

ORDINANCE NO. 25-06

**AN ORDINANCE OF THE CITY OF SPRING HILL, TENNESSEE, THE THIRD
AMENDMENT OF THE FISCAL YEAR 2024-25 BUDGET**

WHEREAS, the Board of Mayor and Aldermen has been made aware that the previously approved budget for the fiscal year July 1, 2024 through June 30, 2025 needs to be amended; and

WHEREAS, the Board of Mayor and Aldermen desire to amend Ordinance 24-12, the same being the Appropriation Ordinance for the City of Spring Hill, Tennessee for the Fiscal Year July 1, 2024 through June 30, 2025;

NOW THEREFORE BE IT ORDAINED BY THE CITY OF SPRING HILL, TENNESSEE, AS FOLLOWS:

SECTION 1. That amounts hereinafter set out constitute the estimated revenues and the budgeted expenditures for the City of Spring Hill, Tennessee, and the said sums specified herein are hereby appropriated for the purpose of meeting the expenses of the various departments and programs of the City of Spring Hill for the fiscal year beginning July 1, 2024 and ending June 30, 2025, to wit:

LINE ITEM AMENDMENTS

| GL Code | R/E | Division | Description | Fund Balance | Revenue | Expenditures | Effect |
|-------------------|------------|------------------------|--------------------------|---------------------|----------------|---------------------|-----------------------|
| 520-41641 - 51111 | E | Information Technology | Salaries | | | \$ (292,674.00) | Decrease Expenditures |
| 520-41641 - 51151 | E | Information Technology | Other Salaries | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41641 - 51222 | E | Information Technology | Hourly - Overtime | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41641 - 51341 | E | Information Technology | Christmas Bonus | | | \$ (200.00) | Decrease Expenditures |
| 520-41641 - 51411 | E | Information Technology | FICA | | | \$ (22,483.00) | Decrease Expenditures |
| 520-41641 - 51421 | E | Information Technology | Health Insurance | | | \$ (63,751.00) | Decrease Expenditures |
| 520-41641 - 51431 | E | Information Technology | Employee Retirement Plan | | | \$ (25,920.00) | Decrease Expenditures |
| 520-41641 - 51461 | E | Information Technology | Workers Comp | | | \$ (3,419.00) | Decrease Expenditures |
| 520-41641 - 51471 | E | Information Technology | Unemployment Insurance | | | \$ (720.00) | Decrease Expenditures |

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|-------------------------|---|------------------------|---|--|--|--------------------|-----------------------|
| 520-41641 - 51482 | E | Information Technology | Tuition Reimbursement | | | \$ (15,000.00) | Decrease Expenditures |
| 520-41641 - 52201 | E | Information Technology | Stationery, Envelopes, Forms, Printing | | | \$ (587.00) | Decrease Expenditures |
| 520-41641 - 52351 | E | Information Technology | Memberships | | | \$ (10,000.00) | Decrease Expenditures |
| 520-41641 - 52411 | E | Information Technology | Electric | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41641 - 52421 | E | Information Technology | Water | | | \$ (765.00) | Decrease Expenditures |
| 520-41641 - 52441 | E | Information Technology | Gas | | | \$ (917.00) | Decrease Expenditures |
| 520-41641 - 52451 | E | Information Technology | Telephone | | | \$ (40,000.00) | Decrease Expenditures |
| 520-41641 - 52452 | E | Information Technology | Cellular | | | \$ (4,719.00) | Decrease Expenditures |
| 520-41641 - 52481 | E | Information Technology | Stormwater Fees | | | \$ (111.00) | Decrease Expenditures |
| 520-41641 - 52611 | E | Information Technology | Repairs and Maintenance Motor Vehicles | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41641 - 52621 | E | Information Technology | Repairs and Maintenance Machinery and Equipment | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41641 - 52661 | E | Information Technology | Repair and Maintenance Buildings | | | \$ (3,607.00) | Decrease Expenditures |
| 520-41641 - 52721 | E | Information Technology | Office Equipment Contracts | | | \$ (110,000.00) | Decrease Expenditures |

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|-----------------|---|------------------------|-------------------------------------|--|--|-----------------|-----------------------|
| 520-41641-52722 | E | Information Technology | Contract IT Operation/Services | | | \$ (596,528.00) | Decrease Expenditures |
| 520-41641-52723 | E | Information Technology | Subscription Services | | | \$ (216,713.00) | Decrease Expenditures |
| 520-41641-52724 | E | Information Technology | Support Services | | | \$ (146,223.00) | Decrease Expenditures |
| 520-41641-52725 | E | Information Technology | Software Support Contract | | | \$ (530,984.00) | Decrease Expenditures |
| 520-41641-52726 | E | Information Technology | Installation Contract & Services | | | \$ (59,991.00) | Decrease Expenditures |
| 520-41641-52800 | E | Information Technology | TRAVEL | | | \$ (2,500.00) | Decrease Expenditures |
| 520-41641-52991 | E | Information Technology | Other Contractual Services | | | \$ (113,000.00) | Decrease Expenditures |
| 520-41641-53112 | E | Information Technology | Office Supplies - General | | | \$ (500.00) | Decrease Expenditures |
| 520-41641-53139 | E | Information Technology | Other Computer Software | | | \$ (63,150.00) | Decrease Expenditures |
| 520-41641-53141 | E | Information Technology | Portable Electronic Devices | | | \$ (40,000.00) | Decrease Expenditures |
| 520-41641-53142 | E | Information Technology | Desktop Monitor and Hardware | | | \$ (25,000.00) | Decrease Expenditures |
| 520-41641-53149 | E | Information Technology | Misc Computer Hardware | | | \$ (30,000.00) | Decrease Expenditures |
| 520-41641-53261 | E | Information Technology | Clothing | | | \$ (1,500.00) | Decrease Expenditures |
| 520-41641-53311 | E | Information Technology | Gas, Oil, Diesel Fuel, Grease, Etc. | | | \$ (2,000.00) | Decrease Expenditures |

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|-----------------|---|------------------------|--------------------------|--|--|-----------------|-----------------------|
| 520-41641-55112 | E | Information Technology | PEP Insurance Coverage | | | \$ (3,818.00) | Decrease Expenditures |
| 520-41641-57506 | E | Information Technology | Transfer to CEP | | | \$ (88,404.00) | Decrease Expenditures |
| 520-41641-59411 | E | Information Technology | Vehicles | | | \$ (50,000.00) | Decrease Expenditures |
| 520-41641-59705 | E | Information Technology | Communication Equipment | | | \$ (19,000.00) | Decrease Expenditures |
| 520-41641-59710 | E | Information Technology | Other Machinery | | | \$ (50,000.00) | Decrease Expenditures |
| 520-41642-51111 | E | GIS | Salaries | | | \$ (183,758.00) | Decrease Expenditures |
| 520-41642-51122 | E | GIS | Wages | | | \$ (40,000.00) | Decrease Expenditures |
| 520-41642-51311 | E | GIS | Insurance opt Out | | | \$ (2,400.00) | Decrease Expenditures |
| 520-41642-51341 | E | GIS | Christmas Bonus | | | \$ (300.00) | Decrease Expenditures |
| 520-41642-51411 | E | GIS | FICA | | | \$ (17,324.00) | Decrease Expenditures |
| 520-41642-51421 | E | GIS | Health Insurance | | | \$ (19,066.00) | Decrease Expenditures |
| 520-41642-51431 | E | GIS | Employee Retirement Plan | | | \$ (19,974.00) | Decrease Expenditures |
| 520-41642-51461 | E | GIS | Workers Comp | | | \$ (3,667.00) | Decrease Expenditures |
| 520-41642-51471 | E | GIS | Unemployment Insurance | | | \$ (649.00) | Decrease Expenditures |

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|-----------------|---|-----|--|--|--|----------------|-----------------------|
| 520-41642-51712 | E | GIS | Drug Screening & Background Checks | | | \$ (1.97) | Decrease Expenditures |
| 520-41642-52111 | E | GIS | Postage | | | \$ (100.00) | Decrease Expenditures |
| 520-41642-52201 | E | GIS | Stationery, Envelopes, Forms, Printing | | | \$ (978.22) | Decrease Expenditures |
| 520-41642-52452 | E | GIS | Cellular | | | \$ (1,330.00) | Decrease Expenditures |
| 520-41642-52549 | E | GIS | Other Professional Services | | | \$ (50,000.00) | Decrease Expenditures |
| 520-41642-52831 | E | GIS | Travel - Out of Town Expenses | | | \$ (3,532.53) | Decrease Expenditures |
| 520-41642-52832 | E | GIS | Meals and Entertainment | | | \$ (1,500.00) | Decrease Expenditures |
| 520-41642-52833 | E | GIS | Training | | | \$ (1,654.27) | Decrease Expenditures |
| 520-41642-52841 | E | GIS | Lodging | | | \$ (4,333.01) | Decrease Expenditures |
| 520-41642-53112 | E | GIS | Office Supplies - General | | | \$ (2,000.00) | Decrease Expenditures |
| 520-41642-53139 | E | GIS | Other Computer Software | | | \$ (42,000.00) | Decrease Expenditures |
| 520-41642-53261 | E | GIS | Clothing | | | \$ (500.00) | Decrease Expenditures |
| 520-41642-53391 | E | GIS | Other Repair and Maintenance Supplies | | | \$ (1,000.00) | Decrease Expenditures |

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|-----------------|---|------------|--------------------------|--|--|-----------------|-----------------------|
| 520-41642-55112 | E | GIS | PEP Insurance Coverage | | | \$ (243.00) | Decrease Expenditures |
| 520-41642-57506 | E | GIS | Transfer to CEP | | | \$ (1,799.00) | Decrease Expenditures |
| 520-41642-59701 | E | GIS | Furniture | | | \$ (5,000.00) | Decrease Expenditures |
| 520-41642-59804 | E | GIS | Pictometry | | | \$ (40,000.00) | Decrease Expenditures |
| 520-41800-51111 | E | Facilities | Salaries | | | \$ (94,138.00) | Decrease Expenditures |
| 520-41800-51122 | E | Facilities | Wages | | | \$ (161,745.00) | Decrease Expenditures |
| 520-41800-51133 | E | Facilities | Part-time Wages | | | \$ (16,911.00) | Decrease Expenditures |
| 520-41800-51222 | E | Facilities | Hourly - Overtime | | | \$ (3,500.00) | Decrease Expenditures |
| 520-41800-51311 | E | Facilities | Insurance opt Out | | | \$ (7,200.00) | Decrease Expenditures |
| 520-41800-51341 | E | Facilities | Christmas Bonus | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41800-51411 | E | Facilities | FICA | | | \$ (21,727.00) | Decrease Expenditures |
| 520-41800-51421 | E | Facilities | Health Insurance | | | \$ (68,323.00) | Decrease Expenditures |
| 520-41800-51431 | E | Facilities | Employee Retirement Plan | | | \$ (25,050.00) | Decrease Expenditures |
| 520-41800-51461 | E | Facilities | Workers Comp | | | \$ (6,512.00) | Decrease Expenditures |

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|-------------------------|---|------------|--|--|--|-------------------|------------------------------|
| 520-41800 - 51471 | E | Facilities | Unemployment Insurance | | | \$ (814.00) | Decrease Expenditure s |
| 520-41800 - 51712 | E | Facilities | Drug Screening & Background Checks | | | \$ (35.00) | Decrease Expenditure s |
| 520-41800 - 51791 | E | Facilities | Health and Wellness Fees | | | \$ (50.00) | Decrease Expenditure s |
| 520-41800 - 52411 | E | Facilities | Electric | | | \$ (78,388.00) | Decrease Expenditure s |
| 520-41800 - 52421 | E | Facilities | Water | | | \$ (4,957.00) | Decrease Expenditure s |
| 520-41800 - 52441 | E | Facilities | Gas | | | \$ (8,383.00) | Decrease Expenditure s |
| 520-41800 - 52451 | E | Facilities | Telephone | | | \$ (3,000.00) | Decrease Expenditure s |
| 520-41800 - 52452 | E | Facilities | Cellular | | | \$ (10,333.00) | Decrease Expenditure s |
| 520-41800 - 52481 | E | Facilities | Stormwater Fees | | | \$ (2,670.00) | Decrease Expenditure s |
| 520-41800 - 52541 | E | Facilities | Consulting Engineering | | | \$ (2,000.00) | Decrease Expenditure s |
| 520-41800 - 52545 | E | Facilities | Consultant's Services | | | \$ (2,000.00) | Decrease Expenditure s |
| 520-41800 - 52547 | E | Facilities | Architectural Service | | | \$ (2,000.00) | Decrease Expenditure s |
| 520-41800 - 52611 | E | Facilities | Repairs and Maintenance Motor Vehicles | | | \$ (2,263.00) | Decrease Expenditure s |

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|-------------------|---|------------|--|--|--|-----------------|-----------------------|
| 520-41800 - 52621 | E | Facilities | Repairs and Maintenance Machinery and Equipment | | | \$ (19,992.00) | Decrease Expenditures |
| 520-41800 - 52651 | E | Facilities | Repairs & Maintenance Grounds & Ground Improvement | | | \$ (255,511.00) | Decrease Expenditures |
| 520-41800 - 52661 | E | Facilities | Repair and Maintenance Buildings | | | \$ (502,000.00) | Decrease Expenditures |
| 520-41800 - 52691 | E | Facilities | Repair and Maintenance - Other | | | \$ (285,811.00) | Decrease Expenditures |
| 520-41800 - 52728 | E | Facilities | Security Cameras & Alarms | | | \$ (6,181.00) | Decrease Expenditures |
| 520-41800 - 52831 | E | Facilities | Travel - Out of Town Expenses | | | \$ (1,600.00) | Decrease Expenditures |
| 520-41800 - 52833 | E | Facilities | Training | | | \$ (8,828.00) | Decrease Expenditures |
| 520-41800 - 52845 | E | Facilities | Registration | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41800 - 52846 | E | Facilities | Food -Per Diem | | | \$ (500.00) | Decrease Expenditures |
| 520-41800 - 52851 | E | Facilities | Licenses & Certifications | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41800 - 52991 | E | Facilities | Other Contractual Services | | | \$ (26,092.00) | Decrease Expenditures |
| 520-41800 - 53112 | E | Facilities | Office Supplies - General | | | \$ (2,818.00) | Decrease Expenditures |
| 520-41800 - 53141 | E | Facilities | Portable Electronic Devices | | | \$ (4,936.00) | Decrease Expenditures |

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|-----------------|---|------------|---------------------------------------|--|--|-----------------|-----------------------|
| 520-41800-53241 | E | Facilities | Janitorial Supplies | | | \$ (70,000.00) | Decrease Expenditures |
| 520-41800-53261 | E | Facilities | Clothing | | | \$ (6,650.00) | Decrease Expenditures |
| 520-41800-53291 | E | Facilities | Other Operating Supplies | | | \$ (19,625.00) | Decrease Expenditures |
| 520-41800-53311 | E | Facilities | Gas, Oil, Diesel Fuel, Grease, Etc. | | | \$ (12,097.00) | Decrease Expenditures |
| 520-41800-53391 | E | Facilities | Other Repair and Maintenance Supplies | | | \$ (7,713.00) | Decrease Expenditures |
| 520-41800-53411 | E | Facilities | Consumables for Tools | | | \$ (1,500.00) | Decrease Expenditures |
| 520-41800-53412 | E | Facilities | Hand Tools | | | \$ (3,000.00) | Decrease Expenditures |
| 520-41800-53441 | E | Facilities | Safety Supplies | | | \$ (1,500.00) | Decrease Expenditures |
| 520-41800-53711 | E | Facilities | Food and Beverage Supplies | | | \$ (500.00) | Decrease Expenditures |
| 520-41800-55112 | E | Facilities | PEP Insurance Coverage | | | \$ (31,015.00) | Decrease Expenditures |
| 520-41800-55311 | E | Facilities | Building and Office Rental | | | \$ (234,297.00) | Decrease Expenditures |
| 520-41800-56462 | E | Facilities | Interest - Office Lease | | | \$ (40,000.00) | Decrease Expenditures |
| 520-41800-57506 | E | Facilities | Transfer to CEP | | | \$ (10,994.00) | Decrease Expenditures |
| 520-41800 | E | Facilities | Vehicles | | | \$ (43,298.00) | Decrease Expenditures |

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| - 59411 | | | | | | | |
| 520- 41800 - | | | | | | | Decrease Expenditure s |
| 59701 | E | Facilities | Furniture | | | \$ (20,256.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 51111 | E | Fleet | Salaries | | | \$ (90,000.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 51122 | E | Fleet | Wages | | | \$ (169,612.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 51222 | E | Fleet | Hourly - Overtime | | | \$ (6,500.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 51341 | E | Fleet | Christmas Bonus | | | \$ (600.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 51411 | E | Fleet | FICA | | | \$ (20,405.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 51421 | E | Fleet | Health Insurance | | | \$ (49,037.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 51431 | E | Fleet | Employee Retirement Plan | | | \$ (23,525.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 51461 | E | Fleet | Workers Comp | | | \$ (6,244.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 51471 | E | Fleet | Unemployment Insurance | | | \$ (778.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 52452 | E | Fleet | Cellular | | | \$ (1,200.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 52481 | E | Fleet | Stormwater Fees | | | \$ (500.00) | |
| 520- 43170 - | | | | | | | Decrease Expenditure s |
| 52611 | E | Fleet | Repairs and Maintenance Motor Vehicles | | | \$ (239,203.00) | |

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| 520-43170 - 52612 | E | Fleet | Vehicle Tow Services | | | \$ (1,000.00) | Decrease Expenditure s |
| 520-43170 - 52621 | E | Fleet | Repairs and Maintenance Machinery and Equipment | | | \$ (108,000.00) | Decrease Expenditure s |
| 520-43170 - 52723 | E | Fleet | Subscription Services | | | \$ (22,297.00) | Decrease Expenditure s |
| 520-43170 - 52831 | E | Fleet | Travel - Out of Town Expenses | | | \$ (700.00) | Decrease Expenditure s |
| 520-43170 - 52832 | E | Fleet | Meals and Entertainment | | | \$ (1,000.00) | Decrease Expenditure s |
| 520-43170 - 52833 | E | Fleet | Training | | | \$ (6,300.00) | Decrease Expenditure s |
| 520-43170 - 52841 | E | Fleet | Lodging | | | \$ (1,400.00) | Decrease Expenditure s |
| 520-43170 - 52846 | E | Fleet | Food -Per Diem | | | \$ (750.00) | Decrease Expenditure s |
| 520-43170 - 52851 | E | Fleet | Licenses & Certifications | | | \$ (2,000.00) | Decrease Expenditure s |
| 520-43170 - 53112 | E | Fleet | Office Supplies - General | | | \$ (1,000.00) | Decrease Expenditure s |
| 520-43170 - 53141 | E | Fleet | Portable Electronic Devices | | | \$ (2,000.00) | Decrease Expenditure s |
| 520-43170 - 53261 | E | Fleet | Clothing | | | \$ (5,000.00) | Decrease Expenditure s |
| 520-43170 - 53291 | E | Fleet | Other Operating Supplies | | | \$ (5,000.00) | Decrease Expenditure s |

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|-----------------|---|-------------|-------------------------------------|--|--|-----------------|-----------------------|
| 520-43170-53311 | E | Fleet | Gas, Oil, Diesel Fuel, Grease, Etc. | | | \$ (29,000.00) | Decrease Expenditures |
| 520-43170-53321 | E | Fleet | Vehicle Parts and Repairs | | | \$ (138,280.00) | Decrease Expenditures |
| 520-43170-53341 | E | Fleet | Tires, Tubes and Etc. | | | \$ (75,500.00) | Decrease Expenditures |
| 520-43170-53411 | E | Fleet | Consumables for Tools | | | \$ (500.00) | Decrease Expenditures |
| 520-43170-53412 | E | Fleet | Hand Tools | | | \$ (3,000.00) | Decrease Expenditures |
| 520-43170-53441 | E | Fleet | Safety Supplies | | | \$ (2,500.00) | Decrease Expenditures |
| 520-43170-53711 | E | Fleet | Food and Beverage Supplies | | | \$ (1,500.00) | Decrease Expenditures |
| 520-43170-55112 | E | Fleet | PEP Insurance Coverage | | | \$ (1,334.00) | Decrease Expenditures |
| 520-43170-57506 | E | Fleet | Transfer to CEP | | | \$ (3,200.00) | Decrease Expenditures |
| 520-43170-57507 | E | Fleet | Transfer to Reserves | | | \$ (75,000.00) | Decrease Expenditures |
| 520-43170-59421 | E | Fleet | Machinery and Equipment | | | \$ (7,500.00) | Decrease Expenditures |
| 520-46300-51111 | E | Engineering | Salaries | | | \$ (213,645.00) | Decrease Expenditures |
| 520-46300-51122 | E | Engineering | Wages | | | \$ (291,504.00) | Decrease Expenditures |
| 520-46300-51151 | E | Engineering | Other Salaries | | | \$ (4,160.00) | Decrease Expenditures |

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|-----------------|---|-------------|--|--|--|----------------|-----------------------|
| 520-46300-51222 | E | Engineering | Hourly - Overtime | | | \$ (96.47) | Decrease Expenditures |
| 520-46300-51311 | E | Engineering | Insurance opt Out | | | \$ (4,800.00) | Decrease Expenditures |
| 520-46300-51341 | E | Engineering | Christmas Bonus | | | \$ (1,000.00) | Decrease Expenditures |
| 520-46300-51411 | E | Engineering | FICA | | | \$ (39,406.00) | Decrease Expenditures |
| 520-46300-51421 | E | Engineering | Health Insurance | | | \$ (44,434.00) | Decrease Expenditures |
| 520-46300-51431 | E | Engineering | Employee Retirement Plan | | | \$ (45,433.00) | Decrease Expenditures |
| 520-46300-51461 | E | Engineering | Workers Comp | | | \$ (9,345.00) | Decrease Expenditures |
| 520-46300-51471 | E | Engineering | Unemployment Insurance | | | \$ (1,409.00) | Decrease Expenditures |
| 520-46300-51712 | E | Engineering | Drug Screening & Background Checks | | | \$ (306.47) | Decrease Expenditures |
| 520-46300-52201 | E | Engineering | Stationery, Envelopes, Forms, Printing | | | \$ (43.53) | Decrease Expenditures |
| 520-46300-52312 | E | Engineering | Advertising and Publications-Marketing | | | \$ (105.00) | Decrease Expenditures |
| 520-46300-52351 | E | Engineering | Memberships | | | \$ (3,675.00) | Decrease Expenditures |
| 520-46300-52452 | E | Engineering | Cellular | | | \$ (10,500.00) | Decrease Expenditures |

