

ORDINANCE NO. 098 - 2025

AN ORDINANCE AMENDING CERTAIN OF THE BUDGETS OF THE LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT TO REFLECT CURRENT REQUIREMENTS FOR MUNICIPAL EXPENDITURES, AND APPROPRIATING AND RE-APPROPRIATING FUNDS, FY 2026 SCHEDULE NO. 0014.

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WHEREAS, it is necessary and proper to amend the budgets of the Lexington-Fayette Urban County Government to reflect current requirements for municipal expenditures:

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT:

Section 1 - That certain of the Budgets of the Lexington-Fayette Urban County Government be and hereby are amended to reflect current requirements for municipal expenditures, and that to effect such Amendments the following appropriations be and hereby are authorized and directed:

) Re-appropriations within the General Services District Fund; Full Urban Services District Fund; Sanitary Sewer Revenue and Operating Fund; Water Quality Management Fund; Right of Way Program Fund; and the various grant funds that do not result in changes to the Unappropriated Fund Balance of these funds.

Section 2 - That the purposes of the Budget Amendments and the Accounts to or from which funds are herein appropriated, are detailed in "BUDGET SCHEDULE NO. 0014" attached hereto and incorporated herein by reference.

Section 3 - That this Ordinance shall become effective on the date of its passage.

PASSED URBAN COUNTY COUNCIL: November 18, 2025



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MAYOR

ATTEST:



CLERK OF URBAN COUNTY COUNCIL

PUBLISHED: November 28, 2025-1t

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Section 2 - That the purposes of the Budget Amendments and the Accounts to or from which funds are herein appropriated, are detailed in “BUDGET SCHEDULE NO. 0014” attached hereto and incorporated herein by reference.

Section 3 - That this Ordinance shall become effective on the date of its passage.

BUDGET JOURNAL	DIVISION	ACCOUNTING	AMOUNT	WORK SESSION	REASON FOR REQUEST
158601-02	FINANCE/VARIOUS			10/21/2025	TO ESTABLISH BUDGETS FOR GENERAL FUND CAPITAL LEASE EXPENSES AND OFFSETTING REVENUES FOR LEASED ASSET PROCEEDS BASED ON FY 2026 EXPENSES THRU THE FIRST QUARTER. THIS IS IN ACCORDANCE WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD.
		1101-202601-0001-95101	9,974.61	PROVIDE	FUNDS FOR
		1101-202601-0001-45640	9,974.61 CR	PROVIDE	REVENUE FOR
158603-04	FINANCE/VARIOUS			10/21/2025	TO ESTABLISH CAPITAL SUBSCRIPTION AND OFFSETTING REVENUE BUDGETS FOR GENERAL FUND BASED ON FY 2026 EXPENSES THRU THE FIRST QUARTER. THIS IS IN ACCORDANCE WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD.
		1101-123001-0001-95103	63,574.90	PROVIDE	FUNDS FOR
		1101-133001-0001-95103	50,088.24	PROVIDE	FUNDS FOR
		1101-202505-0001-95103	113,065.50	PROVIDE	FUNDS FOR
		1101-202505-0001-95103	127,725.00	PROVIDE	FUNDS FOR
		1101-202505-0001-95103	37,270.26	PROVIDE	FUNDS FOR
		1101-202505-0001-95103	44,753.02	PROVIDE	FUNDS FOR
		1101-202505-0001-95103	129,680.90	PROVIDE	FUNDS FOR
		1101-202505-0001-95103	84,436.63	PROVIDE	FUNDS FOR
		1101-202801-0001-95103	33,566.29	PROVIDE	FUNDS FOR
		1101-313201-3093-95103	18,068.44	PROVIDE	FUNDS FOR
		1101-505506-5561-95103	441,234.14	PROVIDE	FUNDS FOR
		1101-123001-0001-45640	63,574.90 CR	PROVIDE	REVENUE FOR
		1101-133001-0001-45640	50,088.24 CR	PROVIDE	REVENUE FOR
		1101-202505-0001-45640	113,065.50 CR	PROVIDE	REVENUE FOR
		1101-202505-0001-45640	37,270.26 CR	PROVIDE	REVENUE FOR
		1101-202505-0001-45640	44,753.02 CR	PROVIDE	REVENUE FOR
		1101-202505-0001-45640	84,436.63 CR	PROVIDE	REVENUE FOR
		1101-202505-0001-45640	129,680.90 CR	PROVIDE	REVENUE FOR
		1101-202505-0001-45640	127,725.00 CR	PROVIDE	REVENUE FOR
		1101-313201-3093-45640	18,068.44 CR	PROVIDE	REVENUE FOR
		1101-505506-5561-45640	441,234.14 CR	PROVIDE	REVENUE FOR
159144	ACCOUNTING			10/21/2025	TO FUND OVERTIME NEEDS FOR ANNUAL FINANCIAL AUDIT IN THE DIVISION OF ACCOUNTING BY REDUCING FUNDS FOR PROFESSIONAL SERVICES.
		1101-202201-0001-63152	500.00	PROVIDE	FUNDS FOR
		1101-202201-0001-63511	93.10	PROVIDE	FUNDS FOR
		1101-202201-0001-63621	31.00	PROVIDE	FUNDS FOR
		1101-202201-0001-63622	0.12	PROVIDE	FUNDS FOR
		1101-202201-0001-63624	7.25	PROVIDE	FUNDS FOR
		1101-202201-0001-71202	631.47 CR	DECREASE	FUNDS FOR

