

Adjustment #	Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Explanation	STATUS	
<b>2nd QTR</b>											
001	Taxes-P.P.Tax-Current	101.405000	(667,840)	(667,840)		14,000	R	14,000	(653,840)	Adjust to Actual Tax Revenue Received	POSTED
	Taxes-Delinq.Pers.Prop.	101.420000	-	-	14,000		R	(14,000)	(14,000)	Adjust to Actual Tax Revenue Received	POSTED
002	City Council - Office Supplies	102.727000	2,500	2,500			E	(1,000)	1,500	Less Office Supplies Needed Than Anticipated / Offset for Misc. Expense	POSTED
	City Council - Operating Supplies	102.740000	5,000	5,000			E	(2,000)	3,000	Less Postage Needed Than Anticipated / Offset for Misc. Expense	POSTED
	City Council - Professional Services	102.801000	13,500	13,500			E	(500)	13,000	Internet Service Provider Costs Less Than Anticipated / Offset for Misc. Expense	POSTED
	City Council - Miscellaneous Expense	102.954000	1,700	1,700	3,500		E	3,500	5,200	Increase in Youth Council Expense	POSTED
003	Sewer - Contractual Services	510.807000	81,000	81,000			E	(10,000)	71,000	Funding for Large Meter Calibration shifted to Meter Replacement	POSTED
	Water - Contractual Services	530.807000	64,000	64,000			E	(10,000)	54,000	Funding for Large Meter Calibration shifted to Meter Replacement	POSTED
	Sewer - Supplies-Meters Only	510.740005	100,000	100,000	10,000		E	10,000	110,000	Funding for Large Meter Calibration shifted to Meter Replacement	POSTED
	Water - Supplies-Meters Only	530.740005	100,000	100,000	10,000		E	10,000	110,000	Funding for Large Meter Calibration shifted to Meter Replacement	POSTED
<b>3rd QTR</b>											
004	Mayors - Salaries & Wages	171.703000	968,810	968,810		6,000	E	(6,000)	962,810	Monies Available due to Personnel Savings	POSTED
	Mayors - Membership & Dues	171.850000	35,740	35,740	6,000		E	6,000	41,740	Add US Conference of Mayors and Michigan Local Government Benchmarking Consortium memberships.	POSTED
005	Operating Supplies	207.740000	1,000	2,500			E	(500)	2,000	Less Supplies Needed than Anticipated	POSTED
	Maint.-Equipment	207.932000	1,000	1,000	500		E	500	1,500	Additional Funds Needed for Repairs to One of the Department's Smart Cars	POSTED
006	Travel and Seminars	215.860000	8,810	4,970			E	(100)	4,870	Less Travel & Seminars Will Be Taken Than Anticipated	POSTED
	Membership & Dues	215.850000	1,130	1,130	100		E	100	1,230	Memberships Slightly Higher Than Anticipated	POSTED
007	Maintenance	276.931000	18,000	18,000		110	E	(110)	17,890	Less Maintenance Costs Than Anticipated	POSTED
	Clothing	276.722000	300	300	110		E	110	410	Clothing Costs Were Slightly Higher Than Anticipated	POSTED
<b>4th QTR</b>											
008	MR-RM / Interfund-Forestry	462.802774	29,200	29,200		5,000	E	(5,000)	24,200	Less Interfund-Forestry Charges Anticipated for Major Roads	POSTED
	MR-RM / Contractual Services	462.807000	22,000	22,000	5,000		E	5,000	27,000	Additional ROW Boulevard Mowing [Adams & Crooks Boulevards]	POSTED
009	Fleet / Office Supplies	661.727000	600	600	100		E	100	700	Due to Move into New DPS Facility Space	POSTED
	Fleet / Professional Services	661.801000	-	-	2,000		E	2,000	2,000	Due to Vehicle & Equipment Auction Fees	POSTED
	Fleet / Membership & Dues	661.850000	480	480	120		E	120	600	Due to MDEQ Underground Storage Tank Certificate	POSTED
	Fleet / Travel and Seminars	661.860000	3,480	3,480		2,320	E	(2,320)	1,160	Fewer Seminars Attended, More Training Included with Vehicle/Equipment Purchase	POSTED
	Fleet / Rental-Equipment	661.940000	700	700	100		E	100	800	Higher Argon, Oxygen, Propane Tank per Unit Rental Fees	POSTED
010	Operating Supplies	756.740000	42,000	42,000		1,000	E	(1,000)	41,000		POSTED
	Supplies-Other	756.751000	22,500	22,500	1,000		E	1,000	23,500		POSTED
011	Operating Supplies	661.740000	15,000	15,000		2,000	E	(2,000)	13,000	To Offset Increase in Maintenance-Equipment (661.932000)	POSTED
	Maint.-Equipment	661.932000	4,500	4,500	2,000		E	2,000	6,500	Unanticipated Levels of Equipment Maintenance (Hoists) & Fuel Tank Cleaning	POSTED
012	Telephone Expense	631.922000	90,000	90,000		20,000	E	(20,000)	70,000	To Offset Increase in Water Utility Costs (631.927000)	POSTED
	Utility-Water and Sewer	631.927000	70,000	70,000	20,000		E	20,000	90,000	Additional Watering Use in FY 2008	POSTED
013	VOID										POSTED
