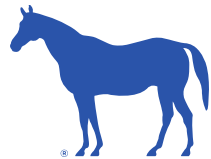


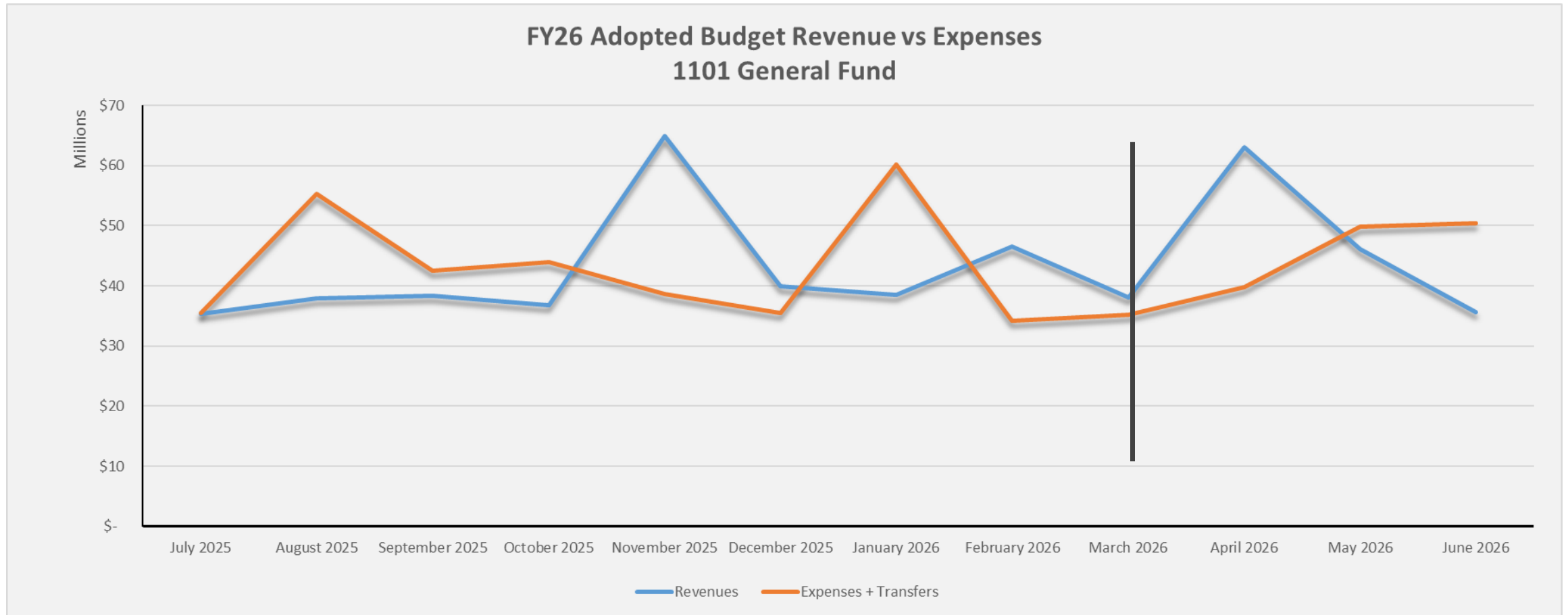
FY2026 THIRD QUARTER FINANCIAL UPDATE

*Urban County Council
Budget, Finance and Economic Development Committee
April 21, 2026*



