Lexington-Fayette Urban County Council

Committee of the Whole (COW): FY23 Budget

April 26, 2022
1:00 PM

Council Chamber

Agenda

I. Quarterly Financial Update (Q3) (p. 1-24)

II. FY2023 Mayor's Proposed Budget Overview (p. 25-50)

III. Monthly Financial Update, February 2022
(for information only) (p. 51-65)

IV. Upcoming FY2023 Budget Meetings (p. 66)

BUDGET, FINANCE & ECONOMIC DEVELOPMENT COMMITTEE

Financial Update

April 26, 2022

LEXINGTON

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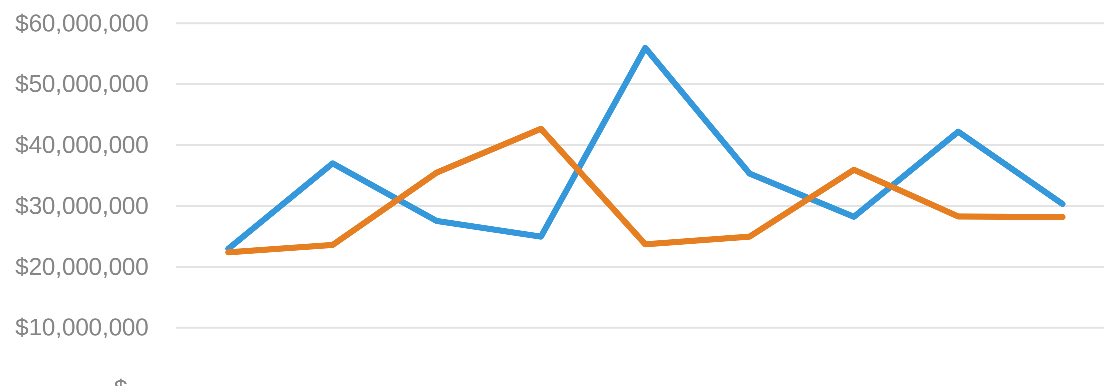
9 Month Performance Review (Actuals)

March FY22	
Revenues	304,495,033
Expenses	(265,126,056)
Transfers	(8,111,157)
Surplus/(Deficit)	31,257,820

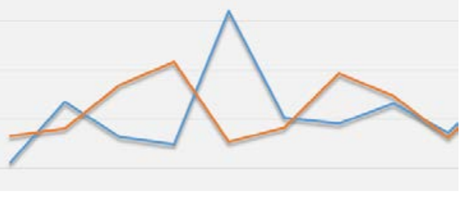
FY22 Nine Month Actual



	July	August	Septembe r	October	Novembe r	Decembe r	January	February	March
Revenues	$22,983,2	$36,976,9	$27,527,7	$24,943,7	$55,997,9	$35,302,6	$28,231,5	$42,208,7	$30,322,4
Expenditures	$22,391,6	$23,570,5	$35,459,8	$42,666,2	$23,702,9	$24,936,2	$35,951,3	$28,269,2	$28,175,0

Factors to Consider

- Continue to perform well in revenue collections compared to budget
  - April and May will be major Net Profits collection months. Roughly 50% of budgeted Net Profits revenues are expected to be collected during these two months
- This variance considers only actual expenditures. Some funds are currently encumbered/obligated, but not yet expended
  - Remaining Library payment budget totals $4.5 million
  - Open encumbrances total $9.6 million
- CBA implementation is ongoing and will affect personnel variances
- Spring/summer temporary labor and operating expenditures generally increase in the final quarter
- $21 million in collected revenue and expense savings reallocated in FY2023 Mayor's Proposed Budget



FY22 Adopted Budget

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March 2022 YTD Actual
Compared to Adopted Budget

Revenue Category	Actual	Budget	Variance	% Var
OLT- Employee Withholding	175,177,558	160,670,000	14,507,558	9.0%
OLT - Net Profit	26,358,921	19,770,000	6,588,921	33.3%
Insurance	27,381,188	26,950,000	431,188	1.6%
Franchise Fees	20,490,166	19,410,000	1,080,166	5.6%
TOTALS	249,407,833	226,800,000	22,607,833	10.0%

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March 2022 YTD/March 2021 YTD
Current Year Compared to Prior Year

Revenue Category	Mar-22	Mar-21	Variance	% Var
OLT- Employee Withholding	175,177,558	158,230,887	16,946,671	10.7%
OLT - Net Profit	26,358,921	23,314,379	3,044,542	13.1%
Insurance	27,381,188	26,654,058	727,130	2.7%
Franchise Fees	20,490,166	19,062,914	1,427,252	7.5%
TOTALS	249,407,833	227,262,238	22,145,595	9.7%

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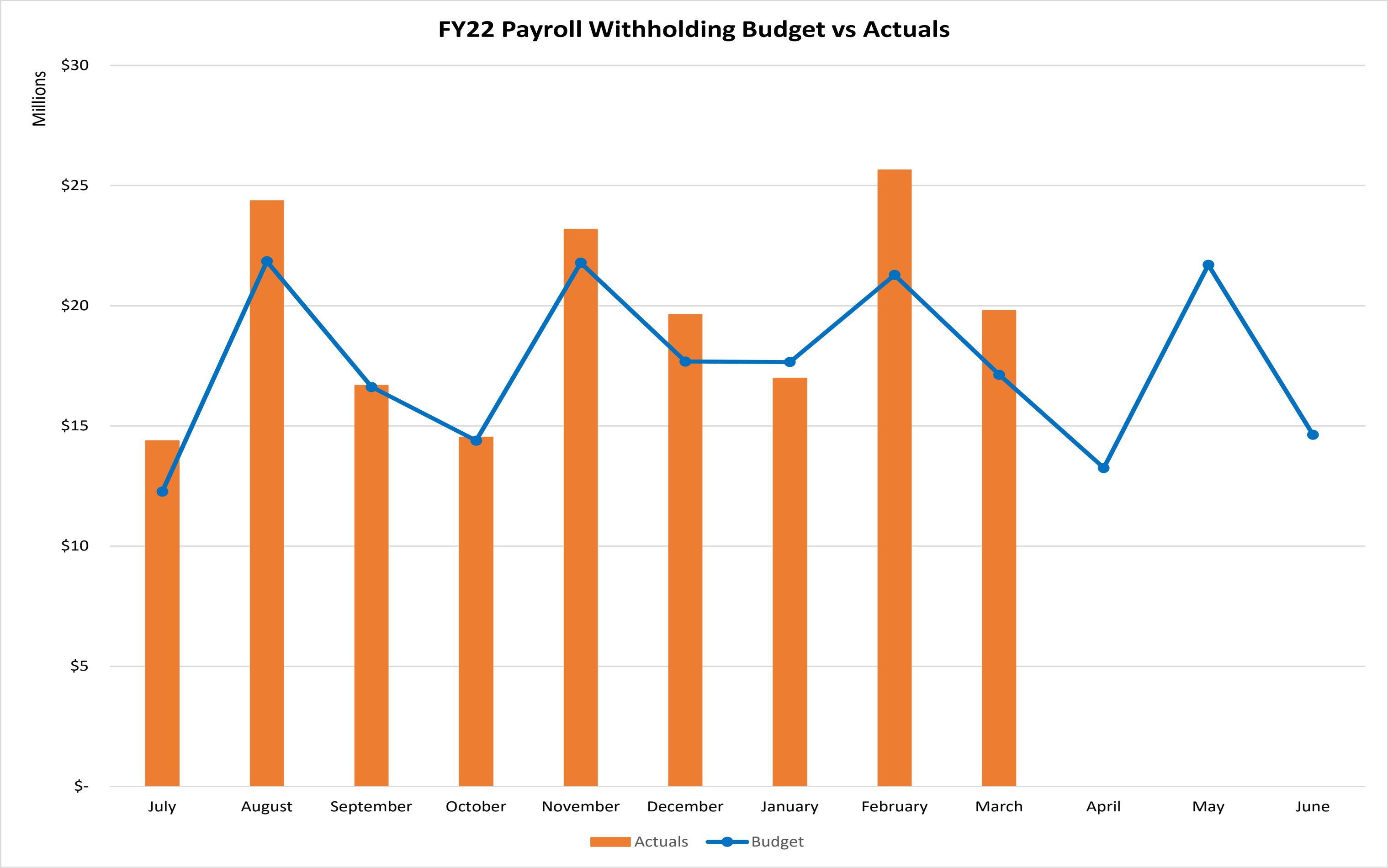
FY22 Payroll WH Actuals vs. Budget



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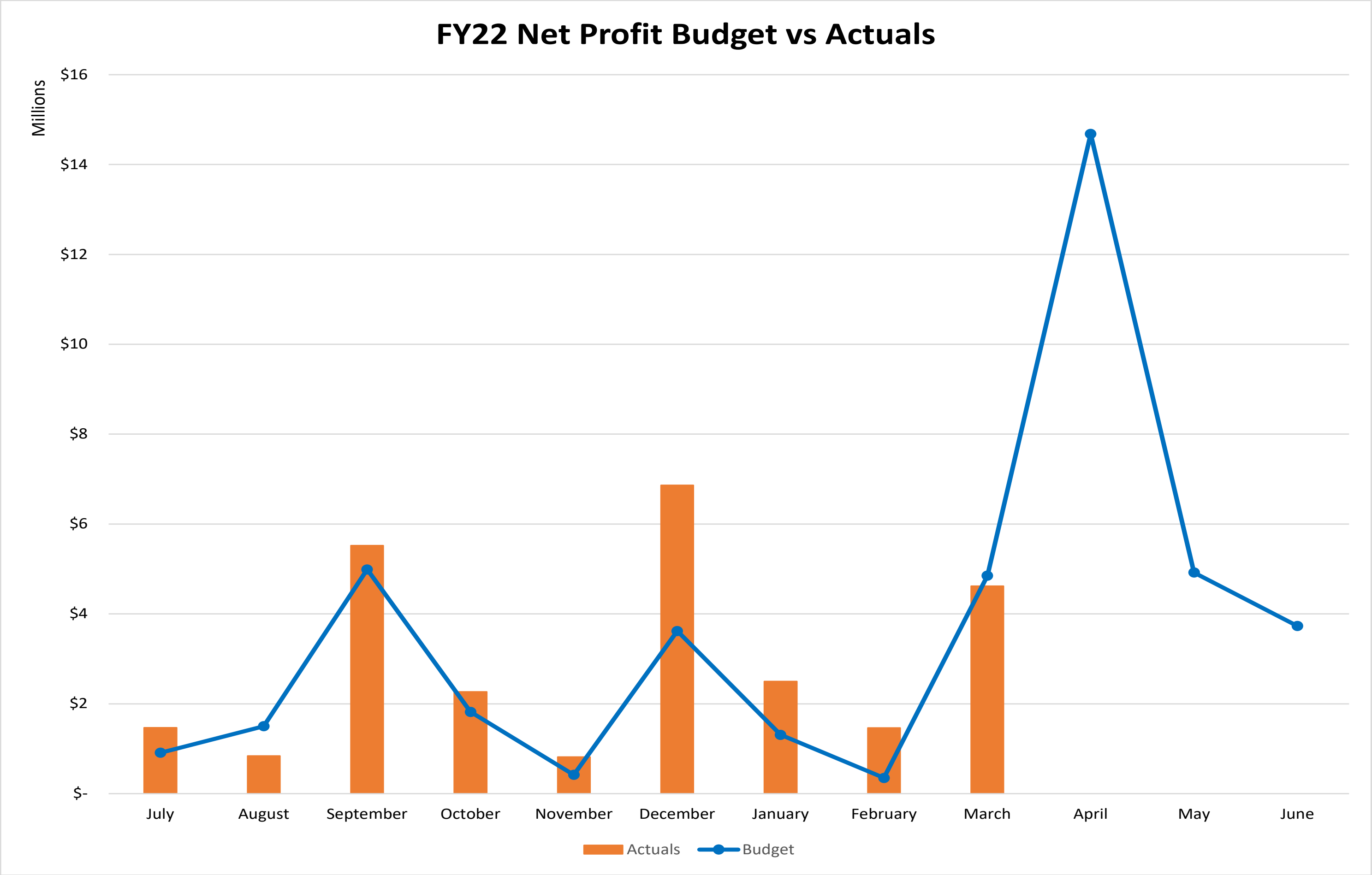
FY22 Net Profits Actuals vs. Budget



