

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal	Amended Budget	Net Change	Explanation
					Entry			
					-			
101 - General Fund Revenue								
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:
General Fund - Revenue Total		(23,838,673)				(23,253,527.00)	585,146	
102 - City Council								
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		7,000	-	4,400.00		
Professional Services	102.801000	8,000			(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
		225,447				236,399.00	10,952	
171 - Mayor's Office								
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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					-			
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
		1,782,563				1,708,144.00	(74,419)	
191 - Elections								
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		
		361,386				355,811.00	(5,575)	
201 - Accounting								
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		
		1,160,563				1,111,479.00	(49,084)	
209 - Assessing								
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		
		1,121,468				1,057,876.00	(63,592)	
210 - Legal Services								
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
		450,000				519,000.00	69,000	

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
215 - Clerk's Office								
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
		1,068,473				1,002,678.00	(65,795)	
233 - Human Resources								
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		
		679,202				582,030.00	(97,172)	
247 - Board of Review								
Fees & Per Diem	247.707000	2,400			-	2,400.00		

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
Operating Supplies	247.740000	120			-	120.00		
Travel and Seminars	247.860000	100			-	100.00		
Printing & Pub'g.	247.900000	500			-	500.00		
		3,120				3,120.00	-	
253 - Treasury								
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		
		597,665				547,207.00	(50,458)	
276 - Cemetery								
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)
		238,567				243,048.00	4,481	

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
279 - Building Authority								
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 it
		1,005				3,035.00		
315 - Crossing Guards								
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
		69,151				67,789.00	(1,362)	
326 - Communications								
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
		172,139				133,353.00	(38,786)	
371 - Building Dept.								
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 Entry	Amended Budget	Net Change	Explanation
					-			
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
		2,014,431				2,009,164.00	(5,267)	
372 - Ordinance								
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
		892,709				892,497.00	(212)	
400 - Planning Commission								
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
		15,720				11,570.00	(4,150)	
401 - Planning Dept.								
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
		1,235,554				1,320,116.00	84,562	
410 - ZBA								
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		
		9,200				5,500.00	(3,700)	
448 - Street Lighting								
Street Lighting	448.921000	4,080			-	4,080.00		
		4,080				4,080.00	-	
535 - Weed Control								
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
		64,910				44,923.00	(19,987)	
666 - CDBG								
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)
		144,110				156,890.00	12,780	
756 - Parks Dept.								
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 Entry	Amended Budget	Net Change	Explanation
					-			
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		
		2,994,801				2,820,824.00	(173,977)	
774 - Forestry								
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		
		446,727				453,226.00	6,499	

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
804 - Historic District Commission								
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
		12,610				3,000.00	(9,610)	
852 - Retiree Health								
Health/Optical Ins.	852.716000	22,000			-	22,000.00		
		22,000				22,000.00	-	
990 - General Fund / Transfers Out								
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 collectio
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
		8,051,072				7,938,768.00	(112,304)	
General Fund - Grand Total		23,838,673				23,253,527.00	(585,146)	
202 - Major Road Fund								
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)		
		(6,856,299)				(5,605,840.00)	1,250,459	
442 - MR / Transfer Out								
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		
		1,275,377				1,309,965.00	34,588	
452 - MR / Construction								
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			25,000.00	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
		3,825,610				1,966,760.00		
462 - MR / Routine Maintenance								
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		
		540,235				423,545.00		
472 - MR / Traffic Services								
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		
							(116,690)	