014	Travel and Seminars	342.860000	48,500	38,500		8,000	E	(8,000)	30,500	To Cover the Cost of Unexpected Major Repairs to Apparatus	POSTED
	Maintenance-Vehicle	339.938000	11,050	11,050	8,000		E	8,000	19,050	To Cover the Cost of Unexpected Major Repairs to Apparatus	POSTED
015	Operating Supplies	482.740000	250	250	2,500		E	2,500	2,750	To Purchase Horizontal Leg Table to hold Winter Maintenance Brine Solution	POSTED
	Material	482.781000	90,000	90,000		2,500	E	(2,500)	87,500	To Offset Purchase of Horizontal Leg Table	POSTED
016	Salaries & Wages	344.703000	1,053,810	1,338,310		7,500	E	(7,500)	1,330,810	Funds Originally Budgeted for POC Incentive	POSTED
	Professional Services	344.801000	116,300	116,300	2,500		E	2,500	118,800	POC Incentive - Holiday Dinner	POSTED
	Miscellaneous Expense	344.954000	-	-	5,000		E	5,000	5,000	POC Incentive - Gift Cards	POSTED
017	Repairs & Maintenance	631.929000	181,080	171,580		16,640	E	(16,640)	154,940	Borden Park - Concession Building Re-Roofing as Building Improvement	POSTED
	Building Additions & Improv.	631.976000	-	-	16,640		E	16,640	16,640	Borden Park - Concession Building Re-Roofing as Building Improvement	POSTED
018	Salaries & Wages	636.703000	573,850	573,850	11,150		E	11,150	585,000	Increased Amount of MIS Annual Leave Payable and Grade Change	POSTED
	Pension Plan	636.710000	80,340	80,340	1,660		E	1,660	82,000	Increased Amount of MIS Annual Leave Payable	POSTED
	Retiree Health Svg	636.711000	22,950	22,950	1,050		E	1,050	24,000	Increased Amount of MIS Annual Leave Payable	POSTED
	Medicare Tax	636.714000	8,320	8,320	680		E	680	9,000	Increased Amount of MIS Annual Leave Payable	POSTED
	Soc. Security Tax	636.715000	35,390	35,390	1,610		E	1,610	37,000	Increased Amount of MIS Annual Leave Payable	POSTED
	Disability Ins.	636.719000	7,200	7,200	1,000		E	1,000	8,200	Increased Amount of MIS Annual Leave Payable	POSTED
	Professional Services	636.801000	44,800	44,800	17,150		E	(17,150)	27,650	To Offset Increased Amount of MIS Annual Leave Payable	POSTED
019	Maintenance-Vehicle	661.938000	400,000	550,000		3,300	E	(3,300)	546,700	To Offset Parks - Snow Plow	POSTED
	Vehicles	661.981000	-	-	3,300		E	3,300	3,300	Parks Snow Plow Purchase	POSTED
020	Taxes-Delinq.Pers.Prop.	101.420000	-	(14,000)		14,000	R	(14,000)	(28,000)	Adjust Closer to Actual Received	To Julie
	Taxes-Late Fees	101.424000	(51,000)	(51,000)		14,000	R	14,000	(37,000)	Adjust Closer to Actual Received	To Julie
021	Lic. & Pmts.-Building	101.452001	(450,000)	(350,000)	27,000		R	(27,000)	(377,000)	Adjust Revenue Based On 4th Qtr Projections	To Julie
	Lic. & Pmts.-Electrical	101.452003	(115,000)	(100,000)	17,000		R	(17,000)	(83,000)	Adjust Revenue Based On 4th Qtr Projections	To Julie
	Lic. & Pmts.-Plumbing	101.452005	(80,000)	(70,000)	10,000		R	(10,000)	(60,000)	Adjust Revenue Based On 4th Qtr Projections	To Julie
	Rental-Shelter/Pavilions	101.651002	(19,000)	(19,000)	6,500		R	(6,500)	(25,500)	Adjust Revenue Based On 4th Qtr Projections	To Julie
022	Rental-Boat & Ski Rental	101.651005	(8,500)	(8,500)	5,500		R	(5,500)	(14,000)	Adjust Revenue Based On 4th Qtr Projections	To Julie
	Rental-Golf Course Lease	101.651003	(100,000)	(100,000)	12,000		R	12,000	(88,000)	Adjust Revenue Based On 4th Qtr Projections	To Julie
023	VOID										POSTED
024	Assessing - Professional Services	209.801000	15,000	15,000		13,000	E	(13,000)	2,000	No More Appraisals Expected	POSTED
	Assessing - Health/Optical Ins.	209.716000	94,360	94,360	11,500		E	11,500	105,860	Employee No Longer Taking Buyout	POSTED
	Assessing - Dental Insurance	209.717000	9,900	9,900	1,500		E	1,500	11,400	Employee No Longer Taking Buyout	POSTED
025	HR - Salaries & Wages	233.703000	344,920	344,920	10,180		E	10,180	355,100	Increase Needed	POSTED
	HR - Pension Plan	233.710000	46,170	46,170	3,830		E	3,830	50,000	Increase Needed	POSTED
	HR - Retiree Health Svg	233.711000	13,190	13,190	1,110		E	1,110	14,300	Increase Needed	POSTED
	HR - Medicare Tax	233.714000	4,990	4,990	210		E	210	5,200	Increase Needed	POSTED
	HR - Soc. Security Tax	233.715000	21,130	21,130	870		E	870	22,000	Increase Needed	POSTED
	HR - Health/Optical Ins.	233.716000	37,550	37,550	2,550		E	(2,550)	35,000	Less Needed for Health Benefit Than Budgeted	POSTED