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2022 Fiscal year – Cash Flow Variance Revenue (Actual to Budget)

For the nine months ended March 31, 2022				
	Actuals	**Budget**	**Variance**	**% Var**
Revenue				
Payroll Withholding	175,177,558	160,670,000	14,507,558	9.0%
Net Profit	26,358,921	19,770,000	6,588,921	33.3%
Insurance	27,381,188	26,950,000	431,188	1.6%
Franchise Fees	20,490,166	19,410,000	1,080,166	5.6%
Other Licenses & Permits	5,949,678	5,040,546	909,132	18.0%
Property Tax Accounts	26,772,815	26,345,901	426,914	1.6%
Services	19,574,439	20,027,887	(453,448)	-2.3%
Fines and Forfeitures	185,580	190,500	(4,920)	-2.6%
Intergovernmental Revenue	306,192	390,178	(83,986)	-21.5%
Property Sales	172,404	75,000	97,404	129.9%
Investment Income	(458,678)	154,022	(612,700)	-397.8%
Other Financing Sources	40,000	40,000	0	0.0%
Other Income	2,544,770	1,714,023	830,747	48.5%
Total Revenues	**$304,495,033**	**$280,778,057**	**$23,716,976**	**8.4%**

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2022 Fiscal Year - Cash Flow Variance
Revenue (CY to PY)

For the nine months ended March 31, 2022				
	FY 2022	**FY 2021**	**Variance**	**% Var**
Revenue				
Payroll Withholding	175,177,558	158,230,887	16,946,671	10.7%
Net Profit	26,358,921	23,314,379	3,044,542	13.1%
Insurance	27,381,188	26,654,058	727,130	2.7%
Franchise Fees	20,490,166	19,062,914	1,427,252	7.5%
Other Licenses & Permits	5,949,678	4,879,655	1,070,023	21.9%
Property Tax Accounts	26,772,815	25,261,245	1,511,570	6.0%
Services	19,574,439	16,141,947	3,432,492	21.3%
Fines and Forfeitures	185,580	153,625	31,955	20.8%
Intergovernmental Revenue	306,192	314,857	(8,665)	-2.8%
Property Sales	172,404	134,261	38,143	28.4%
Investment Income	(458,678)	102,796	(561,474)	-546.2%
Other Financing Sources	40,000	0	40,000	0.0%
Other Income	2,544,770	1,836,039	708,731	38.6%
Total Revenues	**$304,495,033**	**$276,086,663**	**$28,408,370**	**10.3%**

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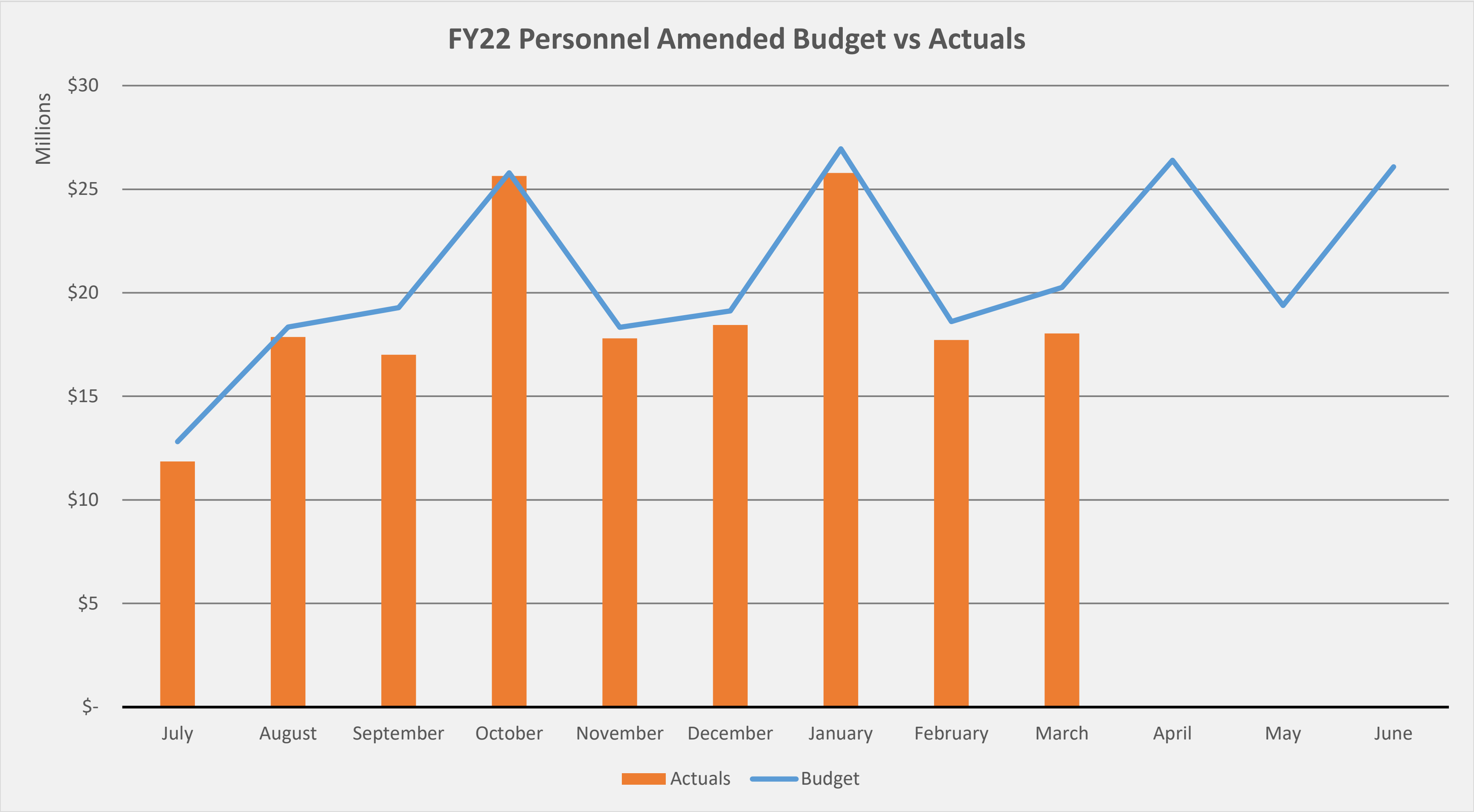
2022 Fiscal Year – Cash Flow Variance Expense (Actual to Budget)

For the nine months ended March 31, 2022	Actuals	Budget	Variance	% Var
<u>Expense</u>				
Personnel	170,148,494	179,513,164	9,364,670	5.2%
Operating	35,947,153	46,354,280	10,407,127	22.5%
Insurance Expense	1,265,324	1,236,942	(28,382)	-2.3%
Debt Service	39,491,000	40,723,817	1,232,817	3.0%
Partner Agencies	17,129,558	16,567,254	(562,304)	-3.4%
Capital	1,144,527	1,826,257	681,730	37.3%
Total Expenses	**$265,126,056**	**$286,221,714**	**$21,095,658**	**7.4%**
Transfers	**8,111,157**	**7,654,804**	**(456,353)**	**-4.3%**
Change in Fund Balance	**$31,257,820**	**($13,098,461)**	**$44,356,281**	

FY22 Personnel Budget v. Actuals



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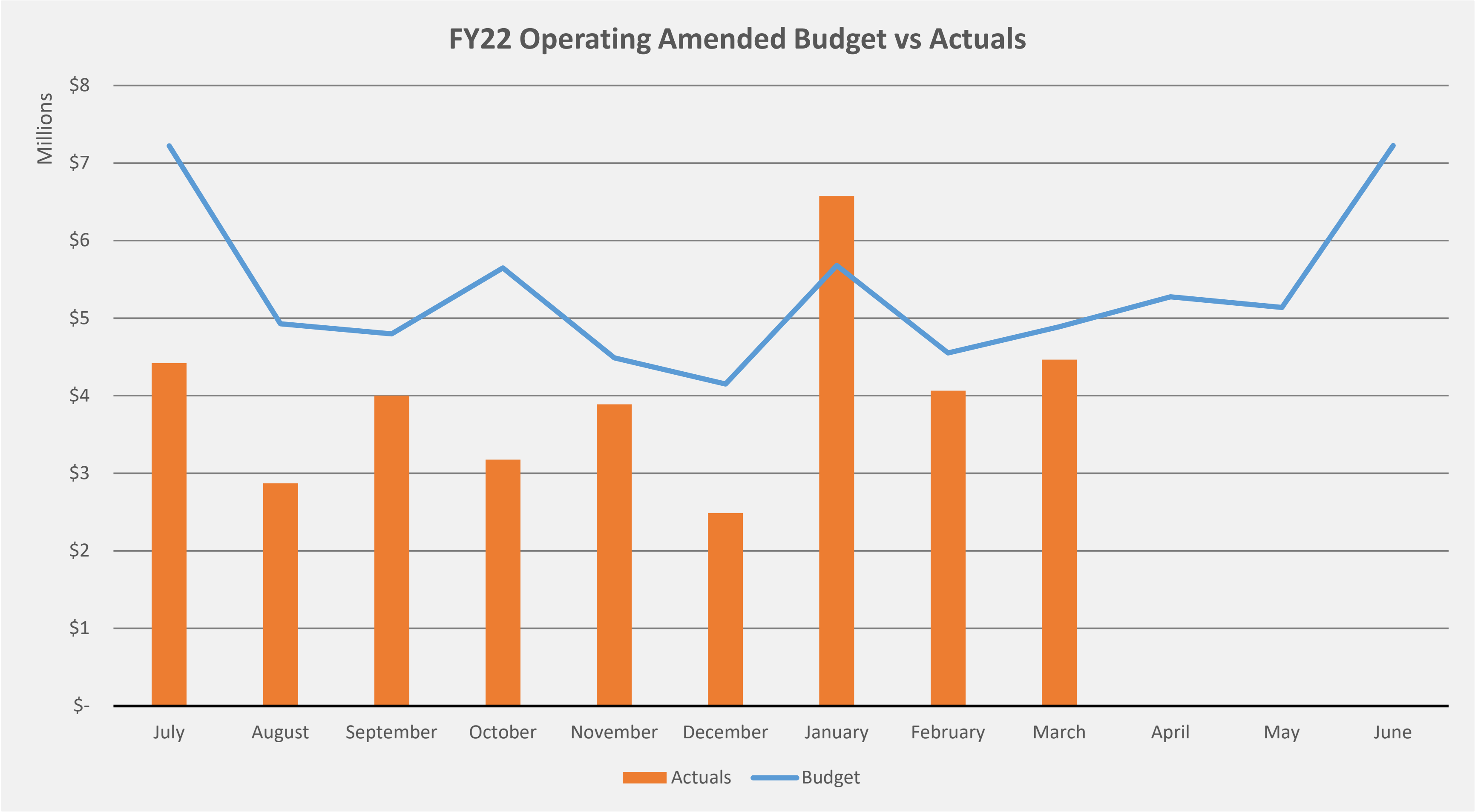
FY22 Operating Budget v. Actuals



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2022 Fiscal Year - Cash Flow Variance Expense (CY to PY)

For the nine months ended March 31, 2022	FY 2022	FY 2021	Variance	% Var
Expense				
Personnel	170,148,494	156,834,075	(13,314,419)	-8.5%
Operating	35,947,153	31,990,276	(3,956,877)	-12.4%
Insurance Expense	1,265,324	7,790,095	6,524,771	83.8%
Debt Service	39,491,000	39,039,004	(451,996)	-1.2%
Partner Agencies	17,129,558	16,056,356	(1,073,202)	-6.7%
Capital	1,144,527	120,650	(1,023,877)	-848.6%
Total Expenses	**$265,126,056**	**$251,830,456**	**($13,295,600)**	**-5.3%**
Transfers	**8,111,157**	**5,902,020**	**(2,209,137)**	**-185.2%**
Change in Fund Balance	**$31,257,820**	**$18,354,187**	**$12,903,633**	