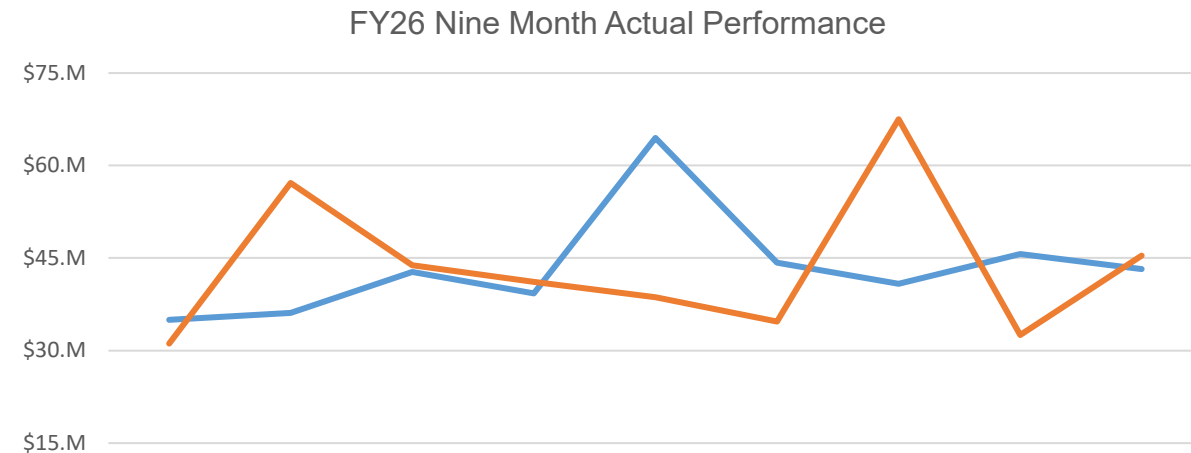
LEXINGTON

FY26 Adopted Budgeted Revenues v. Expenses

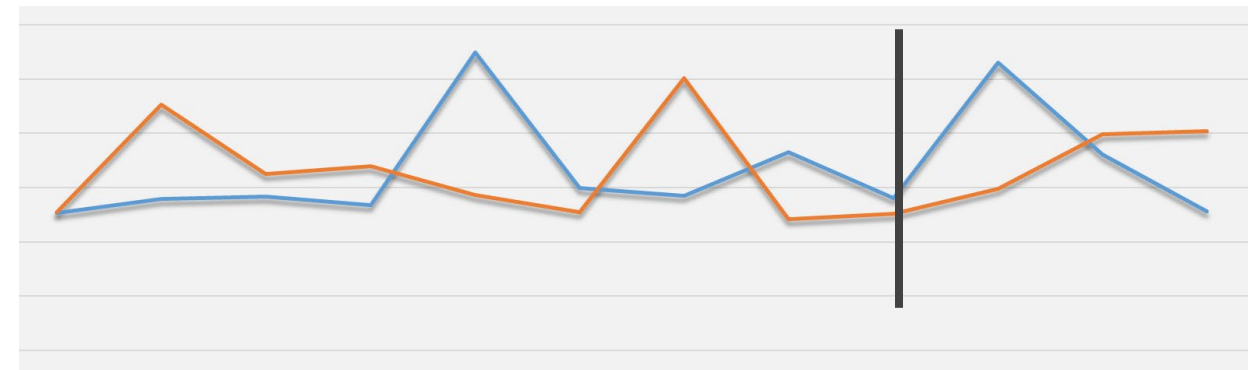


Quarter 3 Performance Review (Actuals)

March FY 26	
Revenues	\$391,474,661
Expenses	(\$386,810,224)
Transfers	(\$5,094,313)
One-Year Surplus/(Deficit)	(\$429,876)



