

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal		Net Change	Explanation
					Entry	Amended Budget		
<b>101 - General Fund Revenue</b>								
Fund Balance to Balance	101.401002	(1,497,692)		309,459	309,459.00	(1,188,233.00)		Net Change - LESS Needed from Fund Balance
Taxes-Real-Current	101.404000	(8,775,511)		8,511	8,511.00	(8,767,000.00)		Decrease - All Taxes Already Collected
Taxes-P.P.Tax-Current	101.405000	(632,314)		97,714	97,714.00	(534,600.00)		Decrease - All Personal Property Taxes Already Collected
Taxes-Delinq.Pers.Prop.	101.420000		29,980		(29,980.00)	(29,980.00)		Increase - No Budget - Meet Revenue
Taxes-Late Fees	101.424000	(54,000)		16,660	16,660.00	(37,340.00)		Decrease - All Late Fees Already Collected
Taxes-Trailer Tax	101.425000	(8,200)			-	(8,200.00)		
Taxes-Inventory Tax	101.426000				-	-		
Taxes-Industrial Fac.Tax	101.435000	(1,636)			-	(1,636.00)		
Taxes-Special (In Lieu Of	101.436000	(17,130)		1,490	(1,490.00)	(18,620.00)		Increase - To Align Budget to Projected Actual
Taxes-Spec. Assess.St.Ltg	101.437000	(4,080)			-	(4,080.00)		
Lic.& Pmts.-Cable-Comcast	101.451001	(475,000)		25,000	(25,000.00)	(500,000.00)		Increase - To Meet Anticipated Comcast revenue
Lic.& Pmts.-WideOpenWest	101.451002	(135,000)			-	(135,000.00)		
Lic.& Pmts.-Forestry-Tree	101.451006	(2,000)		1,350	1,350.00	(650.00)		Decrease - To Align Budget to Actual Anticipated
Lic.& Pmts.-Clerks Dept.	101.451008	(12,000)		3,880	3,880.00	(8,120.00)		Decrease - To Align Budget to Actual Anticipated
Lic.&Pmts.-Sidewalk	101.451009	(12,000)		12,000	12,000.00	-		Decrease - Revenue Accounted for in 101.609004 (Grade Review)
Lic.& Pmts.-Building	101.452001	(550,000)		400,000	(400,000.00)	(950,000.00)		Increase - To Align Budget to Actual Anticipated
Lic.& Pmts.-Air Condition	101.452002	(22,000)		8,000	(8,000.00)	(30,000.00)		Increase - To Align Budget to Actual Anticipated
Lic.& Pmts.-Electrical	101.452003	(123,000)		52,000	(52,000.00)	(175,000.00)		Increase - To Align Budget to Actual Anticipated
Lic.& Pmts.-Heating	101.452004	(126,000)		92,000	(92,000.00)	(218,000.00)		Increase - To Align Budget to Actual Anticipated
Lic.& Pmts.-Plumbing	101.452005	(85,000)		80,000	(80,000.00)	(165,000.00)		Increase - To Align Budget to Actual Anticipated
Lic.& Pmts.-W & S Inspect	101.452006			3,000	(3,000.00)	(3,000.00)		Increase - To Align Budget to Actual Anticipated
Lic.& Pmts.-Fire Suppress	101.452007	(50,000)			-	(50,000.00)		
Lic.& Pmts.-Temp. C. of O	101.452008	(4,500)		2,500	(2,500.00)	(7,000.00)		Increase - To Align Budget to Actual Anticipated
Lic.& Pmts.-Signs	101.452009	(21,000)		7,000	(7,000.00)	(28,000.00)		Increase - To Align Budget to Actual Anticipated
Lic.& Pmts.-Building Dept	101.452010	(6,000)		3,000	3,000.00	(3,000.00)		Decrease - To Align Budget to Actual Anticipated
Lic.& Pmts.-Garbage	101.452011	(6,500)		1,500	(1,500.00)	(8,000.00)		Increase - To Align Budget to Actual Anticipated
Lic.& Pmts.-Fire Alarms	101.452013	(12,000)		20,000	(20,000.00)	(32,000.00)		Increase - To Align Budget to Actual Anticipated
State Revenue-EAB reimb	101.547000			30,600	(30,600.00)	(30,600.00)		Increase - To recognize the Ash tree removal reimb (EAB)
State Revenue-Sales Tax	101.575000	(5,816,993)		324,363	324,363.00	(5,492,630.00)		Decrease - Per State Shared Information from State of MI
Interfund-Administrative	101.606001	(3,670,482)		1,268,459	1,268,459.00	(2,402,023.00)		Decrease - 2003 Admin. Overhead Lookback Adjustment
Chg.for Serv.-Admin.Fees	101.607001	(1,800)			-	(1,800.00)		
Chg.for Serv.-Dog License	101.607004	(2,750)			-	(2,750.00)		
Chg.for Serv.-Garnishment	101.607005				-	-		
Chg.for Serv.-Witness Fee	101.607007				-	-		
Chg.for Serv.-Passports	101.607008	(8,000)		800	(800.00)	(8,800.00)		Increase - To Align Budget to Actual Anticipated
Chg.for Serv.-Accounting	101.607009	(30,025)			-	(30,025.00)		
Chg.Serv.-Grave Open/Clos	101.607020	(45,850)		10,850	10,850.00	(35,000.00)		Decrease - To Align Budget to Actual Anticipated
Chg.for Serv.-Inspection	101.609001	(3,000)		14,500	(14,500.00)	(17,500.00)		Increase - To Align Budget to Actual Anticipated
Chg.for Serv.-Re-Inspecti	101.609002	(22,000)		19,000	(19,000.00)	(41,000.00)		Increase - To Align Budget to Actual Anticipated
Chg.for Serv.-Plan Review	101.609003	(165,000)		160,000	(160,000.00)	(325,000.00)		Increase - To Align Budget to Actual Anticipated
Chg.for Serv.-Grading Rev	101.609004	(50,000)		50,000	(50,000.00)	(100,000.00)		Increase - To Align Budget to Actual Anticipated
Chg.for Serv.-Weed Contro	101.609005	(75,000)		25,000	25,000.00	(50,000.00)		Decrease - To Align Budget to Actual Anticipated
Chg.for Serv.-Fire Suppre	101.609006			2,900	(2,900.00)	(2,900.00)		Increase - To Align Budget to Actual Anticipated
Chg.Serv.-Bldg.Bd.of Appe	101.609007	(2,000)		2,000	2,000.00	-		Decrease - To Align Budget to Actual Anticipated
Chg.Serv.-Fire Alarm	101.609008	-		860	(860.00)	(860.00)		Increase - To Align Budget to Actual Anticipated
Chg.for Serv.-Admin.Fees	101.611001	(10,000)		15,000	(15,000.00)	(25,000.00)		Increase - To Align Budget to Actual Anticipated
Chg.for Serv.-Planning Co	101.611002	(15,000)		12,000	12,000.00	(3,000.00)		Decrease - Less Consultant Services Required
Chg.for Serv.-Landscape	101.611003	(75,000)		27,000	27,000.00	(48,000.00)		Decrease - Less Revenue Anticipated
Chg.for Serv.-Wetland	101.611004	(50,000)		175,000	(175,000.00)	(225,000.00)		Increase - To Align Budget to Actual Anticipated
Chg.for Serv.-Z.B.A.	101.611005	(3,000)		1,000	(1,000.00)	(4,000.00)		Increase - To Align Budget to Actual Anticipated
Chg.for Serv.-Planning	101.611006	(65,000)		25,000	(25,000.00)	(90,000.00)		Increase - To Align Budget to Actual Anticipated
Chg for Serv. - TRP	101.611008			1,000	(1,000.00)	(1,000.00)		Increase - To Align Budget to Actual Anticipated
Chg.Serv.-Tree Remove/Tri	101.612002			500	(500.00)	(500.00)		Increase - To Align Budget to Actual Anticipated
Sales-Printed Material	101.620001	(12,000)		8,500	(8,500.00)	(20,500.00)		Increase - To Align Budget to Actual Anticipated
Sales-Birth and Death	101.620002	(37,000)		13,000	(13,000.00)	(50,000.00)		Increase - To Align Budget to Actual Anticipated
Sales-Video Tapes	101.620003				-	-		

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					-			
Sales-Cemetery-Foundation	101.620004	(10,000)			-	(10,000.00)		
Sales-Cemetery Lots	101.620005	(40,000)		10,000	10,000.00	(30,000.00)		Decrease - Less Revenue Anticipated
Sales-Cemetery-Urns	101.620007		500		(500.00)	(500.00)		Increase - To Align Budget to Actual Anticipated
Sales-Museum	101.623001	(16,500)		6,000	6,000.00	(10,500.00)		Decrease - Less Revenue Anticipated
Sales-Park Concessions	101.623003	(45,000)		21,700	21,700.00	(23,300.00)		Decrease - Less Revenue (Poor Summer + Borden = Vending Machines)
Fees-NSF Check Charge	101.630001	(700)			-	(700.00)		
Fees-Park	101.631001	(145,000)			-	(145,000.00)		
Fees-Programs	101.631002	(53,500)			-	(53,500.00)		
Fees-Weddings	101.631006	(30,000)		7,300	7,300.00	(22,700.00)		Decrease - Less Revenue Anticipated
Rental-Space	101.650003	(8,400)			-	(8,400.00)		
Rental-Fields	101.651001	(135,000)		20,000	20,000.00	(115,000.00)		Decrease - Less Revenue Anticipated (Rainy Summer weather)
Rental-Shelter/Pavilions	101.651002	(12,000)	5,100		(5,100.00)	(17,100.00)		Increase - To Align Budget to Actual Anticipated
Rental-Golf Course Lease	101.651003	(50,000)		4,010	4,010.00	(45,990.00)		Decrease - Less Revenue Anticipated- based on Percent of sales
Rental-Batting Cage	101.651004	(35,000)	6,080		(6,080.00)	(41,080.00)		Increase - To Align Budget to Actual Anticipated
Rental-Boat & Ski Rental	101.651005	(4,000)	3,440		(3,440.00)	(7,440.00)		Increase - To Align Budget to Actual Anticipated
Fines-City	101.655001	(47,000)	5,000		(5,000.00)	(52,000.00)		Increase - To Align Budget to Actual Anticipated
Fines-District Court	101.655002	(2,000)			-	(2,000.00)		
Forfeitures-Bonds	101.656000	(60,000)	38,000		(38,000.00)	(98,000.00)		Increase - To Align Budget to Actual Anticipated
Forfeitures-Not Vested	101.657000		14,640		(14,640.00)	(14,640.00)		Increase - Pension forfeitures from employee turnover
Interest & Dividend Earni	101.664001	(130,000)	140,000		(140,000.00)	(270,000.00)		Increase - To Align Budget to Actual Anticipated
Net Appreciation-Fair Mar	101.664003				-	-		
Sales of Fixed Assets	101.673001		3,120		(3,120.00)	(3,120.00)		Increase - To Align Budget to Actual Anticipated
Contributions & Donations	101.675000	(3,000)			-	(3,000.00)		
Contributions & Donations	101.675000		16,860		(16,860.00)	(16,860.00)		Increase - Broomfield Exhibit Donation (Offsetting Expense)
Contributions & Donations	101.675000		1,500		(1,500.00)	(1,500.00)		Increase - Horse & Carriage Donation (Offsetting Expense)
Contributions for Firewor	101.675002	(45,000)		13,800	13,800.00	(31,200.00)		Decrease - To adjust to offset Fireworks cost
Reimb.Oakland County	101.677001	(174,110)	59,458		(59,458.00)	(233,568.00)		Increase - To adjust budget to projected actual
Refund & Rebates	101.687000		24,990		(24,990.00)	(24,990.00)		Increase - To Align Budget to Actual for workers comp. Lookback
Miscellaneous Revenue	101.695000		5,030		(5,030.00)	(5,030.00)		Increase - To Align Budget to Actual Anticipated
Transfer - In Road Bond 334	101.699334		56,062		(56,062.00)	(56,062.00)		Increase - to transfer balance of Debt retirement fund 334, last payment was in 200:
<b>General Fund - Revenue Total</b>		<b>(23,838,673)</b>				<b>(23,253,527.00)</b>	<b>585,146</b>	
<b>102 - City Council</b>								
Salaries & Wages	102.703000	88,266			-	88,266.00		
Pension Plan	102.710000	10,592			-	10,592.00		
Medicare Tax	102.714000	1,280			-	1,280.00		
Soc. Security Tax	102.715000	5,472			-	5,472.00		
Unemployment Ins.	102.720000				-	-		
Workers Comp.Ins.	102.721000	100	25		25.00	125.00		Increase - To Adjust For Worker's Compensation Adjustments
Operating Supplies	102.740000	4,400			-	4,400.00		
Professional Services	102.801000	8,000		7,000	(7,000.00)	1,000.00		Decrease - Expense to 102.860000 (C.C. Travel & Seminars)
Interfund-MIS Chg.	102.802001	94,087	10,127		10,127.00	104,214.00		Increase - 2003 MIS Lookback Adjustment
Travel and Seminars	102.860000	12,250	7,000		7,000.00	19,250.00		Increase - National League of Cities and MML Conference
Miscellaneous Expense	102.954000	1,000	800		800.00	1,800.00		Increase - Council Member Appreciation Plaques, City Birthday celebration
		<b>225,447</b>				<b>236,399.00</b>	<b>10,952</b>	
<b>171 - Mayor's Office</b>								
Salaries & Wages	171.703000	782,967			-	782,967.00		
Pension Plan	171.710000	88,318			-	88,318.00		
Retiree Health Svg	171.711000	29,439			-	29,439.00		
Wellness Program	171.712000	3,300			-	3,300.00		
Medicare Tax	171.714000	11,353			-	11,353.00		
Soc. Security Tax	171.715000	46,397			-	46,397.00		
Health/Optical Ins.	171.716000	104,716			-	104,716.00		
Dental Insurance	171.717000	8,608			-	8,608.00		
Life & AD&D Ins.	171.718000	2,915			-	2,915.00		

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					Entry			
					-			
Disability Ins.	171.719000	15,223			-	15,223.00		
Unemployment Ins.	171.720000	4,077			-	4,077.00		
Workers Comp.Ins.	171.721000	2,662	658		658.00	3,320.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing-Media	171.722171	150			-	150.00		
Overtime Meals-Media	171.723001	1,000			-	1,000.00		
Tuition Refund	171.724000	4,000			-	4,000.00		
Operating Supplies	171.740000	24,100			-	24,100.00		
Supplies-Media	171.740171	10,100		4,000	(4,000.00)	6,100.00		Decrease - To adjust budget to actual
Operating Equipment	171.748000		1,020		1,020.00	1,020.00		Increase - purchase of electronic equipment for conference room
Oper.Equip.-Media	171.748171	16,000		2,000	(2,000.00)	14,000.00		Decrease - To adjust budget to actual
Professional Services	171.801000	50,000		40,000	(40,000.00)	10,000.00		Decrease - Fewer Grant/PR Services than Budgeted
Interfund-MIS Chg.	171.802001	176,271		11,007	(11,007.00)	165,264.00		Decrease - 2003 MIS Lookback Adjustment
Interfund- DPS	171.802003		11,400		11,400.00	11,400.00		Increase - Festival of the Hills (DPS Charges)
Interfund-DPS	171.802003		2,050		2,050.00	2,050.00		Increase - Memorial Day Parade (DPS Charges)
Interfund-DPS	171.802003		8,200		8,200.00	8,200.00		Increase - Christmas Parade (DPS Charges)
Membership & Dues	171.850000	42,105		4,500	(4,500.00)	37,605.00		Decrease - Not Subscribing to US Conference of Mayor's
Travel and Seminars	171.860000	15,000		8,000	(8,000.00)	7,000.00		Decrease - Less Travel than Budgeted
Travel and Seminars-Media	171.860171	1,000		1,000	(1,000.00)	-		Decrease - Less Media Travel than Budgeted
Community Promotions	171.880000	39,893	2,000		2,000.00	41,893.00		Increase - To adjust budget to projected actual
Printing & Pub'g.	171.900000	17,000			-	17,000.00		
Liability Ins.& Bonds	171.910000	93,408			-	93,408.00		
Maint.Equipment-Media	171.932171	8,000	4,500		4,500.00	12,500.00		Increase - More Media Equipment Maint. Than Budgeted
Rental-Equipment	171.940000	4,800		2,800	(2,800.00)	2,000.00		Decrease - Less Fleet Charge than Anticipated
Rental-Equipment-Media	171.940001	3,750	1,250		1,250.00	5,000.00		Increase - More Fleet Charge than Anticipated
Occupancy-Facility Charge	171.946000	174,011		31,190	(31,190.00)	142,821.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	171.954000	2,000		1,000	(1,000.00)	1,000.00		Decrease - To adjust budget to actual
		<b>1,782,563</b>				<b>1,708,144.00</b>	<b>(74,419)</b>	
<b>191 - Elections</b>								
Salaries & Wages	191.703000	154,148	13,000		13,000.00	167,148.00		Increase - due to the staffing for presidential election
Pension Plan	191.710000	11,694	1,560		1,560.00	13,254.00		Increase - due to the staffing for presidential election
Retiree Health Svg	191.711000	3,898			-	3,898.00		
Wellness Program	191.712000	600			-	600.00		
Medicare Tax	191.714000	2,235			-	2,235.00		Increase - due to the staffing for presidential election
Soc. Security Tax	191.715000	9,557			-	9,557.00		Increase - due to the staffing for presidential election
Health/Optical Ins.	191.716000	12,836			-	12,836.00		
Dental Insurance	191.717000	1,725			-	1,725.00		
Life & AD&D Ins.	191.718000	386			-	386.00		
Disability Ins.	191.719000	2,016			-	2,016.00		
Unemployment Ins.	191.720000	2,241			-	2,241.00		
Workers Comp.Ins.	191.721000	1,000	350		350.00	1,350.00		Increase - To Adjust For Worker's Compensation Adjustments
Meal Allowance	191.723000	250	50		50.00	300.00		Increase - To adjust budget to projected actual
Operating Supplies	191.740000	56,760		21,760	(21,760.00)	35,000.00		Decrease - To adjust budget to projected actual
Professional Services	191.801000	4,500		2,000	(2,000.00)	2,500.00		Decrease - To adjust budget to projected actual
Interfund-MIS Chg.	191.802001	81,775	4,565		4,565.00	86,340.00		Increase - 2003 MIS Lookback Adjustment
Membership & Dues	191.850000	225			-	225.00		
Travel and Seminars	191.860000	2,340		1,340	(1,340.00)	1,000.00		Decrease - To adjust budget to projected actual
Printing & Pub'g.	191.900000	3,500		1,000	(1,000.00)	2,500.00		Decrease - To adjust budget to projected actual
Maint.-Equipment	191.932000	7,600			-	7,600.00		
Rental-Equipment	191.940000	2,000	1,000		1,000.00	3,000.00		Increase - adjust budget to projected actual
Miscellaneous Expense	191.954000	100			-	100.00		
		<b>361,386</b>				<b>355,811.00</b>	<b>(5,575)</b>	
<b>201 - Accounting</b>								
Salaries & Wages	201.703000	537,234			-	537,234.00		
Pension Plan	201.710000	63,719			-	63,719.00		
Retiree Health Svg	201.711000	21,240			-	21,240.00		

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					-			
Wellness Program	201.712000	3,000			-	3,000.00		
Medicare Tax	201.714000	7,790			-	7,790.00		
Soc. Security Tax	201.715000	33,309			-	33,309.00		
Health/Optical Ins.	201.716000	99,167			-	99,167.00		
Dental Insurance	201.717000	9,273			-	9,273.00		
Life & AD&D Ins.	201.718000	2,103			-	2,103.00		
Disability Ins.	201.719000	10,983			-	10,983.00		
Unemployment Ins.	201.720000	2,887			-	2,887.00		
Workers Comp.Ins.	201.721000	858	212		212.00	1,070.00		Increase - To Adjust For Worker's Compensation Adjustments
Tuition Refund	201.724000	2,000			-	2,000.00		
Operating Supplies	201.740000	84,800		24,800	(24,800.00)	60,000.00		Decrease - To adjust budget to projected actual
Operating Equipment	201.748000	200			-	200.00		
Professional Services	201.801000	2,000		1,000	(1,000.00)	1,000.00		Decrease - To adjust budget to projected actual
Interfund-MIS Chg.	201.802001	149,013		7,476	(7,476.00)	141,537.00		Decrease - 2003 MIS Lookback Adjustment
Audit Fees	201.804000	48,320			-	48,320.00		
Contractual Services	201.807000	10,000			-	10,000.00		
Membership & Dues	201.850000	900			-	900.00		
Travel and Seminars	201.860000	7,300		3,000	(3,000.00)	4,300.00		Decrease - To adjust budget to projected actual
Occupancy-Facility Charge	201.946000	63,967		13,020	(13,020.00)	50,947.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	201.954000	500			-	500.00		
		<b>1,160,563</b>				<b>1,111,479.00</b>	<b>(49,084)</b>	
<b>209 - Assessing</b>								
Salaries & Wages	209.703000	585,488			-	585,488.00		
Pension Plan	209.710000	69,567			-	69,567.00		
Retiree Health Svg	209.711000	23,189			-	23,189.00		
Wellness Program	209.712000	3,300			-	3,300.00		
Medicare Tax	209.714000	8,490			-	8,490.00		
Soc. Security Tax	209.715000	36,115			-	36,115.00		
Health/Optical Ins.	209.716000	111,016			-	111,016.00		
Dental Insurance	209.717000	8,883			-	8,883.00		
Life & AD&D Ins.	209.718000	2,296			-	2,296.00		
Disability Ins.	209.719000	11,991			-	11,991.00		
Unemployment Ins.	209.720000	3,143			-	3,143.00		
Workers Comp.Ins.	209.721000	4,683	1,157		1,157.00	5,840.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	209.722000	150			-	150.00		
Tuition Refund	209.724000	2,000			-	2,000.00		
Operating Supplies	209.740000	20,000			-	20,000.00		
Operating Equipment	209.748000	500			-	500.00		
Professional Services	209.801000	15,000		10,000	(10,000.00)	5,000.00		Decrease - To adjust budget to projected actual
Interfund-MIS Chg.	209.802001	109,034		34,261	(34,261.00)	74,773.00		Decrease - 2003 MIS Lookback Adjustment
Membership & Dues	209.850000	2,400	270		270.00	2,670.00		Increase - adjust budget to projected actual
Travel and Seminars	209.860000	8,900		4,900	(4,900.00)	4,000.00		Decrease - To adjust budget to projected actual
Printing & Pub'g.	209.900000		400		400.00	400.00		Increase - adjust budget to projected actual
Maint.-Equipment	209.932000	800			-	800.00		
Maintenance-Vehicle	209.938000				-	-		
Rental-Equipment	209.940000	14,000			-	14,000.00		
Occupancy-Facility Charge	209.946000	72,923		16,258	(16,258.00)	56,665.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	209.954000	100			-	100.00		
Tax Tribunals	209.960000	7,500			-	7,500.00		
		<b>1,121,468</b>				<b>1,057,876.00</b>	<b>(63,592)</b>	
<b>210 - Legal Services</b>								
Legal Fees-City Attorney	210.805001	354,000	41,000		41,000.00	395,000.00		Increase - To adjust budget to actual
Legal Fees-Labor & Other	210.805002	96,000	25,000		25,000.00	121,000.00		Increase - "Special Attorney" - for unforeseen work
Witness Fees	210.810000		3,000		3,000.00	3,000.00		Increase - To adjust budget to actual, formerly expensed in Mayors Dept
		<b>450,000</b>				<b>519,000.00</b>	<b>69,000</b>	