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|-------------------|---|------------------------|--|--|--|----------------|-----------------------|
| 520-46300 - 52611 | E | Engineering | Repairs and Maintenance Motor Vehicles | | | \$ (1,050.00) | Decrease Expenditures |
| 520-46300 - 52800 | E | Engineering | TRAVEL | | | \$ (2,119.66) | Decrease Expenditures |
| 520-46300 - 52832 | E | Engineering | Meals and Entertainment | | | \$ (1,575.00) | Decrease Expenditures |
| 520-46300 - 52833 | E | Engineering | Training | | | \$ (4,678.87) | Decrease Expenditures |
| 520-46300 - 52991 | E | Engineering | Other Contractual Services | | | \$ (5,000.00) | Decrease Expenditures |
| 520-46300 - 53112 | E | Engineering | Office Supplies - General | | | \$ (525.00) | Decrease Expenditures |
| 520-46300 - 53261 | E | Engineering | Clothing | | | \$ (5,250.00) | Decrease Expenditures |
| 520-46300 - 53291 | E | Engineering | Other Operating Supplies | | | \$ (2,675.00) | Decrease Expenditures |
| 520-46300 - 53311 | E | Engineering | Gas, Oil, Diesel Fuel, Grease, Etc. | | | \$ (36,750.00) | Decrease Expenditures |
| 520-46300 - 55112 | E | Engineering | PEP Insurance Coverage | | | \$ (1,440.00) | Decrease Expenditures |
| 520-46300 - 57506 | E | Engineering | Transfer to CEP | | | \$ (7,824.00) | Decrease Expenditures |
| 110-41641 - 51111 | E | Information Technology | Salaries | | | \$ 292,674.00 | Increase Expenditures |
| 110-41641 - 51151 | E | Information Technology | Other Salaries | | | \$ 1,000.00 | Increase Expenditures |
| 110-41641 | E | Information Technology | Hourly - Overtime | | | \$ 1,000.00 | Increase Expenditures |

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|-----------------------------|---|---------------------------|--|--|--|-----------------|------------------------------|
| - 51222 | | | | | | | |
| 110- 41641 - 51341 | E | Information Technology | Christmas Bonus | | | \$ 200.00 | Increase Expenditure s |
| 110- 41641 - 51411 | E | Information Technology | FICA | | | \$ 22,483.00 | Increase Expenditure s |
| 110- 41641 - 51421 | E | Information Technology | Health Insurance | | | \$ 63,751.00 | Increase Expenditure s |
| 110- 41641 - 51431 | E | Information Technology | Employee Retirement Plan | | | \$ 25,920.00 | Increase Expenditure s |
| 110- 41641 - 51461 | E | Information Technology | Workers Comp | | | \$ 3,419.00 | Increase Expenditure s |
| 110- 41641 - 51471 | E | Information Technology | Unemployment Insurance | | | \$ 720.00 | Increase Expenditure s |
| 110- 41641 - 51482 | E | Information Technology | Tuition Reimbursement | | | \$ 15,000.00 | Increase Expenditure s |
| 110- 41641 - 52201 | E | Information Technology | Stationery, Envelopes, Forms, Printing | | | \$ 587.00 | Increase Expenditure s |
| 110- 41641 - 52351 | E | Information Technology | Memberships | | | \$ 10,000.00 | Increase Expenditure s |
| 110- 41641 - 52411 | E | Information Technology | Electric | | | \$ 1,000.00 | Increase Expenditure s |
| 110- 41641 - 52421 | E | Information Technology | Water | | | \$ 765.00 | Increase Expenditure s |
| 110- 41641 - 52441 | E | Information Technology | Gas | | | \$ 917.00 | Increase Expenditure s |
| 110- 41641 - 52451 | E | Information Technology | Telephone | | | \$ 40,000.00 | Increase Expenditure s |

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|-----------------|---|------------------------|---|--|--|---------------|-----------------------|
| 110-41641-52452 | E | Information Technology | Cellular | | | \$ 4,719.00 | Increase Expenditures |
| 110-41641-52481 | E | Information Technology | Stormwater Fees | | | \$ 111.00 | Increase Expenditures |
| 110-41641-52611 | E | Information Technology | Repairs and Maintenance Motor Vehicles | | | \$ 1,000.00 | Increase Expenditures |
| 110-41641-52621 | E | Information Technology | Repairs and Maintenance Machinery and Equipment | | | \$ 1,000.00 | Increase Expenditures |
| 110-41641-52661 | E | Information Technology | Repair and Maintenance Buildings | | | \$ 3,607.00 | Increase Expenditures |
| 110-41641-52721 | E | Information Technology | Office Equipment Contracts | | | \$ 110,000.00 | Increase Expenditures |
| 110-41641-52722 | E | Information Technology | Contract IT Operation/Services | | | \$ 596,528.00 | Increase Expenditures |
| 110-41641-52723 | E | Information Technology | Subscription Services | | | \$ 216,713.00 | Increase Expenditures |
| 110-41641-52724 | E | Information Technology | Support Services | | | \$ 146,223.00 | Increase Expenditures |
| 110-41641-52725 | E | Information Technology | Software Support Contract | | | \$ 530,984.00 | Increase Expenditures |
| 110-41641-52726 | E | Information Technology | Installation Contract & Services | | | \$ 59,991.00 | Increase Expenditures |
| 110-41641-52800 | E | Information Technology | TRAVEL | | | \$ 2,500.00 | Increase Expenditures |
| 110-41641-52991 | E | Information Technology | Other Contractual Services | | | \$ 113,000.00 | Increase Expenditures |

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|-----------------|---|------------------------|-------------------------------------|--|--|---------------|-----------------------|
| 110-41641-53112 | E | Information Technology | Office Supplies - General | | | \$ 500.00 | Increase Expenditures |
| 110-41641-53139 | E | Information Technology | Other Computer Software | | | \$ 63,150.00 | Increase Expenditures |
| 110-41641-53141 | E | Information Technology | Portable Electronic Devices | | | \$ 40,000.00 | Increase Expenditures |
| 110-41641-53142 | E | Information Technology | Desktop Monitor and Hardware | | | \$ 25,000.00 | Increase Expenditures |
| 110-41641-53149 | E | Information Technology | Misc Computer Hardware | | | \$ 30,000.00 | Increase Expenditures |
| 110-41641-53261 | E | Information Technology | Clothing | | | \$ 1,500.00 | Increase Expenditures |
| 110-41641-53311 | E | Information Technology | Gas, Oil, Diesel Fuel, Grease, Etc. | | | \$ 2,000.00 | Increase Expenditures |
| 110-41641-55112 | E | Information Technology | PEP Insurance Coverage | | | \$ 3,818.00 | Increase Expenditures |
| 110-41641-57506 | E | Information Technology | Transfer to CEP | | | \$ 88,404.00 | Increase Expenditures |
| 110-41641-59411 | E | Information Technology | Vehicles | | | \$ 50,000.00 | Increase Expenditures |
| 110-41641-59705 | E | Information Technology | Communication Equipment | | | \$ 19,000.00 | Increase Expenditures |
| 110-41641-59710 | E | Information Technology | Other Machinery | | | \$ 50,000.00 | Increase Expenditures |
| 110-41642-51111 | E | GIS | Salaries | | | \$ 183,758.00 | Increase Expenditures |
| 110-41642-51122 | E | GIS | Wages | | | \$ 40,000.00 | Increase Expenditures |

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|-----------------|---|-----|--|--|--|--------------|-----------------------|
| 110-41642-51311 | E | GIS | Insurance opt Out | | | \$ 2,400.00 | Increase Expenditures |
| 110-41642-51341 | E | GIS | Christmas Bonus | | | \$ 300.00 | Increase Expenditures |
| 110-41642-51411 | E | GIS | FICA | | | \$ 17,324.00 | Increase Expenditures |
| 110-41642-51421 | E | GIS | Health Insurance | | | \$ 19,066.00 | Increase Expenditures |
| 110-41642-51431 | E | GIS | Employee Retirement Plan | | | \$ 19,974.00 | Increase Expenditures |
| 110-41642-51461 | E | GIS | Workers Comp | | | \$ 3,667.00 | Increase Expenditures |
| 110-41642-51471 | E | GIS | Unemployment Insurance | | | \$ 649.00 | Increase Expenditures |
| 110-41642-51712 | E | GIS | Drug Screening & Background Checks | | | \$ 1.97 | Increase Expenditures |
| 110-41642-52111 | E | GIS | Postage | | | \$ 100.00 | Increase Expenditures |
| 110-41642-52201 | E | GIS | Stationery, Envelopes, Forms, Printing | | | \$ 978.22 | Increase Expenditures |
| 110-41642-52452 | E | GIS | Cellular | | | \$ 1,330.00 | Increase Expenditures |
| 110-41642-52549 | E | GIS | Other Professional Services | | | \$ 50,000.00 | Increase Expenditures |
| 110-41642-52831 | E | GIS | Travel - Out of Town Expenses | | | \$ 3,532.53 | Increase Expenditures |
| 110-41642 | E | GIS | Meals and Entertainment | | | \$ 1,500.00 | Increase Expenditures |

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| - 52832 | | | | | | | |
| 110- 41642 - 52833 | E | GIS | Training | | | \$ 1,654.27 | Increase Expenditure s |
| 110- 41642 - 52841 | E | GIS | Lodging | | | \$ 4,333.01 | Increase Expenditure s |
| 110- 41642 - 53112 | E | GIS | Office Supplies - General | | | \$ 2,000.00 | Increase Expenditure s |
| 110- 41642 - 53139 | E | GIS | Other Computer Software | | | \$ 42,000.00 | Increase Expenditure s |
| 110- 41642 - 53261 | E | GIS | Clothing | | | \$ 500.00 | Increase Expenditure s |
| 110- 41642 - 53391 | E | GIS | Other Repair and Maintenance Supplies | | | \$ 1,000.00 | Increase Expenditure s |
| 110- 41642 - 55112 | E | GIS | PEP Insurance Coverage | | | \$ 243.00 | Increase Expenditure s |
| 110- 41642 - 57506 | E | GIS | Transfer to CEP | | | \$ 1,799.00 | Increase Expenditure s |
| 110- 41642 - 59701 | E | GIS | Furniture | | | \$ 5,000.00 | Increase Expenditure s |
| 110- 41642 - 59804 | E | GIS | Pictometry | | | \$ 40,000.00 | Increase Expenditure s |
| 110- 41800 - 51111 | E | Facilities | Salaries | | | \$ 94,138.00 | Increase Expenditure s |
| 110- 41800 - 51122 | E | Facilities | Wages | | | \$ 161,745.00 | Increase Expenditure s |
| 110- 41800 - 51133 | E | Facilities | Part-time Wages | | | \$ 16,911.00 | Increase Expenditure s |

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| 110-41800-51222 | E | Facilities | Hourly - Overtime | | | \$ 3,500.00 | Increase Expenditures |
| 110-41800-51311 | E | Facilities | Insurance opt Out | | | \$ 7,200.00 | Increase Expenditures |
| 110-41800-51341 | E | Facilities | Christmas Bonus | | | \$ 1,000.00 | Increase Expenditures |
| 110-41800-51411 | E | Facilities | FICA | | | \$ 21,727.00 | Increase Expenditures |
| 110-41800-51421 | E | Facilities | Health Insurance | | | \$ 68,323.00 | Increase Expenditures |
| 110-41800-51431 | E | Facilities | Employee Retirement Plan | | | \$ 25,050.00 | Increase Expenditures |
| 110-41800-51461 | E | Facilities | Workers Comp | | | \$ 6,512.00 | Increase Expenditures |
| 110-41800-51471 | E | Facilities | Unemployment Insurance | | | \$ 814.00 | Increase Expenditures |
| 110-41800-51712 | E | Facilities | Drug Screening & Background Checks | | | \$ 35.00 | Increase Expenditures |
| 110-41800-51791 | E | Facilities | Health and Wellness Fees | | | \$ 50.00 | Increase Expenditures |
| 110-41800-52411 | E | Facilities | Electric | | | \$ 78,388.00 | Increase Expenditures |
| 110-41800-52421 | E | Facilities | Water | | | \$ 4,957.00 | Increase Expenditures |
| 110-41800-52441 | E | Facilities | Gas | | | \$ 8,383.00 | Increase Expenditures |
| 110-41800 | E | Facilities | Telephone | | | \$ 3,000.00 | Increase Expenditures |

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| - 52451 | | | | | | | |
| 110- 41800 - 52452 | E | Facilities | Cellular | | | \$ 10,333.00 | Increase Expenditure s |
| 110- 41800 - 52481 | E | Facilities | Stormwater Fees | | | \$ 2,670.00 | Increase Expenditure s |
| 110- 41800 - 52541 | E | Facilities | Consulting Engineering | | | \$ 2,000.00 | Increase Expenditure s |
| 110- 41800 - 52545 | E | Facilities | Consultant's Services | | | \$ 2,000.00 | Increase Expenditure s |
| 110- 41800 - 52547 | E | Facilities | Architectual Service | | | \$ 2,000.00 | Increase Expenditure s |
| 110- 41800 - 52611 | E | Facilities | Repairs and Maintenance Motor Vehicles | | | \$ 2,263.00 | Increase Expenditure s |
| 110- 41800 - 52621 | E | Facilities | Repairs and Maintenance Machinery and Equipment | | | \$ 19,992.00 | Increase Expenditure s |
| 110- 41800 - 52651 | E | Facilities | Repairs & Maintenance Grounds & Ground Improvement | | | \$ 255,511.00 | Increase Expenditure s |
| 110- 41800 - 52661 | E | Facilities | Repair and Maintenance Buildings | | | \$ 502,000.00 | Increase Expenditure s |
| 110- 41800 - 52691 | E | Facilities | Repair and Maintenance - Other | | | \$ 285,811.00 | Increase Expenditure s |
| 110- 41800 - 52728 | E | Facilities | Security Cameras & Alarms | | | \$ 6,181.00 | Increase Expenditure s |
| 110- 41800 - 52831 | E | Facilities | Travel - Out of Town Expenses | | | \$ 1,600.00 | Increase Expenditure s |

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| 110-41800-52833 | E | Facilities | Training | | | \$ 8,828.00 | Increase Expenditures |
| 110-41800-52845 | E | Facilities | Registration | | | \$ 1,000.00 | Increase Expenditures |
| 110-41800-52846 | E | Facilities | Food -Per Diem | | | \$ 500.00 | Increase Expenditures |
| 110-41800-52851 | E | Facilities | Licenses & Certifications | | | \$ 1,000.00 | Increase Expenditures |
| 110-41800-52991 | E | Facilities | Other Contractual Services | | | \$ 26,092.00 | Increase Expenditures |
| 110-41800-53112 | E | Facilities | Office Supplies - General | | | \$ 2,818.00 | Increase Expenditures |
| 110-41800-53141 | E | Facilities | Portable Electronic Devices | | | \$ 4,936.00 | Increase Expenditures |
| 110-41800-53241 | E | Facilities | Janitorial Supplies | | | \$ 70,000.00 | Increase Expenditures |
| 110-41800-53261 | E | Facilities | Clothing | | | \$ 6,650.00 | Increase Expenditures |
| 110-41800-53291 | E | Facilities | Other Operating Supplies | | | \$ 19,625.00 | Increase Expenditures |
| 110-41800-53311 | E | Facilities | Gas, Oil, Diesel Fuel, Grease, Etc. | | | \$ 12,097.00 | Increase Expenditures |
| 110-41800-53391 | E | Facilities | Other Repair and Maintenance Supplies | | | \$ 7,713.00 | Increase Expenditures |
| 110-41800-53411 | E | Facilities | Consumables for Tools | | | \$ 1,500.00 | Increase Expenditures |
| 110-41800 | E | Facilities | Hand Tools | | | \$ 3,000.00 | Increase Expenditures |

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| - 53412 | | | | | | | |
| 110- 41800 - 53441 | E | Facilities | Safety Supplies | | | \$ 1,500.00 | Increase Expenditure s |
| 110- 41800 - 53711 | E | Facilities | Food and Beverage Supplies | | | \$ 500.00 | Increase Expenditure s |
| 110- 41800 - 55112 | E | Facilities | PEP Insurance Coverage | | | \$ 31,015.00 | Increase Expenditure s |
| 110- 41800 - 55311 | E | Facilities | Building and Office Rental | | | \$ 234,297.00 | Increase Expenditure s |
| 110- 41800 - 56462 | E | Facilities | Interest - Office Lease | | | \$ 40,000.00 | Increase Expenditure s |
| 110- 41800 - 57506 | E | Facilities | Transfer to CEP | | | \$ 10,994.00 | Increase Expenditure s |
| 110- 41800 - 59411 | E | Facilities | Vehicles | | | \$ 43,298.00 | Increase Expenditure s |
| 110- 41800 - 59701 | E | Facilities | Furniture | | | \$ 20,256.00 | Increase Expenditure s |
| 110- 43170 - 51111 | E | Fleet | Salaries | | | \$ 90,000.00 | Increase Expenditure s |
| 110- 43170 - 51122 | E | Fleet | Wages | | | \$ 169,612.00 | Increase Expenditure s |
| 110- 43170 - 51222 | E | Fleet | Hourly - Overtime | | | \$ 6,500.00 | Increase Expenditure s |
| 110- 43170 - 51341 | E | Fleet | Christmas Bonus | | | \$ 600.00 | Increase Expenditure s |
| 110- 43170 - 51411 | E | Fleet | FICA | | | \$ 20,405.00 | Increase Expenditure s |

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|-----------------|---|-------|---|--|--|---------------|-----------------------|
| 110-43170-51421 | E | Fleet | Health Insurance | | | \$ 49,037.00 | Increase Expenditures |
| 110-43170-51431 | E | Fleet | Employee Retirement Plan | | | \$ 23,525.00 | Increase Expenditures |
| 110-43170-51461 | E | Fleet | Workers Comp | | | \$ 6,244.00 | Increase Expenditures |
| 110-43170-51471 | E | Fleet | Unemployment Insurance | | | \$ 778.00 | Increase Expenditures |
| 110-43170-52452 | E | Fleet | Cellular | | | \$ 1,200.00 | Increase Expenditures |
| 110-43170-52481 | E | Fleet | Stormwater Fees | | | \$ 500.00 | Increase Expenditures |
| 110-43170-52611 | E | Fleet | Repairs and Maintenance Motor Vehicles | | | \$ 239,203.00 | Increase Expenditures |
| 110-43170-52612 | E | Fleet | Vehicle Tow Services | | | \$ 1,000.00 | Increase Expenditures |
| 110-43170-52621 | E | Fleet | Repairs and Maintenance Machinery and Equipment | | | \$ 108,000.00 | Increase Expenditures |
| 110-43170-52723 | E | Fleet | Subscription Services | | | \$ 22,297.00 | Increase Expenditures |
| 110-43170-52831 | E | Fleet | Travel - Out of Town Expenses | | | \$ 700.00 | Increase Expenditures |
| 110-43170-52832 | E | Fleet | Meals and Entertainment | | | \$ 1,000.00 | Increase Expenditures |
| 110-43170-52833 | E | Fleet | Training | | | \$ 6,300.00 | Increase Expenditures |

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| 110-43170-52841 | E | Fleet | Lodging | | | \$ 1,400.00 | Increase Expenditures |
| 110-43170-52846 | E | Fleet | Food -Per Diem | | | \$ 750.00 | Increase Expenditures |
| 110-43170-52851 | E | Fleet | Licenses & Certifications | | | \$ 2,000.00 | Increase Expenditures |
| 110-43170-53112 | E | Fleet | Office Supplies - General | | | \$ 1,000.00 | Increase Expenditures |
| 110-43170-53141 | E | Fleet | Portable Electronic Devices | | | \$ 2,000.00 | Increase Expenditures |
| 110-43170-53261 | E | Fleet | Clothing | | | \$ 5,000.00 | Increase Expenditures |
| 110-43170-53291 | E | Fleet | Other Operating Supplies | | | \$ 5,000.00 | Increase Expenditures |
| 110-43170-53311 | E | Fleet | Gas, Oil, Diesel Fuel, Grease, Etc. | | | \$ 29,000.00 | Increase Expenditures |
| 110-43170-53321 | E | Fleet | Vehicle Parts and Repairs | | | \$ 138,280.00 | Increase Expenditures |
| 110-43170-53341 | E | Fleet | Tires, Tubes and Etc. | | | \$ 75,500.00 | Increase Expenditures |
| 110-43170-53411 | E | Fleet | Consumables for Tools | | | \$ 500.00 | Increase Expenditures |
| 110-43170-53412 | E | Fleet | Hand Tools | | | \$ 3,000.00 | Increase Expenditures |
| 110-43170-53441 | E | Fleet | Safety Supplies | | | \$ 2,500.00 | Increase Expenditures |
| 110-43170-53711 | E | Fleet | Food and Beverage Supplies | | | \$ 1,500.00 | Increase Expenditures |

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| 110-43170-55112 | E | Fleet | PEP Insurance Coverage | | | \$ 1,334.00 | Increase Expenditures |
| 110-43170-57506 | E | Fleet | Transfer to CEP | | | \$ 3,200.00 | Increase Expenditures |
| 110-43170-57507 | E | Fleet | Transfer to Reserves | | | \$ 75,000.00 | Increase Expenditures |
| 110-43170-59421 | E | Fleet | Machinery and Equipment | | | \$ 7,500.00 | Increase Expenditures |
| 110-46300-51111 | E | Engineering | Salaries | | | \$ 213,645.00 | Increase Expenditures |
| 110-46300-51122 | E | Engineering | Wages | | | \$ 291,504.00 | Increase Expenditures |
| 110-46300-51151 | E | Engineering | Other Salaries | | | \$ 4,160.00 | Increase Expenditures |
| 110-46300-51222 | E | Engineering | Hourly - Overtime | | | \$ 96.47 | Increase Expenditures |
| 110-46300-51311 | E | Engineering | Insurance opt Out | | | \$ 4,800.00 | Increase Expenditures |
| 110-46300-51341 | E | Engineering | Christmas Bonus | | | \$ 1,000.00 | Increase Expenditures |
| 110-46300-51411 | E | Engineering | FICA | | | \$ 39,406.00 | Increase Expenditures |
| 110-46300-51421 | E | Engineering | Health Insurance | | | \$ 44,434.00 | Increase Expenditures |
| 110-46300-51431 | E | Engineering | Employee Retirement Plan | | | \$ 45,433.00 | Increase Expenditures |
| 110-46300-51461 | E | Engineering | Workers Comp | | | \$ 9,345.00 | Increase Expenditures |

