

4th QUARTER 2008 - PROPOSED BUDGET AMENDMENT

Line	Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease	Amended Budget	QTR	Explanation
101 - General Fund Revenue									
1	Fund Balance to Balance	101.401002	-	(933,260)		933,260	-	4th	No Funds Needed From Fund Balance
2	Lic.& Pmts.-Cable	101.451001	(692,730)	(692,730)	257,270		(950,000)	4th	Under Budgeted As the Suggested Effects of New Related Cable Franchising Legislation was not Realized
3	State Revenue-Sales Tax	101.575000	(4,903,200)	(4,903,200)	296,800		(5,200,000)	4th	Adjusting Original Conservative Projection
4	Chg.Serv.-Grave Open/Close	101.607020	(40,000)	(40,000)	10,000		(50,000)	4th	Increase in the Number of Grave Open/Closing
5	Chg.for Serv.-Inspection	101.609001	(10,000)	(10,000)	18,000		(28,000)	4th	Amend to Projected Actual Revenues
6	Chg.for Serv.-Plan Review	101.609003	(250,000)	(250,000)		50,000	(200,000)	4th	Due to Slowdown in Building Sector
7	Chg.for Serv.-Fire Suppression	101.609006	(35,000)	(35,000)		10,000	(25,000)	4th	Due to Slowdown in Building Sector
8	Chg.for Serv.-Fire Alarm	101.609008	(25,000)	(25,000)		5,000	(20,000)	4th	Due to Slowdown in Building Sector
9	Chg.for Serv.-Admin.Fees	101.611001	(12,000)	(5,300)	4,700		(10,000)	4th	Decline in Revenue Was Less Severe Than Projected in the 2nd Qtr
10	Chg.for Serv.-Landscape	101.611003	(40,000)	(10,000)	20,000		(30,000)	4th	Decline in Revenue Was Less Severe Than Projected in the 2nd Qtr
11	Chg.for Serv.-Planning	101.611006	(60,000)	(10,400)	24,600		(35,000)	4th	Decline in Revenue Was Less Severe Than Projected in the 2nd Qtr
12	Sales-Printed Material	101.620001	(7,000)	(7,000)	4,000		(11,000)	4th	Increase in the Amount of Printed Material Sold
13	Sales-Cemetery Lots	101.620005	(30,000)	(30,000)		5,000	(25,000)	4th	Amend to Projected Actual Revenues
14	Sales-Park Concessions	101.623003	(35,000)	(35,000)	5,000		(40,000)	4th	Concession Sales Increased at City Parks
15	Fees-Park	101.631001	(171,000)	(171,000)	40,000		(211,000)	4th	Increased Attendance at City Parks
16	Fees-Programs	101.631002	(47,000)	(47,000)	13,000		(60,000)	4th	Increased Program Participation at City Parks
17	Fees-Weddings	101.631006	(18,000)	(18,000)		3,000	(15,000)	4th	Amend to Actual Revenue Received for Weddings
18	Fines-City	101.655001	(50,000)	(50,000)		8,000	(42,000)	4th	Amend to Projected Actual Revenues
19	Fines-District Court	101.655002	(2,000)	(2,000)	3,000		(5,000)	4th	Amend to Projected Actual Revenues
20	Forfeitures-Bonds	101.656000	-	-	80,000		(80,000)	4th	Amend to Actual Forfeited Bonds
21	Forfeitures-Not Vested	101.657000	-	-	23,000		(23,000)	4th	Amend to Actual employee Forfeitures
22	Interest & Dividend Earnings	101.664001	(805,000)	(700,000)	150,000		(850,000)	4th	Larger Than Expected Cash Balance
23	Net Appreciation-Fair Market	101.664003	-	-	20,000		(20,000)	4th	Amend to Actual Net Appreciation
24	Contributions & Donations	101.675000	(3,400)	(3,400)	7,600		(11,000)	4th	Contributions & Donations for Various Items Including Parks Projects
25	Contributions for Fireworks	101.675002	-	(68,000)	9,000		(77,000)	4th	Reimbursement for Festival of the Hills Costs
26	Reimb.-Elections	101.677004	(40,000)	(40,000)	8,000		(48,000)	4th	Amend to Actual Reimbursement Received From the State for Presidential Primary
27	Refund & Rebates	101.687000	-	-	18,000		(18,000)	4th	Amend to Actual Workers Compensation Refunds Received
28	Miscellaneous Revenue	101.695000	-	-	-	75,000	75,000	4th	Amend to Actual Miscellaneous Received plus Unclaimed Property distribution-
	General Fund - Revenue Total		(27,058,830)	(27,156,880)	(77,290)		\$ (27,079,590)	4th	Amended General Fund / Revenue Total
29	Fund Balance to Balance	101.701001	-	-	779,040		779,040	4th	Adding to Fund Balance
30	City Council - Salaries & Wages	102.703000	90,820	90,820		15,820	75,000	4th	Utilize Savings for Elections Costs
31	City Council - Professional Services	102.801000	13,500	13,000		8,000	5,000	4th	Utilize Savings for Elections Costs
32	City Council - Travel and Seminars	102.860000	12,250	12,250		10,250	2,000	4th	Less Travel and Seminars Than Anticipated
33	Elections - Salaries & Wages	191.703000	230,410	230,410	52,030		282,440	4th	Presidential Election Higher Than Anticipated
34	Elections - Pension Plan	191.710000	13,930	32,430	7,570		40,000	4th	Presidential Election Higher Than Anticipated
35	Elections - Medicare Tax	191.714000	3,340	3,340	760		4,100	4th	Presidential Election Higher Than Anticipated
36	Elections - Soc. Security Tax	191.715000	14,290	14,290	3,210		17,500	4th	Presidential Election Higher Than Anticipated
37	Election - Operating Supplies	191.740000	46,300	46,300		16,300	30,000	4th	Utilize Savings for Elections Costs
38	Mayor - Salaries & Wages	171.703000	968,810	962,810		62,810	900,000	4th	Savings from Position Vacancy
39	Mayor - Pension Plan	171.710000	131,150	131,150		3,150	128,000	4th	Savings from Position Vacancy
40	Mayor - Health/Optical Ins.	171.716000	136,910	136,910		14,910	122,000	4th	Savings from Position Vacancy
41	Mayor - Tuition Refund	171.724000	3,770	3,770		3,770	-	4th	Tuition Benefit Will Not Be Utilized This Year
42	Mayor - Professional Services	171.801000	25,000	41,700		9,700	32,000	4th	Savings From Grant Writer Partially Offset by Expenses for Resource Recycling Consultant
43	Assessing - Tax Tribunals	209.960000	34,510	34,510		29,310	5,200	4th	Adjust to Actual Cost of Tax Tribunals
44	Legal Fees-Labor & Other	210.805002	104,000	104,000		34,000	70,000	4th	Less Legal Services Utilized than budgeted
45	Clerks - Health/Optical Ins.	215.716000	74,450	74,450		10,450	64,000	4th	Utilize Savings for Elections Costs
46	Clerks - Professional Services	215.801000	20,160	24,000		5,000	19,000	4th	Utilize Savings for Elections Costs
47	Clerks - Printing & Pub'g.	215.900000	25,000	25,000		8,000	17,000	4th	Utilize Savings for Elections Costs
48	Building - Salaries & Wages	371.703000	1,258,730	1,258,730		219,730	1,039,000	4th	Savings Related to Position Vacancies and Less Overtime Worked
49	Building - Pension Plan	371.710000	161,310	161,310		15,310	146,000	4th	Savings Related to Position Vacancies and Less Overtime Worked
50	Building - Retiree Health Svg	371.711000	46,930	46,930		4,930	42,000	4th	Savings Related to Position Vacancies and Less Overtime Worked
51	Building - Medicare Tax	371.714000	18,250	18,250		2,250	16,000	4th	Savings Related to Position Vacancies and Less Overtime Worked

