

THIRD QUARTER 2003 BUDGET ADJUSTMENTS

GENERAL FUND

FUND	Account Description	Account Number	Increase	Decrease
101				
1	Fund Balance	101-101-401002		18,000
	License & Permits-Sidewalk	101-101-451009	18,000	
	Note: Reflect anticipated revenue from sidewalk permits			
2	Fund Balance	101-101-401002		26,000
	License & Permits-Fire Suppression	101-101-452007	26,000	
	Note: Reflect additional anticipated revenue for fire suppression permits			
3	Fund Balance	101-101-401002		9,000
	Charge for Service-Passports	101-101-607008	9,000	
	Note: Reflect additional anticipated revenue for passport processing			
4	Fund Balance	101-101-401002		25,000
	Charge for Service-Grading Review	101-101-609004	25,000	
	Note: Reflect additional anticipated revenue for grading reviews			
5	Fund Balance	101-101-401002		10,000
	Charge for Service-Weed Control	101-101-609005		30,000
	Professional Service-Weed Control	101-535-801000		40,000
	Note: Adjust weed cutting costs and reimbursement revenue			
6	Charge for Service-Planning	101-101-611006	50,000	
	Charge for Service-Tree Consultant	101-101-611007		50,000
	Note: Clerical correction			
7	Fund Balance	101-101-401002	3,159	
	Contributions for Fireworks	101-101-675002		17,459
	Professional Services-Recreational Programs	101-756-801008		14,300
	Note: Account for July Fireworks Revenues & Expenses			
8	Fund Balance	101-101-401002	25,000	
	Legal Fees-City Attorney	101-210-805001	25,000	
	Note: Adjust for additional SOCRRA litigation costs			
9	Memberships & Dues-HR	101-233-850000	2,500	
	Miscellaneous Expense-HR	101-233-954000		2,500
	Note: Clerical correction to reflect correct activity			

10	Fund Balance	101-101-401002		12,556
	Equipment/Capitalized-Communications	101-326-977000		12,556
	Note: Reducing receiver purchase from 3 to 1			
11	Fund Balance	101-101-401002	2,730	
	Professional Services-Planning	101-401-801000	2,730	
	Note: Consultant for Rochester College Historical Issue			
12	Operating Supplies-Parks	101-756-740000		19,000
	Maintenance-Parks	101-756-931000	19,000	
	Note: Clerical correction			
13	Federal Grant-Museum	101-101-501003	7,890	
	Professional Services-Parks	101-756-801000	7,890	
	Note: Recognize grant and costs for 2 Assessors for the Federal Conservation Assessment Grant			
14	Fund Balance	101-101-401002		5,350
	Transfer In-L/R 1987 Debt	101-101-699332	5,350	
	Note: Close Fund 332			
15	Fund Balance	101-101-401002	950	
	Equipment/Capitalized-Parks	101-756-977000		4,000
	Transfer Out-Fleet	101-990-999661	4,950	
	Note: Purchase trailer for Parks in original budget under Parks			
16	Fund Balance	101-101-401002		5,429
	Equipment/Capitalized-Parks	101-756-977000		30,000
	Transfer Out-Fleet	101-990-999661	24,571	
	Note: Purchase Aerator for Parks in original budget under Parks			
16	Fund Balance	101-101-401002		620
	Operating Equipment-Parks	101-756-748000		4,800
	Equipment/Capitalized-Parks	101-756-977000	4,180	
	Note: Account for purchase of freezer as Capital			
17	Fund Balance	101-101-401002	183,855	
	Salaries & Wages-Forestry	101-774-703000	59,050	
	Employee Pension Plan	101-774-710000	8,175	
	Employee Retiree Health Plan	101-774-711000	2,014	
	Employers-Medicare	101-774-714000	1,119	

Employers-Social Security	101-774-715000	3,650
Health & Optical Insurance	101-774-716000	11,605
Dental Insurance	101-774-717000	1,130
Life & AD&D Insurance	101-774-718000	42
Disability Insurance	101-774-719000	1,253
Unemployment	101-774-720000	41
Contractual Services	101-774-807000	9,762
Rental-Equipment	101-774-940000	86,014

