Offices primarily come from the general fund
- No constitutional offices requested changes to the Mayor's Proposed Budget (MPB)

## Link Recommendation:

1. Accept FY27 MPB



# General Services

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$3,369,856	\$3,400,147
Urban Services Fund	\$32,647	\$27,080
Sanitary Sewer Fund	\$10,882	\$21,664
Public Facilities Corporation	\$34,250	\$43,100
Water Quality Management Fund	-	\$5,416
Extended School Program	\$27,206	\$27,080
<b>TOTAL</b>	<b>\$3,474,841</b>	<b>\$3,524,487</b>



# General Services Continued

## Highlights:

- Funding has been realigned to increase training and certifications for the Capital Project Management staff
- Continued funding for the operations of the Commissioner's Office and mailroom

## Link Recommendation:

1. Add \$1.5 million from the capital reserve for the implementation of the ADA Transition Plan
2. Place ADA Transition Plan into committee to determine process, guidelines, and funding policy for the implementation of the plan



# Facilities & Fleet

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$18,298,488	\$18,362,296
Urban Services Fund	\$4,263,956	\$5,076,192
Sanitary Sewer Fund	\$1,846,559	\$3,283,603
Public Facilities Corp.	\$2,274,525	\$2,395,270
<b>TOTAL</b>	<b>\$26,683,528</b>	<b>\$29,117,361</b>

## Highlights:

- Deferring vehicle replacement costs this fiscal year will push costs to future fiscal years at a high cost to LFUCG
- Fleet and repairs budget will dramatically inflate if global financial pressures continue
- Some divisions may have a vehicle removed from the fleet without another to replace it

## Link Recommendation:

1. Add \$1 million from the capital reserve for Fleet
2. Continue discussion of Fleet budget and acquisitions pending fund balance



# Parks & Recreation

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$28,624,197	\$28,803,806
Water Quality Management Fund	\$82,666	\$80,282
Extended School Program Fund	\$1,880,035	\$1,865,260
Mineral Severance Fund	\$200,000	\$540,000
Park Ballot Initiative Fund	\$7,900,000	\$7,500,000
<b>TOTAL</b>	<b>\$38,686,898</b>	<b>\$38,789,348</b>

## Highlights:

- Maintenance chemical costs are heavily impacted by global financial pressures
- Funding provided for one new Recreation Manager, one new Recreation Specialist Sr, and operations at the new Senior and Therapeutic Recreation Center

## Link Recommendation:

1. Place Extended School Program into committee for review



# Information Technology

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$1,583,545	\$1,561,830
Urban Services Fund	\$61,823	\$59,473
Sanitary Sewer Fund	\$48,823	\$47,123
Water Quality Management Fund	\$19,500	\$18,525
<b>TOTAL</b>	<b>\$1,713,691</b>	<b>\$1,686,951</b>

## Highlights:

- Working to flatten out complexities across LFUCG technologies
- Funding for AI training for MS Copilot and other AI tools
- Funding for staff augmentation, project management, business analysis, and GIS Support as well as centralizing funding for staff training and career development
- GIS would benefit from transitioning server maintenance to a manager services model

## Link Recommendation:

1. Accept FY27 MPB



# Enterprise Solutions

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$1,797,186	\$1,768,027
Urban Services Fund	\$122,530	\$120,929
Sanitary Sewer Fund	\$239,927	\$239,159
Water Quality Management Fund	\$113,135	\$113,034
<b>TOTAL</b>	<b>\$2,272,778</b>	<b>\$2,241,149</b>

## Highlights:

- Funding includes support for PeopleSoft to assist GIS teams with infrastructure planning, ADA Compliance, improvements, and conversion of depreciated components

## Link Recommendation:

1. Accept FY27 MPB



# Computer Services

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$11,611,577	\$11,200,916
Urban Services Fund	\$1,216,063	\$1,141,439
Sanitary Sewer Fund	\$877,498	\$961,274
Landfill Fund	\$99,900	\$103,020
Right of Way Funding	\$101,916	\$151,748
Enhanced 911 Fund	\$1,614	\$1,615
<b>TOTAL</b>	<b>\$13,908,568</b>	<b>\$13,560,012</b>

## Highlights:

- Funding provided for continued investments in cloud and managed services
- Funding provided for data center migration project to shift critical workloads into a co-located environment

## Link Recommendation:

1. Accept FY27 MPB



# Council Clerk

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$624,262	\$604,541
<b>TOTAL</b>	<b>\$624,262</b>	<b>\$604,541</b>

## Highlights:

- Funding provided for legal publications, meeting agendas, publication of ordinances, archiving and maintenance of records, and general Council Clerk operations

