

ORDINANCE NO. 043 - 2025

AN ORDINANCE AMENDING CERTAIN OF THE BUDGETS OF THE LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT TO REFLECT CURRENT REQUIREMENTS FOR MUNICIPAL EXPENDITURES, AND APPROPRIATING AND RE-APPROPRIATING FUNDS, FY 2025 SCHEDULE NO. 0025.

---

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

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

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

) Re-appropriations within the General Services District Fund; Donation Fund; General Fund Capital Projects; Full Urban Services District Fund; Urban Service Construction Fund; Sanitary Sewer Revenue and Operating Fund; Sanitary Sewer Construction Fund; Water Quality Management Fund; Water Quality Construction Fund; Enhanced 911 Fund; and the various grant funds that do not result in changes to the Unappropriated Fund Balance of these funds

Section 2 - That the purposes of the Budget Amendments and the Accounts to or from which funds are herein appropriated, are detailed in "BUDGET SCHEDULE NO. 0025" attached hereto and incorporated herein by reference.

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

PASSED URBAN COUNTY COUNCIL: June 26, 2025

*Linda Gorton*

MAYOR

ATTEST:

*John D. Gorton*  
CLERK, URBAN COUNTY COUNCIL

PUBLISHED: July 11, 2025- 1t  
0597-25:WDR:4900-6066-6189, v. 1

WITH ADDENDUM

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE AMENDING CERTAIN OF THE BUDGETS OF THE LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT TO REFLECT CURRENT REQUIREMENTS FOR MUNICIPAL EXPENDITURES, AND APPROPRIATING AND RE-APPROPRIATING FUNDS, FY 2025 SCHEDULE NO. 0025.

---

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

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

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

) Re-appropriations within the General Services District Fund; Donation Fund; General Fund Capital Projects; Full Urban Services District Fund; Urban Service Construction Fund; Sanitary Sewer Revenue and Operating Fund; Sanitary Sewer Construction Fund; Water Quality Management Fund; Water Quality Construction Fund; Enhanced 911 Fund; and the various grant funds that do not result in changes to the Unappropriated Fund Balance of these funds.

Section 2 - That the purposes of the Budget Amendments and the Accounts to or from which funds are herein appropriated, are detailed in "BUDGET SCHEDULE NO. 0025" attached hereto and incorporated herein by reference.

