

| Line | Account Description | Acct. # | Original Budget | Current Budget | Increase | Decrease | Amended Budget | Quarter | Explanation |
|---|--|------------|---------------------|---------------------|------------------|----------|------------------------|------------|---|
| 101 - General Fund Revenue | | | | | | | | | |
| 1 | Fund Balance to Balance | 101.401002 | - | (37,300) | 624,440 | | (661,740) | 2nd | Additional Funding Required From Fund Balance |
| 2 | Taxes-Real-Current | 101.404000 | (13,227,020) | (13,227,020) | 62,990 | | (13,290,010) | 2nd | Adjust to Actual Tax Revenue Received |
| 3 | Taxes-Special (In Lieu Of) | 101.436000 | (26,250) | (26,250) | | 20,400 | (5,850) | 2nd | Adjust to Actual Tax Revenue Received |
| 4 | Lic.& Pmts.-Building | 101.452001 | (450,000) | (450,000) | | 100,000 | (350,000) | 2nd | Due to Increased Slowdown in Building Sector |
| 5 | Lic.& Pmts.-Electrical | 101.452003 | (115,000) | (115,000) | | 15,000 | (100,000) | 2nd | Due to Increased Slowdown in Building Sector |
| 6 | Lic.& Pmts.-Plumbing | 101.452005 | (80,000) | (80,000) | | 10,000 | (70,000) | 2nd | Due to Increased Slowdown in Building Sector |
| 7 | Chg.for Serv.-Admin.Fees | 101.611001 | (12,000) | (12,000) | | 6,700 | (5,300) | 2nd | Due to Increased Slowdown in Building Sector |
| 8 | Chg.for Serv.-Planning Cons. | 101.611002 | (15,000) | (15,000) | | 12,000 | (3,000) | 2nd | Due to Increased Slowdown in Building Sector |
| 9 | Chg.for Serv.-Landscape | 101.611003 | (40,000) | (40,000) | | 30,000 | (10,000) | 2nd | Due to Increased Slowdown in Building Sector |
| 10 | Chg.for Serv.-Wetland | 101.611004 | (50,000) | (50,000) | | 37,700 | (12,300) | 2nd | Due to Increased Slowdown in Building Sector |
| 11 | Chg.for Serv.-Z.B.A. | 101.611005 | (5,000) | (5,000) | | 3,000 | (2,000) | 2nd | Due to Increased Slowdown in Building Sector |
| 12 | Chg.for Serv.-Planning | 101.611006 | (60,000) | (60,000) | | 49,600 | (10,400) | 2nd | Due to Increased Slowdown in Building Sector |
| 13 | Interest & Dividend Earnings | 101.664001 | (805,000) | (805,000) | | 105,000 | (700,000) | 2nd | Less Interest Revenue due to Lower Future Interest Rates |
| General Fund - Revenue Total | | | (27,058,830) | (27,096,130) | 298,030 | | \$ (27,394,160) | 2nd | Amended General Fund / Revenue Total |
| 14 | Election - Pension Plan | 191.710000 | 13,930 | 13,930 | 18,500 | | 32,430 | 2nd | Benefits Costed for City Employees from Other Departments who Assist with Elections |
| 15 | Election - Retiree Health Svg | 191.711000 | 3,980 | 3,980 | 7,100 | | 11,080 | 2nd | Benefits Costed for City Employees from Other Departments who Assist with Elections |
| 16 | Election - Health/Optical Ins. | 191.716000 | - | - | 7,500 | | 7,500 | 2nd | Benefits Costed for City Employees from Other Departments who Assist with Elections |
| 17 | Election - Dental Insurance | 191.717000 | 900 | 900 | 1,500 | | 2,400 | 2nd | Change in Enrollment and Benefits Costed for City Employees From Other Departments who Assist with Elections |
| 18 | Election - Interfund-Fleet-Vehicle Chgs. | 191.802004 | 4,000 | 4,000 | 2,500 | | 6,500 | 2nd | Charges Related to Moving of Election Equipment Higher Than Anticipated |
| 19 | Legal Fees-City Attorney | 210.805001 | 375,000 | 375,000 | | 75,000 | 300,000 | 2nd | Less Legal Activity |
| 20 | Planning - Professional Services | 401.801000 | 7,500 | 7,500 | 23,730 | | 31,230 | 2nd | Remaining Balance of Zoning Ordinance Update from 2007 |
| 21 | Planning - Consultant Fees-Wetlands | 401.808006 | 50,000 | 50,000 | 64,000 | | 114,000 | 2nd | Monitoring Adams Hamlin Brownfield Remediation |
| 22 | Trans.Out-Spec.Police | 990.999207 | 3,275,550 | 3,275,550 | 106,200 | | 3,381,750 | 2nd | Increase General Fund Transfer to Cover Police Operating Expenditures |
| 23 | Trans.Out-Pub.Imp.Drains | 990.999244 | 508,610 | 508,610 | 142,000 | | 650,610 | 2nd | Additional Revenue Required from General Fund for Drain Operations |
| General Fund - Expenditure Total | | | 27,058,830 | 27,096,130 | 298,030 | | \$ 27,394,160 | 2nd | Amended General Fund / Expenditure Total |
| 202 - Major Road Fund | | | | | | | | | |
| 24 | Fund Balance to Balance | 202.401002 | (2,436,990) | (4,950,070) | | 868,690 | (4,081,380) | 2nd | Less Funding Required from Fund Balance Primarily due to Decreases in Capital Projects |
| 25 | State Transportation Funds | 202.544000 | (3,100,000) | (3,100,000) | | 200,000 | (2,900,000) | 2nd | Less Act 51 Gasoline Tax Revenue Anticipated |
| 26 | Chg.for Serv.-Engr.Consult. | 202.610005 | (15,500) | (15,500) | | 14,500 | (1,000) | 2nd | Less Engineering Consultant "Pass-Through" Revenue Anticipated |
| 27 | Reimb.Oak.Cty.Rd Comm. | 202.677002 | - | - | 166,660 | | (166,660) | 2nd | MR-03 / Concrete Slab Replacement Program = Add Additional Segment: Hamlin E/B (Old Adams Bridge - 1,000' East) [Total Est. Project = \$250,000; City Share (1/3) = \$83,340; RCOC = (2/3) \$166,660 (Reimbursed) |
| 28 | Reimb.Oak.Cty.Rd Comm. | 202.677002 | (23,000) | (56,330) | | 33,330 | (23,000) | 2nd | MR-49C / Avon (Princeton-Grovecrest) - Construction Not Likely Until FY 2011 [Total Est. Project City Share = \$139,167] |
| Major Road Fund - Revenue Total | | | (8,928,680) | (12,463,520) | (949,860) | | \$ (11,513,660) | 2nd | Amended Major Road Fund / Revenue Total |
| 29 | MR-Const / Salaries & Wages | 452.703000 | 78,070 | 78,070 | 5,400 | | 83,470 | 2nd | City Staff Performing Major Road Construction Engineering & Inspections (Shift from W&S Personnel) |
| 30 | MR-Const / Pension Plan | 452.710000 | 10,930 | 10,930 | 760 | | 11,690 | 2nd | City Staff Performing Major Road Construction Engineering & Inspections (Shift from W&S Personnel) |

| Line | Account Description | Acct. # | Original Budget | Current Budget | Increase | Decrease | Amended Budget | Quarter | Explanation |
|------|--|------------|-----------------|----------------|----------|-----------|----------------|---------|--|
| 31 | MR-Const / Retiree Health Svg | 452.711000 | 3,120 | 3,120 | 220 | | 3,340 | 2nd | City Staff Performing Major Road Construction Engineering & Inspections (Shift from W&S Personnel) |
| 32 | MR-Const / Medicare Tax | 452.714000 | 1,130 | 1,130 | 80 | | 1,210 | 2nd | City Staff Performing Major Road Construction Engineering & Inspections (Shift from W&S Personnel) |
| 33 | MR-Const / Soc. Security Tax | 452.715000 | 4,840 | 4,840 | 340 | | 5,180 | 2nd | City Staff Performing Major Road Construction Engineering & Inspections (Shift from W&S Personnel) |
| 34 | MR-Const / Health/Optical Ins. | 452.716000 | 6,710 | 6,710 | 3,000 | | 9,710 | 2nd | City Staff Performing Major Road Construction Engineering & Inspections (Shift from W&S Personnel) |
| 35 | MR-Const / Dental Insurance | 452.717000 | 540 | 540 | 500 | | 1,040 | 2nd | City Staff Performing Major Road Construction Engineering & Inspections (Shift from W&S Personnel) |