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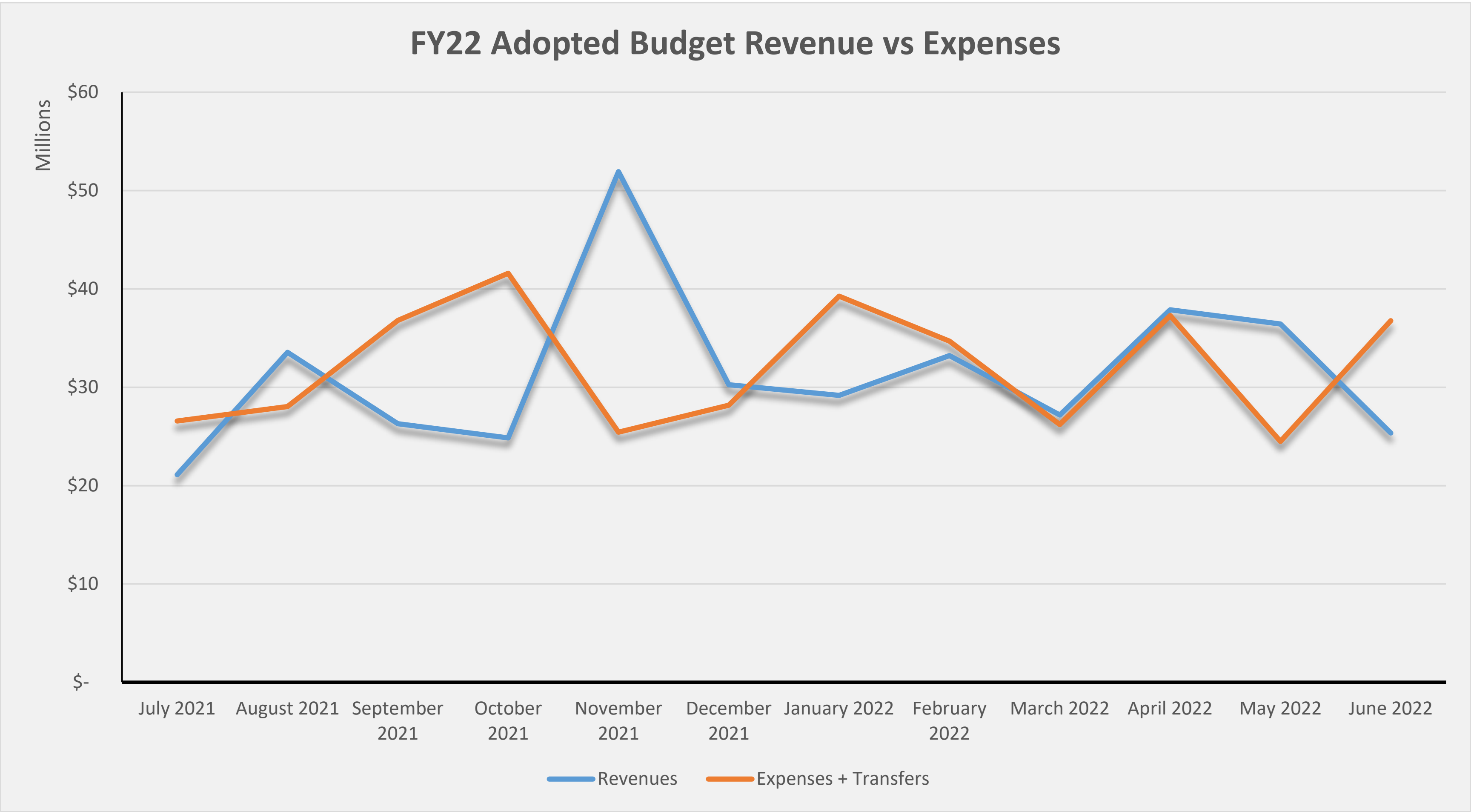
FY22 Adopted Budgeted Revenues v. Expenses



Questions?

ARPA DASHBOARD

Total ARPA Received
$60.6 Million

Total ARPA Expected
$121.2 Million

Total ARPA Budgeted
$119.7 Million
Includes pending Council action

Total ARPA Obligated
$23.2 Million

Funding Overview by ARPA Expenditure Category

1. Public Health	$ 1,325,000
2. Negative Economic Impacts	$ 29,196,500
3. Economic Impact: Public Sector/Health Capacity	$ 6,000,000
4. Premium Pay	$12,970,185
5. Infrastructure	$ -
6. Revenue Replacement for General Government	$ 62,146,519
7. Administration	$ 8,013,077

1. Public Health $ 1,325,000

- 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 $ 29,196,500

- 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 $ 6,000,000

- 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 $12,970,185

- 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 $ 62,146,519

- 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 $ 8,013,077

- 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.

Please see ARPA Revenue and Expense Report for details

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ARPA State and Local Fiscal Recovery Funds Revenue and Expense Report

For the period through March 31, 2022	Actuals	Budget	Variance
Revenue			
LFUCG Allocation	$ 60,589,029	$ 121,178,058	$ 60,589,029
Total Revenues	**$ 60,589,029**	**$ 121,178,058**	**$ 60,589,029**

For the period through March 31, 2022			Obligated	Budget	Variance
Expense					
EC 1: Public Health			$ 171,186	$ 1,325,000	$ (1,235,798)
1.05	Personal Protective Equipment	Personal Protective Equipment for LFUCG	$ 1,186	$ 225,000	$ (223,814)
1.11	Community Violence Interventions	Safety Net		$ 350,000	$ (350,000)
1.11	Community Violence Interventions	It Take a Village - Mentoring Program (Personnel)	$ -	$ 240,000	$ (240,000)
1.12	Mental Health Services	NAMI - Mental Health Court Funding (FY22)	$ 170,000	$ 170,000	$ -
1.12	Mental Health Services	NAMI - Mental Health Court Funding (FY23)	$ -	$ 170,000	$ (170,000)
1.12	Mental Health Services	NAMI - Mental Health Court Funding (FY24)		$ 170,000	$ (170,000)

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ARPA State and Local Fiscal Recovery Funds
Revenue and Expense Report

			Obligated	Budget	Variance
For the period through March 31, 2022					
Expense (Continued)					
EC 2: Negative Economic Impacts			$ 3,810,685	$ 29,196,500	$ (28,258,066)
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY22)	$ 173,740	$ 200,000	$ (26,260)
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY23)	$ -	$ 200,000	$ (200,000)
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Recovery Supportive Living Assistance (FY22)	$ 189,900	$ 200,000	$ (10,100)
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Recovery Supportive Living Assistance (FY23)	$ -	$ 200,000	$ (200,000)
2.10	Assistance to Unemployed or Underemployed Workers	Workforce Development Grants to Service Partners (FY22	$ -	$ 400,000	$ (400,000)
2.10	Assistance to Unemployed or Underemployed Workers	Workforce Development Grants to Service Partners (FY23	$ -	$ 400,000	$ (400,000)
2.10	Assistance to Unemployed or Underemployed Workers	Workforce Development (Other)	$ -	$ 150,000	$ (150,000)
2.10	Assistance to Unemployed or Underemployed Workers	Summer Youth Work Readiness Program	$ -	$ 960,000	$ (960,000)
2.15	Long-Term Housing Security: Affordable Housing	Shropshire Affordable Housing Project Site Improvements	$ -	$ 750,000	$ (750,000)
2.15	Long-Term Housing Security: Affordable Housing	Affordable Housing	$ -	$ 10,000,000	$ (10,000,000)
2.16	Long-Term Housing Security: Services for Unhoused Per	OHPI Homelessness Allocation (FY22)	$ 479,961	$ 750,000	$ (270,039)
2.16	Long-Term Housing Security: Services for Unhoused Per	OHPI Homelessness Allocation (FY23)	$ -	$ 750,000	$ (750,000)
2.16	Long-Term Housing Security: Services for Unhoused Per	OHPI Homelessness Allocation (FY24)	$ -	$ 750,000	$ (750,000)
2.16	Long-Term Housing Security: Services for Unhoused Per	Homelessness Contracts via Department of Housing and (	$ -	$ 4,000,000	$ (4,000,000)
2.16	Long-Term Housing Security: Services for Unhoused Per	Homelessness Contracts - Non-Shelter Eligible Families/Ir	$ -	$ 1,000,000	$ (1,000,000)
2.16	Long-Term Housing Security: Services for Unhoused Per	COVID-19 Alternate Shelter for Winter Warming	$ 1,400,000	$ 1,400,000	$ -
2.16	Long-Term Housing Security: Services for Unhoused Per	Domestic Violence Sheltering: Greenhouse 17	$ -	$ 400,000	$ (400,000)
2.22	Strong Healthy Communities: Neighborhood Features tha	Village Branch Library Construction	$ -	$ 1,000,000	$ (1,000,000)
2.22	Strong Healthy Communities: Neighborhood Features tha	Black and Williams Center Improvements - Gymnasium	$ -	$ 1,040,000	$ (1,040,000)
2.22	Strong Healthy Communities: Neighborhood Features tha	BCTC Dental Hygiene Clinic	$ -	$ 2,000,000	$ (2,000,000)
2.30	Technical Assistance, Counseling, or Business Planning	Minority Business Accelerator - Commerce Lex	$ -	$ 991,000	$ (991,000)
2.34	Aid to Nonprofit Organizations	Explorium of Lexington - Children's Museum Assistance	$ 114,584	$ 125,000	$ (10,416)
2.34	Aid to Nonprofit Organizations	LexArts Nonprofit Services Contract (FY22)	$ 325,000	$ 325,000	$ -
2.34	Aid to Nonprofit Organizations	Lyric Theater Assistance	$ 127,500	$ 127,500	$ -
2.34	Aid to Nonprofit Organizations	Radio Lex	$ -	$ 78,000	$ (78,000)
2.35	Aid to Tourism, Travel, or Hospitality	Visit LEX/Hospitality Industry Recovery	$ 1,000,000	$ 1,000,000	$ -

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ARPA State and Local Fiscal Recovery Funds
Revenue and Expense Report

For the period through March 31, 2022			Obligated	Budget	Variance
Expense (Continued)					
EC 3: Public Health - Negative Economic Imipact: Public Sector Capacity			$ -	$ 6,000,000	$ (6,000,000)
3.01	Public Sector Workforce	Social Services Department Personnel Expenses	$ -	$ 6,000,000	$ (6,000,000)
EC 4: Premium Pay			$ 12,954,007	$ 12,970,185	$ (16,178)
4.01	Premium Pay	Premium Pay for High Exposure LFUCG Staff	$ 12,592,084	$ 12,608,262	$ (16,178)
4.01	Premium Pay	Premium Pay for Fayette County Sheriff's Office	$ 361,923	$ 361,923	$ 0
EC 5: Infrastructure			$ -	$ -	$ -

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ARPA State and Local Fiscal Recovery Funds
Revenue and Expense Report

