

AMENDMENTS TO BUDGETS OF LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT FY 2026

SCHEDULE NO: 0026

BUDGET JOURNAL	DIVISION	ACCOUNTING	AMOUNT	WORK SESSION	REASON FOR REQUEST
162014	EMERGENCY MANAGEMENT			03/24/2026	TO PROVIDE FUNDS FOR OVERTIME AND MILITARY PAY BY DECREASING FUNDS FOR PROFESSIONAL SERVICES.
		1101-505201-0001-63152	3,000.00		PROVIDE FUNDS FOR OVERTIME-CERS
		1101-505201-0001-63511	562.00		PROVIDE FUNDS FOR PENSION CONTRIBUTIONS
		1101-505201-0001-63621	187.00		PROVIDE FUNDS FOR FICA
		1101-505201-0001-63622	1.00		PROVIDE FUNDS FOR UNEMPLOYMENT INSURANCE
		1101-505201-0001-63624	44.00		PROVIDE FUNDS FOR MEDICARE EXPENSE
		1101-505201-0001-71299	3,794.00	CR	DECREASE FUNDS FOR PROF SVC - OTHER
		1101-505204-5241-63152	1,200.00		PROVIDE FUNDS FOR OVERTIME-CERS
		1101-505204-5241-63419	870.00		PROVIDE FUNDS FOR MILITARY PAY
		1101-505204-5241-63511	388.00		PROVIDE FUNDS FOR PENSION CONTRIBUTIONS
		1101-505204-5241-63621	130.00		PROVIDE FUNDS FOR FICA
		1101-505204-5241-63622	1.00		PROVIDE FUNDS FOR UNEMPLOYMENT INSURANCE
		1101-505204-5241-63624	31.00		PROVIDE FUNDS FOR MEDICARE EXPENSE
		1101-505204-5291-71299	2,620.00	CR	DECREASE FUNDS FOR PROF SVC - OTHER
162015-16	PARKS AND RECREATION			03/24/2026	TO PROVIDE FUNDS FOR SKILLED TRADES AND AQUATICS MAINTENANCE SECTIONS BY RECOGNIZING A PLAYGROUND EQUIPMENT OVERPAYMENT REFUND AND SCRAP METAL REVENUES.
		1101-707603-7232-76101	3,795.85		PROVIDE FUNDS FOR REPAIRS & MAINTENANCE
		1101-707603-7242-76101	300.30		PROVIDE FUNDS FOR REPAIRS & MAINTENANCE
		1101-707603-7232-46720	4,096.15	CR	PROVIDE REVENUE FOR MISCELLANEOUS
162020-21	PARKS AND RECREATION			03/24/2026	TO PROVIDE FUNDS FOR THERAPEUTIC RECREATION, AQUATICS, GOLF ADMINISTRATION, AND TATES CREEK GOLF BY RECOGNIZING REIMBURSEMENT AND REFUND PAYMENTS RECEIVED.
		1101-707605-7572-75101	1,645.00		PROVIDE FUNDS FOR OPERATING SUPPLIES AND EXPENSE
		1101-707606-7601-75101	4,998.00		PROVIDE FUNDS FOR OPERATING SUPPLIES AND EXPENSE
		1101-707606-7642-75101	2,000.00		PROVIDE FUNDS FOR OPERATING SUPPLIES AND EXPENSE
		1101-707606-7648-75520	159.50		PROVIDE FUNDS FOR COST OF GOODS SOLD
		1101-707605-7572-46720	1,645.00	CR	PROVIDE REVENUE FOR MISCELLANEOUS
		1101-707606-7648-43440	159.50	CR	PROVIDE REVENUE FOR REFUNDS/OVERAGE/SHORTAGE/FEEES
		1101-707606-7601-46720	4,998.00	CR	PROVIDE REVENUE FOR MISCELLANEOUS
		1101-707606-7642-46720	2,000.00	CR	PROVIDE REVENUE FOR MISCELLANEOUS
162057	FINANCE			03/24/2026	TO ROLL FORWARD GRANT MATCH UNSPENT IN FY 2025 FOR GRANTS THAT ARE ONGOING IN THE GENERAL FUND.
		1101-133006-1321-78201	225,000.00		PROVIDE FUNDS FOR CITIESU_2022
		1101-141402-0001-78201	1,566,625.78		PROVIDE FUNDS FOR GRANT MATCH FOR APPLICATIONS
		1101-160201-0001-78201	300,000.00		PROVIDE FUNDS FOR HOME_2024