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| 110-46300-51471 | E | Engineering | Unemployment Insurance | | | \$ 1,409.00 | Increase Expenditures |
| 110-46300-51712 | E | Engineering | Drug Screening & Background Checks | | | \$ 306.47 | Increase Expenditures |
| 110-46300-52201 | E | Engineering | Stationery, Envelopes, Forms, Printing | | | \$ 43.53 | Increase Expenditures |
| 110-46300-52312 | E | Engineering | Advertising and Publications-Marketing | | | \$ 105.00 | Increase Expenditures |
| 110-46300-52351 | E | Engineering | Memberships | | | \$ 3,675.00 | Increase Expenditures |
| 110-46300-52452 | E | Engineering | Cellular | | | \$ 10,500.00 | Increase Expenditures |
| 110-46300-52611 | E | Engineering | Repairs and Maintenance Motor Vehicles | | | \$ 1,050.00 | Increase Expenditures |
| 110-46300-52800 | E | Engineering | TRAVEL | | | \$ 2,119.66 | Increase Expenditures |
| 110-46300-52832 | E | Engineering | Meals and Entertainment | | | \$ 1,575.00 | Increase Expenditures |
| 110-46300-52833 | E | Engineering | Training | | | \$ 4,678.87 | Increase Expenditures |
| 110-46300-52991 | E | Engineering | Other Contractual Services | | | \$ 5,000.00 | Increase Expenditures |
| 110-46300-53112 | E | Engineering | Office Supplies - General | | | \$ 525.00 | Increase Expenditures |
| 110-46300-53261 | E | Engineering | Clothing | | | \$ 5,250.00 | Increase Expenditures |

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| 110-46300-53291 | E | Engineering | Other Operating Supplies | | | \$ 2,675.00 | Increase Expenditures |
| 110-46300-53311 | E | Engineering | Gas, Oil, Diesel Fuel, Grease, Etc. | | | \$ 36,750.00 | Increase Expenditures |
| 110-46300-55112 | E | Engineering | PEP Insurance Coverage | | | \$ 1,440.00 | Increase Expenditures |
| 110-46300-57506 | E | Engineering | Transfer to CEP | | | \$ 7,824.00 | Increase Expenditures |
| 520-41800-36350 | R | Facilities | Insurance Recoveries | | \$ (25,000.00) | | Decrease Revenue |
| 110-41800-36350 | R | Facilities | Insurance Recoveries | | \$ 25,000.00 | | Increase Revenue |
| 520-41641-34614 | R | Information Technology | Operating Transfer In To Info Tech - IS Revenue | | \$(2,642,859.00) | | Decrease Revenue |
| 520-41642-34613 | R | GIS | Operating Transfer In To GIS - IS Revenue | | \$ (506,194.00) | | Decrease Revenue |
| 520-41800-34617 | R | Facilities | Operating Transfer In To Facilities - IS Revenue | | \$(2,170,653.00) | | Decrease Revenue |
| 520-43170-34612 | R | Fleet | Operating Transfer In To Fleet - IS Revenue | | \$(1,152,034.00) | | Decrease Revenue |
| 520-46300-34611 | R | Engineering | Operating Transfer In To Engineering - IS Revenue | | \$ (895,344.00) | | Decrease Revenue |
| 110-43170-34000 | R | Fleet | Charges For Services | | \$ 1,152,034.00 | | Increase Revenue |
| 110-44800-57508 | E | Library | Operating Transfer Out To Facilities | | | \$ (535,468.00) | Decrease Expenditures |

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| 110-42160 - 57508 | E | PD Building & Grounds | Operating Transfer Out To Facilities | | | \$ (308,925.00) | Decrease Expenditures |
| 110-42220 - 57508 | E | Fire Operations | Operating Transfer Out To Facilities | | | \$ (270,976.00) | Decrease Expenditures |
| 110-43110 - 57508 | E | Streets | Operating Transfer Out To Facilities | | | \$ (120,804.00) | Decrease Expenditures |
| 110-42200 - 57508 | E | Fire | Operating Transfer Out To Facilities | | | \$ (74,725.00) | Decrease Expenditures |
| 110-44420 - 57508 | E | Senior Center | Operating Transfer Out To Facilities | | | \$ (70,990.00) | Decrease Expenditures |
| 110-41500 - 57508 | E | Finance | Operating Transfer Out To Facilities | | | \$ (70,353.00) | Decrease Expenditures |
| 110-42150 - 57508 | E | Police Support | Operating Transfer Out To Facilities | | | \$ (62,611.00) | Decrease Expenditures |
| 110-41310 - 57508 | E | Administration | Operating Transfer Out To Facilities | | | \$ (50,998.00) | Decrease Expenditures |
| 110-46200 - 57508 | E | Codes | Operating Transfer Out To Facilities | | | \$ (49,456.00) | Decrease Expenditures |
| 110-41650 - 57508 | E | Human Resources | Operating Transfer Out To Facilities | | | \$ (43,255.00) | Decrease Expenditures |
| 110-46100 - 57508 | E | Planning | Operating Transfer Out To Facilities | | | \$ (30,179.00) | Decrease Expenditures |
| 110-43100 - 57508 | E | Public Works Administration | Operating Transfer Out To Facilities | | | \$ (26,229.00) | Decrease Expenditures |
| 110-43120 - 57508 | E | Traffic | Operating Transfer Out To Facilities | | | \$ (20,823.00) | Decrease Expenditures |
| 110-42240 - 57508 | E | Fire Marshal | Operating Transfer Out To Facilities | | | \$ (17,020.00) | Decrease Expenditures |

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| 110-42210 - 57508 | E | Fire Administration | Operating Transfer Out To Facilities | | | \$ (15,485.00) | Decrease Expenditures |
| 110-44700 - 57508 | E | Parks Maintenance | Operating Transfer Out To Facilities | | | \$ (12,049.00) | Decrease Expenditures |
| 110-41100 - 57508 | E | Legislation | Operating Transfer Out To Facilities | | | \$ (11,749.00) | Decrease Expenditures |
| 110-41320 - 57508 | E | Communications | Operating Transfer Out To Facilities | | | \$ (11,614.00) | Decrease Expenditures |
| 110-42230 - 57508 | E | Fire Training | Operating Transfer Out To Facilities | | | \$ (7,743.00) | Decrease Expenditures |
| 110-44400 - 57508 | E | Recreation | Operating Transfer Out To Facilities | | | \$ (3,315.00) | Decrease Expenditures |
| 110-42500 - 57508 | E | Emergency Operations | Operating Transfer Out To Facilities | | | \$ (130.00) | Decrease Expenditures |
| 210-43200 - 57508 | E | Sanitation | Operating Transfer Out To Facilities | | | \$ (27,097.00) | Decrease Expenditures |
| 410-52100 - 57508 | E | Water Treatment Plant | Operating Transfer Out To Facilities | | | \$ (72,554.00) | Decrease Expenditures |
| 410-52210 - 57508 | E | Waste Water Treatment Plant | Operating Transfer Out To Facilities | | | \$ (69,646.00) | Decrease Expenditures |
| 410-52110 - 57508 | E | Water Distribution | Operating Transfer Out To Facilities | | | \$ (46,839.00) | Decrease Expenditures |
| 410-52220 - 57508 | E | Sewer Collection | Operating Transfer Out To Facilities | | | \$ (44,399.00) | Decrease Expenditures |
| 410-52010 - 57508 | E | Utilities Administration | Operating Transfer Out To Facilities | | | \$ (26,365.00) | Decrease Expenditures |
| 416-43150 - 57508 | E | Stormwater | Operating Transfer Out To Facilities | | | \$ (32,435.00) | Decrease Expenditures |

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| 520-46300 - 57508 | E | Engineering | Operating Transfer Out To Facilities | | | \$ (34,049.00) | Decrease Expenditures |
| 520-43170 - 57508 | E | Fleet | Operating Transfer Out To Facilities | | | \$ (22,239.00) | Decrease Expenditures |
| 520-41641 - 57508 | E | Information Technology | Operating Transfer Out To Facilities | | | \$ (3,597.00) | Decrease Expenditures |
| 520-41642 - 57508 | E | GIS | Operating Transfer Out To Facilities | | | \$ (1,536.00) | Decrease Expenditures |
| 110-43110 - 57504 | E | Streets | Transfer out to Engineering | | | \$ (179,069.00) | Decrease Expenditures |
| 110-46100 - 57504 | E | Planning | Transfer out to Engineering | | | \$ (179,069.00) | Decrease Expenditures |
| 410-52110 - 57504 | E | Water Distribution | Transfer out to Engineering | | | \$ (179,069.00) | Decrease Expenditures |
| 410-52220 - 57504 | E | Sewer Collection | Transfer out to Engineering | | | \$ (179,069.00) | Decrease Expenditures |
| 416-43150 - 57504 | E | Stormwater | Transfer out to Engineering | | | \$ (179,069.00) | Decrease Expenditures |
| 110-42100 - 52611 | E | Police | Repairs and Maintenance Motor Vehicles | | | \$ 375,574.00 | Increase Expenditures |
| 110-43110 - 52611 | E | Streets | Repairs and Maintenance Motor Vehicles | | | \$ 215,449.00 | Increase Expenditures |
| 110-42200 - 52611 | E | Fire | Repairs and Maintenance Motor Vehicles | | | \$ 138,315.00 | Increase Expenditures |
| 110-44700 - 52611 | E | Parks Maintenance | Repairs and Maintenance Motor Vehicles | | | \$ 38,107.00 | Increase Expenditures |

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| 110-46200 - 52611 | E | Codes | Repairs and Maintenance Motor Vehicles | | | \$ 21,809.00 | Increase Expenditure s |
| 110-43120 - 52611 | E | Traffic | Repairs and Maintenance Motor Vehicles | | | \$ 9,013.00 | Increase Expenditure s |
| 110-46100 - 52611 | E | Planning | Repairs and Maintenance Motor Vehicles | | | \$ 4,936.00 | Increase Expenditure s |
| 110-43100 - 52611 | E | Public Works Administration | Repairs and Maintenance Motor Vehicles | | | \$ 4,935.00 | Increase Expenditure s |
| 110-41310 - 52611 | E | Administration | Repairs and Maintenance Motor Vehicles | | | \$ 3,902.00 | Increase Expenditure s |
| 210-43200 - 52611 | E | Sanitation | Repairs and Maintenance Motor Vehicles | | | \$ 116,735.00 | Increase Expenditure s |
| 410-52100 - 52611 | E | Water Treatment Plant | Repairs and Maintenance Motor Vehicles | | | \$ 61,180.00 | Increase Expenditure s |
| 410-52110 - 52611 | E | Water Distribution | Repairs and Maintenance Motor Vehicles | | | \$ 35,468.00 | Increase Expenditure s |
| 410-52220 - 52611 | E | Sewer Collection | Repairs and Maintenance Motor Vehicles | | | \$ 18,135.00 | Increase Expenditure s |
| 410-52210 - 52611 | E | Waste Water Treatment Plant | Repairs and Maintenance Motor Vehicles | | | \$ 16,528.00 | Increase Expenditure s |
| 410-52010 - 52611 | E | Utilities Administration | Repairs and Maintenance Motor Vehicles | | | \$ 9,526.00 | Increase Expenditure s |
| 416-43150 - 52611 | E | Stormwater | Repairs and Maintenance Motor Vehicles | | | \$ 68,985.00 | Increase Expenditure s |

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| 110-41800 - 52611 | E | Facilities | Repairs and Maintenance Motor Vehicles | | | \$ 11,485.00 | Increase Expenditure s |
| 110-46300 - 52611 | E | Engineering | Repairs and Maintenance Motor Vehicles | | | \$ 1,952.00 | Increase Expenditure s |
| 110-42100 - 57503 | E | Police | Transfer out to Fleet | | | \$ (375,574.00) | Decrease Expenditure s |
| 110-43110 - 57503 | E | Streets | Transfer out to Fleet | | | \$ (215,449.00) | Decrease Expenditure s |
| 110-42200 - 57503 | E | Fire | Transfer out to Fleet | | | \$ (138,315.00) | Decrease Expenditure s |
| 110-44700 - 57503 | E | Parks Maintenance | Transfer out to Fleet | | | \$ (38,107.00) | Decrease Expenditure s |
| 110-46200 - 57503 | E | Codes | Transfer out to Fleet | | | \$ (21,809.00) | Decrease Expenditure s |
| 110-43120 - 57503 | E | Traffic | Transfer out to Fleet | | | \$ (9,013.00) | Decrease Expenditure s |
| 110-46100 - 57503 | E | Planning | Transfer out to Fleet | | | \$ (4,936.00) | Decrease Expenditure s |
| 110-43100 - 57503 | E | Public Works Administration | Transfer out to Fleet | | | \$ (4,935.00) | Decrease Expenditure s |
| 110-41310 - 57503 | E | Administration | Transfer out to Fleet | | | \$ (3,902.00) | Decrease Expenditure s |
| 210-43200 - 57503 | E | Sanitation | Transfer out to Fleet | | | \$ (116,735.00) | Decrease Expenditure s |
| 410-52100 - 57503 | E | Water Treatment Plant | Transfer out to Fleet | | | \$ (61,180.00) | Decrease Expenditure s |
| 410-52110 | E | Water Distribution | Transfer out to Fleet | | | \$ (35,468.00) | Decrease Expenditure s |

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| - 57503 | | | | | | | |
| 410- 52220 - 57503 | E | Sewer Collection | Transfer out to Fleet | | | \$ (18,135.00) | Decrease Expenditure s |
| 410- 52210 - 57503 | E | Waste Water Treatment Plant | Transfer out to Fleet | | | \$ (16,528.00) | Decrease Expenditure s |
| 410- 52010 - 57503 | E | Utilities Administration | Transfer out to Fleet | | | \$ (9,526.00) | Decrease Expenditure s |
| 416- 43150 - 57503 | E | Stormwater | Transfer out to Fleet | | | \$ (68,985.00) | Decrease Expenditure s |
| 520- 41800 - 57503 | E | Facilities | Transfer out to Fleet | | | \$ (11,485.00) | Decrease Expenditure s |
| 520- 46300 - 57503 | E | Engineering | Transfer out to Fleet | | | \$ (1,952.00) | Decrease Expenditure s |
| 110- 46100 - 57502 | E | Planning | Transfer out to GIS | | | \$ (61,382.00) | Decrease Expenditure s |
| 110- 46200 - 57502 | E | Codes | Transfer out to GIS | | | \$ (61,382.00) | Decrease Expenditure s |
| 110- 41310 - 57502 | E | Administration | Transfer out to GIS | | | \$ (40,921.00) | Decrease Expenditure s |
| 110- 43110 - 57502 | E | Streets | Transfer out to GIS | | | \$ (30,691.00) | Decrease Expenditure s |
| 110- 43120 - 57502 | E | Traffic | Transfer out to GIS | | | \$ (30,477.00) | Decrease Expenditure s |
| 110- 47220 - 57502 | E | Microbusiness Specialist | Transfer out to GIS | | | \$ (10,231.00) | Decrease Expenditure s |
| 110- 41700 - 57502 | E | Capital Improvement Program Administration | Transfer out to GIS | | | \$ (10,230.00) | Decrease Expenditure s |

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| 110-41320 - 57502 | E | Communications | Transfer out to GIS | | | \$ (5,115.00) | Decrease Expenditures |
| 110-42100 - 57502 | E | Police | Transfer out to GIS | | | \$ (5,115.00) | Decrease Expenditures |
| 110-42200 - 57502 | E | Fire | Transfer out to GIS | | | \$ (5,115.00) | Decrease Expenditures |
| 110-44700 - 57502 | E | Parks Maintenance | Transfer out to GIS | | | \$ (5,115.00) | Decrease Expenditures |
| 210-43200 - 57502 | E | Sanitation | Transfer out to GIS | | | \$ (35,807.00) | Decrease Expenditures |
| 410-52220 - 57502 | E | Sewer Collection | Transfer out to GIS | | | \$ (35,807.00) | Decrease Expenditures |
| 410-52010 - 57502 | E | Utilities Administration | Transfer out to GIS | | | \$ (25,577.00) | Decrease Expenditures |
| 410-52110 - 57502 | E | Water Distribution | Transfer out to GIS | | | \$ (25,577.00) | Decrease Expenditures |
| 416-43150 - 57502 | E | Stormwater | Transfer out to GIS | | | \$ (51,153.00) | Decrease Expenditures |
| 520-46300 - 57502 | E | Engineering | Transfer out to GIS | | | \$ (61,383.00) | Decrease Expenditures |
| 520-41800 - 57502 | E | Facilities | Transfer out to GIS | | | \$ (5,116.00) | Decrease Expenditures |
| 110-42100 - 57501 | E | Police | Transfer out to IT | | | \$ (641,412.00) | Decrease Expenditures |
| 110-42200 - 57501 | E | Fire | Transfer out to IT | | | \$ (289,672.00) | Decrease Expenditures |
| 110-41500 - 57501 | E | Finance | Transfer out to IT | | | \$ (175,969.00) | Decrease Expenditures |

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| 110-44800 - 57501 | E | Library | Transfer out to IT | | | \$ (131,935.00) | Decrease Expenditure s |
| 110-41650 - 57501 | E | Human Resources | Transfer out to IT | | | \$ (117,030.00) | Decrease Expenditure s |
| 110-43110 - 57501 | E | Streets | Transfer out to IT | | | \$ (108,391.00) | Decrease Expenditure s |
| 110-46200 - 57501 | E | Codes | Transfer out to IT | | | \$ (97,950.00) | Decrease Expenditure s |
| 110-41310 - 57501 | E | Administration | Transfer out to IT | | | \$ (97,031.00) | Decrease Expenditure s |
| 110-43100 - 57501 | E | Public Works Administration | Transfer out to IT | | | \$ (69,685.00) | Decrease Expenditure s |
| 110-46100 - 57501 | E | Planning | Transfer out to IT | | | \$ (66,867.00) | Decrease Expenditure s |
| 110-41320 - 57501 | E | Communication s | Transfer out to IT | | | \$ (64,127.00) | Decrease Expenditure s |
| 110-44400 - 57501 | E | Recreation | Transfer out to IT | | | \$ (31,037.00) | Decrease Expenditure s |
| 110-42500 - 57501 | E | Emergency Operations | Transfer out to IT | | | \$ (28,412.00) | Decrease Expenditure s |
| 110-44700 - 57501 | E | Parks Maintenance | Transfer out to IT | | | \$ (28,283.00) | Decrease Expenditure s |
| 110-43120 - 57501 | E | Traffic | Transfer out to IT | | | \$ (15,864.00) | Decrease Expenditure s |
| 110-47220 - 57501 | E | Microbusiness Specialist | Transfer out to IT | | | \$ (14,208.00) | Decrease Expenditure s |
| 110-44420 - 57501 | E | Senior Center | Transfer out to IT | | | \$ (12,398.00) | Decrease Expenditure s |

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| 110-41700 - 57501 | E | Capital Improvement Program Administration | Transfer out to IT | | | \$ (10,578.00) | Decrease Expenditures |
| 110-41200 - 57501 | E | Judicial | Transfer out to IT | | | \$ (9,816.00) | Decrease Expenditures |
| 210-43200 - 57501 | E | Sanitation | Transfer out to IT | | | \$ (14,778.00) | Decrease Expenditures |
| 410-52050 - 57501 | E | General Fund Support Service | Transfer out to IT | | | \$ (181,711.00) | Decrease Expenditures |
| 410-52110 - 57501 | E | Water Distribution | Transfer out to IT | | | \$ (51,812.00) | Decrease Expenditures |
| 410-52100 - 57501 | E | Water Treatment Plant | Transfer out to IT | | | \$ (36,621.00) | Decrease Expenditures |
| 410-52210 - 57501 | E | Waste Water Treatment Plant | Transfer out to IT | | | \$ (34,186.00) | Decrease Expenditures |
| 410-52010 - 57501 | E | Utilities Administration | Transfer out to IT | | | \$ (26,510.00) | Decrease Expenditures |
| 410-52220 - 57501 | E | Sewer Collection | Transfer out to IT | | | \$ (18,024.00) | Decrease Expenditures |
| 416-43150 - 57501 | E | Stormwater | Transfer out to IT | | | \$ (58,705.00) | Decrease Expenditures |
| 520-41642 - 57501 | E | GIS | Transfer out to IT | | | \$ (64,853.00) | Decrease Expenditures |
| 520-46300 - 57501 | E | Engineering | Transfer out to IT | | | \$ (63,707.00) | Decrease Expenditures |
| 520-41800 - 57501 | E | Facilities | Transfer out to IT | | | \$ (43,835.00) | Decrease Expenditures |
| 520-43170 | E | Fleet | Transfer out to IT | | | \$ (37,453.00) | Decrease Expenditures |

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| - 57501 | | | | | | | |
| 110- 51610 | | | | | | | Decrease |
| - 57611 | E | Transfers Out | Transfers Out - General Fund | | | \$ (500,000.00) | Expenditure s |
| 520- 30000 | | | | | | | |
| - 36965 | R | Revenues | Transfers In | | | \$ (500,000.00) | Decrease Revenue |
| 110- 30000 | | | | | | | |
| - 36973 | R | Revenues | Operating Transfer In From Water Sewer | | | \$(2,896,259.0 0) | Decrease Revenue |
| 410- 52050 | | | | | | | |
| - 57601 | E | General Fund Support Service | Operating Transfer Out To- General Fund | | | \$(2,896,260.0 0) | Decrease Expenditure s |
| 410- 52010 | | | | | | | |
| - 51111 | E | Utilities Administration | Salaries | | | \$ 166,254.40 | Increase Expenditure s |
| 410- 52010 | | | | | | | |
| - 51341 | E | Utilities Administration | Christmas Bonus | | | \$ 100.00 | Increase Expenditure s |
| 410- 52010 | | | | | | | |
| - 51411 | E | Utilities Administration | FICA | | | \$ 12,726.11 | Increase Expenditure s |
| 410- 52010 | | | | | | | |
| - 51421 | E | Utilities Administration | Health Insurance | | | \$ 25,222.70 | Increase Expenditure s |
| 410- 52010 | | | | | | | |
| - 51431 | E | Utilities Administration | Employee Retirement Plan | | | \$ 14,672.46 | Increase Expenditure s |
| 410- 52010 | | | | | | | |
| - 51461 | E | Utilities Administration | Workers Comp | | | \$ 249.53 | Increase Expenditure s |
| 410- 52010 | | | | | | | |
| - 51471 | E | Utilities Administration | Unemployment Insurance | | | \$ 21.00 | Increase Expenditure s |
| 410- 52060 | | | | | | | |
| - 51111 | E | General Fund Support Service | Salaries | | | \$ 501,804.15 | Increase Expenditure s |
| 410- 52060 | | | | | | | |
| - 51113 | E | General Fund Support Service | Elected Officials | | | \$ 28,950.00 | Increase Expenditure s |