		For the period through March 31, 2022	Obligated		Budget		Variance	
Expense (Continued)								
EC 6: Revenue Replacement/Government Services			$	6,239,620	$	62,146,519	$	(57,237,073)
6.01	Provision of Government Services	Economic Development Grants to Service Partners	$	298,745	$	300,000	$	(1,255)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Berry Hill Park - Basketball Cou	$	11,668	$	175,000	$	(163,332)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts Buckhorn Park - Phase II Improv	$	44,999	$	45,000	$	(1)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Dogwood Park - Basketball Cou	$	7,823	$	95,000	$	(87,177)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Gardenside Park - Playground	$	113,100	$	150,000	$	(36,900)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Ecton Park Restrooms and Con	$	33,000	$	300,000	$	(267,000)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Lakeside Irrigation Replacement	$	160,488	$	1,300,000	$	(1,139,512)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Masterson Station Park - Playgr	$	128,750	$	150,000	$	(21,250)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Meadowthorpe Park - Roof Rep	$	79,995	$	80,000	$	(5)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Raven Run Park - Prather Hous	$	-	$	50,000	$	(50,000)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Shilito Park - Access Imprvmnt I	$	36,384	$	400,000	$	(363,616)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Southland Park - Access Imprvn	$	12,244	$	100,000	$	(87,756)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Woodland Park - Restroom Fac	$	522,600	$	525,000	$	(2,400)
6.01	Provision of Government Services	Access to Quality Green Space for Disadvantaged Pop - A	$	-	$	125,000	$	(125,000)
6.01	Provision of Government Services	Cardinal Run North Park Development	$	-	$	10,100,000	$	(10,100,000)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Douglass Park -	$	5,800	$	175,000	$	(169,200)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Mary Todd Park	$	8,923	$	118,000	$	(109,077)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Northeastern Par	$	8,507	$	250,000	$	(241,493)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Phoenix Park - In	$	148,800	$	150,000	$	(1,200)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Pine Meadows P	$	143,816	$	150,000	$	(6,184)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - River Hill Park -	$	11,183	$	165,000	$	(153,817)
6.01	Provision of Government Services	General Neighborhood Parks and Recreation Improvemen	$	-	$	3,785,000	$	(3,785,000)
6.01	Provision of Government Services	Parks Master Plan - QCT Areas	$	-	$	3,345,000	$	(3,345,000)
6.01	Provision of Government Services	Parks Master Plan - Maintenance	$	-	$	1,000,000	$	(1,000,000)
6.01	Provision of Government Services	Parks Master Plan - Aquatics	$	-	$	1,870,000	$	(1,870,000)

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ARPA State and Local Fiscal Recovery Funds
Revenue and Expense Report

For the period through March 31, 2022			Obligated	Budget	Variance
Expense (Continued)					
EC 6: Revenue Replacement/Government Services (Continued)					
6.01	Provision of Government Services	Pam Miller Downtown Arts Center Renovation	$ -	$ 2,500,000	$ (2,500,000)
6.01	Provision of Government Services	Government Employee Pay Supplements	$ 4,436,928	$ 4,448,519	$ (11,591)
6.01	Provision of Government Services	Critical Government Needs - Broadband Study with Scott C	$ 25,865	$ 30,000	$ (4,135)
6.01	Provision of Government Services	Coldstream Industrial Park Campus Infrastructure	$ -	$ 9,500,000	$ (9,500,000)
6.01	Provision of Government Services	Bike/Ped Planning and Design	$ -	$ 1,240,000	$ (1,240,000)
6.01	Provision of Government Services	Fire SCBA	$ -	$ 3,100,000	$ (3,100,000)
6.01	Provision of Government Services	Public Safety Fleet	$ -	$ 1,500,000	$ (1,500,000)
6.01	Provision of Government Services	Code Enforcement Grants for Residents with Low Income	$ -	$ 200,000	$ (200,000)
6.01	Provision of Government Services	Code Enforcement Grants for Residents with Low Income	$ -	$ 200,000	$ (200,000)
6.01	Provision of Government Services	Code Enforcement Grants for Residents with Low Income	$ -	$ 200,000	$ (200,000)
6.01	Provision of Government Services	LexArts (FY24)	$ -	$ 325,000	$ (325,000)
6.01	Provision of Government Services	Non-Profit Capital Grants	$ -	$ 6,000,000	$ (6,000,000)
6.01	Provision of Government Services	Farmers Market Construction (Match)	$ -	$ 4,000,000	$ (4,000,000)
6.01	Provision of Government Services	Housing Stabilization - Salvation Army Pledge	$ -	$ 2,000,000	$ (2,000,000)
6.01	Provision of Government Services	Housing Stabilization - Hope Center Roof	$ -	$ 2,000,000	$ (2,000,000)
EC 7: Administrative			$ 30,164	$ 8,013,077	$ (7,982,913)
7.01	Administrative Expenses	ARPA Administrative Services	$ 30,164	$ 5,000,000	$ (4,969,836)
7.01	Administrative Expenses	Hold for Construction Contingency	$ -	$ 3,013,077	$ (3,013,077)
Total Expenses			**$ 23,205,662**	**$ 119,651,281**	**$ (100,730,029)**
TOTAL - ARPA SLFRF			**$ 37,383,367**	**$ 1,526,777**	**$ 40,141,000**

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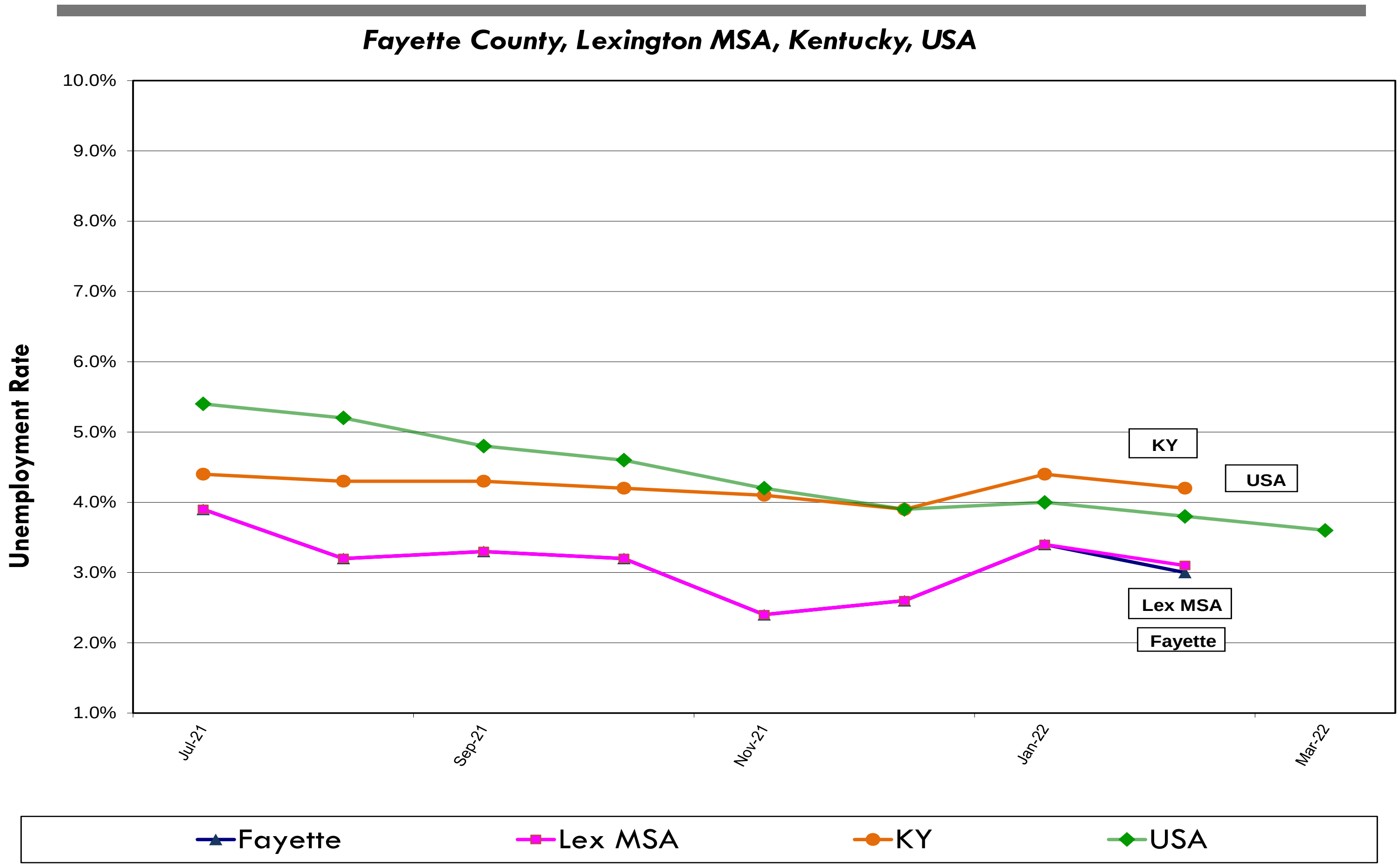
Comparative Unemployment Rates



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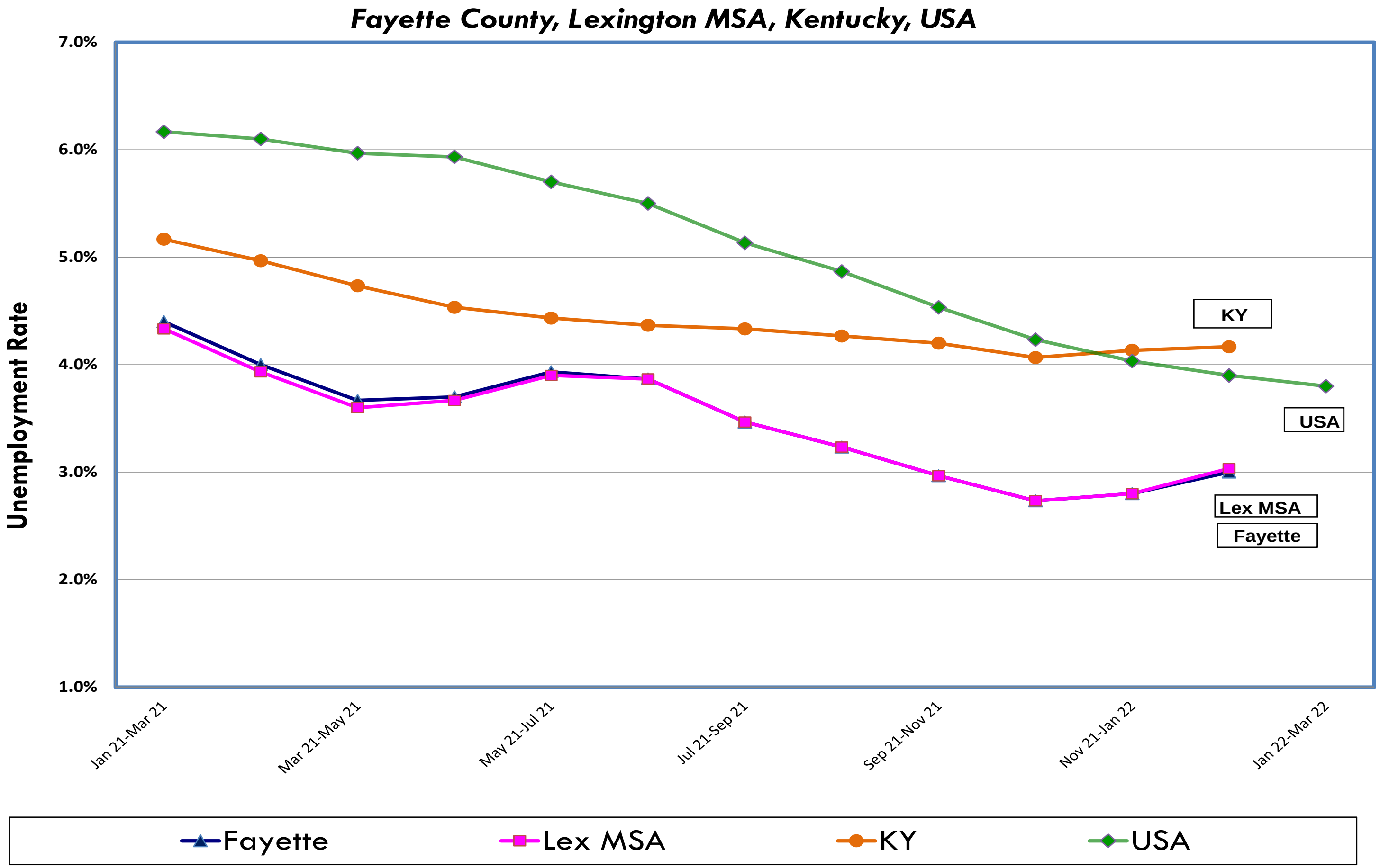
Comparative Unemployment Rates
Three Month Moving Average