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
<b>215 - Clerk's Office</b>								
Salaries & Wages	215.703000	481,237			-	481,237.00		
Pension Plan	215.710000	56,001			-	56,001.00		
Retiree Health Svg	215.711000	18,667			-	18,667.00		
Wellness Program	215.712000	2,400			-	2,400.00		
Medicare Tax	215.714000	6,978			-	6,978.00		
Soc. Security Tax	215.715000	29,631			-	29,631.00		
Health/Optical Ins.	215.716000	72,147			-	72,147.00		
Dental Insurance	215.717000	6,432			-	6,432.00		
Life & AD&D Ins.	215.718000	1,906			-	1,906.00		
Disability Ins.	215.719000	9,954			-	9,954.00		
Unemployment Ins.	215.720000	2,430			-	2,430.00		
Workers Comp.Ins.	215.721000	762	198		198.00	960.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	215.722000	2,000			-	2,000.00		
Tuition Refund	215.724000	2,000			-	2,000.00		
Operating Supplies	215.740000	12,730		3,430	(3,430.00)	9,300.00		Decrease - To adjust budget to projected actual
Professional Services	215.801000	21,000		4,500	(4,500.00)	16,500.00		Decrease - To adjust budget to projected actual
Interfund-MIS Chg.	215.802001	138,110		30,597	(30,597.00)	107,513.00		Decrease - 2003 MIS Lookback Adjustment
Interfund-DPS Chg.	215.802003		60		60.00	60.00		Decrease - To adjust budget to projected actual
Membership & Dues	215.850000	1,100			-	1,100.00		
Travel and Seminars	215.860000	11,260		6,260	(6,260.00)	5,000.00		Decrease - To adjust budget to projected actual
Printing & Pub'g.	215.900000	35,000			-	35,000.00		
Maint.-Equipment	215.932000	1,000			-	1,000.00		
Rental-Equipment	215.940000	7,000			-	7,000.00		
Occupancy-Facility Charge	215.946000	148,728		21,466	(21,466.00)	127,262.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	215.954000		200		200.00	200.00		Increase - To adjust budget to projected actual
		<b>1,068,473</b>				<b>1,002,678.00</b>	<b>(65,795)</b>	
<b>233 - Human Resources</b>								
Salaries & Wages	233.703000	311,672			-	311,672.00		
Pension Plan	233.710000	36,364			-	36,364.00		
Retiree Health Svg	233.711000	12,121			-	12,121.00		
Wellness Program	233.712000	1,500			-	1,500.00		
Medicare Tax	233.714000	4,519			-	4,519.00		
Soc. Security Tax	233.715000	19,229			-	19,229.00		
Health/Optical Ins.	233.716000	41,867			-	41,867.00		
Dental Insurance	233.717000	3,241			-	3,241.00		
Life & AD&D Ins.	233.718000	1,234			-	1,234.00		
Disability Ins.	233.719000	6,446			-	6,446.00		
Unemployment Ins.	233.720000	1,609			-	1,609.00		
Workers Comp.Ins.	233.721000	665	165		165.00	830.00		Increase - To Adjust For Worker's Compensation Adjustments
Tuition Refund	233.724000	3,200			-	3,200.00		
Operating Supplies	233.740000	22,000		12,000	(12,000.00)	10,000.00		Decrease - To adjust budget to projected actual
Professional Services	233.801000	51,560		26,560	(26,560.00)	25,000.00		Decrease - To adjust budget to projected actual
Prof.Serv.-Medical	233.801002	15,000			-	15,000.00		
Interfund-MIS Chg.	233.802001	61,786		31,949	(31,949.00)	29,837.00		Decrease - 2003 MIS Lookback Adjustment
Membership & Dues	233.850000	4,633	367		367.00	5,000.00		Increase - To adjust budget to projected actual
Travel and Seminars	233.860000	5,000		2,000	(2,000.00)	3,000.00		Decrease - To adjust budget to projected actual
Printing & Pub'g.	233.900000	25,000		19,000	(19,000.00)	6,000.00		Decrease - To adjust budget to projected actual
Maint.-Equipment	233.932000	250			-	250.00		
Occupancy-Facility Charge	233.946000	48,306		6,195	(6,195.00)	42,111.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	233.954000	2,000			-	2,000.00		
		<b>679,202</b>				<b>582,030.00</b>	<b>(97,172)</b>	
<b>247 - Board of Review</b>								
Fees & Per Diem	247.707000	2,400			-	2,400.00		

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
Operating Supplies	247.740000	120			-	120.00		
Travel and Seminars	247.860000	100			-	100.00		
Printing & Pub'g.	247.900000	500			-	500.00		
		<b>3,120</b>				<b>3,120.00</b>	-	
<b>253 - Treasury</b>								
Salaries & Wages	253.703000	287,299			-	287,299.00		
Pension Plan	253.710000	33,727			-	33,727.00		
Retiree Health Svg	253.711000	11,242			-	11,242.00		
Wellness Program	253.712000	1,200			-	1,200.00		
Medicare Tax	253.714000	4,166			-	4,166.00		
Soc. Security Tax	253.715000	17,635			-	17,635.00		
Health/Optical Ins.	253.716000	31,565	11,335		11,335.00	42,900.00		Increase - To adjust budget to projected actual
Dental Insurance	253.717000	3,132			-	3,132.00		
Life & AD&D Ins.	253.718000	1,113			-	1,113.00		
Disability Ins.	253.719000	5,813			-	5,813.00		
Unemployment Ins.	253.720000	958	322		322.00	1,280.00		Increase - To adjust budget to projected actual
Workers Comp.Ins.	253.721000	510	130		130.00	640.00		Increase - To adjust budget to projected actual
Operating Supplies	253.740000	38,700			-	38,700.00		
Professional Services	253.801000	20,000		15,000	(15,000.00)	5,000.00		Decrease - Compensating balances are currently utilized rather than paying bank fe
Interfund-MIS Chg.	253.802001	101,765		32,178	(32,178.00)	69,587.00		Decrease - 2003 MIS Lookback Adjustment
Membership & Dues	253.850000	740			-	740.00		
Travel and Seminars	253.860000	7,950		2,950	(2,950.00)	5,000.00		Decrease - To adjust Budget to projected actual expenditures
Printing & Pub'g.	253.900000	200			-	200.00		
Rental-Equipment	253.940000	140			-	140.00		
Occupancy-Facility Charge	253.946000	27,035		12,117	(12,117.00)	14,918.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	253.954000	250			-	250.00		
Allow for Uncollected Tax	253.955000	2,000			-	2,000.00		
Taxes-Error in Roll	253.958000	500			-	500.00		
Cash-Over or Short	253.959000	25			-	25.00		
		<b>597,665</b>				<b>547,207.00</b>	(50,458)	
<b>276 - Cemetery</b>								
Salaries & Wages	276.703000	105,537	3,313		3,313.00	108,850.00		Increase - To adjust budget to projected actual
Pension Plan	276.710000	11,628	398		398.00	12,026.00		Increase - To adjust budget to projected actual
Retiree Health Svg	276.711000	3,876			-	3,876.00		
Wellness Program	276.712000	600			-	600.00		
Medicare Tax	276.714000	1,530	48		48.00	1,578.00		Increase - To adjust budget to projected actual
Soc. Security Tax	276.715000	6,543	205		205.00	6,748.00		Increase - To adjust budget to projected actual
Health/Optical Ins.	276.716000	28,726			-	28,726.00		
Dental Insurance	276.717000	2,374			-	2,374.00		
Life & AD&D Ins.	276.718000	384			-	384.00		
Disability Ins.	276.719000	2,183			-	2,183.00		
Unemployment Ins.	276.720000	799			-	799.00		
Workers Comp.Ins.	276.721000	1,658	412		412.00	2,070.00		Increase - Due to additional workers compensation allocation
Clothing	276.722000	300			-	300.00		
Operating Supplies	276.740000	5,000			-	5,000.00		
Operating Equipment	276.748000	1,800			-	1,800.00		
Interfund-MIS Chg.	276.802001	7,269		5,747	(5,747.00)	1,522.00		Decrease - 2003 MIS Lookback Adjustment
Interfund - DPS	276.802003		4,500		4,500.00	4,500.00		Increase - Cemetery Work (DPS Charges)
Rental Equipment	276.940000	18,000			-	18,000.00		
Membership & Dues	276.850000	275			-	275.00		
Travel and Seminars	276.860000	600			-	600.00		
Maintenance	276.931000	15,500		5,500	(5,500.00)	10,000.00		Decrease - To adjust Budget to projected actual expenditures
Rental-Uniform	276.941000	500			-	500.00		
Occupancy-Facility Charge	276.946000	23,485	6,852		6,852.00	30,337.00		Increase - 2003 Facilities Lookback Adjustment (Increased Depreciation)
		<b>238,567</b>				<b>243,048.00</b>	4,481	



2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
<b>279 - Building Authority</b>								
Fees & Per Diem	279.707000	1,005	2,030		2,030.00	3,035.00	2,030	Increase - due to the additional meetings necessary, not anticipated a budget prep ti
		<b>1,005</b>				<b>3,035.00</b>		
<b>315 - Crossing Guards</b>								
Salaries & Wages	315.703000	59,535			-	59,535.00		
Medicare Tax	315.714000	863			-	863.00		
Soc. Security Tax	315.715000	3,691			-	3,691.00		
Unemployment Ins.	315.720000	1,600			-	1,600.00		
Workers Comp.Ins.	315.721000	932	238		238.00	1,170.00		Increase - Due to additional workers compensation allocation
Operating Supplies	315.740000	2,530		1,600	(1,600.00)	930.00		Decrease - To adjust Budget to projected actual
		<b>69,151</b>				<b>67,789.00</b>	<b>(1,362)</b>	
<b>326 - Communications</b>								
Salaries & Wages	326.703000	18,100			-	18,100.00		
Pension Plan	326.710000	2,172			-	2,172.00		
Retiree Health Svg	326.711000	724			-	724.00		
Medicare Tax	326.714000	262			-	262.00		
Soc. Security Tax	326.715000	1,122			-	1,122.00		
Health/Optical Ins.	326.716000	3,591			-	3,591.00		
Dental Insurance	326.717000	278			-	278.00		
Life & AD&D Ins.	326.718000	72			-	72.00		
Disability Ins.	326.719000	375			-	375.00		
Unemployment Ins.	326.720000	270			-	270.00		
Operating Supplies	326.740000	7,500		2,500	(2,500.00)	5,000.00		Decrease - To adjust budet to projected actual
Operating Equipment	326.748000	38,000			-	38,000.00		
Professional Services	326.801000	15,000		15,000	(15,000.00)	-		Decrease - No Communications Study
Travel and Seminars	326.860000	2,250			-	2,250.00		
Public Utilities	326.920000	25,000		6,000	(6,000.00)	19,000.00		Decrease - To adjust budet to projected actual
Maintenance-Radio	326.935000	20,000		4,000	(4,000.00)	16,000.00		Decrease - To adjust budet to projected actual
Rental-Equipment	326.940000	14,000		5,000	(5,000.00)	9,000.00		Decrease - To adjust budet to projected actual
Occupancy-Facility Charge	326.946000	23,423		6,286	(6,286.00)	17,137.00		Decrease - 2003 Facilities Lookback Adjustment
		<b>172,139</b>				<b>133,353.00</b>	<b>(38,786)</b>	
<b>371 - Building Dept.</b>								
Salaries & Wages	371.703000	1,053,729			-	1,053,729.00		
Pension Plan	371.710000	115,838			-	115,838.00		
Retiree Health Svg	371.711000	38,613			-	38,613.00		
Wellness Program	371.712000	5,400			-	5,400.00		
Medicare Tax	371.714000	15,279			-	15,279.00		
Soc. Security Tax	371.715000	65,331			-	65,331.00		
Health/Optical Ins.	371.716000	208,760			-	208,760.00		
Dental Insurance	371.717000	14,056			-	14,056.00		
Life & AD&D Ins.	371.718000	3,823			-	3,823.00		
Disability Ins.	371.719000	19,966			-	19,966.00		
Unemployment Ins.	371.720000	7,027			-	7,027.00		
Workers Comp.Ins.	371.721000	12,930	3,190		3,190.00	16,120.00		Increase - Due to additional workers compensation allocation
Clothing	371.722000	1,200			-	1,200.00		
Meal Allowance	371.723000				-	-		
Tuition Refund	371.724000	4,000			-	4,000.00		
Operating Supplies	371.740000	17,000	9,000		9,000.00	26,000.00		Increase - To adjust budget to projected actual expenditure
Operating Equipment	371.748000	2,700	5,300		5,300.00	8,000.00		Increase - To adjust budget to projected actual expenditure
Professional Services	371.801000	137,500			-	137,500.00		
Interfund-MIS Chg.	371.802001	130,259		9,603	(9,603.00)	120,656.00		Decrease - 2003 MIS Lookback Adjustment
Membership & Dues	371.850000	4,000			-	4,000.00		

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
Travel and Seminars	371.860000	29,000		11,000	(11,000.00)	18,000.00		Decrease - To adjust budget to projected actual expenditure
Printing & Pub'g.	371.900000	5,000		2,000	(2,000.00)	3,000.00		Decrease - To adjust budget to projected actual expenditure
Maint.-Equipment	371.932000	1,000			-	1,000.00		
Rental-Equipment	371.940000	28,325	17,675		17,675.00	46,000.00		Increase - To adjust budget to projected actual expenditure
Occupancy-Facility Charge	371.946000	93,695		17,879	(17,879.00)	75,816.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	371.954000		50		50.00	50.00		Increase - To adjust budget to projected actual expenditure
		<b>2,014,431</b>				<b>2,009,164.00</b>	<b>(5,267)</b>	
<b>372 - Ordinance</b>								
Salaries & Wages	372.703000	491,435			-	491,435.00		
Pension Plan	372.710000	58,972			-	58,972.00		
Retiree Health Svg	372.711000	19,657			-	19,657.00		
Wellness Program	372.712000	2,100			-	2,100.00		
Medicare Tax	372.714000	7,126			-	7,126.00		
Soc. Security Tax	372.715000	30,469			-	30,469.00		
Health/Optical Ins.	372.716000	101,721			-	101,721.00		
Dental Insurance	372.717000	7,774			-	7,774.00		
Life & AD&D Ins.	372.718000	1,946			-	1,946.00		
Disability Ins.	372.719000	10,165			-	10,165.00		
Unemployment Ins.	372.720000	2,687			-	2,687.00		
Workers Comp.Ins.	372.721000	3,920	970		970.00	4,890.00		Increase - Due to additional workers compensation allocation
Clothing	372.722000	400			-	400.00		
Tuition Refund	372.724000	2,000			-	2,000.00		
Operating Supplies	372.740000	1,170	1,830		1,830.00	3,000.00		Increase - To Adjust Budget to Projected Actual
Operating Equipment	372.748000	1,400			-	1,400.00		
Professional Services	372.801000	100			-	100.00		
Interfund-MIS Chg.	372.802001	29,076	11,716		11,716.00	40,792.00		Increase - 2003 MIS Lookback Adjustment
Membership & Dues	372.850000	750			-	750.00		
Travel and Seminars	372.860000	7,150		2,650	(2,650.00)	4,500.00		Decrease - To Adjust Budget to Projected Actual
Printing & Pub'g.	372.900000	3,330			-	3,330.00		
Rental-Equipment	372.940000	26,059			-	26,059.00		
Occupancy-Facility Charge	372.946000	83,302		12,078	(12,078.00)	71,224.00		Decrease - 2003 Facilities Lookback Adjustment
		<b>892,709</b>				<b>892,497.00</b>	<b>(212)</b>	
<b>400 - Planning Commission</b>								
Fees & Per Diem	400.707000	12,720		2,650	(2,650.00)	10,070.00		Decrease - To Adjust Budget to Projected Actual
Travel and Seminars	400.860000	1,000		1,000	(1,000.00)	-		Decrease - To Adjust Budget to Projected Actual
Printing & Pub'g.	400.900000	2,000		500	(500.00)	1,500.00		Decrease - To Adjust Budget to Projected Actual
		<b>15,720</b>				<b>11,570.00</b>	<b>(4,150)</b>	
<b>401 - Planning Dept.</b>								
Salaries & Wages	401.703000	567,032			-	567,032.00		
Pension Plan	401.710000	62,197			-	62,197.00		
Retiree Health Svg	401.711000	20,732			-	20,732.00		
Wellness Program	401.712000	2,700			-	2,700.00		
Medicare Tax	401.714000	7,630			-	7,630.00		
Soc. Security Tax	401.715000	32,626			-	32,626.00		
Health/Optical Ins.	401.716000	85,190			-	85,190.00		
Dental Insurance	401.717000	8,114			-	8,114.00		
Life & AD&D Ins.	401.718000	2,084			-	2,084.00		
Disability Ins.	401.719000	10,884			-	10,884.00		
Unemployment Ins.	401.720000	2,668			-	2,668.00		
Workers Comp.Ins.	401.721000	2,850	710		710.00	3,560.00		Increase - To Adjust For Worker's Compensation Adjustments
Tuition Refund	401.724000	2,000			-	2,000.00		
Operating Supplies	401.740000	10,000			-	10,000.00		
Professional Services	401.801000	160,000			-	160,000.00		
Professional Services	401.801000	-	48,750		48,750.00	48,750.00		Increase - Westphal (Gateways - Contract)



2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
Professional Services	401.801000	-		100,000	(100,000.00)	(100,000.00)		Decrease - MR-07A&B (\$100,000 To Carryover to 2005)
Interfund-MIS Chg.	401.802001	92,097		17,940	(17,940.00)	74,157.00		Decrease - 2003 MIS Lookback Adjustment
Consultant Fees-Services	401.808001	15,000		7,000	(7,000.00)	8,000.00		Decrease - Less Reliance on Consultant
Consultant Fees-City Expe	401.808002	2,500	1,500		1,500.00	4,000.00		Increase - Slight Increase in Consultant In-House Studies
Consultant Fees-Wetlands	401.808006	50,000	175,000		175,000.00	225,000.00		Increase - Due to Increase in private development Environ. Consulting Fees
Membership & Dues	401.850000	3,500			-	3,500.00		
Travel and Seminars	401.860000	7,500		1,500	(1,500.00)	6,000.00		Decrease - Less Travel than Budgeted
Printing & Pub'g.	401.900000	10,500		2,500	(2,500.00)	8,000.00		Decrease - Less Printing & Publishing than Budgeted
Occupancy-Facility Charge	401.946000	77,750		12,458	(12,458.00)	65,292.00		Decrease - 2003 Facilities Lookback Adjustment
		<b>1,235,554</b>				<b>1,320,116.00</b>	<b>84,562</b>	
<b>410 - ZBA</b>								
Fees & Per Diem	410.707000	7,200		3,200	(3,200.00)	4,000.00		Decrease - To adjust budget to projected actual
Travel and Seminars	410.860000	500		500	(500.00)	-		Decrease - To adjust budget to projected actual
Printing & Pub'g.	410.900000	1,500			-	1,500.00		
		<b>9,200</b>				<b>5,500.00</b>	<b>(3,700)</b>	
<b>448 - Street Lighting</b>								
Street Lighting	448.921000	4,080			-	4,080.00		
		<b>4,080</b>				<b>4,080.00</b>	<b>-</b>	
<b>535 - Weed Control</b>								
Salaries & Wages	535.703000	2,788			-	2,788.00		
Pension Plan	535.710000	335			-	335.00		
Retiree Health Svg	535.711000	112			-	112.00		
Medicare Tax	535.714000	40			-	40.00		
Soc. Security Tax	535.715000	173			-	173.00		
Health/Optical Ins.	535.716000	545			-	545.00		
Dental Insurance	535.717000	57			-	57.00		
Life & AD&D Ins.	535.718000	11			-	11.00		
Disability Ins.	535.719000	58			-	58.00		
Unemployment Ins.	535.720000	4			-	4.00		
Workers Comp.Ins.	535.721000	37	13		13.00	50.00		Increase - To adjust Budget to projected actual
Operating Supplies	535.740000	750			-	750.00		
Professional Services	535.801000	60,000		20,000	(20,000.00)	40,000.00		Decrease - To adjust Budget to projected actual
		<b>64,910</b>				<b>44,923.00</b>	<b>(19,987)</b>	
<b>666 - CDBG</b>								
Professional Services	666.801000	39,000			-	39,000.00		
Prof.Serv.-Other-Home Rep	666.801008		17,890		17,890.00	17,890.00		Increase - CDBG Environmental Consultant (Reimbured)
Prof.Serv.-Home Repairs	666.801592	57,055		12,055	(12,055.00)	45,000.00		Decrease - Adjust Budget to Actual Activity (CDBG Reimbured)
Contractual Services	666.807000	48,055	6,945		6,945.00	55,000.00		Increase - Adjust Budget to Actual Activity (CDBG Reimbured)
		<b>144,110</b>				<b>156,890.00</b>	<b>12,780</b>	
<b>756 - Parks Dept.</b>								
Salaries & Wages	756.703000	1,398,620			-	1,398,620.00		
Pension Plan	756.710000	122,579			-	122,579.00		
Retiree Health Svg	756.711000	40,860			-	40,860.00		
Wellness Program	756.712000	5,400			-	5,400.00		
Medicare Tax	756.714000	20,280			-	20,280.00		
Soc. Security Tax	756.715000	86,714			-	86,714.00		
Health/Optical Ins.	756.716000	158,414			-	158,414.00		
Dental Insurance	756.717000	13,697			-	13,697.00		
Life & AD&D Ins.	756.718000	4,045			-	4,045.00		
Disability Ins.	756.719000	21,128			-	21,128.00		
Unemployment Ins.	756.720000	11,628			-	11,628.00		
Workers Comp.Ins.	756.721000	11,955	2,945		2,945.00	14,900.00		Increase - To Adjust For Worker's Compensation Adjustments

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal		Net Change	Explanation
					Entry	Amended Budget		
					-			
Clothing	756.722000	6,000			-	6,000.00		
Office Supplies	756.727000	10,000		4,000	(4,000.00)	6,000.00		Decrease - To adjust Budget to projected actual
Operating Supplies	756.740000	53,000	4,000		4,000.00	57,000.00		Increase - To adjust Budget to projected actual
Oper.Supp.-Other	756.741000	10,300	2,700		2,700.00	13,000.00		Increase - To adjust Budget to projected actual
Operating Equipment	756.748000	15,800			-	15,800.00		
Supplies-Other	756.751000	34,000		11,000	(11,000.00)	23,000.00		Decrease - To adjust Budget to projected actual
Professional Services	756.801000	31,200		22,700	(22,700.00)	8,500.00		Decrease - To adjust Budget to projected actual, take out Master Plan
Prof.Serv.-Recreation Pro	756.801008	47,300		17,300	(17,300.00)	30,000.00		Decrease - To adjust Budget to projected actual
Interfund-MIS Chg.	756.802001	130,186		38,077	(38,077.00)	92,109.00		Decrease - 2003 MIS Lookback Adjustment
Interfund-DPS	756.802003		4,200		4,200.00	4,200.00		Increase - To charge for DPS work related to signage for the Parks
Contractual Services	756.807000	6,000		2,000	(2,000.00)	4,000.00		Decrease - To adjust Budget to projected actual
Membership & Dues	756.850000	1,800			-	1,800.00		
Travel and Seminars	756.860000	9,200			-	9,200.00		
Interlocal Agreements	756.881000	15,805			-	15,805.00		
Printing & Pub'g.	756.900000	15,500		2,000	(2,000.00)	13,500.00		Decrease - To adjust Budget to projected actual
Repairs & Maintenance	756.929000	18,000		18,000	(18,000.00)	-		Decrease - As this expenditure will be performed through the Facilities Fund
Repairs & Maint.Bldg&Grou	756.929001		1,000		1,000.00	1,000.00		Increase - To adjust Budget to projected actual
Maintenance-Park	756.931000	22,500			-	22,500.00		
Maint.-Equipment	756.932000	14,200			-	14,200.00		
Rental-Equipment	756.940000	93,600	16,400		16,400.00	110,000.00		Increase - To adjust Budget to projected actual
Rental-Uniform	756.941000	1,300			-	1,300.00		
Occupancy-Facility Charge	756.946000	548,090		90,145	(90,145.00)	457,945.00		Decrease - 2003 Facilities Lookback Adjustment
Rental-Lease-Land & Build	756.947000	6,500			-	6,500.00		
Miscellaneous Expense	756.954000	9,200			-	9,200.00		
		<b>2,994,801</b>				<b>2,820,824.00</b>	<b>(173,977)</b>	
<b>774 - Forestry</b>								
Salaries & Wages	774.703000	255,567			-	255,567.00		
Pension Plan	774.710000	27,984			-	27,984.00		
Retiree Health Svg	774.711000	9,328			-	9,328.00		
Wellness Program	774.712000	1,500			-	1,500.00		
Medicare Tax	774.714000	3,706			-	3,706.00		
Soc. Security Tax	774.715000	15,845			-	15,845.00		
Health/Optical Ins.	774.716000	45,400			-	45,400.00		
Dental Insurance	774.717000	4,148			-	4,148.00		
Life & AD&D Ins.	774.718000	1,012			-	1,012.00		
Disability Ins.	774.719000	5,286			-	5,286.00		
Unemployment Ins.	774.720000	1,537			-	1,537.00		
Workers Comp.Ins.	774.721000	3,700	910		910.00	4,610.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	774.722000	1,250			-	1,250.00		
Office Supplies	774.727000	1,200	300		300.00	1,500.00		Increase - To adjust Budget to projected actual
Operating Supplies	774.740000	3,000		1,500	(1,500.00)	1,500.00		Decrease - To adjust Budget to projected actual
Supplies-Programs	774.740004	500	500		500.00	1,000.00		Increase - To adjust Budget to projected actual
Supplies-Landscaping	774.740008	3,000			-	3,000.00		
Operating Equipment	774.748000	1,500			-	1,500.00		
Professional Services	774.801000	700			-	700.00		
Interfund-MIS Chg.	774.802001	21,807		4,255	(4,255.00)	17,552.00		Decrease - 2003 MIS Lookback Adjustment
Contractual Services	774.807000	4,000	6,500		6,500.00	10,500.00		Increase - Due to Emerald Ash Borer
Membership & Dues	774.850000	600			-	600.00		
Travel and Seminars	774.860000	1,500			-	1,500.00		
Printing & Pub'g.	774.900000	250			-	250.00		
Maint.-Equipment	774.932000	2,500			-	2,500.00		
Rental-Equipment	774.940000	25,000	5,000		5,000.00	30,000.00		Increase - To adjust Budget to projected actual
Rental-Uniform	774.941000	1,000			-	1,000.00		
Occupancy-Facility Charge	774.946000	3,807		956	(956.00)	2,851.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	774.954000	100			-	100.00		
		<b>446,727</b>				<b>453,226.00</b>	<b>6,499</b>	