## Link Recommendation:

1. Accept FY27 MPB



# Council Offices

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$4,029,368	\$4,010,377
<b>TOTAL</b>	\$4,029,368	<b>\$4,010,377</b>

## Highlights:

- Funding provided for Granicus agreement to access Engage Lexington platform
- Neighborhood Development Fund allocations increased to expand the support of small-scale projects that provide a direct benefit to the community

## Link Recommendation:

1. Accept FY27 MPB



# Citizens’ Advocate

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$118,321	\$118,339
<b>TOTAL</b>	<b>\$118,321</b>	<b>\$118,339</b>

## Highlights:

- Case load has increased and cases are increasingly more complex. Increased load plus lack of support staff has made managing workload difficult
- Increases in workload have, in turn, caused a cut back in community outreach operations

## Link Recommendation:

1. Allocate \$25,000 to provide temporary administrative and clerical support for the Citizens’ Advocate Office from the beginning FY27 fund balance
2. Place assessment of Citizens’ Advocate into committee



# Internal Audit

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$691,532	\$715,948
<b>TOTAL</b>	<b>\$691,532</b>	<b>\$715,948</b>

## Highlights:

- Funding provided to leverage technology and maintain audit coverage

## Link Recommendation:

1. Accept FY27 MPB



# Law

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$3,027,965	\$3,061,858
Urban Services Fund	\$110,015	\$113,756
Sanitary Sewer Fund	\$195,676	\$201,947
Water Quality Management Fund	\$137,518	\$142,196
Property & Casualty Claims Fund	\$16,672,019	\$17,140,044
Landfill Fund	\$86,241	\$88,749
<b>TOTAL</b>	<b>\$20,229,434</b>	<b>\$20,748,550</b>

## Highlights:

- Plans to initiate competency training on the use of AI and the ever-changing legal landscape
- In the process of developing a uniform database that can be used to assist with the generation of routine documents

## Link Recommendation:

1. Accept FY27 MPB



# Mayor's Office

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$3,611,936	\$3,659,089
<b>TOTAL</b>	<b>\$3,611,936</b>	<b>\$3,659,089</b>

## Highlights:

- Funding for the quick build program and to complete a neighborhood safety project
- Reallocating funds for ONE Lexington grant programs to support survivor services
- Transitioning Complete Streets Program from policy adoption to full implementation

## Link Recommendation:

1. Accept FY27 MPB



# Lyric Theatre

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$140,250	\$140,250
<b>TOTAL</b>	<b>\$140,250</b>	<b>\$140,250</b>

## Highlights:

- Funding provided to support this partner agency

## Link Recommendation:

1. Accept FY27 MPB



# Questions?

**Budget Link Committee Members:**

Whitney Baxter(Chair)

Tyler Morton

Amy Beasley



# Social Services & Public Safety Link

## FY27 Link Report Out

Budget Committee of the Whole

May 28, 2026



# Link Agenda

- **Public Safety**

- Emergency Management
- E-911
- Community Corrections
- Public Safety Administration
  - Animal Control
  - Security
  - ABC Administrator
- Police
- Fire & Emergency Services

- **Partner Agencies**

- Human Rights Commission
- NAMI, Fayette Mental Health Court

- **Social Services**

- Family Services
- Aging & Disability Services
- Youth Services
- Social Services Administration
  - Domestic & Sexual Violence Prevention
  - Partners for Youth
  - Substance Use Disorder Intervention
  - Global Lex



# Social Services Administration

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$ 6,830,701	\$ 7,859,196
<b>TOTAL</b>	<b>\$ 6,830,701</b>	<b>\$ 7,859,196</b>

## Highlights

- Continued funding of Child and Youth Resource Coordinator position that allows focus on some of the most vulnerable victims of domestic violence and develop pathways for services.
- Partners for Youth includes funding for the Summer Youth Job Training Program as well as after school programming to provide enriching experiences and safe spaces for our youth.
- Continued funding for the RSLA Program.

## Link Recommendation:

1. **Accept the FY27 MPB**



# Aging & Disability Services

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$ 1,896,863	\$ 2,554,776
Affordable Housing/ Homelessness Fund	\$53,504	\$17,796
<b>TOTAL</b>	<b>\$1,950,367</b>	<b>\$2,572,572</b>

## Highlights

- Funding provided for the staffing and operations of the new Senior and Therapeutic Recreation Center that is scheduled to open in FY27.
- Funding provided for continued support for instructor-led fitness and recreation classes and operating costs.