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| 410-52060-51114 | E | General Fund Support Service | Board & Committee Members | | | \$ 6,417.50 | Increase Expenditures |
| 410-52060-51122 | E | General Fund Support Service | Wages | | | \$ 285,680.95 | Increase Expenditures |
| 410-52060-51133 | E | General Fund Support Service | Part-time Wages | | | \$ 4,227.75 | Increase Expenditures |
| 410-52060-51151 | E | General Fund Support Service | Other Salaries | | | \$ 4,482.00 | Increase Expenditures |
| 410-52060-51222 | E | General Fund Support Service | Hourly - Overtime | | | \$ 3,144.29 | Increase Expenditures |
| 410-52060-51311 | E | General Fund Support Service | Insurance opt Out | | | \$ 9,000.00 | Increase Expenditures |
| 410-52060-51341 | E | General Fund Support Service | Christmas Bonus | | | \$ 2,632.50 | Increase Expenditures |
| 410-52060-51411 | E | General Fund Support Service | FICA | | | \$ 64,072.75 | Increase Expenditures |
| 410-52060-51421 | E | General Fund Support Service | Health Insurance | | | \$ 203,473.10 | Increase Expenditures |
| 410-52060-51422 | E | General Fund Support Service | Health Equity Fees | | | \$ 30.00 | Increase Expenditures |
| 410-52060-51431 | E | General Fund Support Service | Employee Retirement Plan | | | \$ 73,871.50 | Increase Expenditures |
| 410-52060-51461 | E | General Fund Support Service | Workers Comp | | | \$ 17,149.40 | Increase Expenditures |
| 410-52060-51471 | E | General Fund Support Service | Unemployment Insurance | | | \$ 2,148.20 | Increase Expenditures |
| 410-52060-51482 | E | General Fund Support Service | Tuition Reimbursement | | | \$ 3,750.00 | Increase Expenditures |

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| 410-52060-51483 | E | General Fund Support Service | Health Reimbursements | | | \$ 3,700.00 | Increase Expenditures |
| 410-52060-51502 | E | General Fund Support Service | Appreciations | | | \$ 466.50 | Increase Expenditures |
| 410-52060-51503 | E | General Fund Support Service | Picnics | | | \$ 1,200.00 | Increase Expenditures |
| 410-52060-51712 | E | General Fund Support Service | Drug Screening & Background Checks | | | \$ 195.04 | Increase Expenditures |
| 410-52060-51791 | E | General Fund Support Service | Health and Wellness Fees | | | \$ 12.50 | Increase Expenditures |
| 410-52060-52111 | E | General Fund Support Service | Postage | | | \$ 11,500.00 | Increase Expenditures |
| 410-52060-52201 | E | General Fund Support Service | Stationery, Envelopes, Forms, Printing | | | \$ 1,615.75 | Increase Expenditures |
| 410-52060-52202 | E | General Fund Support Service | Printing & Mailing Services - Billing | | | \$ 5,000.00 | Increase Expenditures |
| 410-52060-52311 | E | General Fund Support Service | Publication of Formal and Legal Notices | | | \$ 25,000.00 | Increase Expenditures |
| 410-52060-52312 | E | General Fund Support Service | Advertising and Publications-Marketing | | | \$ 3,045.71 | Increase Expenditures |
| 410-52060-52331 | E | General Fund Support Service | Subscriptions | | | \$ 512.50 | Increase Expenditures |
| 410-52060-52351 | E | General Fund Support Service | Memberships | | | \$ 5,610.00 | Increase Expenditures |
| 410-52060-52361 | E | General Fund Support Service | Public Relations | | | \$ 1,697.00 | Increase Expenditures |

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| 410-52060 - 52391 | E | General Fund Support Service | Other Publicity, Subscriptions and Dues | | | \$ 2,000.00 | Increase Expenditures |
| 410-52060 - 52411 | E | General Fund Support Service | Electric | | | \$ 19,847.00 | Increase Expenditures |
| 410-52060 - 52452 | E | General Fund Support Service | Cellular | | | \$ 9,279.00 | Increase Expenditures |
| 410-52060 - 52481 | E | General Fund Support Service | Stormwater Fees | | | \$ 695.25 | Increase Expenditures |
| 410-52060 - 52521 | E | General Fund Support Service | Legal Services | | | \$ 150,000.00 | Increase Expenditures |
| 410-52060 - 52531 | E | General Fund Support Service | Accounting and Auditing Services | | | \$ 44,592.50 | Increase Expenditures |
| 410-52060 - 52541 | E | General Fund Support Service | Consulting Engineering | | | \$ 500.00 | Increase Expenditures |
| 410-52060 - 52545 | E | General Fund Support Service | Consultant's Services | | | \$ 2,495.80 | Increase Expenditures |
| 410-52060 - 52547 | E | General Fund Support Service | Architectual Service | | | \$ 500.00 | Increase Expenditures |
| 410-52060 - 52550 | E | General Fund Support Service | Tourism and Economic Development | | | \$ 30,000.00 | Increase Expenditures |
| 410-52060 - 52611 | E | General Fund Support Service | Repairs and Maintenance Motor Vehicles | | | \$ 1,025.75 | Increase Expenditures |
| 410-52060 - 52621 | E | General Fund Support Service | Repairs and Maintenance Machinery and Equipment | | | \$ 5,248.00 | Increase Expenditures |
| 410-52060 - 52651 | E | General Fund Support Service | Repairs & Maintenance Grounds & Ground Improvement | | | \$ 63,877.75 | Increase Expenditures |

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| 410-52060-52661 | E | General Fund Support Service | Repair and Maintenance Buildings | | | \$ 126,401.75 | Increase Expenditures |
| 410-52060-52691 | E | General Fund Support Service | Repair and Maintenance - Other | | | \$ 71,452.75 | Increase Expenditures |
| 410-52060-52721 | E | General Fund Support Service | Office Equipment Contracts | | | \$ 30,250.00 | Increase Expenditures |
| 410-52060-52722 | E | General Fund Support Service | Contract IT Operation/Services | | | \$ 149,132.00 | Increase Expenditures |
| 410-52060-52723 | E | General Fund Support Service | Subscription Services | | | \$ 55,278.25 | Increase Expenditures |
| 410-52060-52724 | E | General Fund Support Service | Support Services | | | \$ 36,555.75 | Increase Expenditures |
| 410-52060-52725 | E | General Fund Support Service | Software Support Contract | | | \$ 132,746.00 | Increase Expenditures |
| 410-52060-52726 | E | General Fund Support Service | Installation Contract & Services | | | \$ 17,497.75 | Increase Expenditures |
| 410-52060-52728 | E | General Fund Support Service | Security Cameras & Alarms | | | \$ 1,545.25 | Increase Expenditures |
| 410-52060-52800 | E | General Fund Support Service | TRAVEL | | | \$ 2,030.43 | Increase Expenditures |
| 410-52060-52831 | E | General Fund Support Service | Travel - Out of Town Expenses | | | \$ 7,418.00 | Increase Expenditures |
| 410-52060-52832 | E | General Fund Support Service | Meals and Entertainment | | | \$ 4,104.00 | Increase Expenditures |
| 410-52060-52833 | E | General Fund Support Service | Training | | | \$ 4,500.27 | Increase Expenditures |
| 410-52060-52843 | E | General Fund Support Service | Car Rental | | | \$ 375.00 | Increase Expenditures |

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| 410-52060-52844 | E | General Fund Support Service | Mileage Reimbursement | | | \$ 250.00 | Increase Expenditures |
| 410-52060-52845 | E | General Fund Support Service | Registration | | | \$ 2,750.00 | Increase Expenditures |
| 410-52060-52916 | E | General Fund Support Service | Document Recordation Fees | | | \$ 50.00 | Increase Expenditures |
| 410-52060-52991 | E | General Fund Support Service | Other Contractual Services | | | \$ 35,773.00 | Increase Expenditures |
| 410-52060-53112 | E | General Fund Support Service | Office Supplies - General | | | \$ 10,798.00 | Increase Expenditures |
| 410-52060-53139 | E | General Fund Support Service | Other Computer Software | | | \$ 15,787.50 | Increase Expenditures |
| 410-52060-53141 | E | General Fund Support Service | Portable Electronic Devices | | | \$ 11,234.00 | Increase Expenditures |
| 410-52060-53142 | E | General Fund Support Service | Desktop Monitor and Hardware | | | \$ 6,250.00 | Increase Expenditures |
| 410-52060-53149 | E | General Fund Support Service | Misc Computer Hardware | | | \$ 7,500.00 | Increase Expenditures |
| 410-52060-53241 | E | General Fund Support Service | Janitorial Supplies | | | \$ 17,500.00 | Increase Expenditures |
| 410-52060-53261 | E | General Fund Support Service | Clothing | | | \$ 4,546.20 | Increase Expenditures |
| 410-52060-53291 | E | General Fund Support Service | Other Operating Supplies | | | \$ 9,216.25 | Increase Expenditures |
| 410-52060-53293 | E | General Fund Support Service | Other Operating Equipment | | | \$ 1,737.50 | Increase Expenditures |
| 410-52060-53311 | E | General Fund Support Service | Gas, Oil, Diesel Fuel, Grease, Etc. | | | \$ 11,862.85 | Increase Expenditures |

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| 410-52060-53391 | E | General Fund Support Service | Other Repair and Maintenance Supplies | | | \$ 1,928.25 | Increase Expenditures |
| 410-52060-53411 | E | General Fund Support Service | Consumables for Tools | | | \$ 375.00 | Increase Expenditures |
| 410-52060-53412 | E | General Fund Support Service | Hand Tools | | | \$ 750.00 | Increase Expenditures |
| 410-52060-53441 | E | General Fund Support Service | Safety Supplies | | | \$ 375.00 | Increase Expenditures |
| 410-52060-53711 | E | General Fund Support Service | Food and Beverage Supplies | | | \$ 875.00 | Increase Expenditures |
| 410-52060-55112 | E | General Fund Support Service | PEP Insurance Coverage | | | \$ 53,062.75 | Increase Expenditures |
| 410-52060-55162 | E | General Fund Support Service | Workers Compensation Deductible | | | \$ 100.00 | Increase Expenditures |
| 410-52060-55311 | E | General Fund Support Service | Building and Office Rental | | | \$ 58,574.25 | Increase Expenditures |
| 410-52060-55331 | E | General Fund Support Service | Machinery and Equipment Rental | | | \$ 275.00 | Increase Expenditures |
| 410-52060-55931 | E | General Fund Support Service | Bank Service Charges | | | \$ 11,325.00 | Increase Expenditures |
| 410-52060-55932 | E | General Fund Support Service | Merchant Service Credit Card Fees | | | \$ 30,000.00 | Increase Expenditures |
| 410-52060-55933 | E | General Fund Support Service | Cash Over/Short | | | \$ 375.00 | Increase Expenditures |
| 410-52060-56462 | E | General Fund Support Service | Interest - Office Lease | | | \$ 10,000.00 | Increase Expenditures |
| 410-52060 | E | General Fund Support Service | Fees on Bonds | | | \$ 1,447.00 | Increase Expenditures |

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| - 56929 | | | | | | | |
| 410- 52060 - 57204 | E | General Fund Support Service | Transportation Subsidy | | | \$ 34,739.00 | Increase Expenditure s |
| 410- 52060 - 57205 | E | General Fund Support Service | Historic Commission | | | \$ 27,500.00 | Increase Expenditure s |
| 410- 52060 - 57209 | E | General Fund Support Service | Special Events Support | | | \$ 250.00 | Increase Expenditure s |
| 410- 52060 - 57506 | E | General Fund Support Service | Transfer to CEP | | | \$ 27,274.80 | Increase Expenditure s |
| 410- 52060 - 59411 | E | General Fund Support Service | Vehicles | | | \$ 23,324.50 | Increase Expenditure s |
| 410- 52060 - 59701 | E | General Fund Support Service | Furniture | | | \$ 6,814.00 | Increase Expenditure s |
| 410- 52060 - 59705 | E | General Fund Support Service | Communication Equipment | | | \$ 4,750.00 | Increase Expenditure s |
| 410- 52060 - 59710 | E | General Fund Support Service | Other Machinery | | | \$ 12,500.00 | Increase Expenditure s |
| 110- 41100 - 34616 | R | Legislation | Operating Transfer In To Support Services IS Revenue - Water & Sewer | | \$ 437,308.50 | | Increase Revenue |
| 110- 41320 - 34616 | R | Communication s | Operating Transfer In To Support Services IS Revenue - Water & Sewer | | \$ 96,045.75 | | Increase Revenue |

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| 110-41500 - 34616 | R | Finance | Operating Transfer In To Support Services IS Revenue - Water & Sewer | | \$ 756,672.50 | | Increase Revenue |
| 110-41641 - 34616 | R | Information Technology | Operating Transfer In To Support Services IS Revenue - Water & Sewer | | \$ 659,796.00 | | Increase Revenue |
| 110-41650 - 34616 | R | Human Resources | Operating Transfer In To Support Services IS Revenue - Water & Sewer | | \$ 65,136.70 | | Increase Revenue |
| 110-41800 - 34616 | R | Facilities | Operating Transfer In To Support Services IS Revenue - Water & Sewer | | \$ 535,428.25 | | Increase Revenue |
| 110-46300 - 34616 | R | Engineering | Operating Transfer In To Support Services IS Revenue - Water & Sewer | | \$ 147,750.00 | | Increase Revenue |
| 311-48005 - 59123 | E | Harvey Park Greenway | Capital Design | | | \$ 9,500.00 | Increase Expenditures |
| 110-41100 - 57606 | E | Legislation | Operating Transfer Out To - Capital Projects Fund | | | \$ 7,000,000.00 | Increase Expenditures |
| 110-27231 | FB | Committed to Fire | | \$(7,000,000.00) | | | Decrease Fund Balance |
| 313-30000 - 36961 | R | Revenues | Operating Transfer In From General Fund | | \$ 7,000,000.00 | | Increase Revenue |

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|-------------------|----|--|---|-----------------|-----------------|-----------------|-----------------------|
| 313-27231 | FB | Committed to Fire | | \$ 5,000,000.00 | | | Increase Fund Balance |
| 313-48010 - 59125 | E | Fire Station #4 | Capital Site Construction | | | \$ 2,000,000.00 | Increase Expenditures |
| 313-48020 - 59123 | E | Peter Jenkins Greenway | Capital Design | | | \$ 38,022.00 | Increase Expenditures |
| 124-43110 - 57606 | E | Streets | Operating Transfer Out To - Capital Projects Fund | | | \$ 1,400,000.00 | Increase Expenditures |
| 313-30000 - 36962 | R | Revenues | Operating Transfer In From Impact Fees | | \$ 1,400,000.00 | | Increase Revenue |
| 313-48007 - 59125 | E | Port Royal Road & Buckner Ln Intersection | Capital Site Construction | | | \$ 1,400,000.00 | Increase Expenditures |
| 110-41700 - 52545 | E | Capital Improvement Program Administration | Consultant's Services | | | \$ 16,000.00 | Increase Expenditures |
| 110-41310 - 53292 | E | Administration | Contingency | | | \$ (50,000.00) | Decrease Expenditures |
| 110-41100 - 51711 | E | Legislation | Election Officials, Office Clerks | | | \$ 50,000.00 | Increase Expenditures |
| 410-52620 - 59111 | E | Reservoir | Capital Land Acquisition | | | \$ 8,350,000.00 | Increase Expenditures |
| 410-52000 - 36972 | R | W&S Revenues | Operating Transfer In From Sewer Reserves | | \$ 8,350,000.00 | | Increase Revenue |
| 414-61100 - 57604 | E | Transfers | Operating Transfer Out To- Water Sewer Fund | | | \$ 8,350,000.00 | Increase Expenditures |
| 313-48030 - 59123 | E | Bellagio Villas | Capital Design | | | \$ 30,000.00 | Increase Expenditures |

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|-----------------|---|---------------------|------------------------------------|--|--|----------------|-----------------------|
| 110-42230-52891 | E | Fire Training | Other Travel Expenses | | | \$ (640.00) | Decrease Expenditures |
| 110-42220-52832 | E | Fire Operations | Meals and Entertainment | | | \$ 640.00 | Increase Expenditures |
| 110-42200-53451 | E | Fire | Firefighting Tools | | | \$ (75,000.00) | Decrease Expenditures |
| 110-42220-53451 | E | Fire Operations | Firefighting Tools | | | \$ 75,000.00 | Increase Expenditures |
| 110-42210-51712 | E | Fire Administration | Drug Screening & Background Checks | | | \$ (1,048.94) | Decrease Expenditures |
| 110-42220-51712 | E | Fire Operations | Drug Screening & Background Checks | | | \$ 1,045.00 | Increase Expenditures |
| 110-42220-52411 | E | Fire Operations | Electric | | | \$ (2,047.00) | Decrease Expenditures |
| 110-42210-52411 | E | Fire Administration | Electric | | | \$ 2,047.00 | Increase Expenditures |
| 110-42210-51341 | E | Fire Administration | Christmas Bonus | | | \$ (450.00) | Decrease Expenditures |
| 110-42220-51341 | E | Fire Operations | Christmas Bonus | | | \$ 450.00 | Increase Expenditures |
| 110-42220-51222 | E | Fire Operations | Hourly - Overtime | | | \$ (4,326.56) | Decrease Expenditures |
| 110-42240-51222 | E | Fire Marshal | Hourly - Overtime | | | \$ 4,326.56 | Increase Expenditures |
| 110-42240-51712 | E | Fire Marshal | Drug Screening & Background Checks | | | \$ 1.97 | Increase Expenditures |

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|-----------------|---|-------------------------|------------------------------------|--|--|----------------|-----------------------|
| 110-42230-51712 | E | Fire Training | Drug Screening & Background Checks | | | \$ 1.97 | Increase Expenditures |
| 110-42210-53265 | E | Fire Administration | Turn Out Gear | | | \$ (3,771.00) | Decrease Expenditures |
| 110-42220-53261 | E | Fire Operations | Clothing | | | \$ 3,771.00 | Increase Expenditures |
| 110-42230-52891 | E | Fire Training | Other Travel Expenses | | | \$ (971.60) | Decrease Expenditures |
| 110-42220-52833 | E | Fire Operations | Training | | | \$ 971.60 | Increase Expenditures |
| 110-42110-52612 | E | Police Administration | Vehicle Tow Services | | | \$ (500.00) | Decrease Expenditures |
| 110-42123-52612 | E | Police Field Operations | Vehicle Tow Services | | | \$ 500.00 | Increase Expenditures |
| 110-42100-52833 | E | Police | Training | | | \$ (770.00) | Decrease Expenditures |
| 110-42123-52831 | E | Police Field Operations | Travel - Out of Town Expenses | | | \$ 770.00 | Increase Expenditures |
| 110-42100-53281 | E | Police | Specialized Units | | | \$ (6,000.00) | Decrease Expenditures |
| 110-42123-52831 | E | Police Field Operations | Travel - Out of Town Expenses | | | \$ 1,990.00 | Increase Expenditures |
| 110-42110-53261 | E | Police Administration | Clothing | | | \$ 2,005.00 | Increase Expenditures |
| 110-42110-52452 | E | Police Administration | Cellular | | | \$ 2,005.00 | Increase Expenditures |
| 110-42100 | E | Police | Clothing | | | \$ (35,698.00) | Decrease Expenditures |

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|-----------------------------|---|--|-----------------------------------|--|--|--------------------|------------------------------|
| - 53261 | | | | | | | |
| 110- 42123 - 53261 | E | Police Field Operations | Clothing | | | \$ 35,698.00 | Increase Expenditure s |
| 110- 42100 - 53141 | E | Police | Portable Electronic Devices | | | \$ (14,209.00) | Decrease Expenditure s |
| 110- 42123 - 53141 | E | Police Field Operations | Portable Electronic Devices | | | \$ 14,209.00 | Increase Expenditure s |
| 311- 48003 - 59807 | E | I-65 L1C1 & L1C2 | I-65 Interchange | | | \$ (200,000.00) | Decrease Expenditure s |
| 311- 48013 - 59123 | E | Port Royal and Countess Roundabout | Capital Design | | | \$ (443,183.00) | Decrease Expenditure s |
| 311- 48013 - 59131 | E | Port Royal and Countess Roundabout | Capital Easement Acquisition | | | \$ (68,200.00) | Decrease Expenditure s |
| 311- 48014 - 59125 | E | Police Training Facility | Capital Site Construction | | | \$ (750,000.00) | Decrease Expenditure s |
| 311- 48026 - 59131 | E | Project Parkland | Capital Easement Acquisition | | | \$ (500,000.00) | Decrease Expenditure s |
| 313- 48012 - 59131 | E | Kedron Road (US31 to I65) | Capital Easement Acquisition | | | \$ (636,000.00) | Decrease Expenditure s |
| 313- 48017 - 59123 | E | LPRF Grant - Skate Park | Capital Design | | | \$ (661.00) | Decrease Expenditure s |
| 313- 48017 - 59125 | E | LPRF Grant - Skate Park | Capital Site Construction | | | \$ (246,366.00) | Decrease Expenditure s |
| 313- 48018 - 59125 | E | LPRF Grant - Fischer Park | Capital Site Construction | | | \$ (400,000.00) | Decrease Expenditure s |
| 313- 48022 - 59131 | E | Port Royal Sidewalks | Capital Easement Acquisition | | | \$ (14,895.53) | Decrease Expenditure s |

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|-------------------------|----|-------------------------------|---|------------------|--|-----------------|-----------------------|
| 313-48034 - 59125 | E | New Playground at Harvey Park | Capital Site Construction | | | \$ (505,747.00) | Decrease Expenditures |
| 313-48042 - 59125 | E | Evans Park Playground Phase 2 | Capital Site Construction | | | \$ (151,724.00) | Decrease Expenditures |
| 410-52210 - 52621 | E | Waste Water Treatment Plant | Repairs and Maintenance Machinery and Equipment | | | \$ 83,975.00 | Increase Expenditures |
| 410-52422 - 59123 | E | I-65 Interchange | Capital Design | | | \$ 519,500.00 | Increase Expenditures |
| 410-52010 - 52541 | E | Utilities Administration | Consulting Engineering | | | \$ (519,500.00) | Decrease Expenditures |
| 410-52309 - 59125 | E | Southside Water Tank | Capital Site Construction | | | \$ 4,400,095.00 | Increase Expenditures |
| 110-48026 - 56294 | E | Project Parkland | Debt Principal Payment | | | \$ 2,000,000.00 | Increase Expenditures |
| 110-48026 - 56498 | E | Project Parkland | Debt Interest Payment | | | \$ 71,013.70 | Increase Expenditures |
| 110-27111 | FB | Fund Balance - Unappropriated | | \$(3,236,186.00) | | | Decrease Fund Balance |
| 124-27111 | FB | Fund Balance - Unappropriated | | \$(1,400,000.00) | | | Decrease Fund Balance |
| 210-27111 | FB | Fund Balance - Unappropriated | | \$ 77,682.00 | | | Increase Fund Balance |
| 311-27111 | FB | Fund Balance - Unappropriated | | \$ 1,951,883.00 | | | Increase Fund Balance |
| 313-27111 | FB | Fund Balance - Unappropriated | | \$ 1,887,371.53 | | | Increase Fund Balance |
| 410-27111 | FB | Fund Balance - Unappropriated | | \$(3,434,897.41) | | | Decrease Fund Balance |
| 416-27111 | FB | Fund Balance - Unappropriated | | \$ 321,362.00 | | | Increase Fund Balance |

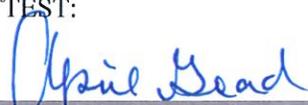
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|-----------|----|-------------------------------|--|------------------|--|-----------------------|
| 414-27199 | FB | Prior Year Revenue | | \$(8,350,000.00) | | Decrease Fund Balance |
| 520-27111 | FB | Fund Balance - Unappropriated | | \$ (476,757.00) | | Decrease Fund Balance |

BE IT FURTHER ORDAINED, that all other Ordinances and Resolutions in conflict herewith be, and the same hereby, are repealed.

