THE CITY OF FREDERICK

FISCAL YEAR 2014
Adopted Budget

Prepared by the Department of Budget and Purchasing

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of the United States and Canada

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Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-0000-000-3010000	Beginning Fund Balance / Unencumbered	Revenue	19,207,712	Rainy Day Fund	8,496,496	14,589,770	4,617,942	31.65%	14,806,836		
				Budget Stablization Fund	20,032						
				Transfer to CIP	5,328,935						
				Capital purchases	3,990,000						
				Road maintenance program	675,000						
				One-time payment to employees	697,249						
001-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	-						1,095,720		
001-0000-000-3110110	Property Taxes / Real Estate	Revenue	45,262,307			44,227,694	1,034,613	2.34%	44,227,694	44,254,408	39,117,532
001-0000-000-3110195	Property Taxes / Tax Credits	Revenue	(25,000)			(25,000)	-	0.00%	(25,000)		(9,898)
001-0000-000-3110196	Property Taxes / Additions	Revenue	75,000			75,000	-	0.00%	75,000	(6)	132,834
001-0000-000-3110197	Property Taxes / Real Estate Tax Abatements	Revenue	(10,000)			-	(10,000)	N/A	-	(3,752)	(21,461)
001-0000-000-3110198	Property Taxes / Discount Allowance	Revenue	(300,000)			(300,000)	-	0.00%	(300,000)	(296,043)	(270,949)
001-0000-000-3110199	Property Taxes / Interest/Penalty	Revenue	350,000			350,000	-	0.00%	350,000	326,550	370,880
001-0000-000-3110201	Property Taxes / Utilities & RR	Revenue	1,033,850			1,109,000	(75,150)	-6.78%	1,109,000	1,030,451	910,798
001-0000-000-3110202	Property Taxes / Domestic Corp	Revenue	343,877			545,000	(201,123)	-36.90%	545,000	312,300	338,133
001-0000-000-3110203	Property Taxes / Foreign Corp	Revenue	356,375			418,000	(61,625)	-14.74%	418,000	323,650	462,565
001-0000-000-3110204	Property Taxes / Unincorporated	Revenue	12,242			21,000	(8,758)	-41.70%	21,000	11,118	16,968
001-0000-000-3110205	Property Taxes / Domestic LLC	Revenue	211,863			329,000	(117,137)	-35.60%	329,000	192,408	120,152
001-0000-000-3110206	Property Taxes / Foreign LLC	Revenue	1,231,764			1,302,697	(70,933)	-5.45%	1,302,697	1,118,655	1,562,184
001-0000-000-3110207	Property Taxes / Domestic LLP	Revenue	448			1,200	(752)	-62.67%	1,200	407	744
001-0000-000-3110208	Property Taxes / Domestic LP	Revenue	2,280			7,500	(5,220)	-69.60%	7,500	2,071	4,661
001-0000-000-3110209	Property Taxes / Foreign LP	Revenue	12,701			6,200	6,501	104.85%	6,200	11,535	26,999

Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-0000-000-3110296	Personal Prop. Tax Additions	Revenue	50,000			-	50,000	N/A	-	93,446	
001-0000-000-3110297	Property Taxes / Abatements	Revenue	(150,000)			(150,000)	-	0.00%	(150,000)	(22,093)	(182,237)
001-0000-000-3110298	Personal Prop. Tax Discounts	Revenue	(30,000)			-	(30,000)	N/A	-	(27,694)	
001-0000-000-3110299	Personal Prop. Tax Interest/Penalty	Revenue	5,000			-	5,000	N/A	-	4,034	
001-0000-000-3120101	Other Than Assessed Value / PILOT - Privately Owne	Revenue	1,275			1,275	-	0.00%	1,275	1	1,295
001-0000-000-3130101	Incremental Real Estate / 1999 TIF Bond	Revenue	1,034,874			914,466	120,408	13.17%	914,466	1,034,874	914,466
001-0000-000-3150001	Income Taxes / Personal Income Taxes	Revenue	6,798,000			6,500,000	298,000	4.58%	6,500,000	3,741,370	6,587,811
001-0000-000-3160001	Business Taxes / Admissions & Amusements	Revenue	380,000			300,000	80,000	26.67%	300,000	209,261	379,123
001-0000-000-3160002	Business Taxes / Gross Receipts	Revenue	24,000			-	24,000	N/A	-	12,024	22,157
001-0000-000-3210001	Business Licenses/Permits / Alcoholic Beverages	Revenue	-			55,000	(55,000)	-100.00%	55,000	-	55,347
001-0000-000-3210002	Business Licenses/Permits / Traders Licenses	Revenue	150,000			150,000	-	0.00%	150,000	10,306	150,558
001-0000-000-3230001	Communications / Cable Television	Revenue	973,333			875,000	98,333	11.24%	875,000	472,768	913,354
001-0000-000-3370301	Frederick County / Financial Corporation	Revenue	43,210			43,210	-	0.00%	43,210	32,407	43,210
001-0000-000-3370302	Frederick County / Tax Differential	Revenue	-							-	5,016,903
001-0000-000-3390301	Housing Authority / Payment In Lieu of Taxes	Revenue	30,000			30,000	-	0.00%	30,000	35,762	34,551
001-0000-000-3610001	Interest Earnings / Investment Interest	Revenue	160,000			160,000	-	0.00%	160,000	63,474	148,362
001-0000-000-3610002	Interest Earnings / Other Interest	Revenue	2,700								2,700
001-0000-000-3640001	Commissions / 1854 Print Sales	Revenue	-							45	15

Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-0000-000-3690001	Miscellaneous / Other Misc. Receipts	Revenue	100			100	-	0.00%	100	251	45
001-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	1,000			1,000	-	0.00%	1,000	1,782	1,200
001-0000-000-3910001	General Long-Term Oblig. / Debt Proceeds	Revenue	-							12,828,000	7,752,000
001-0000-000-3910002	General Long-Term Oblig. / Debt Issue Premium	Revenue	-							2,530,310	117,312
001-0000-000-3920106	Inter-Fund Transfers / Transfer from H.C.D.	Revenue	-							16,595	30,300
001-0000-000-3920602	Inter-Fund Transfers / Transfer from Water/Sewer	Revenue	1,897,500			1,650,000	247,500	15.00%	1,650,000	1,246,072	1,650,000
001-0000-000-3920605	Inter-Fund Transfers / Transfer from Parking	Revenue	172,500			150,000	22,500	15.00%	150,000	135,672	150,000
001-0000-000-3920607	Inter-Fund Transfers / Transfer from Storm Water	Revenue	54,625			47,500	7,125	15.00%	47,500	38,719	47,500
			79,363,536			73,384,612	5,976,224	8.14%	74,697,398	69,741,137	66,598,115

Mayor's Office											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1111-121-3690001	Miscellaneous / Other Misc. Receipts	Revenue	100			100	-	0.00%	100	110	658
			100			100	-	0.00%	100	110	658
001-1111-121-5121100	Salaries - Full Time / Productive Time	Expense	321,571			321,620	(49)	-0.02%	321,620	166,078	296,290
001-1111-121-5121200	Salaries - Full Time / Vacation	Expense	-							11,311	9,287
001-1111-121-5121300	Salaries - Full Time / Sick	Expense	-							2,538	3,510
001-1111-121-5121400	Salaries - Full Time / Holiday	Expense	-							9,998	12,818
001-1111-121-5121500	Salaries - Full Time / Other Leave	Expense	-							3,297	1,002
001-1111-121-5141300	Overtime / Premium Overtime	Expense	-							113	256
001-1111-121-5150000	Executive/Legislative / Salaries - Perm Part Time	Expense	128,995			163,322	(34,327)	-21.02%	163,322	115,312	167,728
001-1111-121-5170000	Special Allowance	Expense	4,500	One-time payment to employees	4,500		4,500	N/A			
001-1111-121-5210000	Executive/Legislative / Workmen's Compensation	Expense	1,781			1,128	653	57.89%	1,128	965	1,067
001-1111-121-5221100	FICA / Social Security	Expense	28,215	Regular SS	27,936	30,063	(1,848)	-6.15%	30,063	18,131	28,970
				One-time payment to employees	279						
001-1111-121-5221200	FICA / Medicare	Expense	6,598	Regular Medicare	6,533	7,033	(435)	-6.19%	7,033	4,240	6,775
				One-time payment to employees	65						
001-1111-121-5264100	Health Insurance / Retirees >= 65	Expense	15,984			16,804	(820)	-4.88%	16,804	11,998	19,528
001-1111-121-5266100	Health Insurance / CIGNA	Expense	62,744			56,797	5,947	10.47%	56,797	42,178	49,933
001-1111-121-5266200	Health Insurance / CIGNA - Retirees	Expense	23,341			23,494	(153)	-0.65%	23,494	17,506	18,695
001-1111-121-5266300	Health Insurance / OPEB Payment	Expense	49,753			53,811	(4,058)	-7.54%	53,811	53,811	40,000
001-1111-121-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-			240	4
001-1111-121-5267900	Vision - Emp	Expense	-				-			51	

Mayor's Office											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1111-121-5268100	Health Insurance / Disability	Expense	663			795	(132)	-16.60%	795	462	1,252
001-1111-121-5269100	Health Insurance / Life	Expense	1,188			1,187	1	0.08%	1,187	804	1,270
001-1111-121-5282500	Retirement / 25 Year Plan	Expense	117,713			128,140	(10,427)	-8.14%	128,140	128,140	77,798
001-1111-121-5283000	Retirement / 30 Year Plan	Expense	70,511			61,735	8,776	14.22%	61,735	61,735	33,598
001-1111-121-5284000	Retirement / Supplement Savings Fees	Expense	287			277	10	3.61%	277	196	200
001-1111-121-5291300	Misc Benefits / Other	Expense	7,008			4,608	2,400	52.08%	4,608	3,936	4,371
001-1111-121-5310100	Supplies / General Supplies	Expense	13,189	Office supplies & City Vehicle Maintenance/Parts	10,500	8,500	4,689	55.16%	8,795	6,625	6,576
				Name plates for new Administration (6)	82						
				Magnetic Badges - New Administration(6)	82						
				Business Cards - New Administration (6)	200						
				Flowers	300						
				City Lapel Pins	1,300						
				City's Annual Legislative Breakfast	225						
				Supplies for new position	500						
001-1111-121-5310300	Supplies / Clothing/Uniforms	Expense	300	Shirts for Security at Front Desk	300		300		130		
001-1111-121-5330100	Energy / Fuel & Oil	Expense	2,100	Fuel for City Hall Vehicles	2,100	1,800	300	16.67%	1,800	1,157	1,163
001-1111-121-5410000	Executive/Legislative / Professional Services	Expense	5,928	Interpreters for Public Meetings for Persons that are deaf. $104.00 per 2 hours plus 52.00 for each additional hour	4,500	1,000	4,928	492.80%	2,500	3,033	1,404
				Towing of City Hall Vehicles	1,000						
				CORPOHS testing for 2	400						
				Vehicle emissions testing for City Hall vehicles 2 @ $14.00	28						
001-1111-121-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	2,300	City Hall Vehicle Maintenance	2,000	1,800	500	27.78%	1,800	17	225
				Cleaning of City Hall vehicles (3) @ $25.00 @ 4x per year.	300						

Mayor's Office											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1111-121-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	3,000	Savin Copier Contract	2,000	3,100	(100)	-3.23%	2,600	2,934	3,261
				Shared Copier	1,000						
001-1111-121-5610100	Communications / Telephone	Expense	13,180	Mayor's Office - Mayor, Aldermen, EA - cell phones	3,500	8,200	4,980	60.73%	8,200	4,375	8,269
				Frederick County Voice/Landlines	5,360						
				Monthly service cost for the Ipads for Mayor & Aldermen 6 @ 720.00	4,320						
001-1111-121-5610200	Communications / Postage	Expense	300	Mailings (fed ex, returns, etc.)	300	600	(300)	-50.00%	600	120	333
001-1111-121-5620100	Travel / Transportation	Expense	400	Mayors Office Mileage to attend meetings using personal vehicles	400	300	100	33.33%	300	275	203
001-1111-121-5621100	Travel / Dues/Registration Fees	Expense	87,216	WASHCOG Dues - Includes proposed increase	43,810	83,095	4,121	4.96%	85,470	82,666	78,466
				MML Dues - includes 5% increase as recommended per email	35,500						
				Maryland Mayor's Association Dues includes 5% increase	65						
				Frederick County Chapter MML Dues	315						
				MML Public Works Dues	80						
				City COSTCO membership	175						
				Arbor Day Dues	25						
				Tree City Dues	25						
				MML Fall Registration x 3	1,750						
				Maryland Mayor's Conference Registration includes 5% increase	130						
				Leadership Frederick for (1)	2,550						
				MML Legislative Dinner	130						
				MML Booth Registration includes 5% increase	236						

Mayor's Office											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				MML Summer Conference Registration for (5) (Registration of the booth takes care of booth attendant + 1) $435.00 x 5 includes 5% increase	2,175						
				Chamber Legislative Breakfast for 6	100						
				Chamber Public Safety Awards Breakfast $25 x 6	150						
001-1111-121-5622100	Travel / Lodging	Expense	2,770	Hotel for Maryland Mayor's Association	120	4,220	(1,450)	-34.36%	4,220	2,330	2,428
				Hotel Stay for Mayor plus 5 Aldermen for the MML Summer Conference	2,650						
001-1111-121-5623100	Travel / Meals/Food	Expense	500	Reimbursement for meals/food for next Administration	500	365	135	36.99%	365	25	
001-1111-121-5630000	Executive/Legislative / Advertising	Expense	-			700	(700)	-100.00%	700	-	225
001-1111-121-5650000	Executive/Legislative / Insurance	Expense	82,166			81,541	625	0.77%	81,541	72,532	79,556
001-1111-121-5660000	Executive/Legislative / Donations	Expense	-				-				5,400
001-1111-121-5690000	Executive/Legislative / Miscellaneous	Expense	8,000	Mayor	1,000	5,000	3,000	60.00%	5,000	-	
				Alderman Young	1,000						
				Alderman O' Connor	1,000						
				Alderman Aloi	1,000						
				Alderman Krimm	1,000						
				Alderman Russell	1,000						
				61st Administration Inauguration costs - invitations, flowers/decor, food, etc.	3,000						
				Remove Mayor's allowance	(1,000)						
001-1111-121-5740200	Machinery & Equipment / Machinery	Expense	-			7,100	(7,100)	-100.00%	7,600	7,600	
			1,062,201			1,078,135	(15,934)	-1.48%	1,082,435	839,185	961,959

