

20  
23



**POPULAR ANNUAL FINANCIAL REPORT**  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

**LEXINGTON-FAYETTE**  
**URBAN COUNTY GOVERNMENT**

**KENTUCKY**



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Lexington-Fayette Urban County  
Kentucky**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2022

*Christopher P. Morrell*

Executive Director/CEO



Government Finance Officers Association

Award for  
Outstanding  
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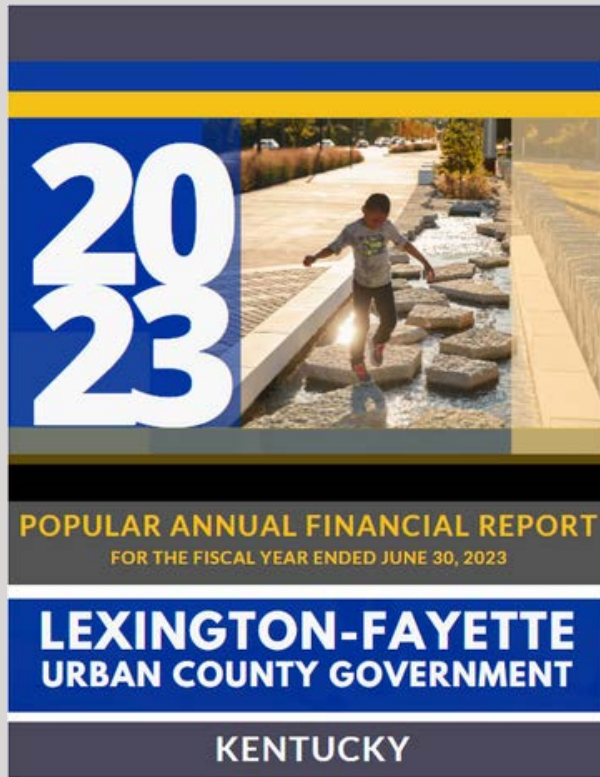
*Christopher P. Morrell*

Executive Director/CEO

Lexington-Fayette Urban County Government received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2022 Annual Comprehensive Financial Report for the 31st year.

The Government has received an Award for Outstanding Achievement in Popular Annual Financial Reporting from the Government Finance Officers Association (GFOA). The most recent award is for the fiscal year ended June 30, 2022. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

# 2023 POPULAR ANNUAL FINANCIAL REPORT



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The Lexington-Fayette Urban County Government is proud to present this Popular Annual Financial Report (PAFR). This is a short form report that provides summarized information about the Government's financial activities. It is intended to give readers an overview of the Government and its finances, and does not provide all the detailed information required by accounting standards. It does not include information on all of the Government's Funds or Component Units. Detailed financial information, including audited financial statements, are available in the Government's Annual Comprehensive Financial Report, commonly called the Annual Report. The Annual Report provides full disclosure of all material events in the notes to the financial statements, as well as required supplementary information and historical statistical information.

The Annual Report and PAFR are available online at: [lexingtonky.gov/departments/accounting](https://lexingtonky.gov/departments/accounting)



# ABOUT THIS REPORT

## What is the Popular Annual Financial Report



The Governmental Accounting Standards Board (GASB) provides lots of rules and guidelines that tell local governments what must be reported to the public. These rules ensure we're accountable to our residents and stakeholders, and provide uniformity in financial practices. LFUCG provides all required information in the Annual Comprehensive Financial Report (ACFR)- a 192-page report that outlines the financial health of the organization. The ACFR serves as LFUCG's audit, and contains current year and historical financial information.

The Popular Annual Financial Report (PAFR) summarizes that information for our residents and stakeholders in a way that is more accessible and less technical. You'll find information about our government and finances together in this document, as well as useful information about the City of Lexington.

Please visit our website at [www.lexingtonky.gov](http://www.lexingtonky.gov) to see complete financial reporting for LFUCG.



# ABOUT LEXINGTON

## HISTORY



*Main Street*



*Thoroughbred Park*

Lexington was founded in 1775, 17 years before Kentucky became a state. William McConnell and a group of frontier explorers were camping at a natural spring when they received word that the first battle of the American Revolution had just been fought in Lexington, Massachusetts. In honor of that event, they named their site "Lexington." Lexington grew quickly, and by the 1820s it had become one of the largest and wealthiest cities west of the Allegheny Mountains. Because of its rich culture, Lexington garnered the nickname, "Athens of the West." Lexington has continued to grow and prosper in the two centuries since. In 1974, Lexington and Fayette County became one of the first cities in America to merge the city and county governments. This has been highly beneficial for both development and the preservation of the natural beauty of the area. Now, Lexington has a population of 320,347 and over 500,000 people call its metropolitan statistical area home. Lexingtonians enjoy low unemployment, low cost of living, and a rare combination of urban vibrancy and beautiful horse farms. Lexington, now "The Horse Capital of the World," is one of the most livable cities in the country.

## LEXINGTON IN NUMBERS

**320,347**

Population



**60th**

**Largest City by  
Population**

In the United States

**24th**

**Largest City by  
Land Area**

In the United States

Source: U.S. Census Bureau

# LETTER FROM THE MAYOR



Lexington-Fayette Urban County Government  
OFFICE OF THE MAYOR

Linda Gorton  
Mayor



**MAYOR LINDA GORTON**

*Lexington-Fayette  
Urban County Government*

December 15, 2023

Dear Community Members,

In FY23, our careful financial management allowed us to make a historic investment in our community.

Our FY23 budget reflected our strong economic performance, with significant growth in new revenue. In addition, we had significant sources of one-time revenue, which we carefully invested in one-time costs.

We addressed pent-up needs and planned for future obligations in the fiscal year ending June 30, 2023. We also made significant progress in the areas of public safety and affordable housing.

Investments in public safety included an expansion of our One Lexington youth violence prevention program and investments in technology through expansion of our license plate readers.