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162057	FINANCE			03/24/2026	TO ROLL FORWARD GRANT MATCH UNSPENT IN FY 2025 FOR GRANTS THAT ARE ONGOING IN THE GENERAL FUND.
		1101-160201-0001-78201	300,000.00	PROVIDE	FUNDS FOR HOME_2025
		1101-160201-0001-78201	51,948.93	PROVIDE	FUNDS FOR HOME_2023
		1101-160201-0001-78201	36,352.78	PROVIDE	FUNDS FOR EMRG_SOL_2025
		1101-160201-0001-78201	245,803.59	PROVIDE	FUNDS FOR HOME_2022
		1101-160201-0001-78201	61,413.44	PROVIDE	FUNDS FOR HOME_2021
		1101-160201-0001-78201	958.76	PROVIDE	FUNDS FOR EMRG_SOL_2024
		1101-160705-0001-78201	15,557.00	PROVIDE	FUNDS FOR SLX_UPWP_2026
		1101-160705-0001-78201	33,104.00	PROVIDE	FUNDS FOR COMPLETE_ST_2024
		1101-303202-3225-78201	2,335.19	PROVIDE	FUNDS FOR SQUIRE_2016
		1101-303202-3225-78201	8,704.07	PROVIDE	FUNDS FOR LOUD_SIDE_2016
		1101-303202-3225-78201	93,478.18	PROVIDE	FUNDS FOR CLY_ML_RD_2015
		1101-303202-3251-78201	1,527.74	PROVIDE	FUNDS FOR LANE_SIDE_2022
		1101-303602-3601-78201	108,983.07	PROVIDE	FUNDS FOR ITS_CMS_2025
		1101-303602-3601-78201	17,232.33	PROVIDE	FUNDS FOR ITS_CMS_2024
		1101-505201-0001-78201	12,440.00	PROVIDE	FUNDS FOR HMGP_STNRD_2023
		1101-505204-5291-78201	50,796.21	PROVIDE	FUNDS FOR EMRG_MGMT_2025
		1101-505204-5291-78201	20,689.02	PROVIDE	FUNDS FOR EMRG_MGMT_2024
		1101-505204-5291-78201	100,000.00	PROVIDE	FUNDS FOR HAZARD MITIGATION
		1101-505501-5511-78201	17,788.18	PROVIDE	FUNDS FOR MCSAP_2024
		1101-505501-5511-78201	9,020.00	PROVIDE	FUNDS FOR VOCA_2025
		1101-505501-5511-78201	496.76	PROVIDE	FUNDS FOR MCSAP_2023
		1101-505501-5511-78201	1,169.53	PROVIDE	FUNDS FOR ST_SALES_2025
		1101-505501-5511-78201	5,767.55	PROVIDE	FUNDS FOR SANE_2025
		1101-505506-5561-78201	4,208.82	PROVIDE	FUNDS FOR SANE_2025
		1101-505506-5561-78201	400.00	PROVIDE	FUNDS FOR SANE3_2025
		1101-505506-5561-78201	478.44	PROVIDE	FUNDS FOR ST_SALES_2025
		1101-505701-5701-78201	28,395.70	PROVIDE	FUNDS FOR ASST_FIRE_2025
		1101-505701-5701-78201	12,500.00	PROVIDE	FUNDS FOR CCCR_FIRE_2024
		1101-606102-6081-78201	11,698.39	PROVIDE	FUNDS FOR SR_CITIZN_2024
		1101-606106-6011-78201	5,290.25	PROVIDE	FUNDS FOR VOCA_SS_2024
		1101-606106-6011-78201	25,103.49	PROVIDE	FUNDS FOR VOCA_SS_2025
		1101-606404-0001-78201	0.04	PROVIDE	FUNDS FOR HEAD_ST_2025
		1101-606404-0001-78201	67,956.45	PROVIDE	FUNDS FOR CHD_CR_FD_2024
		1101-606404-0001-78201	188.71	PROVIDE	FUNDS FOR HEAD_ST_2024
		1101-606404-0001-78201	103,783.20	PROVIDE	FUNDS FOR CHD_CR_FD_2025
		1101-707601-7211-78201	25,000.00	PROVIDE	FUNDS FOR PARKS GRANTS
		1101-707601-7211-78201	181,594.75	PROVIDE	FUNDS FOR NEWTOWNPK_2011
		1101-707605-7558-78201	7,811.64	PROVIDE	FUNDS FOR RAVEN_RUN_2024
162018-19	ENVIRONMENTAL SERVICES			03/24/2026	TO PROVIDE FUNDS FOR REFOREST THE BLUEGRASS BY RECOGNIZING A DONATION FROM LEXINGTON LIONS CLUB FOR THIS PURPOSE.
		1103-313201-3702-75101	500.00	PROVIDE	FUNDS FOR OPERATING SUPPLIES AND EXPENSE