Adjustment #	Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease		JDE Journal	Amended Budget	Explanation	STATUS
	HR - Tuition Refund	233.724000	1,500	1,500		1,500	E	(1,500)	-	No Use of Tuition Benefit	POSTED
	HR - Operating Supplies	233.740000	10,150	10,150		2,150	E	(2,150)	8,000	Savings Utilized for Personnel Costs	POSTED
	HR - Printing & Pub'g.	233.900000	12,000	12,000			E	(10,000)	2,000	Savings Utilized for Personnel Costs	POSTED
026	Treasury - Salaries & Wages	253.703000	283,010	283,010		5,000	E	(5,000)	278,010	Adjust Based on 4th Qtr Projection	POSTED
	Treasury - Health/Optical Ins.	253.716000	33,000	33,000	5,000		E	5,000	38,000	Adjust Based on 4th Qtr Projection	POSTED
027	Cemetery - Pension Plan	276.710000	15,850	15,850	2,000		E	2,000	17,850	Adjust Revenue Based On 4th Qtr Projections	POSTED
	Cemetery - Dental Insurance	276.717000	1,220	1,220	1,000		E	1,000	2,220	Adjust Revenue Based On 4th Qtr Projections	POSTED
	Cemetery - Maintenance	276.931000	18,000	17,890		3,000	E	(3,000)	14,890	Savings Utilized for Personnel Costs	POSTED
028	Building - Travel and Seminars	371.860000	23,000	23,000		1,300	E	(1,300)	21,700	Less Travel & Seminars Will Be Taken Than Anticipated	POSTED
	Building - Membership & Dues	371.850000	4,500	4,500	1,300		E	1,300	5,800	Slightly Higher Than Budget Membership Costs	POSTED
029	Parks - Salaries & Wages	756.703000	1,530,010	1,530,010		18,530	E	(18,530)	1,511,480	Adjust Based on 4th Qtr Projection	POSTED
	Parks - Health/Optical Ins.	756.716000	211,520	211,520		9,520	E	(9,520)	202,000	Adjust Based on 4th Qtr Projection	POSTED
	Parks - Repairs & Maintenance	756.929000	4,000	4,000		4,000	E	(4,000)	-	Adjust Based on 4th Qtr Projection	POSTED
	Parks - Dental Insurance	756.717000	17,550	17,550	1,050		E	1,050	18,600	Adjust Based on 4th Qtr Projection	POSTED
	Parks - Oper.Supp.-Other	756.741000	15,000	15,000	1,000		E	1,000	16,000	Adjust Based on 4th Qtr Projection	POSTED
	Parks - Operating Equipment	756.748000	9,800	9,800	4,000		E	4,000	13,800	Adjust Based on 4th Qtr Projection	POSTED
	Parks - Prof.Serv.-Recreation Prog.	756.801008	2,300	2,300	1,000		E	1,000	3,300	Adjust Based on 4th Qtr Projection	POSTED
	Parks - Interfund-Fleet-Vehicle Chgs.	756.802004	102,410	102,410	25,000		E	25,000	127,410	Adjust Based on 4th Qtr Projection	POSTED
030	Pension Plan	774.710000	49,000	49,000		4,000	E	(4,000)	45,000	Utilize Savings for Fleet Costs	POSTED
	Interfund-Fleet-Vehicle Chgs.	774.802004	33,000	33,000	4,000		E	4,000	37,000	Adjust Based on 4th Qtr Projection	POSTED
031	Professional Services	206.801000	35,000	35,000	5,000		E	5,000	40,000	Adjust Based on 4th Qtr Projection	POSTED
	Maintenance	206.931000	5,000	5,000		5,000	E	(5,000)	-	Adjust Based on 4th Qtr Projection	POSTED
032	Health/Optical Ins.	339.716000	127,030	127,030		17,550	E	(17,550)	109,480	Adjust Based on 4th Qtr Projection	POSTED
	Tuition Refund	339.724000	6,700	6,700		2,110	E	(2,110)	4,590	Adjust Based on 4th Qtr Projection	POSTED
	Dental Insurance	339.717000	7,600	7,600	2,400		E	2,400	10,000	Adjust Based on 4th Qtr Projection	POSTED
	Disability Ins.	339.719000	9,740	9,740	1,260		E	1,260	11,000	Adjust Based on 4th Qtr Projection	POSTED
	Interfund-Fleet-Vehicle Chgs.	339.802004	47,600	47,600	16,000		E	16,000	90,900	Adjust Based on 4th Qtr Projection	POSTED
033	Health/Optical Ins.	341.716000	66,180	66,180		6,180	E	(6,180)	60,000	Adjust Based on 4th Qtr Projection	POSTED
	Operating Equipment	342.748000	11,000	7,400		2,000	E	(2,000)	5,400	Adjust Based on 4th Qtr Projection	POSTED
	Pension Plan	341.710000	65,080	68,480	2,180		E	2,180	70,660	Adjust Based on 4th Qtr Projection	POSTED
	Interfund-Fleet-Vehicle Chgs.	341.802004	8,000	8,000	5,000		E	5,000	13,000	Adjust Based on 4th Qtr Projection	POSTED
	Pension Plan	342.710000	11,150	11,150	1,000		E	1,000	12,150	Adjust Based on 4th Qtr Projection	POSTED
034	Meal Allowance	344.723000	6,630	6,630		4,000	E	(4,000)	2,630	Adjust Based on 4th Qtr Projection	POSTED
	Interfund-Fleet-Vehicle Chgs.	344.802004	50,400	50,400	4,000		E	4,000	54,400	Adjust Based on 4th Qtr Projection	POSTED
035	Taxes-DeInq.Pers.Prop.	207.420000	-	(3,970)	6,500		R	(6,500)	(10,470)	Adjust to Actual Tax Revenue Received	POSTED
	Chg.for Serv.-False Alarms	207.608008	(38,000)	(90,000)	18,000		R	(18,000)	(108,000)	Adjust to 4th Qtr Projections	POSTED