Affordable housing is also a top priority in our community. We responded in this budget with an unprecedented \$12 million investment in our Affordable Housing Fund.

This year we also completed construction of Town Branch Trail, the end of a 10-year journey. The 22-mile multi-modal trail through downtown is a path to economic vitality, healthy living and improved quality of life. It was funded through a combination of federal, state and local resources.

This bold budget allowed our community to address long-standing concerns while planning for future needs. It keeps Lexington moving forward, and making progress.

Sincerely,

Linda Gorton  
Mayor

FOLLOW MAYOR GORTON:

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200 East Main Street • Lexington, KY 40507 • (859) 425-2255 • [www.lexingtonky.gov](http://www.lexingtonky.gov)  
HORSE CAPITAL OF THE WORLD

# THE URBAN COUNTY COUNCIL

The Lexington-Fayette Urban County Council consists of one Councilmember from each of the 12 districts and three county-wide At-Large Councilmembers, for a total of 15 members. The District Councilmembers are elected for two-year terms, and may serve up to six consecutive terms. At-Large Councilmembers are elected for four-year terms, and may serve up to three consecutive terms. The At-Large member who receives the most votes in the general election becomes the Vice Mayor. In the Mayor's absence, the Vice Mayor is the presiding officer.

All Council Work Sessions/Meetings are held in the Council Chamber on the second floor of the Government Center and are open to the public. There is a time for public comment at both of these meetings. Work Sessions are generally held every Tuesday at 3:00 pm and Council Meetings are held on two Thursdays of each month at 6:00 pm. Please visit [www.lexingtonky.gov](http://www.lexingtonky.gov) for up-to-date information on scheduled meetings of the Urban County Council.



Dan Wu  
Vice Mayor



Tayna Fogle  
District 1



Shayla Lynch, J.D.  
District 2



Hannah LeGris  
District 3



Brenda Monarrez  
District 4



James Brown  
At-Large



Liz Sheehan  
District 5



Denise Gray, J.D.  
District 6



Preston Worley  
District 7



Fred Brown  
District 8



Chuck Ellinger II  
At-Large



Whitney Baxter  
District 9



Dave Seigny  
District 10



Jennifer Reynolds  
District 11



Kathy Plomin  
District 12



# RECENT AWARDS

## Best Run Cities in America, #2

*Wallet Hub* compared the operating efficiency of 149 of the largest US cities to reveal those that are managed best.

Using a scoring metric that includes a "Quality of Services" score made up of 36 metrics and measured against each City's per-capita budget, it was determined that Lexington, Kentucky is the **second** best run City in America as of June 2023. Within Quality of Life metrics, high scores in education and safety helped push Lexington to the top.

WalletHub, [wallethub.com](https://wallethub.com) June 2023



## Best Cities to Buy a House, #10

*Niche* performed a comprehensive analysis based on key factors of the housing market, including home values, taxes, crime rates, and quality of local schools.

Using these metrics, Lexington ranked 10th in the United States. *Niche* notes that many families and young professionals call Lexington home, and that public schools are highly rated.

Niche, [niche.com](https://niche.com) March 2023



## Mid-Sized Metro with Best Business Climate, #7

*Business Facilities* June 2023

## Best Cities for Food Manufacturing, #5

*Site Selection Magazine* September 2023

## Best College Towns in America, #19

*Best College Reviews* October 2022

## Cities with the Largest Gen Z Workforce, #7

*SmartAsset* December 2022

## Best Places to Raise a Family, #28

*Niche* March 2023



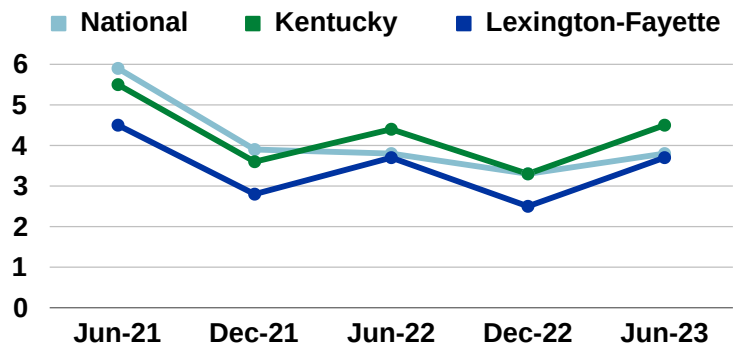


# ECONOMIC OVERVIEW

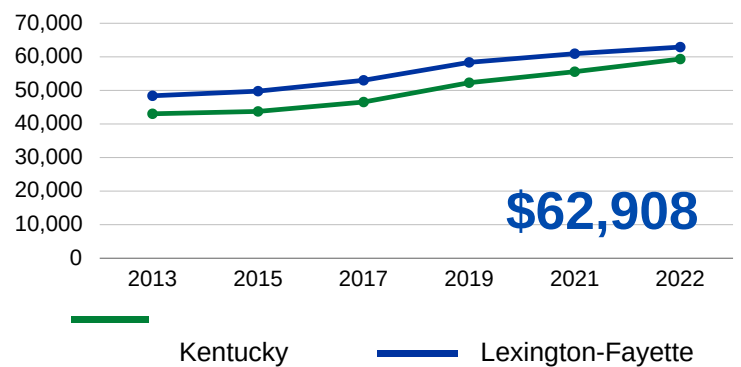
The Lexington-Fayette Urban County area remains in a period of recovery following the 2020 Coronavirus outbreak. Lexington's diverse economy and strong ties to resilient industries have driven growth in wages and pushed unemployment below pre-pandemic levels. Lexington continues to outperform the state and national averages in employment, and continues to attract and retain a highly educated workforce. The population of Lexington is one of the most educated cities in the country when compared to other similar sized cities.