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Comparison of Economic Indicators

2020 / 2021

Economic Indicators		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Fayette County	2020	3.5%	3.1%	4.1%	14.1%	9.0%	4.5%	4.6%	6.7%	4.8%	6.2%	4.5%	4.8%
Unemployment Rate	2021	4.4%	4.4%	4.4%	3.2%	3.4%	4.5%	3.9%	3.2%	3.3%	3.2%	2.4%	2.6%
	2022	3.4%	3.0%	N/A									
Quarterly Fayette County	2020	-	-	192,964	-	-	179,369	-	-	182,669	-	-	184,944
Employment	2021	-	-	185,500	-	-	185,473	-	-	189,600	-	-	N/A
	2022	-	-	N/A	-	-	N/A	-	-	N/A	-	-	N/A
Fayette County Permits Issued	2020	954	828	877	786	942	1,174	1,188	1,121	961	1,302	873	841
	2021	807	813	1,058	1,170	1,139	1,276	1,111	1,111	926	954	1,037	792
	2022	840	775	1,036									
Fayette County New Business	2020	211	339	330	299	258	331	549	223	245	249	175	190
Business Licenses	2021	218	211	412	586	474	399	255	238	267	294	268	222
	2022	202	299	391									
Home Sales (MSA)	2020	828	881	1,133	968	1,188	1,408	1,583	1,460	1,384	1,375	1,195	1,284
	2021	939	901	1,161	1,216	1,300	1,504	1,459	1,535	1,494	1,464	1,414	1,422
	2022	995	1,013	N/A									
Fayette County	2020	20	5	21	-	-	-	6	10	4	-	-	5
Foreclosures	2021	-	6	8	6	8	3	-	2	2	5	33	8
	2022	1	0	5									

N/A indicates information not available.

BLS Release Dates for Fayette Co. Quarterly Employment - 6 months after quarter end

LEXINGTON

FY 2022 Code Enforcement
Nuisance Abatement/Lien Collections

Month	Administrative Collection Fees		Miscellaneous		Penalty & Interest		Total Collections	
	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021	FY 2022	FY 2021
July	963	75	2,538	2,329	17,043	36,760	20,545	39,164
August	1,979	75	5,042	1,132	32,525	36,760	39,546	23,235
September	3,285	95	4,722	2,788	39,228	61,565	47,236	64,448
October	2,525	950	5,612	3,118	54,647	44,631	62,784	48,699
November	1,025	225	3,247	6,789	47,478	92,540	51,750	99,554
December	2,550	875	4,950	5,451	44,333	36,290	51,833	42,616
January	1,125	800	1,814	3,406	36,827	22,895	39,767	27,101
February	2,917	196	5,195	1,584	28,948	35,605	37,060	37,385
March	1,021	75	2,112	5,206	24,041	29,749	27,174	35,030
Totals	17,391	3,366	35,233	31,803	325,070	396,795	377,694	417,232

FY 2023
MAYOR'S PROPOSED BUDGET (MPB)

Urban County Council

Budget Committee Of the Whole (COW)

April 26, 2022

LEXINGTON

LEXINGTON

Mayor's Guiding Principles for FY 2023

- Invest in Public Safety and Violence Prevention/Intervention and Interruption
- Increase access to Affordable Housing through traditional and innovative methods – Lexington Neighborhood Investment Fund
- Enhance quality of life in neighborhoods and for youth
- Lessen barriers to infill development with the implementation of the $3 million Infrastructure Investment Fund
- Kick-start the Bluegrass Ag Tech Development Corporation
- Invest in paving and traffic/pedestrian infrastructure
- Address pent-up capital needs with one-time resources
- Focus on wages to recruit and retain talented employees for LFUCG

LEXINGTON

Revenue Overview

- **FY22 Revenues**
  - Much stronger than anticipated that allowed for pre-funding of $12,600,000 in current fiscal year
- **FY23 Revenue Estimate**
  - Utilized external resources to validate internal evidence that revenues were rebounding and growing
    - UK Center for Business and Economic Research
    - State and other Cities
    - National Economic Forecast
- **Bond Rating Affirmation**
  - Held firm during tumultuous time

LEXINGTON

At the Core - Revenues & Expenditures

- Earned Revenue $419,093,410
- Expenditures $460,106,410
- Gap **$ 41,013,158**

LEXINGTON

General Fund Revenue Breakdown

	FY21	FY22	FY23	%
	Actual	Estimate	Estimate	Change
Payroll Withholding	209,644,958	229,000,000	237,000,000	3.5%
Net Profit	49,811,199	44,100,000	48,000,000	8.8%
Insurance	35,707,967	36,100,000	37,000,000	2.5%
Franchise Fees	25,094,967	25,532,710	26,000,000	1.8%
Total - Big 4	**320,259,091**	**334,732,710**	**348,000,000**	**4.0%**
All Other Revenue	63,700,356	64,888,989	71,093,252	9.6%
Total General Fund Revenues	**383,959,447**	**399,621,699**	**419,093,252**	**4.9%**

LEXINGTON

Gathering the Tools - Revenue Sources for Balancing

FY22 GF

- Pre-funding from FY2022
  - $12,664,941
- FY22 Balancing Funds Carry Forward
  - $8,110,870
- Prior Years' Bond Reallocation
  - $2,705,631

FY23 GF

- Earned Revenue
  - $419,093,252
- Use of Budget Stabilization
  - $12,592,414
    - *Estimated Balance: $12,592,414*

FY23 ARPA

- Use of American Rescue Plan Act (ARPA)
  - $5,629,794
    - *Estimated Total Allocations $121,000,000*

LEXINGTON

Applying the Pieces – Prefund in FY 2022

FY22 Reallocation Prefunding Items	$ 12,664,941
Extended Social Resource (ESR) Grants	$ 3,840,000
Street Light Transfer	$ 2,725,000
Affordable Housing Transfer	$ 2,000,000
Government Center Elevators	$ 1,091,475
Extended School Program Transfer	$ 836,227
Golf Carts	$ 750,000
Community Corrections HVAC	$ 435,000
Central KY 911 Transfer	$ 310,986
Environmental Services Equipment	$ 227,700
Public Facilities Corporation General Transfer	$ 200,903
Community Corrections Database	$ 65,000
Coroner Morgue Tables	$ 50,000
Parks and Recreation Phones	$ 44,250
Emergency Management Solar Panel Back-ups	$ 30,000
PDR OnBase Database	$ 20,000
Fire Extinguisher Prop	$ 15,000
Building Inspection iPads	$ 11,000
PDR Farm Signs	$ 10,000
Emergency Management Laptops	$ 2,400

LEXINGTON

Applying the Pieces – FY22 Balancing Carry Forward

Total of All Projects:	**$ 8,110,870**
Compensation Study Implementation	$ 5,000,000
Pension Increase from FY22 Adopted	$ 2,327,968
One Lexington Enhancements	$ 375,000
Space Study for Government Center	$ 250,000
IT Peoplesoft Improvements for Payroll & Benefits	$ 65,800
Sustainable Growth Plan	$ 50,000
Website Translation Services	$ 28,500
Cyber Security Incident Retainer	$ 13,602

LEXINGTON

Applying the Pieces – Bond Reallocation

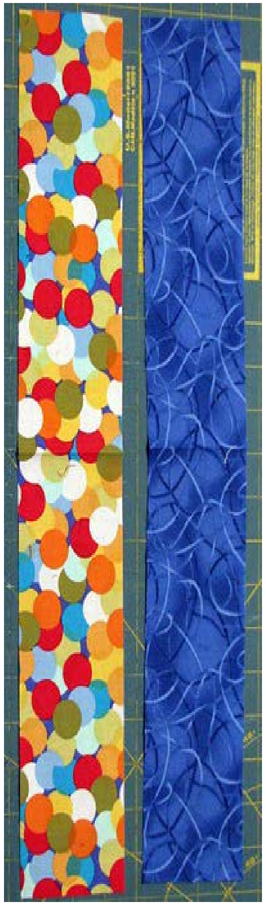
Bond Reallocation	$ 2,705,631
Fire Station Alerting System	$ 1,200,000
PSOC HVAC	$ 600,943
Fire Boiler/Chiller Replacement	$ 438,500
Fire Cardiac Monitors	$ 180,000
Charles Young Pump Room	$ 125,000
Fire PPE	$ 81,349
Salt Brine Maker	$ 79,839

LEXINGTON

Applying the Pieces – Use of Budget Stabilization Balance

($25,184,828 - $12,592,414 = $12,592,414 Remaining)

Total of All Projects:	$12,592,414
FY23 General Fund Operating Capital	$ 6,745,616
Lexington Infrastructure Investment Fund	$ 3,000,000
Lexington Neighborhood Investment Fund	$ 1,000,000
Bluegrass Ag Tech Development Corp. (potential state match)	$ 1,000,000
One Stop Online Services	$ 300,000
Arboretum Capital Campaign	$ 200,000
Teen Summer Camp Pilot – Parks & Recreation	$ 100,000
CIP Startup in Office of Project Management	$ 100,000
Enhanced Routeware – Asset Tracking & Inventory (S&R)	$ 100,000
Breeder's Cup Cleanup and Refresh	$ 50,000



LEXINGTON

Applying the Pieces – Use of ARPA

American Rescue Plan Act Funding (FY23 Operating Offsets)	$ 5,629,794
Human Services Payroll	$ 3,000,000
Homelessness Allocation	$ 750,000
Summer Youth Payroll	$ 581,440
Workforce Development Grants	$ 400,000
Emergency Financial Assistance – Community & Resident Services	$ 200,000
Housing Advocacy Code Enforcement Grant	$ 200,000
Recovery Supportive Living Assistance	$ 200,000
NAMI – Mental Health Court	$ 170,000
It Takes A Village (One Lexington)	$ 128,354

LEXINGTON

Use of FY 2023 Earned Revenue

Investing in People

- 5% salary increases for all non-sworn personnel (Valued at $5,600,000 overall, $3,700,000 in the General Fund only - details on application in progress)
- $15/hour minimum wage implemented for all Urban County employees
- Additional overtime needs
- 12 New/Expanded Positions (includes 7 from frozen list)

Division	Position
Circuit Judges	Family Court Services Specialist
Mayor's Office	Admin Spec Sr. for One Lexington*
Mayor's Office	Hispanic Program Specialist
Mayor's Office	African Program Coordinator
Revenue	Staff Assistant, Sr.*
Streets and Roads	Computer Analyst*
Traffic Engineering	Traffic Engineer Manager*
Environmental Services	Commercial Landscape Examiner*
Building Inspection	Building Inspector*
Community Corrections	Administrative Specialist*
Facilities and Fleet Management	Public Service Worker**
Government Communications	Information Officer (Graphics)
**Previously frozen*	
***Previous Part-Time position to Full-Time*	

LEXINGTON

Use of Bond and MAP

Investing in Infrastructure

Paving Investments	
Bond Fund	$9,500,000
MAP Fund	$3,500,000
TOTAL	**$13,000,000**

Total Paving Budget

MAP Funding List

No FY23 Transfer for Salaries
$1.5M Debt Service Transfer

Project	FY23 Funded
Citation Winburn	$ 400,000
Wilson Downing Turn Lane and Roundabout	$ 16,000
Alumni Drive Shared Use Path	$ 50,000
Town Branch Trail Mid-Block Crossing	$ 50,000
North Limestone Improvements	$ 80,000
West Loudon Streetscape	$ 30,000
Lane Allen Sidewalk Connectivity	$ 20,000
Liberty Road Improvements	$ 200,000
Citation Boulevard Section III-B	$ 20,000
Citation Trail Section 2	$ 140,000
Fieldstone Way Connector to Snaffle Road	$ 20,000
South Elkhorn Section 3 Shared Use Path	$ 125,000
Paving / Maintenance / Crack Seal / Rejuvenation	$ 3,500,000
Neighborhood Traffic Management Program (NTMP)	$ 100,000
UK Area Bike/Ped Improvements	$ 100,000
Traffic Signals	$ 400,000
Intersection and Pedestrian Improvements	$ 130,000
TOTAL	**$ 5,481,000**

