

2012 Proposed 2nd Quarter Budget Adjustments

Account Description	Acct. #	Original Budget	Current Budget	Increase	Decrease		JDE Journal	Amended Budget	Qtr	Explanation	
							-				
101 - General Fund: Revenues											
Taxes-Late Fees	101.424000	(38,760)	(38,760)		6,500	R	6,500	(32,260)	2nd	Decrease: Adjust to Actual Revenue	
Taxes-Industrial Fac.Tax	101.435000	(430)	(430)	11,350		R	(11,350)	(11,780)	2nd	Increase: Adjust to Actual Revenue	
Taxes-Special (In Lieu Of)	101.436000	(5,800)	(5,800)	1,440		R	(1,440)	(7,240)	2nd	Increase: Adjust to Actual Revenue	
Lic. & Pmts.-Building	101.452001	(500,000)	(500,000)	2,000		R	(2,000)	(502,000)	2nd	Increase: 101.452010 closed and combined with 101.452001	
Lic. & Pmts.-Bldg Dept	101.452010	(2,000)	(2,000)		2,000	R	2,000	-	2nd	Decrease: 101.452010 closed and combined with 101.452001	
Interest & Dividend Earnings	101.664001	(155,100)	(155,100)		6,290	R	6,290	(148,810)	2nd	Decrease: To Balance	
101 - General Fund: Expenditures											
City Council: Printing & Publishing	102.900000	-	-	500		E	500	500	2nd	Increase: Adjust to Projected Actual	
Mayor: Printing & Publishing	171.900000	5,500	5,500	2,500		E	2,500	8,000	2nd	Increase: Adjust to Projected Actual	
Election: Operating Supplies	191.740000	40,550	40,550		21,000	E	(21,000)	19,550	2nd	Reclassify: Printing of ballots, ballot supplies, & folding moved to Printing & Publishing & Professional Services	
Election: Professional Services	191.801000	3,500	3,500	7,200		E	7,200	10,700	2nd	Reclassify: Ballot folding moved from Operating Supplies	
Election: Printing & Publishing	191.900000	1,200	1,200	13,800		E	13,800	15,000	2nd	Reclassify: Printing of ballots and ballot supplies moved from Operating Supplies	
Accounting: Health/Optical Ins	201.716000	138,200	123,920	-	620	E	(620)	123,300	2nd	Decrease: To Balance	
Accounting: Printing & Publishing	201.900000	-	-	350		E	350	350	2nd	Increase: Adjust to Projected Actual	
Assessing: Printing & Publishing	209.900000	-	-	700		E	700	700	2nd	Increase: Adjust to Projected Actual	
Human Resources: Operating Supplies	233.740000	5,000	5,000	500		E	500	5,500	2nd	Increase: Adjust to Projected Actual	
Human Resources: Printing & Pub'g.	233.900000	1,250	1,250	400		E	400	1,650	2nd	Increase: Adjust to Projected Actual	
Treasury: Operating Supplies	253.740000	16,300	16,300	3,700		E	3,700	20,000	2nd	Increase: Due to Additional Postage	
Treasury: Professional Services	253.801000	34,200	34,200		3,700	E	(3,700)	30,500	2nd	Decrease: To Balance Treasury Postage	
Treasury: Printing & Publishing	253.900000	-	-	950		E	950	950	2nd	Increase: Adjust to Projected Actual	
Wireless: Health/Optical Ins.	326.716000	7,140	7,140		7,140	E	(7,140)	-	2nd	Decrease: Due to Employee Benefit Change	
Wireless: Dental Insurance	326.717000	640	640		640	E	(640)	-	2nd	Decrease: Due to Employee Benefit Change	
Building: Printing & Publishing	371.900000	2,000	2,000	1,000		E	1,000	3,000	2nd	Increase: Adjust to Projected Actual	
Planning: Travel and Seminars	401.860000	5,000	5,000	3,000		E	3,000	8,000	2nd	Increase: Adjust to Projected Actual	
Planning: Printing & Pub'g.	401.900000	8,000	8,000		3,000	E	(3,000)	5,000	2nd	Decrease: To Balance	
Parks: Printing & Publishing	756.900000	8,500	8,500	1,500		E	1,500	10,000	2nd	Increase: Adjust to Projected Actual	
202 - Major Road Fund: Revenues											
St/Fed.Grant-Ham.Crook/Liv.	202.547002	-	-	3,800		R	(3,800)	(3,800)	2nd	Increase: Final Hamlin Road (C-L) Reimbursement Payment	
Interest & Dividend Earnings	202.664001	(108,100)	(108,100)		3,800	R	3,800	(104,300)	2nd	Decrease: To Balance	
202 - Major Road Fund: Expenditures											
MR-Construction: Tuition Refund	452.724000	-	-	1,000		E	1,000	1,000	2nd	Increase: From MR-Traffic	
MR-Traffic: Tuition Refund	472.724000	2,000	2,000		1,000	E	(1,000)	1,000	2nd	Decrease: Employee Tuition Reimbursement Split to MR-Construction	