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52	Building - Soc. Security Tax	371.715000	78,040	78,040		13,040	65,000	4th	Savings Related to Position Vacancies and Less Overtime Worked
53	Building - Unemployment Ins.	371.720000	6,880	6,880		3,880	3,000	4th	Savings Related to Position Vacancies and Less Overtime Worked
54	Building - Tuition Refund	371.724000	10,000	10,000		10,000	-	4th	Tuition Benefit Will Not Be Utilized This Year
55	Building - Professional Services	371.801000	160,000	172,000		122,000	50,000	4th	Reduction in the Use of Consultants for Plan Review and Inspection Services
56	Building - Interfund-Fleet-Vehicle Chgs.	371.802004	45,000	45,000		10,000	35,000	4th	Savings Due to Reduction in Building Department Vehicles
57	Ordinance - Salaries & Wages	372.703000	574,820	574,820		84,820	490,000	4th	Savings Related to Position Vacancies and Less Overtime Worked
58	Ordinance - Pension Plan	372.710000	80,480	80,480		10,480	70,000	4th	Savings Related to Position Vacancies and Less Overtime Worked
59	Ordinance - Retiree Health Svg	372.711000	23,800	23,800		3,800	20,000	4th	Savings Related to Position Vacancies and Less Overtime Worked
60	Ordinance - Soc. Security Tax	372.715000	35,640	35,640		4,640	31,000	4th	Savings Related to Position Vacancies and Less Overtime Worked
61	Ordinance - Health/Optical Ins.	372.716000	107,670	107,670		14,670	93,000	4th	Savings Related to Position Vacancies
62	Ordinance - Tuition Refund	372.724000	2,000	2,000		2,000	-	4th	Tuition Benefit Will Not Be Utilized This Year
63	Ordinance - Interfund-Fleet-Vehicle Chgs.	372.802004	32,500	32,500		8,500	24,000	4th	Savings Due to Reduction in Ordinance Department Vehicles
64	Ordinance - Travel and Seminars	372.860000	6,000	6,000		2,000	4,000	4th	Less Travel and Seminars
65	Planning - Salaries & Wages	401.703000	582,090	582,090		15,090	567,000	4th	Savings Related to full-time Position Reduction
66	Planning - Tuition Refund	401.724000	2,000	2,000		2,000	-	4th	Tuition Benefit Will Not Be Utilized This Year
67	Planning - Consultant Fees-Services	401.808001	15,000	15,000		12,000	3,000	4th	Reduction Due to a Decline in Workload
68	Planning - Printing & Pub'g.	401.900000	20,000	20,000		5,000	15,000	4th	Less Printing and Publishing
69	Forestry - Salaries & Wages	774.703000	350,000	350,000		30,000	320,000	4th	Savings Due to Vacant Position
70	Trans.Out-Pub.Imp.Drains	990.999244	508,610	650,610		92,290	558,320	4th	Less Funding Required from General Fund for Drain Operations
General Fund - Expenditure Total			27,058,830	27,156,880	(77,290)		\$ 27,079,590	4th	Amended General Fund / Expenditure Total
202 - Major Road Fund									
71	Fund Balance to Balance	202.401002	(2,436,990)	(3,932,220)		612,440	(3,319,780)	4th	Less Funding Required from Fund Balance
72	St/Fed.Grant-Ham.Crook/Liv.	202.547002	(1,971,570)	(2,960,000)		2,000,000	(960,000)	4th	MR-02A / Hamlin Boulevard (Crooks - Livernois) ROW Acquisition = 80% State & Federal Share
73	St/Fed.Grant-Ham.Crook/Liv.	202.547002	-	-	167,190		(167,190)	4th	MR-02A / Hamlin Boulevard (Crooks - Livernois) Utility Relocation = 80% State & Federal Share
74	Interfund-DPS WorkOrders	202.606003	(10,000)	(10,000)	10,000		(20,000)	4th	Memorial Day & Christmas Parade, Brooksie Way, Cemetery & Sign Shop Work
75	Interest & Dividend Earnings	202.664001	(702,000)	(702,000)		52,000	(650,000)	4th	Less Interest Earnings Projected due to Lower Interest Rates
76	Reimb.Oak.Cty.Rd Comm.	202.677002	(23,000)	(189,660)		26,660	(163,000)	4th	MR-03 / Concrete Slab Replacement Program Hamlin E/B (Old Adams Bridge - 850' East) [Total Est. Project = \$210,000; LDFA Share (1/3) = \$70,000; RCOC = (2/3) \$140,000 (Reimbursed)] / Expenditure as Part of 2nd Qtr B/A
77	Trans.In-LDFA	202.699848	-	-	70,000		(70,000)	4th	MR-03 / Concrete Slab Replacement Program Hamlin E/B (Old Adams Bridge - 850' East) [Total Est. Project = \$210,000; LDFA Share (1/3) = \$70,000; RCOC = (2/3) \$140,000 (Reimbursed)] / Expenditure as Part of 2nd Qtr B/A
Major Road Fund - Revenue Total			(8,928,680)	(12,846,500)	(2,443,910)		\$ (10,402,590)	4th	Amended Major Road Fund / Revenue Total
78	MR Const / Salaries & Wages	452.703000	78,070	83,470	61,530		145,000	4th	Additional Staff M/R Construction Inspection (Meadowfield & Drexelgate)
79	MR Const / Construction	452.970000	200,000	60,000		60,000	-	4th	Crooks Boulevard - Irrigation (Carry Over to FY 2009) [Total Est. Project City Share = \$60,000]
80	MR Const / Construction	452.970000	-	35,000		16,000	19,000	4th	MR-01A / Crooks Road (M-59 - Hamlin) P/E [Tri-Party = 1/3 City Share] [Total Est. Project City Share = \$269,000]
81	MR Const / Construction	452.970000	-	-	92,000		92,000	4th	MR-01B&C / Crooks Boulevard (M-59 - South Blvd) Remaining Contract [Total Est. Project City Share = \$2,102,000]
82	MR Const / Construction	452.970000	1,252,000	-	208,980		208,980	4th	MR-02A / Hamlin Boulevard (Crooks - Livernois) Utility Relocation / Balance of Project is Included in FY 2009 Adopted Budget [Total Est. Project City Share = \$2,360,140]
83	MR Const / Construction	452.970000	-	250,000		40,000	210,000	4th	MR-03 / Hamlin (Old Adams Bridge - 850' East) [Tri-Party = 1/3 City Share] [Total Est. Project City Share = \$210,000]
84	MR Const / Construction	452.970000	-	40,000		15,050	24,950	4th	MR-05B / Adams Road Bridge Removal [Federal & MDOT = 2% City Share] [Total Est. Project City Share = \$24,950]
85	MR Const / Construction	452.970000	-	1,215,000		780,570	434,430	4th	MR-10 / Austin Avenue Extension (Carry Over Construction to FY 2009) [Total Est. Project City Share = \$1,579,000]
86	MR Const / Construction	452.970000	-	32,500		32,500	-	4th	MR-13B / Dequindre (Auburn - South) P/E (Postponed) [Total Est. Project City Share = \$345,500]
87	MR Const / Construction	452.970000	-	508,870	136,130		645,000	4th	MR-23B / Meadowfield Rehabilitation [Total Est. Project City Share = \$645,000] / Increase due to additional costs associated with concrete replacement
88	MR Const / Construction	452.970000	-	47,650	8,350		56,000	4th	MR-26C / Livernois Irrigation - Landscaping & Tree Installation [Total Est. Project City Share = \$172,000] Additional due to DTE Utility Relocation Costs & Additional Tree Plantings
89	MR Const / Construction	452.970000	300,000	100,000		100,000	-	4th	MR-40 / Tienken Corridor P/E (Carry Over to FY 2009) [Total Est. Project City Share = \$1,400,000]
90	MR Const / Construction	452.970000	-	-	14,200		14,200	4th	MR-44 / Powderhorn Ridge - Final Contract Payment Amount [Total Est. Project City Share = \$894,290]
91	MR Const / Construction	452.970000	-	-	16,000		16,000	4th	Tienken Road Overlay (Oak Brook - Pine) [Total Est. Project City Share = \$16,000]
92	MR Const / Land-ROW	452.973000	-	-	700,000		700,000	4th	MR-01B&C / Crooks Boulevard (M-59 - South Blvd) ROW Condemnation from Oakland County
93	MR Const / Land-ROW	452.973000	2,464,460	3,700,000		2,500,000	1,200,000	4th	MR-02A / Hamlin Boulevard [Crooks - Livernois] ROW [Total Est. Project ROW City Share = \$1,700,000] Carry Over Balance to FY 2009