162018-19	ENVIRONMENTAL SERVICES			03/24/2026	TO PROVIDE FUNDS FOR REFOREST THE BLUEGRASS BY RECOGNIZING A DONATION FROM LEXINGTON LIONS CLUB FOR THIS PURPOSE.
		1103-313201-3702-46720	500.00	CR	PROVIDE REVENUE FOR MISCELLANEOUS
162022-23	PARKS AND RECREATION			03/24/2026	TO PROVIDE FUNDS FOR PARKS' GOLF SECTION BY RECOGNIZING SPONSORSHIP PAYMENTS TO SUPPORT GOLF TOURNAMENT OPERATIONS.
		1103-707606-7642-75101	12,590.00		PROVIDE FUNDS FOR OPERATING SUPPLIES AND EXPENSE
		1103-707606-7642-46510	12,590.00	CR	PROVIDE REVENUE FOR CONTRIBUTIONS
162026-27	ENVIRONMENTAL SERVICES			03/24/2026	TO PROVIDE FUNDS FOR REFOREST THE BLUEGRASS BY RECOGNIZING A DONATION FROM MIDDLEGROUND CAPITAL.
		1103-313201-3702-75101	5,000.00		PROVIDE FUNDS FOR OPERATING SUPPLIES AND EXPENSE
		1103-313201-3702-46720	5,000.00	CR	PROVIDE REVENUE FOR MISCELLANEOUS
162038-39	PARKS AND RECREATION			03/24/2026	TO PROVIDE FUNDS FOR PARK AREA RENOVATION ACCOUNT BY RECOGNIZING DONATIONS FOR ADA PARK EQUIPMENT AND GENERAL PARK IMPROVEMENTS.
		1103-707602-7221-91015	29,421.52		PROVIDE FUNDS FOR PARK AREA RENOVATION
		1103-707602-7221-46510	29,421.52	CR	PROVIDE REVENUE FOR CONTRIBUTIONS
162058	FINANCE			03/24/2026	TO ROLL FORWARD GRANT MATCH TRANSFER UNSPENT IN FY 2025 FOR GRANTS THAT ARE ONGOING IN THE POLICE CONFISCATED FUND.
		1131-505501-5511-81114	35,810.00		PROVIDE FUNDS FOR ST_SALES_2025
162059	FINANCE			03/24/2026	TO ROLL FORWARD GRANT MATCH UNSPENT IN FY 2025 FOR GRANTS THAT ARE ONGOING IN THE MUNICIPAL AID PROGRAM FUND.
		1136-303202-3225-78201	30,501.65		PROVIDE FUNDS FOR SQUIRE_2016
		1136-303202-3225-78201	21,119.65		PROVIDE FUNDS FOR TOWNCRS_2015
		1136-303202-3225-78201	186,789.14		PROVIDE FUNDS FOR LOUD_SIDE_2016
		1136-303202-3251-78201	20,000.00		PROVIDE FUNDS FOR CIT3B_CV_2023
		1136-303202-3251-78201	84,000.00		PROVIDE FUNDS FOR TOWNBRNC_2015
		1136-303202-3251-78201	1,450,000.00		PROVIDE FUNDS FOR SAFE STREETS
		1136-303202-3251-78201	70,174.62		PROVIDE FUNDS FOR NLIMESTONE_2023
		1136-303202-3251-78201	290,000.00		PROVIDE FUNDS FOR NEWTOWNPK_2025
		1136-303202-3251-78201	126,010.85		PROVIDE FUNDS FOR MT_TABOR_2021
		1136-303202-3251-78201	140,000.00		PROVIDE FUNDS FOR LOUD_SIDE_2016
		1136-303202-3251-78201	150,936.00		PROVIDE FUNDS FOR LIBERTY_RD_2022
		1136-303202-3251-78201	300,000.00		PROVIDE FUNDS FOR LANE_SIDE_2022
		1136-303202-3251-78201	63,824.00		PROVIDE FUNDS FOR ALUMNI_PTH_2023
		1136-303202-3251-78201	41,057.95		PROVIDE FUNDS FOR CLY_ML_RD_2015
		1136-303202-3251-78201	50,000.00		PROVIDE FUNDS FOR TOWNCRS_2015
		1136-303202-3251-78201	144,000.00		PROVIDE FUNDS FOR BRIGHTON_2025
		1136-303202-3251-78201	5,000.00		PROVIDE FUNDS FOR GRANT MATCH
		1136-303202-3251-78201	203,788.20		PROVIDE FUNDS FOR ARMSTRONG_2023