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

## AMENDMENTS TO BUDGETS OF LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT FY 2025

## SCHEDULE NO: 0025

BUDGET JOURNAL	DIVISION	ACCOUNTING	AMOUNT	WORK SESSION	REASON FOR REQUEST			Page 1 of 8
155385	ENGINEERING			06/10/2025	TO PROVIDE FUNDS FOR A TRANSFER TO GENERAL FUND CAPITAL PROJECTS FUND FOR VERSAILLES ROAD CORRIDOR IMPROVEMENT PROJECT BY DECREASING FUNDS FOR THIS PROJECT IN THE GENERAL FUND.			
		1101-303202-3251-78201	2,125,000.00 CR		DECREASE	FUNDS FOR	GRANT MATCH	
		1101-303202-3251-81101	2,125,000.00		PROVIDE	FUNDS FOR	TRANSFER TO GENERAL	
155395	CODE ENFORCEMENT/BUILDING INSPECTION			06/10/2025	TO TRANSFER FUNDS BETWEEN CODE ENFORCEMENT AND BUILDING INSPECTION FOR THE PURCHASE OF IPAD COVERS.			
		1101-505801-0001-71301	150.00		PROVIDE	FUNDS FOR	RENT/LEASE - LAND	
		1101-505901-0001-71301	150.00 CR		DECREASE	FUNDS FOR	RENT/LEASE - LAND	
155406	PUBLIC SAFETY ADMINISTRATION			06/10/2025	TO PROVIDE ADDITIONAL FUNDS FOR ALCOHOL BEVERAGE CONTROL PART-TIME POSITION TO MATCH CURRENT EXPENSES BY DECREASING FUNDS FOR SOFTWARE.			
		1101-505001-5011-76102	11,470.00 CR		DECREASE	FUNDS FOR	SOFTWARE MAINTENANCE	
		1101-505101-0001-63313	10,650.58		PROVIDE	FUNDS FOR	PART TIME - NON-CERS	
		1101-505101-0001-63621	660.30		PROVIDE	FUNDS FOR	FICA	
		1101-505101-0001-63622	4.69		PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE	
		1101-505101-0001-63624	154.43		PROVIDE	FUNDS FOR	MEDICARE EXPENSE	
155410-11	FIRE AND EMERGENCY SERVICES			06/10/2025	TO PROVIDE FUNDS FOR CONFERENCES AND TRAINING, TUITION REIMBURSEMENT, AND CERS OVERTIME BY RECOGNIZING REIMBURSEMENT REVENUES.			
		1101-505701-5701-63152	10,000.00		PROVIDE	FUNDS FOR	OVERTIME-CERS	
		1101-505701-5701-74102	850.24		PROVIDE	FUNDS FOR	CONFERENCES AND OTHER TRAINING	
		1101-505701-5701-78110	12,381.00		PROVIDE	FUNDS FOR	ASSISTANCE-TUITION REIMBURSE	
		1101-505701-5701-46720	23,231.24 CR		PROVIDE	REVENUE FOR	MISCELLANEOUS	
155415-16	FIRE AND EMERGENCY SERVICES			06/10/2025	TO PROVIDE FUNDS FOR OVERTIME BY RECOGNIZING REIMBURSEMENTS RECEIVED FOR EVENTS WORKED.			
		1101-505701-5701-63155	130,000.00		PROVIDE	FUNDS FOR	OT F & P-UNSCH NOT PEN ELIGIBL	
		1101-505701-5701-46720	130,000.00 CR		PROVIDE	REVENUE FOR	MISCELLANEOUS	
155420	ENVIRONMENTAL SERVICES			06/10/2025	TO PROVIDE ADDITIONAL FUNDS FOR CORRIDORS COMMISSION'S NORTH BROADWAY MEDIAN GREENING PROJECT BY DECREASING FUNDS FOR UNALLOCATED NEIGHBORHOOD ENHANCEMENT GRANT FUNDS.			
		1101-313201-1602-78112	9,313.59 CR		DECREASE	FUNDS FOR	ASSISTANCE-OTHER	
		1101-313201-1602-81101	9,313.59		PROVIDE	FUNDS FOR	TRANSFER TO GENERAL	