Legal Services											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1121-151-3415001	General Government / Legal Review Fee	Revenue	10,000			5,500	4,500	81.82%	5,500	8,800	13,200
001-1121-151-3690001	Miscellaneous / Other Misc. Receipts	Revenue	50			50	-	0.00%	50	232	430
			10,050			5,550	4,500	81.08%	5,550	9,032	13,630
001-1121-151-5121100	Salaries - Full Time / Productive Time	Expense	425,071			420,157	4,914	1.17%	420,157	223,814	371,196
001-1121-151-5121200	Salaries - Full Time / Vacation	Expense	-							20,897	23,353
001-1121-151-5121300	Salaries - Full Time / Sick	Expense	-							5,577	9,539
001-1121-151-5121400	Salaries - Full Time / Holiday	Expense	-							16,492	18,827
001-1121-151-5121500	Salaries - Full Time / Other Leave	Expense	-							4,848	693
001-1121-151-5170000	Special Allowance	Expense	9,000	One-time payment to employees	9,000		9,000	N/A			
001-1121-151-5210000	Executive/Legislative / Workmen's Compensation	Expense	1,481			987	494	50.05%	987	844	886
001-1121-151-5221100	FICA / Social Security	Expense	26,488	Regular SS	25,930	25,826	662	2.56%	25,826	15,738	24,628
				One-time payment to employees	558						
001-1121-151-5221200	FICA / Medicare	Expense	6,294	Regular Medicare	6,163	6,092	202	3.32%	6,092	3,717	5,821
				One-time payment to employees	131						
001-1121-151-5264100	Health Insurance / Retirees >= 65	Expense	7,992			8,402	(410)	-4.88%	8,402	5,999	9,764
001-1121-151-5266100	Health Insurance / CIGNA	Expense	57,335			57,209	126	0.22%	57,209	39,944	53,196
001-1121-151-5266300	Health Insurance / OPEB Payment	Expense	22,615			22,422	193	0.86%	22,422	22,422	18,182
001-1121-151-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							116	10
001-1121-151-5268100	Health Insurance / Disability	Expense	1,049			1,094	(45)	-4.11%	1,094	621	1,615
001-1121-151-5269100	Health Insurance / Life	Expense	1,147			1,147	-	0.00%	1,147	947	1,274

Legal Services											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1121-151-5282500	Retirement / 25 Year Plan	Expense	23,081			22,882	199	0.87%	22,882	22,882	22,228
001-1121-151-5283000	Retirement / 30 Year Plan	Expense	35,256			27,438	7,818	28.49%	27,438	27,438	33,598
001-1121-151-5291300	Misc Benefits / Other	Expense	5,820			5,760	60	1.04%	5,760	4,128	5,580
001-1121-151-5310100	Supplies / General Supplies	Expense	5,690	Office supplies (paper, pens, file folders, etc.)	2,500	6,445	(755)	-11.71%	6,414	3,565	6,274
				Maryland Annotated Code	2,400						
				Maryland Guide to Zoning Supplement	150						
				Fair Labor Standards Handbook Updates	480						
				Maryland Rules Commentary Supplement	100						
				Maryland Pleading Causes of Action Supplement	60						
001-1121-151-5410000	Executive/Legislative / Professional Services	Expense	12,902	Filing fees, depositions, transcripts, expert witnesses, trial exhibits, etc.	500	9,502	3,400	35.78%	9,502	8,691	8,493
				Westlaw renewal	8,402						
				Westlaw ancillary charges	300						
				Collections - locator/process services	700						
				Document scanning services	3,000						
				Addition of document scanning services; Westlaw 5% increase in renewal							
001-1121-151-5411100	Professional Services / Legal Service Fees	Expense	100,000	Outside counsel: administrative hearings, consultations, litigation/mediation	100,000	100,000	-	0.00%	100,000	40,743	16,987
001-1121-151-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	-			600	(600)	-100.00%	600	-	
001-1121-151-5570000	Executive/Legislative / Licenses/Permits	Expense	-			500	(500)	-100.00%	531	531	50
001-1121-151-5610100	Communications / Telephone	Expense	3,720	Addition of monthly service fee for one iPhone	3,720	3,000	720	24.00%	3,000	1,132	2,379
001-1121-151-5610200	Communications / Postage	Expense	600			600	-	0.00%	600	194	419

Legal Services											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1121-151-5620100	Travel / Transportation	Expense	50	Parking fees & tolls	50	50	-	0.00%	50		6
001-1121-151-5621100	Travel / Dues/Registration Fees	Expense	4,171	Client Protection Fund	450	4,146	25	0.60%	4,146	1,355	2,682
				Maryland State Bar Association dues	480						
				Frederick County Bar Association dues	300						
				International Municipal Lawyers Association dues	865						
				6 Frederick County Bar membership meetings for 3 attorneys @ $12 each	216						
				Maryland Municipal Attorneys Association dues	50						
				6 audio conferences	600						
				Annual employment law seminar	350						
				2 other local training events	700						
				Maryland Chiefs of Police Association dues	110						
				Maryland Municipal Clerks Association dues	50						
001-1121-151-5630000	Executive/Legislative / Advertising	Expense	26,550	Standard charter changes	6,400	26,550	-	0.00%	26,550	1,266	730
				Budget	150						
				Comprehensive charter changes	20,000						
001-1121-151-5640000	Executive/Legislative / Printing & Binding	Expense	10,100	2 standard charter/code supplements	7,200	10,100	-	0.00%	13,600	4,596	4,387
				Kinko's, etc. duplication costs	200						
				Comprehensive charter supplement	2,700						
001-1121-151-5650000	Executive/Legislative / Insurance	Expense	1,370			1,286	84	6.53%	1,286	1,472	2,162
			787,782			762,195	25,587	3.36%	765,695	479,969	644,960

Election Board											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1211-131-5310100	Supplies / General Supplies	Expense	3,500	Misc Election Supplies	3,500		3,500	N/A		37	206
001-1211-131-5410000	Administration / Professional Services	Expense	93,553	Election Systems and Software	49,553	3,500	90,053	2572.94%	3,500	2,000	
				Frederick County Board of Elections (signature verifications, misc services)	10,000						
				10 Chief Judges @ $150 per day	3,000						
				26 Unit Judges @ $125 per day	6,500						
				24 Check-In Judges @ $125 per day	6,000						
				Training for Judges @ $25 per day	1,500						
				City Board of Elections	12,000						
				Poll Book Preparation / Delivery	5,000						
001-1211-131-5540200	Rentals / Equipment and Vehicles	Expense	6,250	Electronic poll books and printers (25 @ $125 each per day)	6,250		6,250	N/A			
001-1211-131-5610100	Communications / Telephone	Expense	1,300	Cell phones for Chief Judges and City Election Board	1,300		1,300	N/A			
001-1211-131-5610200	Communications / Postage	Expense	3,000	Absentee Ballot mailings and other misc mailing	3,000		3,000	N/A			
001-1211-131-5620100	Travel / Transportation	Expense	100	Mileage - City Board	100		100	N/A			
001-1211-131-5630000	Administration / Advertising	Expense	5,000				5,000	N/A			
001-1211-131-5640000	Administration / Printing & Binding	Expense	1,500	Judges Manual	1,500		1,500	N/A			
001-1211-131-5650000	Administration / Insurance	Expense	750			8	742	9275.00%	8	9	15
			114,953			3,508	111,445	3176.88%	3,508	2,046	221

Finance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1221-141-3690001	Miscellaneous / Other Misc. Receipts	Revenue	2,400			1,200	1,200	100.00%	1,200	912	1,757
001-1221-141-3691001	Miscellaneous / Cash Over/(Short)	Revenue	-							(24)	(12)
001-1221-141-3691002	Miscellaneous / Returned Check Fees	Revenue	2,500			2,400	100	4.17%	2,400	2,260	2,900
			4,900			3,600	1,300	36.11%	3,600	3,148	4,645
001-1221-141-5121100	Salaries - Full Time / Productive Time	Expense	579,347			545,982	33,365	6.11%	545,982	296,113	493,678
001-1221-141-5121200	Salaries - Full Time / Vacation	Expense	-							17,748	26,904
001-1221-141-5121300	Salaries - Full Time / Sick	Expense	-							9,132	5,187
001-1221-141-5121400	Salaries - Full Time / Holiday	Expense	-							19,650	24,140
001-1221-141-5121500	Salaries - Full Time / Other Leave	Expense	-							5,065	154
001-1221-141-5170000	Special Allowance	Expense	18,000	One-time payment to employees	18,000	-	18,000	N/A			
001-1221-141-5210000	Administration / Workmen's Compensation	Expense	2,024			1,283	741	57.76%	1,283	1,096	1,309
001-1221-141-5221100	FICA / Social Security	Expense	35,544	Regular SS	34,428	32,615	2,929	8.98%	32,615	19,070	30,366
				One-time payment to employees	1,116						
001-1221-141-5221200	FICA / Medicare	Expense	8,663	Regular Medicare	8,402	7,918	745	9.41%	7,918	4,654	7,321
				One-time payment to employees	261						
001-1221-141-5264100	Health Insurance / Retirees >= 65	Expense	14,190			15,007	(817)	-5.44%	15,007	10,694	17,542
001-1221-141-5266100	Health Insurance / CIGNA	Expense	110,345			98,562	11,783	11.95%	98,562	79,594	90,337
001-1221-141-5266200	Health Insurance / CIGNA - Retirees	Expense	24,303			24,456	(153)	-0.63%	24,456	18,228	23,283
001-1221-141-5266300	Health Insurance / OPEB Payment	Expense	65,584			69,507	(3,923)	-5.64%	69,507	69,507	56,364
001-1221-141-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							369	(9)

Finance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1221-141-5267900	Vision - Emp	Expense	-							45	
001-1221-141-5268100	Health Insurance / Disability	Expense	1,327			1,442	(115)	-7.98%	1,442	893	2,261
001-1221-141-5269100	Health Insurance / Life	Expense	1,438			1,934	(496)	-25.65%	1,934	1,685	2,318
001-1221-141-5270000	Administration / Unemployment	Expense	-							-	4,927
001-1221-141-5282500	Retirement / 25 Year Plan	Expense	109,635			120,132	(10,497)	-8.74%	120,132	120,132	116,697
001-1221-141-5283000	Retirement / 30 Year Plan	Expense	42,307			34,297	8,010	23.35%	34,297	34,297	40,317
001-1221-141-5284000	Retirement / Supplement Savings Fees	Expense	3,426			3,105	321	10.34%	3,105	2,199	2,343
001-1221-141-5291300	Misc Benefits / Other	Expense	6,984			7,488	(504)	-6.73%	7,488	5,328	7,254
001-1221-141-5310100	Supplies / General Supplies	Expense	11,540	Forms (1099s, W2s, Etc.)	750	16,625	(5,085)	-30.59%	18,535	10,324	11,321
				Checks, Disbursements (10K)	750						
				Checks, Payroll (5K)	400						
				Stubs, Payroll (15K)	550						
				Personal Property Tax Bills (5K)	600						
				Personal Property Tax Envelopes (5K)	300						
				Window Envelopes (10K)	650						
				Reverse Flap Envelopes (20K)	1,040						
				Return Address Envelopes	50						
				Copier/Printer Supplies (Paper, etc.)	1,500						
				Printer Paper	750						
				Single Audit Handbook	450						
				GASB Publications	300						
				Other Publications	1,000						

Finance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Various Office Supplies	1,250						
				Replacement Calculators/Office Equipment	500						
				Deposit Slips/Bags	200						
				Supplies for new position	500						
001-1221-141-5410000	Administration / Professional Services	Expense	373,521	Audit Fees	54,000	205,642	167,879	81.64%	244,672	60,866	93,160
				Audit Fees New Software	5,000						
				Banking Services	34,800						
				Document Disposal	1,000						
				Certificate of Achievement CAFR	600						
				Budget Certification Program	600						
				Electronic Payment	26						
				Credit Card Service	272,495						
				Other (Arbitrage Calculations, etc.)	5,000						
001-1221-141-5411100	Professional Services / Legal Service Fees	Expense	10,000	Bond Counsel Services	10,000	10,000	-	0.00%	38,241	9,061	36,317
001-1221-141-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	200	Office machine repairs	200		200	N/A		-	105
001-1221-141-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	-			175	(175)	-100.00%	175	-	
001-1221-141-5610100	Communications / Telephone	Expense	4,080	County Telephone System	4,080	3,720	360	9.68%	3,720	1,867	3,511
001-1221-141-5610200	Communications / Postage	Expense	10,120	Checks (10K)	4,600	10,460	(340)	-3.25%	10,460	5,430	8,077
				Invoices/Bills MR (6K)	2,760						