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

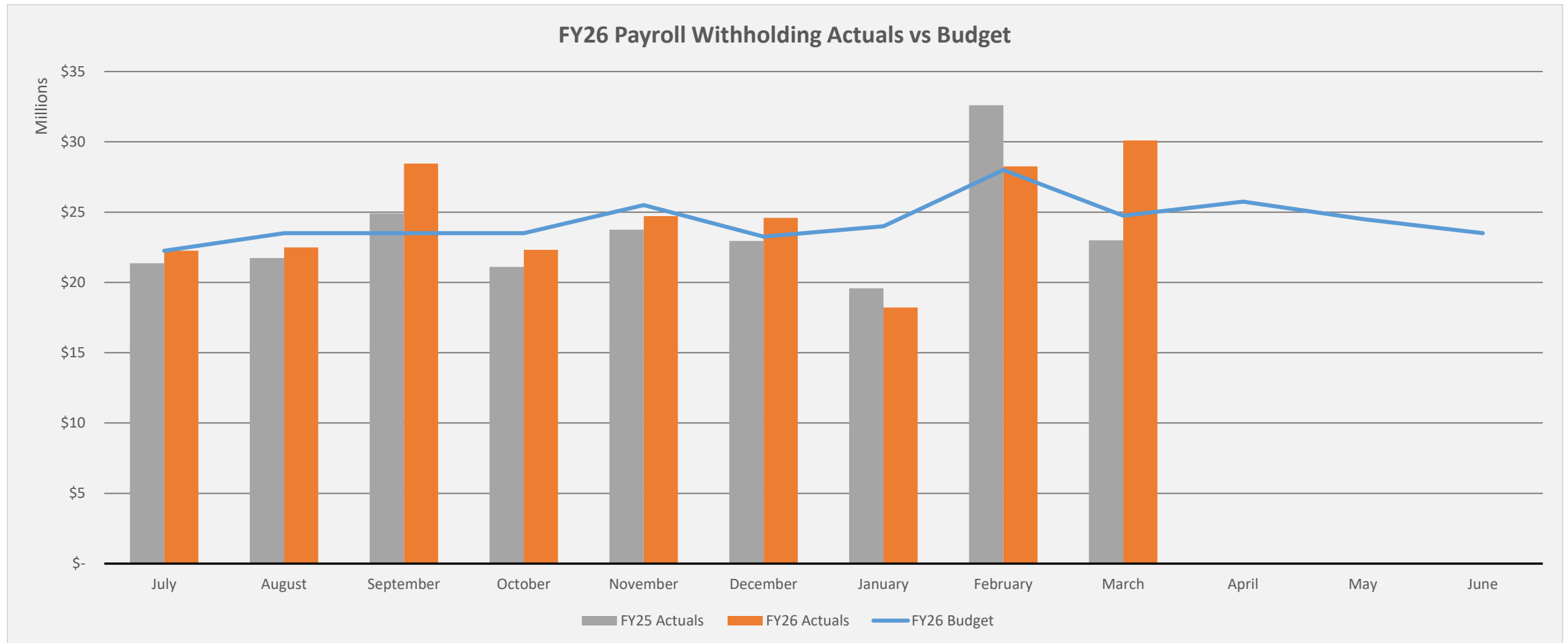


FY26 Adopted Budget Overview – Monthly Revenues vs Expenses

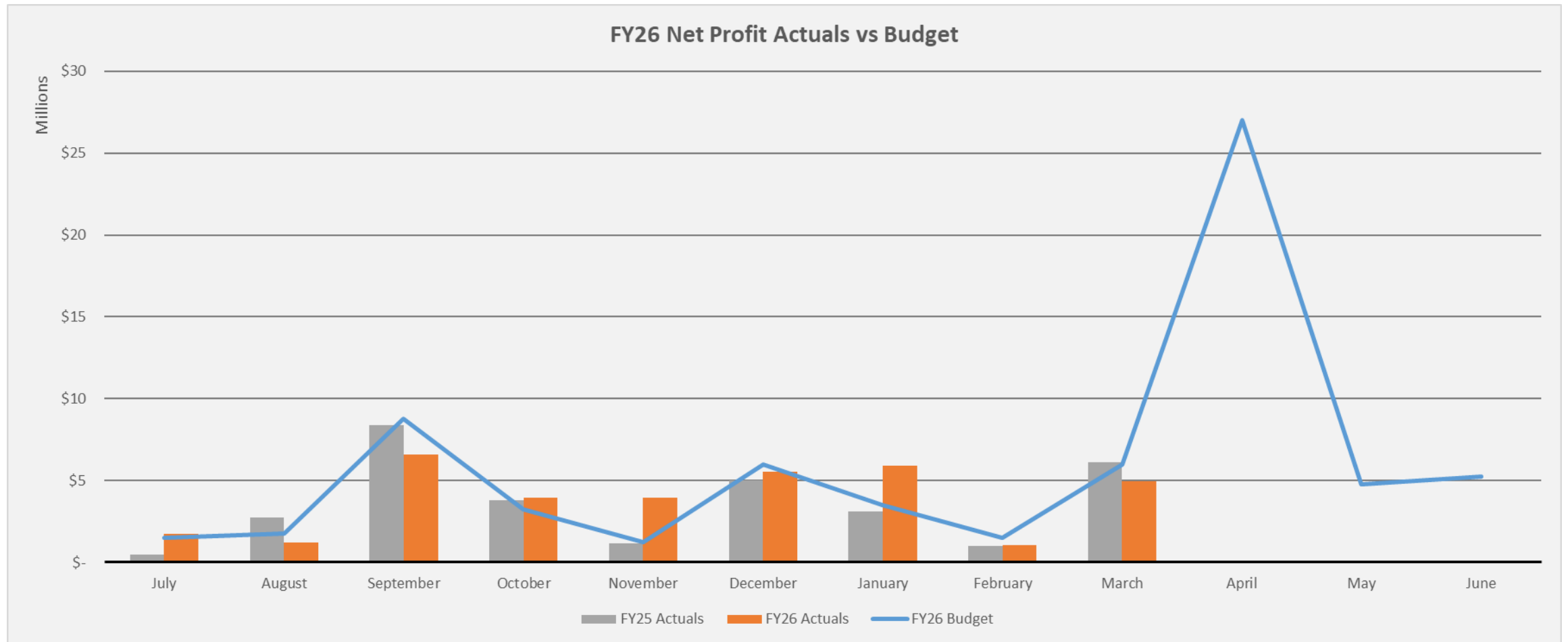
Factors to Consider

- Revenue collections are slightly exceeding budget through the first three quarters with a positive variance of 1.8%. At the end of Q2, a 2.6% variance was reported. Revenues have trended closer to budget over the past quarter, showing a tightening of the revenue variance that we have not experienced in recent years.
- Net Profits revenues are very volatile, and historically hard to estimate. April collections will provide more clarity, but at this time Net Profits collections are running 4% over budget and 10% over prior year. A portion of these revenues are due to extended payments made during Q1 and are not expected to impact further collections in FY26 or in future years.
- The Personnel variance has grown to \$8 million under budget after processing of sick payouts and mid-year retirements. These funds will be targeted for reallocation within the FY27 budget proposal.