155438	CORONER		06/10/2025	TO PROVIDE FUNDS FOR ADDITIONAL VEHICLE FOR CORONER'S OFFICE BY RECOGNIZING SAVINGS WITHIN THE DIVISION AND ESTABLISHING A TRANSFER TO THE GENERAL FUND CAPITAL FUND.	
	1101-112009-0001-63817	65,000.00 CR	PROVIDE	FUNDS FOR	PERSONNEL - ATTRITION
	1101-112009-0001-75101	10,000.00 CR	DECREASE	FUNDS FOR	OPERATING SUPPLIES AND EXPENSE
	1101-112009-0001-76101	5,000.00 CR	DECREASE	FUNDS FOR	REPAIRS & MAINTENANCE
	1101-112009-0001-81101	80,000.00	PROVIDE	FUNDS FOR	TRANSFER TO GENERAL
155454	COMPUTER SERVICES		06/10/2025	TO ESTABLISH A TRANSFER TO THE GENERAL FUND CAPITAL FUND FOR COMPUTER EQUIPMENT AND LAPTOPS BY REALLOCATING SAVINGS WITHIN INFORMATION TECHNOLOGY.	
	1101-202505-0001-71208	71,000.00 CR	DECREASE	FUNDS FOR	PROF SVC - IT PROFESSIONAL SRV
	1101-202505-0001-72202	266,500.00 CR	DECREASE	FUNDS FOR	LANDLINE PHONES
	1101-202505-0001-72205	350,000.00 CR	DECREASE	FUNDS FOR	CLOUD & MANAGED SERVICES
	1101-202505-0001-76102	70,000.00 CR	DECREASE	FUNDS FOR	SOFTWARE MAINTENANCE
	1101-202505-0001-81101	857,500.00	PROVIDE	FUNDS FOR	TRANSFER TO GENERAL
	1101-210101-0001-71208	100,000.00 CR	DECREASE	FUNDS FOR	PROF SVC - IT PROFESSIONAL SRV
155535-36	FIRE AND EMERGENCY SERVICES		06/10/2025	TO PROVIDE FUNDS FOR OVERTIME AND PROFESSIONAL SERVICES BY RECOGNIZING REVENUE (REIMBURSEMENTS) RECEIVED.	
	1101-505701-5701-63152	5,000.00	PROVIDE	FUNDS FOR	OVERTIME-CERS
	1101-505701-5701-63155	25,000.00	PROVIDE	FUNDS FOR	OT F & P-UNSCHE NOT PEN ELIGIBL
	1101-505703-5731-71299	695.91	PROVIDE	FUNDS FOR	PROF SVC - OTHER
	1101-505701-5701-46720	30,695.91 CR	PROVIDE	REVENUE FOR	MISCELLANEOUS
155538-39	ENGINEERING		06/10/2025	TO PROVIDE FUNDS FOR QUARRY OCCUPANCY RENEWAL INSPECTION BY RECOGNIZING ADDITIONAL REVENUE.	
	1101-303201-0001-71205	195.00	PROVIDE	FUNDS FOR	PROF SVC - ENGINEER
	1101-303201-0001-46720	195.00 CR	PROVIDE	REVENUE FOR	BUDGET AMENDMENT 13512
155581	ENGINEERING		06/10/2025	TO PROVIDE FUNDS FOR A TRANSFER TO GENERAL FUND CAPITAL PROJECTS FUND FOR ARMSTRONG MILL BIKE/PED IMPROVEMENTS BY DECREASING FUNDS FOR PROFESSIONAL SERVICES.	
	1101-303201-0001-71299	16,000.00 CR	DECREASE	FUNDS FOR	PROF SVC - OTHER
	1101-303202-3221-71205	15,000.00 CR	DECREASE	FUNDS FOR	PROF SVC - ENGINEER
	1101-303202-3251-81101	31,000.00	PROVIDE	FUNDS FOR	TRANSFER TO GENERAL
155602-03	FINANCE/VARIOUS		06/10/2025	TO ESTABLISH BUDGETS FOR GENERAL FUND CAPITAL LEASE AND SUBSCRIPTION EXPENSES AND OFFSETTING REVENUES FOR LEASED ASSET PROCEEDS BASED ON FY 2025 EXPENSES THRU THE FOURTH QUARTER. THIS IS IN ACCORDANCE WITH GASB 87 RELATED TO LEASED ASSETS.	
	1101-194101-1961-95101	16,300.44	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
	1101-202505-0001-95101	531,086.90	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
	1101-313201-3094-95101	137,459.01	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE

155602-03

FINANCE/VARIOUS

06/10/2025

TO ESTABLISH BUDGETS FOR GENERAL FUND CAPITAL LEASE AND SUBSCRIPTION EXPENSES AND OFFSETTING REVENUES FOR LEASED ASSET PROCEEDS BASED ON FY 2025 EXPENSES THRU THE FOURTH QUARTER. THIS IS IN ACCORDANCE WITH GASB 87 RELATED TO LEASED ASSETS.