Finance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Invoices/Bills Taxes (5)	2,300						
				Other Correspondence	460						
001-1221-141-5620100	Travel / Transportation	Expense	1,350	MDGFOA Conference	100	900	450	33.33%	900	-	
				GFOA Conference	750						
				GFOA Training (D of B&P)	400						
				Other Conferences/Training	100						
001-1221-141-5621100	Travel / Dues/Registration Fees	Expense	3,385	MDGFOA Memberships	120	2,740	645	23.54%	2,740	1,444	2,234
				MDGFOA Registrations	990						
				GFOA Memberships	600						
				GFOA Registrations	450						
				CPE Training	125						
				GFOA Training (D of B&P)	600						
				Other Seminars/Training	500						
001-1221-141-5622100	Travel / Lodging	Expense	1,950	MDGFOA Conference	350	1,250	700	56.00%	1,250	-	
				GFOA Conference	1,250						
				GFOA Training (D of B&P)	350						
001-1221-141-5623100	Travel / Meals/Food	Expense	386	MDGFOA Conference	80	168	218	129.76%	168	-	
				GFOA Conference	176						
				GFOA Training (D of B&P)	80						
				Other Seminars/Training	50						
001-1221-141-5630000	Administration / Advertising	Expense	950	Constant Yield Advertisement	450	450	500	111.11%	450	255	212
				Other	500						
001-1221-141-5640000	Administration / Printing & Binding	Expense	1,900	Budget Books	1,000	2,150	(250)	-11.63%	2,150	1,709	1,701
				CIP Budget Books	250						

Finance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Financial Statements	650						
001-1221-141-5650000	Administration / Insurance	Expense	2,389			2,242	147	6.56%	2,242	2,566	3,769
			1,444,888			1,220,250	224,638	18.41%	1,289,431	809,020	1,113,097

Purchasing											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1222-142-3690001	Miscellaneous / Other Misc. Receipts	Revenue	2,000			2,000	-	0.00%	2,000	-	4,532
			2,000			2,000	-	0.00%	2,000	-	4,532
001-1222-142-5121100	Salaries - Full Time / Productive Time	Expense	439,234			401,085	38,149	9.51%	401,085	217,218	344,231
001-1222-142-5121200	Salaries - Full Time / Vacation	Expense	-							19,946	32,167
001-1222-142-5121300	Salaries - Full Time / Sick	Expense	-							7,545	10,363
001-1222-142-5121400	Salaries - Full Time / Holiday	Expense	-							15,255	17,492
001-1222-142-5121500	Salaries - Full Time / Other Leave	Expense	-							4,916	
001-1222-142-5141300	Overtime / Premium Overtime	Expense	500			500	-	0.00%	500	23	
001-1222-142-5150000	Administration / Salaries - Perm Part Time	Expense	-							-	176
001-1222-142-5160000	Administration / Salaries - Seasonal	Expense	4,320			4,320	-	0.00%	4,320	356	178
001-1221-141-5170000	Special Allowance	Expense	10,500	One-time payment to employees	10,500	-	10,500	N/A			
001-1222-142-5210000	Administration / Workmen's Compensation	Expense	23,394			15,529	7,865	50.65%	15,529	13,273	12,361
001-1222-142-5221100	FICA / Social Security	Expense	28,183	Regular SS	27,532	25,167	3,016	11.98%	25,167	16,113	24,045
				One-time payment to employees	651						
001-1222-142-5221200	FICA / Medicare	Expense	6,590	Regular Medicare	6,438	5,886	704	11.96%	5,886	3,768	5,623
				One-time payment to employees	152						
001-1222-142-5266100	Health Insurance / CIGNA	Expense	45,703			36,968	8,735	23.63%	36,968	33,448	37,361
001-1222-142-5266200	Health Insurance / CIGNA - Retirees	Expense	8,087			8,138	(51)	-0.63%	8,138	6,065	7,646
001-1222-142-5266300	Health Insurance / OPEB Payment	Expense	24,877			24,664	213	0.86%	24,664	24,664	20,000

Purchasing											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1222-142-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							102	(2)
001-1222-142-5267900	Vision - Emp	Expense	-							37	
001-1222-142-5268100	Health Insurance / Disability	Expense	1,115			1,151	(36)	-3.13%	1,151	642	1,650
001-1222-142-5269100	Health Insurance / Life	Expense	662			802	(140)	-17.46%	802	408	703
001-1222-142-5282500	Retirement / 25 Year Plan	Expense	40,392			40,044	348	0.87%	40,044	40,118	38,899
001-1222-142-5283000	Retirement / 30 Year Plan	Expense	35,256			34,297	959	2.80%	34,297	34,347	33,598
001-1222-142-5291300	Misc Benefits / Other	Expense	1,164			576	588	102.08%	576	432	558
001-1222-142-5310100	Supplies / General Supplies	Expense	3,400	Maintenance items for Mail/Warehouse Delivery Van Ink Ribbon Toner Stickers for Postage Machine Misc Office Supplies	3,400	4,480	(1,080)	-24.11%	4,570	1,462	4,031
001-1222-142-5310300	Supplies / Clothing/Uniforms	Expense	375	shoes for Chuck AJ and Tony	375	250	125	50.00%	250	105	
001-1222-142-5330100	Energy / Fuel & Oil	Expense	2,500	Mail Currier/Warehouse Delivery Truck	2,500	2,500	-	0.00%	2,500	1,428	2,350
001-1222-142-5410000	Administration / Professional Services	Expense	300	Occupation Health Services	300	300	-	0.00%	300	33	47
001-1222-142-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	2,500	MISC Repairs- Gas Pumps-Dock Plates- Dept Vehicle Repairs-Roll-up Doors	2,500	2,500	-	0.00%	2,500	1,871	404
001-1222-142-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	4,025	Pallet Jack Inspection	340	3,290	735	22.34%	3,290	385	2,085
				Hoist/Crane Inspection	595						
				Shannon Business Systems/Hasler Financial Services (postage machine-printer-scale)	1,600						
				Loading Dock Door and Plates	290						
				Surveys/Maintenance for Fuel Pumps	1,200						
001-1222-142-5540200	Rentals / Equipment and Vehicles	Expense	5,969	Mail Machine Equipment Rental (contract fixed thru August 2014)	5,969	5,969	-	0.00%	7,047	4,174	5,369

Purchasing											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1222-142-5570000	Administration / Licenses/Permits	Expense	190	First Class Presort Permit # 48 Postal Service	190		190	N/A		-	
001-1222-142-5610100	Communications / Telephone	Expense	3,000	Frederick County - 7 lines 2 fax machines one line is a dedicated line for the Mail Machine.	3,000	3,000	-	0.00%	3,000	1,431	2,730
001-1222-142-5610200	Communications / Postage	Expense	500	advertising for formal solicitations and surplus auctions	500	500	-	0.00%	500	311	496
001-1222-142-5620100	Travel / Transportation	Expense	400	NIGP National Forum August 24-28 air fair round trip to Orlando Florida one Employee	400	-	400	N/A		-	
001-1222-142-5621100	Travel / Dues/Registration Fees	Expense	1,696	NIGP yearly Dues 330.00-Kandi Keisha Chuck Maryland Chapter of NIGP 50.00 Sams Club Yearly Membership for the City 50.00 Costco Yearly Dues for the City $165.00 NIGP Educational Conference $924.00 Educational Webnars 3 @ 59.00/ea	1,696	280	1,416	505.71%	280	40	353
001-1222-142-5622100	Travel / Lodging	Expense	984	NIGP National Conference and Educational Forum- 5 nights $179.00 + 12.5% hotel tax	984		984	N/A		-	
001-1222-142-5623100	Travel / Meals/Food	Expense	319	3 dinners $20.00/ea 4 lunches $12.00/ea 4 breakfasts $8.00/ea provided with registration is 2 Dinners, 1 lunch and 1 breakfast	319		319	N/A		-	
001-1222-142-5630000	Administration / Advertising	Expense	1,500	Misc advertising for formal solicitations average add runs approximately between $254.52 and $339.36, 3 day run.	1,500	1,500	-	0.00%	1,500	-	1,230
001-1222-142-5650000	Administration / Insurance	Expense	4,361			3,818	543	14.22%	3,818	3,966	4,542
001-1222-142-5690000	Administration / Miscellaneous	Expense	5,000	Yearly Inventory adjustment	5,000	5,000	-	0.00%	5,000	-	1,281
			706,996			632,514	74,482	11.78%	633,682	453,882	611,967

Information Technology											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1231-182-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							741	2,650
			-			-	-	N/A	-	741	2,650
001-1231-182-5121100	Salaries - Full Time / Productive Time	Expense	267,374			260,442	6,932	2.66%	260,442	141,287	183,573
001-1231-182-5121200	Salaries - Full Time / Vacation	Expense	-							11,490	9,344
001-1231-182-5121300	Salaries - Full Time / Sick	Expense	-							4,241	5,541
001-1231-182-5121400	Salaries - Full Time / Holiday	Expense	-							10,186	8,656
001-1231-182-5121500	Salaries - Full Time / Other Leave	Expense	-							3,088	134
001-1231-182-5170000	Special Allowance	Expense	4,500	One-time payment to employees	4,500	-	4,500	N/A			
001-1231-182-5210000	Administration / Workmen's Compensation	Expense	716			478	238	49.79%	478	409	471
001-1231-182-5221100	FICA / Social Security	Expense	16,856	Reg SS	16,577	16,148	708	4.38%	16,148	9,983	12,241
				One-time payment to employees	279						
001-1231-182-5221200	FICA / Medicare	Expense	3,942	Reg Medicare	3,877	3,776	166	4.40%	3,776	2,335	2,863
				One-time payment to employees	65						
001-1231-182-5266100	Health Insurance / CIGNA	Expense	42,572			26,775	15,797	59.00%	26,775	34,542	26,787
001-1231-182-5266300	Health Insurance / OPEB Payment	Expense	18,997			14,350	4,647	32.38%	14,350	14,350	11,636
001-1231-182-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							208	61
001-1231-182-5267900	Vision - Emp	Expense	-							6	
001-1231-182-5268100	Health Insurance / Disability	Expense	676			482	194	40.25%	482	451	888
001-1231-182-5269100	Health Insurance / Life	Expense	328			239	89	37.24%	239	219	312
001-1231-182-5282500	Retirement / 25 Year Plan	Expense	17,311			5,721	11,590	202.59%	5,721	5,721	5,557

Information Technology											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1231-182-5283000	Retirement / 30 Year Plan	Expense	11,987			18,521	(6,534)	-35.28%	18,521	18,521	18,143
001-1231-182-5291300	Misc Benefits / Other	Expense	4,889			3,110	1,779	57.20%	3,110	3,629	3,525
001-1231-182-5310100	Supplies / General Supplies	Expense	76,500	PC Upgrades of Dual Core 5700 and 6000 machines	39,000	63,000	13,500	21.43%	75,459	65,397	143,099
				Hard Drive Replacements	4,000						
				Spare PC and Server Components	5,000						
				Office Supplies	5,000						
				Windows Server 2008 Upgrades	10,000						
				Field Laptops and devices	6,000						
				Wireless for City Hall	2,500						
				Computers for new positions	5,000						
001-1231-182-5310300	Supplies / Clothing/Uniforms	Expense	500	Safety Shoes (4)	500	500	-	0.00%	500	370	
001-1231-182-5330100	Energy / Fuel & Oil	Expense	-								19
001-1231-182-5410000	Administration / Professional Services	Expense	30,000	Cabling Support	3,000	30,000	-	0.00%	35,538	6,989	18,283
				Misc Software Support	3,000						
				Microsoft Software Support	4,000						
				Onsite Virtualization and Server Support	20,000						
001-1231-182-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	388,300	Qwest Internet Service	47,000	337,800	50,500	14.95%	348,954	222,665	219,292
				Innoprise Enterprise Database	93,000						
				Verizon	23,000						
				HTE Var (AS400 hardware)	17,000						
				Printer and Copier Maintenance	70,000						
				GTA Firewall	8,000						
				GraniteXP Sewer Software	4,000						
				Paragon Finance Software	18,500						
				Emerson UPS	9,000						
				Swift Email Collocation	30,000						
				Coraid Storage System	10,000						
				Nexsan Storage System	10,000						
				VMWare Server Maintenance	15,000						
				Symantec Antivirus	3,000						
				Barracuda Webfilter	7,000						
				JJKeller Software	1,800						

Information Technology											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Barracuda Spam Filter	8,000						
				Scriptlogic	7,500						
				Civicplus Website Maintenance	4,000						
				Wireless for City Hall	2,500						
001-1231-182-5610100	Communications / Telephone	Expense	13,750	Phone Lines - 5	1,500	13,750	-	0.00%	13,750	7,178	10,959
				Smart Phones - 5	6,000						
				Ipads - 3	2,100						
				Circuit Fees	2,000						
				Misc Access Card Fees	2,150						
001-1231-182-5610200	Communications / Postage	Expense	50			50	-	0.00%	50	26	128
001-1231-182-5620100	Travel / Transportation	Expense	2,000			2,000	-	0.00%	2,000	233	522
001-1231-182-5621100	Travel / Dues/Registration Fees	Expense	10,000	VMWare San Training	10,000	10,000	-	0.00%	10,000		7,750
001-1231-182-5650000	Administration / Insurance	Expense	5,801			5,540	261	4.71%	5,540	2,719	3,564
001-1231-182-5740200	Machinery & Equipment / Machinery	Expense	40,000	HP Blade System Upgrade	40,000	40,000	-	0.00%	44,910	34,899	25,000
			957,049			852,682	104,367	12.24%	886,743	601,142	718,347