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
<b>804 - Historic District Commission</b>								
Fees & Per Diem	804.707000	6,360		3,860	(3,860.00)	2,500.00		Decrease - To adjust Budget to projected actual
Operating Supplies	804.740000	750		450	(450.00)	300.00		Decrease - To adjust Budget to projected actual
Professional Services	804.801000	5,000		5,000	(5,000.00)	-		Decrease - To adjust Budget to projected actual
Membership & Dues	804.850000	200			-	200.00		
Travel and Seminars	804.860000	300		300	(300.00)	-		Decrease - To adjust Budget to projected actual
		<b>12,610</b>				<b>3,000.00</b>	<b>(9,610)</b>	
<b>852 - Retiree Health</b>								
Health/Optical Ins.	852.716000	22,000			-	22,000.00		
		<b>22,000</b>				<b>22,000.00</b>	-	
<b>990 - General Fund / Transfers Out</b>								
Trans.Out-Major Roads	990.999202	1,532,430		24,880	(24,880.00)	1,507,550.00		Decrease - To Match Budget to Actual Activity, transfer matches actual tax collectic
Trans.Out-Local Roads	990.999203	500,000			-	500,000.00		
Trans.Out-Spec.Police	990.999207	2,566,700			-	2,566,700.00		
Trans. Out-Tree Replaceme	990.999232	1,193,216			-	1,193,216.00		
Trans.Out-Loc.Rd.1989	990.999335	67,691	24,385		24,385.00	92,076.00		Increase - To correct the negative fund balance, final debt payment 2004.
Trans.Out-Munc.Bldg.Debt	990.999370	700,284			-	700,284.00		
Trans.Out-Cap.Imp.Fund	990.999420	766,215			-	766,215.00		
Trans.Out-Bldg.& Grounds	990.999631	76,678			-	76,678.00		3rd Qtr. - Allocated for Vault Toilets & Pathways (Bloomer & VMP) - CDBG
Trans.Out-Bldg.& Grounds	990.999631	481,223		123,309	(123,309.00)	357,914.00		Decrease - 2003 Facilities Lookback Adjustment (City Hall Common Areas)
Trans.Out-Bldg.& Grounds	990.999631		4,500		4,500.00	4,500.00		Increase - Additional Transfer for Parks Tent
Trans.Out-Fleet & Equip.	990.999661	45,000			-	45,000.00		
Trans.Out-L.D.F.A.	990.999848	121,635	7,000		7,000.00	128,635.00		Increase - Projected ineligible LDFA tax revenue
		<b>8,051,072</b>				<b>7,938,768.00</b>	<b>(112,304)</b>	
<b>General Fund - Grand Total</b>		<b>23,838,673</b>				<b>23,253,527.00</b>	<b>(585,146)</b>	
<b>202 - Major Road Fund</b>								
Fund Balance to Balance	202.401002	(822,881)		497,821	497,821.00	(325,060.00)		
State Transportation Fund	202.544000	(3,067,028)	146,492		(146,492.00)	(3,213,520.00)		Increase - To adjust Budget to projected actual
State Funds-Local Road Pr	202.545000	(111,239)		8,139	8,139.00	(103,100.00)		Decrease - To adjust Budget to projected actual
State Funds-EAB Reimburs	202.547000		5,440		(5,440.00)	(5,440.00)		Increase - To recognize Ash Tree removal reimbursement (EAB)
Interfund Charge - DPS	202.606003		29,095		29,190.00	29,190.00		Increase - To recognize charges to other dept's for work performed
Chg.for Serv.-Admin.Fees	202.607001	(200)			-	(200.00)		
Chg.for Serv.-City Inspec	202.610003	(1,700)			-	(1,700.00)		
Fees-Franchise Utilities	202.630003	(261,020)		69,250	69,250.00	(191,770.00)		Decrease - To adjust Budget to projected actual
Forfeitures-Not Vested	202.657000		5,890		(5,890.00)	(5,890.00)		Increase - Pension forfeitures from employee turnover
Interest & Dividend Earni	202.664001	(100,000)	118,000		(118,000.00)	(218,000.00)		Increase - To adjust Budget to projected actual
Net Appreciation-Fair Mar	202.664003				-	-		
Reimb.Oak.Cty.Rd Comm.	202.677002	(921,000)		900,000	900,000.00	(21,000.00)		Decrease - to remove the reimbursement for Tienken Road from budget
Refund & Rebates	202.687000		3,000		(3,000.00)	(3,000.00)		Increase - To adjust Budget to projected actual, for dividend distribution
Miscellaneous Revenue	202.695000				-	-		
Trans.In-General Fund	202.699101	(1,532,431)		24,881	24,881.00	(1,507,550.00)		Decrease - Actual transfer reflects actual tax collections rather than budget
Trans.In-Local Roads	202.699203	(38,800)			-	(38,800.00)		
		<b>(6,856,299)</b>				<b>(5,605,840.00)</b>	<b>1,250,459</b>	
<b>442 - MR / Transfer Out</b>								
Trans.Out-Local Roads	442.999203	794,567	34,588		34,588.00	829,155.00		Increase - to transfer 25% of Projected MRF Act 51 monies
Trans.Out-Refunding 1998	442.999395	480,810			-	480,810.00		
		<b>1,275,377</b>				<b>1,309,965.00</b>	<b>34,588</b>	
<b>452 - MR / Construction</b>								
Salaries & Wages	452.703000	75,790			-	75,790.00		
Pension Plan	452.710000	9,100			-	9,100.00		

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
Retiree Health Svg	452.711000	3,040			-	3,040.00		
Medicare Tax	452.714000	1,100			-	1,100.00		
Soc. Security Tax	452.715000	4,700			-	4,700.00		
Health/Optical Ins.	452.716000	13,000			-	13,000.00		
Dental Insurance	452.717000	1,060			-	1,060.00		
Life & AD&D Ins.	452.718000	330			-	330.00		
Disability Ins.	452.719000	1,760			-	1,760.00		
Unemployment Ins.	452.720000	230	120		120.00	350.00		Increase - To Adjust Budget to projected actual
Workers Comp.Ins.	452.721000	650	170		170.00	820.00		Increase - To Adjust For Worker's Compensation Adjustments
Meal Allowance	452.723000	100			-	100.00		
Operating Supplies	452.740000	300			-	300.00		
Professional Services	452.801000	30,000		10,000	(10,000.00)	20,000.00		Decrease - reduced site plans and wetland reviews for major roads
Contractual-Tri-Party	452.809000	100,000		100,000	(100,000.00)	-		Decrease - County request not anticipated for the remainder of the year
Travel and Seminars	452.860000	1,600		1,000	(1,000.00)	600.00		Decrease - To adjust Budget to projected actual
Printing & Pub'g.	452.900000	800			-	800.00		
Rental-Equipment	452.940000	500			-	500.00		
Construction	452.970000	500,000		480,000	(480,000.00)	20,000.00		Decrease - MR-01B (Crooks - Auburn to Hamlin), not completed
Construction	452.970000	500,000		490,000	(490,000.00)	10,000.00		Decrease - MR-01C (Crooks - South Blvd to Auburn), not completed
Construction	452.970000	-	110,000		110,000.00	110,000.00		Increase - for MR-02A Hamlin (Crooks to Livernois) Engineering
Construction	452.970000	-	539,860		539,860.00	539,860.00		Increase - for MR-05B (Adams /M59 relocation) payments to MDOT
Construction	452.970000	1,300,000		1,170,000	(1,170,000.00)	130,000.00		Decrease - MR-06A (Kings Cove & Tienken) not completed
Construction	452.970000	150,000		150,000	(150,000.00)	-		Decrease - MR-01D (Auburn at Crooks Eastbound lane) not completed
Construction	452.970000	150,000		150,000	(150,000.00)	-		Decrease - MR-06B (Kings Cove traffic signal) not completed
Construction	452.970000	-	20,000		20,000.00	20,000.00		Increase - MR-20A Grandview work
Construction	452.970000	241,550		25,000	25,000.00	266,550.00		Increase - MR-23 Yorktown additional costs
Construction	452.970000	700,000		30,000	30,000.00	730,000.00		Increase - MR-36B Hampton Circle additional costs
Construction	452.970000	40,000		35,000	(35,000.00)	5,000.00		Decrease - MR-47 LED not completed
Land-ROW	452.973000		2,000		2,000.00	2,000.00		Increase for purchase of Crooks Rd ROW
		<b>3,825,610</b>				<b>1,966,760.00</b>		
<b>462 - MR / Routine Maintenance</b>								
Salaries & Wages	462.703000	122,070			-	122,070.00		
Pension Plan	462.710000	14,650			-	14,650.00		
Retiree Health Svg	462.711000	4,890			-	4,890.00		
Medicare Tax	462.714000	1,770			-	1,770.00		
Soc. Security Tax	462.715000	7,570			-	7,570.00		
Health/Optical Ins.	462.716000	18,590	4,260		4,260.00	22,850.00		Increase - To adjust Budget to projected actual
Dental Insurance	462.717000	1,750			-	1,750.00		
Life & AD&D Ins.	462.718000	810			-	810.00		
Disability Ins.	462.719000	2,050			-	2,050.00		
Unemployment Ins.	462.720000	450			-	450.00		
Workers Comp.Ins.	462.721000	2,170	540		540.00	2,710.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	462.722000		200		200.00	200.00		Increase - To adjust Budget to projected actual
Meal Allowance	462.723000	50			-	50.00		
Operating Supplies	462.740000	5,000			-	5,000.00		
Material	462.781000	36,000		21,000	(21,000.00)	15,000.00		Decrease - To adjust Budget to projected actual
Contractual Services	462.807000	96,400		41,400	(41,400.00)	55,000.00		Decrease - To adjust Budget to projected actual
Maint.-Equipment	462.932000	5,000		5,000	(5,000.00)	-		Decrease - To adjust Budget to projected actual
Rental-Equipment	462.940000	140,000		35,000	(35,000.00)	105,000.00		Decrease - To adjust Budget to projected actual
Occupancy-Facility Charge	462.946000	80,915		19,290	(19,290.00)	61,625.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	462.954000	100			-	100.00		
		<b>540,235</b>				<b>423,545.00</b>		
							<b>(116,690)</b>	
<b>472 - MR / Traffic Services</b>								
Salaries & Wages	472.703000	165,370			-	165,370.00		
Pension Plan	472.710000	18,730			-	18,730.00		
Retiree Health Svg	472.711000	6,250			-	6,250.00		

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
Medicare Tax	472.714000	2,400			-	2,400.00		
Soc. Security Tax	472.715000	10,260			-	10,260.00		
Health/Optical Ins.	472.716000	24,790			-	24,790.00		
Dental Insurance	472.717000	3,290			-	3,290.00		
Life & AD&D Ins.	472.718000	640			-	640.00		
Disability Ins.	472.719000	3,580			-	3,580.00		
Unemployment Ins.	472.720000	1,020			-	1,020.00		
Workers Comp.Ins.	472.721000	3,000	740		740.00	3,740.00		Increase - To Adjust For Worker's Compensation Adjustments
Meal Allowance	472.723000	30	20		20.00	50.00		Increase - To adjust Budget to projected actual
Tuition Refund	472.724000	1,150			-	1,150.00		
Operating Supplies	472.740000	45,000		25,000	(25,000.00)	20,000.00		Decrease - To adjust Budget to projected actual
Professional Services	472.801000	20,000		5,000	(5,000.00)	15,000.00		Decrease - To adjust Budget to projected actual
Contractual Services	472.807000	25,425	1,845		1,845.00	27,270.00		Increase - Additional Pavement Marking & Microfilming
Contractual-Oakland Count	472.807003	95,000			-	95,000.00		
Membership & Dues	472.850000	16,500			-	16,500.00		
Travel and Seminars	472.860000	2,430		2,000	(2,000.00)	430.00		Decrease - To adjust Budget to projected actual
Rental-Equipment	472.940000	10,000	2,500		2,500.00	12,500.00		Increase - To adjust Budget to projected actual
Occupancy-Facility Charge	472.946000	12,448		2,968	(2,968.00)	9,480.00		Decrease - 2003 Facilities Lookback Adjustment
Rental-Lease-Land & Build	472.947000	3,000			-	3,000.00		
Miscellaneous Expense	472.954000	100			-	100.00		
		<b>470,413</b>				<b>440,550.00</b>	<b>(29,863)</b>	
<b>482 - MR / Winter Maintenance</b>								
Salaries & Wages	482.703000	34,880	20,320		20,320.00	55,200.00		Increase - Estimated Winter Maint. Salary through (12/31/2004)
Pension Plan	482.710000	4,190	1,810		1,810.00	6,000.00		Increase - Benefit Levels to Match Salary through (12/31/2004)
Retiree Health Svg	482.711000	1,400	600		600.00	2,000.00		Increase - Benefit Levels to Match Salary through (12/31/2004)
Medicare Tax	482.714000	510	215		215.00	725.00		Increase - Benefit Levels to Match Salary through (12/31/2004)
Soc. Security Tax	482.715000	2,170	930		930.00	3,100.00		Increase - Benefit Levels to Match Salary through (12/31/2004)
Health/Optical Ins.	482.716000	7,950			-	7,950.00		
Dental Insurance	482.717000	770			-	770.00		
Life & AD&D Ins.	482.718000	140			-	140.00		
Disability Ins.	482.719000	730			-	730.00		
Unemployment Ins.	482.720000	170	705		705.00	875.00		Increase - Benefit Levels to Match Salary through (12/31/2004)
Workers Comp.Ins.	482.721000	670	170		170.00	840.00		Increase - To Adjust For Worker's Compensation Adjustments
Meal Allowance	482.723000	400			-	400.00		
Operating Supplies	482.740000	250			-	250.00		
Material	482.781000	80,000			-	80,000.00		
Rental-Equipment	482.940000	56,000	5,000		5,000.00	61,000.00		Increase - To adjust Budget to projected actual
Miscellaneous Expense	482.954000	50			-	50.00		
		<b>190,280</b>				<b>220,030.00</b>	<b>29,750</b>	
<b>494 - MR / Administration</b>								
Fund Balance to Balance	492.701001		924,305		924,305.00	924,305.00		Increase - to add into fund balance
Salaries & Wages	492.703000	33,510			-	33,510.00		
Pension Plan	492.710000	4,020			-	4,020.00		
Retiree Health Svg	492.711000	1,340			-	1,340.00		
Medicare Tax	492.714000	490			-	490.00		
Soc. Security Tax	492.715000	2,080			-	2,080.00		
Health/Optical Ins.	492.716000	6,000			-	6,000.00		
Dental Insurance	492.717000	480			-	480.00		
Life & AD&D Ins.	492.718000	150			-	150.00		
Disability Ins.	492.719000	780			-	780.00		
Unemployment Ins.	492.720000	110	40		40.00	150.00		Increase - To adjust Budget to projected actual
Workers Comp.Ins.	492.721000	200	50		50.00	250.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	492.722000	600			-	600.00		
Tuition Refund	492.724000	3,150		3,150	(3,150.00)	-		Decrease - To adjust Budget to projected actual
Professional Services	492.801000	10,000		5,000	(5,000.00)	5,000.00		Decrease - To adjust Budget to projected actual

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
Interfund-Admin Chg	492.802000	344,806		178,423	(178,423.00)	166,383.00		Decrease - 2003 Admin. Overhead Lookback Adjustment
Interfund-MIS Chg.	492.802001	69,438		39,797	(39,797.00)	29,641.00		Decrease - 2003 MIS Lookback Adjustment
Printing & Pub'g.	492.900000	400			-	400.00		
Liability Ins.& Bonds	492.910000	43,709			-	43,709.00		
Rental-Uniform	492.941000	2,000			-	2,000.00		
Occupancy-Facility Charge	492.946000	31,121		7,419	(7,419.00)	23,702.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	492.954000				-	-		
		554,384				1,244,990.00	690,606	
<b>Major Road Fund - Grand Total</b>		<b>6,856,299</b>				<b>5,605,840.00</b>	<b>(1,250,459)</b>	
<b>203 - Local Road Fund</b>								
Fund Balance to Balance	203.401002	(1,914,455)		768,282	768,282.00	(1,146,173.00)		
Lic.& Pmts.-Engr. Dept.	203.451005	(36,000)		23,000	23,000.00	(13,000.00)		Decrease - To adjust Budget to projected actual
State Transportation Fund	203.544000	(1,155,185)	65,005		(65,005.00)	(1,220,190.00)		Increase - To adjust Budget to projected actual
State Funds-Local Road Pr	203.545000	(41,898)			-	(41,898.00)		
State Funds-EAB Reimburse.	203.547000		30,600		(30,600.00)	(30,600.00)		Increase - To recognize Ash tree removal reimbursement (EAB)
Contr.-Rochester Comm.Sch	203.592000	(40,000)			-	(40,000.00)		
Chg.for Serv.-Admin.Fees	203.607001	(6,000)			-	(6,000.00)		
Chg.for Serv.-Legal Revie	203.607010	(500)			-	(500.00)		
Chg.for Serv.-Street Ltg.	203.610002		3,920		(3,920.00)	(3,920.00)		Increase - To adjust Budget to projected actual
Chg.for Serv.-City Inspec	203.610003	(50,000)	50,000		(50,000.00)	(100,000.00)		Increase - To adjust Budget to projected actual
Chg.for Serv.-Engr.Consul	203.610005	(15,000)		13,000	13,000.00	(2,000.00)		Decrease - To adjust Budget to projected actual
Chg.for Serv.-Labor & Sig	203.610008	(20,000)			-	(20,000.00)		
Chg.Serv.-Tree Remove/Tri	203.612002	(200)			-	(200.00)		
Sales-Driveway Culverts	203.621000				-	-		
Interest & Dividend Earni	203.664001	(65,000)		30,000	30,000.00	(35,000.00)		Decrease - To adjust Budget to projected actual, based on reduced fund balance
Int.-SAD-Grace/Donaldson	203.665004	(719)			-	(719.00)		
Int.-SAD-Brabach.Orch.	203.665006	(421)			-	(421.00)		
Int.-SAD-Martin Farms	203.665007	(11,825)			-	(11,825.00)		
Int.-SAD-Boyken	203.665009	(12)			-	(12.00)		
Int.-SAD-Denison	203.665011	(217)			-	(217.00)		
Int.-SAD-Roch.Knolls	203.665012	(286)			-	(286.00)		
Int.-SAD-June/Tamm	203.665018	(1,520)			-	(1,520.00)		
Int.-SAD-Basset Smith	203.665019	(7,145)			-	(7,145.00)		
SAD-Grace/Donaldson	203.672004	(710)			-	(710.00)		
SAD-Brabach Orchard	203.672006	(1,736)			-	(1,736.00)		
SAD-Martin Farms	203.672007	(13,163)	20,000		(20,000.00)	(33,163.00)		Increase - To adjust Budget to projected actual
SAD-Boyken	203.672009	(144)			-	(144.00)		
SAD-Denison	203.672011	(2,712)			-	(2,712.00)		
SAD-Rochester Knolls	203.672012	(1,179)			-	(1,179.00)		
SAD-June/Tamm	203.672018	(2,204)			-	(2,204.00)		
SAD-Basset Smith	203.672019	(7,954)	10,000		(10,000.00)	(17,954.00)		Increase - To adjust Budget to projected actual
Contributions & Donations	203.675000				-	-		
Refund & Rebates	203.687000		10,750		(10,750.00)	(10,750.00)		Increase - To adjust for a workers comp dividend
Miscellaneous Revenue	203.695000	(300)			-	(300.00)		
Trans.In-General Fund	203.699101	(500,000)			-	(500,000.00)		
Trans.In-Major Roads	203.699202	(794,567)	34,588		(34,588.00)	(829,155.00)		Increase - to transfer 25% of Projected MRF Act 51 monies
		(4,691,052)				(4,081,633.00)	609,419	
<b>444 - LR / Transfer Out</b>								
Trans.Out-Major Roads	444.999202	38,800			-	38,800.00		
Trans.Out-Rd.Imp.2001 Deb	444.999313	170,750			-	170,750.00		
Trans.Out-LR SAD 2001 Deb	444.999314	126,325			-	126,325.00		
Trans.Out-Rd.Imp.Con.2002	444.999325	326,136			-	326,136.00		
Trans.Out-Loc.Rd.1994	444.999337	65,775			-	65,775.00		
Trans.Out-Loc.Rd.1995	444.999338	41,050			-	41,050.00		



## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
		<b>768,836</b>			-	<b>768,836.00</b>	-	
<b>454 - LR / Construction</b>								
Salaries & Wages	454.703000	148,240			-	<b>148,240.00</b>		
Pension Plan	454.710000	17,790			-	<b>17,790.00</b>		
Retiree Health Svg	454.711000	5,930			-	<b>5,930.00</b>		
Medicare Tax	454.714000	2,150			-	<b>2,150.00</b>		
Soc. Security Tax	454.715000	9,190			-	<b>9,190.00</b>		
Health/Optical Ins.	454.716000	25,250			-	<b>25,250.00</b>		
Dental Insurance	454.717000	2,260			-	<b>2,260.00</b>		
Life & AD&D Ins.	454.718000	500			-	<b>500.00</b>		
Disability Ins.	454.719000	3,070			-	<b>3,070.00</b>		
Unemployment Ins.	454.720000	580			-	<b>580.00</b>		
Workers Comp.Ins.	454.721000	2,010	500		500.00	<b>2,510.00</b>		<i>Increase - To Adjust For Worker's Compensation Adjustments</i>
Meal Allowance	454.723000	500			-	<b>500.00</b>		
Operating Supplies	454.740000	300			-	<b>300.00</b>		
Material	454.781000	1,000		1,000	(1,000.00)	-		<i>Decrease - To adjust Budget to projected actual, based on reduced fund balance</i>
Professional Services	454.801000	75,000		30,000	(30,000.00)	<b>45,000.00</b>		<i>Decrease - To adjust Budget to projected actual, based on reduced fund balance</i>
Printing & Pub'g.	454.900000	1,000		1,000	(1,000.00)	-		<i>Decrease - To adjust Budget to projected actual, based on reduced fund balance</i>
Rental-Equipment	454.940000	12,000			-	<b>12,000.00</b>		
Miscellaneous Expense	454.954000	100			-	<b>100.00</b>		
Construction	454.970000		44,300		44,300.00	<b>44,300.00</b>		<i>Increase - For the balances owing on Hitchmans Haven and Rochdale</i>
Land-ROW	454.973000		3,865		3,865.00	<b>3,865.00</b>		<i>Increase - For Crestwood Rd ROW Purchase, agreement from prior administration</i>
		<b>306,870</b>				<b>323,535.00</b>	<b>16,665</b>	
<b>464 - LR / Routine Maintenance</b>								
Salaries & Wages	464.703000	552,210	10,000		10,000.00	<b>562,210.00</b>		
Pension Plan	464.710000	66,270	1,200		1,200.00	<b>67,470.00</b>		
Retiree Health Svg	464.711000	22,090			-	<b>22,090.00</b>		
Wellness Program	464.712000	4,500			-	<b>4,500.00</b>		
Medicare Tax	464.714000	8,010	145		145.00	<b>8,155.00</b>		
Soc. Security Tax	464.715000	34,240	620		620.00	<b>34,860.00</b>		
Health/Optical Ins.	464.716000	107,310			-	<b>107,310.00</b>		
Dental Insurance	464.717000	10,400			-	<b>10,400.00</b>		
Life & AD&D Ins.	464.718000	2,270			-	<b>2,270.00</b>		
Disability Ins.	464.719000	11,430			-	<b>11,430.00</b>		
Unemployment Ins.	464.720000	2,440			-	<b>2,440.00</b>		
Workers Comp.Ins.	464.721000	12,300	3,030		3,030.00	<b>15,330.00</b>		<i>Increase - To Adjust For Worker's Compensation Adjustments</i>
Clothing	464.722000	800	400		400.00	<b>1,200.00</b>		<i>Increase - To adjust Budget to projected actual</i>
Meal Allowance	464.723000	100			-	<b>100.00</b>		
Operating Supplies	464.740000	6,000			-	<b>6,000.00</b>		
Material-Chloride	464.761003				-	-		
Material	464.781000	240,000		110,000	(110,000.00)	<b>130,000.00</b>		<i>Decrease - To adjust Budget to projected actual</i>
Material-Road Maint.-Pave	464.781001				-	-		
Professional Services	464.801000				-	-		
Contractual Services	464.807000	206,700		116,700	(116,700.00)	<b>90,000.00</b>		<i>Decrease - To adjust Budget to projected actual</i>
Inventory Adjustment	464.938090				-	-		
Rental-Equipment	464.940000	420,000		40,000	(40,000.00)	<b>380,000.00</b>		<i>Decrease - To adjust Budget to projected actual</i>
Occupancy-Facility Charge	464.946000	80,915		34,533	(34,533.00)	<b>46,382.00</b>		<i>Decrease - 2003 Facilities Lookback Adjustment</i>
		<b>1,787,985</b>				<b>1,502,147.00</b>	<b>(285,838)</b>	
<b>474 - LR / Traffic Service</b>								
Salaries & Wages	474.703000	250,920			-	<b>250,920.00</b>		
Pension Plan	474.710000	27,770			-	<b>27,770.00</b>		
Retiree Health Svg	474.711000	9,260			-	<b>9,260.00</b>		
Wellness Program	474.712000	2,100			-	<b>2,100.00</b>		
Medicare Tax	474.714000	3,670			-	<b>3,670.00</b>		