BUDGET JOURNAL **DIVISION** **ACCOUNTING** **AMOUNT** **WORK SESSION** **REASON FOR REQUEST**

162059	FINANCE			03/24/2026	TO ROLL FORWARD GRANT MATCH UNSPENT IN FY 2025 FOR GRANTS THAT ARE ONGOING IN THE MUNICIPAL AID PROGRAM FUND.		
		1136-303202-3251-78201	17,156.04		PROVIDE	FUNDS FOR	LANE_SIDE_2022
		1136-303202-3251-78201	2,253.92		PROVIDE	FUNDS FOR	WILSON_D_2023
		1136-303202-3251-78201	125,700.23		PROVIDE	FUNDS FOR	TOWNBRNC3_2008
		1136-303202-3251-78201	135,045.02		PROVIDE	FUNDS FOR	WILSON_D_2017
		1136-303202-3251-78201	80,000.00		PROVIDE	FUNDS FOR	TOWNBRNC3_2008
		1136-303202-3251-78201	200,000.00		PROVIDE	FUNDS FOR	PROJECT ADMIN
		1136-303602-3601-78201	65,328.90		PROVIDE	FUNDS FOR	FIBEROPT_2024

162024-25	PARKS AND RECREATION			03/24/2026	TO PROVIDE FUNDS FOR YOUTH BASEBALL AND YOUTH SOCCER FACILITY IMPROVEMENTS BY RECOGNIZING FEES EARNED THIS FISCAL YEAR DEDICATED FOR THIS PURPOSE PER RESOLUTIONS 597-2019 AND 206-2024.		
		1141-707606-7272-76101	5,628.00		PROVIDE	FUNDS FOR	REPAIRS & MAINTENANCE
		1141-707606-7280-76101	1,940.00		PROVIDE	FUNDS FOR	REPAIRS & MAINTENANCE
		1141-707606-7272-46720	5,628.00 CR		PROVIDE	REVENUE FOR	MISCELLANEOUS
		1141-707606-7280-46720	1,940.00 CR		PROVIDE	REVENUE FOR	MISCELLANEOUS

161870-71	FINANCE			03/24/2026	TO UPDATE BUDGET FOR FY 2026 BOND TO REFLECT ACTUALS PROCEEDS, ISSUANCE COSTS, AND FUND THE PERCENT FOR THE ARTS.		
		2616-134201-1428-71299	188,940.00		PROVIDE	FUNDS FOR	PROF SVC - OTHER
		2616-141401-1510-71202	164,136.50		PROVIDE	FUNDS FOR	PROF SVC - FINANCE
		2616-141401-1510-71225	38,796.25		PROVIDE	FUNDS FOR	BOND - DISCOUNT
		2616-141401-1510-45610	17,255,000.00 CR		PROVIDE	REVENUE FOR	DEBT PROCEEDS
		2616-141401-1680-45610	37,455.00		DECREASE	REVENUE FOR	DEBT PROCEEDS
		2616-141401-1680-45610	1,089,000.00		DECREASE	REVENUE FOR	DEBT PROCEEDS
		2616-141401-1680-45610	17,255,000.00		DECREASE	REVENUE FOR	DEBT PROCEEDS
		2616-141401-1510-45630	1,089,000.00 CR		PROVIDE	REVENUE FOR	BOND - PREMIUM
		2616-141401-1510-45630	941,872.75 CR		PROVIDE	REVENUE FOR	BOND - PREMIUM

