

FY 2014 / 2nd Quarter Budget Adjustments

Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease		Amended Budget	Qtr	Explanation
101 - General Fund: Revenues									
Taxes-P.P.Tax-Current	101.405000	(546,900)	(546,900)	5,070		R	(551,970)	2nd	Increase: Amend to Projected Revenue
Taxes-Spec. Assess.St.Ltg.	101.437000	(6,770)	(6,770)		360	R	(6,410)	2nd	Decrease: Amend to Projected Revenue
Chg.for Serv.-Admin.Fees	101.607001	(500)	(500)	1,000		R	(1,500)	2nd	Increase: Amend to Projected Revenue
Chg.for Serv.-Passports	101.607008	(30,000)	(30,000)	15,000		R	(45,000)	2nd	Increase: Amend to Projected Revenue
Chg.for Serv.-Weed Control	101.609005	(64,000)	(64,000)		14,000	R	(50,000)	2nd	Decrease: Amend to Projected Revenue
Chg.for Serv.-Labor	101.610004	-	-	1,000		R	(1,000)	2nd	Increase: Amend to Projected Revenue
Chg.for Serv.-Admin.Fees	101.611001	-	(6,000)	1,700		R	(7,700)	2nd	Increase: Amend to Projected Revenue
Sales-Cemetery-Foundations	101.620004	(10,000)	(10,000)	2,000		R	(12,000)	2nd	Increase: Amend to Projected Revenue
Sales-Cemetery Lots	101.620005	(27,000)	(27,000)		7,000	R	(20,000)	2nd	Decrease: Amend to Projected Revenue
Fees-NSF/Returned Items	101.630001	(800)	(800)		300	R	(500)	2nd	Decrease: Amend to Projected Revenue
Fees-Weddings	101.631006	(21,700)	(21,700)	2,890		R	(24,590)	2nd	Increase: Amend to Projected Revenue
Rental-Batting Cage	101.651004	(37,000)	(37,000)		4,000	R	(33,000)	2nd	Decrease: Amend to Projected Revenue
Rental-Boat	101.651005	(15,000)	(15,000)		3,000	R	(12,000)	2nd	Decrease: Amend to Projected Revenue
				28,660	(28,660)				
101 - General Fund: Expenditures									
Mayor: Health Savings Account-HSA	171.716002	-	-	13,580		E	13,580	2nd	Increase: Amend to Projected Expenditure
Mayor: Operating Supplies	171.740000	8,900	8,900	1,700		E	10,600	2nd	Increase: Amend to Projected Expenditure
Mayor: Interfund-Fleet-Vehicle Chgs.	171.802004	2,000	2,000	2,000		E	4,000	2nd	Increase: Amend to Projected Expenditure
Mayor: Contractual Services	171.807000	3,500	3,500		3,000	E	500	2nd	Decrease: Amend to Projected Expenditure
Mayor: Travel and Seminars	171.860000	15,000	15,000	1,800		E	16,800	2nd	Increase: Amend to Projected Expenditure
Mayor: Community Promotions	171.880000	6,600	6,600	3,000		E	9,600	2nd	Increase: Amend to Projected Expenditure
Mayor: Maint.-Equipment	171.932000	8,700	8,700		1,700	E	7,000	2nd	Decrease: Amend to Projected Expenditure
Elections: Health Savings Account-HSA	191.716002	-	-	3,500		E	3,500	2nd	Increase: Amend to Projected Expenditure
Accounting: Health/Optical Ins.	201.716000	146,910	146,910		25,000	E	121,910	2nd	Decrease: Amend to Projected Expenditure
Accounting: Health Savings Account-HSA	201.716002	-	-	14,450		E	14,450	2nd	Increase: Amend to Projected Expenditure
Assessing: Health/Optical Ins.	209.716000	117,360	117,360		5,360	E	112,000	2nd	Decrease: Amend to Projected Expenditure
Assessing: Health Savings Account-HSA	209.716002	-	-	19,250		E	19,250	2nd	Increase: Amend to Projected Expenditure
Assessing: Interfund-Fleet-Vehicle Chgs.	209.802004	10,000	10,000		2,000	E	8,000	2nd	Decrease: Amend to Projected Expenditure
Assessing: Membership & Dues	209.850000	2,090	2,090	2,000		E	4,090	2nd	Increase: Amend to Projected Expenditure
Legal: Legal Fees-Labor & Other	210.805002	29,400	29,400		9,900	E	19,500	2nd	Reclassify: Employee Handbook budget to HR Cost Center (233)
Clerks: Health Savings Account-HSA	215.716002	-	-	1,800		E	1,800	2nd	Increase: Amend to Projected Expenditure