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94	MR Const / Land-ROW	452.973000	-	267,000	104,500		371,500	4th	MR-10 / Austin Avenue Extension ROW & Services (Also includes some Devondale) [Total Est. ROW Project City Share = \$371,500]
95	MR Const / Land-ROW	452.973000	67,500	67,500		67,500	-	4th	MR-13B / Dequindre (Auburn - South) ROW (Postponed) [Total Est. Project City Share = \$345,500]
96	MR Const / Land-ROW	452.973000	-	25,000		25,000	-	4th	MR-23C / Meadowfield @ Yorkstowne ROW [Total Est. Project City Share = \$220,000] Project Deferred (No Warrant)
97	MR R/M / Interfund-Fleet-Vehicle Chgs.	462.802004	230,000	230,000		30,000	200,000	4th	Fewer Fleet Vehicle Charges for Major Road Routine Maintenance than Anticipated
98	MR R/M / Contractual Services	462.807000	59,220	81,020		8,400	72,620	4th	Less Catch Basin Cleaning Completed in FY 2008 / Carry Over Balance to FY 2009
99	MR Traffic / Salaries & Wages	472.703000	179,700	179,700		39,700	140,000	4th	Less Traffic Division staff time on Major Road, more staff time on Local Streets
100	MR Traffic / Professional Services	472.801000	34,230	34,230		16,730	17,500	4th	Less Plan Reviews & Traffic Studies Requested
101	MR Traffic / Interfund-Fleet-Vehicle Chgs.	472.802004	30,000	23,650		5,100	18,550	4th	Less Usage of the Sign Shop Truck
102	MR Traffic / Contractual-Oakland County	472.807003	150,000	150,000		40,950	109,050	4th	Walton @ Brewster / Avon @ Old Perch Traffic Signals (Carryover Installation to FY 2009)
103	MR Admin / Professional Services	492.801000	-	17,100		8,100	9,000	4th	PS-08 / Master Thoroughfare Plan [Total Est. Project Cost = \$100,000] / Adjust to Actual
Major Road Fund - Expenditure Total			8,928,680	12,846,500	(2,443,910)		\$ 10,402,590	4th	Amended Major Road Fund / Expenditure Total
203 - Local Street Fund									
104	Fund Balance to Balance	203.401002	-	(276,920)		52,410	(224,510)	4th	Less Funding Required from Fund Balance
Local Street Fund - Revenue Total			(6,478,160)	(6,685,160)	(52,410)		\$ (6,632,750)	4th	Amended Local Street Fund / Revenue Total
105	LS Const / Construction	454.970000	-	33,500	59,500		93,000	4th	LS-03 / 2006/2007 Local Street Concrete Slab Repair Program - Final Review Quantity Adjustments (Whitney Drive)
106	LS Const / Construction	454.970000	1,777,730	1,520,320		59,500	1,460,820	4th	LS-03 / 2008 Local Street Concrete Slab Repair Program [Total Est. Project City Share = \$1,445,350]
107	LS R/M / Material	464.781000	180,000	167,160		7,160	160,000	4th	Less material utilized in routine maintenance type activities
108	LS R/M / Professional Services	464.801000	5,000	5,000		5,000	-	4th	ADA Transition Evaluation (Defer to FY 2009) - May combine with PS-18 / ADA Compliance Review [Facilities Fund]
109	LS R/M / Interfund-Forestry	464.802774	157,070	157,070		27,070	130,000	4th	Less Forestry Division staff efforts on the Local Street System
110	LS R/M / Contractual Services	464.807000	28,930	68,130		19,600	48,530	4th	Less Catch Basin Cleaning Completed in FY 2008 / Carry Over Balance to FY 2009
111	LS R/M / Contractual Services	464.807000	25,000	25,000		25,000	-	4th	Sidewalk Replacement Program (Carry Over to FY 2009)
112	LS Traffic / Salaries & Wages	474.703000	123,580	123,580	31,420		155,000	4th	Additional Traffic Services staff time on Local Streets, less on Major Roads
Local Street Fund - Expenditure Total			6,478,160	6,685,160	(52,410)		\$ 6,632,750	4th	Amended Local Street Fund / Expenditure Total
206 - Fire Fund									
113	Taxes-Delinq.Pers.Prop.	206.420000	-	(8,000)	7,000		(15,000)	4th	Adjust to Actual Delinquent Personal Property Taxes Received
114	State of Mich-911 Training	206.548000	(4,500)	(4,500)		4,500	-	4th	Training Funds Will No Longer Be Received From the State
115	Chg.for Serv.-EMS	206.608010	(1,000,000)	(1,000,000)	150,000		(1,150,000)	4th	Additional EMS Revenue Generated Due to Call Volume
116	Chg.for Serv.-Inspection	206.609001	(25,000)	(25,000)		9,000	(16,000)	4th	Adjust to Actual Inspection Revenue Received
117	Rental-Cell Tower Lease	206.650001	(52,900)	(52,900)		4,900	(48,000)	4th	Over Projected Revenue From Cell Tower Lease
118	Forfeitures-Not Vested	206.657000	-	-	28,000		(28,000)	4th	Adjust to Actual Employee Forfeitures
119	Interest & Dividend Earnings	206.664001	(210,000)	(165,200)		20,200	(145,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
Fire Fund - Revenue Total			(8,058,400)	(8,201,410)	146,400		\$ (8,347,810)	4th	Amended Fire Dept. Fund / Revenue Total
120	Admin - Operating Equipment	206.748000	10,000	10,000		4,000	6,000	4th	Cost Reduction to Offset Increased Suppression Fleet Chgs
121	Admin - Professional Services	206.801000	35,000	40,000	8,000		48,000	4th	Fees for the Sale of Pumpers
122	Admin Interfund-Fleet-Vehicle Chgs.	206.802004	10,000	10,000		2,300	7,700	4th	Cost Reduction to Offset Increased Suppression Fleet Chgs
123	Admin - Tax Tribunals	206.960000	16,690	16,690		14,690	2,000	4th	Adjust to Actual Cost of Tax Tribunals
124	Admin - Trans.Out-Fire Apparatus	206.999402	327,100	327,100	326,190		653,290	4th	Maintain Fire Transfer Policy
125	Suppression - Operating Supplies	339.740000	15,000	15,000		4,000	11,000	4th	Cost Reduction to Offset Increased Suppression Fleet Chgs
126	Suppression - Operating Equipment	339.748000	41,000	41,000		6,000	35,000	4th	Cost Reduction to Offset Increased Suppression Fleet Chgs
127	Suppression - Interfund-Fleet-Vehicle Chgs.	339.802004	47,600	63,600	27,300		90,900	4th	Higher Fuel Costs and utilization
128	Prevention - Maintenance-Vehicle	341.938000	2,000	2,000		1,000	1,000	4th	Cost Reduction to Offset Increased Suppression Fleet Chgs
129	Training - Travel and Seminars	342.860000	48,500	40,500		15,000	25,500	4th	Less Travel and Seminars Than Anticipated to Offset Increased Suppression Fleet Chgs
130	EMS - Salaries & Wages	344.703000	1,053,810	1,330,810		98,810	1,232,000	4th	Fewer Salaries
131	EMS - Salaries-POC	344.703206	392,460	392,460		32,460	360,000	4th	Less POC Costs Than Anticipated
132	EMS - Health/Optical Ins.	344.716000	198,030	198,030		13,030	185,000	4th	Amend to Projected Cost Based on Actual Enrollment
133	EMS - Professional Services	344.801000	118,800	118,800		23,800	95,000	4th	Projected Savings Based on New Rate for EMS Billing
Fire Fund - Expenditure Total			8,058,400	8,201,410	146,400		\$ 8,347,810	4th	Amended Fire Dept. Fund / Expenditure Total
207 - Special Police									
134	Federal Grant-Homeland Sec.	207.501008	-	-	4,600		(4,600)	4th	CERT Grant

