



---

**Date:** March 10, 2025  
**To:** Mayor and Town Council  
**From:** Sean O’Keefe, Town Manager  
**Re:** Consideration and Approval: **Budget Transfer #117**

**Objective:**

This budget transfer has the primary goal of re-allocating existing budgeted amounts into funds, accounts, and object lines that more accurately follow the Uniform Accounting System (UAS).

**Summary:**

Key Changes:

1. New Accounts:
  - 512 Executive (was under 513 – Financial & Administrative)
  - 514 Legal Counsel (was under 519 – Other Gov’t Services and old 524 – Code Enforcement)
  - 515 Comprehensive Planning (was under 519 – Other Gov’t Services)
  - 529 Other Public Safety – Code Enforcement (was previously 524 – Code Enforcement)
2. Re-named/Deleted Accounts:
  - 519 had most of the object lines moved into either 514 – Legal Counsel, or 515 – Comprehensive Planning
  - 524 Code Enforcement is now 529 – Other Public Safety (see above)
  - 513 and 519 within the 155 Building Services Fund are now under 524 – Protective Inspections
  - 539 was moved to the renamed 519 – Other Gov’t Services (Public Services)
  - 542 – Cemetery was moved to 539 – Other Physical Environment (Cemetery)
3. Object Lines that are moved
  - Remaining costs (general liability insurance, codification, website costs, etc.) from object lines with the 519 – Other Gov’t Services account were moved to the 513 – Financial & Administrative account
  - Within the account of 541 – Transportation, personnel service object lines were moved to the new 519 – Other Gov’t Services (Public Services) account
  - The object line of 343 – Special Events was moved from the 572 – Parks & Recreation account to the 574 – Special Events account
  - The object line of 343 - Special Events under the 521 – Law Enforcement account was combined under the object code of 520 – Operating Supplies

**Fiscal Impact:**

There is no direct fiscal impact in adopting this budget transfer.

**Staff Recommendation:**

Staff recommends that the Town Council adopt the budget transfer.