

# Lexington-Fayette Urban County Government

Fiscal Year 2027

Late Item Change Summary

May 26, 2026



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# Introduction

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

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

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

How to Read this Document:

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

# General Services District Fund - 1101

Decision Item	Detail	Division or Activity	Fund	Dept	Section	Account	Revenue Increase	Revenue Decrease	Beginning Revenue
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**Mayor's Proposed Budget Total Revenue Estimate \$546,901,379**

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

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

Decision Item	Detail	Division or Activity	Fund	Dept	Section	Account	Expense Increase	Expense Decrease	Fund Balance
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**Mayor's Proposed Budget Fund Balance \$1,129,671**

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

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

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

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

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

## Full Urban Services District Fund - 1115

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

\$630,724      (\$2,040)

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

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



## Water Quality Management Fund - 4051

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