- Operating variances are being closely monitored in relation to current economic events. Fuel cost increases and contract surcharges are expected to increase Q4 costs.

FY26 Payroll WH Actuals vs. Budget



FY26 Net Profit Actuals vs. Budget





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

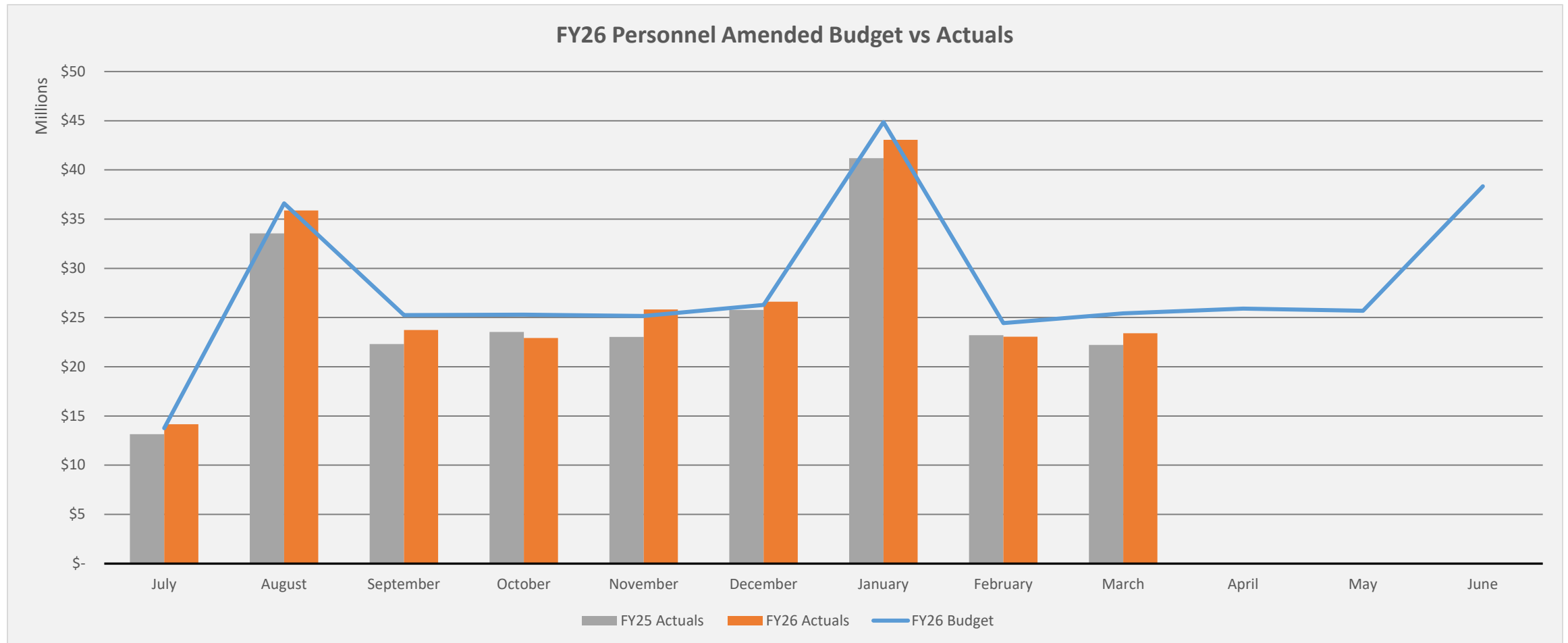
<i>For the nine months ended March 31, 2026</i>				
	Actuals	Budget	Variance	% Var
<u>Revenue</u>				
Payroll Withholding	221,393,210	218,250,000	3,143,210	1.4%
Net Profit	34,881,118	33,500,000	1,381,118	4.1%
Insurance	36,198,226	37,250,000	(1,051,774)	-2.8%
Franchise Fees	23,912,911	22,000,000	1,912,911	8.7%
Other Licenses & Permits	5,998,179	5,378,545	619,634	11.5%
Property Tax Accounts	32,051,258	32,795,690	(744,432)	-2.3%
Services	22,369,049	21,097,839	1,271,210	6.0%
Fines and Forfeitures	202,324	98,250	104,074	105.9%
Intergovernmental	801,688	634,531	167,157	26.3%
Property Sales	230,798	112,500	118,298	105.2%
Investment Income	156,790	295,751	(138,961)	-47.0%
Other Financing Sources	9,080,313	9,080,313	0	0.0%
Other Income	4,198,797	3,917,521	281,276	7.2%
Total Revenues	\$391,474,661	\$384,410,940	\$7,063,721	1.8%