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal		Net Change	Explanation
					Entry	Amended Budget		
					-			
Soc. Security Tax	474.715000	15,690			-	15,690.00		
Health/Optical Ins.	474.716000	55,100			-	55,100.00		
Dental Insurance	474.717000	5,250			-	5,250.00		
Life & AD&D Ins.	474.718000	1,080			-	1,080.00		
Disability Ins.	474.719000	4,790			-	4,790.00		
Unemployment Ins.	474.720000	1,690			-	1,690.00		
Workers Comp.Ins.	474.721000	5,430	1,340		1,340.00	6,770.00		Increase - To Adjust For Worker's Compensation Adjustments
Meal Allowance	474.723000	50			-	50.00		
Operating Supplies	474.740000	71,150		25,000	(25,000.00)	46,150.00		Decrease - To adjust Budget to projected actual
Professional Services	474.801000	10,000		7,000	(7,000.00)	3,000.00		Decrease - To adjust Budget to projected actual
Membership & Dues	474.850000	6,500			-	6,500.00		
Travel and Seminars	474.860000	2,500		2,000	(2,000.00)	500.00		Decrease - To adjust Budget to projected actual
Printing & Pub'g.	474.900000	100			-	100.00		
Street Lighting	474.921000	25,000			-	25,000.00		
Rental-Equipment	474.940000	25,000	8,000		8,000.00	33,000.00		Increase - To adjust Budget to projected actual
Occupancy-Facility Charge	474.946000	12,448		5,313	(5,313.00)	7,135.00		Decrease - 2003 Facilities Lookback Adjustment
Rental-Lease-Land & Build	474.947000	7,000			-	7,000.00		
Miscellaneous Expense	474.954000	100			-	100.00		
Equipment-Capitalized	474.977000	3,850			-	3,850.00		
		<b>546,448</b>				<b>516,475.00</b>	<b>(29,973)</b>	
<b>484 - LR / Winter Maintenance</b>								
Salaries & Wages	484.703000	205,120			-	205,120.00		
Pension Plan	484.710000	24,620			-	24,620.00		
Retiree Health Svg	484.711000	8,210			-	8,210.00		
Wellness Program	484.712000	300			-	300.00		
Medicare Tax	484.714000	2,980			-	2,980.00		
Soc. Security Tax	484.715000	12,720			-	12,720.00		
Health/Optical Ins.	484.716000	43,260			-	43,260.00		
Dental Insurance	484.717000	3,440			-	3,440.00		
Life & AD&D Ins.	484.718000	1,350			-	1,350.00		
Disability Ins.	484.719000	4,020			-	4,020.00		
Unemployment Ins.	484.720000	980	1,160		1,160.00	2,140.00		Increase - To adjust Budget to projected actual
Workers Comp.Ins.	484.721000	4,300	1,060		1,060.00	5,360.00		Increase - To Adjust For Worker's Compensation Adjustments
Meal Allowance	484.723000	1,000			-	1,000.00		
Operating Supplies	484.740000	1,500		1,000	(1,000.00)	500.00		Decrease - To adjust Budget to projected actual
Material	484.781000	105,000		30,000	(30,000.00)	75,000.00		Decrease - To adjust Budget to projected actual
Material-Road Maint.-Pave	484.781001				-	-		
Contractual Services	484.807000	20,000		20,000	(20,000.00)	-		Decrease - To adjust Budget to projected actual, for snow emergency contractor
Rental-Equipment	484.940000	235,000		30,000	(30,000.00)	205,000.00		Decrease - To adjust Budget to projected actual, for snow emergency contractor
		<b>673,800</b>				<b>595,020.00</b>	<b>(78,780)</b>	
<b>494 - LR / Administration</b>								
Salaries & Wages	494.703000	85,640			-	85,640.00		
Pension Plan	494.710000	10,280			-	10,280.00		
Retiree Health Svg	494.711000	3,430			-	3,430.00		
Wellness Program	494.712000	300			-	300.00		
Medicare Tax	494.714000	1,250			-	1,250.00		
Soc. Security Tax	494.715000	5,310			-	5,310.00		
Health/Optical Ins.	494.716000	20,750			-	20,750.00		
Dental Insurance	494.717000	1,670			-	1,670.00		
Life & AD&D Ins.	494.718000	340			-	340.00		
Disability Ins.	494.719000	1,780			-	1,780.00		
Unemployment Ins.	494.720000	350			-	350.00		
Workers Comp.Ins.	494.721000	970	240		240.00	1,210.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	494.722000	800			-	800.00		
Tuition Refund	494.724000	3,150			-	3,150.00		

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
Office Supplies	494.727000	1,000		1,000	(1,000.00)	-		Decrease - To adjust Budget to projected actual
Professional Services	494.801000	41,900			-	41,900.00		
Interfund-Admin Chg	494.802000	277,141	176,655		(176,655.00)	100,486.00		Decrease - 2003 Admin. Overhead Lookback Adjustment
Interfund-MIS Chg.	494.802001	90,838	39,797		(39,797.00)	51,041.00		Decrease - 2003 MIS Lookback Adjustment
Recording Fees	494.811000	800			-	800.00		
Membership & Dues	494.850000	400			-	400.00		
Printing & Pub'g	494.900000	200			-	200.00		
Liability Ins.& Bonds	494.910000	21,943			-	21,943.00		
Maint.-Equipment	494.932000	750			-	750.00		
Rental-Uniform	494.941000	5,000		1,000	(1,000.00)	4,000.00		Decrease - To adjust Budget to projected actual
Occupancy-Facility Charge	494.946000	31,121		13,281	(13,281.00)	17,840.00		Decrease - 2003 Facilities Lookback Adjustment
		<b>607,113</b>				<b>375,620.00</b>		
<b>Local Road Fund - Grand Total</b>		<b>4,691,052</b>				<b>4,081,633.00</b>	<b>(231,493)</b>	<b>(609,419)</b>
		-				-		
<b>206 - Fire Fund</b>								
Fund Balance to Balance	206.401002	(362,001)		234,808	234,808.00	(127,193.00)	(127,193)	To Reduce Fund Balance by to Keep Operating at 20% Fund Balance
Taxes-Current	206.403000	(5,794,122)		65,352	65,352.00	(5,728,770.00)		Decrease - To Align Budget to Actual projected
Taxes-Delinq.Pers.Prop.	206.420000		18,990		(18,990.00)	(18,990.00)		Increase - To Align Budget to Actual projected
Taxes-Inventory Tax	206.426000				-	-		
Taxes-Industrial Fac.Tax	206.435000	(1,129)			-	(1,129.00)		
Taxes-Special (In Lieu Of	206.436000	(11,818)		348	348.00	(11,470.00)		Decrease - To Align Budget to Actual projected
Lic.& Pmts.-Burn Permit	206.451011		15,230		(15,230.00)	(15,230.00)		Increase - To Align Budget to Actual projected
Federal/State-FEMA Reimb.	206.501005		16,670		(16,670.00)	(16,670.00)		Increase - To Align Budget to Actual projected, from CERT and other grants
State of Mich-911 Trainin	206.548000	(3,455)	395		(395.00)	(3,850.00)		Increase - To Align Budget to Actual projected
Chg.for Serv.-Fire Report	206.608001	(100)			-	(100.00)		
Chg.for Serv.-Fire Prot.	206.608003	(20,000)			-	(20,000.00)		
Chg.for Serv.-Research	206.608006	(900)			-	(900.00)		
Chg.for Serv.-Restitution	206.608007	(4,000)		3,000	3,000.00	(1,000.00)		Decrease - To Align Budget to Actual projected
Chg.for Serv.-False Alarm	206.608008				-	-		
Chg.for Serv.-Fire Works	206.608009	(3,000)		2,540	2,540.00	(460.00)		Decrease - To Align Budget to Actual projected
Chg.for Serv.-EMS	206.608010	(800,000)		100,000	100,000.00	(700,000.00)		Decrease - Estimated 2004 EMS Revenue
Chg for Svs - 911 Trainin	206.608011		4,270		(4,270.00)	(4,270.00)		Increase - Revenue Received from 911 Training Seminar
Chg.for Serv.-Inspection	206.609001	(15,000)	3,500		(3,500.00)	(18,500.00)		Increase - To adjust Budget to projected actual
Rental-Cell Tower Lease	206.650001	(44,000)			-	(44,000.00)		
Fines-City	206.655001	(5,000)		1,200	1,200.00	(3,800.00)		Decrease - To adjust Budget to projected actual
Fines-O.U.I.L.	206.655004	(1,000)	3,000		(3,000.00)	(4,000.00)		Increase - To adjust Budget to projected actual
Forfeitures-Not Vested	206.657000		6,780		(6,780.00)	(6,780.00)		Increase - Pension forfeiture from employee turnover
Interest & Dividend Earni	206.664001	(40,000)		5,000	5,000.00	(35,000.00)		Decrease - To adjust Budget to projected actual
Sales of Fixed Assets	206.673001	(2,000)		1,950	1,950.00	(50.00)		Decrease - To adjust Budget to projected actual
Refund & Rebates	206.687000		10,450		(10,450.00)	(10,450.00)		Increase - To adjust Budget to projected actual, for workers comp. lookback
Miscellaneous Revenue	206.695000	(2,000)	12,000		(12,000.00)	(14,000.00)		Increase - To adjust Budget to projected actual
Trans.In-Water & Sewer	206.699592	(50,000)			-	(50,000.00)		
		<b>(7,159,525)</b>				<b>(6,836,612.00)</b>	<b>322,913</b>	
<b>206 - Fire Administration</b>								
Salaries & Wages	206.703000	214,224	20,000		20,000.00	234,224.00		Increase - To adjust Budget to projected actual
Pension Plan	206.710000	25,707	2,400		2,400.00	28,107.00		Increase - To adjust Budget to projected actual
Retiree Health Svg	206.711000	8,569	800		800.00	9,369.00		Increase - To adjust Budget to projected actual
Wellness Program	206.712000	600			-	600.00		
Medicare Tax	206.714000	3,106	290		290.00	3,396.00		Increase - To adjust Budget to projected actual
Soc. Security Tax	206.715000	13,056	1,240		1,240.00	14,296.00		Increase - To adjust Budget to projected actual
Health/Optical Ins.	206.716000	27,199			-	27,199.00		
Dental Insurance	206.717000	3,217			-	3,217.00		
Life & AD&D Ins.	206.718000	848			-	848.00		
Disability Ins.	206.719000	4,431			-	4,431.00		
Unemployment Ins.	206.720000	810			-	810.00		

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal		Net Change	Explanation
					Entry	Amended Budget		
					-			
Workers Comp.Ins.	206.721000	3,110	770		770.00	3,880.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	206.722000	3,000			-	3,000.00		
Tuition Refund	206.724000	4,000			-	4,000.00		
Office Supplies	206.727000	4,500	500		500.00	5,000.00		Increase - To adjust Budget to projected actual
Operating Supplies	206.740000	9,500		5,500	(5,500.00)	4,000.00		Decrease - To adjust Budget to projected actual
Supplies-Programs	206.740004	5,000		5,000	(5,000.00)	-		Decrease - To adjust Budget to projected actual
Operating Equipment	206.748000	16,000		8,000	(8,000.00)	8,000.00		Decrease - Eyewitness Camera Purchased from 206.977000, reclass
Professional Services	206.801000	52,000		38,000	(38,000.00)	14,000.00		Decrease - To adjust Budget to projected actual
Prof.Serv.-Fire Service F	206.801001	125,000			-	125,000.00		
Prof.Serv.-Medical	206.801002	5,000			-	5,000.00		
Prof.Serv.-Other-Disaster	206.801008	2,000			-	2,000.00		
Interfund-Admin Chg	206.802000	501,193		61,409	(61,409.00)	439,784.00		Decrease - 2003 Admin. Overhead Lookback Adjustment
Interfund-MIS Chg.	206.802001	186,325		85,261	(85,261.00)	101,064.00		Decrease - 2003 MIS Lookback Adjustment
Interfund-DPS Chg.	206.802003		330					Increase - for sign work performed by DPS for Fire Dept
Legal Fees-City Attorney	206.805001	20,000	5,000		5,000.00	25,000.00		Increase - To adjust Budget to projected actual
Membership & Dues	206.850000	4,500			-	4,500.00		
Printing & Pub'g.	206.900000	500	800		800.00	1,300.00		Increase - To adjust Budget to projected actual
Liability Ins.& Bonds	206.910000	86,587			-	86,587.00		
Maintenance	206.931000	25,000			-	25,000.00		
Maint.-Equipment	206.932000	16,000		5,000	(5,000.00)	11,000.00		Decrease - To adjust Budget to projected actual
Maintenance-Vehicle	206.938000	5,000			-	5,000.00		
Rental-Equipment	206.940000	500			-	500.00		
Occupancy-Facility Charge	206.946000	374,497		108,830	(108,830.00)	265,667.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	206.954000	42,500			-	42,500.00		
Tax Tribunals	206.960000				-	-		
Equipment-Capitalized	206.977000		10,750		10,750.00	10,750.00		Increase - AED's (3) & Eyewitness Camera (Over \$3,000 Cap)
Trans.Out-Fire Apparatus	206.999402	1,425,743		391,802	(391,802.00)	1,033,941.00		Decrease - Amount Needed to Transfer Out to keep 206 at 20% F.B.
Trans.Out-Bldg.& Grounds	206.999631	43,064	38,012		38,012.00	81,076.00		Increase - Additional Amount Needed for Fire Station #4 Parking Lot
		<b>3,262,286</b>				<b>2,634,046.00</b>		<b>(628,240)</b>
<b>339 - Full-Time Firefighters</b>								
Salaries & Wages	339.703000	917,575			-	917,575.00		
Pension Plan	339.710000	110,109			-	110,109.00		
Retiree Health Svg	339.711000	36,703			-	36,703.00		
Medicare Tax	339.714000	13,305			-	13,305.00		
Soc. Security Tax	339.715000	56,890			-	56,890.00		
Health/Optical Ins.	339.716000	96,205			-	96,205.00		
Dental Insurance	339.717000	9,279			-	9,279.00		
Life & AD&D Ins.	339.718000	3,634			-	3,634.00		
Disability Ins.	339.719000	18,979			-	18,979.00		
Unemployment Ins.	339.720000	3,888			-	3,888.00		
Workers Comp.Ins.	339.721000	12,000	2,960		2,960.00	14,960.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	339.722000	5,000			-	5,000.00		
Meal Allowance	339.723000	6,750			-	6,750.00		
Tuition Refund	339.724000	8,000			-	8,000.00		
Operating Supplies	339.740000	8,000		3,000	(3,000.00)	5,000.00		Decrease - To adjust Budget to projected actual
Operating Equipment	339.748000	14,000			-	14,000.00		
Professional Services	339.801000	700	300		300.00	1,000.00		Increase - Increased Pump Testing Expense
Travel and Seminars	339.860000				-	-		
Maintenance-Vehicle	339.938000	28,000			-	28,000.00		
Miscellaneous Expense	339.954000	250			-	250.00		
		<b>1,349,267</b>				<b>1,349,527.00</b>		<b>260</b>
<b>340 - POC Firefighters</b>								
Salaries & Wages	340.703000	388,500	146,500		146,500.00	535,000.00		Increase - To adjust Budget to projected actual
Pension Plan	340.710000	46,620	17,580		17,580.00	64,200.00		Increase - To adjust Budget to projected actual
Retiree Health Svg	340.711000				-	-		

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
Medicare Tax	340.714000	2,817			-	2,817.00		
Soc. Security Tax	340.715000	12,044			-	12,044.00		
Health/Optical Ins.	340.716000				-	-		
Dental Insurance	340.717000				-	-		
Life & AD&D Ins.	340.718000				-	-		
Disability Ins.	340.719000				-	-		
Unemployment Ins.	340.720000	5,828			-	5,828.00		
Clothing	340.722000	7,000	1,000		1,000.00	8,000.00		Increase - To adjust Budget to projected actual
Tuition Refund	340.724000	2,000			-	2,000.00		
Operating Supplies	340.740000	15,000			-	15,000.00		
Operating Equipment	340.748000	44,236		4,236	(4,236.00)	40,000.00		Decrease - To adjust Budget to projected actual
Professional Services	340.801000	6,500		3,000	(3,000.00)	3,500.00		Decrease - To adjust Budget to projected actual
Membership & Dues	340.850000	500			-	500.00		
Liability Ins.& Bonds	340.910000	20,000			-	20,000.00		
Maintenance-Vehicle	340.938000	22,500	17,500		17,500.00	40,000.00		Increase - To adjust Budget to projected actual
		<b>573,545</b>				<b>748,889.00</b>	<b>175,344</b>	
<b>341 - Fire Prevention Bureau</b>								
Salaries & Wages	341.703000	366,743			-	366,743.00		
Pension Plan	341.710000	44,009			-	44,009.00		
Retiree Health Svg	341.711000	14,670			-	14,670.00		
Wellness Program	341.712000	600			-	600.00		
Medicare Tax	341.714000	5,318			-	5,318.00		
Soc. Security Tax	341.715000	22,738			-	22,738.00		
Health/Optical Ins.	341.716000	57,588			-	57,588.00		
Dental Insurance	341.717000	5,417			-	5,417.00		
Life & AD&D Ins.	341.718000	1,452			-	1,452.00		
Disability Ins.	341.719000	7,586			-	7,586.00		
Unemployment Ins.	341.720000	1,620			-	1,620.00		
Workers Comp.Ins.	341.721000	5,232	1,298		1,298.00	6,530.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	341.722000	2,000			-	2,000.00		
Tuition Refund	341.724000	4,000			-	4,000.00		
Operating Supplies	341.740000	6,000			-	6,000.00		
Operating Equipment	341.748000	2,000			-	2,000.00		
Membership & Dues	341.850000	1,000			-	1,000.00		
Travel and Seminars	341.860000				-	-		
Community Promotions	341.880000	11,550			-	11,550.00		
Maint.-Equipment	341.932000	1,000			-	1,000.00		
Maintenance-Vehicle	341.938000	20,000		9,000	(9,000.00)	11,000.00		Decrease - To adjust Budget to projected actual
		<b>580,523</b>				<b>572,821.00</b>	<b>(7,702)</b>	
<b>342 - Training</b>								
Salaries & Wages	342.703000	72,293			-	72,293.00		
Pension Plan	342.710000	8,675			-	8,675.00		
Retiree Health Svg	342.711000	2,892			-	2,892.00		
Medicare Tax	342.714000	1,048			-	1,048.00		
Soc. Security Tax	342.715000	4,482			-	4,482.00		
Health/Optical Ins.	342.716000	10,821			-	10,821.00		
Dental Insurance	342.717000	1,187			-	1,187.00		
Life & AD&D Ins.	342.718000	286			-	286.00		
Disability Ins.	342.719000	1,495			-	1,495.00		
Unemployment Ins.	342.720000	270			-	270.00		
Workers Comp.Ins.	342.721000	943	237		237.00	1,180.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	342.722000	1,000			-	1,000.00		
Tuition Refund	342.724000	2,000			-	2,000.00		
Operating Supplies	342.740000	5,000			-	5,000.00		
Operating Equipment	342.748000	2,000			-	2,000.00		

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
Professional Services	342.801000	2,000			-	2,000.00		
Membership & Dues	342.850000	200			-	200.00		
Travel and Seminars	342.860000	41,700		6,700	(6,700.00)	35,000.00		Decrease - To adjust Budget to projected actual
Maintenance-Vehicle	342.938000	3,000			-	3,000.00		
		<b>161,292</b>				<b>154,829.00</b>	<b>(6,463)</b>	
<b>343 - Dispatch</b>								
Salaries & Wages	343.703000	495,396	92,104		92,104.00	587,500.00		Increase - To adjust Budget to projected actual
Pension Plan	343.710000	57,451	11,052		11,052.00	68,503.00		Increase - To adjust Budget to projected actual
Retiree Health Svg	343.711000	19,150	3,684		3,684.00	22,834.00		Increase - To adjust Budget to projected actual
Wellness Program	343.712000	3,000			-	3,000.00		
Medicare Tax	343.714000	7,183	1,335		1,335.00	8,518.00		Increase - To adjust Budget to projected actual
Soc. Security Tax	343.715000	30,715	5,710		5,710.00	36,425.00		Increase - To adjust Budget to projected actual
Health/Optical Ins.	343.716000	79,233			-	79,233.00		
Dental Insurance	343.717000	7,295			-	7,295.00		
Life & AD&D Ins.	343.718000	1,896			-	1,896.00		
Disability Ins.	343.719000	9,902			-	9,902.00		
Unemployment Ins.	343.720000	2,970			-	2,970.00		
Workers Comp.Ins.	343.721000	842	208		208.00	1,050.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	343.722000	4,500			-	4,500.00		
Meal Allowance	343.723000	1,200			-	1,200.00		
Office Supplies	343.727000	4,000			-	4,000.00		
Operating Supplies	343.740000	2,150			-	2,150.00		
Operating Equipment	343.748000	7,500			-	7,500.00		
Professional Services	343.801911		3,500		3,500.00	3,500.00		Increase - To adjust for customer service training speaker, offsetting revenue
Membership & Dues	343.850000	500			-	500.00		
Travel and Seminars	343.860000	4,745	555		555.00	5,300.00		Increase - To adjust Budget to projected actual
Travel/Seminar- 911	343.860911	3,455			-	3,455.00		
Maint.-Equipment	343.932000	11,000		3,000	(3,000.00)	8,000.00		Decrease - To adjust Budget to projected actual
Maintenance-Software	343.934000	21,105			-	21,105.00		
		<b>775,188</b>				<b>890,336.00</b>	<b>115,148</b>	
<b>344 - EMS Service</b>								
Salaries & Wages	344.703000	226,050			-	226,050.00		
Pension Plan	344.710000	27,126			-	27,126.00		
Retiree Health Svg	344.711000	9,042			-	9,042.00		
Medicare Tax	344.714000	3,278			-	3,278.00		
Soc. Security Tax	344.715000	14,015			-	14,015.00		
Health/Optical Ins.	344.716000	24,051			-	24,051.00		
Dental Insurance	344.717000	2,320			-	2,320.00		
Life & AD&D Ins.	344.718000	895			-	895.00		
Disability Ins.	344.719000	4,675			-	4,675.00		
Unemployment Ins.	344.720000	972			-	972.00		
Workers Comp.Ins.	344.721000	3,000	740		740.00	3,740.00		Increase - To adjust Budget to projected actual
Operating Supplies	344.740000	30,000			-	30,000.00		
Operating Equipment	344.748000	15,000		10,000	(10,000.00)	5,000.00		Decrease - AED's (3) Purchased from 206.977000
Professional Services	344.801000	58,500	26,500		26,500.00	85,000.00		Increase - More EMS Billings (\$75,000) + On-line Medical Training (\$10,000)
Membership & Dues	344.850000		2,000		2,000.00	2,000.00		Increase - To adjust Budget to projected actual
Maint.-Equipment	344.932000	2,500	500		500.00	3,000.00		Increase - To adjust Budget to projected actual
Maintenance-Vehicle	344.938000	5,000	10,000		10,000.00	15,000.00		Increase - To adjust Budget to projected actual
Rental-Equipment	344.940000	2,500			-	2,500.00		
		<b>428,924</b>				<b>458,664.00</b>	<b>29,740</b>	
<b>345 - Special Operations</b>								
Operating Supplies	345.740000	3,000			-	3,000.00		
Operating Equipment	345.748000	10,000			-	10,000.00		
Professional Services	345.801000	9,000			-	9,000.00		



## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
Membership & Dues	345.850000	3,000			-	3,000.00		
Maint.-Equipment	345.932000	2,000		1,000	(1,000.00)	1,000.00		Decrease - To adjust Budget to projected actual
Maintenance-Vehicle	345.938000	1,500			-	1,500.00		
		<b>28,500</b>				<b>27,500.00</b>		
<b>Fire Fund - Grand Total</b>		<b>7,159,525</b>				<b>6,836,612.00</b>	<b>(1,000)</b> <b>(322,913)</b>	
<b>207 - Special Police Revenue</b>								
Fund Balance to Balance	207.401002	(139,953)	58,332		(58,332.00)	(198,285.00)		
Taxes-Current	207.403000	(3,769,839)		42,519	42,519.00	(3,727,320.00)		Decrease - To Align Budget to Actual projected
Taxes-Definq.Pers.Prop.	207.420000		12,200		(12,200.00)	(12,200.00)		Increase - To Align Budget to Actual projected
Taxes-Inventory Tax	207.426000				-	-		
Taxes-Industrial Fac.Tax	207.435000	(697)			-	(697.00)		
Taxes-Special (In Lieu Of	207.436000	(7,300)			-	(7,300.00)		
Federal Grant-Cops	207.501001	(40,000)			-	(40,000.00)		
Federal/State-FEMA Reimb.	207.501005		34,130		(34,130.00)	(34,130.00)		Increase - To recognize the CERT Grant monies
State Revenue-Liquor Lic.	207.576000	(26,000)	4,000		(4,000.00)	(30,000.00)		Increase - To Align Budget to Actual projected
Contr.-City of Rochester	207.590000	(20,099)	15,951		(15,951.00)	(36,050.00)		Increase - Due to population allocation change and OCSD contract cost finalization.
Contr.-Oakland Township	207.591000	(64,317)	4,243		(4,243.00)	(68,560.00)		Increase - Due to population allocation change and OCSD contract cost finalization.
Contr.-Rochester Comm.Sch	207.592000	(97,995)	1,455		(1,455.00)	(99,450.00)		Increase - Due to OCSD contract cost finalization since budget was originally subm
Chg.for Serv.-Extra Pol.P	207.608005	(82,000)	59,300		(59,300.00)	(141,300.00)		Increase - 2003 Meadowbrook minicontract revenue booked in 2004
Chg.for Serv.-Breathlizer	207.609010	(10,500)		5,500	5,500.00	(5,000.00)		Decrease - To Align Budget to Actual projected
Sales-Printed Material	207.620001	(3,900)	600		(600.00)	(4,500.00)		Increase - To Align Budget to Actual projected
Fines-District Court	207.655002	(350,000)		34,500	34,500.00	(315,500.00)		Decrease - To Align Budget to Actual projected
Fines-O.U.I.L.	207.655004	(19,100)	20,900		(20,900.00)	(40,000.00)		Increase - To Align Budget to Actual projected
Interest & Dividend Earni	207.664001	(30,000)	9,500		(9,500.00)	(39,500.00)		Increase - To Align Budget to Actual projected
Refunds & Rebates	207.687000		60		(60.00)	(60.00)		Increase - To Align Budget to Actual projected
Trans.In-General Fund	207.699101	(2,566,700)			-	(2,566,700.00)		
		<b>(7,228,400)</b>				<b>(7,366,552.00)</b>	<b>(138,152)</b>	
<b>207 - Special Police Expense</b>								
Salaries & Wages	207.703000	113,830	2,000		2,000.00	115,830.00		
Pension Plan	207.710000	13,740	240		240.00	13,980.00		
Retiree Health Svg	207.711000	4,580	80		80.00	4,660.00		
Wellness Program	207.712000	600			-	600.00		
Medicare Tax	207.714000	1,660	29		29.00	1,689.00		
Soc. Security Tax	207.715000	7,100	124		124.00	7,224.00		
Health/Optical Ins.	207.716000				-	-		
Dental Insurance	207.717000	2,390			-	2,390.00		
Life & AD&D Ins.	207.718000	420			-	420.00		
Disability Ins.	207.719000	2,650			-	2,650.00		
Unemployment Ins.	207.720000	520			-	520.00		
Workers Comp.Ins.	207.721000	140	35		35.00	175.00		Increase - To Adjust For Worker's Compensation Adjustments
Office Supplies	207.727000	6,500		2,500	(2,500.00)	4,000.00		Decrease - To Align Budget to Actual projected
Operating Supplies	207.740000	1,000	20,602		20,602.00	21,602.00		Increase - To adjust for the CERT Grant supplies, this is reimbursed.
Supplies-Pol.Liaison	207.740002	6,500			-	6,500.00		
Operating Equipment	207.748000	6,000			-	6,000.00		
Professional Services	207.801000		200		200.00	200.00		Increase - To Align Budget to Actual projected, as benefitis coordinating is expensed
Interfund-Admin Chg	207.802000	74,598		15,976	(15,976.00)	58,622.00		Decrease - 2003 Admin. Overhead Lookback Adjustment
Interfund-MIS Chg.	207.802001	44,275	88		88.00	44,363.00		Increase - 2003 MIS Lookback Adjustment
Contractual-Police Servic	207.807001	6,387,776	11,730		11,730.00	6,399,506.00		Increase - to adjust budget for reimbursed wages by CERT Grant, offsetting revenue
Community Promotions	207.880000	8,000		4,000	(4,000.00)	4,000.00		
Liability Ins.& Bonds	207.910000	7,320			-	7,320.00		
Maint.-Equipment	207.932000	2,500			-	2,500.00		
Occupancy-Facility Charge	207.946000	158,863	125,200		125,200.00	284,063.00		Increase - 2003 Facilities Lookback Adjustment (New Substation)
Miscellaneous Expense	207.954000	100			-	100.00		
Tax Tribunals	207.960000		300		300.00	300.00		Increase - To Align Budget to Actual projected

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
Trans.Out-Bldg. & Grounds	207.999631	377,338			-	377,338.00		
		<b>7,228,400</b>				<b>7,366,552.00</b>	<b>138,152</b>	
		-				-		
<b>211 - Perpetual Care Fund Revenue</b>								
Sales-Cemetary-Foundation	211.620004	(10,000)		8,000	8,000.00	(2,000.00)		Decrease - To Align Budget to Actual projected
Sales-Cemetary Lots	211.620005	(40,000)		7,000	7,000.00	(33,000.00)		Decrease - To Align Budget to Actual projected
Interest & Dividend Earni	211.664001	(10,000)		2,000	2,000.00	(8,000.00)		Decrease - To Align Budget to Actual projected
		<b>(60,000)</b>				<b>(43,000.00)</b>	<b>17,000</b>	
<b>211 - Perpetual Care Fund Expense</b>								
Fund Balance to Balance	211.701001	60,000		17,000	(17,000.00)	43,000.00		Decrease - to balance fund
		<b>60,000</b>				<b>43,000.00</b>	<b>(17,000)</b>	
		-				-		
<b>213 - RARA Millage Fund / Revenue</b>								
Taxes-Current	213.403000	(490,671)			-	(490,671.00)		
Taxes-Delinq.Pers.Prop.	213.420000		1,580		(1,580.00)	(1,580.00)		Increase - To Align Budget to Actual projected
Taxes-Inventory Tax	213.426000	(2,368)		-	-	(2,368.00)		
Taxes-Industrial Fac.Tax	213.435000	(107)			-	(107.00)		
Taxes-Special (In Lieu Of	213.436000	(1,124)			-	(1,124.00)		
		<b>(494,270)</b>				<b>(495,850.00)</b>	<b>(1,580)</b>	
<b>213 - RARA Millage Fund / Revenue</b>								
Transfer Out- R.A.R.A.	213.998808	494,270	1,580		1,580.00	495,850.00		Increase - To Align Budget to Actual projected
		<b>494,270</b>				<b>495,850.00</b>	<b>1,580</b>	
		-				-		
<b>214 - Pathway Maintenance / Revenue</b>								
Fund Balance to Balance	214.401002	(2,801)		2,801	2,801.00	-		Decrease - to balance the fund
Taxes-Current	214.403000	(580,327)		6,547	6,547.00	(573,780.00)		Decrease - To Align Budget to Actual projected
Taxes-Delinq.Pers.Prop.	214.420000		1,870		(1,870.00)	(1,870.00)		Increase - To Align Budget to Actual projected
Taxes-Inventory Tax	214.426000				-	-		
Taxes-Industrial Fac.Tax	214.435000	(107)			-	(107.00)		
Taxes-Special (In Lieu Of	214.436000	(1,124)			-	(1,124.00)		
State Revenue- EAB Reimb	214.547000		1,360		(1,360.00)	(1,360.00)		Increase - To Recognize the Ash tree removal reimbursement (EAB)
Chg.for Serv.-Admin.Fees	214.607001		150		(150.00)	(150.00)		Increase - To Align Budget to Actual projected
Chg.for Serv.-City Inspec	214.610003		1,000		(1,000.00)	(1,000.00)		Increase - To Align Budget to Actual projected
Interest & Dividend Earni	214.664001	(4,000)		500	500.00	(3,500.00)		Decrease - To Align Budget to Actual projected
Refund & Rebates	214.687000		130		(130.00)	(130.00)		Increase - To Align Budget to Actual projected
		<b>(588,359)</b>				<b>(583,021.00)</b>	<b>5,338</b>	
<b>214 - Pathway Maintenance / Expense</b>								
Fund Balance to Balance	214.701001		1,360		1,360.00	1,360.00		Increase - to balance the fund
Salaries & Wages	214.703000	36,710	2,600		2,600.00	39,310.00		Increase - To Align Budget to Actual projected
Pension Plan	214.710000	4,410	312		312.00	4,722.00		Increase - To Align Budget to Actual projected
Retiree Health Svg	214.711000	980	104		104.00	1,084.00		Increase - To Align Budget to Actual projected
Medicare Tax	214.714000	360	20		20.00	380.00		Increase - To Align Budget to Actual projected
Soc. Security Tax	214.715000	1,520	84		84.00	1,604.00		Increase - To Align Budget to Actual projected
Health/Optical Ins.	214.716000	5,460			-	5,460.00		
Dental Insurance	214.717000	430			-	430.00		
Life & AD&D Ins.	214.718000	70			-	70.00		
Disability Ins.	214.719000	520			-	520.00		
Unemployment Ins.	214.720000	200			-	200.00		
Workers Comp.Ins.	214.721000	380	100		100.00	480.00		Increase - To Adjust For Worker's Compensation Adjustments
Meal Allowance	214.723000				-	-		
Operating Supplies	214.740000	100	400		400.00	500.00		Increase - To Align Budget to Actual projected
Material	214.781000	2,000	1,000		1,000.00	3,000.00		Increase - To Align Budget to Actual projected
Interfund-Admin Chg	214.802000	56,848		46,259	(46,259.00)	10,589.00		Decrease - 2003 Admin. Overhead Lookback Adjustment
Contractual Services	214.807000	37,900			-	37,900.00		
Liability Ins.& Bonds	214.910000	3,709			-	3,709.00		

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
Rental-Equipment	214.940000	20,000	5,000		5,000.00	25,000.00		Increase - To Align Budget to Actual projected
Trans.Out-Ped.Pathway	214.999403	416,762	29,941		29,941.00	446,703.00		Increase - Remaining Balance Transferred-Out to PW Construction Fund
		<b>588,359</b>				<b>583,021.00</b>	<b>(5,338)</b>	
		-				-		
<b>226 - Solid Waste Fund / Revenues</b>								
Fund Balance to Balance	226.401002	(72,625)		19,171	19,171.00	(53,454.00)		Decrease - to balance the fund
Interest & Dividend Earni	226.664001	(800)			-	(800.00)		
		<b>(73,425)</b>				<b>(54,254.00)</b>	<b>19,171</b>	
		-				-		
<b>226 - Solid Waste Fund / Expenses</b>								
Salaries & Wages	226.703000	2,101	890		890.00	2,991.00		Increase - To Align Budget to Actual projected
Pension Plan	226.710000	252	106		106.00	358.00		Increase - To Align Budget to Actual projected
Retiree Health Svg	226.711000	84	35		35.00	119.00		Increase - To Align Budget to Actual projected
Medicare Tax	226.714000	30	15		15.00	45.00		Increase - To Align Budget to Actual projected
Soc. Security Tax	226.715000	130	60		60.00	190.00		Increase - To Align Budget to Actual projected
Health/Optical Ins.	226.716000	503			-	503.00		
Dental Insurance	226.717000	43	60		60.00	103.00		Increase - To Align Budget to Actual projected
Life & AD&D Ins.	226.718000	8			-	8.00		
Disability Ins.	226.719000	43			-	43.00		
Unemployment Ins.	226.720000	63			-	63.00		
Operating Supplies	226.740000	400	100		100.00	500.00		Increase - To Align Budget to Actual projected
Professional Services	226.801000	65,400		19,900	(19,900.00)	45,500.00		Decrease - Due to reduction in anticipated Haz Waste Program
Interfund-Admin Chg	226.802000	4,368		537	(537.00)	3,831.00		Decrease - 2003 Admin. Overhead Lookback Adjustment
		<b>73,425</b>				<b>54,254.00</b>	<b>(19,171)</b>	
		-				-		
<b>232 - Tree Fund / Revenues</b>								
Fees-Tree Replacement	232.631000	(80,000)	156,600		(156,600.00)	(236,600.00)		Increase - To Align Budget to Actual projected
Interest & Dividend Earni	232.664001	(3,000)	5,000		(5,000.00)	(8,000.00)		Increase - To Align Budget to Actual projected
Trans.In-General Fund	232.699101	(1,193,216)			-	(1,193,216.00)		
		<b>(1,276,216)</b>				<b>(1,437,816.00)</b>	<b>(161,600)</b>	
		-				-		
<b>232 - Tree Fund / Expenses</b>								
Fund Balance to Balance	232.701001	1,187,716	164,300		164,300.00	1,352,016.00		Increase - Add to Fund balance, as revenues exceeded expenditures
Contractual Services	232.807000	88,500		2,700	(2,700.00)	85,800.00		Decrease - To Align Budget to Actual projected
		<b>1,276,216</b>				<b>1,437,816.00</b>	<b>161,600</b>	
		-				-		
<b>244 - Drain Maintenance Fund / Revenues</b>								
Fund Balance to Balance	244.401002	(1,614,078)		1,524,567	1,524,567.00	(89,511.00)		Decrease - To Align Budget to Actual projected
Taxes-Current	244.403000	(1,253,360)		14,140	14,140.00	(1,239,220.00)		Decrease - To Align Budget to Actual projected
Taxes-Delinq.Pers.Prop.	244.420000		3,840		(3,840.00)	(3,840.00)		Increase - To Align Budget to Actual projected
Taxes-Inventory Tax	244.426000				-	-		
Taxes-Industrial Fac.Tax	244.435000	(183)	47		(47.00)	(230.00)		Increase - To Align Budget to Actual projected
Taxes-Special (In Lieu Of	244.436000	(1,919)	561		(561.00)	(2,480.00)		Increase - To Align Budget to Actual projected
Lic.& Pmts.-Engr. Dept.	244.451005	(500)			-	(500.00)		
Federal Grant - Waterways	244.501006				-	-		
Chg.for Serv.-Admin.Fees	244.607001	(15,000)	5,000		(5,000.00)	(20,000.00)		Increase - To Align Budget to Actual projected
Chg.for Serv.-Legal Revie	244.607010	(2,000)		620	620.00	(1,380.00)		Decrease - To Align Budget to Actual projected
Chg.for Serv.-City Inspec	244.610003	(60,000)	23,000		(23,000.00)	(83,000.00)		Increase - To Align Budget to Actual projected
Chg.for Serv.-Labor	244.610004		4,500		(4,500.00)	(4,500.00)		Increase - To Align Budget to Actual projected
Chg.for Serv.-Engr.Consul	244.610005	(50,000)		4,000	4,000.00	(46,000.00)		Decrease - To Align Budget to Actual projected
Chg.for Serv.-City Site P	244.610006	(500)	300		(300.00)	(800.00)		Increase - To Align Budget to Actual projected
Interest & Dividend Earni	244.664001	(40,000)	20,000		(20,000.00)	(60,000.00)		Increase - To Align Budget to Actual projected
Refund & Rebates	244.687000		27,350		(27,350.00)	(27,350.00)		Increase - To Align Budget to Actual projected, West Nile reimb.
Miscellaneous Revenue	244.695000				-	-		
Bond Proceeds	244.698000				-	-		
		<b>(3,037,540)</b>				<b>(1,578,811.00)</b>	<b>1,458,729</b>	

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
<b>244 - Drain Maintenance Fund / Expenses</b>								
Salaries & Wages	244.703000	299,650	4,000		4,000.00	<b>303,650.00</b>		Increase - To Align Budget to Actual projected
Pension Plan	244.710000	36,140	480		480.00	<b>36,620.00</b>		Increase - To Align Budget to Actual projected
Retiree Health Svg	244.711000	12,050	160		160.00	<b>12,210.00</b>		Increase - To Align Budget to Actual projected
Wellness Program	244.712000	1,500			-	<b>1,500.00</b>		
Medicare Tax	244.714000	4,370	58		58.00	<b>4,428.00</b>		Increase - To Align Budget to Actual projected
Soc. Security Tax	244.715000	18,680	248		248.00	<b>18,928.00</b>		Increase - To Align Budget to Actual projected
Health/Optical Ins.	244.716000	46,340			-	<b>46,340.00</b>		
Dental Insurance	244.717000	4,260			-	<b>4,260.00</b>		
Life & AD&D Ins.	244.718000	730			-	<b>730.00</b>		
Disability Ins.	244.719000	5,890			-	<b>5,890.00</b>		
Unemployment Ins.	244.720000	1,300			-	<b>1,300.00</b>		
Workers Comp.Ins.	244.721000	3,420	850		850.00	<b>4,270.00</b>		Increase - To Adjust For Worker's Compensation Adjustments
Meal Allowance	244.723000	100	200		200.00	<b>300.00</b>		Increase - To Align Budget to Actual projected
Tuition Refund	244.724000	2,550			-	<b>2,550.00</b>		
Operating Supplies	244.740000	25,000		10,000	(10,000.00)	<b>15,000.00</b>		Increase - To Align Budget to Actual projected
Professional Services	244.801000	360,000		210,000	(210,000.00)	<b>150,000.00</b>		Decrease - reduction for Storm Utility work and annual report
Interfund-Admin Chg	244.802000	130,461		72,652	(72,652.00)	<b>57,809.00</b>		Decrease - 2003 Admin. Overhead Lookback Adjustment
Interfund-MIS Chg.	244.802001	44,275		35,291	(35,291.00)	<b>8,984.00</b>		Decrease - 2003 MIS Lookback Adjustment
Contractual Services	244.807000	88,200		63,200	(63,200.00)	<b>25,000.00</b>		Decrease - To Align Budget to Actual projected
Membership & Dues	244.850000	25,000		22,000	(22,000.00)	<b>3,000.00</b>		Decrease - To Align Budget to Actual projected
Travel and Seminars	244.860000	900			-	<b>900.00</b>		
Printing & Pub'g.	244.900000	5,000		4,000	(4,000.00)	<b>1,000.00</b>		Decrease - To Align Budget to Actual projected
Liability Ins.& Bonds	244.910000	5,741			-	<b>5,741.00</b>		
Maintenance	244.931000	100,000		50,000	(50,000.00)	<b>50,000.00</b>		Decrease - To Align Budget to Actual projected
Rental-Equipment	244.940000	15,000	60,000		60,000.00	<b>75,000.00</b>		Increase - To Align Budget to Actual projected
Occupancy-Facility Charge	244.946000	46,883		8,282	(8,282.00)	<b>38,601.00</b>		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	244.954000	100			-	<b>100.00</b>		
Tax Tribunals	244.960000				-	<b>-</b>		
Land	244.971000	627,000		565,000	(565,000.00)	<b>62,000.00</b>		Decrease - SW-04 taken out
Land Improvement	244.974000		53,900		53,900.00	<b>53,900.00</b>		Increase - Alice Street drain Improvements
Land Improvement	244.974000	385,000	3,800		3,800.00	<b>388,800.00</b>		Increase for SW-01 Dubgkedy Drain Extension
Land Improvement	244.974000	20,000		20,000	(20,000.00)	<b>-</b>		Decrease - for SW-03 Karas Drain Preliminary Engineering
Land Improvement	244.974000	514,000		514,000	(514,000.00)	<b>-</b>		Decrease - SW-05A Rewold Drain-Main Branch construction
Land Improvement	244.974000		140,000		140,000.00	<b>140,000.00</b>		Increase - SW-05A Rewold Drain Preliminary Engineering
Land Improvement	244.974000	-	60,000		60,000.00	<b>60,000.00</b>		Increase - SW-04 Stoney Creek (Fedora) Drain Preliminary Engineering
Land Improvement	244.974000	208,000		208,000	(208,000.00)	<b>-</b>		Decrease - SW-05B Rewold Drain Phase B Preliminary Engineering
		<b>3,037,540</b>				<b>1,578,811.00</b>	<b>(1,458,729)</b>	
<b>265 - OPC Millage Fund / Revenues</b>								
Taxes-Current	265.403000	(819,106)			-	<b>(819,106.00)</b>		
Taxes-Delinq.Pers.Prop.	265.420000		2,650		(2,650.00)	<b>(2,650.00)</b>		Increase - To Align Budget to Actual projected
Taxes-Inventory Tax	265.426000	(3,786)			-	<b>(3,786.00)</b>		
Taxes-Industrial Fac.Tax	265.435000	(151)			-	<b>(151.00)</b>		
Taxes-Special (In Lieu Of	265.436000	(1,587)	40		(40.00)	<b>(1,627.00)</b>		Increase - To Align Budget to Actual projected
		<b>(824,630)</b>				<b>(827,320.00)</b>	<b>(2,690)</b>	
<b>265 - OPC Millage Fund / Expenses</b>								
Transfer Out- O.P.C.	265.998820	824,630	2,690		2,690.00	<b>827,320.00</b>		Increase - To Align Budget to Actual projected
		<b>824,630</b>				<b>827,320.00</b>	<b>2,690</b>	
<b>313 Road Improvement 2001 Bond / Revenue</b>								
Interest & Dividend Earnings	313.664001		385		(385.00)	<b>(385.00)</b>		Increase - To Align Budget to Actual projected
Transfers In - Local Roads	313.699203	(170,750)			-	<b>(170,750.00)</b>		
Transfers In - Road Construction	313.699413		1,136,290		(1,136,290.00)	<b>(1,136,290.00)</b>		Increase - to transfer the balance from the road construction fund
		<b>(170,750)</b>				<b>(1,307,425.00)</b>	<b>(1,136,675)</b>	