LEXINGTON

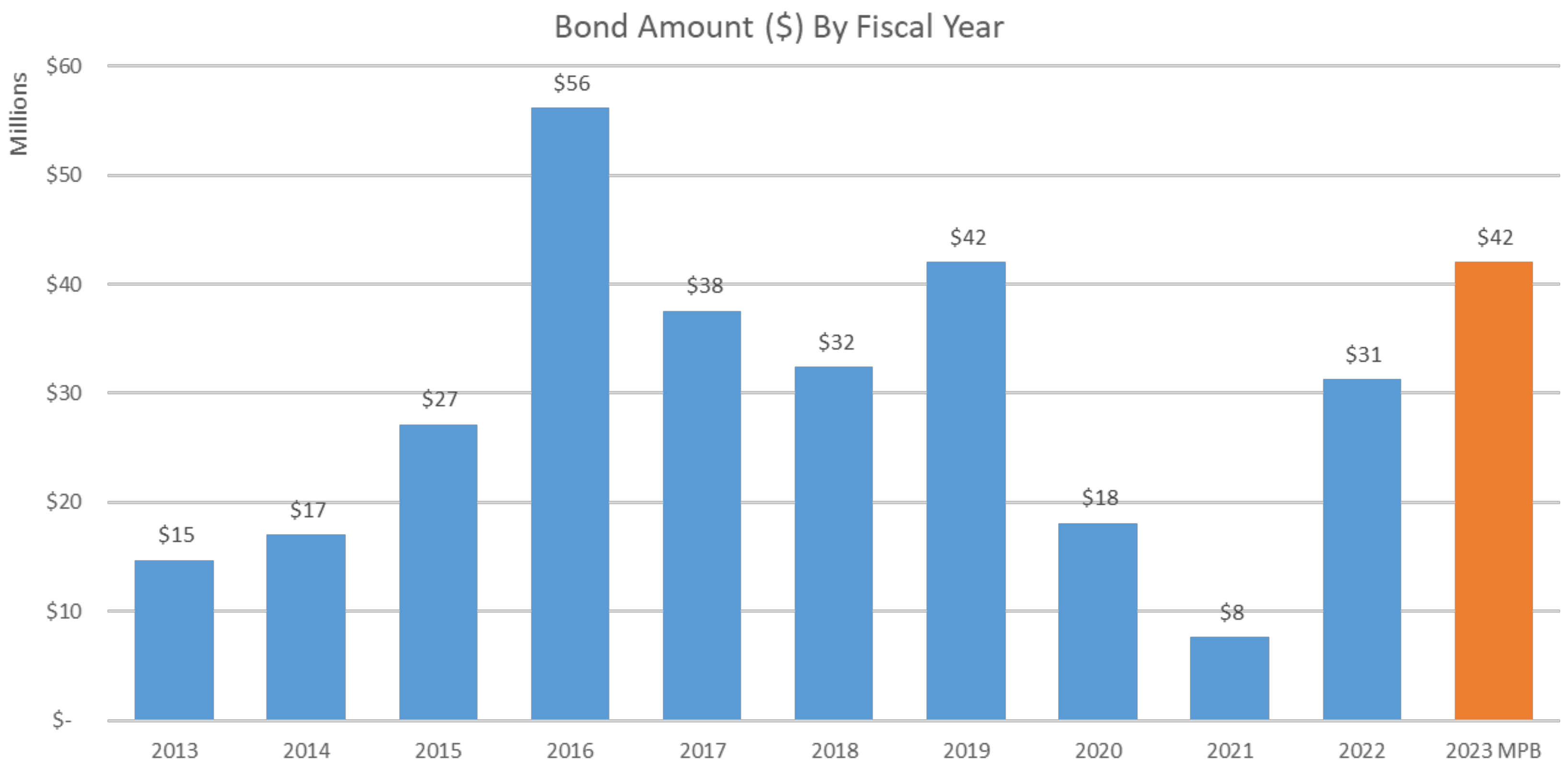
Bond Projects

Investing in Capital Improvements

Division	Project Name	FY23 Funded
Mayor's Office	RAISE Grant Match	5,000,000
Special Programs	250th Anniversary and Memorial Art	1,500,000
Purchase of Development Rights	Agricultural Land Easement Acquisition	2,000,000
Engineering	Mason Headley Roadway Widening at Versailles Road	1,372,000
Streets and Roads	Paving / Maintenance / Crack Seal / Rejuvenation	9,500,000
Community Corrections	Community Corrections Roof Project	10,000,000
Police	Vehicles-Police	3,530,000
Fire and Emergency Services	Heavy Fleet	6,100,000
Facilities and Fleet Management	Vehicle Replacements for General Government	3,000,000
	TOTAL	**42,002,000**

LEXINGTON

Bond History



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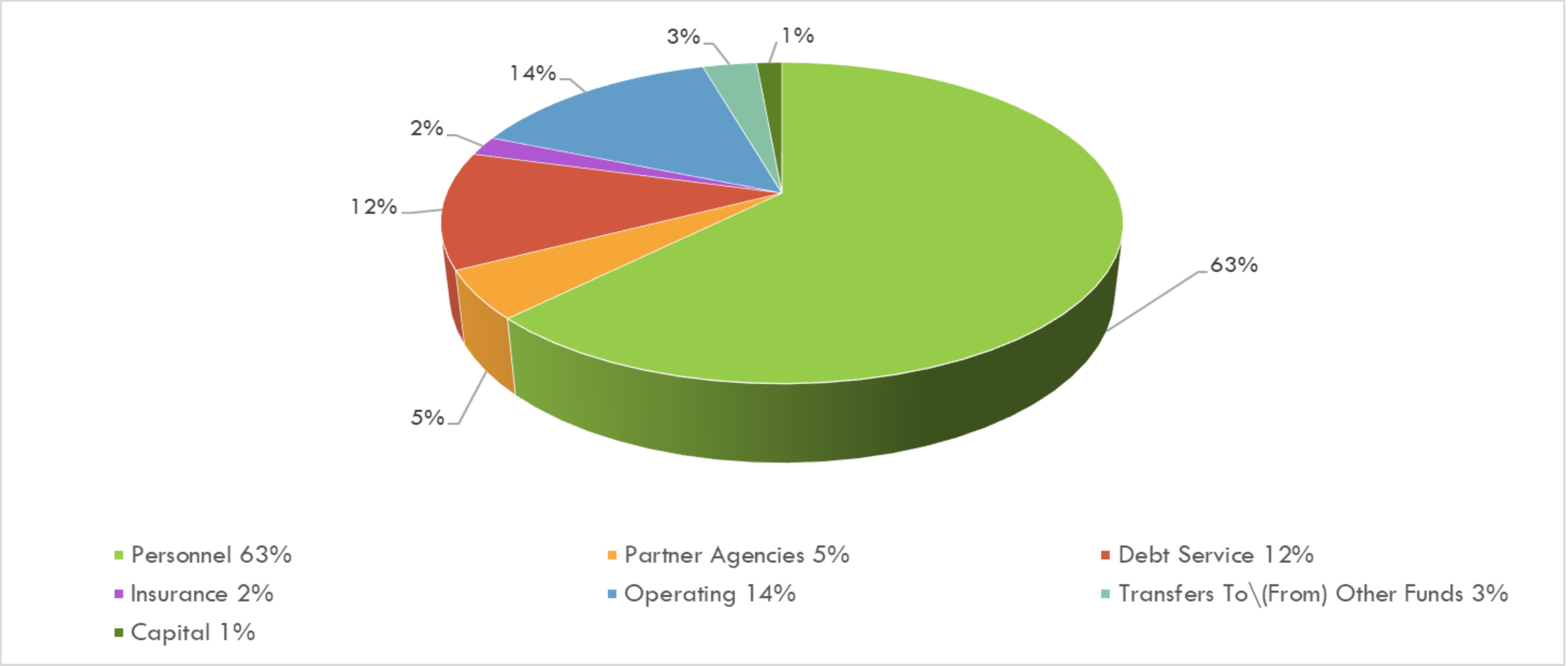
General Fund MPB By Category – FY 2023



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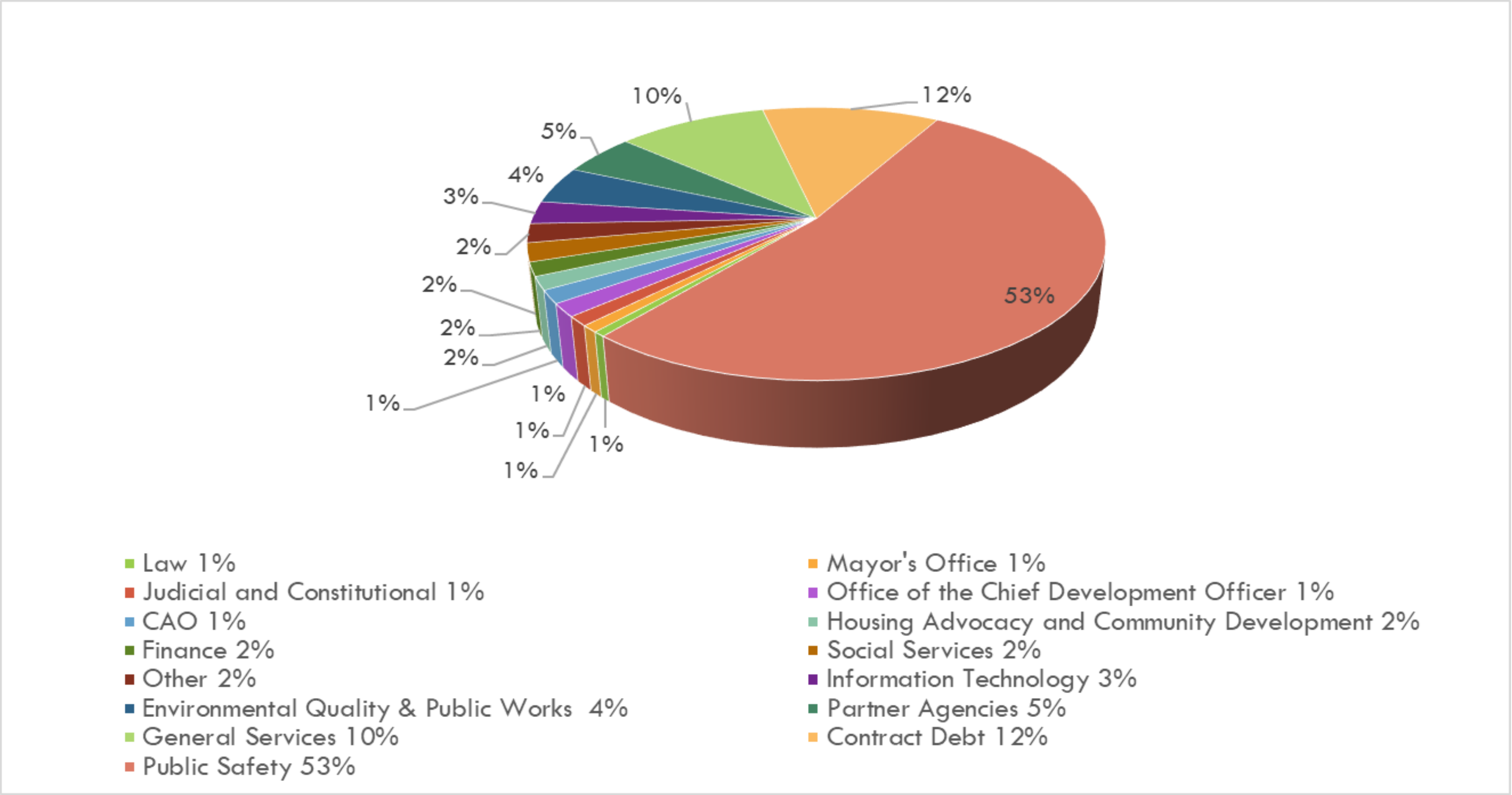
General Fund MPB By Department – FY 2023



Questions?