1101-505003-0001-95101	6,797.39	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
1101-505401-5411-95101	20,806.50	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
1101-505403-5431-95101	5,966.33	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
1101-606102-6081-95101	4,744.41	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
1101-606401-6401-95101	5,482.81	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
1101-606401-6404-95101	8,475.16	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
1101-606501-0001-95101	7,418.26	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
1101-707101-0001-95101	4,961.48	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
1101-707501-7041-95101	5,719.73	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
1101-194101-1961-45640	16,300.44 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1101-202505-0001-45640	531,086.90 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1101-313201-3094-45640	137,459.01 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1101-505003-0001-45640	6,797.39 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1101-505401-5411-45640	20,806.50 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1101-505403-5431-45640	5,966.33 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1101-606102-6081-45640	4,744.41 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1101-606401-6401-45640	5,482.81 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1101-606401-6404-45640	8,475.16 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1101-606501-0001-45640	7,418.26 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1101-707101-0001-45640	4,961.48 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
1101-707501-7041-45640	5,719.73 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS

155408-09

OFFICE OF THE MAYOR

06/10/2025

TO RECOGNIZE A DONATION FROM CENTRAL BANK FOR THE BE THE CHANGE SCHOLARSHIP PROGRAM.

1103-133006-1323-71299	10,000.00	PROVIDE	FUNDS FOR	PROF SVC - OTHER
1103-133006-1323-46510	10,000.00 CR	PROVIDE	REVENUE FOR	CONTRIBUTIONS

155381-82

ENGINEERING

06/10/2025

TO PROVIDE FUNDS FOR VERSAILLES ROAD CORRIDOR IMPROVEMENTS PROJECT BY RECOGNIZING A TRANSFER FROM THE GENERAL FUND.

1105-303202-3251-91715	2,125,000.00	PROVIDE	FUNDS FOR	CONSTRUCTION-STREET
1105-303202-3251-45911	2,125,000.00 CR	PROVIDE	REVENUE FOR	TRANSFER FROM GENERAL SERVICE

155421-22

ENVIRONMENTAL SERVICES

06/10/2025

TO PROVIDE ADDITIONAL FUNDS FOR CORRIDORS COMMISSION'S NORTH BROADWAY MEDIAN GREENING PROJECT BY RECOGNIZING A TRANSFER FROM THE GENERAL FUND FOR THIS PURPOSE.

1105-313201-1602-90317	9,313.59	PROVIDE	FUNDS FOR	LANDSCAPING
1105-313201-1602-45911	9,313.59 CR	PROVIDE	REVENUE FOR	TRANSFER FROM GENERAL SERVICE