Sources: Bureau of Labor Statistics, U.S. Census Bureau, Bureau of Economic Analysis

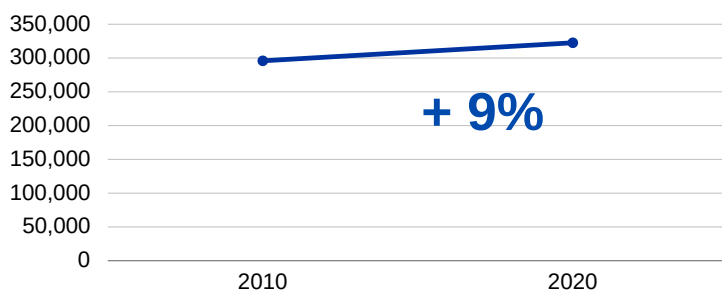
## Comparative Unemployment Rates



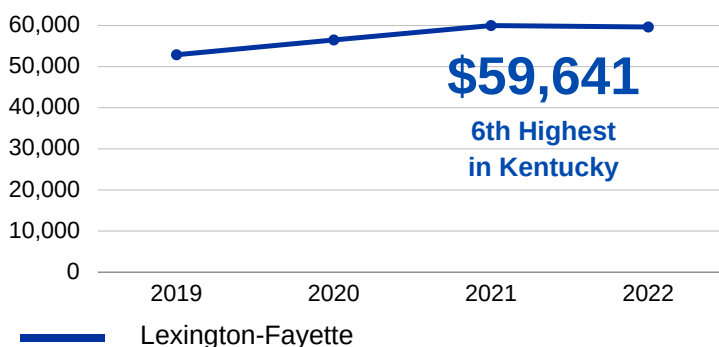
## Median Household Income



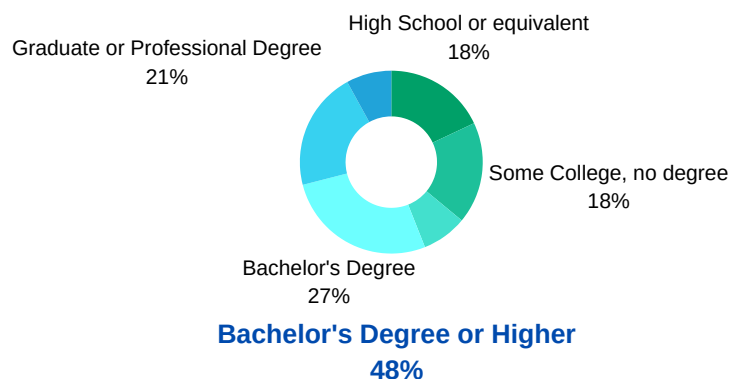
## Population Growth



## Per Capita Personal Income



## Educational Attainment



# ECONOMIC OVERVIEW

## WHY LEXINGTON?

### EDUCATED WORKFORCE

Anchored by the state's flagship university, the University of Kentucky, the Bluegrass boasts 10 colleges and universities within 40 miles of Lexington. In addition, Lexington has four professional and technical colleges. In total, nearly 70,000 students are enrolled in institutions of higher learning in the Bluegrass. More than 18,000 degrees and credentials are awarded annually. Among cities over 300,000 in population, the U.S. Census Bureau ranks Lexington as the 17th most highly educated in the nation (based on 48% of the population 25 years or older holding at least a bachelor's degree). Even more impressive, 21.4% of the population has a graduate or professional degree.

### INNOVATION LEADER

According to StatsAmerica's Innovation Index 2.0, the Lexington-Fayette Metropolitan Statistical Area (MSA) is the **state leader** in innovation and entrepreneurship. StatsAmerica's Innovation Index 2.0 quantifies a county, MSA, or Economic Development District's capacity for innovation and measures the amount of innovation already produced. The Lexington-Fayette MSA has the highest overall index score in the state with 111.1, compared to Louisville/Jefferson County KY-IN MSA's 103.8 and Cincinnati OH-KY-IN MSA's 110.5.

### CENTRAL LOCATION

Lexington is far from the middle of nowhere, in fact, it is in the middle of everything! Lexington is located within 600 miles of over two-thirds of the US population and is ideally situated at the crossroads of two major interstates, I-75 and I-64, giving companies here direct access to both north-south and east-west routes.



### AFFORDABILITY

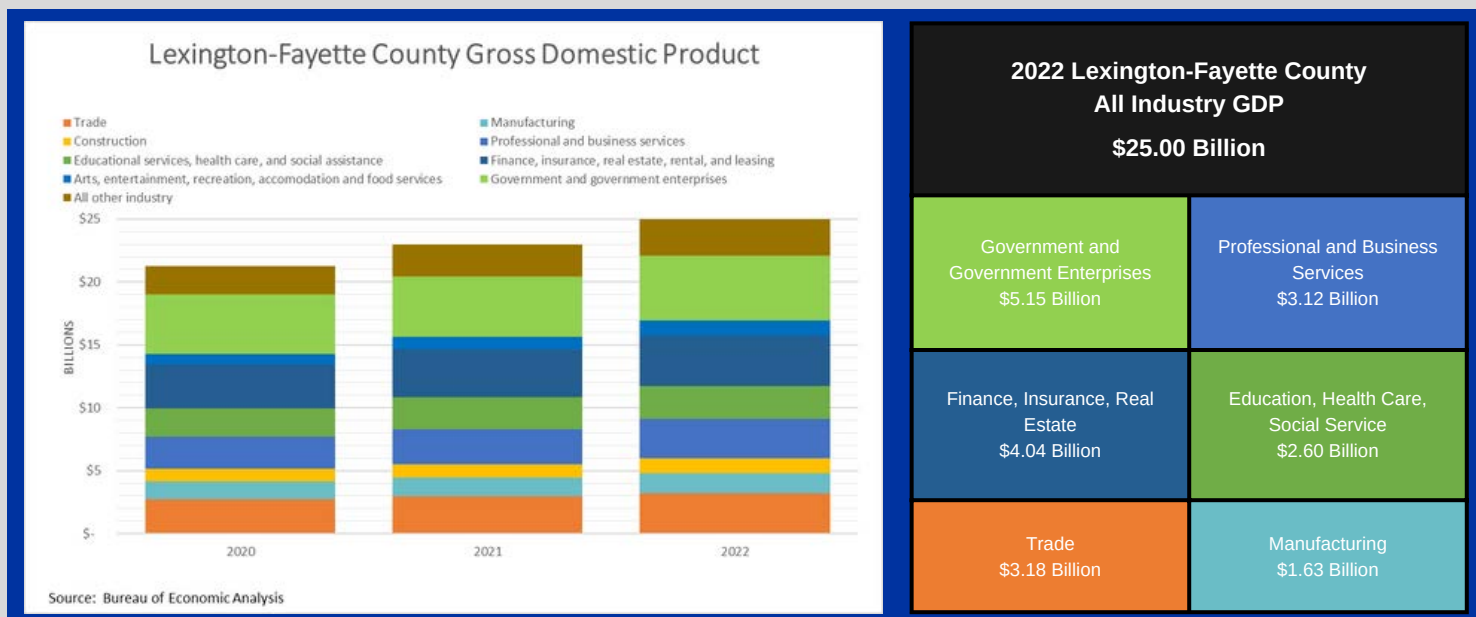
Equally important to the economic growth of a region is the cost of living for its citizens. According to the C2ER Cost of Living Index, which compares participating cities in the country on six different categories, as well as a composite score, Lexington is a relatively inexpensive place to live. Lexington's composite cost of living is consistently below the national average, as are most of its individual scores.