| 36 | MR-Const / Life & AD&D Ins. | 452.718000 | 160 | 160 | 20 | | 180 | 2nd | City Staff Performing Major Road Construction Engineering & Inspections (Shift from W&S Personnel) |
| 37 | MR-Const / Disability Ins. | 452.719000 | 720 | 720 | 400 | | 1,120 | 2nd | City Staff Performing Major Road Construction Engineering & Inspections (Shift from W&S Personnel) |
| 38 | MR-Const / Unemployment Ins. | 452.720000 | 180 | 180 | 340 | | 520 | 2nd | City Staff Performing Major Road Construction Engineering & Inspections (Shift from W&S Personnel) |
| 39 | MR-Const / Interfund-Fleet-Vehicle Chgs. | 452.802004 | 1,000 | 1,000 | 11,000 | | 12,000 | 2nd | Additional DPS Vehicle Expenditures for: M-59 Field Inspection & Survey Work; City Staff Performing Major Road Construction Engineering & Inspections |
| 40 | MR-Const / Construction | 452.970000 | - | 275,940 | | 275,940 | - | 2nd | MR-01B / Crooks Road (M59-Auburn) = Work Completed and Expensed (Auditors Entry) in FY 2007 [Total Est. Project City Share = \$1,094,640] |
| 41 | MR-Const / Construction | 452.970000 | - | 275,940 | | 275,940 | - | 2nd | MR-01C / Crooks Road (Auburn-South Blvd) = Work Completed and Expensed (Auditors Entry) in FY 2007 [Total Est. Project City Share = \$915,380] |
| 42 | MR-Const / Construction | 452.970000 | 1,252,000 | 1,252,000 | | 1,032,000 | 220,000 | 2nd | MR-02A / Hamlin Blvd (Crooks-Livernois) = Remaining P/E Only, Construction Not Likely Until FY 2009 [Total Est. Project City Share = \$3,360,140] |
| 43 | MR-Const / Construction | 452.970000 | - | - | 35,500 | | 35,500 | 2nd | MR-04A / Walton Rehab. (Adams-Livernois) = Advance Construct w\ RCOC. Move up from 2010-11 (FY 2011 = Federal Reimbursement) [Total Est. Project City Share = \$141,300] |
| 44 | MR-Const / Construction | 452.970000 | - | 585,850 | | 504,000 | 81,850 | 2nd | MR-06A / Tienken Road & Bridge Rehabilitation = Majority of Work Completed and Expensed (Auditors Entry) in FY 2007. [Total Est. Project City Share = \$1,674,170] |
| 45 | MR-Const / Construction | 452.970000 | 18,750 | 18,750 | | 18,750 | - | 2nd | MR-18 / Dutton (Rainbow-Arthurs Way) = Project Delayed by RCOC Until at Least FY 2009 [Total Est. Project City Share = \$579,170] |
| 46 | MR-Const / Construction | 452.970000 | 336,250 | 336,250 | 773,490 | | 1,109,740 | 2nd | MR-03 / Concrete Slab Replacement Program = Add Additional Segment: Hamlin E/B (Old Adams Bridge - 1,000' East) [Total Est. Project = \$250,000: City Share (1/3) = \$83,340; RCOC = (2/3) \$166,660 (Reimbursed) Drexelgate Reconstruction = Incorporated into MR-03 Concrete Slab Replacement Program per 2008-2013 CIP [Total Est. Project City Share = \$523,490] |
| 47 | MR-Const / Construction | 452.970000 | - | - | 508,870 | | 508,870 | 2nd | MR-23B / Meadowfield Drive Reconstruction = Move up Project per 2009-14 CIP from FY 2009 [Total Est. Project City Share = \$533,870]; 2009-2014 CIP Projection = \$826,500 |
| 48 | MR-Const / Construction | 452.970000 | 458,750 | 458,750 | 181,630 | | 640,380 | 2nd | MR-24B / Brewster (Tienken-Dutton) = Construction Estimate More Expensive than Anticipated [Total Est. Project City Share = \$640,380] |
| 49 | MR-Const / Construction | 452.970000 | 402,500 | 402,500 | | 167,500 | 235,000 | 2nd | MR-30 / John R (Hamlin-Auburn) Rehabilitation = Actual Construction Bid Less than Anticipated [Total Est. Project City Share = \$235,000] |
| 50 | MR-Const / Construction | 452.970000 | 30,000 | 30,000 | | 13,000 | 17,000 | 2nd | MR-31C / John R (Hamlin Intersection-North) = Actual P/E Bid Less than Anticipated [Total Est. Project City Share = \$266,560] |
| 51 | MR-Const / Construction | 452.970000 | 300,000 | 300,000 | | 200,000 | 100,000 | 2nd | MR-40 / Tienken Corridor Improvements = Per 2009-2014 CIP, Spread P/E Over 3-Years (2008-10) [Total Est. Project City Share = \$1,400,000] |

| Line | Account Description | Acct. # | Original Budget | Current Budget | Increase | Decrease | Amended Budget | Quarter | Explanation |
|--|---------------------------------------|------------|--------------------|--------------------|------------------|----------|-----------------------|------------|--|
| 52 | MR-Const / Construction | 452.970000 | 107,350 | 50,000 | | 50,000 | - | 2nd | MR-49C / Avon (Princeton-Grovecrest) - Construction Not Likely Until FY 2011 [Total Est. Project City Share = \$139,170] |
| 53 | MR-Const / Land-ROW | 452.973000 | | - | 25,000 | | 25,000 | 2nd | MR-23B / Meadowfield Drive Reconstruction = Move up Project per 2009-14 CIP from FY 2009 [Total Est. Project City Share = \$533,870]; 2009-2014 CIP Projection = \$826,500 |
| 54 | MR-WM / Interfund-Fleet-Vehicle Chgs. | 482.802004 | 79,280 | 79,280 | 40,720 | | 120,000 | 2nd | Due to Very Heavy Winter (Snow/Ice) Maintenance Vehicle Activity |
| Major Road Fund - Expenditure Total | | | 8,928,680 | 12,463,520 | (949,860) | | \$ 11,513,660 | 2nd | Amended Major Road Fund / Expenditure Total |
| 203 - Local Street Fund | | | | | | | | | |
| 55 | Fund Balance to Balance | 203.401002 | - | - | 248,830 | | (248,830) | 2nd | Additional Funding Required from Fund Balance to Balance |
| 56 | State Transportation Funds | 203.544000 | (1,169,920) | (1,169,920) | - | 39,920 | (1,130,000) | 2nd | Less Act 51 Gasoline Tax Revenue Anticipated |
| 57 | Interest & Dividend Earnings | 203.664001 | (80,000) | (80,000) | | 30,000 | (50,000) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| Local Street Fund - Revenue Total | | | (6,478,160) | (6,478,160) | 178,910 | | \$ (6,657,070) | 2nd | Amended Local Street Fund / Revenue Total |
| 58 | Salaries & Wages | 454.703000 | 19,350 | 19,350 | 22,660 | | 42,010 | 2nd | City Staff Performing Local Street Construction Engineering & Inspections (Shift from W&S Personnel) |
| 59 | Pension Plan | 454.710000 | 2,710 | 2,710 | 3,180 | | 5,890 | 2nd | City Staff Performing Local Street Construction Engineering & Inspections (Shift from W&S Personnel) |
| 60 | Retiree Health Svg | 454.711000 | 770 | 770 | 920 | | 1,690 | 2nd | City Staff Performing Local Street Construction Engineering & Inspections (Shift from W&S Personnel) |
| 61 | Medicare Tax | 454.714000 | 280 | 280 | 340 | | 620 | 2nd | City Staff Performing Local Street Construction Engineering & Inspections (Shift from W&S Personnel) |
| 62 | Soc. Security Tax | 454.715000 | 1,200 | 1,200 | 1,420 | | 2,620 | 2nd | City Staff Performing Local Street Construction Engineering & Inspections (Shift from W&S Personnel) |
| 63 | Health/Optical Ins. | 454.716000 | 1,990 | 1,990 | 5,020 | | 7,010 | 2nd | City Staff Performing Local Street Construction Engineering & Inspections (Shift from W&S Personnel) |
| 64 | Dental Insurance | 454.717000 | 170 | 170 | 540 | | 710 | 2nd | City Staff Performing Local Street Construction Engineering & Inspections (Shift from W&S Personnel) |