	Interest & Dividend Earnings	207.664001	(150,000)	(119,500)		24,500	R	24,500	(95,000)	Adjust to 4th Qtr Projections	POSTED
036	Community Promotions	207.880000	5,000	5,000		1,000	E	(1,000)	4,000	Reduce to Offset Cost Maintenance Cost	POSTED
	Maint.-Equipment	207.932000	1,500	1,500	1,000		E	1,000	2,500	Additional Maintenance Cost for Smart Cart	POSTED
037	Pension Plan	452.710000	10,930	11,690	8,810		E	8,810	20,500	Additional Staff M/R Construction Inspection (Meadowfield & Drexelgate)	POSTED
	Retiree Health Svg	452.711000	3,120	3,340	2,660		E	2,660	6,000	Additional Staff M/R Construction Inspection (Meadowfield & Drexelgate)	POSTED
	Medicare Tax	452.714000	1,130	1,210	1,290		E	1,290	2,500	Additional Staff M/R Construction Inspection (Meadowfield & Drexelgate)	POSTED
	Soc. Security Tax	452.715000	4,840	5,180	3,820		E	3,820	9,000	Additional Staff M/R Construction Inspection (Meadowfield & Drexelgate)	POSTED
	Health/Optical Ins.	452.716000	6,710	9,710	5,290		E	5,290	15,000	Additional Staff M/R Construction Inspection (Meadowfield & Drexelgate)	POSTED
	Salaries & Wages	462.703000	130,720	130,720	9,280		E	9,280	140,000	Additional Routine Maintenance Performed	POSTED
	Pension Plan	462.710000	18,300	18,300	1,700		E	1,700	20,000	Additional Routine Maintenance Performed	POSTED
	Interfund-Forestry	462.802774	24,200	24,200		9,200	E	(9,200)	15,000	Less Forestry Division staff efforts on the Major Road System	POSTED
	Pension Plan	472.710000	25,160	25,160		5,160	E	(5,160)	20,000	Less Traffic Division staff time on Major Road, more staff time on Local Streets	POSTED
	Retiree Health Svg	472.711000	7,190	7,190		1,190	E	(1,190)	6,000	Less Traffic Division staff time on Major Road, more staff time on Local Streets	POSTED
	Soc. Security Tax	472.715000	11,140	11,140		2,140	E	(2,140)	9,000	Less Traffic Division staff time on Major Road, more staff time on Local Streets	POSTED
	Health/Optical Ins.	472.716000	33,810	33,810		8,810	E	(8,810)	25,000	Less Traffic Division staff time on Major Road, more staff time on Local Streets	POSTED
	Interfund-Fleet-Vehicle Chgs.	472.802004	30,000	30,000		6,350	E	(6,350)	23,650	Less Usage of the Sign Shop Truck	POSTED
038	Chg.for Serv.-City Inspections	203.610003	(20,000)	(20,000)		18,000	R	18,000	(2,000)	Fewer Local Street Inspections Performed	POSTED
	Chg.for Serv.-Engr.Consult.	203.610005	(5,000)	(5,000)		5,000	R	5,000	-	No Local Street Construction Consultant Services Performed	POSTED
	Reimb. - Sidewalk	203.678001	(10,000)	(10,000)		7,300	R	7,300	(2,700)	Sidewalk Replacement Permits Deferred to FY 2009	POSTED
	Lic. & Pmts.-Engr. Dept.	203.451005	(100,000)	(100,000)	1,030		R	(1,030)	(111,030)	Additional Engineering Permits Issued	POSTED
	Chg.for Serv.-City Site Plan	203.610006			1,500		R	(1,500)	(1,500)	Additional Site Plan Review Services Performed	POSTED
	Interest & Dividend Earnings	203.664001	(80,000)	(50,000)	15,000		R	(15,000)	(65,000)	Higher Interest Earnings due to Increased Local Street Fund Balance Levels	POSTED
	SAD-Martin Farms	203.672007	(8,670)	(8,670)	1,330		R	(1,330)	(10,000)	Additional SAD Debt Principal Payments	POSTED
	SAD-June/Tamm	203.672018	(1,820)	(1,820)	2,180		R	(2,180)	(4,000)	Additional SAD Debt Principal Payments	POSTED
	SAD-Basset Smith	203.672019	(5,740)	(5,740)	1,960		R	(1,960)	(7,700)	Additional SAD Debt Principal Payments	POSTED
	Refund & Rebates	203.687000	-	-	7,300		R	(7,300)	(7,300)	Worker's Compensation Insurance Refund	POSTED
039	Salaries & Wages	454.703000	19,350	42,010	22,990		E	22,990	65,000	Additional Local Street Staff Construction Inspections	POSTED
	Pension Plan	454.710000	2,710	5,890	3,610		E	3,610	9,500	Additional Local Street Staff Construction Inspections	POSTED
	Retiree Health Svg	454.711000	770	1,690	1,310		E	1,310	3,000	Additional Local Street Staff Construction Inspections	POSTED
	Soc. Security Tax	454.715000	1,200	2,620	1,880		E	1,880	4,500	Additional Local Street Staff Construction Inspections	POSTED
	Health/Optical Ins.	454.716000	1,990	7,010	2,990		E	2,990	10,000	Additional Local Street Staff Construction Inspections	POSTED
	Professional Services	454.801000	10,000	10,000		8,000	E	(8,000)	2,000	Less Plan Review Services	POSTED