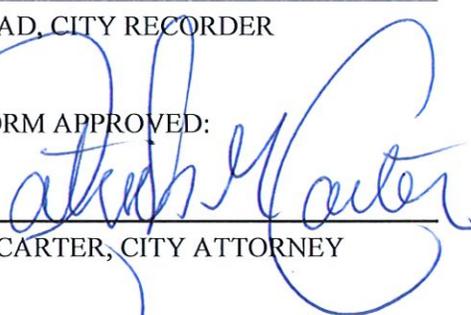
PASSED AND ADOPTED BY THE BOARD OF MAYOR & ALDERMEN OF THE CITY OF SPRING HILL, TENNESSEE, THIS THE 21st DAY OF APRIL, 2025.



 MATT FITTERER, MAYOR

ATTEST:


 APRIL GOAD, CITY RECORDER

LEGAL FORM APPROVED:


 PATRICK CARTER, CITY ATTORNEY

Passed on 1st Consideration: April 7, 2025

Passed on 2nd Consideration: April 21, 2025



STAFF MEMORANDUM

TO: Board of Mayor and Alderman
FROM: Rebecca Holden, Finance Director
DATE: 3/28/2025
RE: Ordinance 25-06: FY 25 Budget Amendment #3

PURPOSE:

Ordinance 25-06 provides for the third budget amendment for the FY 25 budget. The provided ordinance is meant to provide modification to the previously adopted budget and detail those changes for BOMA consideration.

DESCRIPTIONS:

The attached ordinance and spreadsheet provide details pertaining to the proposed changes to the various lines throughout the budget. Some of the more significant items are as follows:

Dissolving of Internal Service Fund:

The internal service fund was set up incorrectly using transfers, defined as a “flow of resources”, instead of charges for services rendered. To correct, we are moving all of the 520 fund departments budgets back to the 110 fund. This is currently out of compliance of GASB 1800, and it is too late in the fiscal year to attempt a correction, therefore dissolving the current fund is the best solution to get back into compliance.

Water/Sewer Transfer to General Fund:

The intended use of this transfer was to compensate the general fund for work done regarding the city utility system. However, this would not be considered a transfer as it is a charge and payment for services rendered. To correct, transfer in and out budgets in fund 410 and fund 110 are getting reversed and creating an expenditure/revenue relationship to accurately reflect charges for services. There is now a new 410 division that will carry the charges for the work/services provided by the general fund divisions. This change will get us in compliance with all overseeing agencies.





Ancillary/One-Time Items:

- Increase budget for Harvey Park Greenway Project by \$9,500 to include additional environmental / NEPA study for the proposed greenway trail as required by TDOT.
- Increase budget for Fire Station No. 4 construction by \$2,000,000 for anticipated increase in invoices during warmer months. This will bring the FY 25 budgeted funds to \$8,000,000 out of the full contract amount of \$10,129,966 (plus contingency). Additionally, \$7 million was committed in the general fund for this project. This amendment moves that commitment to the correct fund.
- Increase budget for Peter Jenkins Greenway by \$38,022 to budget the remainder of the allocation given in Resolution 24-115.
- Increase budget for Port Royal Rd/Buckner Lane intersection by \$1,400,000 for ROW acquisition
- Increase budget for consultant services in CIP administration by \$16,000 for the STV scope of services contract.
- Budget for the 2025 Board of Mayor and Alderman election.
- Increase budget for the purchase of the Stone Creek property by \$8,350,000. This will cover all costs including assignment fee, closing, and contingency. Funding source is the fund 414 – sewer development fees. Resolution 25-68
- Increase budget for Bellagio Villas by \$30,000 for engineering services for construction drawings
- Budget cleanup among Fire Department divisions with no financial impact on fund balance.
- Budget cleanup among Police Department divisions with no financial impact on fund balance.
- Budget cleanup among Capital Improvement Projects increasing 311 and 313 fund balance.
- Increase budget for Waste Water Treatment Plant's repairs and maintenance by \$83,975 to cover labor and parts at clarifier 2.
- Correct funding for I-65 designs from utilities admin's consulting services to I-65 interchange project's capital design.
- Per Resolution 24-191, increase the total expenditure amount to the contract amount plus authorized contingency. This will increase capital site construction by \$4,400,095.00
- Increase budget to Pay off for Hurt Rd Promissory Note - Resolution 25-69



CITY OF SPRING HILL

199 Town Center Pkwy, PO Box 789, Spring Hill TN, 37174

931-451-0782

rholden@springhilltn.org



FINANCIAL IMPACT:

The financial impact of the changes is denoted in the attached documents and through the ordinance.

| Summary - Financial Impact of Budget Amendment #3 | | |
|--|--------------------------|-----------------------|
| 110-27111 | \$(3,236,186.00) | Decrease Fund Balance |
| 124-27111 | \$(1,400,000.00) | Decrease Fund Balance |
| 210-27111 | \$77,682.00 | Increase Fund Balance |
| 311-27111 | \$1,951,883.00 | Increase Fund Balance |
| 313-27111 | \$1,887,371.53 | Increase Fund Balance |
| 410-27111 | \$(3,434,897.41) | Decrease Fund Balance |
| 416-27111 | \$321,362.00 | Increase Fund Balance |
| 414-27199 | \$(8,350,000.00) | Decrease Fund Balance |
| 520-27111 | \$(476,757.00) | Decrease Fund Balance |
| TOTAL | \$(12,659,541.88) | |

RECOMMENDATION:

Staff recommends that the Board of Mayor and Aldermen approve Ordinance 25-06 as presented.



CITY OF SPRING HILL

199 Town Center Pkwy, PO Box 789, Spring Hill TN, 37174

931-451-0782

rholden@springhilltn.org

| GL Code | R/E | Division | Description | Notes | Fund Balance | Revenue | Expenditures | Effect |
|-----------------|-----|------------------------|--|---|--------------|---------|-----------------|-----------------------|
| 520-41641-51111 | E | Information Technology | Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (292,674.00) | Decrease Expenditures |
| 520-41641-51151 | E | Information Technology | Other Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41641-51222 | E | Information Technology | Hourly - Overtime | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41641-51341 | E | Information Technology | Christmas Bonus | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (200.00) | Decrease Expenditures |
| 520-41641-51411 | E | Information Technology | FICA | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (22,483.00) | Decrease Expenditures |
| 520-41641-51421 | E | Information Technology | Health Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (63,751.00) | Decrease Expenditures |
| 520-41641-51431 | E | Information Technology | Employee Retirement Plan | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (25,920.00) | Decrease Expenditures |
| 520-41641-51461 | E | Information Technology | Workers Comp | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (3,419.00) | Decrease Expenditures |
| 520-41641-51471 | E | Information Technology | Unemployment Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (720.00) | Decrease Expenditures |
| 520-41641-51482 | E | Information Technology | Tuition Reimbursement | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (15,000.00) | Decrease Expenditures |
| 520-41641-52201 | E | Information Technology | Stationery, Envelopes, Forms, Printing | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (587.00) | Decrease Expenditures |
| 520-41641-52351 | E | Information Technology | Memberships | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (10,000.00) | Decrease Expenditures |
| 520-41641-52411 | E | Information Technology | Electric | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41641-52421 | E | Information Technology | Water | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (765.00) | Decrease Expenditures |

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|-----------------|---|------------------------|---|---|--|--|-----------------|-----------------------|
| 520-41641-52441 | E | Information Technology | Gas | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (917.00) | Decrease Expenditures |
| 520-41641-52451 | E | Information Technology | Telephone | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (40,000.00) | Decrease Expenditures |
| 520-41641-52452 | E | Information Technology | Cellular | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (4,719.00) | Decrease Expenditures |
| 520-41641-52481 | E | Information Technology | Stormwater Fees | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (111.00) | Decrease Expenditures |
| 520-41641-52611 | E | Information Technology | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41641-52621 | E | Information Technology | Repairs and Maintenance Machinery and Equipment | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41641-52661 | E | Information Technology | Repair and Maintenance Buildings | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (3,607.00) | Decrease Expenditures |
| 520-41641-52721 | E | Information Technology | Office Equipment Contracts | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (110,000.00) | Decrease Expenditures |
| 520-41641-52722 | E | Information Technology | Contract IT Operation/Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (596,528.00) | Decrease Expenditures |
| 520-41641-52723 | E | Information Technology | Subscription Services | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (216,713.00) | Decrease Expenditures |
| 520-41641-52724 | E | Information Technology | Support Services | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (146,223.00) | Decrease Expenditures |
| 520-41641-52725 | E | Information Technology | Software Support Contract | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (530,984.00) | Decrease Expenditures |

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|-----------------|---|------------------------|-------------------------------------|---|--|--|-----------------|-----------------------|
| 520-41641-52726 | E | Information Technology | Installation Contract & Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (59,991.00) | Decrease Expenditures |
| 520-41641-52800 | E | Information Technology | TRAVEL | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (2,500.00) | Decrease Expenditures |
| 520-41641-52991 | E | Information Technology | Other Contractual Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (113,000.00) | Decrease Expenditures |
| 520-41641-53112 | E | Information Technology | Office Supplies - General | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (500.00) | Decrease Expenditures |
| 520-41641-53139 | E | Information Technology | Other Computer Software | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (63,150.00) | Decrease Expenditures |
| 520-41641-53141 | E | Information Technology | Portable Electronic Devices | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (40,000.00) | Decrease Expenditures |
| 520-41641-53142 | E | Information Technology | Desktop Monitor and Hardware | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (25,000.00) | Decrease Expenditures |
| 520-41641-53149 | E | Information Technology | Misc Computer Hardware | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (30,000.00) | Decrease Expenditures |
| 520-41641-53261 | E | Information Technology | Clothing | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,500.00) | Decrease Expenditures |
| 520-41641-53311 | E | Information Technology | Gas, Oil, Diesel Fuel, Grease, Etc. | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (2,000.00) | Decrease Expenditures |
| 520-41641-55112 | E | Information Technology | PEP Insurance Coverage | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (3,818.00) | Decrease Expenditures |
| 520-41641-57506 | E | Information Technology | Transfer to CEP | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (88,404.00) | Decrease Expenditures |

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|-----------------|---|------------------------|------------------------------------|---|--|--|-----------------|-----------------------|
| 520-41641-59411 | E | Information Technology | Vehicles | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (50,000.00) | Decrease Expenditures |
| 520-41641-59705 | E | Information Technology | Communication Equipment | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (19,000.00) | Decrease Expenditures |
| 520-41641-59710 | E | Information Technology | Other Machinery | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (50,000.00) | Decrease Expenditures |
| 520-41642-51111 | E | GIS | Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (183,758.00) | Decrease Expenditures |
| 520-41642-51122 | E | GIS | Wages | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (40,000.00) | Decrease Expenditures |
| 520-41642-51311 | E | GIS | Insurance opt Out | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (2,400.00) | Decrease Expenditures |
| 520-41642-51341 | E | GIS | Christmas Bonus | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (300.00) | Decrease Expenditures |
| 520-41642-51411 | E | GIS | FICA | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (17,324.00) | Decrease Expenditures |
| 520-41642-51421 | E | GIS | Health Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (19,066.00) | Decrease Expenditures |
| 520-41642-51431 | E | GIS | Employee Retirement Plan | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (19,974.00) | Decrease Expenditures |
| 520-41642-51461 | E | GIS | Workers Comp | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (3,667.00) | Decrease Expenditures |
| 520-41642-51471 | E | GIS | Unemployment Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (649.00) | Decrease Expenditures |
| 520-41642-51712 | E | GIS | Drug Screening & Background Checks | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1.97) | Decrease Expenditures |
| 520-41642-52111 | E | GIS | Postage | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (100.00) | Decrease Expenditures |

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|-----------------|---|-----|--|---|--|--|----------------|-----------------------|
| 520-41642-52201 | E | GIS | Stationery, Envelopes, Forms, Printing | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (978.22) | Decrease Expenditures |
| 520-41642-52452 | E | GIS | Cellular | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,330.00) | Decrease Expenditures |
| 520-41642-52549 | E | GIS | Other Professional Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (50,000.00) | Decrease Expenditures |
| 520-41642-52831 | E | GIS | Travel - Out of Town Expenses | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (3,532.53) | Decrease Expenditures |
| 520-41642-52832 | E | GIS | Meals and Entertainment | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,500.00) | Decrease Expenditures |
| 520-41642-52833 | E | GIS | Training | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,654.27) | Decrease Expenditures |
| 520-41642-52841 | E | GIS | Lodging | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (4,333.01) | Decrease Expenditures |
| 520-41642-53112 | E | GIS | Office Supplies - General | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (2,000.00) | Decrease Expenditures |
| 520-41642-53139 | E | GIS | Other Computer Software | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (42,000.00) | Decrease Expenditures |
| 520-41642-53261 | E | GIS | Clothing | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (500.00) | Decrease Expenditures |
| 520-41642-53391 | E | GIS | Other Repair and Maintenance Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41642-55112 | E | GIS | PEP Insurance Coverage | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (243.00) | Decrease Expenditures |

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|-----------------|---|------------|------------------------------------|---|--|--|-----------------|-----------------------|
| 520-41642-57506 | E | GIS | Transfer to CEP | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,799.00) | Decrease Expenditures |
| 520-41642-59701 | E | GIS | Furniture | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (5,000.00) | Decrease Expenditures |
| 520-41642-59804 | E | GIS | Pictometry | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (40,000.00) | Decrease Expenditures |
| 520-41800-51111 | E | Facilities | Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (94,138.00) | Decrease Expenditures |
| 520-41800-51122 | E | Facilities | Wages | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (161,745.00) | Decrease Expenditures |
| 520-41800-51133 | E | Facilities | Part-time Wages | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (16,911.00) | Decrease Expenditures |
| 520-41800-51222 | E | Facilities | Hourly - Overtime | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (3,500.00) | Decrease Expenditures |
| 520-41800-51311 | E | Facilities | Insurance opt Out | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (7,200.00) | Decrease Expenditures |
| 520-41800-51341 | E | Facilities | Christmas Bonus | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41800-51411 | E | Facilities | FICA | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (21,727.00) | Decrease Expenditures |
| 520-41800-51421 | E | Facilities | Health Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (68,323.00) | Decrease Expenditures |
| 520-41800-51431 | E | Facilities | Employee Retirement Plan | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (25,050.00) | Decrease Expenditures |
| 520-41800-51461 | E | Facilities | Workers Comp | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (6,512.00) | Decrease Expenditures |
| 520-41800-51471 | E | Facilities | Unemployment Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (814.00) | Decrease Expenditures |
| 520-41800-51712 | E | Facilities | Drug Screening & Background Checks | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (35.00) | Decrease Expenditures |

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| 520-41800-51791 | E | Facilities | Health and Wellness Fees | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (50.00) | Decrease Expenditures |
| 520-41800-52411 | E | Facilities | Electric | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (78,388.00) | Decrease Expenditures |
| 520-41800-52421 | E | Facilities | Water | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (4,957.00) | Decrease Expenditures |
| 520-41800-52441 | E | Facilities | Gas | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (8,383.00) | Decrease Expenditures |
| 520-41800-52451 | E | Facilities | Telephone | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (3,000.00) | Decrease Expenditures |
| 520-41800-52452 | E | Facilities | Cellular | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (10,333.00) | Decrease Expenditures |
| 520-41800-52481 | E | Facilities | Stormwater Fees | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (2,670.00) | Decrease Expenditures |
| 520-41800-52541 | E | Facilities | Consulting Engineering | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (2,000.00) | Decrease Expenditures |
| 520-41800-52545 | E | Facilities | Consultant's Services | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (2,000.00) | Decrease Expenditures |
| 520-41800-52547 | E | Facilities | Architectual Service | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (2,000.00) | Decrease Expenditures |
| 520-41800-52611 | E | Facilities | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (2,263.00) | Decrease Expenditures |
| 520-41800-52621 | E | Facilities | Repairs and Maintenance Machinery and Equipment | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (19,992.00) | Decrease Expenditures |

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| 520-41800-52651 | E | Facilities | Repairs & Maintenance Grounds & Ground Improvement | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (255,511.00) | Decrease Expenditures |
| 520-41800-52661 | E | Facilities | Repair and Maintenance Buildings | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (502,000.00) | Decrease Expenditures |
| 520-41800-52691 | E | Facilities | Repair and Maintenance - Other | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (285,811.00) | Decrease Expenditures |
| 520-41800-52728 | E | Facilities | Security Cameras & Alarms | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (6,181.00) | Decrease Expenditures |
| 520-41800-52831 | E | Facilities | Travel - Out of Town Expenses | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,600.00) | Decrease Expenditures |
| 520-41800-52833 | E | Facilities | Training | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (8,828.00) | Decrease Expenditures |
| 520-41800-52845 | E | Facilities | Registration | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41800-52846 | E | Facilities | Food -Per Diem | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (500.00) | Decrease Expenditures |
| 520-41800-52851 | E | Facilities | Licenses & Certifications | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,000.00) | Decrease Expenditures |
| 520-41800-52991 | E | Facilities | Other Contractual Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (26,092.00) | Decrease Expenditures |
| 520-41800-53112 | E | Facilities | Office Supplies - General | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (2,818.00) | Decrease Expenditures |

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| 520-41800-53141 | E | Facilities | Portable Electronic Devices | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (4,936.00) | Decrease Expenditures |
| 520-41800-53241 | E | Facilities | Janitorial Supplies | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (70,000.00) | Decrease Expenditures |
| 520-41800-53261 | E | Facilities | Clothing | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (6,650.00) | Decrease Expenditures |
| 520-41800-53291 | E | Facilities | Other Operating Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (19,625.00) | Decrease Expenditures |
| 520-41800-53311 | E | Facilities | Gas, Oil, Diesel Fuel, Grease, Etc. | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (12,097.00) | Decrease Expenditures |
| 520-41800-53391 | E | Facilities | Other Repair and Maintenance Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (7,713.00) | Decrease Expenditures |
| 520-41800-53411 | E | Facilities | Consumables for Tools | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,500.00) | Decrease Expenditures |
| 520-41800-53412 | E | Facilities | Hand Tools | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (3,000.00) | Decrease Expenditures |
| 520-41800-53441 | E | Facilities | Safety Supplies | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,500.00) | Decrease Expenditures |
| 520-41800-53711 | E | Facilities | Food and Beverage Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (500.00) | Decrease Expenditures |
| 520-41800-55112 | E | Facilities | PEP Insurance Coverage | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (31,015.00) | Decrease Expenditures |
| 520-41800-55311 | E | Facilities | Building and Office Rental | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (234,297.00) | Decrease Expenditures |
| 520-41800-56462 | E | Facilities | Interest - Office Lease | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (40,000.00) | Decrease Expenditures |

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| 520-41800-57506 | E | Facilities | Transfer to CEP | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (10,994.00) | Decrease Expenditures |
| 520-41800-59411 | E | Facilities | Vehicles | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (43,298.00) | Decrease Expenditures |
| 520-41800-59701 | E | Facilities | Furniture | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (20,256.00) | Decrease Expenditures |
| 520-43170-51111 | E | Fleet | Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (90,000.00) | Decrease Expenditures |
| 520-43170-51122 | E | Fleet | Wages | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (169,612.00) | Decrease Expenditures |
| 520-43170-51222 | E | Fleet | Hourly - Overtime | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (6,500.00) | Decrease Expenditures |
| 520-43170-51341 | E | Fleet | Christmas Bonus | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (600.00) | Decrease Expenditures |
| 520-43170-51411 | E | Fleet | FICA | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (20,405.00) | Decrease Expenditures |
| 520-43170-51421 | E | Fleet | Health Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (49,037.00) | Decrease Expenditures |
| 520-43170-51431 | E | Fleet | Employee Retirement Plan | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (23,525.00) | Decrease Expenditures |
| 520-43170-51461 | E | Fleet | Workers Comp | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (6,244.00) | Decrease Expenditures |
| 520-43170-51471 | E | Fleet | Unemployment Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (778.00) | Decrease Expenditures |
| 520-43170-52452 | E | Fleet | Cellular | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,200.00) | Decrease Expenditures |
| 520-43170-52481 | E | Fleet | Stormwater Fees | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (500.00) | Decrease Expenditures |
| 520-43170-52611 | E | Fleet | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (239,203.00) | Decrease Expenditures |

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| 520-43170-52612 | E | Fleet | Vehicle Tow Services | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,000.00) | Decrease Expenditures |
| 520-43170-52621 | E | Fleet | Repairs and Maintenance Machinery and Equipment | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (108,000.00) | Decrease Expenditures |
| 520-43170-52723 | E | Fleet | Subscription Services | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (22,297.00) | Decrease Expenditures |
| 520-43170-52831 | E | Fleet | Travel - Out of Town Expenses | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (700.00) | Decrease Expenditures |
| 520-43170-52832 | E | Fleet | Meals and Entertainment | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,000.00) | Decrease Expenditures |
| 520-43170-52833 | E | Fleet | Training | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (6,300.00) | Decrease Expenditures |
| 520-43170-52841 | E | Fleet | Lodging | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,400.00) | Decrease Expenditures |
| 520-43170-52846 | E | Fleet | Food -Per Diem | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (750.00) | Decrease Expenditures |
| 520-43170-52851 | E | Fleet | Licenses & Certifications | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (2,000.00) | Decrease Expenditures |
| 520-43170-53112 | E | Fleet | Office Supplies - General | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,000.00) | Decrease Expenditures |
| 520-43170-53141 | E | Fleet | Portable Electronic Devices | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (2,000.00) | Decrease Expenditures |
| 520-43170-53261 | E | Fleet | Clothing | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (5,000.00) | Decrease Expenditures |
| 520-43170-53291 | E | Fleet | Other Operating Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (5,000.00) | Decrease Expenditures |