C2ER Cost of Living Index 2019 Annual Average							
Location	Composite Index	Grocery Items	Housing	Utilities	Transportation	Health Care	Misc. Goods
Brooklyn	180.4	128.1	335.3	121.5	113.5	107	123
Chicago	120.0	101.6	154	92.4	125.6	100	109.3
Dallas	107.7	100	117.5	106.9	96.6	105.4	106.6
<b>Lexington</b>	<b>92.4</b>	<b>89.7</b>	<b>82.8</b>	<b>95.7</b>	<b>96.5</b>	<b>78.9</b>	<b>100.6</b>
Los Angeles	145.9	116	228.1	106.3	134.5	110.7	111.8
Philadelphia	110.5	118.4	115.2	105.7	115.9	101.7	104.6
San Diego	141.3	115.8	213.9	123.3	128.9	107.2	107.1
Seattle	156.7	128.8	225	108.1	137.6	128.6	136











Source: Commerce Lexington, Why Lexington?,  
American Community Survey, 2022 1-Year Estimates

### FAYETTE COUNTY - BUSINESSES

Lexington has a diverse economy with major employers in manufacturing, finance, healthcare, government, and other industries. The diversity of the economy is one of its strengths with more than 46,000 companies doing business in a multitude of sectors. Lexington-Fayette County is a \$25 billion economy marked by consistent and sustainable growth. Between 2020 and 2022, the Lexington-Fayette County economy (GDP) grew 18% overall with an average annual growth of 5%. Lexington's hospitality industry, classified primarily under "Arts, entertainment, recreation...", suffered declines during 2020, but has rebounded beyond pre-pandemic levels. Lexington's largest industry, Government and Government Enterprises, experienced the lowest growth of its major industries at only 9% for the period between 2020 and 2022.



### Top 10 Employers in Fayette County

	Employees	Trend 2022-2023		Employees	Trend 2022-2023
	25,574	↑		2,250	↓
	5,710	↑		2,029	↓
	5,034	↓		2,000	↔
	3,189	↑		1,800	↑
	2,832	↑		1,300	↓

# FINANCIAL OVERVIEW

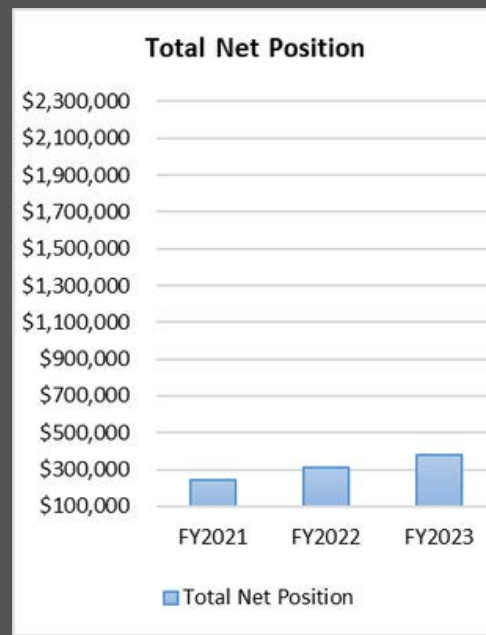
## NET POSITION

### Inside the Government-Wide Statement of Net Position

- **Net Position:** Net position is the difference between assets and liabilities. Any portion of this total may be restricted and unavailable for spending, but it continues to contribute to the Government's overall health.
- **Assets:** The listed assets represent anything of value (equipment, land, buildings, cash) that the Government owns.
- **Liabilities:** The liabilities represent all debts and future obligations that the Government has to pay, like ongoing contracted expenses or debt service.
- **Deferred Outflows and Inflows of Resources:** The outflow (consumption) or inflow (acquisition) of resources in the current period that will affect future reporting periods.

### Net Position Formula

(presented in thousands)



$$\begin{array}{ccc} \text{Assets and} & & \text{Liabilities and} \\ \text{Deferred Outflows of} & - & \text{Deferred Inflows of} \\ \text{Resources} & & \text{Resources} \\ & = & \text{Net Position} \end{array}$$

**What does it mean?** The Government-Wide Statement of Net Position presents information on all of the Government's assets and liabilities, deferred outflows, and deferred inflows, with the difference reported as Net Position. Net Position is the difference between what the government owns and what the government owes. **Positive net position balances indicate a measure of financial stability.** The Government maintained a positive net position in 2023, following long-term trends for LFUCG. Net position increased from \$312 million in 2022 to \$376 million in 2023, representing a positive increase of 20%. Historically, the 2023 net position is well above the Government's position pre-pandemic, showing a return to stability and growth. The largest portion of the Government's net position is invested in capital assets (building, land, infrastructure, etc.) that the government uses to provide services to its citizens.