| 65 | Life & AD&D Ins. | 454.718000 | 40 | 40 | 80 | | 120 | 2nd | City Staff Performing Local Street Construction Engineering & Inspections (Shift from W&S Personnel) |
| 66 | Disability Ins. | 454.719000 | 230 | 230 | 340 | | 570 | 2nd | City Staff Performing Local Street Construction Engineering & Inspections (Shift from W&S Personnel) |
| 67 | Unemployment Ins. | 454.720000 | 40 | 40 | 220 | | 260 | 2nd | City Staff Performing Local Street Construction Engineering & Inspections (Shift from W&S Personnel) |
| 68 | Construction | 454.970000 | 253,690 | 253,690 | | 119,140 | 134,550 | 2nd | LS-01 / Birch Tree Lane, Birch Tree Court = Construction Estimates Lower than Anticipated [Total Est. Project City Share = \$134,550] |
| 69 | Construction | 454.970000 | 340,320 | 340,320 | 264,900 | | 605,220 | 2nd | LS-01 / Heritage Oaks Subdivision Repaving = Construction Estimates Higher than Anticipated [Total Est. Project City Share = \$605,220] |
| 70 | Construction | 454.970000 | 391,050 | 391,050 | 113,980 | | 505,030 | 2nd | LS-01 / Mount Oak, Sherwood, Sherwood Forest = Construction Estimates Higher than Anticipated [Total Est. Project City Share = \$505,030] |
| 71 | Construction | 454.970000 | - | - | 10,000 | | 10,000 | 2nd | LS-01 / Shadow Woods Reconstruction = Project Retainage [Total Est. Project City Share = \$2,134,680] / Original Project Budget = \$2,171,070 |
| 72 | Construction | 454.970000 | - | - | 10,000 | | 10,000 | 2nd | LS-03 / 2006-07 Concrete Slab Replacement Program = Project Retainage [Total Est. Project City Share = \$1,138,990] |

| Line | Account Description | Acct. # | Original Budget | Current Budget | Increase | Decrease | Amended Budget | Quarter | Explanation |
|--|-------------------------------|------------|--------------------|--------------------|----------------|----------|-----------------------|------------|---|
| 73 | Construction | 454.970000 | 1,777,730 | 1,777,730 | | 243,910 | 1,533,820 | 2nd | LS-03 / 2008 Concrete Slab Replacement Program = Construction Estimates Lower than Anticipated / Additional Funds Needed for Heritage Oaks, Mount Oka, Sherwood [Total Est. Project City Share = \$1,533,820] |
| 74 | Construction | 454.970000 | 38,500 | 38,500 | | 15,830 | 22,670 | 2nd | LS-04 / School Rd (Near Guardrail) = Construction Estimates Lower than Anticipated [Total Est. Project City Share = \$22,670] |
| 75 | Interfund-Fleet-Vehicle Chgs. | 474.802004 | 18,000 | 18,000 | 17,000 | | 35,000 | 2nd | Due to Sign Shop Truck Vehicle Activity and Increased Act 51 Rates |
| 76 | Meal Allowance | 484.723000 | 1,000 | 1,000 | 2,600 | | 3,600 | 2nd | Due to Very Heavy Winter (Snow/Ice) Maintenance Activity |
| 77 | Interfund-Fleet-Vehicle Chgs. | 484.802004 | 215,410 | 215,410 | 104,590 | | 320,000 | 2nd | Due to Very Heavy Winter (Snow/Ice) Maintenance Vehicle Activity |
| Local Street Fund - Expenditure Total | | | 6,478,160 | 6,478,160 | 178,910 | | \$ 6,657,070 | 2nd | Amended Local Street Fund / Expenditure Total |
| 206 - Fire Fund | | | | | | | | | |
| 78 | Fund Balance to Balance | 203.401002 | - | - | 268,200 | | (268,200) | 2nd | Additional Funding Required from Fund Balance to Balance |
| 79 | Taxes-Current | 206.403000 | (6,591,880) | (6,591,880) | | 25,560 | (6,566,320) | 2nd | Adjust to Actual Tax Revenue Received |
| 80 | Taxes-Delinq.Pers.Prop. | 206.420000 | - | - | 8,000 | | (8,000) | 2nd | Adjust Based on Tax Revenue Received |
| 81 | Taxes-Special (In Lieu Of) | 206.436000 | (12,690) | (12,690) | | 9,930 | (2,760) | 2nd | Adjust to Actual Tax Revenue Received |
| 82 | Interest & Dividend Earnings | 206.664001 | (210,000) | (210,000) | | 44,800 | (165,200) | 2nd | Less Interest Revenue due to Lower Future Interest Rates |
| 83 | Contributions-Fire Alarms | 206.675206 | - | - | 1,200 | | (1,200) | 2nd | Contributions for Sound the Alarm Program |
| 84 | Refund & Rebates | 206.687000 | - | - | 16,570 | | (16,570) | 2nd | Refunds for Worker's Comp Dividend Distributions |
| Fire Fund - Revenue Total | | | (8,058,400) | (8,058,400) | 213,680 | | \$ (8,272,080) | 2nd | Amended Fire Dept. Fund / Revenue Total |
| 85 | Fund Balance to Balance | 206.701001 | 207,720 | 207,720 | | 207,720 | - | 2nd | Reduction in Funds Going to Fund Balance |
| 86 | Salaries & Wages | 339.703000 | 586,370 | 586,370 | 15,500 | | 601,870 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 87 | Pension Plan | 339.710000 | 82,090 | 82,090 | 4,000 | | 86,090 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 88 | Retiree Health Svg | 339.711000 | 23,460 | 23,460 | 2,800 | | 26,260 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 89 | Medicare Tax | 339.714000 | 8,500 | 8,500 | 300 | | 8,800 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 90 | Soc. Security Tax | 339.715000 | 36,360 | 36,360 | 1,000 | | 37,360 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 91 | Salaries & Wages | 341.703000 | 464,830 | 464,830 | 36,600 | | 501,430 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 92 | Pension Plan | 341.710000 | 65,080 | 65,080 | 3,400 | | 68,480 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 93 | Retiree Health Svg | 341.711000 | 18,590 | 18,590 | 2,200 | | 20,790 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 94 | Medicare Tax | 341.714000 | 6,740 | 6,740 | 500 | | 7,240 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 95 | Soc. Security Tax | 341.715000 | 28,820 | 28,820 | 2,300 | | 31,120 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 96 | Supplies-Fire Alarm Program | 341.740106 | - | - | 1,200 | | 1,200 | 2nd | Sound the Alarm Program |
| 97 | Salaries & Wages | 342.703000 | 73,910 | 73,910 | 8,400 | | 82,310 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 98 | Pension Plan | 342.710000 | 10,350 | 10,350 | 800 | | 11,150 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 99 | Retiree Health Svg | 342.711000 | 2,960 | 2,960 | 500 | | 3,460 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 100 | Medicare Tax | 342.714000 | 1,070 | 1,070 | 200 | | 1,270 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 101 | Soc. Security Tax | 342.715000 | 4,580 | 4,580 | 600 | | 5,180 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 102 | Operating Equipment | 342.748000 | 11,000 | 11,000 | | 3,600 | 7,400 | 2nd | Manikin Purchase Moved to Fire Capital Fund |
| 103 | Salaries & Wages | 344.703000 | 1,053,810 | 1,053,810 | 284,500 | | 1,338,310 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 104 | Pension Plan | 344.710000 | 147,530 | 147,530 | 27,100 | | 174,630 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 105 | Retiree Health Svg | 344.711000 | 42,150 | 42,150 | 11,300 | | 53,450 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 106 | Medicare Tax | 344.714000 | 15,280 | 15,280 | 4,100 | | 19,380 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |