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| 520-43170-53311 | E | Fleet | Gas, Oil, Diesel Fuel, Grease, Etc. | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (29,000.00) | Decrease Expenditures |
| 520-43170-53321 | E | Fleet | Vehicle Parts and Repairs | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (138,280.00) | Decrease Expenditures |
| 520-43170-53341 | E | Fleet | Tires, Tubes and Etc. | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (75,500.00) | Decrease Expenditures |
| 520-43170-53411 | E | Fleet | Consumables for Tools | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (500.00) | Decrease Expenditures |
| 520-43170-53412 | E | Fleet | Hand Tools | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (3,000.00) | Decrease Expenditures |
| 520-43170-53441 | E | Fleet | Safety Supplies | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (2,500.00) | Decrease Expenditures |
| 520-43170-53711 | E | Fleet | Food and Beverage Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,500.00) | Decrease Expenditures |
| 520-43170-55112 | E | Fleet | PEP Insurance Coverage | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,334.00) | Decrease Expenditures |
| 520-43170-57506 | E | Fleet | Transfer to CEP | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (3,200.00) | Decrease Expenditures |
| 520-43170-57507 | E | Fleet | Transfer to Reserves | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (75,000.00) | Decrease Expenditures |
| 520-43170-59421 | E | Fleet | Machinery and Equipment | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (7,500.00) | Decrease Expenditures |
| 520-46300-51111 | E | Engineering | Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (213,645.00) | Decrease Expenditures |
| 520-46300-51122 | E | Engineering | Wages | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (291,504.00) | Decrease Expenditures |
| 520-46300-51151 | E | Engineering | Other Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (4,160.00) | Decrease Expenditures |

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| 520-46300-51222 | E | Engineering | Hourly - Overtime | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (96.47) | Decrease Expenditures |
| 520-46300-51311 | E | Engineering | Insurance opt Out | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (4,800.00) | Decrease Expenditures |
| 520-46300-51341 | E | Engineering | Christmas Bonus | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,000.00) | Decrease Expenditures |
| 520-46300-51411 | E | Engineering | FICA | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (39,406.00) | Decrease Expenditures |
| 520-46300-51421 | E | Engineering | Health Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (44,434.00) | Decrease Expenditures |
| 520-46300-51431 | E | Engineering | Employee Retirement Plan | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (45,433.00) | Decrease Expenditures |
| 520-46300-51461 | E | Engineering | Workers Comp | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (9,345.00) | Decrease Expenditures |
| 520-46300-51471 | E | Engineering | Unemployment Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,409.00) | Decrease Expenditures |
| 520-46300-51712 | E | Engineering | Drug Screening & Background Checks | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (306.47) | Decrease Expenditures |
| 520-46300-52201 | E | Engineering | Stationery, Envelopes, Forms, Printing | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (43.53) | Decrease Expenditures |
| 520-46300-52312 | E | Engineering | Advertising and Publications-Marketing | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (105.00) | Decrease Expenditures |
| 520-46300-52351 | E | Engineering | Memberships | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (3,675.00) | Decrease Expenditures |
| 520-46300-52452 | E | Engineering | Cellular | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (10,500.00) | Decrease Expenditures |

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| 520-46300-52611 | E | Engineering | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,050.00) | Decrease Expenditures |
| 520-46300-52800 | E | Engineering | TRAVEL | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (2,119.66) | Decrease Expenditures |
| 520-46300-52832 | E | Engineering | Meals and Entertainment | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,575.00) | Decrease Expenditures |
| 520-46300-52833 | E | Engineering | Training | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (4,678.87) | Decrease Expenditures |
| 520-46300-52991 | E | Engineering | Other Contractual Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (5,000.00) | Decrease Expenditures |
| 520-46300-53112 | E | Engineering | Office Supplies - General | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (525.00) | Decrease Expenditures |
| 520-46300-53261 | E | Engineering | Clothing | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (5,250.00) | Decrease Expenditures |
| 520-46300-53291 | E | Engineering | Other Operating Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (2,675.00) | Decrease Expenditures |
| 520-46300-53311 | E | Engineering | Gas, Oil, Diesel Fuel, Grease, Etc. | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (36,750.00) | Decrease Expenditures |
| 520-46300-55112 | E | Engineering | PEP Insurance Coverage | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,440.00) | Decrease Expenditures |
| 520-46300-57506 | E | Engineering | Transfer to CEP | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (7,824.00) | Decrease Expenditures |
| 110-41641-51111 | E | Information Technology | Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 292,674.00 | Increase Expenditures |
| 110-41641-51151 | E | Information Technology | Other Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,000.00 | Increase Expenditures |

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| 110-41641-51222 | E | Information Technology | Hourly - Overtime | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,000.00 | Increase Expenditures |
| 110-41641-51341 | E | Information Technology | Christmas Bonus | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 200.00 | Increase Expenditures |
| 110-41641-51411 | E | Information Technology | FICA | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 22,483.00 | Increase Expenditures |
| 110-41641-51421 | E | Information Technology | Health Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 63,751.00 | Increase Expenditures |
| 110-41641-51431 | E | Information Technology | Employee Retirement Plan | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 25,920.00 | Increase Expenditures |
| 110-41641-51461 | E | Information Technology | Workers Comp | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 3,419.00 | Increase Expenditures |
| 110-41641-51471 | E | Information Technology | Unemployment Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 720.00 | Increase Expenditures |
| 110-41641-51482 | E | Information Technology | Tuition Reimbursement | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 15,000.00 | Increase Expenditures |
| 110-41641-52201 | E | Information Technology | Stationery, Envelopes, Forms, Printing | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 587.00 | Increase Expenditures |
| 110-41641-52351 | E | Information Technology | Memberships | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 10,000.00 | Increase Expenditures |
| 110-41641-52411 | E | Information Technology | Electric | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,000.00 | Increase Expenditures |
| 110-41641-52421 | E | Information Technology | Water | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 765.00 | Increase Expenditures |
| 110-41641-52441 | E | Information Technology | Gas | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 917.00 | Increase Expenditures |
| 110-41641-52451 | E | Information Technology | Telephone | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 40,000.00 | Increase Expenditures |

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| 110-41641-52452 | E | Information Technology | Cellular | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 4,719.00 | Increase Expenditures |
| 110-41641-52481 | E | Information Technology | Stormwater Fees | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 111.00 | Increase Expenditures |
| 110-41641-52611 | E | Information Technology | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 1,000.00 | Increase Expenditures |
| 110-41641-52621 | E | Information Technology | Repairs and Maintenance Machinery and Equipment | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 1,000.00 | Increase Expenditures |
| 110-41641-52661 | E | Information Technology | Repair and Maintenance Buildings | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 3,607.00 | Increase Expenditures |
| 110-41641-52721 | E | Information Technology | Office Equipment Contracts | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 110,000.00 | Increase Expenditures |
| 110-41641-52722 | E | Information Technology | Contract IT Operation/Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 596,528.00 | Increase Expenditures |
| 110-41641-52723 | E | Information Technology | Subscription Services | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 216,713.00 | Increase Expenditures |
| 110-41641-52724 | E | Information Technology | Support Services | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 146,223.00 | Increase Expenditures |
| 110-41641-52725 | E | Information Technology | Software Support Contract | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 530,984.00 | Increase Expenditures |
| 110-41641-52726 | E | Information Technology | Installation Contract & Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 59,991.00 | Increase Expenditures |

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| 110-41641-52800 | E | Information Technology | TRAVEL | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 2,500.00 | Increase Expenditures |
| 110-41641-52991 | E | Information Technology | Other Contractual Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 113,000.00 | Increase Expenditures |
| 110-41641-53112 | E | Information Technology | Office Supplies - General | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 500.00 | Increase Expenditures |
| 110-41641-53139 | E | Information Technology | Other Computer Software | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 63,150.00 | Increase Expenditures |
| 110-41641-53141 | E | Information Technology | Portable Electronic Devices | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 40,000.00 | Increase Expenditures |
| 110-41641-53142 | E | Information Technology | Desktop Monitor and Hardware | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 25,000.00 | Increase Expenditures |
| 110-41641-53149 | E | Information Technology | Misc Computer Hardware | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 30,000.00 | Increase Expenditures |
| 110-41641-53261 | E | Information Technology | Clothing | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,500.00 | Increase Expenditures |
| 110-41641-53311 | E | Information Technology | Gas, Oil, Diesel Fuel, Grease, Etc. | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 2,000.00 | Increase Expenditures |
| 110-41641-55112 | E | Information Technology | PEP Insurance Coverage | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 3,818.00 | Increase Expenditures |
| 110-41641-57506 | E | Information Technology | Transfer to CEP | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 88,404.00 | Increase Expenditures |
| 110-41641-59411 | E | Information Technology | Vehicles | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 50,000.00 | Increase Expenditures |

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| 110-41641-59705 | E | Information Technology | Communication Equipment | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 19,000.00 | Increase Expenditures |
| 110-41641-59710 | E | Information Technology | Other Machinery | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 50,000.00 | Increase Expenditures |
| 110-41642-51111 | E | GIS | Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 183,758.00 | Increase Expenditures |
| 110-41642-51122 | E | GIS | Wages | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 40,000.00 | Increase Expenditures |
| 110-41642-51311 | E | GIS | Insurance opt Out | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 2,400.00 | Increase Expenditures |
| 110-41642-51341 | E | GIS | Christmas Bonus | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 300.00 | Increase Expenditures |
| 110-41642-51411 | E | GIS | FICA | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 17,324.00 | Increase Expenditures |
| 110-41642-51421 | E | GIS | Health Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 19,066.00 | Increase Expenditures |
| 110-41642-51431 | E | GIS | Employee Retirement Plan | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 19,974.00 | Increase Expenditures |
| 110-41642-51461 | E | GIS | Workers Comp | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 3,667.00 | Increase Expenditures |
| 110-41642-51471 | E | GIS | Unemployment Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 649.00 | Increase Expenditures |
| 110-41642-51712 | E | GIS | Drug Screening & Background Checks | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 1.97 | Increase Expenditures |
| 110-41642-52111 | E | GIS | Postage | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 100.00 | Increase Expenditures |
| 110-41642-52201 | E | GIS | Stationery, Envelopes, Forms, Printing | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 978.22 | Increase Expenditures |

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| 110-41642-52452 | E | GIS | Cellular | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,330.00 | Increase Expenditures |
| 110-41642-52549 | E | GIS | Other Professional Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 50,000.00 | Increase Expenditures |
| 110-41642-52831 | E | GIS | Travel - Out of Town Expenses | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 3,532.53 | Increase Expenditures |
| 110-41642-52832 | E | GIS | Meals and Entertainment | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,500.00 | Increase Expenditures |
| 110-41642-52833 | E | GIS | Training | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,654.27 | Increase Expenditures |
| 110-41642-52841 | E | GIS | Lodging | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 4,333.01 | Increase Expenditures |
| 110-41642-53112 | E | GIS | Office Supplies - General | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 2,000.00 | Increase Expenditures |
| 110-41642-53139 | E | GIS | Other Computer Software | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 42,000.00 | Increase Expenditures |
| 110-41642-53261 | E | GIS | Clothing | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 500.00 | Increase Expenditures |
| 110-41642-53391 | E | GIS | Other Repair and Maintenance Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 1,000.00 | Increase Expenditures |
| 110-41642-55112 | E | GIS | PEP Insurance Coverage | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 243.00 | Increase Expenditures |
| 110-41642-57506 | E | GIS | Transfer to CEP | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,799.00 | Increase Expenditures |
| 110-41642-59701 | E | GIS | Furniture | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 5,000.00 | Increase Expenditures |

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| 110-41642-59804 | E | GIS | Pictometry | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 40,000.00 | Increase Expenditures |
| 110-41800-51111 | E | Facilities | Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 94,138.00 | Increase Expenditures |
| 110-41800-51122 | E | Facilities | Wages | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 161,745.00 | Increase Expenditures |
| 110-41800-51133 | E | Facilities | Part-time Wages | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 16,911.00 | Increase Expenditures |
| 110-41800-51222 | E | Facilities | Hourly - Overtime | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 3,500.00 | Increase Expenditures |
| 110-41800-51311 | E | Facilities | Insurance opt Out | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 7,200.00 | Increase Expenditures |
| 110-41800-51341 | E | Facilities | Christmas Bonus | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,000.00 | Increase Expenditures |
| 110-41800-51411 | E | Facilities | FICA | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 21,727.00 | Increase Expenditures |
| 110-41800-51421 | E | Facilities | Health Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 68,323.00 | Increase Expenditures |
| 110-41800-51431 | E | Facilities | Employee Retirement Plan | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 25,050.00 | Increase Expenditures |
| 110-41800-51461 | E | Facilities | Workers Comp | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 6,512.00 | Increase Expenditures |
| 110-41800-51471 | E | Facilities | Unemployment Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 814.00 | Increase Expenditures |
| 110-41800-51712 | E | Facilities | Drug Screening & Background Checks | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 35.00 | Increase Expenditures |
| 110-41800-51791 | E | Facilities | Health and Wellness Fees | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 50.00 | Increase Expenditures |
| 110-41800-52411 | E | Facilities | Electric | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 78,388.00 | Increase Expenditures |

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| 110-41800-52421 | E | Facilities | Water | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 4,957.00 | Increase Expenditures |
| 110-41800-52441 | E | Facilities | Gas | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 8,383.00 | Increase Expenditures |
| 110-41800-52451 | E | Facilities | Telephone | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 3,000.00 | Increase Expenditures |
| 110-41800-52452 | E | Facilities | Cellular | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 10,333.00 | Increase Expenditures |
| 110-41800-52481 | E | Facilities | Stormwater Fees | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 2,670.00 | Increase Expenditures |
| 110-41800-52541 | E | Facilities | Consulting Engineering | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 2,000.00 | Increase Expenditures |
| 110-41800-52545 | E | Facilities | Consultant's Services | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 2,000.00 | Increase Expenditures |
| 110-41800-52547 | E | Facilities | Architectual Service | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 2,000.00 | Increase Expenditures |
| 110-41800-52611 | E | Facilities | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 2,263.00 | Increase Expenditures |
| 110-41800-52621 | E | Facilities | Repairs and Maintenance Machinery and Equipment | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 19,992.00 | Increase Expenditures |
| 110-41800-52651 | E | Facilities | Repairs & Maintenance Grounds & Ground Improvement | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 255,511.00 | Increase Expenditures |
| 110-41800-52661 | E | Facilities | Repair and Maintenance Buildings | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 502,000.00 | Increase Expenditures |

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| 110-41800-52691 | E | Facilities | Repair and Maintenance - Other | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 285,811.00 | Increase Expenditures |
| 110-41800-52728 | E | Facilities | Security Cameras & Alarms | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 6,181.00 | Increase Expenditures |
| 110-41800-52831 | E | Facilities | Travel - Out of Town Expenses | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 1,600.00 | Increase Expenditures |
| 110-41800-52833 | E | Facilities | Training | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 8,828.00 | Increase Expenditures |
| 110-41800-52845 | E | Facilities | Registration | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,000.00 | Increase Expenditures |
| 110-41800-52846 | E | Facilities | Food -Per Diem | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 500.00 | Increase Expenditures |
| 110-41800-52851 | E | Facilities | Licenses & Certifications | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,000.00 | Increase Expenditures |
| 110-41800-52991 | E | Facilities | Other Contractual Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 26,092.00 | Increase Expenditures |
| 110-41800-53112 | E | Facilities | Office Supplies - General | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 2,818.00 | Increase Expenditures |
| 110-41800-53141 | E | Facilities | Portable Electronic Devices | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 4,936.00 | Increase Expenditures |
| 110-41800-53241 | E | Facilities | Janitorial Supplies | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 70,000.00 | Increase Expenditures |
| 110-41800-53261 | E | Facilities | Clothing | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 6,650.00 | Increase Expenditures |
| 110-41800-53291 | E | Facilities | Other Operating Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 19,625.00 | Increase Expenditures |

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| 110-41800-53311 | E | Facilities | Gas, Oil, Diesel Fuel, Grease, Etc. | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 12,097.00 | Increase Expenditures |
| 110-41800-53391 | E | Facilities | Other Repair and Maintenance Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 7,713.00 | Increase Expenditures |
| 110-41800-53411 | E | Facilities | Consumables for Tools | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,500.00 | Increase Expenditures |
| 110-41800-53412 | E | Facilities | Hand Tools | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 3,000.00 | Increase Expenditures |
| 110-41800-53441 | E | Facilities | Safety Supplies | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,500.00 | Increase Expenditures |
| 110-41800-53711 | E | Facilities | Food and Beverage Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 500.00 | Increase Expenditures |
| 110-41800-55112 | E | Facilities | PEP Insurance Coverage | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 31,015.00 | Increase Expenditures |
| 110-41800-55311 | E | Facilities | Building and Office Rental | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 234,297.00 | Increase Expenditures |
| 110-41800-56462 | E | Facilities | Interest - Office Lease | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 40,000.00 | Increase Expenditures |
| 110-41800-57506 | E | Facilities | Transfer to CEP | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 10,994.00 | Increase Expenditures |
| 110-41800-59411 | E | Facilities | Vehicles | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 43,298.00 | Increase Expenditures |
| 110-41800-59701 | E | Facilities | Furniture | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 20,256.00 | Increase Expenditures |
| 110-43170-51111 | E | Fleet | Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 90,000.00 | Increase Expenditures |
| 110-43170-51122 | E | Fleet | Wages | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 169,612.00 | Increase Expenditures |

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| 110-43170-51222 | E | Fleet | Hourly - Overtime | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 6,500.00 | Increase Expenditures |
| 110-43170-51341 | E | Fleet | Christmas Bonus | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 600.00 | Increase Expenditures |
| 110-43170-51411 | E | Fleet | FICA | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 20,405.00 | Increase Expenditures |
| 110-43170-51421 | E | Fleet | Health Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 49,037.00 | Increase Expenditures |
| 110-43170-51431 | E | Fleet | Employee Retirement Plan | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 23,525.00 | Increase Expenditures |
| 110-43170-51461 | E | Fleet | Workers Comp | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 6,244.00 | Increase Expenditures |
| 110-43170-51471 | E | Fleet | Unemployment Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 778.00 | Increase Expenditures |
| 110-43170-52452 | E | Fleet | Cellular | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,200.00 | Increase Expenditures |
| 110-43170-52481 | E | Fleet | Stormwater Fees | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 500.00 | Increase Expenditures |
| 110-43170-52611 | E | Fleet | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 239,203.00 | Increase Expenditures |
| 110-43170-52612 | E | Fleet | Vehicle Tow Services | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,000.00 | Increase Expenditures |
| 110-43170-52621 | E | Fleet | Repairs and Maintenance Machinery and Equipment | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 108,000.00 | Increase Expenditures |
| 110-43170-52723 | E | Fleet | Subscription Services | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 22,297.00 | Increase Expenditures |

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| 110-43170-52831 | E | Fleet | Travel - Out of Town Expenses | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 700.00 | Increase Expenditures |
| 110-43170-52832 | E | Fleet | Meals and Entertainment | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,000.00 | Increase Expenditures |
| 110-43170-52833 | E | Fleet | Training | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 6,300.00 | Increase Expenditures |
| 110-43170-52841 | E | Fleet | Lodging | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,400.00 | Increase Expenditures |
| 110-43170-52846 | E | Fleet | Food -Per Diem | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 750.00 | Increase Expenditures |
| 110-43170-52851 | E | Fleet | Licenses & Certifications | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 2,000.00 | Increase Expenditures |
| 110-43170-53112 | E | Fleet | Office Supplies - General | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 1,000.00 | Increase Expenditures |
| 110-43170-53141 | E | Fleet | Portable Electronic Devices | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 2,000.00 | Increase Expenditures |
| 110-43170-53261 | E | Fleet | Clothing | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 5,000.00 | Increase Expenditures |
| 110-43170-53291 | E | Fleet | Other Operating Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 5,000.00 | Increase Expenditures |
| 110-43170-53311 | E | Fleet | Gas, Oil, Diesel Fuel, Grease, Etc. | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 29,000.00 | Increase Expenditures |
| 110-43170-53321 | E | Fleet | Vehicle Parts and Repairs | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 138,280.00 | Increase Expenditures |
| 110-43170-53341 | E | Fleet | Tires, Tubes and Etc. | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 75,500.00 | Increase Expenditures |
| 110-43170-53411 | E | Fleet | Consumables for Tools | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 500.00 | Increase Expenditures |

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| 110-43170-53412 | E | Fleet | Hand Tools | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 3,000.00 | Increase Expenditures |
| 110-43170-53441 | E | Fleet | Safety Supplies | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 2,500.00 | Increase Expenditures |
| 110-43170-53711 | E | Fleet | Food and Beverage Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 1,500.00 | Increase Expenditures |
| 110-43170-55112 | E | Fleet | PEP Insurance Coverage | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 1,334.00 | Increase Expenditures |
| 110-43170-57506 | E | Fleet | Transfer to CEP | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 3,200.00 | Increase Expenditures |
| 110-43170-57507 | E | Fleet | Transfer to Reserves | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 75,000.00 | Increase Expenditures |
| 110-43170-59421 | E | Fleet | Machinery and Equipment | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 7,500.00 | Increase Expenditures |
| 110-46300-51111 | E | Engineering | Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 213,645.00 | Increase Expenditures |
| 110-46300-51122 | E | Engineering | Wages | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 291,504.00 | Increase Expenditures |
| 110-46300-51151 | E | Engineering | Other Salaries | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 4,160.00 | Increase Expenditures |
| 110-46300-51222 | E | Engineering | Hourly - Overtime | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 96.47 | Increase Expenditures |
| 110-46300-51311 | E | Engineering | Insurance opt Out | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 4,800.00 | Increase Expenditures |
| 110-46300-51341 | E | Engineering | Christmas Bonus | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,000.00 | Increase Expenditures |
| 110-46300-51411 | E | Engineering | FICA | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 39,406.00 | Increase Expenditures |
| 110-46300-51421 | E | Engineering | Health Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 44,434.00 | Increase Expenditures |

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| 110-46300-51431 | E | Engineering | Employee Retirement Plan | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 45,433.00 | Increase Expenditures |
| 110-46300-51461 | E | Engineering | Workers Comp | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 9,345.00 | Increase Expenditures |
| 110-46300-51471 | E | Engineering | Unemployment Insurance | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,409.00 | Increase Expenditures |
| 110-46300-51712 | E | Engineering | Drug Screening & Background Checks | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 306.47 | Increase Expenditures |
| 110-46300-52201 | E | Engineering | Stationery, Envelopes, Forms, Printing | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 43.53 | Increase Expenditures |
| 110-46300-52312 | E | Engineering | Advertising and Publications-Marketing | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 105.00 | Increase Expenditures |
| 110-46300-52351 | E | Engineering | Memberships | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 3,675.00 | Increase Expenditures |
| 110-46300-52452 | E | Engineering | Cellular | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 10,500.00 | Increase Expenditures |
| 110-46300-52611 | E | Engineering | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 1,050.00 | Increase Expenditures |
| 110-46300-52800 | E | Engineering | TRAVEL | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 2,119.66 | Increase Expenditures |
| 110-46300-52832 | E | Engineering | Meals and Entertainment | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 1,575.00 | Increase Expenditures |
| 110-46300-52833 | E | Engineering | Training | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 4,678.87 | Increase Expenditures |