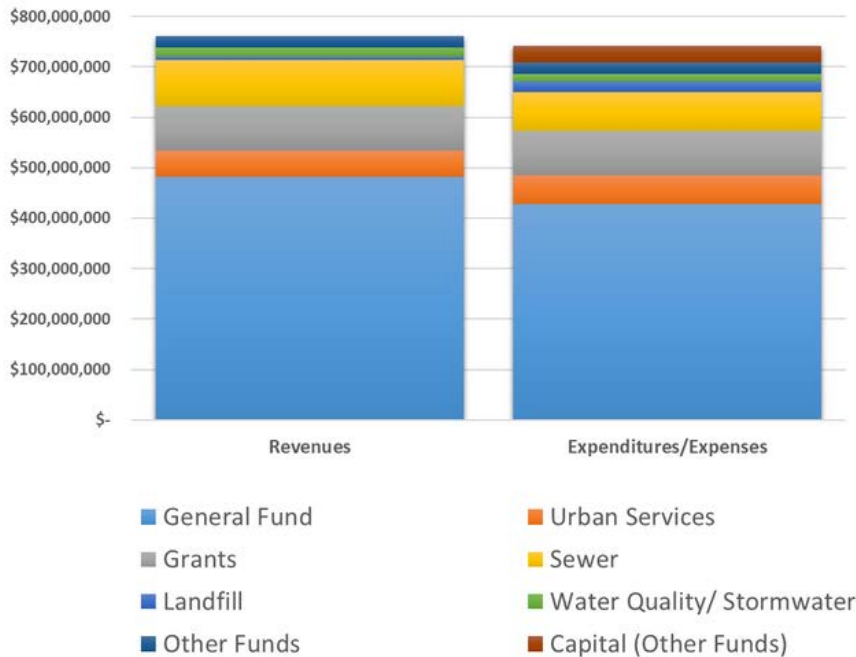
The government-wide financial activities also include Component Units that are legally separate organizations for which the Government is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government, but is available in the Annual Report.



# FINANCIAL OVERVIEW

## FUND SUMMARY

### LFUCG REVENUES AND EXPENDITURES GOVERNMENTAL AND ENTERPRISE FUNDS



### Revenues and Expenditures

LFUCG budgets, records, and monitors revenues and expenditures by fund. Governmental Funds and Enterprise Funds provide for the primary operations of LFUCG.

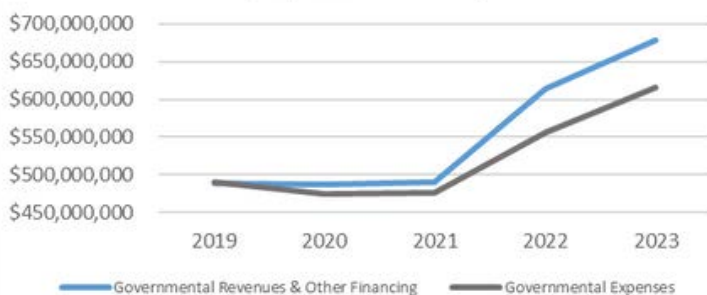
Governmental Funds account for the basic services of Government like police, fire, and public works. The General Fund is a type of Governmental Fund.

Enterprise Funds are used to account for business-like operations that generate revenues to pay for expenses. These include services like the sanitary sewer, landfill, water quality/stormwater and others.

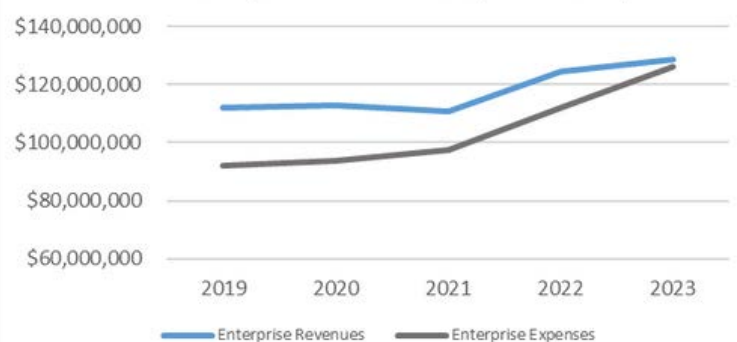
### A Look Back...

A five-year review of Revenues and Expenses within the Governmental and Enterprise Funds provides a longer-term view of LFUCG's financial health. LFUCG has been able to maintain higher revenues than expenses over the prior 4-year period, showing growth from 2019. Within the governmental revenues, this is primarily due to the higher than expected business-related license and fee collection in 2022 and 2023 as well as renewal of outside funding sources (bonding) for capital expenses. Governmental revenues have rebounded post-pandemic, showing unprecedented growth. Government expenses, both salaries and operating, have rapidly increased as a response to inflation in the period from 2021 to 2023. The Enterprise Funds, which represent the business-type activities of the City, have experienced less volatility over the 5-year period and show a moderate increase in both revenues and expenses. When Enterprise Funds collect greater revenues than expenses, they are reserved for future maintenance and repairs to ensure these vital services continue.