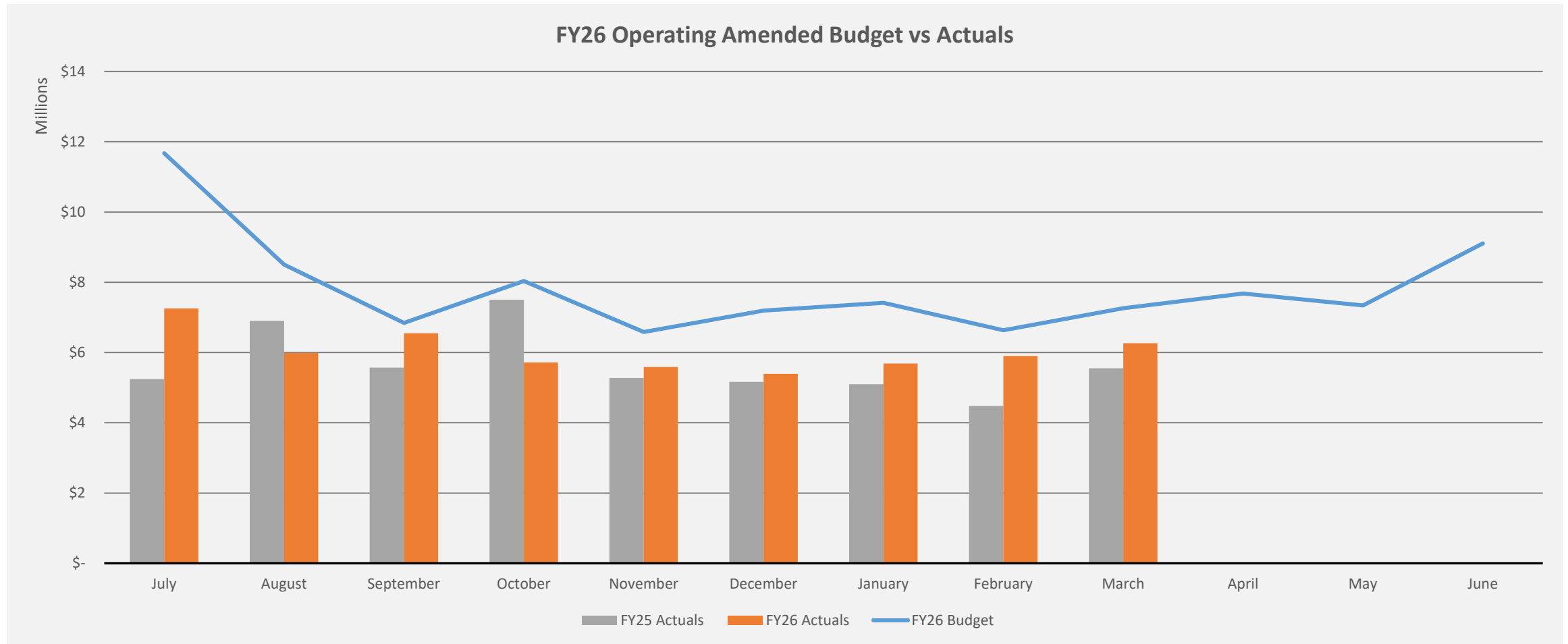
2026 Fiscal Year – Cash Flow Variance Revenue (CY to PY)

<i>For the nine months ended March 31, 2026</i>				
	FY 2026	FY 2025	Variance	% Var
<u>Revenue</u>				
Payroll Withholding	221,393,210	210,976,958	10,416,252	4.9%
Net Profit	34,881,118	31,748,059	3,133,059	9.9%
Insurance	36,198,226	35,719,684	478,542	1.3%
Franchise Fees	23,912,911	22,128,979	1,783,932	8.1%
Other Licenses & Permits	5,998,179	5,789,267	208,912	3.6%
Property Tax Accounts	32,051,258	31,045,953	1,005,305	3.2%
Services	22,369,049	20,224,842	2,144,207	10.6%
Fines and Forfeitures	202,324	42,775	159,549	373.0%
Intergovernmental	801,688	679,244	122,444	18.0%
Property Sales	230,798	215,070	15,728	7.3%
Investment Income	156,790	401,717	(244,927)	-61.0%
Other Financing Sources	9,080,313	1,718,583	7,361,730	428.4%
Other Income	4,198,797	4,180,291	18,506	0.4%
Total Revenues	\$391,474,661	\$364,871,422	\$26,603,239	7.3%