Geographic Information Systems											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1232-183-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							750	
			-			-	-	N/A	-	750	-
001-1232-183-5121100	Salaries - Full Time / Productive Time	Expense	124,853			121,741	3,112	2.56%	121,741	65,962	89,171
001-1232-183-5121200	Salaries - Full Time / Vacation	Expense	-							4,892	5,399
001-1232-183-5121300	Salaries - Full Time / Sick	Expense	-							2,938	3,794
001-1232-183-5121400	Salaries - Full Time / Holiday	Expense	-							4,682	4,414
001-1232-183-5121500	Salaries - Full Time / Other Leave	Expense	-							1,126	980
001-1232-183-5170000	Special Allowance	Expense	4,500	One-time payment to employees	4,500	-	4,500	N/A			
001-1232-183-5210000	Administration / Workmen's Compensation	Expense	421			281	140	49.82%	281	241	262
001-1232-183-5221100	FICA / Social Security	Expense	8,020	Reg SS	7,741	7,548	472	6.25%	7,548	4,673	6,084
				One-time payment to employees	279						
001-1232-183-5221200	FICA / Medicare	Expense	1,876	Reg Medicare	1,811	1,764	112	6.35%	1,764	1,093	1,423
				One-time payment to employees	65						
001-1232-183-5266100	Health Insurance / CIGNA	Expense	17,155			14,311	2,844	19.87%	14,311	13,381	14,556
001-1232-183-5266300	Health Insurance / OPEB Payment	Expense	6,785			6,726	59	0.88%	6,726	6,726	5,455
001-1232-183-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							62	11
001-1232-183-5267900	Vision - Emp	Expense	-							2	
001-1232-183-5268100	Health Insurance / Disability	Expense	325			262	63	24.05%	262	193	424
001-1232-183-5269100	Health Insurance / Life	Expense	153			125	28	22.40%	125	102	160
001-1232-183-5282500	Retirement / 25 Year Plan	Expense	21,927			21,738	189	0.87%	21,738	21,738	21,117

Geographic Information Systems											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1232-183-5283000	Retirement / 30 Year Plan	Expense	2,115			2,058	57	2.77%	2,058	2,058	2,016
001-1232-183-5291300	Misc Benefits / Other	Expense	2,561			1,958	603	30.80%	1,958	1,901	2,130
001-1232-183-5310100	Supplies / General Supplies	Expense	9,000	Plotter Ink	3,000	9,200	(200)	-2.17%	9,200	1,723	9,789
				Plotter Printheads	2,000						
				Plotter Paper	2,000						
				Misc Supplies	1,000						
				Misc Software	1,000						
001-1232-183-5410000	Administration / Professional Services	Expense	-						1,098	-	80,407
001-1232-183-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	35,000	ArcGIS Server	15,000	35,000	-	0.00%	35,704	-	28,560
				ArcInfo	13,000						
				ArcView	2,500						
				Large Format Plotter	2,500						
				Large Format Scanner	2,000						
001-1232-183-5610100	Communications / Telephone	Expense	1,980	Phone Lines - 3	900	2,150	(170)	-7.91%	2,150	1,551	2,118
				Smart Phone - 1	1,080						
001-1232-183-5610200	Communications / Postage	Expense	250			250	-	0.00%	250	-	
001-1232-183-5620100	Travel / Transportation	Expense	800			1,200	(400)	-33.33%	1,200	-	
001-1232-183-5621100	Travel / Dues/Registration Fees	Expense	7,500	ESRI Training	6,000	7,500	-	0.00%	8,250	750	4,070
				State GIS Conference	1,500						
001-1232-183-5622100	Travel / Lodging	Expense	1,000			1,000	-	0.00%	1,000	-	
001-1232-183-5623100	Travel / Meals/Food	Expense	200			200	-	0.00%	200	-	
001-1232-183-5650000	Administration / Insurance	Expense	910			854	56	6.56%	854	977	1,434
001-1232-183-5740200	Machinery & Equipment / Machinery	Expense	-						4,900	4,900	
			247,331			235,866	11,465	4.86%	243,318	141,671	283,774

Audio Visual											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1233-184-5121100	Salaries - Full-time / Productive Time	Expense	82,959			43,862	39,097	89.14%	43,862	25,294	40,260
001-1233-184-5121200	Vacation	Expense	-							1,023	5,050
001-1233-183-5121300	Salaries - Full Time / Sick	Expense	-							169	
001-1233-184-5121400	Holiday	Expense	-							1,687	2,129
001-1233-184-5121500	Salaries - Full-Time / Other Leave	Expense	-							506	
001-1233-184-5141300	Overtime / Premium Overtime	Expense	-							-	171
001-1233-184-5150000	Salaries - Perm Part Time	Expense	-			17,411	(17,411)	-100.00%	17,411	-	13,791
001-1233-184-5170000	Special Allowance	Expense	2,400	One-time payment to employees	2,400	-	2,400	N/A			
001-1233-184-5210000	Administration / Workmen's Compensation	Expense	22			14	8	57.14%	14	12	13
001-1233-184-5221100	Social Security	Expense	5,292	Reg SS	5,143	3,798	1,494	39.34%	3,798	1,686	3,704
				One-time payment to employees	149						
001-1233-184-5221200	Medicare	Expense	1,238	Reg Medicare	1,203	888	350	39.41%	888	394	866
				One-time payment to employees	35						
001-1233-184-5266100	CIGNA	Expense	10,676			5,878	4,798	81.63%	5,878	4,544	4,434
001-1233-184-5266300	OPEB Payment	Expense	4,523			4,484	39	0.87%	4,484	4,484	3,636
001-1233-184-5267200	Aetna Dental -Emp	Expense	-							27	(4)
001-1233-184-5268100	Health Insurance / Disability	Expense	122			131	(9)	-6.87%	131	81	185
001-1233-184-5269100	Health Insurance / Life	Expense	55			59	(4)	-6.78%	59	37	61
001-1233-184-5282500	25 Year Plan	Expense	-			11,441	(11,441)	-100.00%	11,441	11,441	11,114
001-1233-184-5283000	30 Year Plan	Expense	7,051			-	7,051	N/A		-	

Audio Visual											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1233-184-5291300	Other	Expense	2,328			2,304	24	1.04%	2,304	864	1,953
001-1233-184-5310100	General Supplies	Expense	20,600	Security Camera Equipment	2,000	25,465	(4,865)	-19.10%	25,690	11,219	11,201
				Office Supplies	2,100						
				Computer/Software Upgrades	1,500						
				AV Gear/Equipment	15,000						
001-1233-184-5330100	Fuel & Oil	Expense	700	Fuel	600	-	700	N/A		-	
				Oil	50						
				Other	50						
001-1233-184-5410000	Professional Services	Expense	27,324	Granicus Payments	25,324	22,000	5,324	24.20%	25,051	12,205	15,256
				Contractor Services	2,000						
001-1233-184-5520100	General Repair/Maint.	Expense	7,000	Equipment Repair	5,000	7,500	(500)	-6.67%	7,500	-	
				Vehicle Repair	2,000						
001-1233-184-5610100	Communications / Telephone	Expense	1,010	Cell	650	1,190	(180)	-15.13%	1,190	375	140
				Land	360						
001-1233-184-5610200	Communications / Postage	Expense	200	Shipping to Repairs	200	500	(300)	-60.00%	500	-	
001-1233-184-5620100	Transportation	Expense	100	Metro Passes	100	300	(200)	-66.67%	300	61	
001-1233-184-5621100	Travel / Dues/Registration Fees	Expense	200	Training	200	500	(300)	-60.00%	500	-	
001-1233-184-5650000	Administration / Insurance	Expense	211			198	13	6.57%	198	227	334
001-1233-184-5740200	Machinery & Equipment / Machinery	Expense	49,000	DPW Security Camera Upgrades	32,000	39,367	9,633	24.47%	39,367	8,803	
				City Hall Security Camera Upgrades	10,000						

Audio Visual											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Annex Security Camera Upgrades	7,000						
			223,011			187,290	35,721	19.07%	190,566	85,139	114,294

Human Resources											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1241-161-3690001	Miscellaneous / Other Misc. Receipts	Revenue	300			300	-	0.00%	300	17,014	80
			300			300	-	0.00%	300	17,014	80
001-1241-161-5121100	Salaries - Full Time / Productive Time	Expense	377,073			291,498	85,575	29.36%	291,498	157,689	251,683
001-1241-161-5121200	Salaries - Full Time / Vacation	Expense	-							13,365	21,897
001-1241-161-5121300	Salaries - Full Time / Sick	Expense	-							4,912	7,355
001-1241-161-5121400	Salaries - Full Time / Holiday	Expense	-							11,212	12,623
001-1241-161-5121500	Salaries - Full Time / Other Leave	Expense	-							3,420	76
001-1241-161-5141100	Overtime / Regular Overtime	Expense	4,216			-	4,216	N/A		1,251	2,442
001-1241-161-5141300	Premium Overtime	Expense	-							-	7
001-1241-161-5170000	Special Allowance	Expense	7,500	One-time payment to employees	7,500	-	7,500	N/A			
001-1241-161-5210000	Administration / Workmen's Compensation	Expense	1,027			685	342	49.93%	685	585	541
001-1241-161-5221100	FICA / Social Security	Expense	24,105	Reg SS	23,640	18,073	6,032	33.38%	18,073	11,252	17,506
				One-time payment to employees	465						
001-1241-161-5221200	FICA / Medicare	Expense	5,637	Reg Medicare	5,528	4,227	1,410	33.36%	4,227	2,631	4,094
				One-time payment to employees	109						
001-1241-161-5264100	Health Insurance / Retirees >= 65	Expense	3,996			4,201	(205)	-4.88%	4,201	2,999	5,842
001-1241-161-5266100	Health Insurance / CIGNA	Expense	34,691			26,068	8,623	33.08%	26,068	20,440	23,853
001-1241-161-5266200	Health Insurance / CIGNA - Retirees	Expense	24,003			24,156	(153)	-0.63%	24,156	18,002	23,146
001-1241-161-5266300	Health Insurance / OPEB Payment	Expense	27,138			26,906	232	0.86%	26,906	26,906	18,182
001-1241-161-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							133	0

Human Resources											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1241-161-5267900	Vision - Emp	Expense	-							78	
001-1241-161-5268100	Health Insurance / Disability	Expense	758			802	(44)	-5.49%	802	437	1,146
001-1241-161-5269100	Health Insurance / Life	Expense	687			685	2	0.29%	685	458	761
001-1241-161-5282500	Retirement / 25 Year Plan	Expense	34,621			34,323	298	0.87%	34,323	34,323	33,342
001-1241-161-5283000	Retirement / 30 Year Plan	Expense	35,256			34,297	959	2.80%	34,297	34,297	33,598
001-1241-161-5291300	Misc Benefits / Other	Expense	5,820			5,580	240	4.30%	5,580	4,320	5,959
001-1241-161-5310100	Supplies / General Supplies	Expense	5,665	Kelly Stationery - Misc office supplies	2,063	5,182	483	9.32%	5,262	3,068	3,519
				Impact	1,500						
				Central Stock (envelopes, etc.)	575						
				Labor Law Posters (required for compliance)	475						
				Charity House Printing (business cards) - 2000 cards x 1 = $72	72						
				ID Wholesalers	100						
				Service Award Pins	380						
				Supplies for new position	500						
001-1241-161-5410000	Administration / Professional Services	Expense	187,655	Deer Oaks EAP Services $2.16 PEPM (820 x 2.16=1771.20 x 12)	21,254	174,742	12,913	7.39%	215,608	62,326	63,964
				TASC Flexible Spending Administration - Healthcare, Dependent Care, Limited healthcare--70 participants x $4 x 12	3,360						
				Unemployment Tax Services (administration of unemployment claims)	840						
				Bolton Partners - Benefits Consulting (retainer/dependent audit/RFP assistance)	35,500						

Human Resources											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Boomershine Consulting - Actuarial Services (valuations/benefit statements/retirement calculations/pension consulting)	54,100						
				Whiteford, Taylor, Preston (Legal services - pension consulting)	31,200						
				http://www.HR.BLR.com (5 users) (solution for employment compliance/HR library) -----replaces www.bna.com	2,295						
				Cintas Document Service (shredding services ($30/month x 12 months)	360						
				Compensation and classification study	60,000						
				Reduction of EAP services (to be provided by CIGNA)	(21,254)						
001-1241-161-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	-							101	
001-1241-161-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	1,814	Quote represents 90% increase in cost. Since copier is used for both HR & Safety, number of copies have increases. Budget is for 96,000 copies and includes repairs and maintenance.	1,814	1,008	806	79.96%	1,008	950	1,165
001-1241-161-5610100	Communications / Telephone	Expense	3,170	5 current lines + 1 additional line in conference room	3,170	2,450	720	29.39%	2,450	1,186	2,356
001-1241-161-5610200	Communications / Postage	Expense	1,257	May Open Enrollment > Age 65 -- 55X.46	25	1,715	(458)	-26.71%	1,715	1,079	1,151
				May OE < Age 65 -- 210 x .46	97						
				Sept OE > Age 65 -- 155 X .46	71						
				Summary Plan Description - all--365 X .46	168						
				Retirement Statements - 515 X .46	237						
				Unplanned mailing - 200 x .46	92						
				Life Insurance Conversion - 45 x .46	21						

Human Resources											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				COBRA Notification letters (required for compliance) - 240 x .46	110						
				Supplemental Savings Check disbursement - 30 x .46	14						
				Supplemental Required Minimum Distribution - 10 x .46	5						
				Certified Mail - 30 x 6.00	180						
				FMLA communications (required for compliance) - 20 x 1.50	30						
				Term/Vested Calculation communications - 20 x 1.50	30						
				Misc. FEDEX	80						
				Creditable Coverage Notification < Age 65 (mandated) - 210 x .46	97						
001-1241-161-5620100	Travel / Transportation	Expense	250	Misc. transportation to Mid-Atlantic Wellness Council, CIGNA Form, other seminars/workshops	250	250	-	0.00%	250	69	100
001-1241-161-5621100	Travel / Dues/Registration Fees	Expense	4,129	SHRM National - annual dues	180	4,160	(31)	-0.75%	4,160	1,908	430
				Local Govt. Personnel Assoc. - Annual Membership	250						
				Seminars for staff on HR Compliance/legal requirements for the ever-changing compliance issues in Human Resources ($300 x 5)	1,500						
				Human Resource Assoc. of Natl Capt Area - Compensation Survey	700						
				MML - Compensation Survey participation	450						
				CompData (Compensation) Survey	1,049						
001-1241-161-5630000	Administration / Advertising	Expense	11,216	Recruiting Advertisement - CareerBuilder (2 ads x $419	838	5,563	5,653	101.62%	5,563	3,224	2,490
				Advertising (recruiting) - Frederick News Post 10 ads x $280	2,800						
				RFP Public Notices in FNP (4 x $300)	1,200						
				Recruiting - Public Works Careers - 2 ads x $140	280						