5-Year Governmental Revenue and Expense History  
Inclusive of Other Funding Sources  
(debt proceeds and transfers)



5-Year Enterprise Revenue and Expense History



# GENERAL FUND GOVERNMENTAL REVENUES

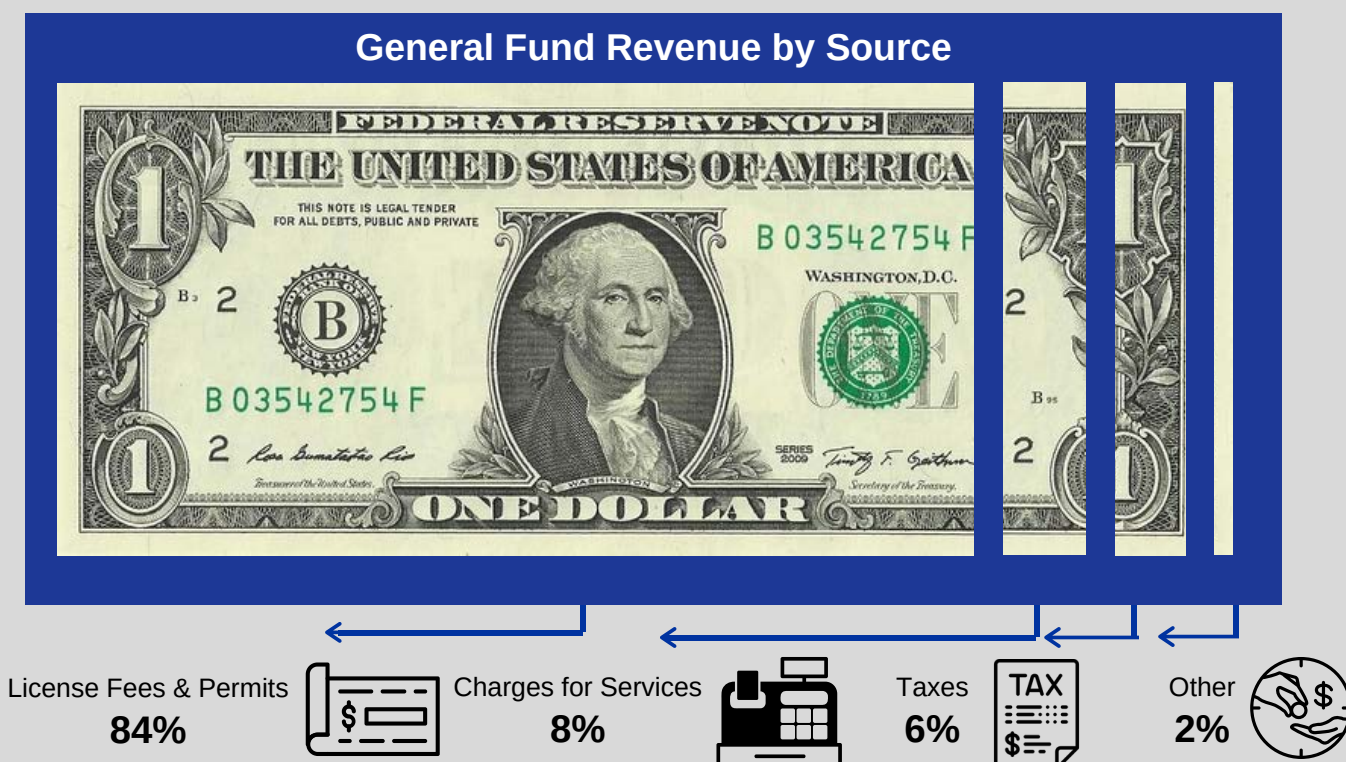
## WHERE THE MONEY COMES FROM



LFUCG's General Fund experienced greater than average growth in 2023, leading to an 11% revenue increase over 2022. This growth is reflective of LFUCG's rebounding economy as local businesses show post-pandemic signs of recovery and expansion, and is exemplified by the 25% growth in Net Profit Fees, a tax on individual business profits, and 7% growth in Employee Withholding revenues, a tax on employee wages. Together, these revenues are major components of License Fees & Permits.

The majority of the General Fund revenues that fund the Government's activities are License Fees & Permits as reported in the chart below. The major categories within License Fees and Permits are the Employee Withholding Tax, Net Profit Fee, Insurance Premium Tax, and various Franchise Fees. Employee Withholding Fee is an assessment of 2.25% on the total wages received by individuals who work in the Lexington-Fayette County area, and Net Profits Fee is an assessment of 2.25% on net profits of businesses operating in the Lexington-Fayette County area. Insurance Premium Tax is an assessment of 5% on insurance premiums sold by insurance agencies. Franchise Fees are an assessment on utility bills. The rate of the assessment is based on the type of utility. The rate for gas and electric billing is 4% and the rate on water billing is 3%.

Other major revenue categories for the Government are Property Taxes and Charges for Services. Charges for Services include charges collected by the Detention Center, EMS charges, fees for building permits, and fees associated with Parks and Recreation programs.