## Link Recommendation:

1. **Accept the FY27 MPB**



# Family Services

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$ 3,578,510	\$ 3,604,712
<b>TOTAL</b>	<b>\$ 3,578,510</b>	<b>\$ 3,604,712</b>

## Highlights

- Funding provided for an additional Early Childhood Education preschool classroom to increase capacity and serve more children in our community.
- Funding provided to maintain and expand the partnership with the Community Action Council to connect residents with essential services and resources that improve economic stability and well-being.

## Link Recommendation:

1. **Accept the FY27 MPB**



# Youth Services

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$ 1,833,946	\$ 1,793,334
<b>TOTAL</b>	<b>\$ 1,833,946</b>	<b>\$ 1,793,334</b>

## Highlights

- Increased funding for clinicians training to address our youth’s varying mental health needs.
- Funding provided for training, workshops, assistance and incentives to support Lexington youth and families.

## Link Recommendation:

1. **Accept the FY27 MPB**



# Public Safety Fund Overview

Funding Source	FY27 MPB
General Fund	\$298,677,656
Police Confiscated Federal Fund	\$580,000
Police Confiscated State Fund	\$360,000
Public Safety Fund	\$290,000
Police Confiscated Treasury Fund	\$714,000
Enhanced 911 Fund	\$6,084,848
CKY Network Fund	\$402,375
Police and Fire Retirement Fund	\$96,275,550
<b>TOTAL</b>	<b>\$403,384,429</b>



# Public Safety Administration

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$19,775,742	\$20,092,349
Enhanced 911 Fund	\$447,371	\$431,919
Police and Fire Retirement Fund	\$ 92,215,100	\$96,275,550
<b>TOTAL</b>	<b>\$112,438,213</b>	<b>\$116,799,818</b>

## Highlights

- Funding provided for CAD maintenance and Animal Care and Control contract for operations.
- Funding provided to continue the additional downtown security coverage.

## Link Recommendation:

1. **Accept the FY27 MPB**



# Emergency Management

Funding Source	FY26 Adopted	FY26 MPB
General Fund	\$1,069,414	\$1,005,372
<b>TOTAL</b>	<b>\$1,069,414</b>	<b>\$1,005,372</b>

## Highlights

- Funding provided for community preparedness through education training, outreach and community engagement.
- Outdoor Warning Siren at MLK Park (\$45,000 - Capital Reallocation Fund)

## Link Recommendation:

1. **Accept the FY27 MPB**



# E-911

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$4,462,496	\$4,346,445
Enhanced 911 Fund	\$5,791,802	\$5,652,929
CKY Network Fund	\$418,000	\$402,375
<b>TOTAL</b>	<b>\$10,672,298</b>	<b>\$10,401,749</b>

## Highlights

- Funding allocation for employees based on call volumes did not change from previous fiscal year. It is remaining at 52% E911 Fund and 48% General Fund.
- E911 subsidy of \$2,147,017 is required because expenses exceed revenues. This subsidy is in the form of a transfer and is pre-funded through a General Fund reallocation.

## Link Recommendation:

1. **Accept the FY27 MPB**
2. **Referral to SSPS: Study of potential E-911 Shift Differential sponsored by Councilmember Beasley.**



# Community Corrections

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$56,085,346	\$56,167,110
Public Safety Fund	\$ 527,000	\$-
<b>TOTAL</b>	<b>\$56,612,346</b>	<b>\$56,167,110</b>

## Highlights

- Funding Provided for the continuation of the Competency Restoration program and expansion of the Behavioral Health and Medical Assisted Treatment (MAT) program.

## Link Recommendation:

1. **Accept the FY27 MPB**



# Fire & Emergency Services

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$110,066,230	\$114,123,066
<b>TOTAL</b>	<b>\$110,066,230</b>	<b>\$114,123,066</b>

## Highlights

- Funding provided for training and to enhance operational efficiency, faster response times, upgrade security and reduce long-term costs.
- Continued funding for the Health and Wellness Coordinator contract through the University of Kentucky. The Coordinator plays a crucial role in managing and overseeing the health and safety programs, ensuring compliance with the best practices and addressing the wellness needs of the personnel.
- Funding provided for two new recruit classes.