BUDGET JOURNAL	DIVISION	ACCOUNTING	AMOUNT	WORK SESSION	REASON FOR REQUEST
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158605-06	FINANCE/VARIOUS	1115-202505-0001-95103	10,518.53	10/21/2025	TO ESTABLISH CAPITAL SUBSCRIPTION AND OFFSETTING REVENUE BUDGETS FOR URBAN FUND BASED ON FY 2026 EXPENSES THRU THE FIRST QUARTER. THIS IS IN ACCORDANCE WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD.
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1115-202505-0001-95103	42,287.25	PROVIDE	FUNDS FOR	SBITA PURCHASE
1115-202505-0001-95103	6,953.60	PROVIDE	FUNDS FOR	SBITA PURCHASE
1115-202801-0001-95103	2,773.82	PROVIDE	FUNDS FOR	SBITA PURCHASE
1115-313201-3093-95103	18,068.44	PROVIDE	FUNDS FOR	SBITA PURCHASE
1115-202505-0001-45640	10,518.53	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1115-202505-0001-45640	6,953.60	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1115-202505-0001-45640	42,287.25	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1115-202801-0001-45640	2,773.82	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1115-313201-3093-45640	18,068.44	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS

159079-80	GRANTS AND SPECIAL PROGRAMS	10/21/2025			TO BUDGET ADDITIONAL REVENUE AWARDED FOR CONSOLIDATED PLAN HOME INVESTMENT PARTNERSHIP PROGRAM.
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3120-160201-0001-78105	1,946.86	PROVIDE	FUNDS FOR	ASSISTANCE-HOUSING REHAB
3120-160201-0001-44010	1,946.86	PROVIDE	REVENUE FOR	INTERGOVERNMENTAL - FEDERAL

159081-82	GRANTS AND SPECIAL PROGRAMS	10/21/2025			TO REDUCE GRANT BUDGET TO REFLECT ACTUAL CONSOLIDATED PLAN AWARD ON EMERGENCY SOLUTIONS GRANT..
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3120-900313-0001-71101	1,777.00	DECREASE	FUNDS FOR	OUTSIDE AGENCY SERVICES
3120-900313-0001-82301	1,777.00	DECREASE	FUNDS FOR	OTHER GRANT MATCH - INTANGIBLE
3120-900313-0001-44010	1,777.00	DECREASE	REVENUE FOR	INTERGOVERNMENTAL - FEDERAL
3120-900313-0001-45931	1,777.00	DECREASE	REVENUE FOR	OTHER GRANT MATCH - INTANGIBLE