Clerks: Membership & Dues	215.850000	780	780	1,000		E	1,780	2nd	Increase: Amend to Projected Expenditure
Clerks: Printing & Pub'g.	215.900000	15,000	15,000		1,000	E	14,000	2nd	Decrease: Amend to Projected Expenditure
HR: Health/Optical Ins.	233.716000	42,090	42,090		1,800	E	40,290	2nd	Decrease: Amend to Projected Expenditure
HR: Health Savings Account-HSA	233.716002	-	-	1,800		E	1,800	2nd	Increase: Amend to Projected Expenditure
HR: Unemployment Ins.	233.720000	5,330	5,330		1,530	E	3,800	2nd	Decrease: Amend to Projected Expenditure
HR: Professional Services	233.801000	43,840	43,840	9,900		E	53,740	2nd	Reclassify: Employee Handbook budget from Legal Services Cost Center (210)
HR: Prof.Serv.-Medical	233.801002	23,000	23,000		6,000	E	17,000	2nd	Decrease: Amend to Projected Expenditure
HR: Membership & Dues	233.850000	2,550	2,550	5,980		E	8,530	2nd	Increase: Amend to Projected Expenditure
HR: Printing & Pub'g.	233.900000	1,650	1,650	1,550		E	3,200	2nd	Increase: Additional Employment Advertisements
Treasury: Health/Optical Ins.	253.716000	53,400	53,400		7,500	E	45,900	2nd	Decrease: Amend to Projected Expenditure
Treasury: Health Savings Account-HSA	253.716002	-	-	7,500		E	7,500	2nd	Increase: Amend to Projected Expenditure
Cemetery: Health Savings Account-HSA	276.716002	-	-	3,500		E	3,500	2nd	Increase: Amend to Projected Expenditure
Building: Health/Optical Ins.	371.716000	138,210	138,210		9,100	E	129,110	2nd	Decrease: Amend to Projected Expenditure
Building: Health Savings Account-HSA	371.716002	-	-	9,100		E	9,100	2nd	Increase: Amend to Projected Expenditure
Ordinance: Health/Optical Ins.	372.716000	117,200	117,200		25,000	E	92,200	2nd	Decrease: Amend to Projected Expenditure
Ordinance: Health Savings Account-HSA	372.716002	-	-	1,400		E	1,400	2nd	Increase: Amend to Projected Expenditure
Ordinance: Professional Services	372.801000	50	50		50	E	-	2nd	Decrease: Amend to Projected Expenditure
Ordinance: Contractual Services	372.807000	47,000	47,000	50		E	47,050	2nd	Increase: Amend to Projected Expenditure
Planning Commission: Printing & Pub'g.	400.900000	1,200	1,200	800		E	2,000	2nd	Increase: Amend to Projected Expenditure
Planning: Health Savings Account-HSA	401.716002	-	-	1,750		E	1,750	2nd	Increase: Amend to Projected Expenditure
Planning: Contractual Services	401.807000	-	-	600		E	600	2nd	Increase: Amend to Projected Expenditure
Street Lighting	448.921000	6,770	6,770		360	E	6,410	2nd	Decrease: Amend to Projected Expenditure
Parks: Health/Optical Ins.	756.716000	258,590	258,590		24,600	E	233,990	2nd	Decrease: Amend to Projected Expenditure
Parks: Health Savings Account-HSA	756.716002	-	-	24,600		E	24,600	2nd	Increase: Amend to Projected Expenditure
Parks: Workers Comp.Ins.	756.721000	25,590	25,590		10,240	E	15,350	2nd	Decrease: Amend to Projected Expenditure
Parks: Travel and Seminars	756.860000	7,200	7,200	3,000		E	10,200	2nd	Increase: Amend to Projected Expenditure
Parks: Printing & Pub'g.	756.900000	12,000	12,000		3,000	E	9,000	2nd	Decrease: Amend to Projected Expenditure

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Forestry: Health/Optical Ins.	774.716000	57,470	57,470		5,470	E	52,000	2nd	Decrease: Amend to Projected Expenditure
Forestry: Health Savings Account-HSA	774.716002	-	-	7,000		E	7,000	2nd	Increase: Amend to Projected Expenditure
				142,610	(142,610)				
202 - Major Road Fund: Revenues									