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| 110-46300-52991 | E | Engineering | Other Contractual Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 5,000.00 | Increase Expenditures |
| 110-46300-53112 | E | Engineering | Office Supplies - General | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 525.00 | Increase Expenditures |
| 110-46300-53261 | E | Engineering | Clothing | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 5,250.00 | Increase Expenditures |
| 110-46300-53291 | E | Engineering | Other Operating Supplies | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 2,675.00 | Increase Expenditures |
| 110-46300-53311 | E | Engineering | Gas, Oil, Diesel Fuel, Grease, Etc. | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 36,750.00 | Increase Expenditures |
| 110-46300-55112 | E | Engineering | PEP Insurance Coverage | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 1,440.00 | Increase Expenditures |
| 110-46300-57506 | E | Engineering | Transfer to CEP | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ 7,824.00 | Increase Expenditures |
| 520-41800-36350 | R | Facilities | Insurance Recoveries | Dissolving Internal Service Fund due to recommendations & GASB | | \$ (25,000.00) | | Decrease Revenue |
| 110-41800-36350 | R | Facilities | Insurance Recoveries | Dissolving Internal Service Fund due to recommendations & GASB | | \$ 25,000.00 | | Increase Revenue |
| 520-41641-34614 | R | Information Technology | Operating Transfer In To Info Tech - IS Revenue | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | \$ (2,642,859.00) | | Decrease Revenue |
| 520-41642-34613 | R | GIS | Operating Transfer In To GIS - IS Revenue | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | \$ (506,194.00) | | Decrease Revenue |

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|-----------------|---|-----------------------|---|---|--|-------------------|-----------------|-----------------------|
| 520-41800-34617 | R | Facilities | Operating Transfer In To Facilities - IS Revenue | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | \$ (2,170,653.00) | | Decrease Revenue |
| 520-43170-34612 | R | Fleet | Operating Transfer In To Fleet - IS Revenue | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | \$ (1,152,034.00) | | Decrease Revenue |
| 520-46300-34611 | R | Engineering | Operating Transfer In To Engineering - IS Revenue | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | \$ (895,344.00) | | Decrease Revenue |
| 110-43170-34000 | R | Fleet | Charges For Services | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | \$ 1,152,034.00 | | Increase Revenue |
| 110-44800-57508 | E | Library | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (535,468.00) | Decrease Expenditures |
| 110-42160-57508 | E | PD Building & Grounds | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (308,925.00) | Decrease Expenditures |
| 110-42220-57508 | E | Fire Operations | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (270,976.00) | Decrease Expenditures |
| 110-43110-57508 | E | Streets | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (120,804.00) | Decrease Expenditures |
| 110-42200-57508 | E | Fire | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (74,725.00) | Decrease Expenditures |
| 110-44420-57508 | E | Senior Center | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (70,990.00) | Decrease Expenditures |

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|-----------------|---|-----------------------------|-------------------------------------|---|--|--|----------------|-----------------------|
| 110-41500-57508 | E | Finance | OperatingTransfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (70,353.00) | Decrease Expenditures |
| 110-42150-57508 | E | Police Support | OperatingTransfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (62,611.00) | Decrease Expenditures |
| 110-41310-57508 | E | Administration | OperatingTransfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (50,998.00) | Decrease Expenditures |
| 110-46200-57508 | E | Codes | OperatingTransfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (49,456.00) | Decrease Expenditures |
| 110-41650-57508 | E | Human Resources | OperatingTransfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (43,255.00) | Decrease Expenditures |
| 110-46100-57508 | E | Planning | OperatingTransfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (30,179.00) | Decrease Expenditures |
| 110-43100-57508 | E | Public Works Administration | OperatingTransfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (26,229.00) | Decrease Expenditures |
| 110-43120-57508 | E | Traffic | OperatingTransfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (20,823.00) | Decrease Expenditures |
| 110-42240-57508 | E | Fire Marshal | OperatingTransfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (17,020.00) | Decrease Expenditures |
| 110-42210-57508 | E | Fire Administration | OperatingTransfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (15,485.00) | Decrease Expenditures |
| 110-44700-57508 | E | Parks Maintenance | OperatingTransfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (12,049.00) | Decrease Expenditures |

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|-----------------|---|-----------------------------|--------------------------------------|---|--|--|----------------|-----------------------|
| 110-41100-57508 | E | Legislation | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (11,749.00) | Decrease Expenditures |
| 110-41320-57508 | E | Communications | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (11,614.00) | Decrease Expenditures |
| 110-42230-57508 | E | Fire Training | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (7,743.00) | Decrease Expenditures |
| 110-44400-57508 | E | Recreation | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (3,315.00) | Decrease Expenditures |
| 110-42500-57508 | E | Emergency Operations | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (130.00) | Decrease Expenditures |
| 210-43200-57508 | E | Sanitation | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (27,097.00) | Decrease Expenditures |
| 410-52100-57508 | E | Water Treatment Plant | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (72,554.00) | Decrease Expenditures |
| 410-52210-57508 | E | Waste Water Treatment Plant | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (69,646.00) | Decrease Expenditures |
| 410-52110-57508 | E | Water Distribution | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (46,839.00) | Decrease Expenditures |
| 410-52220-57508 | E | Sewer Collection | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (44,399.00) | Decrease Expenditures |
| 410-52010-57508 | E | Utilities Administration | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (26,365.00) | Decrease Expenditures |

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|-----------------|---|------------------------|--|---|--|--|-----------------|-----------------------|
| 416-43150-57508 | E | Stormwater | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (32,435.00) | Decrease Expenditures |
| 520-46300-57508 | E | Engineering | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (34,049.00) | Decrease Expenditures |
| 520-43170-57508 | E | Fleet | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (22,239.00) | Decrease Expenditures |
| 520-41641-57508 | E | Information Technology | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (3,597.00) | Decrease Expenditures |
| 520-41642-57508 | E | GIS | Operating Transfer Out To Facilities | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (1,536.00) | Decrease Expenditures |
| 110-43110-57504 | E | Streets | Transfer out to Engineering | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (179,069.00) | Decrease Expenditures |
| 110-46100-57504 | E | Planning | Transfer out to Engineering | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (179,069.00) | Decrease Expenditures |
| 410-52110-57504 | E | Water Distribution | Transfer out to Engineering | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (179,069.00) | Decrease Expenditures |
| 410-52220-57504 | E | Sewer Collection | Transfer out to Engineering | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (179,069.00) | Decrease Expenditures |
| 416-43150-57504 | E | Stormwater | Transfer out to Engineering | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (179,069.00) | Decrease Expenditures |
| 110-42100-52611 | E | Police | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 375,574.00 | Increase Expenditures |
| 110-43110-52611 | E | Streets | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 215,449.00 | Increase Expenditures |

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|-----------------|---|-----------------------------|--|---|--|--|---------------|-----------------------|
| 110-42200-52611 | E | Fire | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 138,315.00 | Increase Expenditures |
| 110-44700-52611 | E | Parks Maintenance | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 38,107.00 | Increase Expenditures |
| 110-46200-52611 | E | Codes | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 21,809.00 | Increase Expenditures |
| 110-43120-52611 | E | Traffic | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 9,013.00 | Increase Expenditures |
| 110-46100-52611 | E | Planning | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 4,936.00 | Increase Expenditures |
| 110-43100-52611 | E | Public Works Administration | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 4,935.00 | Increase Expenditures |
| 110-41310-52611 | E | Administration | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 3,902.00 | Increase Expenditures |
| 210-43200-52611 | E | Sanitation | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 116,735.00 | Increase Expenditures |

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| 410-52100-52611 | E | Water Treatment Plant | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 61,180.00 | Increase Expenditures |
| 410-52110-52611 | E | Water Distribution | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 35,468.00 | Increase Expenditures |
| 410-52220-52611 | E | Sewer Collection | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 18,135.00 | Increase Expenditures |
| 410-52210-52611 | E | Waste Water Treatment Plant | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 16,528.00 | Increase Expenditures |
| 410-52010-52611 | E | Utilities Administration | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 9,526.00 | Increase Expenditures |
| 416-43150-52611 | E | Stormwater | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 68,985.00 | Increase Expenditures |
| 110-41800-52611 | E | Facilities | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 11,485.00 | Increase Expenditures |
| 110-46300-52611 | E | Engineering | Repairs and Maintenance Motor Vehicles | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ 1,952.00 | Increase Expenditures |
| 110-42100-57503 | E | Police | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (375,574.00) | Decrease Expenditures |

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| 110-43110-57503 | E | Streets | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (215,449.00) | Decrease Expenditures |
| 110-42200-57503 | E | Fire | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (138,315.00) | Decrease Expenditures |
| 110-44700-57503 | E | Parks Maintenance | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (38,107.00) | Decrease Expenditures |
| 110-46200-57503 | E | Codes | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (21,809.00) | Decrease Expenditures |
| 110-43120-57503 | E | Traffic | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (9,013.00) | Decrease Expenditures |
| 110-46100-57503 | E | Planning | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (4,936.00) | Decrease Expenditures |
| 110-43100-57503 | E | Public Works Administration | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (4,935.00) | Decrease Expenditures |
| 110-41310-57503 | E | Administration | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (3,902.00) | Decrease Expenditures |
| 210-43200-57503 | E | Sanitation | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (116,735.00) | Decrease Expenditures |
| 410-52100-57503 | E | Water Treatment Plant | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (61,180.00) | Decrease Expenditures |
| 410-52110-57503 | E | Water Distribution | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (35,468.00) | Decrease Expenditures |
| 410-52220-57503 | E | Sewer Collection | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (18,135.00) | Decrease Expenditures |
| 410-52210-57503 | E | Waste Water Treatment Plant | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (16,528.00) | Decrease Expenditures |
| 410-52010-57503 | E | Utilities Administration | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (9,526.00) | Decrease Expenditures |
| 416-43150-57503 | E | Stormwater | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (68,985.00) | Decrease Expenditures |
| 520-41800-57503 | E | Facilities | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (11,485.00) | Decrease Expenditures |

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| 520-46300-57503 | E | Engineering | Transfer out to Fleet | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (1,952.00) | Decrease Expenditures |
| 110-46100-57502 | E | Planning | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (61,382.00) | Decrease Expenditures |
| 110-46200-57502 | E | Codes | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (61,382.00) | Decrease Expenditures |
| 110-41310-57502 | E | Administration | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (40,921.00) | Decrease Expenditures |
| 110-43110-57502 | E | Streets | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (30,691.00) | Decrease Expenditures |
| 110-43120-57502 | E | Traffic | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (30,477.00) | Decrease Expenditures |
| 110-47220-57502 | E | Microbusiness Specialist | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (10,231.00) | Decrease Expenditures |
| 110-41700-57502 | E | Capital Improvement Program Administration | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (10,230.00) | Decrease Expenditures |
| 110-41320-57502 | E | Communications | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (5,115.00) | Decrease Expenditures |
| 110-42100-57502 | E | Police | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (5,115.00) | Decrease Expenditures |
| 110-42200-57502 | E | Fire | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (5,115.00) | Decrease Expenditures |
| 110-44700-57502 | E | Parks Maintenance | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (5,115.00) | Decrease Expenditures |
| 210-43200-57502 | E | Sanitation | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (35,807.00) | Decrease Expenditures |
| 410-52220-57502 | E | Sewer Collection | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (35,807.00) | Decrease Expenditures |
| 410-52010-57502 | E | Utilities Administration | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (25,577.00) | Decrease Expenditures |

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| 410-52110-57502 | E | Water Distribution | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (25,577.00) | Decrease Expenditures |
| 416-43150-57502 | E | Stormwater | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (51,153.00) | Decrease Expenditures |
| 520-46300-57502 | E | Engineering | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (61,383.00) | Decrease Expenditures |
| 520-41800-57502 | E | Facilities | Transfer out to GIS | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (5,116.00) | Decrease Expenditures |
| 110-42100-57501 | E | Police | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (641,412.00) | Decrease Expenditures |
| 110-42200-57501 | E | Fire | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (289,672.00) | Decrease Expenditures |
| 110-41500-57501 | E | Finance | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (175,969.00) | Decrease Expenditures |
| 110-44800-57501 | E | Library | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (131,935.00) | Decrease Expenditures |
| 110-41650-57501 | E | Human Resources | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (117,030.00) | Decrease Expenditures |
| 110-43110-57501 | E | Streets | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (108,391.00) | Decrease Expenditures |
| 110-46200-57501 | E | Codes | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (97,950.00) | Decrease Expenditures |
| 110-41310-57501 | E | Administration | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (97,031.00) | Decrease Expenditures |
| 110-43100-57501 | E | Public Works Administration | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (69,685.00) | Decrease Expenditures |
| 110-46100-57501 | E | Planning | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (66,867.00) | Decrease Expenditures |
| 110-41320-57501 | E | Communications | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (64,127.00) | Decrease Expenditures |
| 110-44400-57501 | E | Recreation | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (31,037.00) | Decrease Expenditures |

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| 110-42500-57501 | E | Emergency Operations | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (28,412.00) | Decrease Expenditures |
| 110-44700-57501 | E | Parks Maintenance | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (28,283.00) | Decrease Expenditures |
| 110-43120-57501 | E | Traffic | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (15,864.00) | Decrease Expenditures |
| 110-47220-57501 | E | Microbusiness Specialist | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (14,208.00) | Decrease Expenditures |
| 110-44420-57501 | E | Senior Center | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (12,398.00) | Decrease Expenditures |
| 110-41700-57501 | E | Capital Improvement Program Administration | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB Requirements - Move to 110 | | | \$ (10,578.00) | Decrease Expenditures |
| 110-41200-57501 | E | Judicial | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (9,816.00) | Decrease Expenditures |
| 210-43200-57501 | E | Sanitation | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (14,778.00) | Decrease Expenditures |
| 410-52050-57501 | E | General Fund Support Service | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (181,711.00) | Decrease Expenditures |
| 410-52110-57501 | E | Water Distribution | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (51,812.00) | Decrease Expenditures |
| 410-52100-57501 | E | Water Treatment Plant | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (36,621.00) | Decrease Expenditures |
| 410-52210-57501 | E | Waste Water Treatment Plant | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (34,186.00) | Decrease Expenditures |
| 410-52010-57501 | E | Utilities Administration | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (26,510.00) | Decrease Expenditures |
| 410-52220-57501 | E | Sewer Collection | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (18,024.00) | Decrease Expenditures |
| 416-43150-57501 | E | Stormwater | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (58,705.00) | Decrease Expenditures |

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| 520-41642-57501 | E | GIS | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (64,853.00) | Decrease Expenditures |
| 520-46300-57501 | E | Engineering | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (63,707.00) | Decrease Expenditures |
| 520-41800-57501 | E | Facilities | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (43,835.00) | Decrease Expenditures |
| 520-43170-57501 | E | Fleet | Transfer out to IT | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (37,453.00) | Decrease Expenditures |
| 110-51610-57611 | E | Transfers Out | Transfers Out - General Fund | Dissolving Internal Service Fund due to recommendations & GASB | | | \$ (500,000.00) | Decrease Expenditures |
| 520-30000-36965 | R | Revenues | Transfers In | Dissolving Internal Service Fund due to recommendations & GASB | | \$ (500,000.00) | | Decrease Revenue |
| 110-30000-36973 | R | Revenues | Operating Transfer In From Water Sewer | Water/Sewer Transfer Correction | | \$ (2,896,259.00) | | Decrease Revenue |
| 410-52050-57601 | E | General Fund Support Service | Operating Transfer Out To- General Fund | Water/Sewer Transfer Correction | | | \$ (2,896,260.00) | Decrease Expenditures |
| 410-52010-51111 | E | Utilities Administration | Salaries | Water/Sewer Transfer Correction | | | \$ 166,254.40 | Increase Expenditures |
| 410-52010-51341 | E | Utilities Administration | Christmas Bonus | Water/Sewer Transfer Correction | | | \$ 100.00 | Increase Expenditures |
| 410-52010-51411 | E | Utilities Administration | FICA | Water/Sewer Transfer Correction | | | \$ 12,726.11 | Increase Expenditures |
| 410-52010-51421 | E | Utilities Administration | Health Insurance | Water/Sewer Transfer Correction | | | \$ 25,222.70 | Increase Expenditures |
| 410-52010-51431 | E | Utilities Administration | Employee Retirement Plan | Water/Sewer Transfer Correction | | | \$ 14,672.46 | Increase Expenditures |
| 410-52010-51461 | E | Utilities Administration | Workers Comp | Water/Sewer Transfer Correction | | | \$ 249.53 | Increase Expenditures |

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| 410-52010-51471 | E | Utilities Administration | Unemployment Insurance | Water/Sewer Transfer Correction | | | \$ 21.00 | Increase Expenditures |
| 410-52060-51111 | E | General Fund Support Service | Salaries | Water/Sewer Transfer Correction | | | \$ 501,804.15 | Increase Expenditures |
| 410-52060-51113 | E | General Fund Support Service | Elected Officials | Water/Sewer Transfer Correction | | | \$ 28,950.00 | Increase Expenditures |
| 410-52060-51114 | E | General Fund Support Service | Board & Committee Members | Water/Sewer Transfer Correction | | | \$ 6,417.50 | Increase Expenditures |
| 410-52060-51122 | E | General Fund Support Service | Wages | Water/Sewer Transfer Correction | | | \$ 285,680.95 | Increase Expenditures |
| 410-52060-51133 | E | General Fund Support Service | Part-time Wages | Water/Sewer Transfer Correction | | | \$ 4,227.75 | Increase Expenditures |
| 410-52060-51151 | E | General Fund Support Service | Other Salaries | Water/Sewer Transfer Correction | | | \$ 4,482.00 | Increase Expenditures |
| 410-52060-51222 | E | General Fund Support Service | Hourly - Overtime | Water/Sewer Transfer Correction | | | \$ 3,144.29 | Increase Expenditures |
| 410-52060-51311 | E | General Fund Support Service | Insurance opt Out | Water/Sewer Transfer Correction | | | \$ 9,000.00 | Increase Expenditures |
| 410-52060-51341 | E | General Fund Support Service | Christmas Bonus | Water/Sewer Transfer Correction | | | \$ 2,632.50 | Increase Expenditures |
| 410-52060-51411 | E | General Fund Support Service | FICA | Water/Sewer Transfer Correction | | | \$ 64,072.75 | Increase Expenditures |
| 410-52060-51421 | E | General Fund Support Service | Health Insurance | Water/Sewer Transfer Correction | | | \$ 203,473.10 | Increase Expenditures |
| 410-52060-51422 | E | General Fund Support Service | Health Equity Fees | Water/Sewer Transfer Correction | | | \$ 30.00 | Increase Expenditures |
| 410-52060-51431 | E | General Fund Support Service | Employee Retirement Plan | Water/Sewer Transfer Correction | | | \$ 73,871.50 | Increase Expenditures |
| 410-52060-51461 | E | General Fund Support Service | Workers Comp | Water/Sewer Transfer Correction | | | \$ 17,149.40 | Increase Expenditures |

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| 410-52060-51471 | E | General Fund Support Service | Unemployment Insurance | Water/Sewer Transfer Correction | | | \$ 2,148.20 | Increase Expenditures |
| 410-52060-51482 | E | General Fund Support Service | Tuition Reimbursement | Water/Sewer Transfer Correction | | | \$ 3,750.00 | Increase Expenditures |
| 410-52060-51483 | E | General Fund Support Service | Health Reimbursements | Water/Sewer Transfer Correction | | | \$ 3,700.00 | Increase Expenditures |
| 410-52060-51502 | E | General Fund Support Service | Appreciations | Water/Sewer Transfer Correction | | | \$ 466.50 | Increase Expenditures |
| 410-52060-51503 | E | General Fund Support Service | Picnics | Water/Sewer Transfer Correction | | | \$ 1,200.00 | Increase Expenditures |
| 410-52060-51712 | E | General Fund Support Service | Drug Screening & Background Checks | Water/Sewer Transfer Correction | | | \$ 195.04 | Increase Expenditures |
| 410-52060-51791 | E | General Fund Support Service | Health and Wellness Fees | Water/Sewer Transfer Correction | | | \$ 12.50 | Increase Expenditures |
| 410-52060-52111 | E | General Fund Support Service | Postage | Water/Sewer Transfer Correction | | | \$ 11,500.00 | Increase Expenditures |
| 410-52060-52201 | E | General Fund Support Service | Stationery, Envelopes, Forms, Printing | Water/Sewer Transfer Correction | | | \$ 1,615.75 | Increase Expenditures |
| 410-52060-52202 | E | General Fund Support Service | Printing & Mailing Services - Billing | Water/Sewer Transfer Correction | | | \$ 5,000.00 | Increase Expenditures |
| 410-52060-52311 | E | General Fund Support Service | Publication of Formal and Legal Notices | Water/Sewer Transfer Correction | | | \$ 25,000.00 | Increase Expenditures |

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| 410-52060-52312 | E | General Fund Support Service | Advertising and Publications-Marketing | Water/Sewer Transfer Correction | | | \$ 3,045.71 | Increase Expenditures |
| 410-52060-52331 | E | General Fund Support Service | Subscriptions | Water/Sewer Transfer Correction | | | \$ 512.50 | Increase Expenditures |
| 410-52060-52351 | E | General Fund Support Service | Memberships | Water/Sewer Transfer Correction | | | \$ 5,610.00 | Increase Expenditures |
| 410-52060-52361 | E | General Fund Support Service | Public Relations | Water/Sewer Transfer Correction | | | \$ 1,697.00 | Increase Expenditures |
| 410-52060-52391 | E | General Fund Support Service | Other Publicity, Subscriptions and Dues | Water/Sewer Transfer Correction | | | \$ 2,000.00 | Increase Expenditures |
| 410-52060-52411 | E | General Fund Support Service | Electric | Water/Sewer Transfer Correction | | | \$ 19,847.00 | Increase Expenditures |
| 410-52060-52452 | E | General Fund Support Service | Cellular | Water/Sewer Transfer Correction | | | \$ 9,279.00 | Increase Expenditures |
| 410-52060-52481 | E | General Fund Support Service | Stormwater Fees | Water/Sewer Transfer Correction | | | \$ 695.25 | Increase Expenditures |
| 410-52060-52521 | E | General Fund Support Service | Legal Services | Water/Sewer Transfer Correction | | | \$ 150,000.00 | Increase Expenditures |
| 410-52060-52531 | E | General Fund Support Service | Accounting and Auditing Services | Water/Sewer Transfer Correction | | | \$ 44,592.50 | Increase Expenditures |
| 410-52060-52541 | E | General Fund Support Service | Consulting Engineering | Water/Sewer Transfer Correction | | | \$ 500.00 | Increase Expenditures |
| 410-52060-52545 | E | General Fund Support Service | Consultant's Services | Water/Sewer Transfer Correction | | | \$ 2,495.80 | Increase Expenditures |
| 410-52060-52547 | E | General Fund Support Service | Architectural Service | Water/Sewer Transfer Correction | | | \$ 500.00 | Increase Expenditures |