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	Special Police Fund - Revenue Total		(8,570,760)	(8,678,620)	4,600		\$ (8,683,220)	4th	Amended Special Police Fund / Revenue Total
135	Fund Balance to Balance	207.701001	-	28,710		28,710	-	4th	Utilize Contribution to Fund Balance for Contingency and Other Costs
136	Salaries & Wages	207.703000	142,440	142,440	3,000		145,440	4th	Slightly Higher Than Anticipated Salary Costs
137	Operating Equipment	207.748000	1,000	1,000	4,600		5,600	4th	Equipment Purchases Funded Through CERT Grant
138	Contingency	207.957000	-	-	25,710		25,710	4th	Contingency for Contractual Police Services in Case of a large unanticipated event/case and extra days accrued
	Special Police Fund - Expenditure Total		8,570,760	8,678,620	4,600		\$ 8,683,220	4th	Amended Special Police Fund / Expenditure Total
	211 - Perpetual Care Fund								
139	Sales-Cemetery Lots	211.620005	(45,000)	(45,000)		20,000	(25,000)	4th	Amend to Projected Actual Revenues
140	Interest & Dividend Earnings	211.664001	(50,000)	(50,000)		18,000	(32,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
	Perpetual Care Fund - Revenue Total		(99,000)	(99,000)	(38,000)		\$ (61,000)	4th	Amended Perpetual Care Fund / Revenue Total
141	Fund Balance to Balance	211.701001	99,000	84,000		38,000	46,000	4th	Less Funding Contributed to Fund Balance
	Perpetual Care Fund - Expenditure Total		99,000	99,000	(38,000)		\$ 61,000	4th	Amended Perpetual Care Fund / Expenditure Total
	214 - Pathway Maintenance								
142	Taxes-Special (In Lieu Of)	214.436000	(1,310)	(1,310)		1,030	(280)	4th	Adjust to Actual Special (In Lieu Of) Taxes Received
143	Chg.for Serv.-City Inspections	214.610003	(2,000)	(2,000)		1,500	(500)	4th	Fewer Pathway Inspection Fees
144	Interest & Dividend Earnings	214.664001	(18,000)	(12,000)		2,000	(10,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
	PW Maintenance Fund - Revenue Total		(702,160)	(696,160)	(4,530)		\$ (691,630)	4th	Amended PW Maintenance Fund / Revenue Total
145	Fund Balance to Balance	214.701001	12,340	9,060		9,060	-	4th	Less Fund Balance Contributed to Pathway Maintenance Fund Balance
146	Salaries & Wages	214.703000	49,730	70,010	21,990		92,000	4th	Additional DPS Staff for Pathway Snow Plowing & Pathway Inspection Services
147	Pension Plan	214.710000	6,960	9,800	3,200		13,000	4th	Additional DPS Staff for Pathway Snow Plowing & Pathway Inspection Services
148	Retiree Health Svg	214.711000	1,990	2,810	1,190		4,000	4th	Additional DPS Staff for Pathway Snow Plowing & Pathway Inspection Services
149	Soc. Security Tax	214.715000	3,080	4,340	1,660		6,000	4th	Additional DPS Staff for Pathway Snow Plowing & Pathway Inspection Services
150	Operating Supplies	214.740000	500	500	1,490		1,990	4th	Additional Pathway Maintenance Staking and Miscellaneous Supplies
151	Professional Services	214.801000	25,000	25,000		25,000	-	4th	ADA Transition Evaluation (Defer to FY 2009) - May combine with PS-18 / ADA Compliance Review [Facilities Fund]
	PW Maintenance Fund - Expenditure Total		702,160	696,160	(4,530)		\$ 691,630	4th	Amended PW Maintenance Fund / Expenditure Total
	232 - Tree Fund								
152	Interest & Dividend Earnings	232.664001	(90,000)	(90,000)		30,000	(60,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
	Tree Fund - Revenue Total		(115,000)	(115,000)	(30,000)		\$ (85,000)	4th	Amended Tree Fund / Revenue Total
153	Fund Balance to Balance	232.701001	90,000	90,000		10,000	80,000	4th	Less Funding Contributed to Fund Balance
154	Contractual Services	232.807000	25,000	25,000		20,000	5,000	4th	Amend to Projected Actual
	Tree Fund - Expenditure Total		115,000	115,000	(30,000)		\$ 85,000	4th	Amended Tree Fund / Expenditure Total
	244 - Drain Maintenance Fund								
155	Fund Balance to Balance	244.401002	(1,317,860)	(1,845,190)		351,890	(1,493,300)	4th	Draw Funding for all FY 2008 Drain Related Capital Improvement Projects from Drain Fund Balance
156	Interest & Dividend Earnings	244.664001	(212,300)	(212,300)		32,300	(180,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
157	Refund & Rebates	244.687000	-	-	26,740		(26,740)	4th	Refund for West Nile Virus Program & Worker's Compensation Dividend Distributions
158	Trans.In-General Fund	244.699101	(508,610)	(650,610)		92,290	(558,320)	4th	Less Funding Required from General Fund for Drain Operations
	Drain Fund - Revenue Total		(2,180,070)	(2,769,400)	(449,740)		\$ (2,319,660)	4th	Amended Drain Maint. Fund / Revenue Total
159	Professional Services	244.801000	100,000	71,180		36,180	35,000	4th	Fewer Plan, Wetland, and Geotechnical Reviews
160	Contractual Services	244.807000	33,750	61,750		26,500	35,250	4th	Less Catch Basin Cleaning Completed in FY 2008 / Carry Over Balance to FY 2009
161	Land Improvement	244.974000	1,040,360	1,787,060		387,060	1,400,000	4th	SW-06 / East Ferry Drain Construction [Total Est. Project City Share = \$1,598,400] / Balance of Project Cost Incurred in Prior Years
	Drain Fund - Expenditure Total		2,180,070	2,769,400	(449,740)		\$ 2,319,660	4th	Amended Drain Maint. Fund / Expenditure Total
	299 - Green Space Millage Fund								
162	Fund Balance to Balance	299.401002	-	-	129,490		(129,490)	4th	Use of Fund Balance for land Purchase
163	Taxes-Current	299.403000	(1,088,390)	(1,088,390)		4,220	(1,084,170)	4th	Adjust to Actual Taxes Generated
164	Taxes-Delinq.Pers.Prop.	299.420000	-	-	2,600		(2,600)	4th	Adjust to Actual Delinquent Personal Property Taxes Received
165	Taxes-Special (In Lieu Of)	299.436000	(2,100)	(2,100)		1,650	(450)	4th	Adjust to Actual Special (In Lieu Of) Taxes Received
166	Interest & Dividend Earnings	299.664001	(30,000)	(30,000)	31,000		(61,000)	4th	Additional Interest Earnings Anticipated due to Higher Fund Balance Levels