| 107 | Soc. Security Tax | 344.715000 | 65,340 | 65,340 | 17,700 | | 83,040 | 2nd | 3472 Labor Contract Retro Costs and Estimated Equity Increases |

| Line | Account Description | Acct. # | Original Budget | Current Budget | Increase | Decrease | Amended Budget | Quarter | Explanation |
|--|------------------------------|------------|--------------------|--------------------|----------------|----------|-----------------------|------------|--|
| Fire Fund - Expenditure Total | | | 8,058,400 | 8,058,400 | 213,680 | | \$ 8,272,080 | 2nd | Amended Fire Dept. Fund / Expenditure Total |
| 207 - Special Police | | | | | | | | | |
| 108 | Taxes-Current | 207.403000 | (4,424,990) | (4,424,990) | | 17,160 | (4,407,830) | 2nd | Adjust to Actual Tax Revenue Received |
| 109 | Taxes-Delinq.Pers.Prop. | 207.420000 | - | - | 3,970 | | (3,970) | 2nd | Adjust Based on Tax Revenue Received |
| 110 | Taxes-Special (In Lieu Of) | 207.436000 | (8,500) | (8,500) | | 6,650 | (1,850) | 2nd | Adjust to Actual Tax Revenue Received |
| 111 | Chg.for Serv.-False Alarms | 207.608008 | (38,000) | (38,000) | 52,000 | | (90,000) | 2nd | False Alarm Charges Generating More Revenue Than Anticipated |
| 112 | Interest & Dividend Earnings | 207.664001 | (150,000) | (150,000) | | 30,500 | (119,500) | 2nd | Less Interest Revenue due to Lower future Interest Rates |
| 113 | Trans.In-General Fund | 207.699101 | (3,275,550) | (3,275,550) | 106,200 | | (3,381,750) | 2nd | Increase General Fund Transfer to Cover Police Operating Expenditures |
| Special Police Fund - Revenue Total | | | (8,570,760) | (8,570,760) | 107,860 | | \$ (8,678,620) | 2nd | Amended Special Police Fund / Revenue Total |
| 114 | Operating Supplies | 207.740000 | 1,000 | 1,000 | 1,500 | | 2,500 | 2nd | Increased Postage for Increased Number of False Alarm Billings |
| 115 | Contractual-Police Service | 207.807001 | 7,681,640 | 7,681,640 | 106,360 | | 7,788,000 | 2nd | Increased Overtime Demand |
| Special Police Fund - Expenditure Total | | | 8,570,760 | 8,570,760 | 107,860 | | \$ 8,678,620 | 2nd | Amended Special Police Fund / Expenditure Total |
| 211 - Perpetual Care Fund | | | | | | | | | |
| Perpetual Care Fund - Revenue Total | | | (99,000) | (99,000) | - | | \$ (99,000) | 2nd | Amended Perpetual Care Fund / Revenue Total |
| 116 | Fund Balance to Balance | 211.701001 | 99,000 | 99,000 | | 15,000 | 84,000 | 2nd | Less Funding Contributed to Fund Balance |
| 117 | Trans.Out-Bldg.& Grounds | 211.999631 | - | - | 15,000 | | 15,000 | 2nd | FA-04E / Cemetery Chapel = Architectural Engineering [Total Est. Project City Share = TBD] |
| Perpetual Care Fund - Expenditure Total | | | 99,000 | 99,000 | - | | \$ 99,000 | 2nd | Amended Perpetual Care Fund / Expenditure Total |
| 214 - Pathway Maintenance | | | | | | | | | |
| 118 | Fund Balance to Balance | 214.401002 | - | - | 3,750 | | (3,750) | 2nd | Decrease in Fund Balance to Maintain 20% Operating Fund Balance |
| 119 | Interest & Dividend Earnings | 214.664001 | (18,000) | (18,000) | | 6,000 | (12,000) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| PW Maintenance Fund - Revenue Total | | | (702,160) | (702,160) | (2,250) | | \$ (699,910) | 2nd | Amended Pathway Maint. Fund / Revenue Total |
| 120 | Fund Balance to Balance | 214.701001 | 12,340 | 6,790 | | 6,790 | - | 2nd | No Funding Needed to Add to Fund Balance to Maintain 20% Operating Fund Balance |
| 121 | Salaries & Wages | 214.703000 | 49,730 | 49,730 | 20,280 | | 70,010 | 2nd | City Staff Performing Additional Snow Plowing, Const. Engineering & Inspections (Shift from W&S Personnel) |
| 122 | Pension Plan | 214.710000 | 6,960 | 6,960 | 2,840 | | 9,800 | 2nd | City Staff Performing Additional Snow Plowing, Const. Engineering & Inspections (Shift from W&S Personnel) |
| 123 | Retiree Health Svg | 214.711000 | 1,990 | 1,990 | 820 | | 2,810 | 2nd | City Staff Performing Additional Snow Plowing, Const. Engineering & Inspections (Shift from W&S Personnel) |
| 124 | Medicare Tax | 214.714000 | 720 | 720 | 300 | | 1,020 | 2nd | City Staff Performing Additional Snow Plowing, Const. Engineering & Inspections (Shift from W&S Personnel) |
| 125 | Soc. Security Tax | 214.715000 | 3,080 | 3,080 | 1,260 | | 4,340 | 2nd | City Staff Performing Additional Snow Plowing, Const. Engineering & Inspections (Shift from W&S Personnel) |
| 126 | Health/Optical Ins. | 214.716000 | 8,600 | 8,600 | 3,520 | | 12,120 | 2nd | City Staff Performing Additional Snow Plowing, Const. Engineering & Inspections (Shift from W&S Personnel) |
| 127 | Dental Insurance | 214.717000 | 740 | 740 | 460 | | 1,200 | 2nd | City Staff Performing Additional Snow Plowing, Const. Engineering & Inspections (Shift from W&S Personnel) |
| 128 | Life & AD&D Ins. | 214.718000 | 100 | 100 | 60 | | 160 | 2nd | City Staff Performing Additional Snow Plowing, Const. Engineering & Inspections (Shift from W&S Personnel) |

| Line | Account Description | Acct. # | Original Budget | Current Budget | Increase | Decrease | Amended Budget | Quarter | Explanation |
|------|--|------------|--------------------|--------------------|------------------|----------|-----------------------|------------|--|
| | | | | | | | | | |
| 129 | Disability Ins. | 214.719000 | 680 | 680 | 280 | | 960 | 2nd | City Staff Performing Additional Snow Plowing, Const. Engineering & Inspections (Shift from W&S Personnel) |
| 130 | Unemployment Ins. | 214.720000 | 160 | 160 | 740 | | 900 | 2nd | City Staff Performing Additional Snow Plowing, Const. Engineering & Inspections (Shift from W&S Personnel) |
| 131 | Interfund-Fleet-Vehicle Chgs. | 214.802004 | 29,100 | 29,100 | 5,900 | | 35,000 | 2nd | Additional Snow Plowing, Const. Engineering & Inspection Vehicle Usage |
| 132 | Trans.Out-Ped.Pathway | 214.999403 | 374,090 | 374,090 | | 31,920 | 342,170 | 2nd | Less Funding Transferred to PW Construction Fund to Maintain 20% Operating Fund Balance |
| | PW Maintenance Fund - Expenditure Total | | 702,160 | 702,160 | (2,250) | | \$ 699,910 | 2nd | Amended Pathway Maint. Fund / Expenditure Total |
| | | | | | | | | | |
| | 244 - Drain Maintenance Fund | | | | | | | | |
| 133 | Fund Balance to Balance | 244.401002 | (1,317,860) | (2,067,860) | | 277,500 | (1,790,360) | 2nd | Less Funding Required from Fund Balance for Capital Projects |
| 134 | Chg.for Serv.-City Inspections | 244.610003 | (60,000) | (60,000) | | 40,000 | (20,000) | 2nd | Less City Inspections Anticipated |
| 135 | Chg.for Serv.-Engr.Consult. | 244.610005 | (65,000) | (65,000) | | 40,000 | (25,000) | 2nd | Less Engineering Consultant "Pass-Through" Revenue Anticipated |
| 136 | Trans.In-General Fund | 244.699101 | (508,610) | (508,610) | 142,000 | | (650,610) | 2nd | Additional Revenue Required from General Fund for Drain Operations |
| | Drain Fund - Revenue Total | | (2,180,070) | (2,930,070) | (215,500) | | \$ (2,714,570) | 2nd | Amended Drain Maint. Fund / Revenue Total |