LEXINGTON

Urban Services Fund

- Highlights

Urban Services Fund	
Estimated Fund Balance (7/1/22)	$10,000,000
Revenue	$50,002,212
Operating	$49,635,711
Capital	$7,840,800

- Concrete pad replacement at MRF
- Training Pad at new salt barn
- $4.6 million for aging compactors, light trucks, and other fleet replacement

Municipal Aid Fund

- Highlights

Municipal Aid Program Fund	
Estimated Fund Balance (7/1/22)	$1,500,000
Revenue	$5,823,650
Operating	$1,251,000
Capital	$4,230,000
Transfers (Bond)	$1,462,000

- **No budgeted transfer for personnel in FY23 budget**

Mineral Severance Fund

- Highlights

Mineral Severance Fund	
Estimated Fund Balance (7/1/22)	$50,000
Revenue	$330,020
Operating	$350,000

- Trail Maintenance increased to $200,000
- $150,000 for Long Line Striping

Sanitary Sewer Funds

- Highlights

Sanitary Sewer Revenue and Operating Fund	
Revenue	$94,943,860
Operating	$67,042,371
Capital	$2,662,060

- Funding for Town Branch and West Hickman Treatment Plant Capital Repairs and Maintenance

Sanitary Sewer Funds

- Highlights

Sanitary Sewer Construction Fund	
Estimated Fund Balance (7/1/22)	$50,000,000
Operating	$2,100,000
Capital	$46,130,000

- Funding for projects to comply with the EPA Consent Decree

Water Quality Fund

- Highlights

Water Quality Fund	
Revenue	$16,161,000
Operating	$11,231,271
Capital	$559,000

- Panhandler Van Litter Pick-Up Program
- Enquesta Software Upgrade
- Veteran's Park Dam Removal

Water Quality Construction Fund

- Highlights

Water Quality Construction Fund	
Estimated Fund Balance (7/1/22)	$7,000,000
Operating	$2,361,000
Capital	$4,550,000

- $1.54M for Water Quality Incentive Grant Program

Landfill Fund

- Highlights

Landfill Fund	
Estimated Fund Balance (7/1/22)	$250,000
Revenue	$7,281,500
Operating	$6,540,726
Capital	$955,000

- Reconstruction of Raven Run Bioswale

BUDGET, FINANCE & ECONOMIC DEVELOPMENT COMMITTEE

Financial Update

March 2022

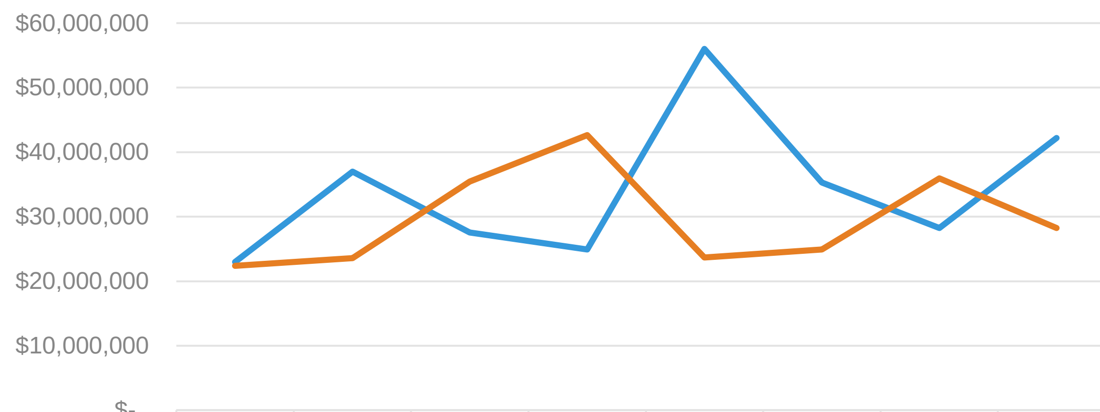
LEXINGTON

LEXINGTON

8 Month Performance Review (Actuals)

February FY22	
Revenues	274,172,604
Expenses	(236,948,043)
Transfers	(7,188,215)
Surplus/(Deficit)	30,036,346

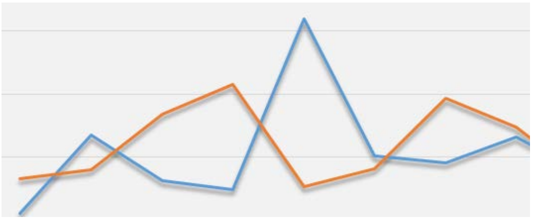
FY22 Eight Month Actual



	July	August	September	October	November	December	January	February
Revenues	$22,983,20	$36,976,95	$27,527,74	$24,943,78	$55,997,97	$35,302,62	$28,231,57	$42,208,75
Expenditures	$22,391,64	$23,570,51	$35,459,89	$42,666,21	$23,702,95	$24,936,21	$35,951,31	$28,269,27

Factors to Consider

- This variance considers only actual expenditures. Some funds are currently encumbered/obligated, but not yet expended
  - Remaining Library payment budget totals $6 million
  - Open encumbrances total $9.2 million
- Spring/summer temporary labor and operating expenditures generally increase from winter months
- February revenue collections were strong compared to budget



FY22 Adopted Budget

LEXINGTON

February 2022 YTD Actual
Compared to Adopted Budget

Revenue Category	Actual	Budget	Variance	% Var
OLT- Employee Withholding	155,382,495	143,540,000	11,842,495	8.3%
OLT - Net Profit	21,738,477	14,920,000	6,818,477	45.7%
Insurance	27,283,389	26,650,000	633,389	2.4%
Franchise Fees	17,768,674	17,080,000	688,674	4.0%
TOTALS	222,173,035	202,190,000	19,983,035	9.9%

LEXINGTON

February 2022 YTD/February 2021YTD
Current Year Compared to Prior Year

Revenue Category	Feb-22	Feb-21	Variance	% Var
OLT- Employee Withholding	155,382,495	140,838,311	14,544,184	10.3%
OLT - Net Profit	21,738,477	19,179,813	2,558,664	13.3%
Insurance	27,283,389	26,444,306	839,083	3.2%
Franchise Fees	17,768,674	16,777,171	991,503	5.9%
TOTALS	222,173,035	203,239,601	18,933,434	9.3%

LEXINGTON

2022 Fiscal year – Cash Flow Variance Revenue (Actual to Budget)

For the eight months ended February 28, 2022	Actuals	Budget	Variance	% Var
Revenue				
Payroll Withholding	155,382,495	143,540,000	11,842,495	8.3%
Net Profit	21,738,477	14,920,000	6,818,477	45.7%
Insurance	27,283,389	26,650,000	633,389	2.4%
Franchise Fees	17,768,674	17,080,000	688,674	4.0%
Other Licenses & Permits	5,701,275	4,804,478	896,797	18.7%
Property Tax Accounts	26,133,104	25,988,964	144,140	0.6%
Services	17,542,447	18,216,472	(674,025)	-3.7%
Fines and Forfeitures	176,305	168,667	7,638	4.5%
Intergovernmental Revenue	251,410	357,845	(106,435)	-29.7%
Property Sales	154,995	66,667	88,328	132.5%
Investment Income	(294,477)	138,355	(432,832)	-312.8%
Other Financing Sources	40,000	40,000	0	-
Other Income	2,294,510	1,608,525	685,985	42.6%
Total Revenues	**$274,172,604**	**$253,579,973**	**$20,592,631**	**8.1%**

LEXINGTON

2022 Fiscal Year - Cash Flow Variance
Revenue (CY to PY)

For the eight months ended February 28, 2022

	FY 2022	FY 2021	Variance	% Var
Revenue				
Payroll Withholding	155,382,495	140,838,311	14,544,184	10.3%
Net Profit	21,738,477	19,179,813	2,558,664	13.3%
Insurance	27,283,389	26,444,306	839,083	3.2%
Franchise Fees	17,768,674	16,777,171	991,503	5.9%
Other Licenses & Permits	5,701,275	4,398,311	1,302,964	29.6%
Property Tax Accounts	26,133,104	24,867,537	1,265,567	5.1%
Services	17,542,447	14,848,863	2,693,584	18.1%
Fines and Forfeitures	176,305	140,520	35,785	25.5%
Intergovernmental Revenue	251,410	173,526	77,884	44.9%
Property Sales	154,995	104,249	50,746	48.7%
Investment Income	(294,477)	65,544	(360,021)	-549.3%
Other Financing Sources	40,000	0	40,000	-
Other Income	2,294,510	1,603,074	691,436	43.1%
Total Revenues	**$274,172,604**	**$249,441,225**	**$24,731,379**	**9.9%**

LEXINGTON

2022 Fiscal Year – Cash Flow Variance Expense (Actual to Budget)

For the eight months ended February 28, 2022	Actuals	Budget	Variance	% Var
Expense				
Personnel	152,108,066	159,252,721	7,144,655	4.5%
Operating	31,482,000	41,466,911	9,984,911	24.1%
Insurance Expense	1,265,324	1,236,923	(28,401)	-2.3%
Debt Service	37,029,794	38,183,000	1,153,206	3.0%
Partner Agencies	14,098,066	14,731,806	633,740	4.3%
Capital	964,793	1,604,134	639,341	39.9%
Total Expenses	**$236,948,043**	**$256,475,495**	**$19,527,452**	**7.6%**
Transfers	**7,188,215**	**6,786,782**	**(401,433)**	**-4.2%**
Change in Fund Balance	**$30,036,346**	**($9,682,304)**	**$39,718,650**	

LEXINGTON

2022 Fiscal Year - Cash Flow Variance Expense (CY to PY)

For the eight months ended February 28, 2022				
	FY 2022	**FY 2021**	**Variance**	**% Var**
Expense				
Personnel	152,108,066	140,522,242	(11,585,824)	-8.2%
Operating	31,482,000	27,578,060	(3,903,940)	-14.2%
Insurance Expense	1,265,324	(1,830,652)	(3,095,976)	169.1%
Debt Service	37,029,794	36,908,254	(121,540)	-0.3%
Partner Agencies	14,098,066	13,107,395	(990,671)	-7.6%
Capital	964,793	117,563	(847,230)	-720.7%
Total Expenses	**$236,948,043**	**$216,402,862**	**($20,545,181)**	**-9.5%**
Transfers	**7,188,215**	**3,011,705**	**(4,176,510)**	**-278.0%**
Change in Fund Balance	**$30,036,346**	**$30,026,658**	**$9,688**	

ARPA DASHBOARD

Total ARPA Received
$60.6 Million

Total ARPA Expected
$121.2 Million

Total ARPA Budgeted
$119.7 Million
Includes pending Council action

Total ARPA Obligated
$23.1 Million

Funding Overview by ARPA Expenditure Category

1. Public Health — $ 1,325,000

- 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 — $ 27,196,500

- 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 — $ 6,000,000

- 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 — $12,970,185

- 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 — $ 64,146,519

- 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 — $ 8,013,077

- 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.