Human Resources											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Recruiting - Maryland Job Network	3,625						
				Recruiting - Herald Mail (3 ads x $415)	1,245						
				Recruiting - Hire a Hero (5 posting x $60)	300						
				Recruiting - El Pregonero publication (3 postings @ $40 on http://www.elpregonero.org to attract Spanish candidates	120						
				Recruiting - African American Careers (2 postings @ 249 on http://africanamericancareers.com)	498						
				Recruiting - The National Assoc of Asian American Professionals (3 postings @ 310 on http://jobsnaaap.org)	310						
001-1241-161-5640000	Administration / Printing & Binding	Expense	360	Sir Speedy - Employment Applications and Policy and Procedures reprints	360	207	153	73.91%	280	280	261
001-1241-161-5650000	Administration / Insurance	Expense	20,282			17,362	2,920	16.82%	17,362	18,473	18,237
			822,326.00			684,140	138,186	20.20%	725,159	441,374	557,728

Safety											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1242-162-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-			100	(100)	-100.00%	100	780	290
			-			100	(100)	-100.00%	100	780	290
001-1242-162-5121100	Salaries - Full Time / Productive Time	Expense	130,235			126,907	3,328	2.62%	126,907	62,663	99,509
001-1242-162-5121200	Salaries - Full Time / Vacation	Expense	-							8,233	13,395
001-1242-162-5121300	Salaries - Full Time / Sick	Expense	-							5,737	9,359
001-1242-162-5121400	Salaries - Full Time / Holiday	Expense	-							4,881	5,687
001-1242-162-5121500	Salaries - Full Time / Other Leave	Expense	-							1,464	
001-1242-162-5121600	Salaries - Full Time / Wellness Incentive Prog.	Expense	-								
001-1242-162-5150000	Salaries - Perm Part Time	Expense	43,200				43,200	N/A			
001-1242-162-5170000	Special Allowance	Expense	5,700	One-time payment to employees	5,700	-	5,700	N/A			
001-1242-162-5210000	Administration / Workmen's Compensation	Expense	7,049			4,700	2,349	49.98%	4,700	4,017	4,234
001-1242-162-5221100	FICA / Social Security	Expense	11,105	Reg SS	10,752	7,868	3,237	41.14%	7,868	4,684	7,216
				One-time payment to employees	353						
001-1242-162-5221200	FICA / Medicare	Expense	2,597	Reg Medicare	2,514	1,840	757	41.14%	1,840	1,096	1,688
				One-time payment to employees	83						
001-1242-162-5266100	Health Insurance / CIGNA	Expense	24,324			24,477	(153)	-0.63%	24,477	18,976	22,441
001-1242-162-5266300	Health Insurance / OPEB Payment	Expense	9,046			8,968	78	0.87%	8,968	8,968	7,273
001-1242-162-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							117	0
001-1242-162-5267900	Vision - Emp	Expense	-							16	

Safety											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1242-162-5268100	Health Insurance / Disability	Expense	320			335	(15)	-4.48%	335	214	526
001-1242-162-5269100	Health Insurance / Life	Expense	160			173	(13)	-7.51%	173	107	192
001-1242-162-5282500	Retirement / 25 Year Plan	Expense	11,540			11,441	99	0.87%	11,441	11,441	11,114
001-1242-162-5283000	Retirement / 30 Year Plan	Expense	7,051			6,859	192	2.80%	6,859	6,859	6,720
001-1242-162-5291300	Other	Expense	2,328			1,152	1,176	102.08%	1,152	1,728	1,395
001-1242-162-5291500	Misc Benefits / Employee Incentive	Expense	-	Safety and Health Day/Open Enrollment & Luncheon	2,000	-	-	N/A		-	
				SHD to be provided by CIGNA	(2,000)						
001-1242-162-5310100	Supplies / General Supplies	Expense	2,000	General office supplies	700	500	1,500	300.00%	500	382	4,471
				One time cost for Prestan replacement manikins 4 pack	500						
				Prestan manikin faceshields/mask/bags	300						
				Ergotron Workfit adjustable sit/stand workstation	500						
001-1242-162-5310300	Supplies / Clothing/Uniforms	Expense	250	Msc. Field Work Clothing	250	287	(37)	-12.89%	287	125	
001-1242-162-5330100	Energy / Fuel & Oil	Expense	-							-	112
001-1242-162-5410000	Administration / Professional Services	Expense	-							-	83
001-1242-162-5610100	Communications / Telephone	Expense	2,350			2,350	-	0.00%	2,350	717	1,346
001-1242-162-5610200	Communications / Postage	Expense	50			50	-	0.00%	50	7	18
001-1242-162-5620100	Travel / Transportation	Expense	750	Reimbursement mileage for Tennesse Safety and Health Conference & Expo	750		750	N/A		-	
001-1242-162-5621100	Travel / Dues/Registration Fees	Expense	1,250	Registration Fee Tennesse Conference and Expo Dues PESA	1,250	225	1,025	455.56%	225	-	23
001-1242-162-5622100	Travel / Lodging	Expense	2,040	Tennessee Safety and Health Conference and Expo	2,040		2,040	N/A		-	
001-1242-162-5623100	Travel / Meals/Food	Expense	800	Meal Allowance	800		800	N/A		-	

Safety											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1242-162-5650000	Administration / Insurance	Expense	1,442			1,262	180	14.26%	1,262	1,309	1,496
			265,587			199,394	66,193	33.20%	199,394	143,741	198,297

Planning											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1251-171-3221701	Zoning Permits / Paving Permit	Revenue	661			768	(107)	-13.93%	768	256	768
001-1251-171-3311101	Federal Governmental / Other Federal Grants	Revenue	-							25,000	
001-1251-171-3341101	State of Maryland / Other State Grants	Revenue	-			13,000	(13,000)	-100.00%	13,000	-	4,200
001-1251-171-3417001	General Government / Filing Fees	Revenue	211,000			109,990	101,010	91.84%	109,990	119,490	147,230
001-1251-171-3417002	General Government / H.D.C. Filing Fees	Revenue	10,155			15,820	(5,665)	-35.81%	15,820	5,620	14,665
001-1251-171-3417003	General Government / Forest Conservation Fees	Revenue	14,794			9,828	4,966	50.53%	9,828	7,934	16,587
001-1251-171-3417004	General Government / Recording Fees	Revenue	875			1,350	(475)	-35.19%	1,350	375	1,425
001-1251-171-3417005	General Government / Water Service Review Fee	Revenue	-			19,522	(19,522)	-100.00%	19,522	9,950	17,886
001-1251-171-3630001	Donations/Contributions / Donations	Revenue	1,646			1,500	146	9.73%	1,500	1,595	750
001-1251-171-3690000	Miscellaneous / Other Sources - Project	Revenue	761			3,566	(2,805)	-78.66%	3,566	-	1,783
001-1251-171-3690001	Miscellaneous / Other Misc. Receipts	Revenue	1,311			328	983	299.70%	328	1,666	602
			241,203			175,672	65,531	37.30%	175,672	171,886	205,896
001-1251-171-5121100	Salaries - Full Time / Productive Time	Expense	785,298			684,358	100,940	14.75%	684,358	349,614	533,935
001-1251-171-5121200	Salaries - Full Time / Vacation	Expense	-							26,464	39,404
001-1251-171-5121300	Salaries - Full Time / Sick	Expense	-							19,352	16,570
001-1251-171-5121400	Salaries - Full Time / Holiday	Expense	-							25,692	27,755
001-1251-171-5121500	Salaries - Full Time / Other Leave	Expense	-							8,491	1,869
001-1251-171-5141300	Overtime / Premium Overtime	Expense	-							-	164

Account	Account Description	GL Type	FY 2014 Adopted	Narrative	Justification Amount	FY 2013 Adopted	$ Change Adopted	% Change Adopted	FY 2013 Amended	FY 2013 Actuals	FY 2012 Actuals
001-1251-171-5150000	Administration / Salaries - Perm Part Time	Expense	-							18,329	25,713
001-1251-171-5170000	Special Allowance	Expense	17,400	One-time payment to employees	17,400	-	17,400	N/A			
001-1251-171-5210000	Administration / Workmen's Compensation	Expense	3,002			1,530	1,472	96.21%	1,530	1,307	1,635
001-1251-171-5221100	FICA / Social Security	Expense	49,200	Reg SS	48,121	42,155	7,045	16.71%	42,155	26,252	37,682
				One-time payment to employees	1,079						
001-1251-171-5221200	FICA / Medicare	Expense	11,639	Reg Medicare	11,387	9,924	1,715	17.28%	9,924	6,140	8,813
				One-time payment to employees	252						
001-1251-171-5264100	Health Insurance / Retirees >= 65	Expense	7,139			11,749	(4,610)	-39.24%	11,749	5,379	12,019
001-1251-171-5266100	Health Insurance / CIGNA	Expense	99,354			89,003	10,351	11.63%	89,003	66,366	83,888
001-1251-171-5266200	Health Insurance / CIGNA - Retirees	Expense	7,787			7,838	(51)	-0.65%	7,838	5,840	7,510
001-1251-171-5266300	Health Insurance / OPEB Payment	Expense	42,969			50,896	(7,927)	-15.57%	50,896	50,896	41,818
001-1251-171-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							419	3
001-1251-171-5267900	Vision - Emp	Expense	-							59	
001-1251-171-5268100	Health Insurance / Disability	Expense	1,689			1,785	(96)	-5.38%	1,785	1,024	2,543
001-1251-171-5269100	Health Insurance / Life	Expense	1,041			1,904	(863)	-45.33%	1,904	1,569	2,014
001-1251-171-5282500	Retirement / 25 Year Plan	Expense	46,162			45,764	398	0.87%	45,764	45,764	33,342
001-1251-171-5283000	Retirement / 30 Year Plan	Expense	66,986			65,165	1,821	2.79%	65,165	65,165	63,836
001-1251-171-5291300	Misc Benefits / Other	Expense	15,132			14,400	732	5.08%	14,400	9,891	11,965
001-1251-171-5310100	Supplies / General Supplies	Expense	5,500	Office supplies consumed at $300.00 per month	3,600	6,000	(500)	-8.33%	6,125	1,400	3,081
				supplies for new positions	1,000						
				Winstar Van #832 is on a fleet maintenance (repairs at 900/yr)	900						
001-1251-171-5330100	Energy / Fuel & Oil	Expense	250	Gas for van 832	250	250	-	0.00%	250	181	275

Account	Account Description	GL Type	FY 2014 Adopted	Narrative	Justification Amount	FY 2013 Adopted	$ Change Adopted	% Change Adopted	FY 2013 Amended	FY 2013 Actuals	FY 2012 Actuals
001-1251-171-5410000	Administration / Professional Services	Expense	18,700	Stipends for Planning (6 members for 2 MTG per month at $25.00 per MTG)	3,600	34,000	(15,300)	-45.00%	34,000	10,473	41,747
				Stipends for Zoning Board of Appeals (6 members for 2 MTG per month at $25.00 per MTG)	3,600						
				Stipends for Historic Preserversation Commission (8 members for 2 MTG per month at $25 per MTG)	4,800						
				Archeology Consultant	3,000						
				Interpreter for Planning, Board of Zoning Appeals, Historic Preserveration, Mayor and Board Hearings	3,200						
				Drug Testing	500						
001-1251-171-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	500	#832 Windstar van is on a fleet maintenance	500	500	-	0.00%	500	-	55
001-1251-171-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	7,000	High volume 8060 Copier	4,000	7,900	(900)	-11.39%	7,900	2,034	1,834
				ESRI - Maintenance Contract for 1 ARC-editor License (GIS)	2,000						
				Savin Fax Machine 816	500						
				S-716 Colored Printer	500						
001-1251-171-5610100	Communications / Telephone	Expense	4,840			4,651	189	4.06%	4,651	2,072	4,178
001-1251-171-5610200	Communications / Postage	Expense	1,500			1,500	-	0.00%	1,500	522	990
001-1251-171-5620100	Travel / Transportation	Expense	800			-	800	N/A		54	90
001-1251-171-5621100	Travel / Dues/Registration Fees	Expense	12,300	APA membership for 5 at 400/ea	2,000	7,520	4,780	63.56%	7,520	3,281	3,673
				AICP for 4 at 600/ea	2,400						
				Maryland Association Historic District Commission per year	1,500						
				National Alliance of Preservation Commission membership per yr	300						

Account	Account Description	GL Type	FY 2014 Adopted	Narrative	Justification Amount	FY 2013 Adopted	$ Change Adopted	% Change Adopted	FY 2013 Amended	FY 2013 Actuals	FY 2012 Actuals
				National Trust FRO Historic Preservation membership per yr	200						
				Floodplain Management Membership per yr	200						
				ASFMI Renewal membership (Floodpain) per yr	500						
				Training for PC, ZBA, HPC Member per yr	2,400						
				Local conferences (1 conference for 12 staff members at $200 per conference)	1,700						
				International Society of Arboriculture (ISA) membership per yr	300						
				ASFPM	200						
				APA Conference	600						
001-1251-171-5622100	Travel / Lodging	Expense	450	APA Conference	450	-	450	N/A			
001-1251-171-5623100	Travel / Meals/Food	Expense	300			-	300	N/A	300	245	
001-1251-171-5630000	Administration / Advertising	Expense	12,000			12,000	-	0.00%	14,221	4,511	5,755
001-1251-171-5640000	Administration / Printing & Binding	Expense	13,000	LMC Amendments Printing	3,000	6,000	7,000	116.67%	7,500	1,490	5,385
				Green Initiative Committee	2,000						
				Bicycle and Pedestrian Advisory Committee	2,000						
				Miscellaneous Printing	3,000						
				Small Staff Review Signs	3,000						
001-1251-171-5650000	Administration / Insurance	Expense	3,360			3,063	297	9.70%	3,063	3,371	4,518
			1,235,298			1,109,855	125,443	11.30%	1,114,001	763,646	1,024,061