FY26 Personnel Actuals vs. Budget



FY26 Operating Actuals vs. Budget



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

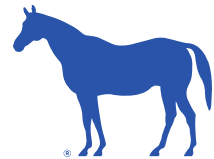
<i>For the nine months ended March 31, 2026</i>				
	Actuals	Budget	Variance	% Var
<u>Expense</u>				
Personnel	238,647,441	247,109,562	8,462,121	3.4%
Operating	54,341,874	70,142,674	15,800,800	22.5%
Insurance Expense	14,503,875	14,221,598	(282,277)	-2.0%
Debt Service	45,345,536	45,130,086	(215,450)	-0.5%
Partner Agencies	24,628,879	25,855,934	1,227,055	4.7%
Capital	9,342,619	9,457,184	114,565	1.2%
Total Expenses	\$386,810,224	\$411,917,039	\$25,106,815	6.1%
Transfers	5,094,313	7,966,974	2,872,661	36.1%
Change in Fund Balance	(\$429,876)	(\$35,473,073)	\$35,043,197	

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

<i>For the nine months ended March 31, 2026</i>				
	FY 2026	FY 2025	Variance	% Var
<u>Expense</u>				
Personnel	238,647,441	227,974,538	10,672,903	4.7%
Operating	54,341,874	50,788,570	3,553,304	7.0%
Insurance Expense	14,503,875	10,060,099	4,443,776	44.2%
Debt Service	45,345,536	45,166,532	179,004	0.4%
Partner Agencies	24,628,879	22,151,471	2,477,408	11.2%
Capital	9,342,619	3,658,949	5,683,670	155.3%
Total Expenses	\$386,810,224	\$359,800,159	\$27,010,065	7.5%
Transfers	5,094,313	27,122,562	(22,028,249)	-81.2%
Change in Fund Balance	(\$429,876)	(\$22,051,299)	\$21,621,423	

OTHER FUNDS QUARTERLY UPDATE

Through March 31, 2026



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 \$57,275,000 (full year) total for FY26.



FY26 - Cash Flow Variance Urban Services Fund – Quarter 3

1115 Beginning Fund Balance : \$30,306,922

<i>For the nine months ended March 31, 2026</i>				
	Actuals	Budget	Variance	% Var
Revenue				
Other Licenses & Permits	2,519,099	2,350,000	169,099	7.2%
Property Tax Accounts	56,537,519	56,615,306	(77,787)	-0.1%
Services	220,865	2,262,377	(2,041,512)	-90.2%
Property Sales	97,050	112,500	(15,450)	-13.7%
Investment Income	945,170	742,500	202,670	27.3%
Other Financing Sources	144,875	144,875	0	0.0%
Other Income	15,508	14,850	658	4.4%
Total Revenues	\$60,480,086	\$62,242,408	(\$1,762,322)	-2.8%

<i>For the nine months ended March 31, 2026</i>				
	Actuals	Budget	Variance	% Var
Expense				
Personnel	18,008,245	19,457,618	1,449,373	7.4%
Operating	20,137,278	29,341,225	9,203,947	31.4%
Insurance Expense	1,427,511	1,399,700	(27,811)	-2.0%
Capital	4,913,951	6,848,569	1,934,618	28.2%
Total Expenses	\$44,486,985	\$57,047,112	\$12,560,127	22.0%
Change in Fund Balance	\$15,993,101	\$5,195,296	\$10,797,805	



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 3

4002 Beginning Fund Balance: \$40,529,181

<i>For the nine months ended March 31, 2026</i>				
	Actuals	Budget	Variance	% Var
Revenue				
Services	66,721,104	66,093,744	627,360	0.9%
Property Sales	80,372	56,250	24,122	42.9%
Investment Income	2,401,777	1,452,500	949,277	65.4%
Other Financing Sources	141,715	141,715	0	0.0%
Other Income	853,297	600,000	253,297	42.2%
Total Revenues	\$70,198,265	\$68,344,209	\$1,854,056	2.7%