# GENERAL FUND GOVERNMENTAL EXPENDITURES WHERE THE MONEY GOES

## General Fund Expenditures

\$362,784,544

2021

\$394,672,461

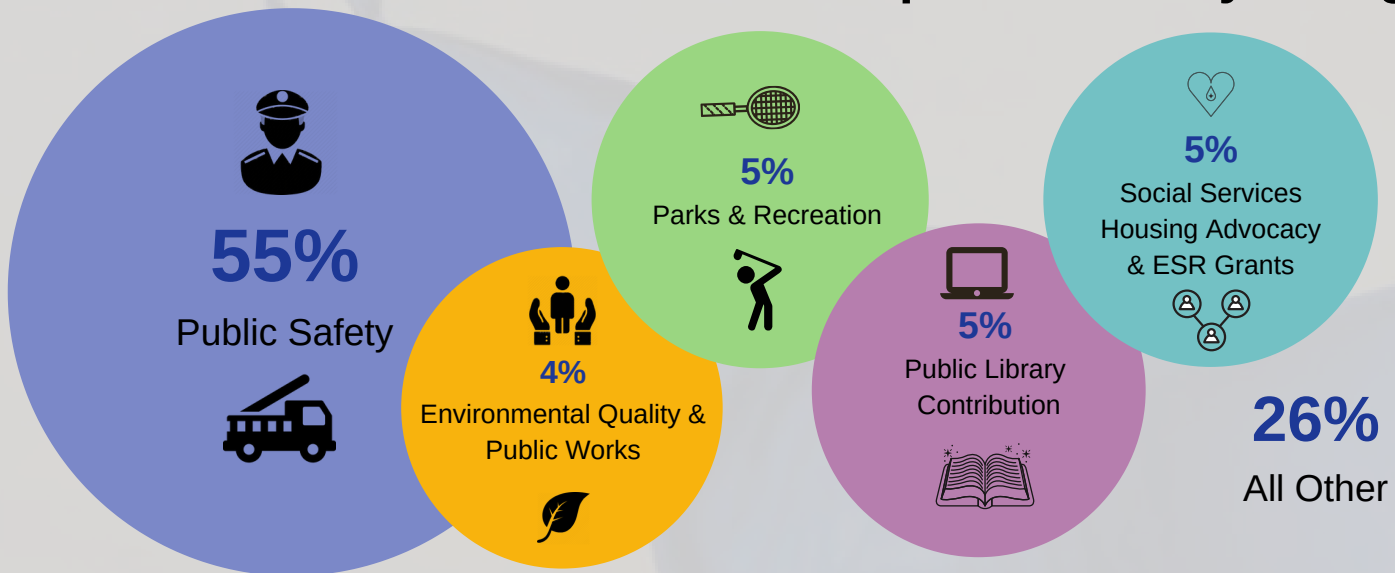
2022

\$427,319,357

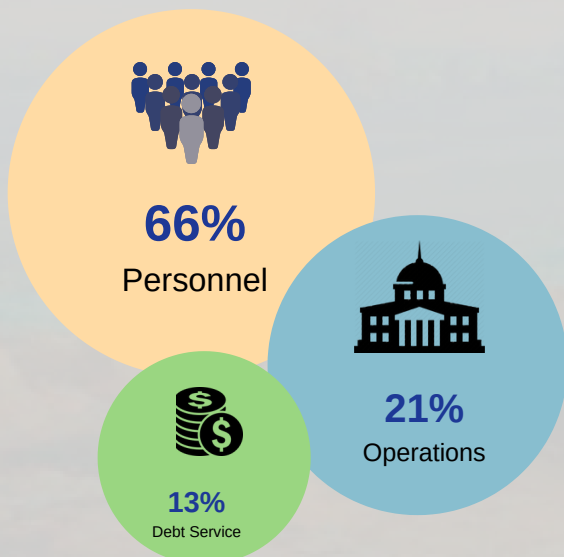
2023



## General Fund Governmental Expenditures by Category



## General Fund Governmental Expenditures by Source



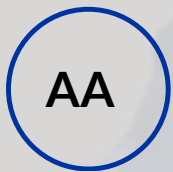
LFUCG's General Fund expenditures increased by 8% from 2022 to 2023. Significant drivers of these increases include a \$6.2 million or 17% increase in Community Corrections expenditures and a \$5.9 million or 7% increase in Police expenditures. Both of these increases were principally driven by personnel costs like salaries, overtime pay, and rising pension costs and significant progress in filling vacancies at the Division of Community Corrections. Overall, the Public Safety Department, including Community Corrections, Police, Fire and other Public Safety Divisions, accounted for a \$17 million increase in expenses.

Additional cost drivers include a \$6.7 million or 14% increase in Debt Service expenditures. These expenses are primarily related to payments on bonds that the Government used to fund capital projects like roads, buildings, and large vehicle purchases.

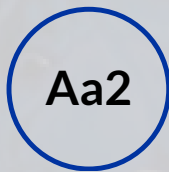
# GOVERNMENT DEBT

## Summary of Outstanding Debt - For Years As Stated rounded to the nearest thousand

	Governmental		Business-Type Activities		Total Primary Government	
	2022	2023	2022	2023	2022	2023
<b>TOTAL</b>	\$357,609,000	\$362,323,000	\$229,953,000	\$227,034,000	\$587,562,000	\$589,357,000



**S&P Global**



**MOODY'S**

**2.7%**

Average Interest Rate

**7 yrs**

Average Project Life

**\$589,357,000**

Total Primary Government  
Outstanding Debt

**Both Moody's and S&P rate our bonds in a category referred to as "High Grade", which means the Government has strong financial management and is trusted to repay the city's commitments**

The Government issues Municipal Bonds annually to fund various Capital Projects. Most of these municipal bonds are "tax-exempt," which means that a person or entity who buys a municipal bond doesn't have to pay federal taxes on the interest they earn, while the government gets to borrow money at a cheaper interest rate. The government repays the amount of the bonds plus interest over a period of time, which is usually between 10 and 20 years. Our excellent bond rating allows us to obtain the best rates when we issue debt, which means we pay less interest over the life of our payments. Bonds have previously been issued for projects such as fire apparatus acquisition, sewer and other infrastructure improvements, and large construction projects like the Lexington Senior Center or Police East Sector. Without bonding, large capital investments in the community might not be possible. A list of capital projects funded through a bond issue during FY2023 is included on Page 15.



# CAPITAL ASSETS

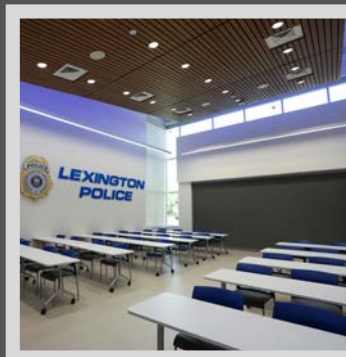
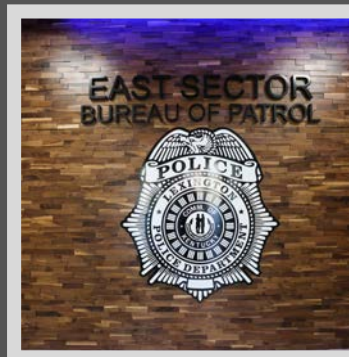
## Capital assets are the largest asset of the local government

**Capital assets** are tangible and intangible assets acquired for use in operations that will benefit the local government for more than a single fiscal period. Typical examples of capital assets include land, land improvements, construction-in-progress, infrastructure/improvements, buildings, furniture, motor vehicles, and software.