155439-40	FACILITIES AND FLEET MANAGEMENT		06/10/2025	TO PROVIDE FUNDS FOR ADDITIONAL VEHICLE FOR CORONER'S OFFICE BY RECOGNIZING A TRANSFER FROM THE GENERAL FUND FOR THIS PURPOSE.
	1105-707301-0001-96960	80,000.00		PROVIDE FUNDS FOR TRUCK-SUV
	1105-707301-0001-45911	80,000.00 CR		PROVIDE REVENUE FOR TRANSFER FROM GENERAL SERVICE
155455-56	COMPUTER SERVICES		06/10/2025	TO PROVIDE FUNDS FOR COMPUTER EQUIPMENT AND LAPTOPS BY RECOGNIZING A TRANSFER FROM THE GENERAL FUND FOR THIS PURPOSE.
	1105-202505-0001-75802	50,000.00		PROVIDE FUNDS FOR LAPTOPS
	1105-202505-0001-96207	807,500.00		PROVIDE FUNDS FOR NETWORK COMPONENTS
	1105-202505-0001-45911	857,500.00 CR		PROVIDE REVENUE FOR TRANSFER FROM GENERAL SERVICE
155582-83	ENGINEERING		06/10/2025	TO PROVIDE FUNDS FOR ARMSTRONG MILL BIKE/PED IMPROVEMENTS BY RECOGNIZING A TRANSFER FROM THE GENERAL FUND FOR THIS PURPOSE.
	1105-303202-3251-91714	31,000.00		PROVIDE FUNDS FOR CONSTRUCTION-SIDEWALK/DRIVEWY
	1105-303202-3251-45911	31,000.00 CR		PROVIDE REVENUE FOR TRANSFER FROM GENERAL SERVICE
155459	COMPUTER SERVICES		06/10/2025	TO ESTABLISH A TRANSFER TO THE URBAN FUND CAPITAL FUND FOR COMPUTER EQUIPMENT BY REALLOCATING SAVINGS WITHIN INFORMATION TECHNOLOGY.
	1115-202505-0001-72202	15,000.00 CR		DECREASE FUNDS FOR LANDLINE PHONES
	1115-202505-0001-72205	35,000.00 CR		DECREASE FUNDS FOR CLOUD & MANAGED SERVICES
	1115-202505-0001-76102	16,500.00 CR		DECREASE FUNDS FOR SOFTWARE MAINTENANCE
	1115-202505-0001-81102	66,500.00		PROVIDE FUNDS FOR TRANSFER TO FULL URBAN
155604-05	FINANCE/VARIOUS		06/10/2025	TO ESTABLISH BUDGETS FOR URBAN FUND CAPITAL LEASE AND SUBSCRIPTION EXPENSES AND OFFSETTING REVENUES FOR LEASED ASSET PROCEEDS BASED ON FY 2025 EXPENSES THRU THE FOURTH QUARTER. THIS IS IN ACCORDANCE WITH GASB 87 RELATED TO LEASED ASSETS.
	1115-202505-0001-95101	43,736.57		PROVIDE FUNDS FOR COPY MACHINE LEASE PURCHASE
	1115-202505-0001-45640	43,736.57 CR		PROVIDE REVENUE FOR LEASED ASSET PROCEEDS
155460-61	COMPUTER SERVICES		06/10/2025	TO PROVIDE FUNDS FOR COMPUTER EQUIPMENT BY RECOGNIZING A TRANSFER FROM THE URBAN FUND FOR THIS PURPOSE.
	1116-202505-0001-96207	66,500.00		PROVIDE FUNDS FOR NETWORK COMPONENTS
	1116-202505-0001-45913	66,500.00 CR		PROVIDE REVENUE FOR TRANSFER FROM FULL URBAN
155516-17	GRANTS AND SPECIAL PROGRAMS		06/10/2025	TO ESTABLISH GRANT BUDGET FOR FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) MARCH 2023 WIND STORM AWARD.
	3200-160301-0001-63152	125.51		PROVIDE FUNDS FOR OVERTIME-CERS
	3200-160302-0001-63152	1,311.62		PROVIDE FUNDS FOR OVERTIME-CERS
	3200-160302-0001-63621	89.28		PROVIDE FUNDS FOR FICA
	3200-160302-0001-63622	0.62		PROVIDE FUNDS FOR UNEMPLOYMENT INSURANCE
	3200-160302-0001-63624	20.88		PROVIDE FUNDS FOR MEDICARE EXPENSE
	3200-160305-0001-63152	2.83		PROVIDE FUNDS FOR OVERTIME-CERS