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| 410-52060-52550 | E | General Fund Support Service | Tourism and Economic Development | Water/Sewer Transfer Correction | | | \$ 30,000.00 | Increase Expenditures |
| 410-52060-52611 | E | General Fund Support Service | Repairs and Maintenance Motor Vehicles | Water/Sewer Transfer Correction | | | \$ 1,025.75 | Increase Expenditures |
| 410-52060-52621 | E | General Fund Support Service | Repairs and Maintenance Machinery and Equipment | Water/Sewer Transfer Correction | | | \$ 5,248.00 | Increase Expenditures |
| 410-52060-52651 | E | General Fund Support Service | Repairs & Maintenance Grounds & Ground Improvement | Water/Sewer Transfer Correction | | | \$ 63,877.75 | Increase Expenditures |
| 410-52060-52661 | E | General Fund Support Service | Repair and Maintenance Buildings | Water/Sewer Transfer Correction | | | \$ 126,401.75 | Increase Expenditures |
| 410-52060-52691 | E | General Fund Support Service | Repair and Maintenance - Other | Water/Sewer Transfer Correction | | | \$ 71,452.75 | Increase Expenditures |
| 410-52060-52721 | E | General Fund Support Service | Office Equipment Contracts | Water/Sewer Transfer Correction | | | \$ 30,250.00 | Increase Expenditures |
| 410-52060-52722 | E | General Fund Support Service | Contract IT Operation/Services | Water/Sewer Transfer Correction | | | \$ 149,132.00 | Increase Expenditures |
| 410-52060-52723 | E | General Fund Support Service | Subscription Services | Water/Sewer Transfer Correction | | | \$ 55,278.25 | Increase Expenditures |
| 410-52060-52724 | E | General Fund Support Service | Support Services | Water/Sewer Transfer Correction | | | \$ 36,555.75 | Increase Expenditures |

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| 410-52060-52725 | E | General Fund Support Service | Software Support Contract | Water/Sewer Transfer Correction | | | \$ 132,746.00 | Increase Expenditures |
| 410-52060-52726 | E | General Fund Support Service | Installation Contract & Services | Water/Sewer Transfer Correction | | | \$ 17,497.75 | Increase Expenditures |
| 410-52060-52728 | E | General Fund Support Service | Security Cameras & Alarms | Water/Sewer Transfer Correction | | | \$ 1,545.25 | Increase Expenditures |
| 410-52060-52800 | E | General Fund Support Service | TRAVEL | Water/Sewer Transfer Correction | | | \$ 2,030.43 | Increase Expenditures |
| 410-52060-52831 | E | General Fund Support Service | Travel - Out of Town Expenses | Water/Sewer Transfer Correction | | | \$ 7,418.00 | Increase Expenditures |
| 410-52060-52832 | E | General Fund Support Service | Meals and Entertainment | Water/Sewer Transfer Correction | | | \$ 4,104.00 | Increase Expenditures |
| 410-52060-52833 | E | General Fund Support Service | Training | Water/Sewer Transfer Correction | | | \$ 4,500.27 | Increase Expenditures |
| 410-52060-52843 | E | General Fund Support Service | Car Rental | Water/Sewer Transfer Correction | | | \$ 375.00 | Increase Expenditures |
| 410-52060-52844 | E | General Fund Support Service | Mileage Reimbursement | Water/Sewer Transfer Correction | | | \$ 250.00 | Increase Expenditures |
| 410-52060-52845 | E | General Fund Support Service | Registration | Water/Sewer Transfer Correction | | | \$ 2,750.00 | Increase Expenditures |
| 410-52060-52916 | E | General Fund Support Service | Document Recordation Fees | Water/Sewer Transfer Correction | | | \$ 50.00 | Increase Expenditures |
| 410-52060-52991 | E | General Fund Support Service | Other Contractual Services | Water/Sewer Transfer Correction | | | \$ 35,773.00 | Increase Expenditures |

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| 410-52060-53112 | E | General Fund Support Service | Office Supplies - General | Water/Sewer Transfer Correction | | | \$ 10,798.00 | Increase Expenditures |
| 410-52060-53139 | E | General Fund Support Service | Other Computer Software | Water/Sewer Transfer Correction | | | \$ 15,787.50 | Increase Expenditures |
| 410-52060-53141 | E | General Fund Support Service | Portable Electronic Devices | Water/Sewer Transfer Correction | | | \$ 11,234.00 | Increase Expenditures |
| 410-52060-53142 | E | General Fund Support Service | Desktop Monitor and Hardware | Water/Sewer Transfer Correction | | | \$ 6,250.00 | Increase Expenditures |
| 410-52060-53149 | E | General Fund Support Service | Misc Computer Hardware | Water/Sewer Transfer Correction | | | \$ 7,500.00 | Increase Expenditures |
| 410-52060-53241 | E | General Fund Support Service | Janitorial Supplies | Water/Sewer Transfer Correction | | | \$ 17,500.00 | Increase Expenditures |
| 410-52060-53261 | E | General Fund Support Service | Clothing | Water/Sewer Transfer Correction | | | \$ 4,546.20 | Increase Expenditures |
| 410-52060-53291 | E | General Fund Support Service | Other Operating Supplies | Water/Sewer Transfer Correction | | | \$ 9,216.25 | Increase Expenditures |
| 410-52060-53293 | E | General Fund Support Service | Other Operating Equipment | Water/Sewer Transfer Correction | | | \$ 1,737.50 | Increase Expenditures |
| 410-52060-53311 | E | General Fund Support Service | Gas, Oil, Diesel Fuel, Grease, Etc. | Water/Sewer Transfer Correction | | | \$ 11,862.85 | Increase Expenditures |
| 410-52060-53391 | E | General Fund Support Service | Other Repair and Maintenance Supplies | Water/Sewer Transfer Correction | | | \$ 1,928.25 | Increase Expenditures |

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| 410-52060-53411 | E | General Fund Support Service | Consumables for Tools | Water/Sewer Transfer Correction | | | \$ 375.00 | Increase Expenditures |
| 410-52060-53412 | E | General Fund Support Service | Hand Tools | Water/Sewer Transfer Correction | | | \$ 750.00 | Increase Expenditures |
| 410-52060-53441 | E | General Fund Support Service | Safety Supplies | Water/Sewer Transfer Correction | | | \$ 375.00 | Increase Expenditures |
| 410-52060-53711 | E | General Fund Support Service | Food and Beverage Supplies | Water/Sewer Transfer Correction | | | \$ 875.00 | Increase Expenditures |
| 410-52060-55112 | E | General Fund Support Service | PEP Insurance Coverage | Water/Sewer Transfer Correction | | | \$ 53,062.75 | Increase Expenditures |
| 410-52060-55162 | E | General Fund Support Service | Workers Compensation Deductible | Water/Sewer Transfer Correction | | | \$ 100.00 | Increase Expenditures |
| 410-52060-55311 | E | General Fund Support Service | Building and Office Rental | Water/Sewer Transfer Correction | | | \$ 58,574.25 | Increase Expenditures |
| 410-52060-55331 | E | General Fund Support Service | Machinery and Equipment Rental | Water/Sewer Transfer Correction | | | \$ 275.00 | Increase Expenditures |
| 410-52060-55931 | E | General Fund Support Service | Bank Service Charges | Water/Sewer Transfer Correction | | | \$ 11,325.00 | Increase Expenditures |
| 410-52060-55932 | E | General Fund Support Service | Merchant Service Credit Card Fees | Water/Sewer Transfer Correction | | | \$ 30,000.00 | Increase Expenditures |
| 410-52060-55933 | E | General Fund Support Service | Cash Over/Short | Water/Sewer Transfer Correction | | | \$ 375.00 | Increase Expenditures |
| 410-52060-56462 | E | General Fund Support Service | Interest - Office Lease | Water/Sewer Transfer Correction | | | \$ 10,000.00 | Increase Expenditures |
| 410-52060-56929 | E | General Fund Support Service | Fees on Bonds | Water/Sewer Transfer Correction | | | \$ 1,447.00 | Increase Expenditures |

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| 410-52060-57204 | E | General Fund Support Service | Transportation Subsidy | Water/Sewer Transfer Correction | | | \$ 34,739.00 | Increase Expenditures |
| 410-52060-57205 | E | General Fund Support Service | Historic Commission | Water/Sewer Transfer Correction | | | \$ 27,500.00 | Increase Expenditures |
| 410-52060-57209 | E | General Fund Support Service | Special Events Support | Water/Sewer Transfer Correction | | | \$ 250.00 | Increase Expenditures |
| 410-52060-57506 | E | General Fund Support Service | Transfer to CEP | Water/Sewer Transfer Correction | | | \$ 27,274.80 | Increase Expenditures |
| 410-52060-59411 | E | General Fund Support Service | Vehicles | Water/Sewer Transfer Correction | | | \$ 23,324.50 | Increase Expenditures |
| 410-52060-59701 | E | General Fund Support Service | Furniture | Water/Sewer Transfer Correction | | | \$ 6,814.00 | Increase Expenditures |
| 410-52060-59705 | E | General Fund Support Service | Communication Equipment | Water/Sewer Transfer Correction | | | \$ 4,750.00 | Increase Expenditures |
| 410-52060-59710 | E | General Fund Support Service | Other Machinery | Water/Sewer Transfer Correction | | | \$ 12,500.00 | Increase Expenditures |
| 110-41100-34616 | R | Legislation | Operating Transfer In To Support Services IS Revenue - Water & Sewer | Water/Sewer Transfer Correction | | \$ 437,308.50 | | Increase Revenue |
| 110-41320-34616 | R | Communications | Operating Transfer In To Support Services IS Revenue - Water & Sewer | Water/Sewer Transfer Correction | | \$ 96,045.75 | | Increase Revenue |

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| 110-41500-34616 | R | Finance | Operating Transfer In To Support Services IS Revenue - Water & Sewer | Water/Sewer Transfer Correction | | \$ 756,672.50 | | Increase Revenue |
| 110-41641-34616 | R | Information Technology | Operating Transfer In To Support Services IS Revenue - Water & Sewer | Water/Sewer Transfer Correction | | \$ 659,796.00 | | Increase Revenue |
| 110-41650-34616 | R | Human Resources | Operating Transfer In To Support Services IS Revenue - Water & Sewer | Water/Sewer Transfer Correction | | \$ 65,136.70 | | Increase Revenue |
| 110-41800-34616 | R | Facilities | Operating Transfer In To Support Services IS Revenue - Water & Sewer | Water/Sewer Transfer Correction | | \$ 535,428.25 | | Increase Revenue |

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| 110-46300-34616 | R | Engineering | Operating Transfer In To Support Services IS Revenue - Water & Sewer | Water/Sewer Transfer Correction | | \$ 147,750.00 | | Increase Revenue |
| 311-48005-59123 | E | Harvey Park Greenway | Capital Design | Contract amendment for archaeological NEPA study as required by TDOT | | | \$ 9,500.00 | Increase Expenditures |
| 110-41100-57606 | E | Legislation | Operating Transfer Out To Capital Projects Fund | Commitment for Fire Station #4 - move to 313 | | | \$ 7,000,000.00 | Increase Expenditures |
| 110-27231 | FB | Committed to Fire | | Commitment for Fire Station #4 - move to 313 | \$ (7,000,000.00) | | | Decrease Fund Balance |
| 313-30000-36961 | R | Revenues | Operating Transfer In From General Fund | Commitment for Fire Station #4 - move to 313 | | \$ 7,000,000.00 | | Increase Revenue |
| 313-27231 | FB | Committed to Fire | | Commitment for Fire Station #4 - move to 313 | \$ 5,000,000.00 | | | Increase Fund Balance |
| 313-48010-59125 | E | Fire Station #4 | Capital Site Construction | For expected increase in invoices during summer months | | | \$ 2,000,000.00 | Increase Expenditures |
| 313-48020-59123 | E | Peter Jenkins Greenway | Capital Design | Budget remainder of Resolution 24-115 approval | | | \$ 38,022.00 | Increase Expenditures |
| 124-43110-57606 | E | Streets | Operating Transfer Out To Capital Projects Fund | ROW acquisition for Port Royal Rd/Buckner Lane intersection - Resolution 25-76 | | | \$ 1,400,000.00 | Increase Expenditures |

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| 313-30000-36962 | R | Revenues | Operating Transfer In From Impact Fees | ROW acquisition for Port Royal Rd/Buckner Lane intersection - Resolution 25-76 | | \$ 1,400,000.00 | | Increase Revenue |
| 313-48007-59125 | E | Port Royal Road & Buckner Ln Intersection | Capital Site Construction | ROW acquisition for Port Royal Rd/Buckner Lane intersection - Resolution 25-76 | | | \$ 1,400,000.00 | Increase Expenditures |
| 110-41700-52545 | E | Capital Improvement Program Administration | Consultant's Services | GNRS Long Range Transportation Plan Project Submittal Assistance | | | \$ 16,000.00 | Increase Expenditures |
| 110-41310-53292 | E | Administration | Contingency | budget for 2025 Board of Mayor and Alderman election | | | \$ (50,000.00) | Decrease Expenditures |
| 110-41100-51711 | E | Legislation | Election Officials, Office Clerks | budget for 2025 Board of Mayor and Alderman election | | | \$ 50,000.00 | Increase Expenditures |
| 410-52620-59111 | E | Reservoir | Capital Land Acquisition | Purchase of Stone Creek Property - Resolution 25-68 | | | \$ 8,350,000.00 | Increase Expenditures |
| 410-52000-36972 | R | W&S Revenues | Operating Transfer In From Sewer Reserves | Purchase of Stone Creek Property - Resolution 25-68 | | \$ 8,350,000.00 | | Increase Revenue |
| 414-61100-57604 | E | Transfers | Operating Transfer Out To-Water Sewer Fund | Purchase of Stone Creek Property - Resolution 25-68 | | | \$ 8,350,000.00 | Increase Expenditures |
| 313-48030-59123 | E | Bellagio Villas | Capital Design | Bellagio Villas construction Drawings | | | \$ 30,000.00 | Increase Expenditures |
| 110-42230-52891 | E | Fire Training | Other Travel Expenses | Fire Budget Cleanup | | | \$ (640.00) | Decrease Expenditures |
| 110-42220-52832 | E | Fire Operations | Meals and Entertainment | Fire Budget Cleanup | | | \$ 640.00 | Increase Expenditures |

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| 110-42200-53451 | E | Fire | Firefighting Tools | Fire Budget Cleanup | | | \$ (75,000.00) | Decrease Expenditures |
| 110-42220-53451 | E | Fire Operations | Firefighting Tools | Fire Budget Cleanup | | | \$ 75,000.00 | Increase Expenditures |
| 110-42210-51712 | E | Fire Administration | Drug Screening & Background Checks | Fire Budget Cleanup | | | \$ (1,048.94) | Decrease Expenditures |
| 110-42220-51712 | E | Fire Operations | Drug Screening & Background Checks | Fire Budget Cleanup | | | \$ 1,045.00 | Increase Expenditures |
| 110-42220-52411 | E | Fire Operations | Electric | Fire Budget Cleanup | | | \$ (2,047.00) | Decrease Expenditures |
| 110-42210-52411 | E | Fire Administration | Electric | Fire Budget Cleanup | | | \$ 2,047.00 | Increase Expenditures |
| 110-42210-51341 | E | Fire Administration | Christmas Bonus | Fire Budget Cleanup | | | \$ (450.00) | Decrease Expenditures |
| 110-42220-51341 | E | Fire Operations | Christmas Bonus | Fire Budget Cleanup | | | \$ 450.00 | Increase Expenditures |
| 110-42220-51222 | E | Fire Operations | Hourly - Overtime | Fire Budget Cleanup | | | \$ (4,326.56) | Decrease Expenditures |
| 110-42240-51222 | E | Fire Marshal | Hourly - Overtime | Fire Budget Cleanup | | | \$ 4,326.56 | Increase Expenditures |
| 110-42240-51712 | E | Fire Marshal | Drug Screening & Background Checks | Fire Budget Cleanup | | | \$ 1.97 | Increase Expenditures |
| 110-42230-51712 | E | Fire Training | Drug Screening & Background Checks | Fire Budget Cleanup | | | \$ 1.97 | Increase Expenditures |

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| 110-42210-53265 | E | Fire Administration | Turn Out Gear | Fire Budget Cleanup | | | \$ (3,771.00) | Decrease Expenditures |
| 110-42220-53261 | E | Fire Operations | Clothing | Fire Budget Cleanup | | | \$ 3,771.00 | Increase Expenditures |
| 110-42230-52891 | E | Fire Training | Other Travel Expenses | Fire Budget Cleanup | | | \$ (971.60) | Decrease Expenditures |
| 110-42220-52833 | E | Fire Operations | Training | Fire Budget Cleanup | | | \$ 971.60 | Increase Expenditures |
| 110-42110-52612 | E | Police Administration | Vehicle Tow Services | Police Budget Cleanup | | | \$ (500.00) | Decrease Expenditures |
| 110-42123-52612 | E | Police Field Operations | Vehicle Tow Services | Police Budget Cleanup | | | \$ 500.00 | Increase Expenditures |
| 110-42100-52833 | E | Police | Training | Police Budget Cleanup | | | \$ (770.00) | Decrease Expenditures |
| 110-42123-52831 | E | Police Field Operations | Travel - Out of Town Expenses | Police Budget Cleanup | | | \$ 770.00 | Increase Expenditures |
| 110-42100-53281 | E | Police | Specialized Units | Police Budget Cleanup | | | \$ (6,000.00) | Decrease Expenditures |
| 110-42123-52831 | E | Police Field Operations | Travel - Out of Town Expenses | Police Budget Cleanup | | | \$ 1,990.00 | Increase Expenditures |
| 110-42110-53261 | E | Police Administration | Clothing | Police Budget Cleanup | | | \$ 2,005.00 | Increase Expenditures |
| 110-42110-52452 | E | Police Administration | Cellular | Police Budget Cleanup | | | \$ 2,005.00 | Increase Expenditures |
| 110-42100-53261 | E | Police | Clothing | Police Budget Cleanup | | | \$ (35,698.00) | Decrease Expenditures |
| 110-42123-53261 | E | Police Field Operations | Clothing | Police Budget Cleanup | | | \$ 35,698.00 | Increase Expenditures |
| 110-42100-53141 | E | Police | Portable Electronic Devices | Police Budget Cleanup | | | \$ (14,209.00) | Decrease Expenditures |

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| 110-42123-53141 | E | Police Field Operations | Portable Electronic Devices | Police Budget Cleanup | | | \$ 14,209.00 | Increase Expenditures |
| 311-48003-59807 | E | I-65 L1C1 & L1C2 | I-65 Interchange | capital projects cleanup | | | \$ (200,000.00) | Decrease Expenditures |
| 311-48013-59123 | E | Port Royal and Countess Roundabout | Capital Design | capital projects cleanup | | | \$ (443,183.00) | Decrease Expenditures |
| 311-48013-59131 | E | Port Royal and Countess Roundabout | Capital Easement Acquisition | capital projects cleanup | | | \$ (68,200.00) | Decrease Expenditures |
| 311-48014-59125 | E | Police Training Facility | Capital Site Construction | capital projects cleanup | | | \$ (750,000.00) | Decrease Expenditures |
| 311-48026-59131 | E | Project Parkland | Capital Easement Acquisition | capital projects cleanup | | | \$ (500,000.00) | Decrease Expenditures |
| 313-48012-59131 | E | Kedron Road (US31 to I65) | Capital Easement Acquisition | capital projects cleanup | | | \$ (636,000.00) | Decrease Expenditures |
| 313-48017-59123 | E | LPRF Grant - Skate Park | Capital Design | capital projects cleanup | | | \$ (661.00) | Decrease Expenditures |
| 313-48017-59125 | E | LPRF Grant - Skate Park | Capital Site Construction | capital projects cleanup | | | \$ (246,366.00) | Decrease Expenditures |
| 313-48018-59125 | E | LPRF Grant - Fischer Park | Capital Site Construction | capital projects cleanup | | | \$ (400,000.00) | Decrease Expenditures |
| 313-48022-59131 | E | Port Royal Sidewalks | Capital Easement Acquisition | capital projects cleanup | | | \$ (14,895.53) | Decrease Expenditures |
| 313-48034-59125 | E | New Playground at Harvey Park | Capital Site Construction | capital projects cleanup | | | \$ (505,747.00) | Decrease Expenditures |

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| 313-48042-59125 | E | Evans Park Playground Phase 2 | Capital Site Construction | capital projects cleanup | | | \$ (151,724.00) | Decrease Expenditures |
| 410-52210-52621 | E | Waste Water Treatment Plant | Repairs and Maintenance Machinery and Equipment | Replacement Parts for Clarifier 2 | | | \$ 83,975.00 | Increase Expenditures |
| 410-52422-59123 | E | I-65 Interchange | Capital Design | Correct GL to match project | | | \$ 519,500.00 | Increase Expenditures |
| 410-52010-52541 | E | Utilities Administration | Consulting Engineering | Correct GL to match project | | | \$ (519,500.00) | Decrease Expenditures |
| 410-52309-59125 | E | Southside Water Tank | Capital Site Construction | Construction Expenses for Southside Storage Tank - Resolution 24-191 | | | \$ 4,400,095.00 | Increase Expenditures |
| 110-48026-56294 | E | Project Parkland | Debt Principal Payment | Pay off for Hurt Rd Promissory Note Resolution 25-69 | | | \$ 2,000,000.00 | Increase Expenditures |
| 110-48026-56498 | E | Project Parkland | Debt Interest Payment | Pay off for Hurt Rd Promissory Note Resolution 25-69 | | | \$ 71,013.70 | Increase Expenditures |
| 110-27111 | FB | Fund Balance - Unappropriated | | Fund balance offset to balance transaction | \$ (3,236,186.00) | | | Decrease Fund Balance |
| 124-27111 | FB | Fund Balance - Unappropriated | | Fund balance offset to balance transaction | \$ (1,400,000.00) | | | Decrease Fund Balance |
| 210-27111 | FB | Fund Balance - Unappropriated | | Fund balance offset to balance transaction | \$ 77,682.00 | | | Increase Fund Balance |
| 311-27111 | FB | Fund Balance - Unappropriated | | Fund balance offset to balance transaction | \$ 1,951,883.00 | | | Increase Fund Balance |
| 313-27111 | FB | Fund Balance - Unappropriated | | Fund balance offset to balance transaction | \$ 1,887,371.53 | | | Increase Fund Balance |

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| 410-27111 | FB | Fund Balance - Unappropriated | | Fund balance offset to balance transaction | \$ (3,434,897.41) | | | Decrease Fund Balance |
| 416-27111 | FB | Fund Balance - Unappropriated | | Fund balance offset to balance transaction | \$ 321,362.00 | | | Increase Fund Balance |
| 414-27199 | FB | Prior Year Revenue | | Fund balance offset to balance transaction | \$ (8,350,000.00) | | | Decrease Fund Balance |
| 520-27111 | FB | Fund Balance - Unappropriated | | Fund balance offset to balance transaction | \$ (476,757.00) | | | Decrease Fund Balance |