Please see ARPA Revenue and Expense Report for details

LEXINGTON

ARPA State and Local Fiscal Recovery Funds
Revenue and Expense Report

For the period through February 28, 2022			
	Actuals	Budget	Variance
Revenue			
LFUCG Allocation	$ 60,589,029	$ 121,178,058	$ 60,589,029
Total Revenues	**$ 60,589,029**	**$ 121,178,058**	**$ 60,589,029**

For the period through February 28, 2022					
			Obligated	Budget	Variance
Expense					
EC 1: Public Health			$ 171,186	$ 3,325,000	$ (3,235,798)
1.05	Personal Protective Equipment	Personal Protective Equipment for LFUCG	$ 1,186	$ 225,000	$ (223,814)
1.11	Community Violence Interventions	Safety Net		$ 350,000	$ (350,000)
1.11	Community Violence Interventions	It Take a Village - Mentoring Program - Staffing	$ -	$ 240,000	$ (240,000)
1.12	Mental Health Services	NAMI - Mental Health Court Funding (FY22)	$ 170,000	$ 170,000	$ -
1.12	Mental Health Services	NAMI - Mental Health Court Funding (FY23)	$ -	$ 170,000	$ (170,000)
1.12	Mental Health Services	NAMI - Mental Health Court Funding (FY24)		$ 170,000	$ (170,000)
1.14	Other Public Health Serices	BCTC Dental Hygiene Clinic	$ -	$ 2,000,000	$ (2,000,000)

LEXINGTON

ARPA State and Local Fiscal Recovery Funds
Revenue and Expense Report

For the period through February 28, 2022

			Obligated	Budget	Variance
Expense (Continued)					
EC 2: Negative Economic Impacts			$ 3,773,124	$ 27,196,500	$ (26,629,515)
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY22)	$ 154,040	$ 200,000	$ (45,960)
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Emergency Financial Assistance for Residents (FY23)	$ -	$ 200,000	$ (200,000)
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Recovery Supportive Living Assistance (FY22)	$ 170,700	$ 200,000	$ (29,300)
2.02	Household Assistance: Rent, Mortgage, and Utility Aid	Recovery Supportive Living Assistance (FY23)	$ -	$ 200,000	$ (200,000)
2.10	Assistance to Unemployed or Underemployed Workers	Workforce Development Grants to Service Partners (FY22	$ -	$ 400,000	$ (400,000)
2.10	Assistance to Unemployed or Underemployed Workers	Workforce Development Grants to Service Partners (FY23	$ -	$ 400,000	$ (400,000)
2.10	Assistance to Unemployed or Underemployed Workers	Workforce Development (Other)	$ -	$ 150,000	$ (150,000)
2.10	Assistance to Unemployed or Underemployed Workers	Summer Youth Work Readiness Program	$ -	$ 960,000	$ (960,000)
2.15	Long-Term Housing Security: Affordable Housing	Shropshire Affordable Housing Project Site Improvements	$ -	$ 750,000	$ (750,000)
2.15	Long-Term Housing Security: Affordable Housing	Affordable Housing	$ -	$ 10,000,000	$ (10,000,000)
2.16	Long-Term Housing Security: Services for Unhoused Per	OHPI Homelessness Allocation (FY22)	$ 481,300	$ 750,000	$ (268,700)
2.16	Long-Term Housing Security: Services for Unhoused Per	OHPI Homelessness Allocation (FY23)	$ -	$ 750,000	$ (750,000)
2.16	Long-Term Housing Security: Services for Unhoused Per	OHPI Homelessness Allocation (FY24)	$ -	$ 750,000	$ (750,000)
2.16	Long-Term Housing Security: Services for Unhoused Per	Homelessness Contracts via Department of Housing and (	$ -	$ 4,000,000	$ (4,000,000)
2.16	Long-Term Housing Security: Services for Unhoused Per	Homelessness Contracts - Non-Shelter Eligible Families/Ir	$ -	$ 1,000,000	$ (1,000,000)
2.16	Long-Term Housing Security: Services for Unhoused Per	COVID-19 Alternate Shelter for Winter Warming	$ 1,400,000	$ 1,400,000	$ -
2.16	Long-Term Housing Security: Services for Unhoused Per	Domestic Violence Sheltering: Greenhouse 17	$ -	$ 400,000	$ (400,000)
2.22	Strong Healthy Communities: Neighborhood Features tha	Village Branch Library Construction	$ -	$ 1,000,000	$ (1,000,000)
2.22	Strong Healthy Communities: Neighborhood Features tha	Black and Williams Center Improvements - Gymnasium	$ -	$ 1,040,000	$ (1,040,000)
2.30	Technical Assistance, Counseling, or Business Planning	Minority Business Accelerator - Commerce Lex	$ -	$ 991,000	$ (991,000)
2.34	Aid to Nonprofit Organizations	Explorium of Lexington - Children's Museum Assistance	$ 114,584	$ 125,000	$ (10,416)
2.34	Aid to Nonprofit Organizations	LexArts Nonprofit Services Contract (FY22)	$ 325,000	$ 325,000	$ -
2.34	Aid to Nonprofit Organizations	Lyric Theater Assistance	$ 127,500	$ 127,500	$ -
2.34	Aid to Nonprofit Organizations	Radio Lex	$ -	$ 78,000	$ (78,000)
2.35	Aid to Tourism, Travel, or Hospitality	Visit LEX/Hospitality Industry Recovery	$ 1,000,000	$ 1,000,000	$ -

LEXINGTON

ARPA State and Local Fiscal Recovery Funds
Revenue and Expense Report

For the period through February 28, 2022			Obligated	Budget	Variance
Expense (Continued)					
EC 3: Public Health - Negative Economic Imipact: Public Sector Capacity			$ -	$ 6,000,000	$ (6,000,000)
3.01	Public Sector Workforce	Social Services Department Personnel Expenses	$ -	$ 6,000,000	$ (6,000,000)
EC 4: Premium Pay			$ 12,954,007	$ 12,970,185	$ (16,178)
4.01	Premium Pay	Premium Pay for High Exposure LFUCG Staff	$ 12,592,084	$ 12,608,262	$ (16,178)
4.01	Premium Pay	Premium Pay for Fayette County Sheriff's Office	$ 361,923	$ 361,923	$ 0
EC 5: Infrastructure			$ -	$ -	$ -

LEXINGTON

ARPA State and Local Fiscal Recovery Funds
Revenue and Expense Report

For the period through February 28, 2022			Obligated	Budget	Variance
Expense (Continued)					
EC 6: Revenue Replacement/Government Services			$ 6,215,828	$ 62,146,519	$ (57,421,875)
6.01	Provision of Government Services	Economic Development Grants to Service Partners	$ 298,745	$ 300,000	$ (1,255)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Berry Hill Park - Basketball Cou	$ 11,668	$ 175,000	$ (163,332)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts Buckhorn Park - Phase II Improv	$ 44,999	$ 45,000	$ (1)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Dogwood Park - Basketball Cou	$ 7,823	$ 95,000	$ (87,177)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Gardenside Park - Playground	$ 113,100	$ 150,000	$ (36,900)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Ecton Park Restrooms and Con	$ 33,000	$ 300,000	$ (267,000)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Lakeside Irrigation Replacement	$ 160,488	$ 1,300,000	$ (1,139,512)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Masterson Station Park - Playgr	$ 128,750	$ 150,000	$ (21,250)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Meadowthorpe Park - Roof Rep	$ 79,995	$ 80,000	$ (5)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Raven Run Park - Prather Hous	$ -	$ 50,000	$ (50,000)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Shilito Park - Access Imprvmnt I	$ 39,984	$ 400,000	$ (360,016)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Southland Park - Access Imprvn	$ 13,144	$ 100,000	$ (86,856)
6.01	Provision of Government Services	Nbhood Rec Imprvmnts - Woodland Park - Restroom Fac	$ 522,600	$ 525,000	$ (2,400)
6.01	Provision of Government Services	Access to Quality Green Space for Disadvantaged Pop - A	$ -	$ 125,000	$ (125,000)
6.01	Provision of Government Services	Cardinal Run North Park Development	$ -	$ 10,100,000	$ (10,100,000)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Douglass Park -	$ 5,800	$ 175,000	$ (169,200)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Mary Todd Park	$ 8,923	$ 118,000	$ (109,077)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Northeastern Par	$ 8,507	$ 250,000	$ (241,493)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Phoenix Park - In	$ 148,800	$ 150,000	$ (1,200)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - Pine Meadows P	$ 141,389	$ 150,000	$ (8,611)
6.01	Provision of Government Services	Access to Quality Green Space in QCT - River Hill Park - S	$ 11,183	$ 165,000	$ (153,817)
6.01	Provision of Government Services	General Neighborhood Parks and Recreation Improvemen	$ -	$ 3,785,000	$ (3,785,000)
6.01	Provision of Government Services	Parks Master Plan - QCT Areas	$ -	$ 3,345,000	$ (3,345,000)
6.01	Provision of Government Services	Parks Master Plan - Maintenance	$ -	$ 1,000,000	$ (1,000,000)
6.01	Provision of Government Services	Parks Master Plan - Aquatics	$ -	$ 1,870,000	$ (1,870,000)
6.01	Provision of Government Services	Pam Miller Downtown Arts Center Renovation	$ -	$ 2,500,000	$ (2,500,000)
6.01	Provision of Government Services	Government Employee Pay Supplements	$ 4,436,928	$ 4,448,519	$ (11,591)

ARPA State and Local Fiscal Recovery Funds
Revenue and Expense Report

For the period through February 28, 2022			Obligated	Budget	Variance
Expense (Continued)					
EC 6: Revenue Replacement/Government Services (Continued)					
6.01	Provision of Government Services	Critical Government Needs - Broadband Study with Scott C	$ -	$ 30,000	$ (30,000)
6.01	Provision of Government Services	Coldstream Industrial Park Campus Infrastructure	$ -	$ 9,500,000	$ (9,500,000)
6.01	Provision of Government Services	Bike/Ped Planning and Design	$ -	$ 1,240,000	$ (1,240,000)
6.01	Provision of Government Services	Fire SCBA	$ -	$ 3,100,000	$ (3,100,000)
6.01	Provision of Government Services	Public Safety Fleet	$ -	$ 1,500,000	$ (1,500,000)
6.01	Provision of Government Services	Code Enforcement Grants for Residents with Low Income	$ -	$ 200,000	$ (200,000)
6.01	Provision of Government Services	Code Enforcement Grants for Residents with Low Income	$ -	$ 200,000	$ (200,000)
6.01	Provision of Government Services	Code Enforcement Grants for Residents with Low Income	$ -	$ 200,000	$ (200,000)
6.01	Provision of Government Services	LexArts (FY24)	$ -	$ 325,000	$ (325,000)
6.01	Provision of Government Services	Non-Profit Capital Grants	$ -	$ 6,000,000	$ (6,000,000)
6.01	Provision of Government Services	Farmers Market Construction (Match)	$ -	$ 4,000,000	$ (4,000,000)
6.01	Provision of Government Services	Housing Stabilization - Salvation Army Pledge	$ -	$ 2,000,000	$ (2,000,000)
6.01	Provision of Government Services	Housing Stabilization - Hope Center Roof	$ -	$ 2,000,000	$ (2,000,000)
EC 7: Administrative			$ 15,334	$ 8,013,077	$ (7,997,743)
7.01	Administrative Expenses	ARPA Administrative Services	$ 15,334	$ 5,000,000	$ (4,984,666)
7.01	Administrative Expenses	Hold for Construction Contingency	$ -	$ 3,013,077	$ (3,013,077)
Total Expenses			**$ 23,129,479**	**$ 119,651,281**	**$ (101,301,110)**
TOTAL - ARPA SLFRF			**$ 37,459,550**	**$ 1,526,777**	**$ 40,712,081**

Questions?

LEXINGTON

Upcoming Meetings for FY2023 Budget Planning

April 28, 2022, 10am	Link: Environmental Quality & Public Works
April 28, 2022, 4pm	Special COW: Budget Stabilization
May 2, 2022, 9am	Link: CAO & Public Safety
May 2, 2022, 1pm	Link: Finance, Economic Development & Planning
May 3, 2022, 9am	Link: General Services and Social Services
May 4, 2022, 1pm	Link: General Government
May 5, 2022, 9am	Link: General Services and Social Services
May 5, 2022, 4:30pm	Special COW: Budget Stabilization
May 6, 2022, 1pm	Link: General Government
May 9, 2022, 1pm	Link: Finance, Economic Development & Planning
May 10, 2022, 9am	Link: CAO & Public Safety
May 31, 2022, 10am	Budget COW
June 2, 2022, 10am	Budget COW
June 9, 2022, 6pm	Council Meeting, including 1st reading of the FY23 Budget
June 14, 2022, 3pm	Council Meeting, 2nd reading of the FY23 Budget