	Interfund-Fleet-Vehicle Chgs.	454.802004	15,000	15,000		5,000	E	(5,000)	10,000	Less Fleet Vehicle Charges for Local Street Construction Inspections	POSTED
	Wellness Program	464.712000	4,200	4,200		3,600	E	(3,600)	600	Less Employee Wellness charged to the Local Street Routine Maintenance Division	POSTED
	Health/Optical Ins.	464.716000	114,910	114,910		14,910	E	(14,910)	100,000	Adjust to anticipated costs due to less expensive health plans chosen	POSTED
	Workers Comp.Ins.	464.721000	42,040	42,040		9,540	E	(9,540)	32,500	Adjust to anticipated actual Worker's Compensation costs	POSTED

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039	Material	464.781000	180,000	180,000		12,840	E	(12,840)	167,160	Less material utilized in routine maintenance type activities	POSTED	
	Interfund-Fleet-Vehicle Chgs.	464.802004	475,000	475,000	25,000		E	25,000	500,000	Additional vehicle usage in routine maintenance type activities	POSTED	
	Pension Plan	474.711000	17,300	17,300	4,700		E	4,700	22,000	Additional Traffic Services staff time on Local Streets, less on Major Roads	POSTED	
	Retiree Health Svg	474.711000	4,940	4,940	1,560		E	1,560	6,500	Additional Traffic Services staff time on Local Streets, less on Major Roads	POSTED	
	Soc. Security Tax	474.715000	7,660	7,660	2,340		E	2,340	10,000	Additional Traffic Services staff time on Local Streets, less on Major Roads	POSTED	
	Health/Optical Ins.	474.716000	22,220	22,220	5,780		E	5,780	28,000	Additional Traffic Services staff time on Local Streets, less on Major Roads	POSTED	
	Workers Comp.Ins.	474.721000	5,870	5,870		1,270	E	(1,270)	4,600	Additional Traffic Services staff time on Local Streets, less on Major Roads	POSTED	
	Operating Supplies	474.740000	49,900	49,900		14,900	E	(14,900)	35,000	Fewer Traffic Services supplies utilized (signs, posts, etc...)	POSTED	
	Street Lighting	474.921000	25,000	25,000	5,000		E	5,000	30,000	Additional street lighting charges from DTE	POSTED	
	Health/Optical Ins.	484.716000	41,360	41,360		5,360	E	(5,360)	36,000	Adjust to anticipated costs due to less expensive health plans chosen	POSTED	
	Unemployment Ins.	484.720000	770	770	1,230		E	1,230	2,000	Adjust to anticipated unemployment costs due to a higher proportion paid early in year	POSTED	
	Workers Comp.Ins.	484.721000	14,970	14,970		2,970	E	(2,970)	12,000	Adjust to anticipated actual Worker's Compensation costs	POSTED	
040	Professional Services	214.801000	40,000	45,550		5,150	E	(5,150)	40,400	Pathway Bridge Inspections less than anticipated	POSTED	
	Interfund-Forestry	214.802774	26,380	26,380	6,620		E	6,620	33,000	Additional Forestry Division staff efforts on the Pathway System	POSTED	
	Tax Tribunals	214.960000	1,720	1,720		1,470	E	(1,470)	250	Ajust to Anticipated Actual	POSTED	
041	Professional Services	244.801000	100,000	100,000		28,820	E	(28,820)	71,180	Less Plan Review Services & Drainage Studies	POSTED	
	Interfund-Fleet-Vehicle Chgs.	244.802004	25,000	25,000		10,000	E	(10,000)	15,000	Less Fleet Vehicle Charges for Drain Maintenance	POSTED	
	Salaries & Wages	244.703000	274,070	274,070	25,000		E	25,000	299,070	Additional staff time spent on Drains related issues (less for W&S)	POSTED	
	Pension Plan	244.710000	37,110	37,110	4,890		E	4,890	42,000	Additional staff time spent on Drains related issues (less for W&S)	POSTED	
	Retiree Health Svg	244.711000	10,730	10,730	1,270		E	1,270	12,000	Additional staff time spent on Drains related issues (less for W&S)	POSTED	
	Medicare Tax	244.714000	3,970	3,970	1,030		E	1,030	5,000	Additional staff time spent on Drains related issues (less for W&S)	POSTED	
	Soc. Security Tax	244.715000	16,990	16,990	2,010		E	2,010	19,000	Additional staff time spent on Drains related issues (less for W&S)	POSTED	
	Health/Optical Ins.	244.716000	37,690	37,690	2,310		E	2,310	40,000	Additional staff time spent on Drains related issues (less for W&S)	POSTED	
	Dental Insurance	244.717000	3,190	3,190	1,310		E	1,310	4,500	Additional staff time spent on Drains related issues (less for W&S)	POSTED	
	Disability Ins.	244.719000	3,200	3,200	1,000		E	1,000	4,200	Additional staff time spent on Drains related issues (less for W&S)	POSTED	
	042	Chg.for Serv.-City Inspections	510.610003	(30,000)	(20,000)		11,000	R	11,000	(9,000)	Fewer Sewer Inspection Performed	POSTED