Fees-Franchise Utilities	202.630003	(200,000)	(200,000)	13,000		R	(213,000)	2nd	Increase: Amend to Projected Revenue
Reimbursement-MDOT	202.677005	(25,000)	(25,000)		13,000	R	(12,000)	2nd	Decrease: No MDOT Reimbursement for Auburn Road Winter Maintenance Anticipated FY 2014
				13,000	(13,000)				
202 - Major Road Fund: Expenditures									
MR-Const: Health/Optical Ins.	452.716000	28,070	28,070		2,180	E	25,890	2nd	Decrease: Amend to Projected Expenditure
MR-Const: Health Savings Account-HSA	452.716002	-	-	2,180		E	2,180	2nd	Increase: Amend to Projected Expenditure
MR-Preservation: Health/Optical Ins.	462.716000	49,620	49,620		3,060	E	46,560	2nd	Decrease: Amend to Projected Expenditure
MR-Preservation: Health Savings Account-HSA	462.716002	-	-	3,060		E	3,060	2nd	Increase: Amend to Projected Expenditure
MR-Traffic: Health/Optical Ins.	472.716000	35,990	35,990		1,750	E	34,240	2nd	Decrease: Amend to Projected Expenditure
MR-Traffic: Health Savings Account-HSA	472.716002	-	-	1,750		E	1,750	2nd	Increase: Amend to Projected Expenditure
				6,990	(6,990)				
203 - Local Street Fund: Revenues									
Lic. & Pmts.-Engr. Dept.	203.451005	(10,000)	(10,000)	5,000		R	(15,000)	2nd	Increase: Amend to Projected Revenue
State Transportation Funds	203.544000	(1,150,000)	(1,150,000)	1,480		R	(1,151,480)	2nd	Increase: Additional Act 51 Contribution from State of MI for Winter 2014 Maintenance Activities
Interest & Dividend Earnings	203.664001	(18,480)	(18,480)		6,480	R	(12,000)	2nd	Decrease: Amend to Projected Revenue
				6,480	(6,480)				
203 - Local Street Fund: Expenditures									
LS-Const: Health Savings Account-HSA	454.716002	-	-	1,750		E	1,750	2nd	Increase: Amend to Projected Expenditure
LS-Const: Meal Allowance	454.723000	-	-	1,000		E	1,000	2nd	Increase: Amend to Projected Expenditure
LS-Traffic: Health Savings Account-HSA	474.716002	-	-	2,800		E	2,800	2nd	Increase: Amend to Projected Expenditure
LS-Traffic: Travel and Seminars	474.860000	230	230	270		E	500	2nd	Increase: Amend to Projected Expenditure
LS-Preservation: Health/Optical Ins.	464.716000	191,090	191,090		18,120	E	172,970	2nd	Decrease: Amend to Projected Expenditure
LS-Admin: Health Savings Account-HSA	494.716002	-	-	220		E	220	2nd	Increase: Amend to Projected Expenditure
LS-Winter: Health/Optical Ins.	484.716000	26,770	26,770	1,930		E	28,700	2nd	Increase: Due to Winter Maintenance Activities (FY 2014)
LS-Preservation: Health Savings Account-HSA	464.716002	-	-	10,150		E	10,150	2nd	Increase: Amend to Projected Expenditure
				18,120	(18,120)				
206 - Fire Fund: Revenues									
Interest & Dividend Earnings	206.664001	(22,320)	(22,320)		3,000	R	(19,320)	2nd	Decrease: Amend to Projected Revenue
Refund & Rebates	206.687000	(1,000)	(1,000)	3,000		R	(4,000)	2nd	Increase: Amend to Projected Revenue
				3,000	(3,000)				
206 - Fire Fund: Expenditures									
Tuition Refund	206.724000	1,000	1,000		1,000	E	-	2nd	Decrease: Amend to Projected Expenditure
Professional Services	206.801000	1,000	1,000		1,000	E	-	2nd	Decrease: Amend to Projected Expenditure
Contractual Services	206.807000	-	-	1,000		E	1,000	2nd	Increase: Amend to Projected Expenditure
Contractual Services	206.807000	-	-	3,500		E	3,500	2nd	Reclassify Wireless Fees from Fire Prevention Bureau Cost Center
Wellness Program	339.712000	-	-	6,300		E	6,300	2nd	Increase: Due to new #3472 Union Contract
Health/Optical Ins.	339.716000	301,360	301,360		13,360	E	288,000	2nd	Decrease: Amend to Projected Expenditure