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
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		
		470,413				440,550.00	(29,863)	
482 - MR / Winter Maintenance								
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		
		190,280				220,030.00	29,750	
494 - MR / Administration								
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 Entry	Amended Budget	Net Change	Explanation
					-			
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	
Major Road Fund - Grand Total		6,856,299				5,605,840.00	(1,250,459)	
203 - Local Road Fund								
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	
444 - LR / Transfer Out								
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
		768,836			-	768,836.00	-	
454 - LR / Construction								
Salaries & Wages	454.703000	148,240			-	148,240.00		
Pension Plan	454.710000	17,790			-	17,790.00		
Retiree Health Svg	454.711000	5,930			-	5,930.00		
Medicare Tax	454.714000	2,150			-	2,150.00		
Soc. Security Tax	454.715000	9,190			-	9,190.00		
Health/Optical Ins.	454.716000	25,250			-	25,250.00		
Dental Insurance	454.717000	2,260			-	2,260.00		
Life & AD&D Ins.	454.718000	500			-	500.00		
Disability Ins.	454.719000	3,070			-	3,070.00		
Unemployment Ins.	454.720000	580			-	580.00		
Workers Comp.Ins.	454.721000	2,010	500		500.00	2,510.00		Increase - To Adjust For Worker's Compensation Adjustments
Meal Allowance	454.723000	500			-	500.00		
Operating Supplies	454.740000	300			-	300.00		
Material	454.781000	1,000		1,000	(1,000.00)	-		Decrease - To adjust Budget to projected actual, based on reduced fund balance
Professional Services	454.801000	75,000		30,000	(30,000.00)	45,000.00		Decrease - To adjust Budget to projected actual, based on reduced fund balance
Printing & Pub'g.	454.900000	1,000		1,000	(1,000.00)	-		Decrease - To adjust Budget to projected actual, based on reduced fund balance
Rental-Equipment	454.940000	12,000			-	12,000.00		
Miscellaneous Expense	454.954000	100			-	100.00		
Construction	454.970000		44,300		44,300.00	44,300.00		Increase - For the balances owing on Hitchmans Haven and Rochdale
Land-ROW	454.973000		3,865		3,865.00	3,865.00		Increase - For Crestwood Rd ROW Purchase, agreement from prior administration
		306,870				323,535.00	16,665	
464 - LR / Routine Maintenance								
Salaries & Wages	464.703000	552,210	10,000		10,000.00	562,210.00		
Pension Plan	464.710000	66,270	1,200		1,200.00	67,470.00		
Retiree Health Svg	464.711000	22,090			-	22,090.00		
Wellness Program	464.712000	4,500			-	4,500.00		
Medicare Tax	464.714000	8,010	145		145.00	8,155.00		
Soc. Security Tax	464.715000	34,240	620		620.00	34,860.00		
Health/Optical Ins.	464.716000	107,310			-	107,310.00		
Dental Insurance	464.717000	10,400			-	10,400.00		
Life & AD&D Ins.	464.718000	2,270			-	2,270.00		
Disability Ins.	464.719000	11,430			-	11,430.00		
Unemployment Ins.	464.720000	2,440			-	2,440.00		
Workers Comp.Ins.	464.721000	12,300	3,030		3,030.00	15,330.00		Increase - To Adjust For Worker's Compensation Adjustments
Clothing	464.722000	800	400		400.00	1,200.00		Increase - To adjust Budget to projected actual
Meal Allowance	464.723000	100			-	100.00		
Operating Supplies	464.740000	6,000			-	6,000.00		
Material-Chloride	464.761003				-	-		
Material	464.781000	240,000		110,000	(110,000.00)	130,000.00		Decrease - To adjust Budget to projected actual
Material-Road Maint.-Pave	464.781001				-	-		
Professional Services	464.801000				-	-		
Contractual Services	464.807000	206,700		116,700	(116,700.00)	90,000.00		Decrease - To adjust Budget to projected actual
Inventory Adjustment	464.938090				-	-		
Rental-Equipment	464.940000	420,000		40,000	(40,000.00)	380,000.00		Decrease - To adjust Budget to projected actual
Occupancy-Facility Charge	464.946000	80,915		34,533	(34,533.00)	46,382.00		Decrease - 2003 Facilities Lookback Adjustment
		1,787,985				1,502,147.00	(285,838)	
474 - LR / Traffic Service								
Salaries & Wages	474.703000	250,920			-	250,920.00		
Pension Plan	474.710000	27,770			-	27,770.00		
Retiree Health Svg	474.711000	9,260			-	9,260.00		
Wellness Program	474.712000	2,100			-	2,100.00		
Medicare Tax	474.714000	3,670			-	3,670.00		