159106-07	GRANTS AND SPECIAL PROGRAMS	10/21/2025			TO ADJUST GRANT BUDGET TO REFLECT ACTUAL CONSOLIDATED PLAN ON COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG).
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3120-160201-0001-78105	71,367.00	DECREASE	FUNDS FOR	ASSISTANCE-HOUSING REHAB
3120-160201-0001-44010	71,367.00	DECREASE	REVENUE FOR	INTERGOVERNMENTAL - FEDERAL

159077-78	GRANTS AND SPECIAL PROGRAMS	10/21/2025			TO BUDGET ADDITIONAL AWARD FOR HEALTH ACCESS NURTURING DEVELOPMENT SERVICES (HANDS) 853 NON-MEDICAID HOME VISITING SERVICES AS PART OF THE HOME NETWORK FY 2025 GRANT.
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3190-606401-6405-75101	9,000.00	PROVIDE	FUNDS FOR	OPERATING SUPPLIES AND EXPENSE
3190-606401-6405-44040	9,000.00	PROVIDE	REVENUE FOR	INTERGOVERNMENTAL - STATE/OTH

158607-08	FINANCE/VARIOUS	10/21/2025			TO ESTABLISH CAPITAL SUBSCRIPTION AND OFFSETTING REVENUE BUDGETS FOR SANITARY SEWER FUND BASED ON FY 2026 EXPENSES THRU THE FIRST QUARTER. THIS IS IN ACCORDANCE WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD.
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4002-202505-0001-95103	4,966.86	PROVIDE	FUNDS FOR	SBITA PURCHASE
4002-202505-0001-95103	64,840.45	PROVIDE	FUNDS FOR	SBITA PURCHASE

BUDGET JOURNAL  
158607-08

DIVISION  
FINANCE/VARIOUS

ACCOUNTING

AMOUNT

WORK SESSION  
10/21/2025

REASON FOR REQUEST

TO ESTABLISH CAPITAL SUBSCRIPTION AND OFFSETTING REVENUE BUDGETS FOR SANITARY SEWER FUND BASED ON FY 2026 EXPENSES THRU THE FIRST QUARTER. THIS IS IN ACCORDANCE WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD.

4002-202505-0001-95103	7,513.24
4002-202801-0001-95103	1,983.55
4002-313201-3093-95103	8,366.66
4002-202505-0001-45640	64,840.45
4002-202505-0001-45640	7,513.24
4002-202505-0001-45640	4,966.86
4002-202801-0001-45640	1,983.55
4002-313201-3093-45640	8,366.66

158609-10

FINANCE/VARIOUS

10/21/2025

TO ESTABLISH CAPITAL SUBSCRIPTION AND OFFSETTING REVENUE BUDGETS FOR WATER QUALITY FUND BASED ON FY 2026 EXPENSES THRU THE FIRST QUARTER. THIS IS IN ACCORDANCE WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD.

4051-202505-0001-95103	2,980.12
4051-202505-0001-95103	4,507.94
4051-202801-0001-95103	1,189.34
4051-202505-0001-45640	4,507.94
4051-202505-0001-45640	2,980.12
4051-202801-0001-45640	1,189.34

158611-12

FINANCE/VARIOUS

10/21/2025

TO ESTABLISH CAPITAL SUBSCRIPTION AND OFFSETTING REVENUE BUDGETS FOR RIGHT OF WAY FUND BASED ON FY 2026 EXPENSES THRU THE FIRST QUARTER. THIS IS IN ACCORDANCE WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD.

4201-202505-0001-95103	45,106.39	1101	GENERAL SERVICES DISTRICT FUND
4201-202505-0001-45640	45,106.39	1115	FULL URBAN SERVICES DISTRICT FUND
	0.00	3120	US DEPARTMENT OF HOUSING & URBAN DEVELOPMENT
	0.00	3190	US DEPARTMENT OF HEALTH & HUMAN SERVICES
	0.00	4002	SANITARY SEWER REVENUE AND OPERATING FUND
	0.00	4051	WATER QUALITY MANAGEMENT FUND
	0.00	4201	RIGHT OF WAY PROGRAM FUND

REPORT COMPILED BY: Richard Bony

DIVISION OF BUDGETING

10/21/2025