DIVISION	ACCOUNTING	AMOUNT	WORK SESSION	REASON FOR REQUEST		
	GRANTS AND SPECIAL PROGRAMS		06/10/2025	TO ESTABLISH GRANT BUDGET FOR FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) MARCH 2023 WIND STORM AWARD.		
	3200-160906-0001-71299	5,046.00		PROVIDE	FUNDS FOR	PROF SVC - OTHER
	3200-160906-0001-73204	297,370.38		PROVIDE	FUNDS FOR	CASUALTY LOSS - PROPERTY
	3200-160906-0001-82301	116,116.79		PROVIDE	FUNDS FOR	OTHER GRANT MATCH - INTANGIBLE
	3200-303301-0001-63152	11,210.84		PROVIDE	FUNDS FOR	OVERTIME-CERS
	3200-303301-0001-63621	1,095.33		PROVIDE	FUNDS FOR	FICA
	3200-303301-0001-63622	7.77		PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE
	3200-303301-0001-63624	256.16		PROVIDE	FUNDS FOR	MEDICARE EXPENSE
	3200-303301-0001-76101	96,056.95		PROVIDE	FUNDS FOR	REPAIRS & MAINTENANCE
	3200-303302-0001-63152	1,337.41		PROVIDE	FUNDS FOR	OVERTIME-CERS
	3200-303302-0001-76101	37,637.67		PROVIDE	FUNDS FOR	REPAIRS & MAINTENANCE
	3200-303303-0001-63152	2,975.22		PROVIDE	FUNDS FOR	OVERTIME-CERS
	3200-303303-0001-76101	413.30		PROVIDE	FUNDS FOR	REPAIRS & MAINTENANCE
	3200-303304-3701-76101	1,126.79		PROVIDE	FUNDS FOR	REPAIRS & MAINTENANCE
	3200-303305-3801-63152	2,143.16		PROVIDE	FUNDS FOR	OVERTIME-CERS
	3200-303411-3481-63152	2,523.64		PROVIDE	FUNDS FOR	OVERTIME-CERS
	3200-303411-3481-63621	156.46		PROVIDE	FUNDS FOR	FICA
	3200-303411-3481-63622	1.10		PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE
	3200-303411-3481-63624	36.60		PROVIDE	FUNDS FOR	MEDICARE EXPENSE
	3200-303411-3482-71299	15,268.79		PROVIDE	FUNDS FOR	PROF SVC - OTHER
	3200-303501-0001-63152	35,928.51		PROVIDE	FUNDS FOR	OVERTIME-CERS
	3200-303501-0001-63621	2,227.57		PROVIDE	FUNDS FOR	FICA
	3200-303501-0001-63622	15.80		PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE
	3200-303501-0001-63624	520.97		PROVIDE	FUNDS FOR	MEDICARE EXPENSE
	3200-303505-3571-76101	105,843.61		PROVIDE	FUNDS FOR	REPAIRS & MAINTENANCE
	3200-303506-0001-71299	24,382.63		PROVIDE	FUNDS FOR	PROF SVC - OTHER
	3200-303507-3581-71299	50,335.83		PROVIDE	FUNDS FOR	PROF SVC - OTHER
	3200-303602-3601-63152	7,114.62		PROVIDE	FUNDS FOR	OVERTIME-CERS
	3200-303602-3601-63621	441.10		PROVIDE	FUNDS FOR	FICA
	3200-303602-3601-63622	3.13		PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE
	3200-303602-3601-63624	103.16		PROVIDE	FUNDS FOR	MEDICARE EXPENSE
	3200-313201-3091-63152	2,757.92		PROVIDE	FUNDS FOR	OVERTIME-CERS
	3200-313201-3091-63621	170.99		PROVIDE	FUNDS FOR	FICA
	3200-313201-3091-63622	1.22		PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE
	3200-313201-3091-63624	39.99		PROVIDE	FUNDS FOR	MEDICARE EXPENSE
	3200-313201-3092-76101	9,352.50		PROVIDE	FUNDS FOR	REPAIRS & MAINTENANCE
	3200-505201-0001-63152	46.00		PROVIDE	FUNDS FOR	OVERTIME-CERS
	3200-505204-5241-63152	569.74		PROVIDE	FUNDS FOR	OVERTIME-CERS
	3200-505204-5241-63621	38.18		PROVIDE	FUNDS FOR	FICA
	3200-505204-5241-63622	0.27		PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE
	3200-505204-5241-63624	8.93		PROVIDE	FUNDS FOR	MEDICARE EXPENSE
	3200-505501-5511-63155	19,134.21		PROVIDE	FUNDS FOR	OT F & P-UNSC NOT PEN ELIGIBL
	3200-505501-5511-63621	277.45		PROVIDE	FUNDS FOR	FICA

155516-17

GRANTS AND SPECIAL PROGRAMS

06/10/2025

TO ESTABLISH GRANT BUDGET FOR FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA)  
MARCH 2023 WIND STORM AWARD.