4th QUARTER 2008 - PROPOSED BUDGET AMENDMENT

Line	Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease	Amended Budget	QTR	Explanation
	Green Space Millage Fund - Revenue Total		(1,120,530)	(1,120,530)	157,220		\$ (1,277,750)	4th	Amended Green Space Millage Fund / Revenue Total
167	Fund Balance to Balance	299.701001	1,067,780	1,067,780		1,067,780	-	4th	No Funding Contributed to Fund Balance
168	Land	299.971000	-	-	1,225,000		1,225,000	4th	Purchase of Harding Property
	Green Space Millage Fund - Expenditure Total		1,120,530	1,120,530	157,220		\$ 1,277,750	4th	Amended Green Space Millage Fund / Expenditure Total
	313 - Street Improvements (2001 Series)								
169	Fund Balance to Balance	313.401002	(113,680)	(123,630)	7,000		(130,630)	4th	Additional Funding Required From Fund Balance
170	Interest & Dividend Earnings	313.664001	(49,950)	(40,000)		7,000	(33,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
	2001 Street Improvements Fund - Revenue Total		(230,470)	(230,470)	-		\$ (230,470)	4th	Amended 2001 Street Improvements Fund / Revenue Total
	2001 Street Improvements Fund - Expenditure Total		230,470	230,470	-		\$ 230,470	4th	Amended 2001 Street Improvements Fund / Expenditure Total
	314 - SAD Street Improvements (2001 Series)								
171	Fund Balance to Balance	314.401002	(70,390)	(78,300)		6,500	(71,800)	4th	Less Funding Required From Fund Balance
172	Interest & Dividend Earnings	314.664001	(30,410)	(22,500)		3,500	(19,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
173	SAD-Klem/Hillcrest	314.672021	(8,020)	(8,020)	10,000		(18,020)	4th	Additional Principal Paid Due to Early SAD Payoffs
	2001 SAD Street Improvements Fund - Revenue Total		(228,800)	(228,800)	-		\$ (228,800)	4th	Amended SAD 2001 Street Improvements Fund / Revenue Total
	2001 SAD Street Improvements Fund - Expenditure Total		228,800	228,800	-		\$ 228,800	4th	Amended SAD 2001 Street Improvements Fund / Expenditure Total
	325 - Street Improvements (2002 Series)								
174	Fund Balance to Balance	325.401002	(296,280)	(215,500)	15,000		(230,500)	4th	Additional Funding Required From Fund Balance
175	Interest & Dividend Earnings	325.664001	(94,220)	(75,000)		15,000	(60,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
	2002 Street Improvements Fund - Revenue Total		(403,360)	(403,360)	-		\$ (403,360)	4th	Amended 2002 Street Improvements Fund / Revenue Total
	2002 Street Improvements Fund - Expenditure Total		403,360	403,360	-		\$ 403,360	4th	Amended 2002 Street Improvements Fund / Expenditure Total
	331 - Drain Debt Millage Fund								
176	Fund Balance to Balance	331.401002	(32,310)	(32,310)		16,770	(15,540)	4th	Less Funding Required From Fund Balance
177	Taxes-Current	331.403000	(2,055,200)	(2,055,200)	27,920		(2,083,120)	4th	Adjust to Actual Taxes Generated
178	Taxes-Delinq.Pers.Prop.	331.420000	-	-	6,700		(6,700)	4th	Adjust to Actual Delinquent Personal Property Taxes Received
179	Taxes-Special (In Lieu Of)	331.436000	(5,590)	(5,590)		3,280	(2,310)	4th	Adjust to Actual Special (In Lieu Of) Taxes Received
180	Interest & Dividend Earnings	331.664001	(64,570)	(64,570)		19,570	(45,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
	Drain Debt Millage Fund - Revenue Total		(2,157,950)	(2,157,950)	(5,000)		\$ (2,152,950)	4th	Amended Drain Debt Millage Fund / Revenue Total
181	Tax Tribunals	331.960000	5,600	5,600		5,000	600	4th	Adjust to Anticipated Amount of Tax Tribunal Due
	Drain Debt Millage Fund - Expenditure Total		2,157,950	2,157,950	(5,000)		\$ 2,152,950	4th	Amended Drain Debt Millage Fund / Expenditure Total
	337 - SAD Street Improvements (1994 Series)								
182	Fund Balance to Balance	337.401002	(155,230)	(163,730)	2,000		(165,730)	4th	Additional Funding Required From Fund Balance
183	Interest & Dividend Earnings	337.664001	(20,500)	(12,000)		2,000	(10,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
	1994 SAD Street Improvements Fund - Revenue Total		(187,280)	(187,280)	-		\$ (187,280)	4th	Amended SAD 1994 Street Improvements Fund / Revenue Total
	1994 SAD Street Improvements Fund - Expenditure Total		187,280	187,280	-		\$ 187,280	4th	Amended SAD 1994 Street Improvements Fund / Expenditure Total
	338 - SAD Street Improvements (1995 Series)								
184	Fund Balance to Balance	338.401002	(121,780)	(127,320)	3,000		(130,320)	4th	Additional Funding Required From Fund Balance
185	Interest & Dividend Earnings	338.664001	(12,000)	(12,000)		3,000	(9,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
	1995 SAD Street Improvements Fund - Revenue Total		(182,990)	(182,990)	-		\$ (182,990)	4th	Amended SAD 1995 Street Improvements Fund / Revenue Total
	1995 SAD Street Improvements Fund - Expenditure Total		182,990	182,990	-		\$ 182,990	4th	Amended SAD 1995 Street Improvements Fund / Expenditure Total
	391 - 1998 Refunding Debt Fund								
186	Fund Balance to Balance	391.401002	(61,360)	(63,900)		3,850	(60,050)	4th	Less Needed From Fund Balance
187	Taxes-Current	391.403000	(365,120)	(365,120)	4,950		(370,070)	4th	Adjust to Actual Taxes Generated
188	Taxes-Delinq.Pers.Prop.	391.420000	-	-	900		(900)	4th	Adjust to Actual Delinquent Personal Property Taxes Received
189	Interest & Dividend Earnings	391.664001	(17,540)	(15,000)		2,000	(13,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
	1998 Refunding Debt Fund - Revenue Total		(444,500)	(444,500)	-		\$ (444,500)	4th	Amended 1998 Refunding Debt Fund / Revenue Total
	1998 Refunding Debt Fund - Expenditure Total		444,500	444,500	-		\$ 444,500	4th	Amended 1998 Refunding Debt Fund / Expenditure Total