		Chg.for Serv.-Engr.Consult.	510.610005	(40,000)	(30,000)		10,000	R	10,000	(20,000)	Fewer Engineering Consultant Services Performed	POSTED
Fines-W/S Penalties		510.655003	(60,000)	(60,000)	10,000		R	(10,000)	(70,000)	Additional Sewer Late Charges	POSTED	
Rates - Sewer		510.660000	(8,563,850)	(8,563,850)		100,510	R	100,510	(8,463,340)	Less Sewer Commodity Treatment Charges Received	POSTED	
Sewer Customer Charge		510.660001	(876,240)	(876,240)	11,760		R	(11,760)	(888,000)	Additional Sewer Customer Charges Received	POSTED	
Sewer Capacity Charge		510.660002	(519,000)	(519,000)	11,000		R	(11,000)	(530,000)	Additional Sewer Capacity Charges Received	POSTED	
Flat Rate Sewer		510.660003	(350,000)	(350,000)		10,000	R	10,000	(340,000)	Less Flat Rate Sewer Charges Received due to additional Water System installations	POSTED	
Commercial Surcharge		510.660004	(288,500)	(288,500)	31,500		R	(31,500)	(320,000)	Additional Sewer Commercial Surcharges Received	POSTED	
Sewer Cap. & Lat.Chg.-20 Yr.		510.662002	(12,000)	(12,000)		12,000	R	12,000	-	No Sewer Capital & Lateral (20-Year) Connections	POSTED	
Sewer Cap. & Lat.Chg.-Comm.		510.662003	(45,000)	(45,000)	109,250		R	(109,250)	(154,250)	Additional Sewer Capital & Lateral (Commercial) Connections	POSTED	
Interest & Dividend Earnings	510.664001	(100,000)	(100,000)		30,000	R	30,000	(70,000)	Less Interest Earnings due to a decreased fund balance level	POSTED		
043	Chg.for Serv.-Admin.Fees	530.607001	(15,000)	(15,000)		10,000	R	(10,000)	(25,000)	Additional Administrative Fees Received	POSTED	
	Chg.for Serv.-Water Taps	530.610001	(70,000)	(70,000)		20,000	R	(20,000)	(90,000)	Additional Water Tap revenue Received	POSTED	
	Chg.for Serv.-City Inspections	530.610003	(50,000)	(30,000)		7,000	R	(7,000)	(37,000)	Additional water inspections performed	POSTED	
	Chg.for Serv.-Engr.Consult.	530.610005	(53,000)	(40,000)		15,000	R	15,000	(25,000)	Fewer Engineering Consultant Services Performed	POSTED	
	Fees-Water Meter	530.632001	(120,000)	(120,000)		30,000	R	30,000	(90,000)	Fewer Water Meters sold	POSTED	
	Fines-W/S Penalties	530.655003	(60,000)	(60,000)	10,000		R	(10,000)	(70,000)	Additional Water Late Charges	POSTED	
	Water Customer Charge	530.659001	(918,300)	(918,300)		28,300	R	28,300	(890,000)	Fewer Water Customer Charges Received	POSTED	
	Water Capacity Charge	530.659002	(777,500)	(777,500)	17,500		R	(17,500)	(795,000)	Additional Water Capacity Charges Received	POSTED	
	Construction Usage Fees	530.659003	(29,700)	(29,700)		22,700	R	22,700	(7,000)	Less Construction Usage Fees Received	POSTED	
	Firelines	530.659004	(164,620)	(164,620)	10,380		R	(10,380)	(175,000)	Additional Fireline Charges Received	POSTED	
	Oakland/Shelby Twp.Residents	530.659005	(277,930)	(277,930)		17,930	R	17,930	(260,000)	Less Commodity Charges from Oakland Twp & Shelby Twp Customers	POSTED	
	Water Capital & Lateral Chg.	530.661001	(60,000)	(60,000)	15,000		R	(15,000)	(75,000)	Additional Water Capital & Lateral Connection Charges	POSTED	
	Water Cap. & Lat.Chg.-20 Yr.	530.661002	(20,000)	(20,000)		10,000	R	10,000	(10,000)	Fewer Water Capital & Lateral (20-Year) Connection Charges	POSTED	
	Water Cap. & Lat.Chg.-Comm.	530.661003	(20,000)	(20,000)	88,990		R	(88,990)	(108,990)	Additional Water Capital & Lateral (Commercial) Connection Charges	POSTED	
	Interest & Dividend Earnings	530.664001	(140,000)	(140,000)		42,940	R	42,940	(97,060)	Less Interest Earnings due to a decreased fund balance level	POSTED	
Interest Earned At County	530.664002	(12,000)	(12,000)		12,000	R	12,000	-	Less Interest Earnings at County due to lower fund balance levels at County	POSTED		
044	Professional Services	631.801000	75,240	75,240		15,240	E	(15,240)	60,000	Less Paid in FY 2008 for Facilities - Master Plan	POSTED	
	Interfund-Fleet-Vehicle Chgs.	631.802004	12,500	12,500	6,500		E	(6,500)	6,000	Fewer Fleet Vehicle charges for Facilities due to deferred replacement	POSTED	
	Public Utilities	631.920000	5,100	5,100		5,000	E	(5,000)	100	Internet Service Provider expensed through the Contractual Services (.807000) account	POSTED	
	Repairs & Maintenance	631.929000	154,940	154,940		34,770	E	(34,770)	120,170	Fewer Repairs & Maintenance services needed	POSTED	