| 137 | Contractual Services | 244.807000 | 33,750 | 33,750 | 4,000 | | 37,750 | 2nd | Drain Maintenance Fund share of Street Sweeper Material Disposal |
| 138 | Maintenance | 244.931000 | 30,000 | 30,000 | 57,000 | | 87,000 | 2nd | OCDC Work to be Performed on Hampton Drain |
| 139 | Rental-Uniform | 244.941000 | - | - | 1,000 | | 1,000 | 2nd | Uniform Rental Charges Split to Drains Function |
| 140 | Land Improvement | 244.974000 | 277,500 | 277,500 | | 277,500 | - | 2nd | SW-03 / Karas Drain = Construction Not Likely Until FY 2009 [Total Est. Project City Share = \$370,000] |
| | Drain Fund - Expenditure Total | | 2,180,070 | 2,930,070 | (215,500) | | \$ 2,714,570 | 2nd | Amended Drain Maint. Fund / Expenditure Total |
| | | | | | | | | | |
| | 313 - 2001 Local Street Debt Fund | | | | | | | | |
| 141 | Fund Balance to Balance | 313.401002 | (113,680) | (113,680) | 9,950 | | (123,630) | 2nd | Additional Funding Required from Fund Balance to Balance |
| 142 | Interest & Dividend Earnings | 313.664001 | (49,950) | (49,950) | | 9,950 | (40,000) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| | 2001 Local Street Debt Fund - Revenue Total | | (230,470) | (230,470) | - | | \$ (230,470) | 2nd | Amended 2001 Local Street Debt Fund / Revenue Total |
| | 2001 Local Street Debt Fund - Expenditure Total | | 230,470 | 230,470 | - | | \$ 230,470 | 2nd | Amended 2001 Local Street Debt Fund /Expenditure Total |
| | | | | | | | | | |
| | 314 - 2001 Local Street SAD Debt Fund | | | | | | | | |
| 143 | Fund Balance to Balance | 314.401002 | (70,390) | (70,390) | 7,910 | | (78,300) | 2nd | Additional Funding Required from Fund Balance to Balance |
| 144 | Interest & Dividend Earnings | 314.664001 | (30,410) | (30,410) | | 7,910 | (22,500) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| | 2001 Local Street SAD Debt Fund - Revenue Total | | (228,800) | (228,800) | - | | \$ (228,800) | 2nd | Amended 2001 Local Street SAD Debt Fund / Revenue Total |
| | 2001 Local Street SAD Debt Fund - Expenditure Total | | 228,800 | 228,800 | - | | \$ 228,800 | 2nd | Amended 2001 Local Street SAD Debt Fund /Expenditure Total |
| | | | | | | | | | |
| | 325 - 2002 Local Street Debt Fund | | | | | | | | |
| 145 | Fund Balance to Balance | 325.401002 | (196,280) | (196,280) | 19,220 | | (215,500) | 2nd | Additional Funding Required from Fund Balance to Balance |
| 146 | Interest & Dividend Earnings | 325.664001 | (94,220) | (94,220) | | 19,220 | (75,000) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| | 2002 Local Street Debt Fund - Revenue Total | | (403,360) | (403,360) | - | | \$ (403,360) | 2nd | Amended 2002 Local Street Debt Fund / Revenue Total |
| | 2002 Local Street Debt Fund - Expenditure Total | | 403,360 | 403,360 | - | | \$ 403,360 | 2nd | Amended 2002 Local Street Debt Fund /Expenditure Total |
| | | | | | | | | | |
| | 337 - 1994 Local Street SAD Debt Fund | | | | | | | | |
| 147 | Fund Balance to Balance | 337.401002 | (155,230) | (155,230) | 8,500 | | (163,730) | 2nd | Additional Funding Required from Fund Balance to Balance |

| Line | Account Description | Acct. # | Original Budget | Current Budget | Increase | Decrease | Amended Budget | Quarter | Explanation |
|------|--|------------|--------------------|--------------------|------------------|----------|-----------------------|------------|---|
| 148 | Interest & Dividend Earnings | 337.664001 | (20,500) | (20,500) | | 8,500 | (12,000) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| | 1994 Local Street SAD Debt Fund - Revenue Total | | (187,280) | (187,280) | - | | \$ (187,280) | 2nd | Amended 1994 Local Street SAD Debt Fund / Revenue Total |
| | 1994 Local Street SAD Debt Fund - Expenditure Total | | 187,280 | 187,280 | - | | \$ 187,280 | 2nd | Amended 1994 Local Street SAD Debt Fund /Expenditure Total |
| | 338 - 1995 Local Street SAD Debt Fund | | | | | | | | |
| 149 | Fund Balance to Balance | 338.401002 | (121,780) | (121,780) | 5,540 | | (127,320) | 2nd | Additional Funding Required from Fund Balance to Balance |
| 150 | Interest & Dividend Earnings | 338.664001 | (17,540) | (17,540) | | 5,540 | (12,000) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| | 1995 Local Street SAD Debt Fund - Revenue Total | | (182,990) | (182,990) | - | | \$ (182,990) | 2nd | Amended 1995 Local Street SAD Debt Fund / Revenue Total |
| | 1995 Local Street SAD Debt Fund - Expenditure Total | | 182,990 | 182,990 | - | | \$ 182,990 | 2nd | Amended 1995 Local Street SAD Debt Fund /Expenditure Total |
| | 391 - 1998 Refunding Debt Fund | | | | | | | | |
| 151 | Fund Balance to Balance | 391.401002 | (61,360) | (61,360) | 2,540 | | (63,900) | 2nd | Additional Funding Required from Fund Balance to Balance |
| 152 | Interest & Dividend Earnings | 391.664001 | (17,540) | (17,540) | | 2,540 | (15,000) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| | 1998 Refunding Debt Fund - Revenue Total | | (444,500) | (444,500) | - | | \$ (444,500) | 2nd | Amended 1998 Refunding Debt Fund / Revenue Total |
| | 1998 Refunding Debt Fund - Expenditure Total | | 444,500 | 444,500 | - | | \$ 444,500 | 2nd | Amended 1998 Refunding Debt Fund /Expenditure Total |
| | 392 - 2002 Refunding Debt Fund | | | | | | | | |
| 153 | Fund Balance to Balance | 392.401002 | (241,640) | (241,640) | 24,560 | | (266,200) | 2nd | Additional Funding Required from Fund Balance to Balance |
| 154 | Interest & Dividend Earnings | 392.664001 | (54,560) | (54,560) | | 24,560 | (30,000) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| | 2002 Refunding Debt Fund - Revenue Total | | (1,121,140) | (1,121,140) | - | | \$ (1,121,140) | 2nd | Amended 2002 Refunding Debt Fund / Revenue Total |
| | 2002 Refunding Debt Fund - Expenditure Total | | 1,121,140 | 1,121,140 | - | | \$ 1,121,140 | 2nd | Amended 2002 Refunding Debt Fund /Expenditure Total |
| | 402 - Fire Capital Fund | | | | | | | | |
| 155 | Fund Balance to Balance | 402.401002 | (1,085,170) | (1,156,780) | | 343,180 | (813,600) | 2nd | Less Funding Required from Fund Balance |
| 156 | Federal Grant-Homeland Sec. | 402.501008 | - | - | 29,510 | | (29,510) | 2nd | Grant Funds Received for EMS Software |
| | Fire Capital - Revenue Total | | (1,792,270) | (1,863,880) | (313,670) | | \$ (1,550,210) | 2nd | Amended Fire Capital Fund / Revenue Total |
| 157 | Equipment-Capitalized | 402.977000 | 24,070 | 24,070 | 3,600 | | 27,670 | 2nd | Manikin Expense Originally Budgeted in Operating Budget 342.748000 |
| 158 | Vehicles | 402.981000 | 380,000 | 380,000 | | 56,000 | 324,000 | 2nd | IS-08 / Rescue Pumper (03-01) Cost Lower Than Anticipated |
| 159 | Vehicles | 402.981000 | 380,000 | 380,000 | | 56,000 | 324,000 | 2nd | IS-08 / Rescue Pumper (03-02)Cost Lower Than Anticipated |
| 160 | Vehicles | 402.981000 | 140,000 | 140,000 | | 140,000 | - | 2nd | IS-08 / Ambulance (01-02) - Defer Replacement Until FY 2009 |