Code Enforcement											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1253-172-3222311	Special Requests / Building Appeals Board	Revenue	100	Appeal Requests to Building Appeals Board ($25.00 per hearing)	100	100	-	0.00%	100	-	25
001-1253-172-3400003	Public Works / Overhead	Revenue	3,000	Administrative Charges on Job Reports - Code Enforcement has processed 146 Job Reports during 2012.	3,000	2,000	1,000	50.00%	2,000	2,815	4,892
001-1253-172-3510001	General / Municipal Infractions	Revenue	5,000	Fines collected from the issuance of Civil Citations	5,000	5,000	-	0.00%	5,000	2,375	4,600
001-1253-172-3690001	Miscellaneous / Other Misc. Receipts	Revenue	50	PIA Requests for Code Enforcement	50	50	-	0.00%	50	2	10
			8,150			7,150	1,000	13.99%	7,150	5,192	9,527
001-1253-172-5121100	Salaries - Full Time / Productive Time	Expense	345,979			332,082	13,897	4.18%	332,082	173,358	250,919
001-1253-172-5121200	Salaries - Full Time / Vacation	Expense	-							11,460	19,767
001-1253-172-5121300	Salaries - Full Time / Sick	Expense	-							10,846	9,569
001-1253-172-5121400	Salaries - Full Time / Holiday	Expense	-							13,109	13,061
001-1253-172-5121500	Salaries - Full Time / Other Leave	Expense	-							4,210	549
001-1253-172-5141300	Overtime / Premium Overtime	Expense	5,000			5,000	-	0.00%	5,000	-	4,982
001-1253-172-5150000	Administration / Salaries - Perm Part Time	Expense	18,069			17,411	658	3.78%	17,411	8,546	
001-1253-172-5170000	Special Allowance	Expense	11,400	One-time payment to employees	11,400	-	11,400	N/A			

Code Enforcement											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1253-172-5210000	Administration / Workmen's Compensation	Expense	20,725			15,370	5,355	34.84%	15,370	11,809	17,256
001-1253-172-5221100	FICA / Social Security	Expense	23,588	Reg SS	22,881	21,978	1,610	7.33%	21,978	13,112	17,766
				One-time payment to employees	707						
001-1253-172-5221200	FICA / Medicare	Expense	5,517	Reg Medicare	5,352	5,139	378	7.36%	5,139	3,066	4,155
				One-time payment to employees	165						
001-1253-172-5266100	Health Insurance / CIGNA	Expense	46,435			56,458	(10,023)	-17.75%	56,458	34,725	37,188
001-1253-172-5266200	Health Insurance / CIGNA - Retirees	Expense	18,931			19,033	(102)	-0.54%	19,033	14,198	17,880
001-1253-172-5266300	Health Insurance / OPEB Payment	Expense	22,615			17,937	4,678	26.08%	17,937	17,937	14,545
001-1253-172-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							307	0
001-1253-172-5267900	Vision - Emp	Expense	-							46	
001-1253-172-5268100	Health Insurance / Disability	Expense	919			861	58	6.74%	861	491	1,182
001-1253-172-5269100	Health Insurance / Life	Expense	528			493	35	7.10%	493	338	553
001-1253-172-5270000	Administration / Unemployment	Expense	-							(1,000)	(1,800)
001-1253-172-5282500	Retirement / 25 Year Plan	Expense	69,243			57,205	12,038	21.04%	57,205	57,205	55,570
001-1253-172-5283000	Retirement / 30 Year Plan	Expense	21,153			20,579	574	2.79%	20,579	20,579	20,159
001-1253-172-5291300	Misc Benefits / Other	Expense	9,312			6,912	2,400	34.72%	6,912	6,528	6,696
001-1253-172-5310100	Supplies / General Supplies	Expense	3,367	Office Supplies	1,623	3,952	(585)	-14.80%	5,823	3,209	4,166
				Printing of NOV Forms	1,544						
				Miscellaneous Supplies	200						
001-1253-172-5310300	Supplies / Clothing/Uniforms	Expense	1,300	Uniform Shirts/Jackets	550	1,025	275	26.83%	1,063	602	1,072

Code Enforcement											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Boots (6 @ $ 125 Ea)	750						
001-1253-172-5310400	Supplies / Photographic Supplies	Expense	200		200	200	-	0.00%	200	-	90
001-1253-172-5330100	Energy / Fuel & Oil	Expense	6,536	Code Enforcement has (1) Division Manager and (5) Inspectors (an increase of (1) from last year.	6,536	5,050	1,486	29.43%	5,050	2,943	4,685
001-1253-172-5410000	Administration / Professional Services	Expense	2,000	Structural Engineering Assessments	2,000	2,000	-	0.00%	2,000	491	264
001-1253-172-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	1,925	Vehicle Repairs	1,000	1,000	925	92.50%	1,000	320	40
				Install (1) New Radio for New Vehicle Request	475						
				Striping for New Vehicle Request	450						
001-1253-172-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	2,000	WPS Maintenance Contract on Savin Copier	2,000	2,000	-	0.00%	2,178	1,463	2,140
001-1253-172-5570000	Administration / Licenses/Permits	Expense	180	(2) Inspectors to take (3) Recertification Exams at $ 60.00 Each	180	120	60	50.00%	120	50	225
001-1253-172-5610100	Communications / Telephone	Expense	8,555	Basic Telephone Service ($24.70x8x12)	2,371	5,871	2,684	45.72%	5,871	4,070	5,589
				Cell Phone Cost ($55.00x6x12)	3,960						
				Fax Line Charge ($24.70x12)	296						
				Miscellaneous Equipment	200						
001-1253-172-5610200	Communications / Postage	Expense	3,000	Certified Restricted Mail (145x$12.01) (Postage to increase on CRM in January 2013 from $ 10.30 to $ 12.01)	1,741	3,000	-	0.00%	3,000	608	893

Code Enforcement											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Regular Mail (Postage to increase in January 2013 from $0.45 to $0.46)	1,259						
001-1253-172-5621100	Travel / Dues/Registration Fees	Expense	200	CEZOA Membership Renewal for Inspectors ($25.00x6)	150	175	25	14.29%	175	50	345
				General Registration and Dues	50						
001-1253-172-5640000	Administration / Printing & Binding	Expense	500	Updating of City Code Books	500	500	-	0.00%	500	-	
001-1253-172-5650000	Administration / Insurance	Expense	5,438			4,736	702	14.82%	4,736	4,883	5,458
001-1253-172-5740100	Machinery & Equipment / Vehicles	Expense	40,000	New Vehicle for Code Enforcement (2013 Chevrolet Silverado 2500HD 4WD Ext Cab) This vehicle will be used to enhance Code Enforcement's efforts for faster service and problem solving capabilities. It will also be used in cooperative effort with DPW for snow removal operations and other emergency response efforts.	40,000		40,000	N/A			
			694,615			606,087	88,528	14.61%	608,174	419,559	514,963

Facility Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1262-181-3400001	Public Works / Equipmental Rental	Revenue	-							568	108
001-1262-181-3400002	Public Works / Labor	Revenue	-							655	105
001-1262-181-3400003	Public Works / Overhead	Revenue	-							122	
001-1262-181-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							25	298
			-			-	-	N/A	-	1,370	511
001-1262-181-5121100	Salaries - Full Time / Productive Time	Expense	490,309			481,529	8,780	1.82%	481,529	242,911	386,551
001-1262-181-5121200	Salaries - Full Time / Vacation	Expense	-							16,619	33,170
001-1262-181-5121300	Salaries - Full Time / Sick	Expense	-							21,992	8,885
001-1262-181-5121400	Salaries - Full Time / Holiday	Expense	-							17,690	19,843
001-1262-181-5121500	Salaries - Full Time / Other Leave	Expense	-							3,800	2,225
001-1262-181-5141200	Overtime / Standby	Expense	-							144	138
001-1262-181-5141300	Overtime / Premium Overtime	Expense	2,500			1,000	1,500	150.00%	1,000	1,272	220
001-1262-181-5170000	Special Allowance	Expense	15,000	One-time payment to employees	15,000	-	15,000	N/A			
001-1262-181-5210000	Administration / Workmen's Compensation	Expense	14,650			9,767	4,883	49.99%	9,767	8,348	8,782
001-1262-181-5221100	FICA / Social Security	Expense	31,482	Reg SS	30,552	29,916	1,566	5.23%	29,916	17,340	25,890
				One-time payment to employees	930						
001-1262-181-5221200	FICA / Medicare	Expense	7,362	Reg Medicare	7,144	6,996	366	5.23%	6,996	4,055	6,055
				One-time payment to employees	218						

Facility Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1262-181-5264100	Health Insurance / Retirees >= 65	Expense	7,992			8,402	(410)	-4.88%	8,402	5,999	9,764
001-1262-181-5266100	Health Insurance / CIGNA	Expense	100,040			100,629	(589)	-0.59%	100,629	78,045	87,546
001-1262-181-5266200	Health Insurance / CIGNA - Retirees	Expense	32,349			32,553	(204)	-0.63%	32,553	24,262	30,586
001-1262-181-5266300	Health Insurance / OPEB Payment	Expense	50,658			50,225	433	0.86%	50,225	50,225	40,727
001-1262-181-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							307	(8)
001-1262-181-5267900	Vision - Emp	Expense	-							32	
001-1262-181-5268100	Health Insurance / Disability	Expense	1,293			1,283	10	0.78%	1,283	794	2,014
001-1262-181-5269100	Health Insurance / Life	Expense	918			887	31	3.49%	887	612	1,009
001-1262-181-5282500	Retirement / 25 Year Plan	Expense	103,864			91,528	12,336	13.48%	91,528	91,528	77,798
001-1262-181-5283000	Retirement / 30 Year Plan	Expense	29,615			28,810	805	2.79%	28,810	28,810	33,598
001-1262-181-5310100	Supplies / General Supplies	Expense	15,900	Maint.& Repair of 9 vehicles (oil, tires, engine, etc)	5,000	14,400	1,500	10.42%	14,615	4,786	12,239
				Blades, Bits, Drivers (Masonry, wood, metal)	2,600						
				Small hand & power tool replacement	300						
				Power hand tool repair parts	300						
				Non-power hand tool replacement	400						
				Facility Maint/Repair (Elec, Plumb, Interior/Exterior Maint.)	3,000						
				Office Supplies & IT Repair/Maint.	800						
				Paint, Sealers, Adhesives, Stains, Solvents, Ect.	1,000						
				Fasteners (screws, Bolts, Nails, Anchors & DPW Fascility Projects	2,500						
001-1262-181-5310300	Supplies / Clothing/Uniforms	Expense	2,750	Boot 60% of Dept.	750	3,350	(600)	-17.91%	3,427	698	2,830

Facility Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Uniform to outfit New Position	800						
				Uniform Replacement for 10 remaining POS $200.00 each.	2,000						
				Remove uniform for new position	(800)						
001-1262-181-5330100	Energy / Fuel & Oil	Expense	13,000	Monthly Fuel & Oil Cost ($834.00/month per Vehicle)	10,000	11,000	2,000	18.18%	11,000	8,049	12,596
001-1262-181-5340000	Administration / Chemicals	Expense	600	Graffiti Removers/Construction Chemicals	600	500	100	20.00%	500	-	314
001-1262-181-5410000	Administration / Professional Services	Expense	600	Random drug/alcohol testing,DOT physicals, respirator fit test,& Towing.	600	600	-	0.00%	600	369	1,034
001-1262-181-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	6,000	Build. E-1 Repair services (Garage Doors, Glass Roof,HVAC,ect.)	1,300	5,700	300	5.26%	5,700	1,438	4,372
				Dept. Vehicle Repair, (9 vehicles) 135 replacement occurs, deduct $1000.00	2,700						
				Annual Service/Calibration of shop equipment	2,000						
001-1262-181-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	300	Contract Training	300	700	(400)	-57.14%	700	396	
001-1262-181-5610100	Communications / Telephone	Expense	525	One office phone @ $40.00 per month	480	480	45	9.38%	480	247	394
001-1262-181-5610200	Postage	Expense	-			50	(50)	-100.00%	50	-	11
001-1262-181-5620100	Travel / Transportation	Expense	100	Travel tolls (for trans to and from training)	100		100	N/A		6	
001-1262-181-5623100	Travel / Meals/Food	Expense	300	Food During Training	300		300	N/A		-	
001-1262-181-5650000	Administration / Insurance	Expense	10,974			9,475	1,499	15.82%	9,475	9,634	10,295
001-1262-181-5740100	Vehicles	Expense	90,000	Replace 1990 (Non-CDL) mid size Dump Truck (5 to 4 ton)	90,000		90,000	N/A			
			1,029,081			889,780	139,301	15.66%	890,072	640,408	818,878

Facility Administration											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1263-000-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-								232,250
001-1263-181-3400004	Concessions / City Hall Concessions	Revenue	-							76	92
001-1263-181-3621001	Rentals / Rents	Revenue	250,000			250,000	-	0.00%	250,000	181,284	257,552
001-1263-181-3621101	Rents - Other Recreation / Adventist Property	Revenue	15,000				15,000	N/A		9,112	15,044
001-1263-181-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							37	4
			265,000			250,000	15,000	6.00%	250,000	190,509	504,942
001-1263-181-5121100	Salaries - Full Time / Productive Time	Expense	69,212			68,109	1,103	1.62%	68,109	35,258	58,432
001-1263-181-5121200	Salaries - Full Time / Vacation	Expense	-							4,453	5,818
001-1263-181-5121300	Salaries - Full Time / Sick	Expense	-							1,416	1,367
001-1263-181-5121400	Salaries - Full Time / Holiday	Expense	-							2,620	3,052
001-1263-181-5121500	Salaries - Full Time / Other Leave	Expense	-							797	
001-1263-181-5150000	Administration / Salaries - Perm Part Time	Expense	-			11,944	(11,944)	-100.00%	11,944	3,724	5,588
001-1263-181-5170000	Special Allowance	Expense	1,500	One-time payment to employees	1,500	-	1,500	N/A			
001-1263-181-5210000	Administration / Workmen's Compensation	Expense	3,665			2,444	1,221	49.96%	2,444	2,089	2,200
001-1263-181-5221100	FICA / Social Security	Expense	4,384	Reg SS	4,291	4,964	(580)	-11.68%	4,964	2,822	4,324
				One-time payment to employees	93						