	Supplies-Custodial	631.750000	39,300	39,300	7,700		E	7,700	47,000	Additional Custodial Supplies due to "green" products	POSTED	
	Interfund-DPS WorkOrders	631.802003	3,300	3,300	2,700		E	2,700	6,000	Additional work provided by DPS Crews & Sign Shop	POSTED	
	Depreciation Expense	631.968001	1,388,890	1,388,890	51,110		E	51,110	1,440,000	Additional Depreciation due to FY 2007 Facilities Projects	POSTED	
	Professional Services	666.801000	31,500	31,500		10,500	E	(10,500)	21,000	HAVEN Paid Directly From the County	To Accounting	
Prof.Serv.-Home Repairs	666.801592	81,870	81,870	10,500		E	10,500	92,370	High Demand for Minor Home Repairs	To Accounting		
046	Public Utilities	326.920000	18,650	18,650	5,000		E	5,000	23,650	Higher than expected cellular costs	To Accounting	
	Operating Equipment	326.748000	42,500	42,500		5,000	E	(5,000)	37,500	Reduce operating equipment to fund utilities	To Accounting	

Adjustment #	Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Explanation	STATUS	
Reclassify	Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Explanation	STATUS	
<b>2nd QTR</b>											
001	Accounting - Operating Supplies	201.740000	65,100	65,100			E	(55,000)	10,100	Water and Sewer Billing Supplies now paid through billing vendor	POSTED
	Accounting - Contractual Services	201.807000	8,500	8,500	55,000		E	55,000	63,500	Water and Sewer Billing Supplies now paid through billing vendor	POSTED
	Fleet - Equipment-Capitalized	661.977000	-	147,500		147,500	E	(147,500)	-	39-019 / Tandem-Axle Dump Truck = Reclassify as Vehicle (661.981000)	POSTED
	Fleet - Equipment-Capitalized	661.977000	-	147,500		147,500	E	(147,500)	-	39-068 / Tandem-Axle Dump Truck = Reclassify as Vehicle (661.981000)	POSTED
	Fleet - Equipment-Capitalized	661.977000	-	147,500		147,500	E	(147,500)	-	39-070 / Tandem-Axle Dump Truck = Reclassify as Vehicle (661.981000)	POSTED
	Fleet - Equipment-Capitalized	661.977000	-	133,860		133,860	E	(133,860)	-	39-083 / Single-Axle Dump Truck = Reclassify as Vehicle (661.981000)	POSTED
	Fleet - Equipment-Capitalized	661.977000	-	170,000		170,000	E	(170,000)	-	39-094 / Street Sweeper = Reclassify as Vehicle (661.981000)	POSTED
002	Fleet - Equipment-Capitalized	661.977000	-	133,860		133,860	E	(133,860)	-	39-118 / Single-Axle Dump Truck = Reclassify as Vehicle (661.981000)	POSTED
	Fleet - Vehicles	661.981000	-	-	147,500		E	147,500	147,500	39-019 / Tandem-Axle Dump Truck = Reclassify as Vehicle (661.981000)	POSTED
	Fleet - Vehicles	661.981000	-	-	147,500		E	147,500	147,500	39-068 / Tandem-Axle Dump Truck = Reclassify as Vehicle (661.981000)	POSTED
	Fleet - Vehicles	661.981000	-	-	147,500		E	147,500	147,500	39-070 / Tandem-Axle Dump Truck = Reclassify as Vehicle (661.981000)	POSTED
	Fleet - Vehicles	661.981000	-	-	133,860		E	133,860	133,860	39-083 / Single-Axle Dump Truck = Reclassify as Vehicle (661.981000)	POSTED
	Fleet - Vehicles	661.981000	-	-	170,000		E	170,000	170,000	39-094 / Street Sweeper = Reclassify as Vehicle (661.981000)	POSTED
	Fleet - Vehicles	661.981000	-	-	133,860		E	133,860	133,860	39-118 / Single-Axle Dump Truck = Reclassify as Vehicle (661.981000)	POSTED
<b>3rd QTR</b>											
003	MR - Interfund-DPS WorkOrders	492.802003	20,720	20,720		20,720	E	(20,720)	-	Reclassify DPS Facility User Charge Account #	POSTED
	MR - Interfund-Facilities-W&S	492.802010	-	-	20,720		E	20,720	20,720	Reclassify DPS Facility User Charge Account #	POSTED
	LS - Interfund-DPS WorkOrders	494.802003	114,060	114,060		114,060	E	(114,060)	-	Reclassify DPS Facility User Charge Account #	POSTED
	LS - Interfund-Facilities-W&S	494.802010	-	-	114,060		E	114,060	114,060	Reclassify DPS Facility User Charge Account #	POSTED
	Drains - Interfund-DPS WorkOrders	244.802003	17,420	17,420		17,420	E	(17,420)	-	Reclassify DPS Facility User Charge Account #	POSTED
	Drains - Interfund-Facilities-W&S	244.802010	-	-	17,420		E	17,420	17,420	Reclassify DPS Facility User Charge Account #	POSTED
	Fleet - Interfund-DPS WorkOrders	661.802003	181,620	181,620		181,620	E	(181,620)	-	Reclassify DPS Facility User Charge Account #	POSTED
	Fleet - Interfund-Facilities-W&S	661.802010	-	-	181,620		E	181,620	181,620	Reclassify DPS Facility User Charge Account #	POSTED
	Sewer - Interfund-DPS WorkOrders	510.606003	(166,910)	(166,910)		166,910	R	166,910	-	Reclassify DPS Facility User Charge Account #	POSTED