MR-Winter: Wellness Program	482.712000	-	-	300		E	300	300	2nd	Increase: Adjust to Projected Actual	
MR-Winter: Workers Comp.Ins.	482.721000	3,600	3,600		450	E	(450)	3,150	2nd	Decrease: To Balance	
MR-Administration: Wellness Program	492.712000	-	-	50		E	50	50	2nd	Increase: Adjust to Projected Actual	
MR-Administration: Printing & Pub'g.	492.900000	-	-	100		E	100	100	2nd	Increase: Adjust to Projected Actual	
203 - Local Street Fund: Revenues											
Taxes-Current	203.403000	(1,040,440)	(1,040,440)	2,570		R	(2,570)	(1,043,010)	2nd	Increase: Adjust to Actual Revenue	
Taxes-Industrial Fac.Tax	203.435000	(40)	(40)	1,070		R	(1,070)	(1,110)	2nd	Increase: Adjust to Actual Revenue	
Taxes-Special (In Lieu Of)	203.436000	(410)	(410)	270		R	(270)	(680)	2nd	Increase: Adjust to Actual Revenue	
Interest & Dividend Earnings	203.664001	(37,570)	(37,570)		3,910	R	3,910	(33,660)	2nd	Decrease: To Balance	
203 - Local Street Fund: Expenditures											
LS-Construction: Professional Services	454.801000	10,000	10,000		10,000	E	(10,000)	-	2nd	Reclassify: From 454.801000 to 494.801000	
LS-Preservation: Operating Supplies	464.740000	7,570	7,570	2,800		E	2,800	10,370	2nd	Increase: Adjust to Projected Actual	
LS-Preservation: Material	464.781000	232,900	232,900		2,800	E	(2,800)	230,100	2nd	Decrease: To Balance	
LS-Administration: Professional Services	494.801000	-	-	10,000		E	10,000	10,000	2nd	Reclassify: From 454.801000 to 494.801000	
206 - Fire Fund: Revenues											

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							-			
Taxes-Current	206.403000	(5,741,960)	(5,741,960)	14,790		R	(14,790)	(5,756,750)	2nd	Increase: Adjust to Actual Revenue
Taxes-Delinq.Pers.Prop.	206.420000	(14,350)	(14,350)		4,720	R	4,720	(9,630)	2nd	Decrease: To Balance
Taxes-Industrial Fac.Tax	206.435000	(210)	(210)	5,940		R	(5,940)	(6,150)	2nd	Increase: Adjust to Actual Revenue
Taxes-Special (In Lieu Of)	206.436000	(2,490)	(2,490)	1,290		R	(1,290)	(3,780)	2nd	Increase: Adjust to Actual Revenue
Interest & Dividend Earnings	206.664001	(37,300)	(37,300)		17,300	R	17,300	(20,000)	2nd	Decrease: Adjust to Projected Actual
206 - Fire Fund: Expenditures										
Workers Comp.Ins.	339.721000	43,710	43,710		9,140	E	(9,140)	34,570	2nd	Decrease: To Balance
Professional Services	339.801000	1,000	1,000	3,000		E	3,000	4,000	2nd	Increase: Adjust to Actual Expenditure
Maint.-Equipment	341.932000	500	500	1,000		E	1,000	1,500	2nd	Increase: Adjust to Actual Expenditure
Maint.-Equipment	344.932000	5,860	5,860	4,140		E	4,140	10,000	2nd	Increase: Adjust to Actual Expenditure
Rental-Equipment	344.940000	-	-	1,000		E	1,000	1,000	2nd	Increase: Adjust to Actual Expenditure
207 - Special Police Fund: Revenues										
Taxes-Current	207.403000	(3,546,310)	(3,546,310)	8,960		R	(8,960)	(3,555,270)	2nd	Increase: Adjust to Actual Revenue
Taxes-Delinq.Pers.Prop.	207.420000	(8,870)	(8,870)		3,350	R	3,350	(5,520)	2nd	Decrease: To Balance
Taxes-Industrial Fac.Tax	207.435000	(140)	(140)	3,660		R	(3,660)	(3,800)	2nd	Increase: Adjust to Actual Revenue
Taxes-Special (In Lieu Of)	207.436000	(1,530)	(1,530)	800		R	(800)	(2,330)	2nd	Increase: Adjust to Actual Revenue
Interest & Dividend Earnings	207.664001	(17,070)	(17,070)		10,070	R	10,070	(7,000)	2nd	Decrease: Adjust to Projected Actual
211 - Perpetual Care Fund: Revenues										
Sales-Cemetery Monuments	211.620008	-	-	3,480		R	(3,480)	(3,480)	2nd	Increase: To Balance
Interest & Dividend Earnings	211.664001	(7,980)	(7,980)		3,480	R	3,480	(4,500)	2nd	Decrease: Adjust to Projected Actual
214 - Pathway Maintenance Fund: Revenues										
Taxes-Current	214.403000	(545,320)	(545,320)	1,280		R	(1,280)	(546,600)	2nd	Increase: Adjust to Actual Revenue