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
<b>313 Road Improvement 2001 Bond / Expense</b>								
Fund Balance to Balance	313.701001	-	1,136,675		1,136,675.00	<b>1,136,675.00</b>		Increase - To put the balance from the road construction fund into the debt retireme
Principal Payment	313.990000	75,000			-	<b>75,000.00</b>		
Paying Agent & Crem. Cost	313.994000	275			-	<b>275.00</b>		
Interest Payments	313.995000	95,475			-	<b>95,475.00</b>		
		<b>170,750</b>				<b>1,307,425.00</b>	<b>1,136,675</b>	
						-		
<b>314 Road Improvement SAD 2001 Bond Revenue</b>								
Fund Balance to Balance	314.401002	(41,897)		41,897	41,897.00	-		Decrease - as monies will be contributed to fund balance as opposed from taking
Interest & Dividend Earnings	314.664001	(2,800)	2,200		(2,200.00)	<b>(5,000.00)</b>		Increase - To Align Budget to Actual projected
Interest SAD Avon Hills/Relyea	314.665020	(10,795)			-	<b>(10,795.00)</b>		
Interest SAD Klem/Hillcrest	314.665021	(9,101)			-	<b>(9,101.00)</b>		
Interest SAD S.Blvd Gardens	314.665022	(6,905)			-	<b>(6,905.00)</b>		
SAD Avon Hills/Relyea	314.672020	(10,866)	11,420		(11,420.00)	<b>(22,286.00)</b>		Increase - To Align Budget to Actual projected
SAD Klem/Hillcrest	314.672021	(9,161)	19,779		(19,779.00)	<b>(28,940.00)</b>		Increase - To Align Budget to Actual projected
SAD S.Blvd Gardens	314.672022	(6,950)	7,044		(7,044.00)	<b>(13,994.00)</b>		Increase - To Align Budget to Actual projected
Transfers In - Local Roads	314.699203	(126,325)			-	<b>(126,325.00)</b>		
Transfers In - Road Construction Fund	314.699414		94,562		(94,562.00)	<b>(94,562.00)</b>		Increase - to transfer the balance from the road construction fund
		<b>(224,800)</b>				<b>(317,908.00)</b>	<b>(93,108)</b>	
<b>314 Road Improvement SAD 2001 Bond Expenditures</b>								
Fund Balance to Balance	313.701001		93,108		93,108.00	<b>93,108.00</b>		Increase - as monies will be contributed to fund balance as opposed to taking
Principal Payment	314.990000	125,000			-	<b>125,000.00</b>		
Paying Agent	314.994000	550			-	<b>550.00</b>		
Interest Payment	314.995000	99,250			-	<b>99,250.00</b>		
		<b>224,800</b>				<b>317,908.00</b>	<b>93,108</b>	
<b>325 Road Improvement 2002 Bond / Revenue</b>								
Interest & Dividend Earnings	325.664001		20		(20.00)	<b>(20.00)</b>		Increase - To Align Budget to Actual projected
Transfers In - Local Roads	325.699203	(326,136)			-	<b>(326,136.00)</b>		
Transfers In - Road Construction Fund	325.699415		2,197,080		(2,197,080.00)	<b>(2,197,080.00)</b>		Increase - to transfer the balance from the road construction fund
		<b>(326,136)</b>				<b>(2,523,236.00)</b>	<b>(2,197,100)</b>	
<b>325 Road Improvement 2002 Bond / Expenditures</b>								
Fund Balance to Balance	325.701001	-	2,197,100	-	2,197,100.00	<b>2,197,100.00</b>		Increase - as monies will be contributed to fund balance due to transfer from constr
Principal Payment	325.990000	150,000			-	<b>150,000.00</b>		
Paying Agent	325.994000	275			-	<b>275.00</b>		
Interest Payment	325.995000	175,861			-	<b>175,861.00</b>		
		<b>326,136</b>				<b>2,523,236.00</b>	<b>2,197,100</b>	
<b>331 Drain Debt Fund / Revenue</b>								
Fund Balance to Balance	331.401002	(176,269)		33,072	33,072.00	<b>(143,197.00)</b>		Decrease - To Align Budget to Actual projected
Taxes-Current	331.403000	(1,799,091)		7,851	7,851.00	<b>(1,791,240.00)</b>		Decrease - To Align Budget to Actual projected
Taxes-Delinq.Pers.Prop.	331.420000		6,010		(6,010.00)	<b>(6,010.00)</b>		Increase - To Align Budget to Actual projected
Taxes-Inventary Tax	331.426000				-	-		
Taxes-Industrial Fac.Tax	331.435000	(377)		47	47.00	<b>(330.00)</b>		Decrease - To Align Budget to Actual projected
Taxes-Special (In Lieu Of	331.436000	(3,950)		400	400.00	<b>(3,550.00)</b>		Decrease - To Align Budget to Actual projected
Interest & Dividend Income	331.664001	(4,000)	2,300		(2,300.00)	<b>(6,300.00)</b>		Increase - To Align Budget to Actual projected
Gain - Bond Premium	331.694000	(8,917)			-	<b>(8,917.00)</b>		
Miscellaneous Revenue	331.695000		34,060		(34,060.00)	<b>(34,060.00)</b>		Increase - To Align Budget to Actual projected
Bond Proceeds	331.698000	(1,120,000)			-	<b>(1,120,000.00)</b>		
		<b>(3,112,604)</b>				<b>(3,113,604.00)</b>	<b>(1,000)</b>	
<b>331 Drain Debt Fund / Expense</b>								
Professional Services	331.801000	38,350			-	<b>38,350.00</b>		
Allowance for Uncollected Taxes	331.955000	1,000			-	<b>1,000.00</b>		

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
Tax Tribunals	331.960000	3,000			-	3,000.00		
Principal - Crake Drain	331.990001	116,545			-	116,545.00		
Principal - Lueders Drain	331.990002	304,260			-	304,260.00		
Principal - Bishop Drain	331.990003	75,000			-	75,000.00		
Principal - Hampton Drain	331.990004	42,828			-	42,828.00		
Principal - McIntyre Drain	331.990005	59,240			-	59,240.00		
Principal - Chester Drain	331.990006	170,000			-	170,000.00		
Principal - Wolf Drain	331.990007	274,073			-	274,073.00		
Principal - Huber Drain	331.990008	90,000			-	90,000.00		
Principal - Ireland Drain	331.990009	121,570			-	121,570.00		
Principal - Lueders #2 Drain	331.990010	100,000			-	100,000.00		
Paying Agent	331.994000	3,000	1,000		1,000.00	4,000.00		Increase - To Align Budget to Actual projected
Interest- Crake Drain	331.995001	27,514			-	27,514.00		
Interest - Lueders Drain	331.995002	118,641			-	118,641.00		
Interest - Bishop Drain	331.995003	48,753			-	48,753.00		
Interest - Hampton Drain	331.995004	27,038			-	27,038.00		
Interest- McIntyre Drain	331.995005	38,005			-	38,005.00		
Interest - Chester Drain	331.995006	41,511			-	41,511.00		
Interest - Wolf Drain	331.995007	149,208			-	149,208.00		
Interest- Huber Drain	331.995008	87,853			-	87,853.00		
Interest- Ireland Drain	331.995009	42,939			-	42,939.00		
Interest- Lueders #2 Drain	331.995010	41,700			-	41,700.00		
Other Fin to Escrow Agent	331.998000	1,090,576			-	1,090,576.00		
		<b>3,112,604</b>				<b>3,113,604.00</b>		
<b>334 Local Road 1988 Bond Debt Fund / Revenue</b>								
Fund Balance to Balance	334.401002		55,660		(55,660.00)	(55,660.00)		Increase - to close out fund
Interest & Dividend Earnings	334.664001		442		(442.00)	(442.00)		Increase - To Align Budget to Actual projected
						<b>(56,102.00)</b>		<b>(56,102)</b>
<b>334 Local Road 1988 Bond Debt Fund / Expense</b>								
Transfer Out - General Fund	334.999101		56,102		56,102.00	56,102.00		Increase - to close out fund to General Fund
						<b>56,102.00</b>		
<b>335 Local Road 1989 Bond Debt Fund / Revenue</b>								
Fund Balance to Balance	335.401002	(23,998)		23,998	23,998.00	-		Decrease - as these funds are not in fund balance, transfer from GF is needed
Interest & Dividend Earni	335.664001	(400)	100		(100.00)	(500.00)		Increase - To Align Budget to Actual projected
Int.-SAD-S.Brookland	335.665010	(1,053)	150		(150.00)	(1,203.00)		Increase - To Align Budget to Actual projected
SAD-S.Brookland	335.672010	(13,658)		630	630.00	(13,028.00)		Decrease - To Align Budget to Actual projected
Trans.In-General Fund	335.699101	(67,691)	24,378		(24,378.00)	(92,069.00)		Increase - as these funds are not in fund balance, transfer from GF is needed
		<b>(106,800)</b>				<b>(106,800.00)</b>		
<b>335 Local Road 1989 Bond Debt Fund / Expense</b>								
Principal Payment	335.990000	100,000			-	100,000.00		
Paying Agent & Crem. Cost	335.994000	800			-	800.00		
Interest Payments	335.995000	6,000			-	6,000.00		
		<b>106,800</b>				<b>106,800.00</b>		
<b>337 Local Road 1994 Bond Debt Fund / Revenue</b>								
Fund Balance to Balance	337.401002	(103,099)		14,531	14,531.00	(88,568.00)		Decrease - as less monies from fund balance are needed due to increased interest
Interest & Dividend Earni	337.664001	(10,000)			-	(10,000.00)		
Int.-SAD-Eysters	337.665013	(754)	46		(46.00)	(800.00)		Increase - To Align Budget to Actual projected
Int.-SAD-Juengels Orch.	337.665014	(1,518)	95		(95.00)	(1,613.00)		Increase - To Align Budget to Actual projected
Int.-SAD-Glidewell	337.665015	(3,971)	46		(46.00)	(4,017.00)		Increase - To Align Budget to Actual projected
SAD-Eysters	337.672013	(1,707)	1,807		(1,807.00)	(3,514.00)		Increase - To Align Budget to Actual projected
SAD-Juengels Orchard	337.672014	(3,434)	3,264		(3,264.00)	(6,698.00)		Increase - To Align Budget to Actual projected



2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
SAD-Glidewell	337.672015	(8,985)	9,273		(9,273.00)	(18,258.00)		Increase - To Align Budget to Actual projected
Trans.In-Local Roads	337.699203	(65,775)			-	(65,775.00)		
		(199,243)				(199,243.00)		
<b>337 Local Road 1994 Bond Debt Fund / Expense</b>								
Principal Payment	337.990000	150,000			-	150,000.00		
Paying Agent & Crem. Cost	337.994000	800			-	800.00		
Interest Payments	337.995000	48,443			-	48,443.00		
		199,243				199,243.00		
						-		
<b>338 LR 1995 Debt / Revenue</b>								
Fund Balance to Balance	338.401002	(113,406)		16,136	16,136.00	(97,270.00)		Decrease - as less monies from fund balance are needed due to increased interest
Interest & Dividend Earni	338.664001	(6,400)	1,700		(1,700.00)	(8,100.00)		Increase - To Align Budget to Actual projected
Int.-SAD-Gilsam	338.665016	(777)	52		(52.00)	(829.00)		Increase - To Align Budget to Actual projected
Int.-SAD-BelleCone/Sunny.	338.665017	(8,036)		496	496.00	(7,540.00)		Decrease - To Align Budget to Actual projected
SAD-Gilsam	338.672016	(1,500)	1,600		(1,600.00)	(3,100.00)		Increase - To Align Budget to Actual projected
SAD-BelleCone/Sunny.	338.672017	(15,526)	13,280		(13,280.00)	(28,806.00)		Increase - To Align Budget to Actual projected
Trans.In-Local Roads	338.699203	(41,050)			-	(41,050.00)		
		(186,695)				(186,695.00)		
<b>338 LR 1995 Debt / Expense</b>								
Principal Payment	338.990000	130,000			-	130,000.00		
Paying Agent & Crem. Cost	338.994000	700			-	700.00		
Interest Payments	338.995000	55,995			-	55,995.00		
		186,695				186,695.00		
						-		
<b>368 OPC Building Debt / Revenue</b>								
Fund Balance to Balance	368.401002	(39,720)			-	(39,720.00)		
Taxes-Current	368.403000	(665,714)		1,830	1,830.00	(663,884.00)		Decrease - To Align Budget to Actual projected
Taxes-Delinq.Pers.Prop.	368.420000		2,140		(2,140.00)	(2,140.00)		Increase - To Align Budget to Actual projected
Taxes-Industrial Fac.Tax	368.435000	(104)	18		(18.00)	(122.00)		Increase - To Align Budget to Actual projected
Taxes-Special (In Lieu Of	368.436000	(1,087)	230		(230.00)	(1,317.00)		Increase - To Align Budget to Actual projected
Interest & Dividend Earni	368.664001	(2,400)	500		(500.00)	(2,900.00)		Increase - To Align Budget to Actual projected
		(709,025)				(710,083.00)	(1,058)	
<b>368 OPC Building Debt / Expense</b>								
Tax Tribunals	368.960000	-	1,058		1,058.00	1,058.00		Increase - to align budget to projected actual
Principal Payment	368.990000	300,000			-	300,000.00		
Paying Agent & Crem. Cost	368.994000	275			-	275.00		
Interest Payments	368.995000	408,750			-	408,750.00		
		709,025				710,083.00	1,058	
						-		
<b>370 Municipal Building Debt / Revenue</b>								
Interest & Dividend Earni	370.664001		300		(300.00)	(300.00)		Increase - To Align Budget to Actual projected
Trans.In-General Fund	370.699101	(700,284)				(700,284.00)		
		(700,284)				(700,584.00)	(300)	
<b>370 Municipal Building Debt / Expenses</b>								
Fund Balance to Balance	370.701001		300		300.00	300.00		Increase - add interest income to fund balance
Principal Payment	370.990000	300,000			-	300,000.00		
Paying Agent & Crem. Cost	370.994000	275			-	275.00		
Interest Payments	370.995000	400,009			-	400,009.00		
		700,284				700,584.00	300	
						-		
<b>391 1998 Refunding / Revnue</b>								
Fund Balance to Balance	391.401002	(6,445)		511	511.00	(5,934.00)		Decrease - to balance the fund

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
Taxes-Current	391.403000	(180,849)			-	(180,849.00)		
Taxes-Delinq.Pers.Prop.	391.420000		518		(518.00)	(518.00)		Increase - To Align Budget to Actual projected
Taxes-Industrial Fac.Tax	391.435000	(18)	18		(18.00)	(36.00)		Increase - To Align Budget to Actual projected
Taxes-Special (In Lieu Of	391.436000	(183)	175		(175.00)	(358.00)		Increase - To Align Budget to Actual projected
Interest & Dividend Earni	391.664001	(2,000)			-	(2,000.00)		
		(189,495)				(189,695.00)	(200)	
<b>391 1998 Refunding / Expense</b>								
Tax Tribunals	391.960000		200		200.00	200.00		Increase - to budget for tax tribunal
Principal Payment	391.990000	30,000			-	30,000.00		
Paying Agent & Crem. Cost	391.994000	300			-	300.00		
Interest Payments	391.995000	159,195			-	159,195.00		
		189,495				189,695.00	200	
						-		
<b>392 2002 Refunding / Revenue</b>								
Fund Balance to Balance	392.401002	(4,218)		4,218	4,218.00	-		Decrease - As additional interest has come in
Taxes-Current	392.403000	(1,369,633)		3,550	3,550.00	(1,366,083.00)		Decrease - To Align Budget to Actual projected
Taxes-Delinq.Pers.Prop.	392.420000		4,580		(4,580.00)	(4,580.00)		Increase - To Align Budget to Actual projected
Taxes-Industrial Fac.Tax	392.435000	(287)		35	35.00	(252.00)		Decrease - To Align Budget to Actual projected
Taxes-Special (In Lieu Of	392.436000	(3,012)		300	300.00	(2,712.00)		Decrease - To Align Budget to Actual projected
Interest & Dividend Earni	392.664001	(4,000)	9,765		(9,765.00)	(13,765.00)		Increase - To Align Budget to Actual projected
		(1,381,150)				(1,387,392.00)	(6,242)	
<b>392 2002 Refunding / Expense</b>								
Fund Balance to Balance	392.701001		5,242		5,242.00	5,242.00		Increase - to balance fund
Tax Tribunals	392.960000	-	1,000		1,000.00	1,000.00		Increase - to budget for tax tribunal
Principal Payment	392.990000	1,200,000			-	1,200,000.00		
Paying Agent & Crem. Cost	392.994000	275			-	275.00		
Interest Payments	392.995000	180,875			-	180,875.00		
		1,381,150				1,387,392.00	6,242	
						-		
<b>395 1998 MTF Refunding / Revenue</b>								
Interest & Dividend Earni	395.664001		240		(240.00)	(240.00)		Increase - To Align Budget to Actual projected
Trans.In-Major Roads	395.699202	(480,810)				(480,810.00)		
		(480,810)				(481,050.00)	(240)	
<b>395 1998 MTF Refunding / Expense</b>								
Fund Balance to Balance	395.701001	-	240		240.00	240.00		Increase - to balance the fund, due to interest income
Principal Payment	395.990000	440,000			-	440,000.00		
Paying Agent & Crem. Cost	395.994000	300			-	300.00		
Interest Payments	395.995000	40,510			-	40,510.00		
		480,810				481,050.00	240	
						-		
<b>402 - Fire Equipment Fund / Revenues</b>								
Fund Balance to Balance	402.401002	(515,970)		515,970	515,970.00	-		Decrease - as monies will be put into fund balance
Sale of Fixed Assets	402.673001	-	43,240		(43,240.00)	(43,240.00)		Increase - Sale of two (2) Fire Apparatus
Interest & Dividend Earni	402.664001	(30,000)	20,000		(20,000.00)	(50,000.00)		Increase - to adjust budget to actual
Contributions & Donations	402.675000		6,100		(6,100.00)	(6,100.00)		Increase - Additional Donation SmokeHouse
Trans.In-Fire Dept.	402.699206	(1,425,743)		391,802	391,802.00	(1,033,941.00)		Decrease - Amount Transferred-In to keep 206 Fund at 20% F.B.
		(1,971,713)				(1,133,281.00)	838,432	
<b>402 - Fire Equipment Fund / Expenses</b>								
Fund Balance to Balance	402.701001	1,348,743		609,758	(609,758.00)	738,985.00		Decrease - As less monies will be put into fund balance
Equipment-Capitalized	402.977000	47,000		5,700	(5,700.00)	41,300.00		Decrease - Cost of safety Trailer lower than budgeted
Equipment-Capitalized	402.977000		7,100		7,100.00	7,100.00		Increase - Capitalize purchase / originally in 340.748000 (Radio Headsets)
Equipment-Capitalized	402.977000		30,000		30,000.00	30,000.00		Increase - Purchase of Digital Recording System (Dispatch)

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
Vehicles	402.981000	575,970		517,070	(517,070.00)	58,900.00		Decrease - Fire Trucks Not To Be Received Until January 2005 (carryover)
Transfer Out - Facilities	402.999631	-	6,328		6,328.00	6,328.00		Increase - Dispatch HVAC System
Transfer Out - Facilities	402.999631	-	250,668		250,668.00	250,668.00		Increase - Fire Standby Generator Additions
		1,971,713				1,133,281.00	(838,432)	
		-				-		
<b>403 - Pathway Const. Fund / Revenues</b>								
Chg.for Serv.-Admin.Fees	403.607001	(200)			-	(200.00)		
Chg.for Serv.-Legal Revie	403.607010	(200)			-	(200.00)		
Chg.for Serv.-City Inspec	403.610003	(2,000)		1,900	1,900.00	(100.00)		Decrease - To Align Budget to projected actual
Fees-Bid Deposits	403.630002	(200)		200	200.00	-		Decrease - To Align Budget to projected actual
Interest & Dividend Earni	403.664001	(15,000)	2,000		(2,000.00)	(17,000.00)		Increase - To align budget to projected actual
Contributions from Develo	403.675001		2,800		(2,800.00)	(2,800.00)		Increase - To align budget to projected actual
Refund & Rebates	403.687000				-	-		
Trans.In-Bike Path	403.699214	(416,762)	29,941		(29,941.00)	(446,703.00)		Increase - Remaining Balance Transferred-In from PW MaintenanceFund
		(434,362)				(467,003.00)	(32,641)	
<b>403 - Pathway Const. Fund / Expenses</b>								
Fund Balance to Balance	403.701001	35,682	206,641		206,641.00	242,323.00		Increase - due to excess revenues over expenditures
Printing & Pub'g.	403.900000				-	-		
Land Improvement	403.974000	166,180	32,000		32,000.00	198,180.00		Increase for PW-09, increased scope of work plus engineering costs
Land Improvement	403.974000	63,250		63,250	(63,250.00)	-		Decrease for PW-02, Construction did not begin
Land Improvement	403.974000		9,500		9,500.00	9,500.00		Increase for ROW design for PW-02
Land Improvement	403.974000	54,500		54,500	(54,500.00)	-		Decrease for PW-04 Preliminary Engineering
Land Improvement	403.974000	8,500			-	8,500.00		
Land Improvement	403.974000	8,500			-	8,500.00		
Land Improvement	403.974000	97,750		97,750	(97,750.00)	-		Decrease for PW-07, construction did not begin
		434,362				467,003.00	32,641	
<b>413 Road Impv. 2001 / Revenue</b>							224,680	
Fund Balance to Balance	413.401001		1,121,791		(1,121,791.00)	(1,121,791.00)		Increase - move funds f rom fund balance into debt retirement fund's fund balance
Interest & Dividend Earni	413.664001		14,499		(14,499.00)	(14,499.00)		Increase - to recognize the interest earned on the balance from construction
						(1,136,290.00)	(1,136,290)	
<b>413 Road Impv. 2001 / Expense</b>								
Transfer Out-Rd Impr 2001 Debt	413.990313		1,136,290		1,136,290.00	1,136,290.00		Increase - To transfer balance to Bond retirement fund, meet future payment obligat
						1,136,290.00	1,136,290	
<b>414 SAD Impv. 2001 / Revenue</b>								
Fund Balance to Balance	414.401001		94,527		(94,527.00)	(94,527.00)		Increase - move funds from fund balance into debt retirement fund's fund balance
Interest & Dividend Earni	414.664001		535		(535.00)	(535.00)		Increase - to recognize the interest earned on the balance from construction
						(95,062.00)	(95,062)	
<b>414 SAD Impv. 2001 / Expense</b>								
Construction	414.970000		500		500.00	500.00		Increase - To recognize the final payment for construction to contractor
Transfer Out - SAD2001 Debt	414.990314		94,562		94,562.00	94,562.00		Increase - To transfer balance to Bond retirement fund, meet future payment obligat
						95,062.00	95,062	
<b>415 Road Impv. 2002 / Revenue</b>								
Fund Balance to Balance	415.401001		2,199,170		(2,199,170.00)	(2,199,170.00)		Increase - move funds from fund balance into debt retirement fund's fund balance
Interest & Dividend Earni	415.664001		26,905		(26,905.00)	(26,905.00)		Increase - To adjust Budget to projected actual
						(2,226,075.00)	(2,226,075)	
<b>415 Road Impv. 2002 / Expense</b>								
Construction	415.970000		28,995		28,995.00	28,995.00		Increase - To recognize the final payment for construction to contractor
Transfer Out - Debt Retrmnt 325	415.990325		2,197,080		2,197,080.00	2,197,080.00		Increase - To transfer balance to Bond retirement fund, meet future payment obligat
						2,226,075.00	2,226,075	
<b>420 - CIF / Revenue</b>								
Interest & Dividend Earni	420.664001	(7,000)	2,500		(2,500.00)	(9,500.00)		Increase - To adjust Budget to projected actual