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
					-			
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		
		546,448				516,475.00	(29,973)	
484 - LR / Winter Maintenance								
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
		673,800				595,020.00	(78,780)	
494 - LR / Administration								
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 Entry	Amended Budget	Net Change	Explanation
					-			
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
		607,113				375,620.00		
Local Road Fund - Grand Total		4,691,052				4,081,633.00	(231,493)	(609,419)
		-				-		
206 - Fire Fund								
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)		
		(7,159,525)				(6,836,612.00)	322,913	
206 - Fire Administration								
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 Entry	Amended Budget	Net Change	Explanation
					-			
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
		3,262,286				2,634,046.00	(628,240)	
339 - Full-Time Firefighters								
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		
		1,349,267				1,349,527.00	260	
340 - POC Firefighters								
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
		573,545				748,889.00	175,344	
341 - Fire Prevention Bureau								
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
		580,523				572,821.00	(7,702)	
342 - Training								
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 Entry	Amended Budget	Net Change	Explanation
					-			
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		
		161,292				154,829.00	(6,463)	
343 - Dispatch								
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		
		775,188				890,336.00	115,148	
344 - EMS Service								
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		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		
		428,924				458,664.00	29,740	
345 - Special Operations								
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		
		28,500				27,500.00		
Fire Fund - Grand Total		7,159,525				6,836,612.00	(1,000) (322,913)	
207 - Special Police Revenue								
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-Delinq.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)		
		(7,228,400)				(7,366,552.00)	(138,152)	
207 - Special Police Expense								
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 benefits 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		
		7,228,400				7,366,552.00	138,152	
211 - Perpetual Care Fund Revenue								
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
		(60,000)				(43,000.00)	17,000	
211 - Perpetual Care Fund Expense								
Fund Balance to Balance	211.701001	60,000		17,000	(17,000.00)	43,000.00		Decrease - to balance fund
		60,000				43,000.00	(17,000)	
213 - RARA Millage Fund / Revenue								
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)		
		(494,270)				(495,850.00)	(1,580)	
213 - RARA Millage Fund / Revenue								
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
		494,270				495,850.00	1,580	
214 - Pathway Maintenance / Revenue								
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
		(588,359)				(583,021.00)	5,338	
214 - Pathway Maintenance / Expense								
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
		588,359				583,021.00	(5,338)	
		-				-		
226 - Solid Waste Fund / Revenues								
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)		
		(73,425)				(54,254.00)	19,171	
		-				-		
226 - Solid Waste Fund / Expenses								
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
		73,425				54,254.00	(19,171)	
		-				-		
232 - Tree Fund / Revenues								
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)		
		(1,276,216)				(1,437,816.00)	(161,600)	
		-				-		
232 - Tree Fund / Expenses								
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
		1,276,216				1,437,816.00	161,600	
		-				-		
244 - Drain Maintenance Fund / Revenues								
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				-	-		
		(3,037,540)				(1,578,811.00)	1,458,729	

2004 - Budget Amendments (Fourth Quarter)

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

2004 - Budget Amendments (Fourth Quarter)