Fire-Suppression: Health Savings Account-HSA	339.716002	-	-	22,800		E	22,800	2nd	Increase: Amend to Projected Expenditure
Workers Comp.Ins.	339.721000	61,600	61,600		24,640	E	36,960	2nd	Decrease: Amend to Projected Expenditure
Wellness Program	341.712000	300	300	1,200		E	1,500	2nd	Increase: Due to new #3472 Union Contract
Health/Optical Ins.	341.716000	67,200	67,200	13,840		E	81,040	2nd	Increase: Amend to Projected Expenditure
Fire-FPB: Health Savings Account-HSA	341.716002	-	-	10,500		E	10,500	2nd	Increase: Amend to Projected Expenditure
Tuition Refund	341.724000	500	500		500	E	-	2nd	Decrease: Amend to Projected Expenditure
Professional Services	341.801000	3,000	3,000		3,000	E	-	2nd	Reclassify Wireless Fees to Fire - Administration Cost Center
Wellness Program	342.712000	-	-	300		E	300	2nd	Increase: Amend to Projected Expenditure
Tuition Refund	342.724000	1,000	1,000		1,000	E	-	2nd	Decrease: Amend to Projected Expenditure
Maint.-Equipment	343.932000	-	-	2,000		E	2,000	2nd	Increase: Amend to Projected Expenditure
Wellness Program	344.712000	600	600	1,200		E	1,800	2nd	Increase: Due to new #3472 Union Contract
Workers Comp.Ins.	344.721000	14,510	14,510		5,800	E	8,710	2nd	Decrease: Amend to Projected Expenditure
Workers Comp.Ins.-POC	344.721206	30,860	30,860		12,340	E	18,520	2nd	Decrease: Amend to Projected Expenditure
				62,640	(62,640)				
207 - Special Police Fund: Revenues									

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Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease		Amended Budget	Qtr	Explanation
Taxes-Current	207.403000	(3,585,140)	(3,585,140)		4,600	R	(3,580,540)	2nd	Decrease: Amend to Projected Revenue
State Revenue-Liquor Lic.	207.576000	(31,000)	(31,000)	7,000		R	(38,000)	2nd	Increase: Amend to Projected Revenue
Interest & Dividend Earnings	207.664001	(9,840)	(9,840)		6,240	R	(3,600)	2nd	Decrease: Amend to Projected Revenue
Chg.for Serv.-False Alarms	207.608008	(35,000)	(35,000)	15,000		R	(50,000)	2nd	Increase: Amend to Projected Revenue
Fines-District Court	207.655002	(270,000)	(270,000)		11,160	R	(258,840)	2nd	Decrease: Amend to Projected Revenue
				22,000	(22,000)				
207 - Special Police Fund: Expenditures									
Retiree Health Svg	207.711000	2,320	2,320		720	E	1,600	2nd	Decrease: OCSO Staffing Change / Per Legislative File #: 2014-0089
Wellness Program	207.712000	300	300		300	E	-	2nd	Decrease: OCSO Staffing Change / Per Legislative File #: 2014-0089
Medicare Tax	207.714000	1,470	1,470		580	E	890	2nd	Decrease: OCSO Staffing Change / Per Legislative File #: 2014-0089
Health/Optical Ins.	207.716000	100	100	4,400		E	4,500	2nd	Increase: Amend to Projected Expenditure
Dental Insurance	207.717000	1,140	1,140		640	E	500	2nd	Decrease: OCSO Staffing Change / Per Legislative File #: 2014-0089
Life & AD&D Ins.	207.718000	210	210		110	E	100	2nd	Decrease: OCSO Staffing Change / Per Legislative File #: 2014-0089
Disability Ins.	207.719000	2,010	2,010		1,510	E	500	2nd	Decrease: OCSO Staffing Change / Per Legislative File #: 2014-0089
Unemployment Ins.	207.720000	1,530	1,530		330	E	1,200	2nd	Decrease: OCSO Staffing Change / Per Legislative File #: 2014-0089
Workers Comp.Ins.	207.721000	410	410		210	E	200	2nd	Decrease: OCSO Staffing Change / Per Legislative File #: 2014-0089
				4,400	(4,400)				
214 - Pathway Maintenance Fund: Revenues									
Taxes-Current	214.403000	(551,290)	(551,290)		200	R	(551,090)	2nd	Decrease: Amend to Projected Revenue