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
Trans.In-General Fund	420.699101	(766,215)			-	(766,215.00)		
		(773,215)				(775,715.00)	(2,500)	
<b>420 - CIF / Expense</b>								
Fund Balance to Balance	420.701001	452,415		95,440	(95,440.00)	356,975.00		Decrease amount going into fund balance due to increased transfer out
Trans.Out-Bldg.& Grounds	420.999631	320,800			-	320,800.00		
Trans.Out-Bldg.& Grounds	420.999631		113,000		113,000.00	113,000.00		Increase - Amount Needed from CIF - Spencer Beach House
Trans.Out-Bldg.& Grounds	420.999631			15,060	(15,060.00)	(15,060.00)		Decrease - Amount Left Over PC Trail Resurfacing (\$50,000 - \$34,940)
		773,215				775,715.00	2,500	
						-		
<b>468 OPC Const. / Revenue</b>								
Fund Balance to Balance	468.401002		160,204		(160,204.00)	(160,204.00)		Increase - to fund construction and architecture costs
Interest & Dividend Earni	468.664001		1,900		(1,900.00)	(1,900.00)		Increase - to adjust budget to projected actual
		-				(162,104.00)	(162,104)	
<b>468 OPC Const. / Expense</b>								
Building	468.975000		152,104		152,104.00	152,104.00		Increase - to adjust budget to projected actual
Building-Professional Ser	468.975801		10,000		10,000.00	10,000.00		Increase - to adjust budget to projected actual
		-				162,104.00	162,104	
<b>470 Municipal Const. / Revenue</b>								
Fund Balance to Balance	470.401002		876,882		(876,882.00)	(876,882.00)		Increase - to adjust budget to projected actual
Interest & Dividend Earni	470.664001		11,000		(11,000.00)	(11,000.00)		Increase - to adjust budget to projected actual
		-				(887,882.00)	(887,882)	
<b>470 Municipal Const. / Expense</b>								
Building	F02-001.975000		849,682		849,682.00	849,682.00		Increase - to adjust budget to projected actual
Building-Professional Ser	F02-001.975801		37,500		37,500.00	37,500.00		Increase - to adjust budget to projected actual
Office Equipment	F02-001.980000		700		700.00	700.00		Increase - to adjust budget to projected actual
		-				887,882.00		
						-		
<b>510 - Sewer Fund / Revenues</b>								
Retained Earnings to Bala	510.401004	(2,640,782)		728,988	728,988.00	(1,911,794.00)		Decrease - to balance the fund
Lic.& Pmts.-Plumbing	510.452005	(150)			-	(150.00)		
Lic.& Pmts.-W & S Inspect	510.452006	(5,000)	17,000		(17,000.00)	(22,000.00)		Increase - to adjust budget to projected actual
Interfund Charge - DPS	510.606003		4,500		(4,500.00)	(4,500.00)		Increase - to recoup costs for work performed for another dept
Chg.for Serv.-Admin.Fees	510.607001	(16,000)	7,000		(7,000.00)	(23,000.00)		Increase - to adjust budget to projected actual
Chg.for Serv.-Legal Revie	510.607010	(480)			-	(480.00)		
Chg.for Serv.-City Inspec	510.610003	(55,000)	12,000		(12,000.00)	(67,000.00)		Increase - to adjust budget to projected actual
Chg.for Serv.-Labor	510.610004	(500)			-	(500.00)		
Chg.for Serv.-Engr.Consul	510.610005	(40,000)	12,000		(12,000.00)	(52,000.00)		Increase - to adjust budget to projected actual
Chg.for Serv.-City Site P	510.610006	(500)			-	(500.00)		
Fees-Bid Deposits	510.630002	(1,500)			-	(1,500.00)		
Fees-Weight Scale	510.632002	(200)			-	(200.00)		
Rental-Space	510.650003	(11,000)			-	(11,000.00)		
Fines-W/S Penalties	510.655003	(35,000)		5,000	5,000.00	(30,000.00)		Decrease - to adjust budget to projected actual
Forfeitures-Not Vested	510.657000		18,100		(18,100.00)	(18,100.00)		Increase - Pension forfeiture due to employee turnover
Rates - Sewer	510.660000	(7,595,480)		2,173,000	2,173,000.00	(5,422,480.00)		Decrease - to adjust budget to projected actual
Sewer Customer Charge	510.660001	(346,200)		48,000	48,000.00	(298,200.00)		Decrease - to adjust budget to projected actual
Sewer Capacity Charge	510.660002	(435,300)		45,000	45,000.00	(390,300.00)		Decrease - to adjust budget to projected actual
Flat Rate Sewer	510.660003	(187,600)		27,000	27,000.00	(160,600.00)		Decrease - to adjust budget to projected actual
Commercial Surcharge	510.660004	(235,720)	50,000		(50,000.00)	(285,720.00)		Increase - to adjust budget to projected actual
Sewer Capital & Lateral C	510.662001	(400,000)	430,000		(430,000.00)	(830,000.00)		Increase - to adjust budget to projected actual
Interest & Dividend Earni	510.664001	(78,600)		14,500	14,500.00	(64,100.00)		Decrease - to adjust budget to projected actual
Net Appreciation-Fair Mar	510.664003		3,590		(3,590.00)	(3,590.00)		Increase - to adjust budget to projected actual
Sales of Fixed Assets	510.673001	(3,150,000)		3,150,000	3,150,000.00	-		Decrease - Sale of Hamlin property not likely in 2004
Refund & Rebates	510.687000		4,760		(4,760.00)	(4,760.00)		Increase - due to workers comp lookback
Gain on Asset-Asset Proce	510.693002				-	-		

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
Miscellaneous Revenue	510.695000	(500)			-	(500.00)		
Bond Proceeds-Other Entit	510.698001	(7,195,000)		7,195,000	7,195,000.00	-		Decrease - sale of bonds not occurring in 2004
		(22,430,512)				(9,602,974.00)	12,827,538	
<b>510 - Sewer Fund / Expenses</b>								
Salaries & Wages	510.703000	964,630		150,000	(150,000.00)	814,630.00		Decrease - To adjust budget to projected actual
Pension Plan	510.710000	109,460		18,000	(18,000.00)	91,460.00		Decrease - To adjust budget to projected actual
Retiree Health Svg	510.711000	36,490		6,000	(6,000.00)	30,490.00		Decrease - To adjust budget to projected actual
Wellness Program	510.712000	5,100			-	5,100.00		
Medicare Tax	510.714000	14,070		2,175	(2,175.00)	11,895.00		Decrease - To adjust budget to projected actual
Soc. Security Tax	510.715000	60,130		9,345	(9,345.00)	50,785.00		Decrease - To adjust budget to projected actual
Health/Optical Ins.	510.716000	185,990		30,000	(30,000.00)	155,990.00		Decrease - To adjust budget to projected actual
Dental Insurance	510.717000	15,570			-	15,570.00		
Life & AD&D Ins.	510.718000	3,460			-	3,460.00		
Disability Ins.	510.719000	17,360			-	17,360.00		
Unemployment Ins.	510.720000	6,090			-	6,090.00		
Workers Comp.Ins.	510.721000	12,290	3,030		3,030.00	15,320.00		Increase - To adjust budget to projected actual
Clothing	510.722000	550			-	550.00		
Meal Allowance	510.723000	200	400		400.00	600.00		Increase - To adjust budget to projected actual
Tuition Refund	510.724000	3,000			-	3,000.00		
Office Supplies	510.727000	10,000		5,000	(5,000.00)	5,000.00		Decrease - To adjust budget to projected actual
Operating Supplies	510.740000	5,000	7,000		7,000.00	12,000.00		Increase - To adjust budget to projected actual
Supplies-Meters Only	510.740005		100,000		100,000.00	100,000.00		Increase - To adjust budget to projected actual
Operating Equipment	510.748000	9,720		4,720	(4,720.00)	5,000.00		Decrease - To adjust budget to projected actual
Material	510.781000	16,000		8,000	(8,000.00)	8,000.00		Decrease - To adjust budget to projected actual
Professional Services	510.801000	104,020			-	104,020.00		
Interfund-Admin Chg	510.802000	909,033			-	909,033.00		
Interfund-Admin Chg	510.802000			52,677	(52,677.00)	(52,677.00)	856,356	Decrease - To Correct Allocation
Interfund-Admin Chg	510.802000			307,115	(307,115.00)	(307,115.00)		Decrease - 2003 Admin. Overhead Lookback Adjustment
Interfund-MIS Chg.	510.802001	111,109			-	111,109.00		
Interfund-MIS Chg.	510.802001			126	(126.00)	(126.00)	110,983	Decrease - To Correct Allocation
Interfund-MIS Chg.	510.802001			39,796	(39,796.00)	(39,796.00)		Decrease - 2003 MIS Lookback Adjustment
Legal Fees-City Attorney	510.805001	13,000			-	13,000.00		
Contractual Services	510.807000	139,000		94,000	(94,000.00)	45,000.00		Decreased - Taking out video service and contracted sewer system repairs
Recording Fees	510.811000	1,300			-	1,300.00		
Membership & Dues	510.850000	4,500		2,000	(2,000.00)	2,500.00		Decrease - To adjust budget to projected actual
Travel and Seminars	510.860000	4,760		3,760	(3,760.00)	1,000.00		Decrease - To adjust budget to projected actual
Printing & Pub'g.	510.900000	1,000			-	1,000.00		
Liability Ins.& Bonds	510.910000	74,659			-	74,659.00		
Sewer Charges	510.924000	4,470,000		107,800	107,800.00	4,577,800.00		Increase - To adjust budget to projected actual
Rep.& Maint.Lateral & Mai	510.930001	20,000			-	20,000.00		
Maint.-Equipment	510.932000	10,000			-	10,000.00		
Rental-Equipment	510.940000	225,037		40,037	(40,037.00)	185,000.00		Decrease - To adjust budget to projected actual
Rental-Uniform	510.941000	4,000			-	4,000.00		
Occupancy-Facility Charge	510.946000	122,954			-	122,954.00		
Occupancy-Facility Charge	510.946000			4,134	4,134.00	4,134.00	127,088	Increase - To Correct Allocation
Occupancy-Facility Charge	510.946000			56,381	(56,381.00)	(56,381.00)		Decrease - 2003 Facilities Lookback Adjustment
Rental-Lease-Land & Build	510.947000	37,000		25,000	(25,000.00)	12,000.00		Decrease - To adjust budget to projected actual
Depreciation Expense	510.968001	1,205,000		160,000	160,000.00	1,365,000.00		Increase - to adjust budget to projected actual
Construction	510.970000			211,000	211,000.00	211,000.00		Increase - to adjust budget to projected actual for DPS architectural work
Mains and Services	510.972000	500,000			-	500,000.00		
Mains and Services	510.972000	2,500,000		2,500,000	(2,500,000.00)	-		Decrease - To adjust budget to projected actual for SS-02B SSES
Mains and Services	510.972000			224,000	224,000.00	224,000.00		Increase - To adjust budget to projected actual for SS-02A SSES
Mains and Services	510.972000	500,000		500,000	(500,000.00)	-		Decrease - To adjust budget to project actual for SS-09
Mains and Services	510.972000	2,585,000		2,585,000	(2,585,000.00)	10,000.00		Decrease - To adjust budget to projected actual for SS-10
Mains and Services	510.972000	100,000		100,000	(100,000.00)	-		Decrease - To adjust budget to projected actual for SS-12
Mains and Services	510.972000	740,000		740,000	(740,000.00)	-		Decrease - To adjust budget to projected actual for SS-17

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
Mains and Services	510.972000		82,000		82,000.00	82,000.00		Increase - for South Blvd, Rochdale sewer infrastructure
Building Improvements	510.976000	6,500,000		6,476,000	(6,476,000.00)	24,000.00		Decrease - construction of DPS Facility not occurring in 2004
Building Improvements	510.976000		32,850		32,850.00	32,850.00		Increase - Emergency Generator (Michaelson Pump Station)
Building Improvements	510.976000		4,000		4,000.00	4,000.00		Increase - for hoist repairs, in the DPS
Equipment-Capitalized	510.977000		19,500		19,500.00	19,500.00		Increase - radio read units
Office Equip.& Furniture	510.980000	4,030			-	4,030.00		Increase - Wide Plan Copier (\$8,057 - 50%/50% Split W/S)
Trans.Out-Fire Dept.	510.999206	25,000			-	25,000.00		
Trans.Out-Bldg.& Grounds	510.999631		6,880		6,880.00	6,880.00		Increase - 50% of value of van transferred from Facilities
Trans.Out-Fleet & Equip.	510.999661	35,000		35,000	(35,000.00)	-		Decrease - One-Ton Video Van will be delivered in 2005 carryover \$33,800
		<b>22,430,512</b>				<b>9,602,974.00</b>	<b>(12,827,538)</b>	
		-				-		
<b>530 - Water Fund / Revenue</b>								
Retained Earnings to Bala	530.401004	(1,788,234)	1,445,875		(1,445,875.00)	(3,234,109.00)		Increase - as expenditures exceed revenues
Lic.& Pmts.-Engr. Dept.	530.451005	(20,000)		19,800	19,800.00	(200.00)		Decreased - construction trailer revenue reduced
Lic.& Pmts.-Plumbing	530.452005	(200)			-	(200.00)		
Lic.& Pmts.-W & S Inspect	530.452006		47,000		(47,000.00)	(47,000.00)		Increase - to adjust budget to projected actual
Chg.for Serv.-Admin.Fees	530.607001	(17,500)	2,500		(2,500.00)	(20,000.00)		Increase - to adjust budget to projected actual
Chg.for Serv.-Legal Revie	530.607010	(500)	700		(700.00)	(1,200.00)		Increase - to adjust budget to projected actual
Chg.for Serv.-Fire Serv.F	530.608004	(125,000)			-	(125,000.00)		
Chg.for Serv.-Inspection	530.609001	(14,000)		14,000	14,000.00	-		Decreased - as this is now booked in account 452006
Chg.for Serv.-Water Taps	530.610001	(250,000)	160,000		(160,000.00)	(410,000.00)		Increase - to adjust budget to projected actual
Chg.for Serv.-City Inspec	530.610003	(80,000)		17,000	17,000.00	(63,000.00)		
Chg.for Serv.-Labor	530.610004	(500)	8,300		(8,300.00)	(8,800.00)		Increase - to adjust budget to projected actual
Chg.for Serv.-Engr.Consul	530.610005	(20,000)	19,000		(19,000.00)	(39,000.00)		Increase - to adjust budget to projected actual
Chg.for Serv.-City Site P	530.610006		730		(730.00)	(730.00)		Increase - to adjust budget to projected actual
Chg.for Serv.-Flow Test	530.610009		1,420		(1,420.00)	(1,420.00)		Increase - to adjust budget to projected actual
Fees-NSF Check Charge	530.630001	(1,500)			-	(1,500.00)		
Fees-Bid Deposits	530.630002	(200)			-	(200.00)		
Fees-Water Meter	530.632001	(130,000)	130,000		(130,000.00)	(260,000.00)		Increase - to adjust budget to projected actual
Fees-Weight Scale	530.632002	(300)			-	(300.00)		
Rental-Space	530.650003	(11,000)			-	(11,000.00)		
Rental-Equipment	530.650005	(1,200)		1,200	1,200.00	-		Decrease - to adjust budget to projected actual
Rental-Hydrant	530.650006	(1,000)	600		(600.00)	(1,600.00)		
Fines-W/S Penalties	530.655003	(50,000)			-	(50,000.00)		
Forfeitures-Not Vested	530.657000		500		(500.00)	(500.00)		Increase - to adjust budget to projected actual
Rates - Water	530.659000	(10,496,670)	2,794,000		2,794,000.00	(7,702,670.00)		Decrease - to adjust budget to projected actual
Water Customer Charge	530.659001	(346,500)		6,000	6,000.00	(340,500.00)		Decrease - to adjust budget to projected actual
Water Capacity Charge	530.659002	(547,300)			-	(547,300.00)		
Construction Usage Fees	530.659003	(26,800)			-	(26,800.00)		
Firelines	530.659004	(138,400)		21,000	21,000.00	(117,400.00)		Decrease - to adjust budget to projected actual
Oakland/Shelby Twp.Reside	530.659005	(221,030)			-	(221,030.00)		
Water Capital & Lateral C	530.661001	(350,000)	180,000		(180,000.00)	(530,000.00)		Increase - to adjust budget to projected actual
Water Cap.& Lat.Chg.-20 Y	530.661002	(5,000)	11,000		(11,000.00)	(16,000.00)		Increase - to adjust budget to projected actual
Interest & Dividend Earni	530.664001	(78,600)	11,500		(11,500.00)	(90,100.00)		Increase - to adjust budget to projected actual
Interest Earned At County	530.664002	(20,000)			-	(20,000.00)		
Net Appreciation-Fair Mar	530.664003				-	-		
Interest-S.A.D.	530.665999	(55)			-	(55.00)		
Sales of Fixed Assets	530.673001	(3,150,000)	3,150,000		3,150,000.00	-		Decrease - Sale of Hamlin Property not occurring in 2004
Refund & Rebates	530.687000		5,340		(5,340.00)	(5,340.00)		Increase - due to workers comp. Lookback
Gain on Asset-Asset Proce	530.693002				-	-		
Miscellaneous Revenue	530.695000	(4,000)		1,000	1,000.00	(3,000.00)		Decrease - to adjust budget to projected actual
Bond Proceeds-Other Entit	530.698001	(6,366,000)		6,366,000	6,366,000.00	-		Decrease - sale of bonds not occurring in 2004
		<b>(24,261,489)</b>				<b>(13,895,954.00)</b>	<b>10,365,535</b>	
<b>530 - Water Fund / Expenses</b>								
Salaries & Wages	530.703000	1,071,660	25,000		25,000.00	1,096,660.00		
Vacation-Accrual	530.704000				-	-		



## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal		Net Change	Explanation
					Entry	Amended Budget		
					-			
Pension Plan	530.710000	129,680	3,000		3,000.00	132,680.00		
Retiree Health Svg	530.711000	40,710	1,000		1,000.00	41,710.00		
Wellness Program	530.712000	6,300			-	6,300.00		
Medicare Tax	530.714000	15,520	362		362.00	15,882.00		
Soc. Security Tax	530.715000	66,370	1,550		1,550.00	67,920.00		
Health/Optical Ins.	530.716000	166,120			-	166,120.00		
Dental Insurance	530.717000	15,020	7,790		7,790.00	22,810.00		Increase - to adjust budget to projected actual
Life & AD&D Ins.	530.718000	4,430			-	4,430.00		
Disability Ins.	530.719000	22,130			-	22,130.00		
Unemployment Ins.	530.720000	6,110			-	6,110.00		
Workers Comp.Ins.	530.721000	12,130	2,990		2,990.00	15,120.00		Increase - to adjust budget to projected actual
Clothing	530.722000	1,550			-	1,550.00		
Meal Allowance	530.723000	700			-	700.00		
Tuition Refund	530.724000	3,000			-	3,000.00		
Office Supplies	530.727000	8,000			-	8,000.00		
Operating Supplies	530.740000	55,000		10,000	(10,000.00)	45,000.00		Decrease - to adjust budget to projected actual
Supplies-Meters Only	530.740005	300,000		157,000	(157,000.00)	143,000.00		Decrease - to adjust budget to projected actual
Supplies-Water Taps	530.740006		80,000		80,000.00	80,000.00		Increase - to adjust budget to projected actual
Operating Equipment	530.748000	10,970		7,970	(7,970.00)	3,000.00		Decrease - to adjust budget to projected actual
Material	530.781000	100,000		90,000	(90,000.00)	10,000.00		Decrease - to adjust budget to projected actual
Professional Services	530.801000	178,500		66,500	(66,500.00)	112,000.00		Decrease - due to feasibility study, and Geotechnical
Interfund-Admin Chg	530.802000	909,033			-	909,033.00		
Interfund-Admin Chg	530.802000			52,677	(52,677.00)	(52,677.00)	856,356	Decrease - To Correct Allocation
Interfund-Admin Chg	530.802000			307,115	(307,115.00)	(307,115.00)		Decrease - 2003 Admin. Overhead Lookback Adjustment
Interfund-MIS Chg.	530.802001	99,658			-	99,658.00		
Interfund-MIS Chg.	530.802001			112	(112.00)	(112.00)	99,546	Decrease - To Correct Allocation
Interfund-MIS Chg.	530.802001			39,796	(39,796.00)	(39,796.00)		Decrease - 2003 MIS Lookback Adjustment
Legal Fees-City Attorney	530.805001	15,000			-	15,000.00		
Contractual Services	530.807000	40,000			-	40,000.00		
Recording Fees	530.811000	1,500			-	1,500.00		
Membership & Dues	530.850000	14,000	1,000		1,000.00	15,000.00		Increase - for MISS Dig membership
Travel and Seminars	530.860000	5,200		3,200	(3,200.00)	2,000.00		Decrease - to adjust budget to projected actual
Printing & Pub'g.	530.900000	5,000			-	5,000.00		
Liability Ins.& Bonds	530.910000	74,659			-	74,659.00		
Water Purchases	530.927000	6,986,000	770,000		770,000.00	7,756,000.00		Increase - to adjust budget to projected actual
Rep.& Maint.Hydrants	530.930000	15,000		6,000	(6,000.00)	9,000.00		Decrease - to adjust budget to projected actual
Rep.& Maint.Lateral & Mai	530.930001	30,000		26,000	(26,000.00)	4,000.00		Decrease - to adjust budget to projected actual
Rep.& Maint.Pumping Meter	530.930002	5,000		4,000	(4,000.00)	1,000.00		Decrease - to adjust budget to projected actual
Rep.& Maint.Meters Only	530.930003	4,000		3,000	(3,000.00)	1,000.00		Decrease - to adjust budget to projected actual
Maint.-Equipment	530.932000	10,000		3,000	(3,000.00)	7,000.00		Decrease - to adjust budget to projected actual
Rental-Equipment	530.940000	449,700	30,300		30,300.00	480,000.00		Increase - to adjust budget to projected actual
Rental-Uniform	530.941000	4,000			-	4,000.00		
Occupancy-Facility Charge	530.946000	122,954			-	122,954.00		
Occupancy-Facility Charge	530.946000		4,134		4,134.00	4,134.00	127,088	Increase - To Correct Allocation
Occupancy-Facility Charge	530.946000			56,381	(56,381.00)	(56,381.00)		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	530.954000	1,000			-	1,000.00		
Depreciation Expense	530.968001	1,785,000	110,000		110,000.00	1,895,000.00		Increase - to adjust budget to projected actual
Amortization	530.968002				-	-		
Construction - Work in Progress	530.970000		187,000		187,000.00	187,000.00		Increase - to adjust for 50% of the estimated architectural work for DPS Facility, W
Mains & Services	530.972000	1,695,000		1,695,000	(1,695,000.00)	-		Decrease for WS-09
Mains & Services	530.972000	1,570,000		1,570,000	(1,570,000.00)	-		Decrease for WS-11
Mains & Services	530.972000	592,500		592,500	(592,500.00)	-		Decrease for WS-15
Mains & Services	530.972000	75,000			-	75,000.00		
Mains & Services	530.972000	250,000			-	250,000.00		
Mains & Services	530.972000	66,000		66,000	(66,000.00)	-		Decrease for WS-28 Lomond
Mains & Services	530.972000		29,710		29,710.00	29,710.00		Increase - Emergency watermain work at Adams and Mohawk
Mains & Services	530.972000		265,500		265,500.00	265,500.00		Increase for South Blvd, Rochdale sub Stratford Knolls, Huchmans, Avon Manor wa

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
Building	530.975000	6,500,000		6,476,000	(6,476,000.00)	24,000.00		Decrease - DPS facility (\$24,000 for concept design in 2004, balance in 2003)
Equipment-Capitalized	530.977000	693,355		671,000	(671,000.00)	22,355.00		Decrease - radio read units not purchased
Equipment-Capitalized	530.977000		11,500		11,500.00	11,500.00		Increase - Final SCADA system cost from implementation'+L1771
Office Equip.& Furniture	530.980000	4,030			-	4,030.00		Wide Plan Copier (\$8,057 - 50%/50% Split W/S)
Trans.Out-Fire Dept.	530.999206	25,000			-	25,000.00		
Trans.Out-Bldg.& Grounds	530.999631		6,880		6,880.00	6,880.00		Increase - 50% of value of van transferred from Facilities
		<b>24,261,489</b>				<b>13,895,954.00</b>	<b>(10,365,535)</b>	
		-				-		
<b>631 - Facilities Fund / Revenue</b>								
Retained Earnings to Bala	631.401004	(306,580)	1,501,538		(1,501,538.00)	(1,808,118.00)		
Interfund Chg-General Fun	631.606101	(1,388,522)		233,196	233,196.00	(1,155,326.00)		Decrease - 2003 Facilities Lookback Adjustment
Interfund Chg-Major Rds.	631.606202	(124,485)		1	1.00	(124,484.00)		Decrease - To Correct Allocation
Interfund Chg-Major Rds.	631.606202			29,677	29,677.00	29,677.00		Decrease - 2003 Facilities Lookback Adjustment
Interfund Chg-Local Rd.	631.606203	(124,485)		1	1.00	(124,484.00)		Decrease - To Correct Allocation
Interfund Chg-Local Rd.	631.606203			53,127	53,127.00	53,127.00		Decrease - 2003 Facilities Lookback Adjustment
Interfund Chg-Fire Fund	631.606206	(374,497)		108,830	108,830.00	(265,667.00)		Decrease - 2003 Facilities Lookback Adjustment
Interfund Chg-Spec.Police	631.606207	(158,863)	125,200		(125,200.00)	(284,063.00)		Increase - 2003 Facilities Lookback Adjustment (New Substation)
Interfund Chg-Pub.Imp.Dra	631.606244	(46,883)		8,282	8,282.00	(38,601.00)		Decrease - 2003 Facilities Lookback Adjustment
Interfund Chg-W & S	631.606592	(254,176)		112,762	112,762.00	(141,414.00)		Decrease - 2003 Facilities Lookback Adjustment
Interfund Chg-Bldg.& Grou	631.606631	(162,423)		94,061	94,061.00	(68,362.00)		Decrease - 2003 Facilities Lookback Adjustment
Interfund Chg-M.I.S.	631.606636	(104,772)		12,380	12,380.00	(92,392.00)		Decrease - 2003 Facilities Lookback Adjustment
Interfund Chg-Fleet	631.606661	(54,850)		28,634	28,634.00	(26,216.00)		Decrease - 2003 Facilities Lookback Adjustment
Fees-Bid Deposits	631.630002		1,400		(1,400.00)	(1,400.00)		
Interest & Dividend Earni	631.664001	(25,000)	10,000		(10,000.00)	(35,000.00)		
Sales of Fixed Assets	631.673001		300		(300.00)	(300.00)		
Contributions & Donations	631.675000		21,200		(21,200.00)	(21,200.00)		Increase - Community Foundation (Museum)
Refund & Rebates	631.687000		4,390		(4,390.00)	(4,390.00)		Decrease - due to workers comp. Lookback
Miscellaneous Revenue	631.695000				-	-		
Trans.In-General Fund	631.699101	(76,678)	4,500		(4,500.00)	(81,178.00)		Increase - Additional Transfer-In for Parks Tent
Trans.In-General Fund	631.699101	(481,223)		123,309	123,309.00	(357,914.00)		Decrease - 2003 Facilities Lookback Adjustment
Trans.In-Fire Dept.	631.699206	(43,064)	38,012		(38,012.00)	(81,076.00)		Increase - Additional Amount Needed for Fire Station #4 Parking Lot
Trans.In-Spec.Police	631.699207	(377,338)			-	(377,338.00)		
Trans.In-Fire Apparatus Fund	631.699402		6,328		(6,328.00)	(6,328.00)		Increase - Dispatch HVAC System
Trans.In-Fire Apparatus Fund	631.699402		250,668		(250,668.00)	(250,668.00)		Increase - Fire Standby Generator Additions 100%
Trans.In-Capital Improv.	631.699420	(70,800)			-	(70,800.00)		
Trans.In-Capital Improv.	631.699420			15,060	15,060.00	15,060.00		Decrease - Balance from saving on the PC Trail Resurfacing (\$50,000 - \$34,940)
Trans.In-Capital Improv.	631.699420	(250,000)	113,000		(113,000.00)	(363,000.00)		Increase - Amount from CIF - Spencer Beach House, construction plus SBC
Trans.In-Water & Sewer	631.699592		13,760		(13,760.00)	(13,760.00)		Increase - Value of van transferred from W&S
		<b>(4,424,639)</b>				<b>(5,695,615.00)</b>	<b>(1,270,976)</b>	
<b>631 - Facilities Fund / Expenses</b>								
Salaries & Wages	631.703000	506,290			-	506,290.00		
Pension Plan	631.710000	67,120			-	67,120.00		
Retiree Health Svg	631.711000	22,380			-	22,380.00		
Wellness Program	631.712000	3,300			-	3,300.00		
Medicare Tax	631.714000	8,110			-	8,110.00		
Soc. Security Tax	631.715000	34,680			-	34,680.00		
Health/Optical Ins.	631.716000	97,940			-	97,940.00		
Dental Insurance	631.717000	8,480			-	8,480.00		
Life & AD&D Ins.	631.718000	2,070			-	2,070.00		
Disability Ins.	631.719000	12,790			-	12,790.00		
Unemployment Ins.	631.720000	2,830			-	2,830.00		
Workers Comp.Ins.	631.721000	8,320	2,415		2,415.00	10,735.00		Increase - to adjust budget to actual
Clothing	631.722000	1,050			-	1,050.00		
Office Supplies	631.727000	3,500			-	3,500.00		
Operating Supplies	631.740000	29,900		4,900	(4,900.00)	25,000.00		Decrease - to adjust budget to projected actual
Operating Equipment	631.748000	70,500		20,500	(20,500.00)	50,000.00		Decrease - Amount Still Needed for Facility & Telephone Operations