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

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		
		3,112,604				3,113,604.00		
334 Local Road 1988 Bond Debt Fund / Revenue								
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
		-				(56,102.00)	(56,102)	
334 Local Road 1988 Bond Debt Fund / Expense								
Transfer Out - General Fund	334.999101		56,102		56,102.00	56,102.00		Increase - to close out fund to General Fund
		-				56,102.00		
335 Local Road 1989 Bond Debt Fund / Revenue								
Fund Balance to Balance	335.401002	(23,998)		23,998	23,998.00	-		Decease - 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
		(106,800)				(106,800.00)		
335 Local Road 1989 Bond Debt Fund / Expense								
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		
		106,800				106,800.00		
337 Local Road 1994 Bond Debt Fund / Revenue								
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)		
337 Local Road 1994 Bond Debt Fund / Expense								
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		
						-		
338 LR 1995 Debt / Revenue								
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)		
338 LR 1995 Debt / Expense								
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		
						-		
368 OPC Building Debt / Revenue								
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)	
368 OPC Building Debt / Expense								
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	
						-		
370 Municipal Building Debt / Revenue								
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)	
370 Municipal Building Debt / Expenses								
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	
						-		
391 1998 Refunding / Revnue								
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)	
391 1998 Refunding / Expense								
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	
392 2002 Refunding / Revenue								
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)	
392 2002 Refunding / Expense								
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	
395 1998 MTF Refunding / Revenue								
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)	
395 1998 MTF Refunding / Expense								
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	
402 - Fire Equipment Fund / Revenues								
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	
402 - Fire Equipment Fund / Expenses								
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)	
		-				-		
403 - Pathway Const. Fund / Revenues								
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)	
403 - Pathway Const. Fund / Expenses								
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	
413 Road Impv. 2001 / Revenue							224,680	
Fund Balance to Balance	413.401001		1,121,791		(1,121,791.00)	(1,121,791.00)		Increase - move funds f from 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)	
413 Road Impv. 2001 / Expense								
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	
414 SAD Impv. 2001 / Revenue								
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)	
414 SAD Impv. 2001 / Expense								
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	
415 Road Impv. 2002 / Revenue								
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)	
415 Road Impv. 2002 / Expense								
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	
420 - CIF / Revenue								
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)	
420 - CIF / Expense								
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	
						-		
468 OPC Const. / Revenue								
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)	
468 OPC Const. / Expense								
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	
						-		
470 Municipal Const. / Revenue								
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)	
470 Municipal Const. / Expense								
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		
						-		
510 - Sewer Fund / Revenues								
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)		Increased - 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 Entry	Amended Budget	Net Change	Explanation
					-			
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	
510 - Sewer Fund / Expenses								
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	2,595,000		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 Entry	Amended Budget	Net Change	Explanation
					-			
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
		22,430,512				9,602,974.00	(12,827,538)	
		-				-		
530 - Water Fund / Revenue								
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
		(24,261,489)				(13,895,954.00)	10,365,535	
530 - Water Fund / Expenses								
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 Entry	Amended Budget	Net Change	Explanation
					-			
Pension Plan	530.710000	129,680	3,000		3,000.00	132,680.00		
Retiree Health Svc	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, Hitchmans, 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
		24,261,489				13,895,954.00	(10,365,535)	
		-				-		
631 - Facilities Fund / Revenue								
Retained Earnings to Bala	631.401004	(306,580)	1,164,038		(1,164,038.00)	(1,470,618.00)		
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
		(4,424,639)				(5,358,115.00)	(933,476)	
631 - Facilities Fund / Expenses								
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 Entry	Amended Budget	Net Change	Explanation
					-			
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 Improvement	631.974000		25,250		25,250.00	25,250.00		Increase - Engineering Work Clinton River Trail
Land Impr.-Prof.Services	631.974801	10,000		10,000	(10,000.00)	-		Decrease - as Fire Station #4 is in 974000
Building	631.975000	50,396			-	50,396.00		
Building	631.975000		413,000		413,000.00	413,000.00		Increase - Reclass Spencer Beach House into Acct # 631.975000 (Building)+ SBC
Building Additions & Impr	631.976000	410,089			-	410,089.00		
Building Additions & Impr	631.976000			300,000				Decrease - Reclass Spencer Beach House intoAcct # 631.975000 (Building)+ SBC
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		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		
		4,424,639				5,358,115.00	933,476	
		-				-		
636 - MIS Fund / Revenues								
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)		
Sales of Fixed Assets	636.673001		2,000		(2,000.00)	(2,000.00)		Increase -adjust budget to projected actuals

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
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	
636 - MIS Fund / Expense								
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)	
661 - Fleet Fund / Revenue								
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					(3,280.00)		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
Trans.In-General Fund	661.699101	(45,000)			-	(45,000.00)		