Facility Administration											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1263-181-5221200	FICA / Medicare	Expense	1,026	Reg Medicare	1,004	1,161	(135)	-11.63%	1,161	660	1,011
				One-time payment to employees	22						
001-1263-181-5264100	Health Insurance / Retirees >= 65	Expense	4,800			2,604	2,196	84.33%	2,604	3,680	4,159
001-1263-181-5266100	Health Insurance / CIGNA	Expense	12,162			14,311	(2,149)	-15.02%	14,311	9,842	13,129
001-1263-181-5266200	Health Insurance / CIGNA - Retirees	Expense	-				-			-	4,381
001-1263-181-5266300	Health Insurance / OPEB Payment	Expense	9,046			8,968	78	0.87%	8,968	8,968	7,273
001-1263-181-5268100	Health Insurance / Disability	Expense	174			184	(10)	-5.43%	184	116	288
001-1263-181-5269100	Health Insurance / Life	Expense	192			189	3	1.59%	189	128	210
001-1263-181-5282500	Retirement / 25 Year Plan	Expense	11,540			11,441	99	0.87%	11,441	11,441	11,114
001-1263-181-5283000	Retirement / 30 Year Plan	Expense	7,051			6,859	192	2.80%	6,859	6,859	6,720
001-1263-181-5310100	Supplies / General Supplies	Expense	21,275	Carpet Replacement for City Hall	5,000	40,500	(19,225)	-47.47%	33,063	5,815	38,135
				Roofing supplies	300						
				Locks/Hardware	500						
				Ceiling tiles	500						
				Paint	500						
				Office supplies	500						
				Misc parts (electric, plumbing, HVAC)	3,150						
				Janitorial supplies	4,000						
				Filters	1,575						
				Lights bulbs & fixtures	5,250						
001-1263-181-5310300	Supplies / Clothing/Uniforms	Expense	250			-	250	N/A		95	
001-1263-181-5330100	Energy / Fuel & Oil	Expense	800			800	-	0.00%	800	-	607
001-1263-181-5330200	Energy / Electricity	Expense	120,000			150,000	(30,000)	-20.00%	150,000	68,870	134,418
001-1263-181-5330300	Energy / Natural Gas	Expense	12,000			15,000	(3,000)	-20.00%	15,000	5,574	9,009
001-1263-181-5330400	Energy / Heating Fuel	Expense	600			600	-	0.00%	600	1,272	183

Facility Administration											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1263-181-5410000	Administration / Professional Services	Expense	39,500	Appraisals (Avg cost of appraisals are $2,500 - $4,000)	14,500	10,000	29,500	295.00%	20,000	13,951	11,500
				Remediation costs for Trinity School	25,000						
001-1263-181-5510200	Cleaning Services / Custodial Services	Expense	47,150	Cleaning at City Hall 3x per week	28,150	45,785	1,365	2.98%	45,785	27,098	44,034
				Emergency Cleaning at City Hall	1,000						
				Cleaning at MARC Train Station 2x per day 5x per week	17,000						
				Emergency Cleaning at City Hall	1,000						
001-1263-181-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	27,000	Roof Repair	7,000	33,500	(6,500)	-19.40%	37,565	14,973	45,456
				Sprinkler Repair	5,000						
				Brick Repair (Civil War Museum) needs repointing/repair	8,000						
				Locks/Security	1,000						
				Doors/Hardware (train station door hardware needs replaced)	4,000						
				Plumbing	1,000						
				Glass	1,000						
001-1263-181-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	19,947	Elevator Maintenance (CH, CWM)	4,034	20,380	(433)	-2.12%	21,453	8,086	12,472
				Exterminating (termite and pest control)	1,920						
				Annual Elevator Smoke & Recall Testing	900						
				Water Treatment for Boiler	1,197						
				Sprinkler Inspections	1,000						
				AED Maintenance (Company phased out old maintenance program and now has a new program for management of AED's therefore increase was necessary. They have given us a discount from their original price of $345.	325						
				Security Monitoring @ City Hall	483						
				Annual UPS & Leibert Maintenance	9,583						

Facility Administration											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Fire Alarm Testing	300						
				Security Monitoring at MARC Train Station	205						
001-1263-181-5540200	Rentals / Equipment and Vehicles	Expense	1,000	Lift rental, etc.	1,000	1,000	-	0.00%	2,650	1,706	217
001-1263-181-5560100	Property Services / Water/Sewer Service	Expense	1,000			850	150	17.65%	850	916	754
001-1263-181-5561100	Property Services / Storm Water Mgmt Service	Expense	500			400	100	25.00%	400	468	524
001-1263-181-5562100	Property Services / Solid Waste Benefit Charg	Expense	5,080			5,080	-	0.00%	5,080	5,080	5,080
001-1263-181-5570000	Administration / Licenses/Permits	Expense	-								
001-1263-181-5590000	Administration / Taxes	Expense	4,674	21-434442 - 9523 Gambrill Park Road	1,421	5,032	(358)	-7.11%	5,032	4,630	4,984
				02-024098 - New Design Road	3,253						
001-1263-181-5610100	Communications / Telephone	Expense	8,500	land lines, elevator fire lines, cell phone	8,500	8,500	-	0.00%	8,500	3,101	6,848
001-1263-181-5610200	Communications / Postage	Expense	150			150	-	0.00%	150	25	61
001-1263-181-5620100	Travel / Transportation	Expense	95	Response to emergencies after hours / Parking fees for conference	95	90	5	5.56%	90	-	56
001-1263-181-5630000	Advertising	Expense	-						255	467	
001-1263-181-5650000	Administration / Insurance	Expense	25,497			22,896	2,601	11.36%	22,896	9,699	9,031
001-1263-181-5710000	Administration / Land	Expense	-								19,729
001-1263-181-5740200	Machinery & Equipment / Machinery	Expense	47,500	Boardroom seat replacement	47,500		47,500	N/A			
			507,270			493,741	13,529	2.74%	503,346	266,699	472,166

Municipal Annex											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1264-181-5310100	Supplies / General Supplies	Expense	9,575	Roof Supplies (Caulk)	200	8,700	875	10.06%	10,130	4,381	6,875
				Locks/Hardware	500						
				Ceiling Tiles	500						
				Paint	500						
				Miscellaenous Parts (Electric, Plumbing, HVAC)	2,000						
				Janitorial Supplies	3,675						
				Filters	1,200						
				Light Bulbs/Fixtures	1,000						
001-1264-181-5330200	Energy / Electricity	Expense	50,000			57,000	(7,000)	-12.28%	57,000	31,756	44,475
001-1264-181-5510200	Cleaning Services / Custodial Services	Expense	29,600	Emergency Cleaning	1,000	28,745	855	2.97%	27,745	17,101	25,900
				Cleaning	28,600						
001-1264-181-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	9,000	Glass	1,000	5,000	4,000	80.00%	7,000	3,668	1,421
				Plumbing	1,000						
				Security Equipment Repair (panels, detectors, etc)	1,000						
				Doors/Locks/Hardware	1,000						
				Sprinkler Repair	1,000						
				Roof Repair	1,000						
				HVAC Repair	3,000						

Municipal Annex											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1264-181-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	4,951	Fire Alarm Testing	300	6,698	(1,747)	-26.08%	6,698	2,039	4,257
				Security Monitoring	483						
				AED Maintenance	325						
				Sprinkler Inspections	800						
				Annual Elevator Smoke & Recall Testing	300						
				Exterminating	420						
				Elevator Maintenance	2,323						
001-1264-181-5540100	Rentals / Land and Buildings	Expense	270,000			270,000	-	0.00%	270,000	180,000	270,000
001-1264-181-5560100	Property Services / Water/Sewer Service	Expense	4,500			4,500	-	0.00%	4,500	3,201	3,978
001-1264-181-5561100	Property Services / Storm Water Mgmt Service	Expense	300			300	-	0.00%	300	196	265
001-1264-181-5562100	Property Services / Solid Waste Benefit Charg	Expense	168			4,158	(3,990)	-95.96%	4,158	168	4,158
001-1264-181-5650000	Administration / Insurance	Expense	5,075			4,357	182	4.18%	4,357	2,699	2,821
			383,169			389,458	(6,825)	-1.75%	391,888	245,209	364,150

Community Promotion											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1271-191-5310100	Supplies / General Supplies	Expense	-								696
001-1271-191-5410000	Administration / Professional Services	Expense	6,000	Carillonneur Remuneration		6,000	-	0.00%	5,902	3,443	3,690
001-1271-191-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	2,150	Carillon Maintenance		2,075	75	3.61%	2,075	-	2,000
001-1271-191-5540100	Rentals / Land and Buildings	Expense	-							58	324
001-1271-191-5540200	Rentals / Equipment and Vehicles	Expense	-								299
001-1271-191-5570000	Administration / Licenses/Permits	Expense	2,150			2,150	-	0.00%	2,150	2,299	2,221
001-1271-191-5640000	Administration / Printing & Binding	Expense	-							40	
001-1271-191-5650000	Administration / Insurance	Expense	149			139	10	7.19%	139	159	235
001-1271-191-5660000	Administration / Donations	Expense	70,000	East Frederick Rising	5,000	55,000	15,000	27.27%	55,000	50,000	50,000
				Delaplaine	50,000						
				Move East Frederick Rising to DED	(5,000)						
				Flowers over Frederick	10,000						
				CAC	5,000						
				NACs	5,000						
			80,449			65,364	15,085	23.08%	65,266	55,999	59,465

Office of Special Events											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1272-192-5121100	Salaries - Full Time / Productive Time	Expense	115,610			112,207	3,403	3.03%	112,207	62,389	107,913
001-1272-192-5121200	Salaries - Full Time / Vacation	Expense	-							3,279	9,383
001-1272-192-5121300	Salaries - Full Time / Sick	Expense	-							2,057	5,635
001-1272-192-5121400	Salaries - Full Time / Holiday	Expense	-							4,316	5,183
001-1272-192-5121500	Salaries - Full Time / Other Leave	Expense	-							1,326	594
001-1272-192-5141300	Overtime / Premium Overtime	Expense	-							222	
001-1272-192-5170000	Special Allowance	Expense	3,000	One-time payment to employees	3,000	-	3,000	N/A			
001-1272-192-5210000	Administration / Workmen's Compensation	Expense	569			380	189	49.74%	380	325	341
001-1272-192-5221100	FICA / Social Security	Expense	7,354	Reg SS	7,168	6,957	397	5.71%	6,957	4,540	7,831
				One-time payment to employees	186						
001-1272-192-5221200	FICA / Medicare	Expense	1,720	Reg Medicare	1,676	1,627	93	5.72%	1,627	1,062	1,832
				One-time payment to employees	44						
001-1272-192-5264100	Health Insurance / Retirees >= 65	Expense	3,143			3,347	(204)	-6.10%	3,347	2,380	3,922
001-1272-192-5266100	Health Insurance / CIGNA	Expense	24,324			24,477	(153)	-0.63%	24,477	18,976	26,817
001-1272-192-5266300	Health Insurance / OPEB Payment	Expense	13,569			13,452	117	0.87%	13,452	13,452	14,545
001-1272-192-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							76	0
001-1272-192-5268100	Health Insurance / Disability	Expense	310			299	11	3.68%	299	198	571
001-1272-192-5269100	Health Insurance / Life	Expense	248			233	15	6.44%	233	165	294
001-1272-192-5282500	Retirement / 25 Year Plan	Expense	34,621			45,764	(11,143)	-24.35%	45,764	45,764	44,456
001-1272-192-5310100	Supplies / General Supplies	Expense	5,000			6,500	(1,500)	-23.08%	8,952	2,806	6,545

Office of Special Events											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1272-192-5410000	Administration / Professional Services	Expense	6,000	Contractor to assist with In the Street due to employee on extended leave		-	6,000	N/A		-	105
001-1272-192-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	1,200			1,200	-	0.00%	1,200	924	840
001-1272-192-5540200	Rentals / Equipment and Vehicles	Expense	1,200			1,800	(600)	-33.33%	2,600	746	867
001-1272-192-5610100	Communications / Telephone	Expense	2,000			1,600	400	25.00%	1,600	787	2,073
001-1272-192-5620100	Travel / Transportation	Expense	150			200	(50)	-25.00%	200	-	127
001-1272-192-5650000	Administration / Insurance	Expense	593			557	36	6.46%	557	638	934
			220,611			220,600	11	0.00%	223,852	166,427	240,807

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2111-000-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	3,500			3,500	-	0.00%	3,500	4,000	4,608
001-2111-000-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	5,000			5,000	-	0.00%	5,000	15,992	24,528
001-2111-211-3212101	Business Licenses/Permits / Prof. & Occupational	Revenue	13,410			8,550	4,860	56.84%	8,550	2,430	10,802
001-2111-211-3312100	Intergovernmental / Federal Grants - Project	Revenue	-							16,164	160,450
001-2111-211-3312101	Federal Governmental / Other Federal Grants	Revenue	-							7,086	21,675
001-2111-211-3342100	Intergovernmental / State Grants - Project	Revenue	100,000			100,000	-	0.00%	100,000	42,401	177,941
001-2111-211-3342101	State of Maryland / Grant for Public Safety	Revenue	607,891			250,000	357,891	143.16%	250,000	132,142	264,285
001-2111-211-3342102	State of Maryland / Police Supplemental	Revenue	147,204			145,000	2,204	1.52%	145,000	74,025	148,050
001-2111-211-3342104	State of Maryland / Police Municipal	Revenue	263,252			269,100	(5,848)	-2.17%	269,100	134,550	269,100
001-2111-211-3421001	Public Safety / Police Services	Revenue	30,000			30,000	-	0.00%	30,000	-	32,278
001-2111-211-3510001	General / Municipal Infractions	Revenue	1,500			1,500	-	0.00%	1,500	2,490	1,220
001-2111-211-3512101	General / Red Light Cameras	Revenue	400,000			400,000	-	0.00%	400,000	202,514	399,615
001-2111-211-3512102	General / False Alarm Fees	Revenue	30,000			30,000	-	0.00%	30,000	53,275	50,950
001-2111-211-3512103	General / Speed Camera Citations	Revenue	1,000,000			900,000	100,000	11.11%	900,000	634,843	1,202,418
001-2111-211-3621001	Rentals / Rents	Revenue	10,000			5,000	5,000	100.00%	5,000	7,680	16,627