Note: Account for Ice Storm costs in April/May 2003

MAJOR ROADS

FUND	Account Description	Account Number	Increase	Decrease
202				
1	Fund Balance	202-202-401002		2,500
	Miscellaneous Revenue	202-202-695000		962,970
	Construct. & Imp.-Tienken Road/Bridge Repair	202-452-970001		878,370
	Construct. & Imp.-Tienken @Kings Cove	202-452-970001		87,100
Note: Delete reimbursements for Tienken Road/Bridge Repair and Tienken @ Kings Cove projects (Reimbursements not anticipated until 2004)				
2	Fund Balance	202-202-401002	1,787,500	
	Bond Proceeds	202-202-698000		2,200,000
	Construct. & Imp.-John R(Auburn-Hamlin)	202-452-970001		412,500
Note: Delete projects MR-30				
3	Fund Balance	202-202-401002	520,800	
	Prof. Service-Grandview	202-M02-030-970801		68,749
	Construction Streets-Grandview	202-M02-030-970001		452,051
Note: Account for Grandview costs				
4	Fund Balance	202-202-401002	39,356	
	Prof. Service-Tienken Roundabout	202-E99-030-970801	2,129	
	Construction Streets-Tienken Roundabout	202-E99-030-970001	37,227	
Note: Account for Tienken Roundabout costs as 2003 carryover				
5	Fund Balance	202-202-401002	6,000	
	Contractual Services-Traffic Services	202-472-807000		6,000

Note: Account for additional traffic marking expenses

LOCAL ROADS

FUND	Account Description	Account Number	Increase	Decrease
203				
1	Fund Balance	203-203-401002	28,840	
	Bond Proceeds	203-203-698000		2,000,000
	Construction Streets	203-454-970001		1,971,160
	Note: Delete SAD Paving in Avoncroft, Midvale/Devondale and Hillview Lane			
2	Fund Balance	203-203-401002	12,000	
	Contractual Services-Construction	203-454-807000	12,000	
	Note: Account for repair of dead lawn on Shagbark, Kingsmere, Willet, Oakrock and Cumberland			
3	Fund Balance	203-203-401002		1,925
	Equipment-Traffic Service	203-474-977000		1,925
	Note: Reflect actual cost for Cutter Plotter purchase			
4	Fund Balance	203-203-401002	5,401	
	Professional Services-Sheldon Road Paving	203-E99-030-970801	5,000	
	Construction & Improvements-Sheldon Road	203-E99-030-970001	401	
	Note: Account for final Sheldon Road paving costs as 2003 carryover			

FIRE

FUND	Account Description	Account Number	Increase	Decrease
206				
1	State of MI-911 Training	206-206548000	3,455	
	Professional Services-Dispatch 911	206-343-801911	3,455	
	Note: Recognize expense and reimbursement of 911 training			
2	Fund Balance	206-206-401002	3,000	
	Operating Supplies-Administration	206-206-740000	3,000	
	Note: Reflect actual expenses			
3	Fund Balance	206-206-401002		40,000
	Legal Fees-Administration	206-206-805001		40,000
	Note: Adjust for anticipated lower legal costs due to KME settlement			

4	Fund Balance	206-206-401002	35,500
	Vehicle Maintenance-Administration	206-206-938000	2,500
	Vehicle Maintenance-Full-Time Firefighters	206-339-938000	3,000
	Vehicle Maintenance-Paid-On-Call FF	206-340-938000	10,000
	Vehicle Maintenance-Fire Prevention	206-341-938000	13,500
	Vehicle Maintenance-Training	206-342-938000	6,500

Note; Reflect actual vehicle maintenance expenses

5	Fund Balance	206-206-401002	6,600
	Capital Outlay-Administration	206-206-977000	33,400
	Operating Equipment-Paid-On-Call FF	206-340-748000	40,000

Note: To recognize actual costs for purchase of four thermal cameras

6	Fund Balance	206-206-401002	10,000
	Maintenance Software-Dispatch	206-343-934000	10,000

Note: Account for dispatch software costs

7	Fund Balance	206-206-401002	35,000
	Equipment/Capitalized-Dispatch	206-343-977000	35,000

Note: Reflect not purchasing communication recorder in 2003

SPECIAL POLICE

FUND	Account Description	Account Number	Increase	Decrease
207	1 Fines-District Court	207-207-655002	26,776	
	Contribution-Avondale Schools	207-207-593000		12,600
	Operating Supplies-Police Liaison	207-207-740002	14,000	
	Transfer Out-Buildings & Grounds	207-207-999631	176	

Note: Reflect anticipated revenues from court fines, loss of Avondale Liaison program revenue, 3 years (2001, 2002 and 2003) of police liaison supplies in 2003 and paying agent fees for the substaion debt.