Taxes-Industrial Fac.Tax	214.435000	(20)	(20)	560		R	(560)	(580)	2nd	Increase: Adjust to Actual Revenue
Taxes-Special (In Lieu Of)	214.436000	(210)	(210)	140		R	(140)	(350)	2nd	Increase: Adjust to Actual Revenue
Interest & Dividend Earnings	214.664001	(3,270)	(3,270)		1,980	R	1,980	(1,290)	2nd	Decrease: Adjust to Projected Actual
244 - Water Resources Fund: Expenditures										
Contractual Services	244.807000	10,050	10,050	2,500		E	2,500	12,550	2nd	Increase: Due to the City taking over some Drain maintenance from OCWRC
Maintenance	244.931000	152,900	152,900		2,500	E	(2,500)	150,400	2nd	Decrease: Due to the City taking over some Drain maintenance from OCWRC
299 - Green Space Fund: Revenues										
Taxes-Current	299.403000	(872,270)	(872,270)	2,130		R	(2,130)	(874,400)	2nd	Increase: Adjust to Actual Revenue
Taxes-Industrial Fac.Tax	299.435000	(30)	(30)	900		R	(900)	(930)	2nd	Increase: Adjust to Actual Revenue
Taxes-Special (In Lieu Of)	299.436000	(370)	(370)	200		R	(200)	(570)	2nd	Increase: Adjust to Actual Revenue
Interest & Dividend Earnings	299.664001	(28,450)	(28,450)		3,230	R	3,230	(25,220)	2nd	Decrease: To Balance
331 - Drain Fund: Revenues										
Taxes-Delinq.Pers.Prop.	331.420000	(2,980)	(2,980)		1,110	R	1,110	(1,870)	2nd	Decrease: To Balance
Taxes-Industrial Fac.Tax	331.435000	(260)	(260)	2,140		R	(2,140)	(2,400)	2nd	Increase: Adjust to Actual Revenue
Taxes-Special (In Lieu Of)	331.436000	(1,000)	(1,000)	1,820		R	(1,820)	(2,820)	2nd	Increase: Adjust to Actual Revenue
Interest & Dividend Earnings	331.664001	(11,850)	(11,850)		2,850	R	2,850	(9,000)	2nd	Decrease: Adjust to Projected Actual
510 - Sewer Division: Revenues										
Chg.for Serv.-Admin.Fees	510.607001	(10,000)	(10,000)		5,000	R	5,000	(5,000)	2nd	Decrease: Adjust to Projected Actual
Interest & Dividend Earnings	510.664001	(10,840)	(10,840)	5,000		R	(5,000)	(15,840)	2nd	Increase: Adjust to Projected Actual
530 - Water Division: Expenses										
Operating Supplies	530.740000	29,750	29,750		1,500	E	(1,500)	28,250	2nd	Reclassify: Water Quality Report to .807000 & .900000
Contractual Services	530.807000	500	500	500		E	500	1,000	2nd	Reclassify: Water Quality Report - Inserts from .740000
Printing & Pub'g.	530.900000	1,000	1,000	1,000		E	1,000	2,000	2nd	Reclassify: Water Quality Report - Printing from .900000

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							-				
631 - Facilities Fund: Expenses											
Membership & Dues	631.850000	370	370	130		E	130	500	2nd	Increase: Adjust to Actual Expenditure	
Repairs & Maintenance	631.929000	351,420	351,420		2,930	E	(2,930)	348,490	2nd	Decrease: To Balance	
Maint.-Equipment	631.932000	500	500	2,800		E	2,800	3,300	2nd	Increase: DPS Garage Generator Maintenance	
661 - Fleet Fund: Revenues											
Chg.for Serv.-City of Roch.	661.610010	(20,000)	(20,000)		10,000	R	10,000	(10,000)	2nd	Decrease: Adjust to Projected Actual	
Chg.for Serv.-Library	661.610012	(6,000)	(6,000)	10,000		R	(10,000)	(16,000)	2nd	Increase: Adjust to Projected Actual	
661 - Fleet Fund: Expenses											
Membership & Dues	661.850000	500	500	500		E	500	1,000	2nd	Increase: Due to Mechanic Certifications	
Maintenance-Vehicle	661.938000	586,250	586,250		600	E	(600)	585,650	2nd	Decrease: To Balance	
Printing & Pub'g.	661.900000	-	-	100		E	100	100	2nd	Increase: Due to Various City Printing & Publishing	
843 - Brownfield Fund: Expenditures											
Taxes-Real-Current	643.404000	(8,150)	(8,150)	170		R	(170)	(8,320)	2nd	Increase: Adjust to Actual Revenue	
Interest & Dividend Earnings	643.664001	(1,310)	(1,310)		170	R	170	(1,140)	2nd	Decrease: To Balance	
848 - LDFA Fund: Revenues											
Taxes-Real-Current	848.404000	(133,390)	(133,390)	1,360		R	(1,360)	(134,750)	2nd	Increase: To Balance	
Interest & Dividend Earnings	848.664001	(9,360)	(9,360)		1,360	R	1,360	(8,000)	2nd	Decrease: To Balance	