# Fire & Emergency Services

- Capital Highlights
  - EMS equipment replacement plan (\$700,000 - Capital Reallocation Fund)
  - Personal protective equipment/turnout gear replacement plan (\$600,000 -Capital Reallocation Fund)
  - Heavy fleet replacement plan (\$1,500,000 - FY26 General Fund)

## Link Recommendation:

- 1. Accept the FY27 MPB**
- 2. Allocate \$50,000 from the FY27 beginning fund balance to create a Health and Wellness Coordinator Pilot program.**
- 3. Referral to SSPS: Development of comprehensive expansion strategy for community paramedicine and crisis response services sponsored by Councilmember Morton.**



# Police

Funding Source	FY26 Adopted	FY27 MPB
General Fund	\$101,055,951	\$ 102,943,314
Police Confiscated Federal Fund	\$650,000	\$580,000
Police Confiscated State Fund	\$360,000	\$ 360,000
Public Safety Fund	\$ 361,140	\$ 290,000
Police Confiscated Treasury Fund	\$ 385,000	\$ 714,000
<b>TOTAL</b>	<b>\$102,812,091</b>	<b>\$104,887,314</b>

## Highlights

- Funding provided for two recruit classes.
- Funding for the first full year with two Behavioral Health and Wellness Specialists included.
- Increased funding for DNA testing technology services.



# Police

- Capital Highlights
  - Ballistic Vest Replacement (\$105,089 - Capital Reallocation Fund)
  - Ballistic Vests for the ERU & HDU (\$119,000 - Capital Reallocation Fund)
  - Mobile Data Computers (\$150,000 - Capital Reallocation Fund)
  - X-Ray Tablet (\$14,000 - Capital Reallocation Fund)
  - Vehicles (\$1,500,000 - FY2026 Pre-Fund)
  - Canine (\$45,000 - Police Confiscated Federal Fund)

## Link Recommendation:

1. **Accept the FY27 MPB**
2. **Allocate \$20,000 to support programming and development of PAL program-Beginning FY27 Fund Balance**



# Partner Agencies

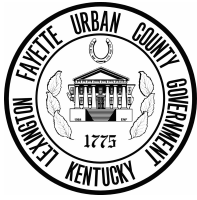
Agencies	FY26 Adopted	FY27 MPB
NAMI Lexington KY	\$ 270,000	\$ 270,000
Human Rights Commission	\$ 451,710	\$ 451,710

## Link Recommendation:

1. **Accept the FY27 MPB**



# Questions?



# Lexington-Fayette Urban County Government

## Master

200 E. Main St  
Lexington, KY 40507

**File Number: 0441-26**

**File ID:** 0441-26

**Type:** Committee Item

**Status:** Agenda Ready

**Version:** 1

**Contract #:**

**In Control:** Committee of the Whole (COW)

**File Created:** 05/21/2026

**File Name:** FY2027 Individual Council Member Recommendations

**Final Action:**

**Title:** FY2027 Individual Council Member Recommendations

**Notes:**

**Sponsors:**

**Enactment Date:**

**Attachments:** Individual CM Request Form\_ Government Center Security Equipment\_5.13.2026, Individual CM Request Form\_ Information Technology\_ Digital Accessibility Plan \_5.13.2026

**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:
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### Text of Legislative File 0441-26

Title  
FY2027 Individual Council Member Recommendations



## Lexington-Fayette Urban County Council

### Memorandum

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

**From:** Council Member James Brown

**Cc:** Kelley Farley, Budget Research Analyst

**Date:** Due by May 13, 2026

**Subject:** FY2027 Individual Council Member Budget Recommendation

Please allocate **\$141,381** to **Public Safety/ Security (LFUCG building security)** to purchase security equipment:

- Metal detector -quality standalone Garrett system cost per unit \$9,190 (x2 - \$18,380)
- Baggage Scanner - \$13,000
- Two additional security personnel (\$55,000 per employee, x2 - \$110,000)

Requesting from FY27 beginning fund balance or general fund.

LFUCG Division Name (or Organization):	Public Safety/ Security (LFUCG building security)
Contact Name:	Comr. Ken Armstrong / Eric Hobson
Contact Phone and Email:	Comr. Ken Armstrong 859.258.3280 karmstrong@lexingtonky.gov  Eric C. Hobson 859-425-2471 ehobson@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	Comr. Ken Armstrong 859.258.3280 karmstrong@lexingtonky.gov



# Lexington-Fayette Urban County Council

## Memorandum

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

**From:** Council Member James Brown

**Cc:** Kelley Farley, Budget Research Analyst

**Date:** Due by May 13, 2026

**Subject:** FY2027 Individual Council Member Budget Recommendation

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Please allocate **\$50,000** to **Information Technology** to enhance the efforts and implementation of the Digital Accessibility plan. Requesting from FY27 beginning fund balance or general fund.

LFUCG Division Name (or Organization):	Information Technology
Contact Name:	CIO/Comr. – Liz Rodgers
Contact Phone and Email:	859-367-4908; lrodgers@lexingtonky.gov
Accounting information (request from Division): or Organization Contact Information	CIO/Comr. – Liz Rodgers 859-367-4908 lrodgers@lexingtonky.gov