| 161 | Vehicles | 402.981000 | 140,000 | 140,000 | | 140,000 | - | 2nd | IS-08 / Ambulance (01-04) - Defer Replacement Until FY 2009 |
| 162 | Vehicles | 402.981000 | 36,000 | 36,000 | | 36,000 | - | 2nd | IS-08 / Squad Vehicle (94-02) - Defer Replacement Until FY 2009 |
| 163 | Vehicles | 402.981000 | 416,270 | 416,270 | 110,730 | | 527,000 | 2nd | IS-08 / Telesquirt (90-02) Cost Higher Than Anticipated |
| | Fire Capital - Expenditure Total | | 1,792,270 | 1,863,880 | (313,670) | | \$ 1,550,210 | 2nd | Amended Fire Capital Fund / Expenditure Total |
| | 403 - Pathway Construction Fund | | | | | | | | |
| 164 | Fund Balance to Balance | 403.401002 | (621,830) | (1,098,360) | 92,250 | | (1,190,610) | 2nd | Additional Funding Required from Fund Balance |
| 165 | Trans.In-Bike Path | 403.699214 | (374,090) | (374,090) | | 31,920 | (342,170) | 2nd | Less Funding Transferred from PW Maintenance Fund to Maintain 20% Operating Fund Balance |
| | PW Construction - Revenue Total | | (1,101,750) | (1,578,280) | 60,330 | | \$ (1,638,610) | 2nd | Amended PW Construction Fund / Revenue Total |
| 166 | Land Improvement | 403.974000 | 52,500 | 52,500 | 17,160 | | 69,660 | 2nd | PW-06A / Auburn Pathway Gaps (Alexander-Livernois) = Additional P/E & Construction Expenditures Anticipated [Total Est. Project City Share = \$107,160] |

| Line | Account Description | Acct. # | Original Budget | Current Budget | Increase | Decrease | Amended Budget | Quarter | Explanation |
|--|--------------------------------|------------|---------------------|---------------------|-----------------|----------|------------------------|------------|---|
| 167 | Land Improvement | 403.974000 | 17,500 | 17,500 | | 2,640 | 14,860 | 2nd | PW-07C / Adams Pathway (Powderhorn-Tienken) = Actual P/E Bids less than Anticipated [Total Est. Project City Share = \$187,610] |
| 168 | Land Improvement | 403.974000 | 250,000 | 282,680 | 120,500 | | 403,180 | 2nd | PW-10 / South Blvd Pathway (Crooks-Pine Trace) = Additional Construction Costs Anticipated [Total Est. Project City Share = \$448,290] |
| 169 | Land Improvement | 403.974000 | 201,000 | 201,000 | | 51,000 | 150,000 | 2nd | PW-31A / John R Pathway (Auburn-South) = Actual C/E & Construction Bids less than Anticipated [Total Est. Project City Share = \$150,000] |
| 170 | Land Improvement | 403.974000 | 11,500 | 11,500 | 2,420 | | 13,920 | 2nd | PW-31B / John R Pathway (Auburn-2,300' South) = Actual P/E Bids more than Anticipated [Total Est. Project City Share = \$223,050] |
| 171 | Land Improvement | 403.974000 | 12,000 | 12,000 | | 7,000 | 5,000 | 2nd | PW-31C / John R Pathway (Hamlin/NE Corner) = Actual P/E Bids less than Anticipated [Total Est. Project City Share = \$104,000] |
| 172 | Land Improvement | 403.974000 | 42,000 | 42,000 | | 19,110 | 22,890 | 2nd | PW-31E / John R Pathway (Avon-Bloomer) = Actual P/E Bids less than Anticipated [Total Est. Project City Share = \$450,640] |
| PW Construction - Expenditure Total | | | 1,101,750 | 1,578,280 | 60,330 | | \$ 1,638,610 | 2nd | Amended PW Construction Fund / Expenditure Total |
| 420 - Capital Improvement Fund | | | | | | | | | |
| Capital Improvement - Revenue Total | | | (597,310) | (597,310) | - | | \$ (597,310) | 2nd | Amended Capital Improvement Fund / Revenue Total |
| 173 | Fund Balance to Balance | 420.701001 | 194,310 | 194,310 | 152,930 | | 347,240 | 2nd | Additional Funding Contributed to Fund Balance |
| 174 | Trans.Out-Bldg.& Grounds | 420.999631 | - | - | 9,500 | | 9,500 | 2nd | Spencer Park Field Irrigation Control System / Total Est. Project Cost = \$9,500 / CARRYOVER from FY 2007 |
| 175 | Trans.Out-Bldg.& Grounds | 420.999631 | 320,000 | 320,000 | | 162,430 | 157,570 | 2nd | PK-04A&B / Spencer Park - Parking Lot Paving & Improvements = Actual Bids Less than Budgeted and a Reduction in Project Scope |
| Capital Improvement - Expenditure Total | | | 597,310 | 597,310 | - | | \$ 597,310 | 2nd | Amended Capital Improvement Fund / Expenditure Total |
| 510 - Sewer Fund | | | | | | | | | |
| 176 | Retained Earnings to Balance | 510.401004 | (1,335,390) | (1,335,390) | 97,730 | | (1,433,120) | 2nd | Additional Funding Required from Retained Earnings |
| 177 | Lic.& Pmts.-W & S Inspection | 510.452006 | (10,000) | (10,000) | | 5,000 | (5,000) | 2nd | Less Sewer Inspections than Anticipated |
| 178 | Chg.for Serv.-City Inspections | 510.610003 | (30,000) | (30,000) | | 10,000 | (20,000) | 2nd | Less City Inspections Anticipated |
| 179 | Chg.for Serv.-Engr.Consult. | 510.610005 | (40,000) | (40,000) | | 10,000 | (30,000) | 2nd | Less Engineering Consultant "Pass-Through" Revenue Anticipated |
| 180 | Flat Rate Sewer | 510.660003 | (421,100) | (421,100) | | 71,100 | (350,000) | 2nd | Less Flat Rate Sewer Customers than in the Past, More Metered Water Customers |
| 181 | Sewer Capital & Lateral Chg. | 510.662001 | (125,000) | (125,000) | | 65,000 | (60,000) | 2nd | Less Sanitary Sewer System Hook-Ins |
| 182 | Interest & Dividend Earnings | 510.664001 | (129,240) | (129,240) | | 29,240 | (100,000) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| Sewer Fund - Revenue Total | | | (12,639,120) | (12,639,120) | (92,610) | | \$ (12,546,510) | 2nd | Amended Sewer Fund / Revenue Total |
| 183 | Salaries & Wages | 510.703000 | 1,237,080 | 1,237,080 | | 24,170 | 1,212,910 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 184 | Pension Plan | 510.710000 | 165,610 | 165,610 | | 3,390 | 162,220 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 185 | Retiree Health Svg | 510.711000 | 47,930 | 47,930 | | 980 | 46,950 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 186 | Medicare Tax | 510.714000 | 17,940 | 17,940 | | 360 | 17,580 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 187 | Soc. Security Tax | 510.715000 | 76,700 | 76,700 | | 1,510 | 75,190 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 188 | Health/Optical Ins. | 510.716000 | 233,130 | 233,130 | | 5,770 | 227,360 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |

| Line | Account Description | Acct. # | Original Budget | Current Budget | Increase | Decrease | Amended Budget | Quarter | Explanation |
|-----------------------------------|--------------------------------|------------|---------------------|---------------------|-----------------|----------|------------------------|------------|--|
| 189 | Dental Insurance | 510.717000 | 21,610 | 21,610 | | 750 | 20,860 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 190 | Life & AD&D Ins. | 510.718000 | 2,430 | 2,430 | | 80 | 2,350 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 191 | Disability Ins. | 510.719000 | 18,500 | 18,500 | | 510 | 17,990 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 192 | Unemployment Ins. | 510.720000 | 6,410 | 6,410 | | 650 | 5,760 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 193 | Operating Supplies | 510.740000 | 17,500 | 17,500 | 17,500 | | 35,000 | 2nd | More Aggressive Manhole Replacement Program (To Reduce Sewer Inflow & Infiltration) |