161885-86	GRANTS AND SPECIAL PROGRAMS			03/24/2026	TO BUDGET ADDITIONAL SURFACE TRANSPORTATION PROGRAM METROPOLITAN LEXINGTON (SLX) FUNDS AWARDED FOR FY 2026.		
		3160-160705-0001-63111	76,260.00		PROVIDE	FUNDS FOR	CIVIL SERVICE SALARIES
		3160-160705-0001-63511	15,132.00		PROVIDE	FUNDS FOR	PENSION CONTRIBUTIONS
		3160-160705-0001-63615	8,126.00		PROVIDE	FUNDS FOR	BP - UCG
		3160-160705-0001-63621	3,943.00		PROVIDE	FUNDS FOR	FICA
		3160-160705-0001-63622	28.00		PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE
		3160-160705-0001-63624	1,296.00		PROVIDE	FUNDS FOR	MEDICARE EXPENSE
		3160-160705-0001-44010	83,828.00 CR		PROVIDE	REVENUE FOR	INTERGOVERNMENTAL - FEDERAL
		3160-160705-0001-45911	20,957.00 CR		PROVIDE	REVENUE FOR	TRANSFER FROM GENERAL SERVICE

162010	WATER QUALITY			03/24/2026	TO REALLOCATE FUNDS FROM WEST HICKMAN TREATMENT PLANT REMODELING IN ORDER TO PROVIDE FUNDS IN MULTIPLE ACCOUNTS TO CONTINUE PLANT OPERATIONS.
		4002-303403-0001-63152	25,000.00		PROVIDE FUNDS FOR OVERTIME-CERS
		4002-303403-0001-71303	10,000.00		PROVIDE FUNDS FOR RENT/LEASE - EQUIPMENT
		4002-303403-0001-72105	60,000.00		PROVIDE FUNDS FOR LANDFILL USER FEE
		4002-303403-0001-75101	100,000.00		PROVIDE FUNDS FOR OPERATING SUPPLIES AND EXPENSE
		4002-303403-0001-76201	8,000.00		PROVIDE FUNDS FOR VEHICLE & EQUIPMENT FUEL
		4002-303403-0001-91017	203,000.00	CR	DECREASE FUNDS FOR REMODELING
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162060	FINANCE			03/24/2026	TO ROLL FORWARD GRANT MATCH UNSPENT IN FY 2025 FOR GRANTS THAT ARE ONGOING IN THE SANITARY SEWER FUND.
		4002-505201-0001-78201	12,440.00		PROVIDE FUNDS FOR HMGP_STNRD_2023
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162028	WATER QUALITY			03/24/2026	TO PROVIDE FUNDS FOR ADDITIONAL ODOR CONTROL INITIATIVES AT THE WEST HICKMAN WASTEWATER TREATMENT PLANT FOR HEADWORKS ACTIVATED CARBON REPLACEMENT SCRUBBERS AND FOR A CHANGE ORDER FOR TANK CLEANING/SLUDGE REMOVAL.
		4003-303401-3401-92711	1,000,000.00		PROVIDE FUNDS FOR CONSTRUCTION-TREATMENT PLANT
		4003-303410-3472-92811	1,000,000.00	CR	DECREASE FUNDS FOR CONSTRUCTION-SEWER COLLECTION
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162061	FINANCE			03/24/2026	TO ROLL FORWARD GRANT MATCH UNSPENT IN FY 2025 FOR GRANTS THAT ARE ONGOING IN THE WATER QUALITY FUND.
		4051-313201-3092-78201	251,860.00		PROVIDE FUNDS FOR WOLF_RUN_2024
		4051-505201-0001-78201	11,488.42		PROVIDE FUNDS FOR HMGP_STNRD_2023
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		3,761,601.99		1101	GENERAL SERVICES DISTRICT FUND
		0.00		1103	DONATION FUND
		35,810.00		1131	POLICE CONFISCATED FEDERAL FUND
		4,002,686.17		1136	MUNICIPAL AID PROGRAM FUND
		0.00		1141	MISCELLANEOUS SPECIAL REVENUE FUND
		512,545.00	CR	2616	2026 BOND PROJECTS FUND
		0.00		3160	US DEPARTMENT OF TRANSPORTATION
		12,440.00		4002	SANITARY SEWER REVENUE AND OPERATING FUND
		0.00		4003	SANITARY SEWER CONSTRUCTION FUND
		263,348.42		4051	WATER QUALITY MANAGEMENT FUND

REPORT COMPILED BY:

Rachael Berry
 DIVISION OF BUDGETING
 3/24/2026