2	Office Supplies	207-207-727000		2,000
	Operating Supplies	207-207-740000	2,000	

Note: Clerical correction

BIKE PATH FUND

FUND	Account Description	Account Number	Increase	Decrease
214	1 Contractual Services	214-214-807000		125,000
	Transfer Out-Pathway Construction Fund	214-214-999403	125,000	

Note: To expense pathway construction to Construction Fund

DRAIN IMPROVEMENT

FUND	Account Description	Account Number	Increase	Decrease
244				
1	Fund Balance	244-244-401002	80,000	
	Contributions from Developers	244-244-675001		80,000
	Note: Delete revenue from developer contributions			
2	Fund Balance	244-244-401002		987,950
	Reimbursement Oakland County	244-244-677001	987,950	
	Note: Account for final payment from Oakland County			
3	Fund Balance	244-244-401002	650,922	
	Fund Balance	244-244-701001	234,545	
	Land Improvement	244-244-974000	416,377	
	Note: Account for costs for Dingleday and Moon Drains			

LO/RD SAD-2001 DEBT

FUND	Account Description	Account Number	Increase	Decrease
314				
1	Fund Balance	314-314-401002	275	
	Paying Agent Fees	314-314-994000	275	
	Note: Account for two paying agent fees			

LO/RD-1987 BOND DEBT

FUND	Account Description	Account Number	Increase	Decrease
332				
1	Fund Balance	332-332-401002	5,350	
	Transfer Out-General Fund	332-332-999101		5,350
	Note: Close out fund			

PED. PATHWAY CONSTR

FUND	Account Description	Account Number	Increase	Decrease
403				
1	Fund Balance	403-403-401002	58,720	
	Transfer In-Bike Path Fund	403-403-699214	125,000	
	Professional Services-2003 Pathway Rehab.	403-E03-006-974801	20,000	
	Land Improvement-2003 Pathway Rehab.	403-E03-006-974000	163,720	
	Note: Account for 2003 Pathway Rehabilitation projects in Pathway Construction Fund			

WATER & SEWER

FUND	Account Description	Account Number	Increase	Decrease
592				
1	Retained Earnings	592-510-401004		2,200
	Retained Earnings	592-530-401004		2,200
	Rental Space	592-510-650003	2,200	
	Rental Space	592-530-650003	2,200	
	Note: Account for additional anticipated revenue			
2	Retained Earnings	592-510-401004	8,150	
	Retained Earnings	592-530-401004	8,150	
	Professional Services	592-510-801000	8,150	
	Professional Services	592-530-801000	8,150	
	Note: Account for banking services for water/sewer payments			
3	Retained Earnings	592-530-401004		48,206
	Mains & Services	592-510-972000		280,000
	Mains & Services	592-530-972000		325,500
	Professional Service-South Blvd. Sewer	592-S90-019-972801	8,050	
	Professional Service-South Blvd. Water	592-W90-019-972801	9,450	
	Mains & Services-South Blvd. Sewer	592-S90-019-972001	206,947	
	Mains & Services-South Blvd. Water	592-W90-019-972001	332,847	
	Note: Account for South Boulevard costs			

BUILDING & GROUNDS

FUND	Account Description	Account Number	Increase	Decrease
631				
1	Transfer In-Special Police	631-631-699207	176	
	Paying Agent	631-631-994000	176	
	Note: Account for paying agent on bond debt for substation			
2	Retained Earnings	631-631-401004	105,000	
	Land	631-631-971000	105,000	
	Note: Account for purchase of land at NE corner of Hamlin and Crooks			
3	Land Improvement	631-631-974000		190,025
	Building Additions & Improvement	631-631-975001		49,632
	Professional Services-Park Vault Toilets	631-F02-006-975801	2,375	
	Land Improvement-Park Vault Toilets	631-F02-006-974000	57,957	
	Building-Parks Vault Toilets	631-F02-006-975000	21,000	
	Land Improvements-Borden Park Pathway	631-F02-012-974000	133,005	
	Building-Borden Park Pathway	631-F02-012-975000	25,320	
	Note: Account for Pathway and Vault Toilet projects-carryover from 2002			

FLEET

FUND				
661	Account Description	Account Number	Increase	Decrease
1	Transfer In-General Fund	661-661-699101	4,950	
	Equipment-Capitalized	661-661-977000	4,950	
Note: To account for trailer purchase for Parks				
2	Transfer In-General Fund	661-661-699101	24,571	
	Equipment-Capitalized	661-661-977000	24,571	
Note: To account for Aerator purchase for Parks				
3	Retained Earnings	661-661-401004		372,554
	Equipment-Capitalized	661-661-977000		372,554

Note: Delete purchase of eight pieces of equipment