4th QUARTER 2008 - PROPOSED BUDGET AMENDMENT

Line	Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease	Amended Budget	QTR	Explanation
392 - 2002 Refunding Debt Fund									
190	Fund Balance to Balance	392.401002	(241,640)	(266,200)		11,520	(254,680)	3rd	Less Needed From Fund Balance
191	Taxes-Current	392.403000	(821,790)	(821,790)	11,160		(832,950)	4th	Adjust to Actual Taxes Generated
192	Taxes-Delinq.Pers.Prop.	392.420000	-	-	3,500		(3,500)	4th	Adjust to Actual Delinquent Personal Property Taxes Received
193	Taxes-Special (In Lieu Of)	392.436000	(3,000)	(3,000)		2,080	(920)	4th	Adjust to Actual Special (In Lieu Of) Taxes Received
194	Interest & Dividend Earnings	392.664001	(54,560)	(30,000)		4,000	(26,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
2002 Refunding Debt Fund - Revenue Total			(1,121,140)	\$(1,121,140)	\$ (2,940)		\$(1,118,200)	4th	Amended 2002 Refunding Debt Fund / Revenue Total
195	Tax Tribunals	392.960000	3,040	3,040		2,940	100	4th	
2002 Refunding Debt Fund - Expenditure Total			1,121,140	\$ 1,121,140	\$ (2,940)		\$ 1,118,200	4th	Amended 2002 Refunding Debt Fund / Expenditure Total
402 - Fire Capital Fund									
196	Fund Balance to Balance	402.401002	(1,085,170)	(793,600)		641,190	(152,410)	4th	Less Needed From Fund Balance
197	Interest & Dividend Earnings	402.664001	(380,000)	(380,000)		125,000	(255,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
198	Sales of Assets	206.673001	-	-	160,000		(160,000)	4th	Anticipated Revenue from Sale of 2 Pumpers
199	Trans.In-Fire Dept.	402.699206	(327,100)	(327,100)	326,190		(653,290)	4th	Additional Transfer to Maintain Fire Operating Fund Balance
Fire Capital - Revenue Total			(1,792,270)	(1,530,210)	(280,000)		\$(1,250,210)	4th	Amended Fire Capital Fund / Revenue Total
200	Vehicles	402.981000	280,000	280,000		280,000	-	4th	IS-08 / (2) Ambulances [01-02 & 01-03] = Carry Over to FY 2009
Fire Capital - Expenditure Total			1,792,270	1,530,210	(280,000)		\$ 1,250,210	4th	Amended Fire Capital Fund / Expenditure Total
403 - Pathway Construction Fund									
201	Fund Balance to Balance	403.401002	(621,830)	(1,055,610)		768,830	(286,780)	4th	Less Needed From Fund Balance
202	Interest & Dividend Earnings	403.664001	(105,070)	(105,070)		15,070	(90,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
PW Construction - Revenue Total			(1,101,750)	(1,647,470)	(783,900)		\$(863,570)	4th	Amended PW Construction Fund / Revenue Total
203	Land-ROW	403.973000	37,500	37,500		37,500	-	4th	PW-06A / Auburn Pathway Gaps ROW [Alexander - Livernois] Carry Over to FY 2009
204	Land-ROW	403.973000	15,000	15,000		15,000	-	4th	PW-07C / Adams Pathway ROW Carry Over FY 2009 [Powderhorn - Tienken]
205	Land-ROW	403.973000	-	-	4,980		4,980	4th	PW-31A / John R Pathway [Auburn - South Blvd] - Final Invoice for ROW Acquisition Services
206	Land-ROW	403.973000	69,000	69,000		69,000	-	4th	PW-31B / John R Pathway ROW Carry Over 2009 [Auburn - 2,300' S]
207	Land-ROW	403.973000	93,750	93,750		93,750	-	4th	PW-31E / John R Pathway ROW Carry Over 2009 [Avon - Bloomer]
208	Land Improvement	403.974000	300,000	323,000		161,500	161,500	4th	PW-01 / Pathway Rehabilitation Program 2008 / Carry Over 50% to FY 2009
209	Land Improvement	403.974000	-	35,000	16,000		51,000	4th	PW-01 / Walton Pathway (Adams - 1,330' W) Increase due to ADA Compliance
210	Land Improvement	403.974000	52,000	69,660		60,000	9,660	4th	PW-06A / Auburn Pathway Gaps [Alexander - Livernois] Carry Over Construction to FY 2009
211	Land Improvement	403.974000	-	13,190		13,190	-	4th	PW-06B / Auburn Pathway Gaps [DPS - Hampton Circle] Actual Cost Less Than Blanket
212	Land Improvement	403.974000	-	30,840		8,540	22,300	4th	PW-07A / Adams Pathway [Auburn - South] Actual Cost Less Than Estimated/Budgeted
213	Land Improvement	403.974000	250,000	403,180		346,400	56,780	4th	PW-10 / South Blvd Pathway [Crooks - Pine Trace] Carry Over Construction to FY 2009
PW Construction - Expenditure Total			1,101,750	1,647,470	(783,900)		\$(863,570)	4th	Amended PW Construction Fund / Expenditure Total
420 - Capital Improvement Fund									
214	Interest & Dividend Earnings	420.664001	(168,110)	(168,110)		63,110	(105,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
Capital Improvement - Revenue Total			(597,310)	(597,310)	(63,110)		\$(534,200)	4th	Amended Capital Improvement Fund / Revenue Total
215	Fund Balance to Balance	420.701001	194,310	371,740		58,140	313,600	4th	Less Funding Contributed to Fund Balance
216	Trans.Out-Fleet & Equip.	420.999661	12,500	12,500		4,970	7,530	4th	Adjust Transfer-Out to Actual Cost for Smart Cart Replacement [OCSO]
Capital Improvement - Expenditure Total			597,310	597,310	(63,110)		\$(534,200)	4th	Amended Capital Improvement Fund / Expenditure Total
510 - Sewer Department									
217	Retained Earnings to Balance	510.401004	(1,335,390)	(1,342,300)		103,730	(1,238,570)	4th	Less Funding Required from Retained Earnings
218	Rates - Sewer	510.660000	(8,563,850)	(8,463,340)		463,340	(8,000,000)	4th	Fewer Sewer Disposal Charges due to Decreased Overall City Usage in FY 2008
Sewer Department - Revenue Total			(12,639,120)	(12,455,690)	(567,070)		\$(11,888,620)	4th	Amended Sewer Department / Revenue Total
219	Salaries & Wages	510.703000	1,237,080	1,212,910		112,910	1,100,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
220	Pension Plan	510.710000	165,610	162,220		8,220	154,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
221	Retiree Health Svg	510.711000	47,930	46,950		2,950	44,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
222	Medicare Tax	510.714000	17,940	17,580		1,580	16,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
223	Soc. Security Tax	510.715000	76,700	75,190		6,190	69,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities

4th QUARTER 2008 - PROPOSED BUDGET AMENDMENT

Line	Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease	Amended Budget	QTR	Explanation
224	Health/Optical Ins.	510.716000	233,130	227,360	32,000		259,360	4th	Due to GASB 45 Recording
225	Disability Ins.	510.719000	18,500	17,990		1,990	16,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
226	Unemployment Ins.	510.720000	64,100	5,760		2,760	3,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
227	Workers Comp.Ins.	510.721000	24,520	24,520		5,520	19,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
228	Supplies-Meters Only	510.740005	100,000	110,000		30,000	80,000	4th	Fewer Water & Sewer Meters Needed due to Fewer Sanitary Sewer Service Installations
229	Professional Services	510.801000	91,950	91,950		51,950	40,000	4th	Fewer Plan, Wetland, and Geotechnical Reviews
230	Contractual Services	510.807000	81,000	64,000		24,000	40,000	4th	Fewer Underground Utility Repairs & Sanitary Sewer Back-ups
231	Sewer Charges	510.924000	6,332,000	6,332,000		332,000	6,000,000	4th	Reduced Sanitary Sewer Treatment Charges
232	Maint.-Equipment	510.932000	30,000	39,000		19,000	20,000	4th	Less Equipment Maintenance (Grinder Pumps, SCADA System, Sewer Camera, Printers) than Anticipated
Sewer Department - Expense Total			12,639,120	12,455,690	(567,070)		\$ 11,888,620	4th	Amended Sewer Department / Expense Total
530 - Water Department									
233	Retained Earnings to Balance	530.401004	(518,160)	(485,630)	60,280		(545,910)	4th	Additional Funding Required from Retained Earnings due to Reduction in Water Commodity Revenues
234	Rates - Water	530.659000	(12,732,270)	(12,732,270)		732,270	(12,000,000)	4th	Fewer Water Commodity Charges due to Decreased Overall City Usage in FY 2008
Water Department - Revenue Total			(16,437,840)	(16,300,560)	(671,990)		\$ (15,628,570)	4th	Amended Water Department / Revenue Total
235	Salaries & Wages	530.703000	1,440,480	1,416,310		166,310	1,250,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
236	Pension Plan	530.710000	194,080	190,690		15,690	175,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
237	Retiree Health Svg	530.711000	56,870	55,890		5,890	50,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
238	Medicare Tax	530.714000	20,890	20,530		1,530	19,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
239	Soc. Security Tax	530.715000	89,310	87,800		10,300	77,500	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
240	Health/Optical Ins.	530.716000	229,980	224,210		29,210	195,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
241	Health/Optical Ins.	530.716000	-	-	32,000		32,000	4th	Due to GASB 45 Recording
242	Disability Ins.	530.719000	20,430	19,920		2,920	17,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads & Drains Activities
243	Unemployment Ins.	530.720000	6,940	6,290		2,290	4,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
244	Workers Comp.Ins.	530.721000	42,650	42,650		9,650	33,000	4th	Due to Eliminated Positions and Greater Proportion of Staff Time spent on Roads, Drain, & Pathway Activities
245	Operating Supplies	530.740000	42,500	42,500		12,500	30,000	4th	Fewer Water-related Operating Supplies Needed
246	Supplies-Meters Only	530.740005	100,000	110,000		30,000	80,000	4th	Fewer Water & Sewer Meters Needed due to Fewer Water Service Installations
247	Supplies-Water Taps	530.740006	90,000	90,000		20,000	70,000	4th	Fewer Water Taps Needed due to Fewer Water Service Installations
248	Professional Services	530.801000	121,250	121,250		46,250	75,000	4th	Fewer Plan, Wetland, and Geotechnical Reviews
249	Contractual Services	530.807000	64,000	54,000		24,000	30,000	4th	Fewer Underground Utility Repairs
250	Water Purchases	530.927000	9,017,950	9,017,950		317,950	8,700,000	4th	Fewer Water Commodity Charges from DWSD due to Decreased Overall City Usage in FY 2008
251	Maint.-Equipment	530.932000	19,500	19,500		9,500	10,000	4th	Fewer Equipment Maintenance due to new DPS Facility and SCADA System Needed
Water Department - Expense Total			16,437,840	16,300,560	(671,990)		\$ 15,628,570	4th	Amended Water Department / Expense Total
593 - Water & Sewer Capital Fund									
252	Retained Earnings to Balance	593.401004	(1,031,290)	(4,674,260)		2,171,730	(2,502,530)	4th	Less Funding Required from Retained Earnings
W&S Capital Fund - Revenue Total			(6,069,430)	(9,747,170)	(2,171,730)		(7,575,440)	4th	Amended W&S Capital Fund / Revenue Total
253	Depreciation Expense	593.968001	3,765,430	3,765,430	234,570		4,000,000	4th	Increased Depreciation for DPS Facility
254	Mains and Services	593.972000	-	80,000		55,000	25,000	4th	Adams @ Walton - Sanitary Sewer Repair [Total Est. Project City Share = \$25,000] Adjust to Actual Cost
255	Mains and Services	593.972000	-	51,000		15,000	36,000	4th	Crooks @ Auburn - Sanitary Sewer Repair [Total Est. Project City Share = \$36,000] Adjust to Actual Cost
256	Mains and Services	593.972000	-	950,000		877,000	73,000	4th	SS-02B / Sanitary Sewer Rehabilitation Program [Total Est. Project City Share = \$146,000] Carry Over 50% of Construction to FY 2009
257	Mains and Services	593.972000	275,000	275,000		275,000	-	4th	SS-14 / Washington - Sewer Main Extension (P/E) / (Carryover to FY 2009 due to delays with RCOC)
258	Mains and Services	593.972000	40,000	40,000		40,000	-	4th	SS-22B / Grant Pump Station Improvements (Carryover to FY 2009)
259	Mains and Services	593.972000	551,250	551,250		551,250	-	4th	SS-44 / Shadow Woods Sewer Lining = Perform as part of SS-02 Sewer Rehabilitation Program
260	Mains and Services	593.972000	250,000	250,000		149,000	101,000	4th	WS-05B / Brewster Watermain Replacement [Total Est. Project City Share = \$202,000] Carry Over 50% of Construction to FY 2009
261	Mains and Services	593.972000	17,500	132,500		106,000	26,500	4th	WS-10 / Austin Water Main Extension [Total Est. Project City Share = \$132,500] Carry Over Construction to FY 2009
262	Mains and Services	593.972000	35,000	35,000		35,000	-	4th	WS-12 / PRV Vault Consolidation [Total Est. Project City Share = \$35,000] Carry Over to FY 2009
263	Mains and Services	593.972000	175,000	175,000		175,000	-	4th	WS-14 / Washington - Water Main Extension (P/E) / Carryover to FY 2009 due to delays with RCOC
264	Mains and Services	593.972000	92,000	92,000		66,000	26,000	4th	WS-49 / Avon Water Main Replacement (Rochester College) [Total Est. Project City Share = \$52,000] Carry Over 50% of Construction to FY 2009
265	Equipment-Capitalized	593.977000	-	54,720		22,720	32,000	4th	IS-06B / Asset Management System (Carry Over to FY 2009) [Total Est. Project City Share = \$300,000]