Interest & Dividend Earnings	214.664001	(100)	(100)	200		R	(300)	2nd	Increase: Amend to Projected Revenue
				200	(200)				
510 - Sewer Division: Expenses									
Health Savings Account-HSA	510.716002	-	-	25,000		E	25,000	2nd	Increase: Amend to Projected Expense
Health/Optical Ins.	510.716000	227,340	227,340		25,000	E	202,340	2nd	Decrease: Amend to Projected Expense
Contractual Services	510.807000	1,000	1,000	1,200		E	2,200	2nd	Increase: Amend to Projected Expense
Workers Comp.Ins.	510.721000	21,560	21,560		1,200	E	20,360	2nd	Decrease: Amend to Projected Expense
				26,200	(26,200)				
530 - Water Division: Expenses									
Health/Optical Ins.	530.716000	290,550	290,550		18,900	E	271,650	2nd	Decrease: Amend to Projected Expense
Health Savings Account-HSA	530.716002	-	-	25,000		E	25,000	2nd	Increase: Amend to Projected Expense
Workers Comp.Ins.	530.721000	29,750	29,750		10,400	E	19,350	2nd	Decrease: Amend to Projected Expense
Contractual Services	530.807000	500	500	3,700		E	4,200	2nd	Increase: Amend to Projected Expense
Contractual Services	530.807000	700	700		700	E	-	2nd	Reclassify: Water Quality Inserts to Printing & Publishing
Printing & Pub'g.	530.900000	1,000	1,000	600		E	1,600	2nd	Increase: Amend to Projected Expense
Printing & Pub'g.	530.900000	1,200	1,200	700		E	1,900	2nd	Reclassify: Water Quality Inserts from Contractual Services
				30,000	(30,000)				
631 - Facilities Fund: Revenues									
Rental-Building	631.650002	(17,000)	(17,000)	900		R	(17,900)	2nd	Increase: Amend to Projected Revenue (Due to Utility Charges)
Interest & Dividend Earnings	631.664001	(23,130)	(23,130)		900	R	(22,230)	2nd	Decrease: Amend to Projected Revenue
				900	(900)				
631 - Facilities Fund: Expenses									
Health Savings Account-HSA	631.716002	-	-	1,800		E	1,800	2nd	Increase: Amend to Projected Expense
Workers Comp.Ins.	631.721000	9,880	9,880		1,800	E	8,080	2nd	Decrease: Amend to Projected Expense
				1,800	(1,800)				
636 - MIS Fund: Expenses									
Health Savings Account-HSA	636.716002	-	-	10,500		E	10,500	2nd	Increase: Amend to Projected Expense
Health/Optical Ins.	636.716000	126,450	126,450		11,000	E	115,450	2nd	Decrease: Amend to Projected Expense
Printing & Pub'g.	636.900000	500	500	500		E	1,000	2nd	Increase: Amend to Projected Expense
				11,000	(11,000)				
661 - Fleet Fund: Revenues									
Chg.for Serv.-City of Roch.	661.610010	(10,000)	(10,000)		3,000	R	(7,000)	2nd	Decrease: Amend to Projected Revenue
Chg.for Serv.-Library	661.610012	(16,000)	(16,000)	1,500		R	(17,500)	2nd	Increase: Amend to Projected Revenue
Chg.for Serv.-City of Roch-DPW	661.610013	(5,000)	(5,000)		4,000	R	(1,000)	2nd	Decrease: Amend to Projected Revenue
Chg.for Serv-RochCommSchls	661.610019	(5,000)	(5,000)	5,500		R	(10,500)	2nd	Increase: Amend to Projected Revenue

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				7,000	(7,000)				
661 - Fleet Fund: Expenses									
Health/Optical Ins.	661.716000	105,720	105,720		7,000	E	98,720	2nd	Decrease: Amend to Projected Expense
Health Savings Account-HSA	661.716002	-	-	7,000		E	7,000	2nd	Increase: Amend to Projected Expense
				7,000	(7,000)				
848 - LDFA Fund: Expenditures									
Health Savings Account-HSA	848.716002	-	-	1,750		E	1,750	2nd	Increase: Amend to Projected Expense
Tax Tribunals	848.960000	15,230	15,230		1,750	E	13,480	2nd	Decrease: Amend to Projected Expense
				1,750	(1,750)				