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
Supplies-Custodial	631.750000	32,700		4,700	(4,700.00)	28,000.00		Decrease - to adjust budget to projected actual
Material	631.781000		3,000		3,000.00	3,000.00		Increase - to adjust budget to actual
Professional Services	631.801000	9,315			-	9,315.00		
Interfund-Admin Chg	631.802000	252,446		39,939	(39,939.00)	212,507.00		Decrease - 2003 Admin. Overhead Lookback Adjustment
Interfund-MIS Chg.	631.802001	51,654		8,509	(8,509.00)	43,145.00		Decrease - 2003 MIS Lookback Adjustment
Interfund-DPS Chg.	631.802003		2,951		2,950.00	2,950.00		
Contractual Services	631.807000	286,141			-	286,141.00		
Membership & Dues	631.850000	300	270		270.00	570.00		Increase - to adjust budget to actual
Travel and Seminars	631.860000	1,500	1,080		1,080.00	2,580.00		Increase - HVAC Maintenance Training
Printing & Pub'g.	631.900000	500	1,000		1,000.00	1,500.00		Increase - to adjust budget to actual
Liability Ins.& Bonds	631.910000	91,500		2,400	(2,400.00)	89,100.00		Decrease - To Correct Insurance Allocation
Telephone Expense	631.922000	150,000		20,000	(20,000.00)	130,000.00		Decrease - to adjust budget to projected actual
Utility-Electric	631.923000	390,950			-	390,950.00		
Utility-Propane/Fuel Oil	631.925000	5,820			-	5,820.00		
Utility-Gas	631.926000	162,076		10,000	(10,000.00)	152,076.00		Decrease - to adjust budget to projected actual
Utility-Water and Sewer	631.927000	43,673			-	43,673.00		
Repairs & Maintenance	631.929000	49,600	10,300		10,300.00	59,900.00		Increase - for tuckpointing for stonework and PSB floor work
Maint.-Equipment	631.932000	56,400			-	56,400.00		
Rental-Equipment	631.940000	28,000		10,000	(10,000.00)	18,000.00		Decrease - to adjust budget to projected actual
Rental-Uniform	631.941000	2,745			-	2,745.00		
Occupancy-Facility Charge	631.946000	162,423		94,061	(94,061.00)	68,362.00		Decrease - 2003 Facilities Lookback Adjustment
Miscellaneous Expense	631.954000	150			-	150.00		
Depreciation Expense	631.968001	881,341	579,000		579,000.00	1,460,341.00		Increase - to adjust budget to projected actual
Land Improvement	631.974000	141,282			-	141,282.00		
Land Improvement	631.974000		48,012		48,012.00	48,012.00		Increase - Amount - Fire Capital Fund - Fire Station #4 Parking Lot
Land Improvement	631.974000			15,062	(15,062.00)	(15,062.00)		Decrease - Amount Left Over PC Trail Resurfacing (\$50K - \$34,938)
Land Impr.-Prof.Services	631.974801	10,000	25,250		25,250.00	25,250.00		Increase - Engineering Work Clinton River Trail
Building	631.975000	50,396		10,000	(10,000.00)	-		Decrease - as Fire Station #4 is in 974000
Building	631.975000				-	50,396.00		
Building	631.975000		300,000		300,000.00	300,000.00		Increase - Spencer Beach House out of Acct # 631.975000 (Building)
Building	631.975000		37,500		37,500.00	37,500.00		Increase - Extra Needed for Spencer Beach House
Building Additions & Impr	631.976000	410,089			-	410,089.00		
Building Additions & Impr	631.976000		11,000		11,000.00	11,000.00		Increase - Major main HVAC and boiler work
Building Additions & Impr	631.976000		6,328		6,328.00	6,328.00		Increase - Amount - Fire Capital Fund - Dispatch HVAC
Building Additions & Impr	631.976000		413,000		413,000.00	413,000.00		Increase - Re-class Spencer Beach House out of Acct # 631.975000 (Building)+ SBC
Building Additions & Impr	631.976000		62,667		62,667.00	62,667.00		Increase - Fire Station Generators (\$250,668 / Est. 25% Complete in 2004)
Building Additions & Impr	631.976000		2,500		2,500.00	2,500.00		Increase - 2004 Portion (THA Architect) Museum Roof Rehab.
Equipment-Capitalized	631.977000		4,500		4,500.00	4,500.00		Increase - Purchase of Parks Tent (Eureka)
Office Equip.& Furniture	631.980000	72,040			-	72,040.00		
Paying Agent & Crem. Cost	631.994000		275		275.00	275.00		Increase - paying agent cost on sheriff's substation debt
Interest Payments	631.995000	202,338			-	202,338.00		
		<b>4,424,639</b>				<b>5,695,615.00</b>	<b>1,270,976</b>	
		-				-		
<b>636 - MIS Fund / Revenues</b>								
Retained Earnings to Bala	636.401004	(957,540)		219,128	219,128.00	(738,412.00)		Decrease - reduce the amount from fund balance due to less expenditures
Interfund Chg-General Fun	636.606101	(1,322,535)		196,682	196,682.00	(1,125,853.00)		Decrease - 2003 MIS Lookback Adjustment
Interfund Chg-Major Rds.	636.606202	(69,438)		39,797	39,797.00	(29,641.00)		Decrease - 2003 MIS Lookback Adjustment
Interfund Chg-Local Rd.	636.606203	(90,838)		39,797	39,797.00	(51,041.00)		Decrease - 2003 MIS Lookback Adjustment
Interfund Chg-Fire Fund	636.606206	(186,325)		85,261	85,261.00	(101,064.00)		Decrease - 2003 MIS Lookback Adjustment
Interfund Chg-Spec.Police	636.606207	(44,275)	88		(88.00)	(44,363.00)		Increase - 2003 MIS Lookback Adjustment
Interfund Chg-Pub.Imp.Dra	636.606244	(44,275)		35,291	35,291.00	(8,984.00)		Decrease - 2003 MIS Lookback Adjustment
Interfund Chg-W & S	636.606592	(210,529)		79,592	79,592.00	(130,937.00)		Decrease - 2003 MIS Lookback Adjustment
Interfund Chg-Bldg.& Grou	636.606631	(51,654)		8,509	8,509.00	(43,145.00)		Decrease - 2003 MIS Lookback Adjustment
Interfund Chg-Fleet	636.606661	(47,965)	18,910		(18,910.00)	(66,875.00)		Increase - 2003 MIS Lookback Adjustment
Sales-GIS Data/Maps-Print	636.620001	(1,500)	2,500		(2,500.00)	(4,000.00)		
Forfeitures-Not Vested	636.657000		5,455		(5,455.00)	(5,455.00)		Increase - Pension forfeitures from employee turnover
Interest & Dividend Earni	636.664001	(25,000)	15,000		(15,000.00)	(40,000.00)		

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
Sales of Fixed Assets	636.673001		2,000		(2,000.00)	(2,000.00)		Increase - adjust budget to projected actuals
Refund & Rebates	636.687000		1,050		(1,050.00)	(1,050.00)		Increase - workers comp lookback from 2003
		(3,051,874)				(2,392,820.00)	659,054	
<b>636 - MIS Fund / Expense</b>								
Salaries & Wages	636.703000	524,210			-	524,210.00		
Pension Plan	636.710000	63,230			-	63,230.00		
Retiree Health Svg	636.711000	21,080			-	21,080.00		
Wellness Program	636.712000	2,700			-	2,700.00		
Medicare Tax	636.714000	7,640			-	7,640.00		
Soc. Security Tax	636.715000	32,670			-	32,670.00		
Health/Optical Ins.	636.716000	95,610			-	95,610.00		
Dental Insurance	636.717000	8,360			-	8,360.00		
Life & AD&D Ins.	636.718000	1,850			-	1,850.00		
Disability Ins.	636.719000	11,950			-	11,950.00		
Unemployment Ins.	636.720000	2,310			-	2,310.00		
Workers Comp.Ins.	636.721000	2,350	580		580.00	2,930.00		Increase - to adjust budget to actual
Tuition Refund	636.724000	4,300			-	4,300.00		
Office Supplies	636.727000	2,500			-	2,500.00		
Operating Supplies	636.740000	54,750		9,750	(9,750.00)	45,000.00		Decrease - to adjust budget to projected actual - carryover to 2005
Operating Equipment	636.748000	148,800		33,800	(33,800.00)	115,000.00		Decrease - to adjust budget to projected actual - carryover to 2005
Professional Services	636.801000	74,275			-	74,275.00		
Interfund-Admin Chg	636.802000	147,374		29,311	(29,311.00)	118,063.00		Decrease - 2003 Admin. Overhead Lookback Adjustment
Contractual Services	636.807000	2,300	730		730.00	3,030.00		Increase - to adjust budget to projected actual
Membership & Dues	636.850000	1,220			-	1,220.00		
Travel and Seminars	636.860000	26,085		8,085	(8,085.00)	18,000.00		Decrease - to adjust budget to projected actual - carryover to 2005
Printing & Pub'g.	636.900000	3,400		1,400	(1,400.00)	2,000.00		Decrease - to adjust budget to projected actual - carryover to 2005
Liability Ins.& Bonds	636.910000	7,533			-	7,533.00		
Maint.-Equipment	636.932000	41,850		19,000	(19,000.00)	22,850.00		Decrease - to adjust budget to projected actual - carryover to 2005
Maintenance-Software	636.934000	191,195		31,195	(31,195.00)	160,000.00		Decrease - to adjust budget to projected actual - carryover to 2005
Rental-Equipment	636.940000	600			-	600.00		
Occupancy-Facility Charge	636.946000	104,772		12,380	(12,380.00)	92,392.00		Decrease - 2003 Facilities Lookback Adjustment
Depreciation Expense	636.968001	509,420	85,000		85,000.00	594,420.00		Increase - to adjust budget to projected actual
Office Equip.& Furniture	636.980000	104,290			-	104,290.00		
Office Equip.& Furniture	636.980000	220,000		220,000	(220,000.00)	-		Decrease - IS-10B , to adjust budget to projected actual - carryover to 2005
Office Equip.& Furniture	636.980000	45,000		45,000	(45,000.00)	-		Decrease - CC Computing Project, to adjust budget to projected actual
Office Equip.& Furniture	636.980000	157,750		137,750	(137,750.00)	20,000.00		Decrease - Cash receipting system, to adjust budget to projected actual
Office Equip.& Furniture	636.980000	50,000		35,000	(35,000.00)	15,000.00		Decrease - IS-07, to adjust budget to projected actual
Office Equip.& Furniture	636.980000	5,500			-	5,500.00		
Office Equip.& Furniture	636.980000	15,000		15,000	(15,000.00)	-		Decrease - JDE Application Server, to adjust budget to projected actual
Office Equip.& Furniture	636.980000	300,000		87,693	(87,693.00)	212,307.00		Decrease - JDE functionality, coding \$30,000 in 801000 but not adjusting 801000
Office Equip.& Furniture	636.980000	60,000		60,000	(60,000.00)	-		Decrease - IS-15 Remote Site Application Serv. to adjust budget to projected actual
		3,051,874				2,392,820.00	(659,054)	
<b>661 - Fleet Fund / Revenue</b>								
Retained Earnings to Bala	661.401004	(551,163)		424,863	424,863.00	(126,300.00)		
Interfund Chg-General Fun	661.606101	(214,034)	38,025		(38,025.00)	(252,059.00)		Increase - Align Fleet Revenues w/ Departmental Expense
Interfund Chg-Local Rd.	661.606203				-	-		
Interfund Chg-Fire Fund	661.606206	(85,000)		40,000	40,000.00	(45,000.00)		Decrease - Align Fleet Revenues w/ Departmental Expense
Interfund Chg-Spec.Police	661.606207	(2,500)		2,000	2,000.00	(500.00)		
Interfund Chg-Pub.Imp.Dra	661.606244				-	-		
Interfund Chg-W & S	661.606592				-	-		
Interfund Chg-Bldg.& Grou	661.606631	(28,000)		10,000	10,000.00	(18,000.00)		Decrease - Align Fleet Revenues w/ Departmental Expense
Interfund Chg-Fleet	661.606661	(1,628,237)			-	(1,628,237.00)		Decrease - Align Fleet Revenues w/ Departmental Expense
Interest & Dividend Earni	661.664001	(32,000)	8,000		(8,000.00)	(40,000.00)		
Refund & Rebates	661.687000		3,280		(3,280.00)	(3,280.00)		Increase - due to workers comp lookback from 2003
Gain on Asset-Asset Proce	661.693002		50,520		(50,520.00)	(50,520.00)		Increase - as gain (selling price minus book value) is not budgeted, various assets

## 2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
Trans.In-General Fund	661.699101	(45,000)			-	(45,000.00)		
Trans.In-Water & Sewer	661.699592	(35,000)		35,000	35,000.00	-		Decrease - One-Ton Video Van to be delivered in 2005 , carryover \$33,800 to 2005
		(2,620,934)				(2,208,896.00)	412,038	
<b>661 - Fleet Fund / Expenses</b>								
Salaries & Wages	661.703000	492,380			-	492,380.00		
Pension Plan	661.710000	59,410			-	59,410.00		
Retiree Health Svg	661.711000	19,810			-	19,810.00		
Wellness Program	661.712000	2,700			-	2,700.00		
Medicare Tax	661.714000	7,180			-	7,180.00		
Soc. Security Tax	661.715000	30,700			-	30,700.00		
Health/Optical Ins.	661.716000	88,910			-	88,910.00		
Dental Insurance	661.717000	6,700			-	6,700.00		
Life & AD&D Ins.	661.718000	1,920			-	1,920.00		
Disability Ins.	661.719000	11,470			-	11,470.00		
Unemployment Ins.	661.720000	2,310			-	2,310.00		
Workers Comp.Ins.	661.721000	7,480	1,845		1,845.00	9,325.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	661.722000	1,450			-	1,450.00		
Meal Allowance	661.723000	250			-	250.00		
Tuition Refund	661.724000	500			-	500.00		
Office Supplies	661.727000	200			-	200.00		
Operating Supplies	661.740000	15,000		4,100	(4,100.00)	10,900.00		
Operating Equipment	661.748000	6,750		3,400	(3,400.00)	3,350.00		Decrease - to adjust budget to projected actual, transmission fluid changer reclasse
Professional Services	661.801000				-	-		
Interfund-Admin Chg	661.802000	168,535		33,068	(33,068.00)	135,467.00		Decrease - 2003 Admin. Overhead Lookback Adjustment
Interfund-MIS Chg.	661.802001	48,019			-	48,019.00		
Interfund-MIS Chg.	661.802001			54	(54.00)	(54.00)	47,965	Decrease - To Correct Allocation
Interfund-MIS Chg.	661.802001		18,910		18,910.00	18,910.00		Increase - 2003 MIS Lookback Adjustment
Membership & Dues	661.850000	475			-	475.00		
Travel and Seminars	661.860000	2,800			-	2,800.00		
Liability Ins.& Bonds	661.910000	99,232			-	99,232.00		
Maint.-Equipment	661.932000	9,000		3,000	(3,000.00)	6,000.00		
Maintenance-Vehicle	661.938000	275,000		20,000	(20,000.00)	255,000.00		
Rental-Equipment	661.940000	800			-	800.00		
Rental-Uniform	661.941000	4,000			-	4,000.00		
Occupancy-Facility Charge	661.946000	47,965			-	47,965.00		
Occupancy-Facility Charge	661.946000		6,885		6,885.00	6,885.00	54,850	Increase - To Correct Allocation
Occupancy-Facility Charge	661.946000			28,634	(28,634.00)	(28,634.00)		Decrease - 2003 Facilities Lookback Adjustment
Rental-Lease-Land & Build	661.947000	12,000			-	12,000.00		
Miscellaneous Expense	661.954000	100			-	100.00		
Depreciation Expense	661.968001	555,000	81,000		81,000.00	636,000.00		Increase - to adjust budget to projected actual
Equipment-Capitalized	661.977000	32,119		32,119	(32,119.00)	-		Decrease - to reclassify Vector body repair to vehicle acct 981000
Equipment-Capitalized	661.977000	45,000		7,400	(7,400.00)	37,600.00		Decrease - NE-17 Wide Area Mower-Parks actual cost lower than budget
Equipment-Capitalized	661.977000	41,622		41,622	(41,622.00)	-		Decrease - 39-121 Flail Mower, carryover 2005
Equipment-Capitalized	661.977000	31,096		31,096	(31,096.00)	-		Decrease - 39-156 Crack sealer, carryover 2005
Equipment-Capitalized	661.977000	9,874		3,860	3,860.00	13,734.00		Increase - 39-200 Equipment trailer actual costs higher than budget - steel prices
Equipment-Capitalized	661.977000	13,905		1,234	1,234.00	15,139.00		Increase - 39-213 Trailer/Steamer actual costs higher than budget - steel prices
Equipment-Capitalized	661.977000	9,798		9,798	(9,798.00)	-		Decrease - 39-301 ZTR Mower , carryover to 2005
Equipment-Capitalized	661.977000	9,798			-	9,798.00		
Equipment-Capitalized	661.977000	9,798			-	9,798.00		
Equipment-Capitalized	661.977000	-	3,400		3,400.00	3,400.00		Increase - to adjust budget to projected actual, transmission fluid changer reclassified
Vehicles	661.981000	-	32,119		32,119.00	32,119.00		Increase - to reclassify Vector body repair from equipment acct 977000
Vehicles	661.981000	35,000		35,000	(35,000.00)	-		Decrease - carryover van to 2005
Vehicles	661.981000	120,000		120,000	(120,000.00)	-		Decrease - 39-19 carryover to 2006
Vehicles	661.981000	21,504			-	21,504.00		
Vehicles	661.981000	25,495			-	25,495.00		
Vehicles	661.981000	23,879			-	23,879.00		

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
Vehicles	661.981000	96,000		96,000	(96,000.00)	-		Decrease - 39-83 carryover to 2006
Vehicles	661.981000	96,000		96,000	(96,000.00)	-		Decrease - 39-118 carryover to 2006
Vehicles	661.981000	22,000			-	22,000.00		
		<b>2,620,934</b>				<b>2,208,896.00</b>	<b>(412,038)</b>	
		-				-		
<b>677 - Insurance Fund / Revenue</b>								
Fund Balance to Balance	677.401002		148,920		(148,920.00)	<b>(148,920.00)</b>		Increase - To balance fund
Interfund Chg-General Fun	677.606101	(93,408)			-	<b>(93,408.00)</b>		
Interfund Chg-Major Rds.	677.606202	(43,709)			-	<b>(43,709.00)</b>		
Interfund Chg-Local Rd.	677.606203	(21,943)			-	<b>(21,943.00)</b>		
Interfund Chg-Fire Fund	677.606206	(86,587)			-	<b>(86,587.00)</b>		
Interfund Chg-Spec.Police	677.606207	(7,320)			-	<b>(7,320.00)</b>		
Interfund Chg-Bike Path	677.606214	(3,709)			-	<b>(3,709.00)</b>		
Interfund Chg-Pub.Imp.Dra	677.606244	(5,741)			-	<b>(5,741.00)</b>		
Interfund Chg-W & S	677.606592	(149,318)			-	<b>(149,318.00)</b>		
Interfund Chg-Bldg.& Grou	677.606631	(89,100)			-	<b>(89,100.00)</b>		
Interfund Chg-M.I.S.	677.606636	(7,533)			-	<b>(7,533.00)</b>		
Interfund Chg-Fleet	677.606661	(99,232)			-	<b>(99,232.00)</b>		
Interest & Dividend Earni	677.664001	(2,400)	1,080		(1,080.00)	<b>(3,480.00)</b>		Increase - to adjust budget to projected actual
		<b>(610,000)</b>				<b>(760,000.00)</b>	<b>(150,000)</b>	
<b>677 - Insurance Fund / Expense</b>								
Liability Ins.& Bonds	677.910000	610,000	150,000		150,000.00	<b>760,000.00</b>		Increase - incase of IBNR adjustment at year end
		<b>610,000</b>				<b>760,000.00</b>	<b>150,000</b>	
<b>848 - LDFA / Revenue</b>								
Fund Balance to Balance	848.401002	(84,135)	35,231		(35,231.00)	<b>(119,366.00)</b>		Increase - Additional Retained Earnings Required to Balance
Taxes-Real-Current	848.404000	(120,085)	2,515		(2,515.00)	<b>(122,600.00)</b>		Increase - to adjust budget to projected actual
Taxes-P.P.Tax-Current	848.405000	(65,211)	819		(819.00)	<b>(66,030.00)</b>		Increase - to adjust budget to projected actual
Contr.-Oakland County	848.594000	(121,363)		410	410.00	<b>(120,953.00)</b>		Decrease - to adjust budget to projected actual
Contr.-O.C.C.C.	848.595000	(41,694)		95	95.00	<b>(41,599.00)</b>		Decrease - to adjust budget to projected actual
Contr.-Library Operating	848.596000	(20,877)		60	60.00	<b>(20,817.00)</b>		Decrease - to adjust budget to projected actual
Interest & Dividend Earni	848.664001	(25,000)	5,000		(5,000.00)	<b>(30,000.00)</b>		Increase - to adjust budget to projected actual
Trans.In-General Fund	848.699101	(121,635)	7,000		(7,000.00)	<b>(128,635.00)</b>		Increase - Projected ineligible LDFA tax revenue
		<b>(600,000)</b>				<b>(650,000.00)</b>	<b>(50,000)</b>	
<b>848 - LDFA / Expenses</b>								
Construction	848.970000		350,000		350,000.00	<b>350,000.00</b>		Increase - Constr. w/ Adams/M-59 Intersection and move transmission lines
Land	848.971000				-	-		
Land-ROW	848.973000	600,000		300,000	(300,000.00)	<b>300,000.00</b>		Decrease - Less Land Purchase than Budgeted
		<b>600,000</b>				<b>650,000.00</b>	<b>50,000</b>	
		-				-		