## AMENDMENTS TO BUDGETS OF LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT FY 2026 SCHEDULE NO: 0014



| 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 | COPY MACHINE LEASE PURCHASE |
| | | 1101-202601-0001-45640 | 9,974.61 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| 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 | SBITA PURCHASE |
| | | 1101-133001-0001-95103 | 50,088.24 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 1101-202505-0001-95103 | 113,065.50 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 1101-202505-0001-95103 | 127,725.00 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 1101-202505-0001-95103 | 37,270.26 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 1101-202505-0001-95103 | 44,753.02 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 1101-202505-0001-95103 | 129,680.90 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 1101-202505-0001-95103 | 84,436.63 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 1101-202801-0001-95103 | 33,566.29 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 1101-313201-3093-95103 | 18,068.44 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 1101-505506-5561-95103 | 441,234.14 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 1101-123001-0001-45640 | 63,574.90 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1101-133001-0001-45640 | 50,088.24 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1101-202505-0001-45640 | 113,065.50 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1101-202505-0001-45640 | 37,270.26 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1101-202505-0001-45640 | 44,753.02 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1101-202505-0001-45640 | 84,436.63 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1101-202505-0001-45640 | 129,680.90 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1101-202505-0001-45640 | 127,725.00 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1101-202801-0001-45640 | 33,566.29 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1101-313201-3093-45640 | 18,068.44 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1101-505506-5561-45640 | 441,234.14 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| 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 | OVERTIME-CERS |
| | | 1101-202201-0001-63511 | 93.10 | | | PROVIDE | FUNDS FOR | PENSION CONTRIBUTIONS |
| | | 1101-202201-0001-63621 | 31.00 | | | PROVIDE | FUNDS FOR | FICA |
| | | 1101-202201-0001-63622 | 0.12 | | | PROVIDE | FUNDS FOR | UNEMPLOYMENT INSURANCE |
| | | 1101-202201-0001-63624 | 7.25 | | | PROVIDE | FUNDS FOR | MEDICARE EXPENSE |
| | | 1101-202201-0001-71202 | 631.47 | CR | | DECREASE | FUNDS FOR | PROF SVC - FINANCE |

| BUDGET JOURNAL | DIVISION | ACCOUNTING | AMOUNT | | WORK SESSION | REASON FOR REQUEST | | |
|---|---|---|---|---|---|---|---|---|
| 158605-06 | FINANCE/VARIOUS | | | | 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. | | |
| | | 1115-202505-0001-95103 | 10,518.53 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 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 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1115-202505-0001-45640 | 6,953.60 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1115-202505-0001-45640 | 42,287.25 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1115-202801-0001-45640 | 2,773.82 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 1115-313201-3093-45640 | 18,068.44 | CR | | 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. | | |
| | | 3120-160201-0001-78105 | 1,946.86 | | | PROVIDE | FUNDS FOR | ASSISTANCE-HOUSING REHAB |
| | | 3120-160201-0001-44010 | 1,946.86 | CR | | 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.. | | |
| | | 3120-900313-0001-71101 | 1,777.00 | CR | | DECREASE | FUNDS FOR | OUTSIDE AGENCY SERVICES |
| | | 3120-900313-0001-82301 | 1,777.00 | CR | | 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). | | |
| | | 3120-160201-0001-78105 | 71,367.00 | CR | | 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. | | |
| | | 3190-606401-6405-75101 | 9,000.00 | | | PROVIDE | FUNDS FOR | OPERATING SUPPLIES AND EXPENSE |
| | | 3190-606401-6405-44040 | 9,000.00 | CR | | 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. | | |
| | | 4002-202505-0001-95103 | 4,966.86 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 4002-202505-0001-95103 | 64,840.45 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |

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|---|---|---|---|---|---|---|---|---|
| 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. | | |
| | | 4002-202505-0001-95103 | 7,513.24 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 4002-202801-0001-95103 | 1,983.55 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 4002-313201-3093-95103 | 8,366.66 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 4002-202505-0001-45640 | 64,840.45 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 4002-202505-0001-45640 | 7,513.24 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 4002-202505-0001-45640 | 4,966.86 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 4002-202801-0001-45640 | 1,983.55 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 4002-313201-3093-45640 | 8,366.66 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| 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 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 4051-202505-0001-95103 | 4,507.94 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 4051-202801-0001-95103 | 1,189.34 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 4051-202505-0001-45640 | 4,507.94 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 4051-202505-0001-45640 | 2,980.12 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| | | 4051-202801-0001-45640 | 1,189.34 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |
| 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 | | | PROVIDE | FUNDS FOR | SBITA PURCHASE |
| | | 4201-202505-0001-45640 | 45,106.39 | CR | | PROVIDE | REVENUE FOR | LEASED ASSET PROCEEDS |

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|---|---|---|
| 0.00 | 1101 | GENERAL SERVICES DISTRICT FUND |
| 0.00 | 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: Rachael Berry

DIVISION OF BUDGETING

10/21/2025