	Water - Interfund-DPS WorkOrders	530.606003	(166,910)	(166,910)		166,910	R	166,910	-	Reclassify DPS Facility User Charge Account #	POSTED
	Sewer - Interfund Chg-Facilities-W&S	510.606010	-	-	166,910		R	(166,910)	(166,910)	Reclassify DPS Facility User Charge Account #	POSTED
	Water - Interfund Chg-Facilities-W&S	530.606010	-	-	166,910		R	(166,910)	(166,910)	Reclassify DPS Facility User Charge Account #	POSTED
004	Sewer - Rep.& Maint.Lateral & Main	510.930001	15,000	15,000		9,000	E	(9,000)	6,000	Reclassify Sewer Camera Maintenance Account #	POSTED
	Sewer - Maint.-Equipment	510.932000	30,000	30,000	9,000		E	9,000	39,000	Reclassify Sewer Camera Maintenance Account #	POSTED
005	Facilities - Equipment-Capitalized	631.977000	25,000	35,010		20,010	E	(20,010)	15,000	Reclassify Photocopier Purchase Account #	POSTED
	Facilities - Office Equip.& Furniture	631.980000	-	-	20,010		E	20,010	20,010	Reclassify Photocopier Purchase Account #	POSTED
006	MIS - Operating Supplies	636.740000	42,340	44,440	1,600		E	1,600	46,040	Reclassify New Software - License Fee	POSTED
	MIS - Maintenance-Software	636.934000	204,130	204,130		1,600	E	(1,600)	202,530	Reclassify New Software - License Fee	POSTED
007	Sewer - Contractual Services	510.807000	71,000	71,000		7,000	E	(7,000)	64,000	Reclassify Vector Material Disposal Fee	POSTED
	Sewer - Rep.& Maint.Lateral & Main	510.930001	6,000	6,000	7,000		E	7,000	13,000	Reclassify Vector Material Disposal Fee	POSTED
008	Drains - Land	244.971000	-	-	3,400		E	3,400	3,400	Reclassify SW-06 / East Ferry Drain ROW Costs	POSTED
	Drains - Land Improvement	244.974000	1,040,360	1,790,360		3,400	E	(3,400)	1,786,960	Reclassify SW-06 / East Ferry Drain ROW Costs	POSTED
009	W&S Capital - Land Improvement	593.974000	-	-	8,800		E	8,800	8,800	Reclassify FA-04 / DPS Facility Tree Installation Costs	POSTED
	W&S Capital - Building	593.975000	-	1,547,930		8,800	E	(8,800)	1,539,130	Reclassify FA-04 / DPS Facility Tree Installation Costs	POSTED
<b>4th QTR</b>											
010	Equipment-Capitalized	593.977000	-	-	94,000		E	94,000	94,000	Reclassify FA-04 / DPS Equipment Purchases	POSTED
	W&S Capital - Building	593.975000	-	1,539,130		94,000	E	(94,000)	1,445,130	Reclassify FA-04 / DPS Equipment Purchases	POSTED
011	Office Equip.& Furniture	593.980000	-	-	92,000		E	92,000	92,000	Reclassify FA-04 / DPS Furniture Purchases	POSTED
	W&S Capital - Building	593.975000	-	1,445,130		92,000	E	(92,000)	1,353,130	Reclassify FA-04 / DPS Furniture Purchases	POSTED
012	Trans.In-Bldg & Grounds	370.699631	-	-	653,200		R	(653,200)	(653,200)	Reclassify City Hall Debt Service From Facilities Fund	POSTED
	Trans.In-General Fund	370.699101	(653,200)	(653,200)		653,200	R	653,200	-	Reclassify City Hall Debt Service From Facilities Fund	POSTED
013	Equipment-Capitalized	631.977000	-	-	15,720		R	15,720	15,720	Reclassify City Voice Mail System as Capital Equipment	POSTED
	Operating Equipment	631.748000	37,190	37,190	15,720		R	(15,720)	21,470	Reclassify City Voice Mail System as Capital Equipment	POSTED
014	Suppression - Life & AD&D Ins.	339.718000	3,380	3,380	1,300		E	1,300	4,680	Reclassify VFIS Costs	POSTED
	Life & AD&D Ins.-POC	339.718206	2,180	2,180		650	E	(650)	1,530	Reclassify VFIS Costs	POSTED
	Disability-POC	339.719206	2,180	2,180		650	E	(650)	1,530	Reclassify VFIS Costs	POSTED
015	EMS - Life & AD&D Ins.	344.718000	6,210	6,210	2,000		E	2,000	8,210	Reclassify VFIS Costs	POSTED
	Life & AD&D Ins.-POC	344.718206	4,050	4,050		1,000	E	(1,000)	3,050	Reclassify VFIS Costs	POSTED
	Disability-POC	344.719206	4,050	4,050		1,000	E	(1,000)	3,050	Reclassify VFIS Costs	POSTED
016	Operating Equipment	636.748000	86,050	86,050		3,080	E	(3,080)	82,970	Reclassify High-Capacity Printer (Accounting Department) as Capital Equipment	POSTED
	Office Equip.& Furniture	636.980000	-	-	3,080		E	3,080	3,080	Reclassify High-Capacity Printer (Accounting Department) as Capital Equipment	POSTED
17	Equipment-Capitalized	593.977000	-	94,000	7,500		E	7,500	101,500	Reclassify FA-04 / DPS Equipment Purchases (Monopole Tower)	To Accounting
	W&S Capital - Building	593.975000	-	1,353,130		7,500	E	(7,500)	1,345,630	Reclassify FA-04 / DPS Equipment Purchases (Monopole Tower)	To Accounting