<i>For the nine months ended March 31, 2026</i>				
	Actuals	Budget	Variance	% Var
Expense				
Personnel	11,567,895	13,066,400	1,498,505	11.5%
Operating	9,643,518	17,836,503	8,192,985	45.9%
Insurance Expense	4,274,427	4,191,214	(83,213)	-2.0%
Debt Service	7,865,647	7,905,375	39,728	0.5%
Capital	4,380,135	7,057,064	2,676,929	37.9%
Total Expenses	\$37,731,622	\$50,056,556	\$12,324,934	24.6%
Change in Fund Balance	\$32,466,643	\$18,287,653	\$14,178,990	



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 3

4051 Beginning Fund Balance: \$4,830,574

<i>For the nine months ended March 31, 2026</i>				
	Actuals	Budget	Variance	% Var
<u>Revenue</u>				
Services	13,911,182	13,500,000	411,182	3.0%
Fines and Forfeitures	13,700	10,500	3,200	30.5%
Investment Income	598,607	600,000	(1,393)	-0.2%
Other Financing Sources	29,991	412,991	(383,000)	-92.7%
Other Income	146,690	187,500	(40,810)	-21.8%
Total Revenues	\$14,700,170	\$14,710,991	(\$10,821)	-0.1%

<i>For the nine months ended March 31, 2026</i>				
	Actuals	Budget	Variance	% Var
<u>Expense</u>				
Personnel	6,168,794	5,880,613	(288,181)	-4.9%
Operating	2,738,744	4,203,684	1,464,940	34.8%
Insurance Expense	43,023	42,291	(732)	-1.7%
Debt Service	344,820	344,831	11	0.0%
Capital	29,991	178,456	148,465	83.2%
Total Expenses	\$9,325,372	\$10,649,875	\$1,324,503	12.4%
Transfers	50,000	50,000	-	-
Change in Fund Balance	\$5,324,798	\$4,011,116	\$1,313,682	



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.
- The Landfill fund includes a liability of \$22.3M for landfill post-closure costs that must be held within the unrestricted fund balance.



FY26 – Cash Flow Variance Landfill Fund – Quarter 3

4121 Beginning Fund Balance: \$33,892,585

<i>For the nine months ended March 31, 2026</i>				
	Actuals	Budget	Variance	% Var
Revenue				
Services	5,507,359	6,253,568	(746,209)	-11.9%
Investment Income	1,294,729	1,377,700	(82,971)	-6.0%
Other Income	95,166	93,750	1,416	1.5%
Total Revenues	\$6,897,254	\$7,725,018	(\$827,764)	-10.7%

<i>For the nine months ended March 31, 2026</i>				
	Actuals	Budget	Variance	% Var
Expense				
Personnel	1,318,585	1,377,793	59,208	4.3%
Operating	3,395,881	4,960,848	1,564,967	31.5%
Capital	1,615,457	2,241,113	625,656	27.9%
Total Expenses	\$6,329,923	\$8,579,754	\$2,249,831	26.2%
Change in Fund Balance	\$567,331	(\$854,736)	\$1,422,067	

Parks Ballot Initiative Fund

- The Parks Ballot Initiative Fund (1148) was established in FY2026 to account for Property Tax revenues collected and expended by LFUCG. The tax was effective January 1, 2025 and was first collected on the November 2025 tax billing.
- The Parks Ballot Initiative Fund is a dedicated source of funding for the improvement and development of Lexington’s parks, greenspaces, and associated infrastructure. It is a property tax levied and collected on the annual property tax bill.
- Each year, the Parks Department brings forth a schedule of projects to be funded with this dedicated funding source during the budget process.

<i>For the Period through March 31, 2026</i>					
	Actuals		Budget		Variance
Revenue					
Year 1 - 2026	\$	8,316,549.16	\$	7,725,000.00	\$ 591,549.16
Total Revenues	\$	8,316,549.16	\$	7,725,000.00	\$ 591,549.16

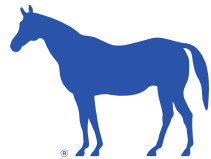
Questions?



LEXINGTON

ARPA FINANCIAL UPDATE

*Approved Budget and Actual Expenditures
Through March 31, 2026*



LEXINGTON

ARPA DASHBOARD

as of March 31, 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

• Eligible projects include services and programs to contain and mitigate COVID-19 spread and services to address behavioral healthcare needs exacerbated by the pandemic.

2. Negative Economic Impacts \$ 36,404,308

• Eligible projects include those that address the negative impacts caused by the public health emergency including assistance to workers; small business support; speeding the recovery of tourism, travel, and hospitality sectors; and rebuilding public sector and non-profit capacity. This category also includes programs and projects that support long-term housing security and promote strong, healthy communities.