2004 - Budget Amendments (Fourth Quarter)

Account Description	Acct. #	Current Budget	Increase	Decrease	JDE Journal Entry	Amended Budget	Net Change	Explanation
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	
661 - Fleet Fund / Expenses								
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 reclasse
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		
Vehicles	661.981000	96,000		96,000	(96,000.00)	-		Decrease - 39-83 carryover to 2006

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 - 39-118 carryover to 2006
Vehicles	661.981000	22,000			-	22,000.00		
		2,620,934				2,208,896.00	(412,038)	
		-				-		
677 - Insurance Fund / Revenue								
Fund Balance to Balance	677.401002		148,920		(148,920.00)	(148,920.00)		Increase - To balance fund
Interfund Chg-General Fun	677.606101	(93,408)			-	(93,408.00)		
Interfund Chg-Major Rds.	677.606202	(43,709)			-	(43,709.00)		
Interfund Chg-Local Rd.	677.606203	(21,943)			-	(21,943.00)		
Interfund Chg-Fire Fund	677.606206	(86,587)			-	(86,587.00)		
Interfund Chg-Spec.Police	677.606207	(7,320)			-	(7,320.00)		
Interfund Chg-Bike Path	677.606214	(3,709)			-	(3,709.00)		
Interfund Chg-Pub.Imp.Dra	677.606244	(5,741)			-	(5,741.00)		
Interfund Chg-W & S	677.606592	(149,318)			-	(149,318.00)		
Interfund Chg-Bldg.& Grou	677.606631	(89,100)			-	(89,100.00)		
Interfund Chg-M.I.S.	677.606636	(7,533)			-	(7,533.00)		
Interfund Chg-Fleet	677.606661	(99,232)			-	(99,232.00)		
Interest & Dividend Earni	677.664001	(2,400)	1,080		(1,080.00)	(3,480.00)		Increase - to adjust budget to projected actual
		(610,000)				(760,000.00)	(150,000)	
677 - Insurance Fund / Expense								
Liability Ins.& Bonds	677.910000	610,000	150,000		150,000.00	760,000.00		Increase - incase of IBNR adjustment at year end
		610,000				760,000.00	150,000	
848 - LDFA / Revenue								
Fund Balance to Balance	848.401002	(84,135)	35,231		(35,231.00)	(119,366.00)		Increase - Additional Retained Earnings Required to Balance
Taxes-Real-Current	848.404000	(120,085)	2,515		(2,515.00)	(122,600.00)		Increase - to adjust budget to projected actual
Taxes-P.P.Tax-Current	848.405000	(65,211)	819		(819.00)	(66,030.00)		Increase - to adjust budget to projected actual
Contr.-Oakland County	848.594000	(121,363)		410	410.00	(120,953.00)		Decrease - to adjust budget to projected actual
Contr.-O.C.C.C.	848.595000	(41,694)		95	95.00	(41,599.00)		Decrease - to adjust budget to projected actual
Contr.-Library Operating	848.596000	(20,877)		60	60.00	(20,817.00)		Decrease - to adjust budget to projected actual
Interest & Dividend Earni	848.664001	(25,000)	5,000		(5,000.00)	(30,000.00)		Increase - to adjust budget to projected actual
Trans.In-General Fund	848.699101	(121,635)	7,000		(7,000.00)	(128,635.00)		Increase - Projected ineligible LDFA tax revenue
		(600,000)				(650,000.00)	(50,000)	
848 - LDFA / Expenses								
Construction	848.970000		350,000		350,000.00	350,000.00		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)	300,000.00		Decrease - Less Land Purchase than Budgeted
		600,000				650,000.00	50,000	
		-				-		
893- EDC / Revenue								
Fund Balance to Balance	848.401002	(645)			-	(645.00)		
Taxes-Real-Current	848.404000	(20)			-	(20.00)		
Transfer-In General Fund	848.404000	-	1,500		(1,500.00)	(1,500.00)		Increase - to avoid negative fund balance in 2005
		(665)				(2,165.00)	(1,500)	
893- EDC / Expenditure								
Fund Balance to Balance	848.701000		1,500		1,500.00	1,500.00		Increase - to avoid negative fund balance in 2005
Fees & Per Diem	848.707000	595			-	595.00		
Printing & Publishing	848.900000	50			-	50.00		
Miscellaneous Exp	848.954000	20			-	20.00		
		665				2,165.00	1,500	

