

# Lexington-Fayette Urban County Government

Fiscal Year 2026

Late Item Change Summary

May 27, 2025



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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 2026 budget.

There are nine 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 2026 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    \$520,939,560**

Accounting Correction	Adjust Alarm registrations and fine revenues to match third party contract	Police	1101	505502	5545	4XXXX	150,000		
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**\$150,000                      \$0**

**Mayor's Proposed Budget Revised Revenue Estimate    \$521,089,560**

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                      \$1,055,094**

**Mayor's Proposed Budget Revenue Adjustment                      \$150,000**

Accounting Correction	Correct account code for Law Department software to reflect lease in accordance with Accounting GASB requirements	Computer Services	1101	202505	0001	76102		(37,400)	
			1101	202505	0001	71307	37,400		
	Add expense for Alarm third party contract costs	Police	1101	505502	5545	71299	150,000		
Clerical Correction	Increase Professional Services for Sister Cities Director's salary	Mayor's Office/Special Programs	1101	134201	1432	71299	1,976		
	Correct fund split for Short Term Rental Software	Computer Services	1101	202505	0001	76102	28,890		
Personnel Correction	Correct account for New Position Recreation Specialist Senior	Parks and Recreation	1101	707604	7339	63121		(50,103)	
			1101	707604	7339	63111	50,103		
Changes in Personnel due to Council Action	Abolish one unclassified position of Grants Manager and create one classified position of Parks and Recreation Superintendent	Parks and Recreation	1101	707601	7211	6XXXX		(121,286)	
			1101	707602	7221	6XXXX	121,286		
	Abolish one unclassified position of Emergency Planning Coordinator and create one classified position of Emergency Planning Coordinator	Emergency Management	1101	505204	5241	63111	50,443		
			1101	505204	5241	63121		(50,443)	

**\$440,098                      (\$259,232)**

**Mayor's Proposed Budget Fund Balance after late item changes    \$1,024,228**

**Net Change to MPB Fund Balance                      (\$30,866)**

## 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>\$863,901</b>
Accounting Correction	Correct account code for Law Department software to reflect lease in accordance with Accounting GASB requirements	Computer Services	1115	202505	0001	76102		(3,080)	
			1115	202505	0001	71307	3,080		
Clerical Correction	Correct fund split for Short Term Rental Software	Computer Services	1115	202505	0001	76102		(8,025)	
							<b>\$3,080</b>	<b>(\$11,105)</b>	
<b>Mayor's Proposed Budget Fund Balance after late item changes</b>									<b>\$871,926</b>
<b>Net Change to MPB Fund Balance</b>									<b>\$8,025</b>

Municipal Aid Program Fund - 1136

Decision Item	Detail	Division or Activity	Fund	Dept	Section	Account	Revenue Increase	Revenue Decrease	Beginning Revenue
Mayor's Proposed Budget Total Revenue Estimate									\$6,700,000
State Revenue Update	Revised estimate for Municipal Aid Program received from the state	Engineering/Streets and Roads	1136	11001	0001	44040	840,927		
							<u>\$840,927</u>	<u>\$0</u>	
Mayor's Proposed Budget Revised Revenue Estimate									\$7,540,927

## County Road Aid Fund - 1137

Decision Item	Detail	Division or Activity	Fund	Dept	Section	Account	Revenue Increase	Revenue Decrease	Beginning Revenue
Mayor's Proposed Budget Total Revenue Estimate									\$858,294
State Revenue Update	Revised estimate for County Aid Program received from the state	Engineering/Streets and Roads	1137	11001	0001	44040	60,726		
							<u>\$60,726</u>	<u>\$0</u>	
Mayor's Proposed Budget Revised Revenue Estimate									\$919,020

## Sanitary Sewer Revenue and Operating Fund - 4002

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      \$27,409,058**

Accounting Correction	Correct account code for safety equipment lease for automated external defibrillators (AED) in accordance with Accounting GASB requirements	Water Quality	4002	303401	3402	75101		(13,716)	
			4002	303401	3402	71303	13,716		
	Correct account code for Law Department software to reflect lease in accordance with Accounting GASB requirements	Computer Services	4002	202505	0001	76102		(2,200)	
			4002	202505	0001	71307	2,200		
Clerical Correction	Correct fund split for Short Term Rental Software	Computer Services	4002	202505	0001	76102		(12,305)	

**\$15,916      (\$28,221)**

**Mayor's Proposed Budget Fund Balance after late item changes      \$27,421,363**

**Net Change to MPB Fund Balance      \$12,305**



## Water Quality Management Fund - 4051

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      \$5,483,052**

Accounting Correction	Correct account code for Law Department software to reflect lease in accordance with Accounting GASB requirements	Computer Services	4051	202505	0001	76102		(1,320)	
			4051	202505	0001	71307	1,320		

**\$1,320      (\$1,320)**

**Mayor's Proposed Budget Fund Balance after late item changes      \$5,483,052**

**Net Change to MPB Fund Balance      \$0**

## Water Quality Construction Fund - 4052

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      \$110,682**

Clerical Correction	Correct account string for MS4 Program Management from capital to operating	Water Quality	4052	303204	3334	92211		(814,000)	
			4052	303204	3373	71205	814,000		
	Correct account code for Stormwater Professional Services in the correct account	Water Quality	4052	303204	3321	71223		(300,000)	
			4052	303204	3321	71205	300,000		

**\$1,114,000    (\$1,114,000)**

**Mayor's Proposed Budget Fund Balance after late item changes      \$110,682**

**Net Change to MPB Fund Balance      \$0**

## Landfill Fund - 4121

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>\$3,945,944</b>
Utility Increase	Update budget for electric service related to landfill properties	Waste Management/ General Services	4121	303102	3062	72101	30,000		
							<u>\$30,000</u>	<u>\$0</u>	
<b>Mayor's Proposed Budget Fund Balance after late item changes</b>									<b>\$3,915,944</b>
<b>Net Change to MPB Fund Balance</b>									<b>(\$30,000)</b>

## Right of Way Fund - 4201

Decision Item	Detail	Division or Activity	Fund	Dept	Section	Account	Expense Increase	Expense Decrease	Fund Balance
Mayor's Proposed Budget Fund Balance									\$96,288
Clerical Correction	Correct fund split for Short Term Rental Software	Computer Services	4201	202505	0001	76102		(8,560)	
							\$0	(\$8,560)	
Mayor's Proposed Budget Fund Balance after late item changes									\$104,848
Net Change to MPB Fund Balance									\$8,560