| 194 | Trans.Out-W/S Improvement | 510.999593 | 1,593,490 | 1,593,490 | | 84,410 | 1,509,080 | 2nd | Adjust to Actual Sanitary Sewer System Depreciation Amount FY 2007 |
| 195 | Trans.Out-W/S Improvement | 510.999593 | 182,000 | 182,000 | 12,470 | | 194,470 | 2nd | Adjust to Actual Sewer Capital & Lateral Charges FY 2007 |
| Sewer Fund - Expense Total | | | 12,639,120 | 12,639,120 | (92,610) | | \$ 12,546,510 | 2nd | Amended Sewer Fund / Expense Total |
| 530 - Water Fund | | | | | | | | | |
| 196 | Retained Earnings to Balance | 530.401004 | (518,160) | (518,160) | 89,920 | | (608,080) | 2nd | Additional Funding Required from Retained Earnings |
| 197 | Chg.for Serv.-City Inspections | 530.610003 | (50,000) | (50,000) | | 20,000 | (30,000) | 2nd | Less City Inspections Anticipated |
| 198 | Chg.for Serv.-Engr.Consult. | 530.610005 | (53,000) | (53,000) | | 13,000 | (40,000) | 2nd | Less Engineering Consultant "Pass-Through" Revenue Anticipated |
| 199 | Water Capital & Lateral Chg. | 530.661001 | (100,000) | (100,000) | | 40,000 | (60,000) | 2nd | Less Water System Hook-Ins |
| 200 | Interest & Dividend Earnings | 530.664001 | (203,380) | (203,380) | | 63,380 | (140,000) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| Water Fund - Revenue Total | | | (16,437,840) | (16,437,840) | (46,460) | | \$ (16,391,380) | 2nd | Amended Water Fund / Revenue Total |
| 201 | Salaries & Wages | 530.703000 | 1,440,480 | 1,440,480 | | 24,170 | 1,416,310 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 202 | Pension Plan | 530.710000 | 194,080 | 194,080 | | 3,390 | 190,690 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 203 | Retiree Health Svg | 530.711000 | 56,870 | 56,870 | | 980 | 55,890 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 204 | Medicare Tax | 530.714000 | 20,890 | 20,890 | | 360 | 20,530 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 205 | Soc. Security Tax | 530.715000 | 89,310 | 89,310 | | 1,510 | 87,800 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 206 | Health/Optical Ins. | 530.716000 | 229,980 | 229,980 | | 5,770 | 224,210 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 207 | Dental Insurance | 530.717000 | 23,010 | 23,010 | | 750 | 22,260 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 208 | Life & AD&D Ins. | 530.718000 | 2,840 | 2,840 | | 80 | 2,760 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 209 | Disability Ins. | 530.719000 | 20,430 | 20,430 | | 510 | 19,920 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 210 | Unemployment Ins. | 530.720000 | 6,940 | 6,940 | | 650 | 6,290 | 2nd | Due to City Staff Performing M/R, L/S, P/W Construction Engineering (Shift from Water & Sewer Personnel) |
| 211 | Trans.Out-W/S Improvement | 530.999593 | 140,000 | 140,000 | | 4,950 | 135,050 | 2nd | Adjust to Actual Water Capital & Lateral Charges FY 2007 |
| 212 | Trans.Out-W/S Improvement | 530.999593 | 2,071,350 | 2,071,350 | | 3,340 | 2,068,010 | 2nd | Adjust to Actual Water System Depreciation Amount FY 2007 |
| Water Fund - Expense Total | | | 16,437,840 | 16,437,840 | (46,460) | | \$ 16,391,380 | 2nd | Amended Water Fund / Expense Total |

| Line | Account Description | Acct. # | Original Budget | Current Budget | Increase | Decrease | Amended Budget | Quarter | Explanation |
|---|------------------------------|------------|--------------------|--------------------|-----------------|----------|-----------------------|------------|--|
| 593 - Water & Sewer Capital Fund | | | | | | | | | |
| 213 | Retained Earnings to Balance | 593.401004 | (1,031,290) | (4,625,730) | 32,900 | | (4,658,630) | 2nd | Additional Funding Required from Retained Earnings |
| 214 | Trans.In-Water & Sewer | 593.699592 | (4,852,640) | (4,852,640) | | 80,230 | (4,772,410) | 2nd | Adjust to Actual W&S System Depreciation & Capital & Lateral Charges in FY 2007 |
| W&S Capital Fund - Revenue Total | | | (6,069,430) | (9,663,870) | (47,330) | | (9,616,540) | 2nd | Amended W&S Capital Fund / Revenue Total |
| 215 | Mains and Services | 593.972000 | - | 55,000 | 25,000 | | 80,000 | 2nd | Sanitary Sewer Repair = Adams @ Walton |
| 216 | Mains and Services | 593.972000 | - | - | 51,000 | | 51,000 | 2nd | Sanitary Sewer Repair = Auburn @ Crooks |
| 217 | Mains and Services | 593.972000 | 300,000 | 300,000 | | 300,000 | - | 2nd | SS-02A / SSES = Study to be Performed by In-House Staff |
| 218 | Mains and Services | 593.972000 | 75,000 | 75,000 | | 75,000 | - | 2nd | SS-09 / Tienken @ Allston & Adams @ Avon Sewer Extensions = Project to Re-Evaluated |
| 219 | Mains and Services | 593.972000 | - | 1,000,000 | | 50,000 | 950,000 | 2nd | SS-02B / Sanitary Sewer Rehabilitation Program = Decrease in amount of Sanitary Sewer Rehabilitation work to be performed |
| 220 | Mains and Services | 593.972000 | 200,000 | 200,000 | 50,000 | | 250,000 | 2nd | WS-05B / Brewster Water Main Replacement = Construction Estimates Higher than Anticipated [Total Est. Project City Share = \$250,000] |
| 221 | Mains and Services | 593.972000 | - | 320,000 | 230,000 | | 550,000 | 2nd | SS-23B / Michelson Pump Station Reconstruction = Actual C/E & Construction Bids more than Anticipated [Total Est. Project City Share = \$574,240] |
| 222 | Mains and Services | 593.972000 | - | 123,980 | | 123,980 | - | 2nd | WS-01B / Crooks Water Main (M-59-Auburn) - Work Completed and Expensed (Auditor Entry) in FY 2007 [Total Est. Project City Share = \$163,570] |
| 223 | Mains and Services | 593.972000 | - | 123,980 | | 123,980 | - | 2nd | WS-01C / Crooks Water Main (Auburn-South) - Work Completed and Expensed (Auditor Entry) in FY 2007 [Total Est. Project City Share = \$163,570] |
| 224 | Mains and Services | 593.972000 | 178,830 | 178,830 | 15,000 | | 193,830 | 2nd | WS-05A / Adams Rd. Realignment = Additional Watermain Extension [Total Est. Project City Share = \$372,660] |
| 225 | Mains and Services | 593.972000 | 100,000 | 100,000 | | 100,000 | - | 2nd | WS-25B / South Blvd. Watermain Replacement = Due to Adjustment within Total Water System and Asset Management Analysis, Project Not Immediately Required |
| 226 | Mains and Services | 593.972000 | - | 100,000 | 90,000 | | 190,000 | 2nd | WS-31 / John R Watermain (Auburn-South) = Actual C/E & Construction Bids more than Anticipated [Total Est. Project City Share = \$190,000] |
| 227 | Building | 593.975000 | - | 1,562,930 | | 15,000 | 1,547,930 | 2nd | FA-04 / DPS Facility = Reclassify Telephone Changeover Expense to Facilities Fund (631.977000) |
| 228 | Equipment-Capitalized | 593.977000 | - | - | 75,000 | | 75,000 | 2nd | SS-01B / SCADA System Upgrade = Move up Project Timeline which was Approved in 2009-2014 CIP [Total Est. Project City Share = \$75,000] |