2004 Year End - Fund Balance Summary

Fund #	Fund Name	Actual		Projected	
		December 31, 2003	Amount To / (From) Fund Balance	December 31, 2004	Fund Balance
101	General Fund	\$ 10,577,617	\$ (1,188,233)	\$ 9,389,384	
202	Major Roads	\$ 12,681,996	\$ (325,060)	\$ 12,356,936	
203	Local Roads	\$ 3,845,759	\$ (1,146,173)	\$ 2,699,586	
206	Fire Department	\$ 1,269,362	\$ (127,193)	\$ 1,142,169	
207	Special Police	\$ 1,107,756	\$ (198,285)	\$ 909,471	
211	Perpetual Care	\$ 966,534	\$ 43,000	\$ 1,009,534	
213	RARA Millage	\$ -	\$ -	\$ -	
214	Pathway Maintenance	\$ 190,372	\$ 1,360	\$ 191,732	
226	Solid Waste	\$ 117,834	\$ (53,454)	\$ 64,380	
232	Tree Fund	\$ -	\$ 1,352,016	\$ 1,352,016	
244	Drain Maintenance	\$ 4,468,904	\$ (89,511)	\$ 4,379,393	
265	OPC Millage	\$ -	\$ -	\$ -	
313	LR - 2001 Debt	\$ 52,659	\$ 1,136,675	\$ 1,189,334	
314	LR (SAD) - 2001 Debt	\$ 644,116	\$ 93,108	\$ 737,224	
325	LR - 2002 Debt	\$ 4,597	\$ 2,197,100	\$ 2,201,697	
331	Drain Debt	\$ 390,445	\$ (143,197)	\$ 247,248	
332	LR - 1987 Debt	\$ -	\$ -	\$ -	
334	LR - 1998 Debt	\$ 55,660	\$ (55,660)	\$ -	
335	LR - 1989 Debt	\$ 24,384	\$ -	\$ 24,384	
337	LR - 1994 Debt	\$ 898,513	\$ (88,568)	\$ 809,945	
338	LR - 1995 Debt	\$ 768,021	\$ (97,270)	\$ 670,751	
368	OPC Building Debt	\$ 153,364	\$ (39,720)	\$ 113,644	
370	Municipal Building Debt	\$ 34,355	\$ 300	\$ 34,655	
391	Refunding - 1998 Series	\$ 172,147	\$ (5,934)	\$ 166,213	
392	Refunding - 2002 Series	\$ 515,175	\$ 5,242	\$ 520,417	
395	Refunding - 1998 MTF	\$ 33,486	\$ 240	\$ 33,726	
402	Fire Apparatus	\$ 3,860,421	\$ 738,985	\$ 4,599,406	
403	Pathway Construction	\$ 1,814,914	\$ 242,323	\$ 2,057,237	
413	LR Construction - 2001	\$ 1,121,791	\$ (1,121,791)	\$ -	*** Close Fund at end of year
414	LR Construction (SAD) - 2001	\$ 94,527	\$ (94,527)	\$ -	*** Close Fund at end of year
415	LR Construction - 2002	\$ 2,199,170	\$ (2,199,170)	\$ -	*** Close Fund at end of year
420	Capital Improvement Fund	\$ 1,050,562	\$ 356,975	\$ 1,407,537	
468	OPC Building Construction	\$ 162,103	\$ (160,204)	\$ 1,899	
470	Municipal Building Construction	\$ 1,800,235	\$ (876,882)	\$ 923,353	
592	Water & Sewer Fund- cash/investmnts	\$ 16,829,058	\$ (5,145,903)	\$ 11,683,155	Fund has Retained earnings
631	Facilities-cash/investmnts	\$ 4,153,792	\$ (1,470,618)	\$ 2,683,174	Fund has Retained earnings
636	MIS- cash/investments	\$ 3,000,482	\$ (738,412)	\$ 2,262,070	Fund has Retained earnings
661	Fleet - cash/investments	\$ 3,451,023	\$ (126,300)	\$ 3,324,723	Fund has Retained earnings
677	Insurance	\$ 516,360	\$ (148,920)	\$ 367,440	
808	RARA Operating	\$ 764,889	\$ (36,000)	\$ 728,889	
820	OPC Operating	\$ 1,619,216	\$ (1,108,452)	\$ 510,764	
848	LDFA	\$ 2,559,527	\$ (119,366)	\$ 2,440,161	
852	Economic Development Corporation	\$ 1,173	\$ 1,500	\$ 2,673	
		\$ 83,972,298	\$ (10,735,979)	\$ 73,236,319	