4th QUARTER 2008 - PROPOSED BUDGET AMENDMENT

Line	Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease	Amended Budget	QTR	Explanation
266	Equipment-Capitalized	593.977000	24,000	99,000		49,000	50,000	4th	SS-01B / SCADA System Upgrade [Total Est. Project City Share = \$99,000] Carry Over 50% of Construction to FY 2009
267	Equipment-Capitalized	593.977000	419,250	633,510	9,670		643,180	4th	WS-30 / Radio Read System [Total Est. Project City Share = \$2,687,680] Adjust to Actual Cost
	W&S Capital Fund - Expense Total		6,069,430	9,747,170	(2,171,730)		7,575,440	4th	Amended W&S Capital Fund / Expense Total
	631 - Facilities Fund								
268	Retained Earnings to Balance	631.401004	(781,640)	(1,460,640)		25,300	(1,435,340)	4th	Less Funding Required from Retained Earnings
269	Interest & Dividend Earnings	631.664001	(399,320)	(340,000)		60,000	(280,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
	Facilities Fund - Revenue Total		(5,055,410)	(5,110,320)	(85,300)		\$ (5,025,020)	4th	Amended Facilities Fund / Revenue Total
270	Utility-Electric	631.923000	400,000	500,000		50,000	450,000	4th	Reduce Citywide Electricity Expense
271	Repairs & Maintenance	631.929000	181,080	100,170		20,170	100,000	4th	Less Facility Repairs & Maintenance performed (HVAC, Plumbing, Electrical repairs)
272	Building Additions & Improv.	631.976000	-	7,630		7,630	-	4th	Fire Station Exhaust System [All Work Completed FY 2007, No funding Required FY 2008]
273	Building Additions & Improv.	631.976000	-	12,000		7,500	4,500	4th	Fire Station #4 - Window Replacement [Total Est. Project City Share = \$4,400] Adjust to Actual Cost
	Facilities Fund - Expense Total		5,055,410	5,110,320	(85,300)		\$ 5,025,020	4th	Amended Facilities Fund / Expense Total
	636 - MIS Fund								
274	Retained Earnings to Balance	636.401004	(206,020)	(465,710)		286,500	(179,210)	4th	Less Funding Required from Retained Earnings
275	Interest & Dividend Earnings	636.664001	(145,180)	(145,180)		25,180	(120,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
	MIS Fund - Revenue Total		(2,248,830)	(2,386,910)	(311,680)		\$ (2,075,230)	4th	Amended MIS Fund / Revenue Total
276	Operating Supplies	636.740000	42,340	46,040		11,040	35,000	4th	Fewer Operating Supplies, Software Licenses and Upgrades than Anticipated
277	Operating Equipment	636.748000	86,050	82,970		28,970	54,000	4th	Fewer CPU's and Monitors Replaced than Anticipated
278	Professional Services	636.801000	44,800	27,650		14,850	12,800	4th	Less Web Development, Software Modifications, and Support Services than Anticipated
279	Contractual Services	636.807000	102,700	102,700		10,700	92,000	4th	Internet Service & Web Hosting Less than Anticipated
280	Maint.-Equipment	636.932000	30,000	30,000		15,000	15,000	4th	Less AS/400 and Network Maintenance Performed
281	Maintenance-Software	636.934000	204,130	202,530		27,530	175,000	4th	Reduced Software Maintenance Expenses
282	Depreciation Expense	636.968001	499,600	499,600		79,600	420,000	4th	Lower Due to the Deferred Replacement of MIS Office Equipment
283	Office Equip.& Furniture	636.980000	-	139,490		59,490	80,000	4th	IS-06B / Asset Management System (Carry Over to FY 2009) [Total Est. Project City Share = \$300,000]
284	Office Equip.& Furniture	636.980000	-	66,880		38,500	28,380	4th	IS-07B / Document Management Analysis [Total Est. Project City Share = \$225,000]
285	Office Equip.& Furniture	636.980000	100,000	100,000		19,000	81,000	4th	IS-10D / Office Suite Update - Adjust to Actual Cost [Total Est. Project City Share = \$81,000]
286	Office Equip.& Furniture	636.980000	25,000	25,000		7,000	18,000	4th	IS-12B / Financial System Enhancements
	MIS Fund - Expense Total		2,248,830	2,386,910	(311,680)		\$ 2,075,230	4th	Amended MIS Fund / Expense Total
	661 - Fleet Fund								
287	Retained Earnings to Balance	661.401004	(323,820)	(1,070,240)		320,130	(750,110)	4th	Less Funding Required from Retained Earnings
288	Federal Grant-Homeland Sec.	661.501008	-	-		5,800	5,800	4th	CERT Trailer [OSCO] - Offsetting Revenue Source
289	Interfund Chg-Fleet	661.606661	(2,428,150)	(2,609,860)	35,350		(2,645,210)	4th	Additional Interfund - Fleet Charges Anticipated
290	Interest & Dividend Earnings	661.664001	(216,220)	(216,220)		36,220	(180,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
291	Gain on Asset-Asset Proceeds	661.693002	-	-	118,000		(118,000)	4th	Adjust to Estimated Net Asset Proceeds Amount (Excavator, Street Sweeper, Dump Trucks (4), Vehicles (8), Mowers, Equipment)
292	Trans.In-Capital Improv.	661.699420	(12,500)	(12,500)		4,970	(7,530)	4th	Adjust Transfer-In to Actual Cost for Smart Cart Replacement [OCSO]
	Fleet Fund - Revenue Total		(3,023,190)	(3,951,320)	(213,770)		\$ (3,737,550)	4th	Amended Fleet Fund / Revenue Total
293	Depreciation Expense	661.968001	725,000	725,000		150,000	575,000	4th	Lower Due to the Deferred Replacement of Fleet Vehicles & Equipment
294	Equipment-Capitalized	661.977000	12,500	12,500		4,970	7,530	4th	Adjust to Actual Cost for Smart Cart Replacement [OCSO]
295	Equipment-Capitalized	661.977000	-	-		5,800	(5,800)	4th	CERT Trailer [OSCO] - Offsetting Revenue Source
296	Equipment-Capitalized	661.977000	-	50,000		10,500	39,500	4th	Industrial Sweeper/Scrubber [Total Est. City Share = \$39,500] Adjust to Actual Cost
297	Equipment-Capitalized	661.977000	42,500	42,500		42,500	-	4th	NE-19 / Utility Tractor - Parks [Carry Over to FY 2009]
	Fleet Fund - Expense Total		3,023,190	3,951,320	(213,770)		\$ 3,737,550	4th	Amended Fleet Fund / Expense Total
	677 - Insurance Fund								
298	Interest & Dividend Earnings	677.664001	(38,140)	(38,140)		5,140	(33,000)	4th	Less Interest Earnings Anticipated due to Lower Interest Rates
299	Refund & Rebates	677.687000	-	-	200,000		(200,000)	4th	MMRMA Net Asset Distribution
	Insurance Fund - Revenue Total		(650,000)	(650,000)	194,860		\$ (844,860)	4th	Amended Insurance Fund / Revenue Total
300	Retained Earnings to Balance	677.701001	-	-	244,860	-	244,860	4th	Contribution to Fund Balance

4th QUARTER 2008 - PROPOSED BUDGET AMENDMENT

Line	Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease	Amended Budget	QTR	Explanation
301	Liability Ins.& Bonds	677.910000	650,000	650,000		50,000	600,000	4th	Adjust to Estimated Expenditures & replenishment
	Insurance Fund - Expense Total		650,000	650,000	194,860		\$ 844,860	4th	Amended Insurance Fund / Expense Total
	848 - LDFA Fund								
302	Fund Balance to Balance	848.401002	-	(1,274,140)		476,270	(797,870)	4th	Less Funds Required from Fund Balance
303	Taxes-Real-Current	848.404000	(320,040)	(320,040)	27,960		(348,000)	4th	Additional LDFA Tax Revenue Generated
304	Taxes-P.P.Tax-Current	848.405000	(198,290)	(320,040)		26,290	(293,750)	4th	Less LDFA Personal Property Tax Revenue Generated
305	Taxes-Delinq.Pers.Prop.	848.420000	-	(320,040)	8,500		(328,540)	4th	Additional Delinquent LDFA Personal Property Tax Revenue Generated
306	Interest & Dividend Earnings	848.664001	(45,900)	(320,040)	31,100		(351,140)	4th	Additional Interest Earnings due to Higher Fund Balance Levels than Anticipated
	LDFA Fund - Revenue Total		(1,034,010)	(2,333,910)	(435,000)		\$ (1,898,910)	4th	Amended LDFA Fund / Revenue Total
307	Professional Services	848.801000	20,000	20,000		20,000	-	4th	No Legal or Miscellaneous Professional Service Expenses Incurred
308	Printing & Pub'g.	848.900000	25,000	25,000		25,000	-	4th	No Printing & Publishing Costs Incurred
309	Tax Tribunals	848.960000	-	-	10,000		10,000	4th	Tax Tribunal Appeal Granted
310	Construction	848.970000	250,000	250,000		250,000	-	4th	FA-08B / Technology Park Infrastructure = Carry Over to FY 2009
311	Construction	848.970000	50,000	50,000		50,000	-	4th	FA-09 / IT Infrastructure = No Charges Anticipated FY 2008
312	Construction	848.970000	170,000	170,000		170,000	-	4th	LDFA Concrete Slab Replacement Program - Transferred to Major Road Fund
313	Trans.Out-Major Roads	848.999202	-	-	70,000		70,000	4th	MR-03 / Concrete Slab Replacement Program Hamlin E/B (Old Adams Bridge - 850' East) [Total Est. Project = \$210,000: LDFA Share (1/3 = \$70,000; RCOC = (2/3) \$140,000 (Reimbursed)] / Expenditure as Part of 2nd Qtr B/A
	LDFA Fund - Expenditure Total		1,034,010	2,333,910	(435,000)		\$ 1,898,910	4th	Amended LDFA Fund / Expenditure Total
	851 - SmartZone Fund								
314	Fund Balance to Balance	851.401002	-	-	1,650		(1,650)	4th	Additional Funds Taken from Fund Balance
315	Contr.-Rochester Comm.Schools	851.592000	(30,530)	(30,530)		40	(30,490)	4th	Additional SmartZone Contribution Share from Rochester Schools
316	Contr.-Avondale Schools	851.593000	(131,970)	(131,970)	3,040		(135,010)	4th	Additional SmartZone Contribution Share from Avondale Schools
317	Contr.-Intermediate Schools	851.597000	(29,940)	(29,940)	880		(30,820)	4th	Additional SmartZone Contribution Share from Intermediate Schools
318	Contr.-State Education	851.598000	(59,080)	(59,080)		200	(58,880)	4th	Additional SmartZone Contribution Share from State Education
319	Interest & Dividend Earnings	851.664001	(400)	(400)	1,100		(1,500)	4th	Additional Interest Earnings Realized
	SmartZone Fund - Revenue Total		(251,920)	(251,920)	6,430		\$ (258,350)	4th	Amended SmartZone Fund / Revenue Total
320	Professional Services	851.801000	251,920	251,920		650	251,270	4th	Adjust to Actual Distribution
321	Tax Tribunals	851.960000	-	-	7,080		7,080	4th	Tax Tribunal Appeal Granted
	SmartZone Fund - Expenditure Total		251,920	251,920	6,430		\$ 258,350	4th	Amended SmartZone Fund / Expenditure Total