3200-505501-5511-63622	1,186.32	PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE
3200-505501-5511-63624	8.40	PROVIDE	FUNDS FOR	MEDICARE EXPENSE
3200-505602-5623-63152	31,449.20	PROVIDE	FUNDS FOR	OVERTIME-CERS
3200-505602-5623-63621	1,949.85	PROVIDE	FUNDS FOR	FICA
3200-505602-5623-63622	13.83	PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE
3200-505602-5623-63624	456.01	PROVIDE	FUNDS FOR	MEDICARE EXPENSE
3200-505701-5701-63155	5,983.22	PROVIDE	FUNDS FOR	OT F & P-UN SCH NOT PEN ELIGIBL
3200-505701-5701-63621	86.76	PROVIDE	FUNDS FOR	FICA
3200-505701-5701-63622	370.96	PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE
3200-505701-5701-63624	2.64	PROVIDE	FUNDS FOR	MEDICARE EXPENSE
3200-707603-7234-63155	49.62	PROVIDE	FUNDS FOR	OT F & P-UN SCH NOT PEN ELIGIBL
3200-707603-7234-63621	0.72	PROVIDE	FUNDS FOR	FICA
3200-707603-7234-63622	3.08	PROVIDE	FUNDS FOR	UNEMPLOYMENT INSURANCE
3200-707603-7234-63624	0.02	PROVIDE	FUNDS FOR	MEDICARE EXPENSE
3200-160906-0001-44010	669,904.54 CR	PROVIDE	REVENUE FOR	INTERGOVERNMENTAL - FEDERAL
3200-160906-0001-44040	107,184.73 CR	PROVIDE	REVENUE FOR	INTERGOVERNMENTAL - STATE/OTH
3200-160906-0001-45931	116,116.79 CR	PROVIDE	REVENUE FOR	OTHER GRANT MATCH - INTANGIBLE

155464

COMPUTER SERVICES

06/10/2025

TO ESTABLISH A TRANSFER TO THE SANITARY SEWER CAPITAL FUND FOR COMPUTER  
EQUIPMENT BY REALLOCATING SAVINGS WITHIN INFORMATION TECHNOLOGY.

4002-202505-0001-72202	15,000.00 CR	DECREASE	FUNDS FOR	LANDLINE PHONES
4002-202505-0001-72205	12,500.00 CR	DECREASE	FUNDS FOR	CLOUD & MANAGED SERVICES
4002-202505-0001-76102	20,000.00 CR	DECREASE	FUNDS FOR	SOFTWARE MAINTENANCE
4002-202505-0001-81109	47,500.00	PROVIDE	FUNDS FOR	TRANSFER TO SANITARY SEWER

155572-73

REVENUE

06/10/2025

TO PROVIDE ADDITIONAL FUNDS FOR SEWER FUND BAD DEBT EXPENSE BY RECOGNIZING  
ADDITIONAL SEWER TAP ON REVENUE.

4002-202602-0001-78311	370,000.00	PROVIDE	FUNDS FOR	BAD DEBT EXPENSE
4002-11001-0001-42600	370,000.00 CR	PROVIDE	REVENUE FOR	SEWER TAP-ON FEE

155606-07

FINANCE/VARIOUS

06/10/2025

TO ESTABLISH BUDGETS FOR SEWER FUND CAPITAL LEASE AND SUBSCRIPTION EXPENSES AND  
OFFSETTING REVENUES FOR LEASED ASSET PROCEEDS BASED ON FY 2025 EXPENSES THRU  
THE FOURTH QUARTER. THIS IS IN ACCORDANCE WITH GASB 87 RELATED TO LEASED ASSETS.

4002-202505-0001-95101	31,240.41	PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
4002-202505-0001-45640	31,240.41 CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS

155465-66

COMPUTER SERVICES

06/10/2025

TO PROVIDE FUNDS FOR COMPUTER EQUIPMENT BY RECOGNIZING A TRANSFER FROM THE  
SEWER OPERATING FUND FOR THIS PURPOSE.