3. Economic Impact: Public Sector/Health Capacity \$ 6,791,327

• Eligible projects include expenses for payroll, rehiring, enhanced service delivery, and administrative needs for public sector health, safety, or human services workers.

4. Premium Pay \$12,954,007

• ARPA funding provides resources to local government to recognize the heroic contributions of essential workers. Eligible workers include a broad range of essential workers who must be physically present at their job.

5. Infrastructure \$ -

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

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

• Local governments facing budget shortfalls are permitted to use funding to replace lost revenue for the purpose of providing governmental services. These services may include recreation, transportation, economic development, and other general government services.

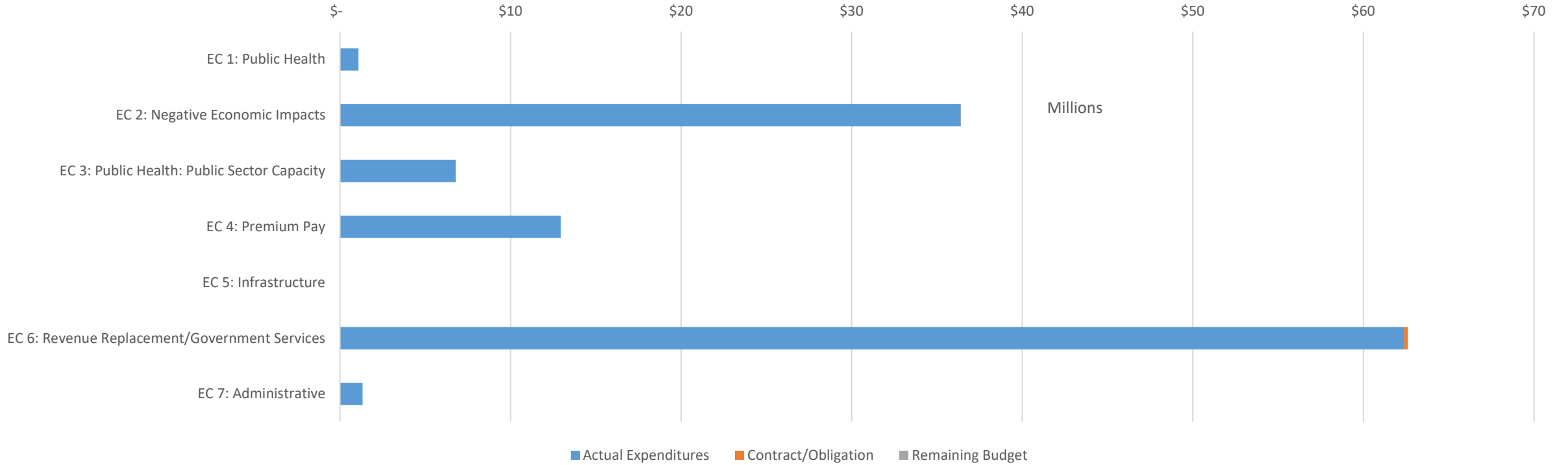
7. Administration \$ 1,329,677

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

Please see ARPA Revenue and Expense Report for details

ARPA Budget, Expenditures, and Obligations by Category

as of March 31, 2026



TOTAL EXPENDITURES THROUGH March 31, 2026
\$120,958,847



ARPA State and Local Fiscal Recovery Funds Revenue and Expense Report

For the period through March 31, 2026

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

		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

Expense								
EC 2: Negative Economic Impacts			\$	36,402,963.42	\$	36,404,308.40	\$	1,344.98
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)	\$	823,419.02	\$	824,764.00	\$	1,344.98
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

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			\$	62,396,484.49	\$	62,614,350.64	\$	217,866.15
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	\$	-



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Expense						
EC 6: Revenue Replacement/Government Services			\$	62,396,484.49	\$	62,614,350.64
			\$		\$	217,866.15
6.01	Provision of Government Services	Nbhood Rec Imprvrmtns - 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 Imprvmnts at Pa	\$	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
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 - 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	\$	4,187,569.00	\$	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
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	\$	88,310.00	\$	116,310.00
6.01	Provision of Government Services	Bike/Ped - Harrodsburg	\$	571,276.02	\$	713,892.17
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

Expense					
EC 6: Revenue Replacement/Government Services			\$ 62,396,484.49	\$ 62,614,350.64	\$ 217,866.15
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 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			\$ 120,958,846.87	\$ 121,178,058.00	\$ 219,211.13
TOTAL - ARPA SLFRF			\$ 219,211.13	\$ -	\$ (219,211.13)

Questions?

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LEXINGTON