

THIRD QUARTER 2004 BUDGET AMENDMENTS

GENERAL FUND

FUND	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
101					22,591,559	22,591,559
1	Inventory Tax	101 101.426000		31,210	(31,210)	
	Fund Balance to Balance	101 101.401002	31,210		31,210	
	No longer collect inventory tax					
2	Travel & Seminar	101 171.860000		2,500		(2,500)
	Community Promotions	101 171.880000	2,500			2,500
	Reappropriate budgeted funds from Community Promotions for Open House costs from Travel					
3	Auditing Fees	101 201.804000	5,220			5,220
	Fund Balance to Balance	101 101.401002	5,220		5,220	
	Appropriate to meet increased Audit cost for 2003 audit					
4	Tuition Reimbursement - Clerks	101 215.724000	2,000			2,000
	Fund Balance to Balance	101 101.401002	2,000		2,000	
	To reappropriate funds for tuition reimbursement					
5	Operating Supplies - Human Resources	101 233.740000	10,000			10,000
	Miscell. Expense - Human Resources	101 233.954000		10,000		(10,000)
	Reclassify Wellness and safety program monies from Misc. to Operating expense account					
6	Operating Supplies - Parks	101 756.740000	8,100			8,100
	Office Supplies - Parks	101 756.727000		8,100		(8,100)
	Reclassify Postage to Operating Supplies from Office Supplies					
7	Fund Balance to Balance	101 101.401002	1,193,216		1,193,216	
	Transfer Out - Tree Fund	101 990.999232	1,193,216			1,193,216
	To budget for transferred monies earned from City tree ordinance in General Fund to establish Tree Fund					
8	Transfer Out - General Fund	101 990.999631	46,678			46,678
	Fund Balance to Balance	101 101.401002	46,678		46,678	
	To budget for Bloomer and Yates vault toilets and pathway construction					
					23,838,673	23,838,673

MAJOR ROADS

FUND	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
202					6,847,874	6,847,874
1	Construction - Streets	202 202.970001		241,550		(241,550)
	Construction - Streets	202 452.970000	241,550			241,550
	To reclassify Yorktown road improvement expenditure					
2	Fund Balance to Balance - MRF	202 202.401002		8,425	8,425	
	Contractual Services	202 472.807000	8,425			8,425
	To budget for increased thermoplasty marking costs					
					6,856,299	6,856,299

FIRE FUND

FUND	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
206					7,079,525	7,079,525
1	Fund Balance to Balance -	206 206.401002	21,289		21,289	

	Inventory Tax	206 206.426000		21,289	(21,289)	
	To adjust budget as this is no longer collected					
2	Fund Balance to Balance	206 206.401002	10,000		10,000	
	Maintenance - Equipment	206 206.932000	10,000			10,000
	Increase budget for SCBA maintenance contract (\$6000) and other maintenance					
3	Fund Balance to Balance	206 206.401002	40,000		40,000	
	Misc Expense	206 206.954000	40,000			40,000
	To budget for employment settlement					
4	Professional Services	206 801000		30,000		30,000
	Charges for Service - EMS	206 608010	300,000		300,000	
	Fund Balance to Balance	206 401002		270,000	(270,000)	
	To align budget with actual revenue experienced from EMS collections along with collection expenditures					
					7,159,525	7,159,525

POLICE FUND

FUND	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
207					7,228,400	7,228,400
1	Fund Balance to Balance	207 401002	18,185		18,185	
	Inventory Tax	207 426000		18,185	(18,185)	
	To adjust budget as this is no longer collected					
					7,228,400	7,228,400

PATHWAY MAINTENANCE

FUND	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
214					588,359	588,359
1	Fund Balance to Balance	214 401002	2,801		2,801	
	Inventory Tax	214 426000		2,801	(2,801)	
	To adjust budget as this is no longer collected					
					588,359	588,359

TREE FUND

FUND	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
232					-	-
1	Transfer In - General Fund	232 232.699101	1,193,216		1,193,216	
	Fund Balance to Balance	232 232.701001		1,193,216		1,193,216
	To budget for transferred monies earned from City tree ordinance in General Fund to establish Tree Fund					
2	Fund Balance to Balance	232 701001		88,500		(88,500)
	Contractual Services	232 807000	88,500			88,500
	To budget for the Gypsy moth spraying					
3	Fees - Tree Replacement	232 631000	80,000		80,000	
	Interest & Dividends	232 664001	3,000		3,000	
	Fund Balance to Balance	232 701001	83,000			83,000
					1,276,216	1,276,216