## Capital Project Highlight: Police East Sector Project

The new Lexington Police Department (LPD) East Sector Roll Call facility is located on Clearwater Way, and includes administrative space on the upper level and gathering space on the lower level. The new facility was built on land already owned by LFUCG, helping control cost, and replaces the undersized facility that was leased near Centre Parkway. The new facility sits directly across from Veterans Park Elementary School and provides services to the community in a location with significant connectivity to major corridors including Bates Creek Road and Man O' War Boulevard. It also provides multiple improvements to public safety including a large roll call and conference area that can also be used for community and neighborhood meetings. The new facility was designed and built to be environmentally responsible by incorporating a geothermal heating and cooling system, a solar-ready roof, and an energy efficient building envelope. LPD began operating from this new \$4.3 million facility in September 2023.



## Summary of Capital Assets - For Years As Stated

rounded to the nearest thousand

	Governmental		Business-Type Activities		Total Primary Government	
	2022	2023	2022	2023	2022	2023
<b>TOTAL</b>	\$876,088,000	\$873,827,000	\$548,261,000	\$572,342,000	\$1,424,349,000	\$1,446,169,000

# CAPITAL INVENTORY & PROJECTS

## 2023 CAPITAL INVENTORY HIGHLIGHTS

### BY THE NUMBERS



135

Solid Waste  
Collection Trucks



527

Patrol Units



53

Fire & Emergency  
Vehicles



5

Police Stations



24

Fire Stations



400

Traffic Signals



64

million gallons  
per day  
Sewer  
Treatment  
Capacity



1,695

Street Miles



6

Swimming Pools



5

Golf Courses



4,317

Park Acres

### 2023 General Obligation Bond Funded Capital Projects

Roadway Paving and Maintenance	\$11,500,000
Community Corrections Roof	\$10,000,000
Fire Heavy Fleet Purchase	\$ 6,100,000
Town Branch Park Entrance	\$ 5,000,000
Police Vehicles	\$ 3,530,000
Vehicle Replacement	\$ 3,000,000
PDR Ag Land Easement Acquisition	\$ 2,000,000
250th Anniversary and Memorial Art	\$ 1,500,000
Mason Headley Roadway Widening	\$ 1,372,000

Source: Lexington-Fayette Urban County Government FY2023 Adopted Budget

Note: Additional capital projects that are not bond funded are noted by fund in the FY2023 Adopted Budget document

A **capital project** is a project that helps maintain, improve, or replace a government **asset**. Some examples of capital projects regularly undertaken by LFUCG include building repairs, major equipment purchases, and the purchase of vehicles. The work to complete capital projects often stretches over several fiscal years. Because of this, capital project funds are used to account for the acquisition and construction of major facilities and equipment, and budgets are adopted as project-length budgets as opposed to annual budgets.

Lexington-Fayette Urban County Government typically funds large capital projects through the issuance of General Obligation bonds. In 2023, LFUCG developed a robust bond package in response to the low interest rate lending environment. LFUCG was able to address several deferred needs within this package, with an increase in debt service of \$6.7 million in 2023 allowing LFUCG to invest \$44 million in needed capital. A list of projects funded through bonding in 2023 is included to the left.

## GOVERNMENT SERVICES

**Aging & Disability Services**  
859-278-6072

**Environmental Quality  
& Public Works**  
859-425-2255

**Revenue**  
859-280-8300

**Social Services**  
859-258-3804

**Youth Services**  
859-246-4393

**Building Inspection**  
859-258-3770

**Family Services**  
859-288-4040

**Central Purchasing**  
859-258-3320

**Fire & Emergency Services**  
859-231-5600

**Citizens' Advocate Office**  
859-280-8271

911 for emergencies

**Code Enforcement**  
859-425-2255

**Parks & Recreation**  
859-288-2900

**Community Corrections**  
859-425-2700

**Planning**  
859-258-3160

**Community &  
Resident Services**  
859-300-5300

**Police**  
859-258-3600  
911 for emergencies

# LexCall 311

LexCall 311 can assist you with resident needs including garbage collection, potholes, trash and debris, street signs and other LFUCG services.

They can also connect you to any LFUCG employee or Division.

## MAYOR AND COUNCIL

**Mayor Linda Gorton**  
mayor@lexingtonky.gov  
859-258-3100

**Dan Wu**  
**Vice Mayor**  
dwu@lexingtonky.gov  
859-280-8250

**Tayna Fogle**  
**District 1**  
tfogle@lexingtonky.gov  
859-280-8238

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859-280-8240

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859-280-8251

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859-280-8243

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**District 7**  
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859-280-8244

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859-280-8245

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859-280-8237

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**District 9**  
wbaxter@lexingtonky.gov  
859-280-8246

**Dave Sevigny**  
**District 10**  
dsevigny@lexingtonky.gov  
859-280-8247

**Jennifer Reynolds**  
**District 11**  
jreynolds@lexingtonky.gov  
859-280-8248

**Kathy Plomin**  
**District 12**  
kplomin@lexingtonky.gov  
859-280-8265

## Requests for Information

The information contained in the PAFR is a general overview of the Government's finances.

Questions or requests for additional information may be addressed to

**Commissioner of Finance** at

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

### LFUCG

200 East Main Street  
Lexington, KY 40507

The PAFR and Annual Report for Lexington-Fayette Urban County Government can be found online at

[www.lexingtonky.gov/departments/accounting](http://www.lexingtonky.gov/departments/accounting)



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