4003-202505-0001-96207	47,500.00	PROVIDE	FUNDS FOR	NETWORK COMPONENTS
4003-202505-0001-45916	47,500.00 CR	PROVIDE	REVENUE FOR	TRANSFER FROM SANITARY SEWER

155469	COMPUTER SERVICES		06/10/2025	TO ESTABLISH A TRANSFER TO THE WATER QUALITY FUND CAPITAL FUND FOR COMPUTER EQUIPMENT BY REALLOCATING SAVINGS WITHIN INFORMATION TECHNOLOGY.		
	4051-202505-0001-72202	8,000.00	CR	DECREASE	FUNDS FOR	LANDLINE PHONES
	4051-202505-0001-72205	10,000.00	CR	DECREASE	FUNDS FOR	CLOUD & MANAGED SERVICES
	4051-202505-0001-76102	10,500.00	CR	DECREASE	FUNDS FOR	SOFTWARE MAINTENANCE
	4051-202505-0001-81118	28,500.00		PROVIDE	FUNDS FOR	TRANSFER TO WATER QUALITY MGT
155608-09	FINANCE/VARIOUS		06/10/2025	TO ESTABLISH BUDGETS FOR WATER QUALITY FUND CAPITAL LEASE AND SUBSCRIPTION EXPENSES AND OFFSETTING REVENUES FOR LEASED ASSET PROCEEDS BASED ON FY 2025 EXPENSES THRU THE FOURTH QUARTER. THIS IS IN ACCORDANCE WITH GASB 87 RELATED TO LEASED ASSETS.		
	4051-202505-0001-95101	18,744.24		PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
	4051-202505-0001-45640	18,744.24	CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
155470-71	COMPUTER SERVICES		06/10/2025	TO PROVIDE FUNDS FOR COMPUTER EQUIPMENT BY RECOGNIZING A TRANSFER FROM THE WATER QUALITY FUND FOR THIS PURPOSE.		
	4052-202505-0001-96207	28,500.00		PROVIDE	FUNDS FOR	NETWORK COMPONENTS
	4052-202505-0001-45925	28,500.00	CR	PROVIDE	REVENUE FOR	TRANSFER FROM OTHER FUNDS
155610-11	FINANCE/VARIOUS		06/10/2025	TO ESTABLISH BUDGETS FOR ENHANCED 911 FUND CAPITAL LEASE AND SUBSCRIPTION EXPENSES AND OFFSETTING REVENUES FOR LEASED ASSET PROCEEDS BASED ON FY 2025 EXPENSES THRU THE FOURTH QUARTER. THIS IS IN ACCORDANCE WITH GASB 87 RELATED TO LEASED ASSETS.		
	4204-505602-5622-95101	322,400.63		PROVIDE	FUNDS FOR	COPY MACHINE LEASE PURCHASE
	4204-505602-5622-45640	322,400.63	CR	PROVIDE	REVENUE FOR	LEASED ASSET PROCEEDS
		0.00		1101	GENERAL SERVICES DISTRICT FUND	
		0.00		1103	DONATION FUND	
		0.00		1105	GENERAL FUND CAPITAL PROJECTS	
		0.00		1115	FULL URBAN SERVICES DISTRICT FUND	
		0.00		1116	URBAN SERVICE CONSTRUCTION	
		0.00		3200	US DEPARTMENT OF HOMELAND SECURITY	
		0.00		4002	SANITARY SEWER REVENUE AND OPERATING FUND	
		0.00		4003	SANITARY SEWER CONSTRUCTION FUND	
		0.00		4051	WATER QUALITY MANAGEMENT FUND	
		0.00		4052	WATER QUALITY CONSTRUCTION FUND	
		0.00		4204	ENHANCED 911 FUND	

BUDGET  
JOURNAL

DIVISION

ACCOUNTING

AMOUNT

WORK SESSION

REASON FOR REQUEST

Page 8 of 8

REPORT COMPILED BY:

*Rachael Berry*

DIVISION OF BUDGETING

6/10/2025