| 229 | Equipment-Capitalized | 593.977000 | 419,250 | 419,250 | 204,630 | | 623,880 | 2nd | WS-30 / Radio Read System = Due to Additional Development, 1,500 More Units Required to Complete Project [Total Est. Project City Share = \$2,968,420] |
| W&S Capital Fund - Expense Total | | | 6,069,430 | 9,663,870 | (47,330) | | 9,616,540 | 2nd | Amended W&S Capital Fund / Expense Total |
| 631 - Facilities Fund | | | | | | | | | |
| 230 | Retained Earnings to Balance | 631.401004 | (781,640) | (883,730) | 196,470 | | (1,080,200) | 2nd | Additional Funding Required from Retained Earnings |
| 231 | Interest & Dividend Earnings | 631.664001 | (399,320) | (399,320) | | 59,320 | (340,000) | 2nd | Less Interest Revenue due to Lower Interest Rates |
| 232 | Trans.In-St.Creek Perp. | 631.699211 | - | - | 15,000 | | (15,000) | 2nd | FA-04E / Cemetery Chapel = Architectural Engineering [Total Est. Project City Share = TBD] |
| 233 | Trans.In-Capital Improv. | 631.699420 | (320,000) | (320,000) | | 162,430 | (157,570) | 2nd | PK-04A&B / Spencer Park - Parking Lot Paving & Improvements = Actual Bids Less than Budgeted and a Reduction in Project Scope |
| Facilities Fund - Revenue Total | | | (5,055,410) | (5,167,000) | (10,280) | | \$ (5,156,720) | 2nd | Amended Facilities Fund / Revenue Total |
| 234 | Utility-Electric | 631.923000 | 400,000 | 400,000 | 100,000 | | 500,000 | 2nd | Increased DTE Rates and Electrical Usage at 511 E. Auburn |
| 235 | Utility-Gas | 631.926000 | 175,360 | 175,360 | 24,640 | | 200,000 | 2nd | Increased Consumer's Energy Natural Gas prices and Usage at 511 E. Auburn |
| 236 | Repairs & Maintenance | 631.929000 | 181,080 | 181,080 | | 12,000 | 169,080 | 2nd | To Offset Window Replacement Expense at Fire Station #4 |
| 237 | Repairs & Maintenance | 631.929000 | - | - | 2,500 | | 2,500 | 2nd | Borden Park Gate Installation |

| Line | Account Description | Acct. # | Original Budget | Current Budget | Increase | Decrease | Amended Budget | Quarter | Explanation |
|--|------------------------------|------------|--------------------|--------------------|------------------|----------|-----------------------|------------|---|
| 238 | Land Improvement | 631.974000 | 320,000 | 320,000 | | 162,430 | 157,570 | 2nd | PK-04A&B / Spencer Park - Parking Lot Paving & Improvements = Actual Bids Less than Budgeted and a Reduction in Project Scope [Total Est. Project City Share = \$191,410] |
| 239 | Building | 631.975000 | - | - | 15,000 | | 15,000 | 2nd | FA-04E / Cemetery Chapel = Architectural Engineering [Total Est. Project City Share = TBD] |
| 240 | Building Additions & Improv. | 631.976000 | - | - | 12,000 | | 12,000 | 2nd | Window Replacement Expense at Fire Station #4 |
| 241 | Equipment-Capitalized | 631.977000 | - | - | 15,000 | | 15,000 | 2nd | FA-04 / DPS Facility = Reclassify Telephone Changeover Expense from W&S Capital Fund (593.975000) |
| 242 | Equipment-Capitalized | 631.977000 | 25,000 | 25,000 | | 4,990 | 20,010 | 2nd | FA-07 / Photocopier Replacement Schedule (2): (1) = Bid Less than Budgeted / (1) = Requested to Move up Replacement from FY 2009 |
| Facilities Fund - Expense Total | | | 5,055,410 | 5,167,000 | (10,280) | | \$ 5,156,720 | 2nd | Amended Facilities Fund / Expense Total |
| 661 - Fleet Fund | | | | | | | | | |
| 243 | Retained Earnings to Balance | 661.401004 | (323,820) | (1,209,900) | | 176,920 | (1,032,980) | 2nd | Less Funding Required from Retained Earnings due to Favorable Prices on Vehicle Replacements |
| 244 | Interfund Chg-Fleet | 661.606661 | (2,428,150) | (2,428,150) | 181,710 | | (2,609,860) | 2nd | Additional Interdepartmental Vehicle Charge Revenue |
| Fleet Fund - Revenue Total | | | (3,023,190) | (3,909,270) | 4,790 | | \$ (3,914,060) | 2nd | Amended Fleet Fund / Revenue Total |
| 245 | Maintenance-Vehicle | 661.938000 | 400,000 | 400,000 | 100,000 | | 500,000 | 2nd | Increases in Fuel Costs, Heavy Winter Snow Plowing, and Vehicle Maintenance Charges due to age of Fleet |
| 246 | Equipment-Capitalized | 661.977000 | 171,920 | 171,920 | 6,000 | | 177,920 | 2nd | 39-100 / Excavator Heavy Duty Bucket |
| 247 | Equipment-Capitalized | 661.977000 | - | - | 50,000 | | 50,000 | 2nd | IS-05B / DPS Floor Sweeper/Scrubber = Move up Project Timeline. In the 2009-2014 CIP [Total Est. Project City Share = \$50,000] |
| 248 | Vehicles | 661.981000 | 28,670 | 28,670 | | 9,010 | 19,660 | 2nd | 39-032 / Pickup 4wd [DPS] Amend to Actual |
| 249 | Vehicles | 661.981000 | 37,780 | 37,780 | | 18,120 | 19,660 | 2nd | 39-112 / Pickup 4wd [Cemetery] Amend to Actual |
| 250 | Vehicles | 661.981000 | 29,190 | 29,190 | | 11,980 | 17,210 | 2nd | 39-114 / Cargo Van [DPS-Drain] Amend to Actual |
| 251 | Vehicles | 661.981000 | 27,200 | 27,200 | | 7,950 | 19,250 | 2nd | 39-128 / Pickup 4wd [DPS-W&S] Amend to Actual |
| 252 | Vehicles | 661.981000 | 26,350 | 26,350 | | 6,690 | 19,660 | 2nd | 39-132 / Pickup 4wd [Parks] Amend to Actual |
| 253 | Vehicles | 661.981000 | 24,150 | 24,150 | | 4,490 | 19,660 | 2nd | 39-136 / Pickup 4wd [Parks] Amend to Actual |
| 254 | Vehicles | 661.981000 | 17,460 | 17,460 | | 17,460 | - | 2nd | 39-138 / Pickup 2wd [Building] Defer to FY 2009 |
| 255 | Vehicles | 661.981000 | 17,460 | 17,460 | | 17,460 | - | 2nd | 39-139 / Pickup 2wd [Building] Defer to FY 2009 |
| 256 | Vehicles | 661.981000 | 19,350 | 19,350 | | 19,350 | - | 2nd | 39-143 / Pickup 2ws [Building] Defer to FY 2009 |
| 257 | Vehicles | 661.981000 | 19,350 | 19,350 | | 19,350 | - | 2nd | 39-144 / Pickup 2ws [Building] Defer to FY 2009 |
| 258 | Vehicles | 661.981000 | 19,350 | 19,350 | | 19,350 | - | 2nd | 39-145 / Pickup 2ws [Building] Delete Vehicle |
| Fleet Fund - Expense Total | | | 3,023,190 | 3,909,270 | 4,790 | | \$ 3,914,060 | 2nd | Amended Fleet Fund / Expense Total |
| 848 - L.D.F.A. Fund | | | | | | | | | |
| 259 | Fund Balance to Balance | 848.401002 | - | (365,840) | | 365,840 | - | 2nd | No Funding Required from Fund Balance due to majority of LDFA Cross-Street Extension project Completed and Expensed in FY 2007 |
| 260 | Reimbursement | 848.677000 | - | - | 25,760 | | (25,760) | 2nd | Reimbursement Received for Adams Rd Right-of Way |
| L.D.F.A. Fund - Revenue Total | | | (1,034,010) | (1,399,850) | (340,080) | | \$ (1,059,770) | 2nd | Amended L.D.F.A. Fund / Revenue Total |
| 261 | Fund Balance to Balance | 848.701001 | 134,710 | - | 94,920 | | 94,920 | 2nd | Additional Funding Added to Fund Balance |
| 262 | Construction | 848.970000 | - | 450,000 | | 435,000 | 15,000 | 2nd | MR-05C / LDFA Cross Street Extensions (Leach & Waterview) = Majority of Work Completed & Expensed (Auditors Entry) in FY 2007 [Total Est. Project LDFA Share = \$446,780] |
| L.D.F.A. Fund - Expenditure Total | | | 1,034,010 | 1,399,850 | (340,080) | | \$ 1,059,770 | 2nd | Amended L.D.F.A. Fund / Expenditure Total |