FUND					DRAIN FUND	
244	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
					11,132,606	11,132,606
1	Inventory Tax	244 426000		3,144	(3,144)	
	Fund Balance to Balance	244 401002	3,144		3,144	
To adjust budget as this is no longer collected						
2	Federal Grant	244 501006		250,000	(250,000)	
	Land	244 971000		150,000		(150,000)
	Land Improvements	244 974000		100,000		(100,000)
To adjust budget, as Grant funding is not anticipated to be awarded						
3	Fund Balance to Balance	244 701001		4,185,066		(4,185,066)
	Fund Balance to Balance	244 401002	5,270,934		5,270,934	
	Bond Proceeds	244 698000		9,456,000	(9,456,000)	
Bonding is not anticipated in 2004						
4	Fund Balance to Balance	244 401002		3,660,000	(3,660,000)	
	Land Improvements	244 974000		3,660,000		(3,660,000)
To adjust budget to remove SW-04 Stoney Creek (Fedora) Drain work						
					3,037,540	3,037,540

FUND					DRAIN DEBT FUND	
331	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
					1,983,678	1,983,678
1	Inventory Tax	331 426000		9,632	(9,632)	
	Fund Balance to Balance	331 401002	9,632		9,632	
To adjust budget as this is no longer collected						
2	Gain-Bond Premium	331 694000	8,917		8,917	
	Fund Balance to Balance	331 401002		8,917	(8,917)	
To budget for gain from bond premium from the Chester Drain refinancing						
3	Bond Proceeds	331 698000	1,120,000		1,120,000	
	Fund Balance to Balance	331 401002		(29,424)	(29,424)	
	Other Finance to Escrow	331 998000	1,090,576			1,090,576
To budget funds from the Chester Drain refinancing						
4	Fund Balance to Balance	331 401002	38,350		38,350	
	Professional Services	331 801000		38,350		38,350
To budget professional service cost for the Chester Drain refinancing						
					3,112,604	3,112,604

FUND					REFUNDING BONDS (1998 Series)	
391	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
					189,495	189,495
1	Fund Balance to Balance	391 401002	6,445		6,445	
	Inventory Tax	391 426000		6,445	(6,445)	
To adjust budget as this is no longer collected						
					189,495	189,495

REFUNDING BONDS (2002 Series)

FUND	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
392					1,381,150	1,381,150
1	Fund Balance to Balance	392 401002	4,218		4,218	
	Inventory Tax	392 426000		4,218	(4,218)	
	To adjust budget as this is no longer collected					
					1,381,150	1,381,150

FIRE CAPITAL FUND

FUND	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
402					1,455,743	1,455,743
1	Capital Equipment	402 977000		60,000		(60,000)
	Capital - Vehicles	402 981000	60,000			60,000
	To reclassify administration vehicle expense more appropriately					
2	Fund Balance to Balance	402 401002		515,970	515,970	
	Capital Equipment	402 981000	515,970			515,970
	To budget for purchase of one Rescue Pumper and one Pumper Tanker					
					1,971,713	1,971,713

PATHWAY CONSTRUCTION

FUND	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
403					434,362	434,362
1	Capital - Land Improvement	403 974000	66,180			66,180
	Fund Balance to Balance	403 701001		66,180		(66,180)
	To budget for the additional pathway rehab project work for 2004					
					434,362	434,362

WATER & SEWER

FUND	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
592					46,692,001	46,692,001
1	Capital - Equipment	510 977000		35,000		(35,000)
	Transfer Out - Fleet	510 999661	35,000			35,000
	To reclassify the budgeted Van purchase					
2	Capital - Office Furn/Equipment	510 980000	4,030			4,030
	Capital - Office Furn/Equipment	530 980000	4,030			4,030
	Operating Equipment	510 748000		4,030		(4,030)
	Operating Equipment	530 748000		4,030		(4,030)
	To reclassify the purchase of plan copier to capital					
					46,692,001	46,692,001

BUILDING & GROUNDS

FUND	Account Description	Account Number	Increase	Decrease	REVENUES	EXPENSES
631					4,392,021	4,392,021
1	Transfer In - General Fund	631 699101	46,678		46,678	
	Land Improvement - Capital	631 974000	26,282			26,282
	Building - Capital	631 975000	20,396			20,396
	To budget for Bloomer and Yates vault toilets and pathway construction					
2	Capital - Equipment	631 977000		86,100		(86,100)
	Capital - Office Furniture	631 980000	72,040			72,040
	Retained Earnings	631 401004		(14,060)	(14,060)	
	To reclassify copiers into a more appropriate account					
					4,424,639	4,424,639

FLEET

FUND					REVENUES	EXPENSES
661	Account Description	Account Number	Increase	Decrease	2,585,934	2,585,934
1	Transfer In - W&S	661 699592	35,000		35,000	
	Capital - Vehicles	661 981000	35,000			35,000
	To reclassify the budgeted Van purchase					
2	Retained Earnings	661 401004		247,750	(247,750)	
	Capital - Equipment	661 977000		247,750		(247,750)
	To reduce budget, due to not replacing the Sewer Jet vehicle, as planned/budgeted					
					2,373,184	2,373,184