* reduction mostly due to transfer to Tree Fund

2005 budgeted to take \$1,415,230

*s/b \$0 fund balance at end of year

*** Close Fund at end of year

*** Close Fund at end of year

*** Close Fund at end of year

Fund has Retained earnings

Fund has Retained earnings

Fund has Retained earnings

Fund has Retained earnings

Resolution 2004-1233

MOTION by _____, seconded by _____,

Whereas, a Public Hearing was held on December 15, 2004 to amend and adopt new fund totals for fiscal year 2004.

Now Therefore Be It Resolved that the Rochester Hills City Council hereby approves the following 2004 fund totals as amended:

101 – General Fund	\$23,253,527
202 – Major Roads	\$5,605,840
203 – Local Roads	\$4,081,633
206 – Fire	\$6,836,612
207 – Special Police	\$7,366,552
211 – Stoney Creek Perpetual Care	\$43,000
213 – RARA Millage	\$495,850
214 – Pathway Operating	\$583,021
226 – Solid Waste Management	\$54,254
232 - Tree Fund	\$1,437,816
244 – Public Improvement-Drains	\$1,578,811
265 – OPC Millage	\$827,320
313 - Local Road Impr. 2001 Bonds	\$1,307,425
314 – Local Road SAD-2001 Bonds	\$317,908
325 - Local Road Impr. 2002 Bonds	\$2,523,236
331 – Drain Debt	\$3,113,604
334 - Local Rd 1988 Bond	\$56,102
335 - Local Rd 1989 Bond	\$106,800
337 - Local Rd 1994 Bond	\$199,243
338 - Local Rd 1995 Bond	\$186,695
368 – OPC Building Debt	\$710,083
370 – Municipal Building Debt	\$700,584
391 – Refunding Bonds-1998 Bonds	\$189,695
392 – Refunding Bonds-2002 Bonds	\$1,387,392
395 - MTF 1998 Refunding	\$481,050
402 – Fire Apparatus	\$1,133,281
403 – Pedestrian Pathway Construction	\$467,003
413 – Road Improvement Construction-2001	\$1,136,290
414 – Road Improvement SAD Construction-2001	\$95,062
415 - Road Improvement Construction-2002	\$2,226,075
420 – Capital Improvement	\$775,715
468 – Older Persons Commission Building Construction	\$162,104
470 - Municipal Building Construction	\$887,882
592 – Water & Sewer	\$23,498,928
631 – Facilities	\$5,358,115
636 – Management Information Services	\$2,392,820

661 – Fleet	\$2,208,896
677 – Insurance	\$760,000
808 – Rochester Area Recreation	\$1,730,616
820 – Older Person’s Commission	\$4,617,030
848 – Local Development Financing Authority	\$650,000
893 - Economic Development Corp	\$2,165

Ayes:
Nays:
Absent:

MOTION CARRIED

RETURN TO AGENDA SUMMARY SHEET

RETURN TO AGENDA