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2111-211-3690001	Miscellaneous / Other Misc. Receipts	Revenue	15,000			13,000	2,000	15.38%	13,000	9,929	16,773
			2,626,757			2,160,650	466,107	21.57%	2,160,650	1,339,521	2,801,320
001-2111-211-5121100	Salaries - Full Time / Productive Time	Expense	11,808,656			11,587,526	221,130	1.91%	11,587,526	6,077,701	9,562,337
001-2111-211-5121200	Salaries - Full Time / Vacation	Expense	-							478,440	806,653
001-2111-211-5121300	Salaries - Full Time / Sick	Expense	-							189,506	299,170
001-2111-211-5121400	Salaries - Full Time / Holiday	Expense	-							445,684	548,624
001-2111-211-5121500	Salaries - Full Time / Other Leave	Expense	-							66,478	137,052
001-2111-211-5141100	Overtime / Regular Overtime	Expense	59,712			59,712	-	0.00%	59,712	34,655	55,310
001-2111-211-5141200	Overtime / Standby	Expense	17,654			17,654	-	0.00%	17,654	8,357	13,986
001-2111-211-5141300	Overtime / Premium Overtime	Expense	330,000			330,000	-	0.00%	330,000	276,009	305,093
001-2111-211-5141400	Overtime / Court Time	Expense	370,000			430,000	(60,000)	-13.95%	430,000	241,722	366,366
001-2111-211-5141500	Overtime / Grant Reimbursable	Expense	30,000				30,000	N/A		84,994	69,864
001-2111-211-5150000	Police / Salaries - Perm Part Time	Expense	152,976			99,412	53,564	53.88%	99,412	32,935	56,574
001-2111-211-5170000	Police / Special Allowance	Expense	315,612	Special Allowance	46,212	46,212	269,400	582.97%	46,212	37,678	38,489
				One-time payment to employees	269,400						
001-2111-211-5210000	Police / Workmen's Compensation	Expense	434,718			291,378	143,340	49.19%	291,378	248,343	259,923
001-2111-211-5221100	FICA / Social Security	Expense	808,449	Reg SS	791,749	778,493	29,956	3.85%	778,493	464,321	711,293
				One-time payment to employees	16,700						
001-2111-211-5221200	FICA / Medicare	Expense	189,296	Reg Medicare	185,387	182,270	7,026	3.85%	182,270	109,272	166,973
				One-time payment to employees	3,909						

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2111-211-5264100	Health Insurance / Retirees >= 65	Expense	130,895			111,816	19,079	17.06%	111,816	96,988	130,765
001-2111-211-5266100	Health Insurance / CIGNA	Expense	1,720,340			1,708,780	11,560	0.68%	1,708,780	1,260,543	1,484,616
001-2111-211-5266200	Health Insurance / CIGNA - Retirees	Expense	1,037,235			1,018,576	18,659	1.83%	1,018,576	788,748	978,844
001-2111-211-5266300	Health Insurance / OPEB Payment	Expense	1,022,202			986,545	35,657	3.61%	986,545	986,545	796,368
001-2111-211-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							6,422	137
001-2111-211-5267900	Vision - Emp	Expense	-							749	
001-2111-211-5268100	Health Insurance / Disability	Expense	27,507			29,058	(1,551)	-5.34%	29,058	16,943	43,854
001-2111-211-5269100	Health Insurance / Life	Expense	22,499			23,001	(502)	-2.18%	23,001	15,570	25,396
001-2111-211-5270000	Police / Unemployment	Expense	-				-			(387)	3,109
001-2111-211-5282200	Retirement / 22 Year Plan	Expense	5,067,852			5,987,197	(919,345)	-15.36%	5,987,197	5,987,197	5,216,531
001-2111-211-5282500	Retirement / 25 Year Plan	Expense	528,561			501,126	27,435	5.47%	501,126	501,126	455,669
001-2111-211-5283000	Retirement / 30 Year Plan	Expense	190,382			198,918	(8,536)	-4.29%	198,918	198,918	167,987
001-2111-211-5284000	Retirement / Supplement Savings Fees	Expense	11,475			10,561	914	8.65%	10,561	7,479	10,042
001-2111-211-5291100	Misc Benefits / Tuition	Expense	-								984
001-2111-211-5291300	Misc Benefits / Other	Expense	8,148			9,216	(1,068)	-11.59%	9,216	6,048	8,463
001-2111-211-5310100	Supplies / General Supplies	Expense	562,169	Stock Simulator Solution (Replace Solution for PBT simulators)	100	405,557	156,612	38.62%	419,926	268,681	332,148
				Barricade/Crime Scene Tape (replace tape used to designate crime scenes/areas	200						
				Audio/Video CD/DVD (replace used product)	100						
				Traffic Vests/Flashlight wands (Replace worn/unserviceable vests & wands))	200						
				Flashlights (Replace used/worn product)	1,500						

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Bicycle Supplies (Repair worn/damaged bicycle patrol equipment)	1,500						
				E-Tix paper (replacement paper for E-Tix units. $83.40 per case of twleve rolls)	1,000						
				K9 Equipment (replacement of commonly used K9 equipment - tracking/agitation harness, tugs, leads, collars, and 2 E-collars)	2,500						
				HA-2510 K9 Heat Alarm Pro (Temperature monitoring system for use in K9 vehicles. Once alarm condition is detected, alarm sounds & windows automatically lower. Ability to transfer between vehicles. $699 per alarm system w/5 issued vehicles and one spare vehicle.)	4,194						
				Alco-Sensor III PBT (Replacement of 4 premilinary breath test machines. $430 per device plus $55 shipping)	1,775						
				Brekford Upfitting for 15 marked/unmarked vehicles (Upfitting to include lighting equipment, wiring, radio, and computer mount installation.)	84,000						
				Brekford-Prisoner Containment Modules (Single Prisoner Containment modules for 8 new marked patrol vehicles - Cost of $1650 each)	13,200						
				Program misc supplies (misc supplies for PAL, Auxiliary and Chaplain quarterly meeting expenses)	1,000						
				Outreach activity supplies-Promotional Items (Youth Police Academy, community event & PAL items)	500						
				Crime prevention equipment & supplies	500						

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				School Crossing Guard Equipment/Vests (raincoats, stop sticks, crossing guard vests)	300						
				Special event supplies (water, coolers, tent, misc supplies)	500						
				MCU equipment & supplies	1,000						
				Motorcycle supplies (Misc supplies & repairs to worn/damaged patrol equipment)	500						
				Departmental Vehicle Repairs (increase from annual cost due to the expiration of the manufacturers warranty for most Dept. vehicles)	60,000						
				MVA Registration (Cost to register new vehicles)	4,000						
				GREAT materials (expansion of Elementary school program and supplies)	500						
				Storage Boxes (storing property and evidence)	300						
				Evidence Labels (used to identify property)	150						
				Ink Ribbons for Bar Code Printers	100						
				Plastic Bins (used on property shelves to hold property envelopes to increase current storage)	150						
				Air Filtration Replacement Filters	250						
				H9NA Wireless Headsets (5 replacement headsets for communications staff)	910						
				UPS Batteries (to ensure that communications systems dont's fail due to power outage)	700						
				Power/Surge Protectors (currently communications have all equipment on power strips. This does not protect the equipment during a power surge)	300						
				Replacement Computer Monitors (needed as computer monitors breakdown & become unusable)	5,000						
				Subscriber Radio Acc (batteries/case/misc)	10,000						

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Radio Network Spare Parts	2,000						
				Cellphone accessories	1,200						
				Computer supplies (ie cables)	500						
				Neighborhood Watch Signs (4 signs @ $50ea - occasionaly requested by active groups)	200						
				Binoculars (Survelliance purposes; purchase of 3 new units, currently have 2)	600						
				Trail Cameras (allow Street Crimes Unit to set up portable covert cameras to capture evidence of theft crimes at construction sites as well as residential & commercial buildings)	1,100						
				Streamlight LED rail-mounted Tactical Lights (Purchase of 2 - These are weapon mounted lights for the GLock 17)	200						
				Sniper Data Books - books are used to record detailed info regarding bullets fired from the rifle. Data includes weather, range and round count - purchase of 4 books)	200						
				Three Volt Lithium batteries (3V batteries are the power supply to weapon mounted lights and EOTEC's)	1,700						
				Ballistic helmets (to outfit the 2 new SRT operators that should be coming onto the unit in 2013)	800						
				Ballistic Shields w/lighting system (Our current shields are expired, most by as much as 5 yrs. Shields replace current shields - purchase of 2)	4,600						
				Blackhawk STRIKE slings (replacement of 16 current slings)	600						
				Boom Microphones (to outfit the 2 new SRT operators that should be coming onto the unit in 2013)	700						
				Digital recorder (for use with the throw phone equipment)	75						

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				External Speaker system for Rescue Phone (current speaker unit has been intermittent)	700						
				Printer Supplies (mapping printer for crime analysis)	3,000						
				Transcription (used for internals that are time sensitive)	500						
				Photocopy Paper/Office Supplies (City Stock)	15,000						
				Office Supplies (Outside Vendors)	37,000						
				Batteries (City Stock)	3,750						
				Hardware Supplies (City Stock)	2,500						
				Building Repairs (DPW)	8,000						
				Streamlight rechargeable batteries	600						
				Department Letterhead Envelopes	3,000						
				Printer & Toner Cartridges	2,500						
				Publications and Renewals	2,000						
				Misc supplies for events, meeting, etc.	2,000						
				Department Commendations & Certificates	1,500						
				Emergency Equipment Purchases (replacement of broken equipment, such as stand alone fax machines, etc.)	2,000						
				Admin brochures, cards, certificate paper	1,000						
				Supplies for HR recruiting packets	500						
				Misc reproduction of HR supplies	500						
				HR Promotional Items	1,000						
				Sharp Projector replacement lamps (projectors located at Training)	835						
				Ti Simulator replacement system bulb (located at Training)	300						
				Admin Supplies for 55th Academy (Grad Plaques, Verbal Judo Books, ADC Maps, binders, etc.)	700						
				Defensive Tactics Training Equipment (purchase replacement items that have become unserviceable)	2,000						

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Physical Training Equipment (purchase replacement items; resistance bands, stike bags, kettlebells, etc.)	500						
				Protective Mask Cartridges (cartridges for protective masks)	1,000						
				Refreshments (programs held at Training - CPA, wet labs during SFST training, practical scenarions and Academy Family Day)	1,800						
				Weapon Parts (provides for replacement of unserviceable equipment such as firing pins, springs, etc.)	1,500						
				Weapon Cleaning Supplies	250						
				Polygraph Supplies (normal supplies to conduct polygraph exams)	250						
				Squad Crime Scene Camera (purchase of 1 camera)	1,080						
				LED Light Package (Upgrade light package for Street Crimes Unit fleet. Current vehicles do not have lighting in the rear - 4 vehicles @ $1700)	6,800						
				Plantronics Headsets (replace of 3 worn headsets for CIT)	500						
				32' Monitor for Command Bus (remove current nonfunctioning Smart Board)	1,000						
				Workstation for processing area	1,500						
				Semi-Rugged MDT (Replacement of current MDT's which are at the end of life. Current hardware is no longer under warranty and the cost to repair the MDT's outweigh the cost of replacement. Price includes vehicle mounts	240,000						
				Supplies for new positions	2,000						
				Security camera for Lucas Village	1,700						
001-2111-211-5310200	Supplies / Medical Supplies	Expense	10,225	CPR Mouth Pieces	400	8,936	1,289	14.42%	9,936	-	4,878

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				First Aid Supplies (replacement of first aid materials used while on duty)	1,500						
				Drug Test Kits	7,500						
				AED Supplies (replacement electrode assembly when and AED is ued during an emergency, First Aid Traning Pads, etc.)	325						
				Chemical Tests for DUI/DWI blood kits	500						
001-2111-211-5310300	Supplies / Clothing/Uniforms	Expense	58,950	Uniformed Auxiliary (replacement and purchase of new uniforms/equipment)	2,000	89,056	(30,106)	-33.81%	129,793	67,752	78,002
				PAL uniform items	500						
				Dispatcher Uniforms	3,000						
				SOD Shirts (long & short sleeve)	350						
				SRT uniform equipment (misc.cost to maintain required equipment for 15 officers)	1,500						
				Urban Digital SRT BDU's (purchase 2 set and 1 combat shirt for 15 officers)	2,000						
				SRT shirts (2 winter & 2 summer per officer)	650						
				CIT uniforms (shirts, jackets, etc.)	800						
				PSD uniforms (shirts & pants)	300						
				Academy class badges, pins, etc.	2,500						
				Replacement badges, pins, etc.	2,500						
				Uniform Replacement (non specialized unit uniforms)	25,000						
				Uniform & Equipment for the 55th Academy (uniforms, polo shirts, jackets, Physical Training and DT clothing, Sam Browne duty belt, duty holster, double mag pouch, Mk3 holder, belt keepers, 2 pocket glove pouch, monadnock 21" fristion lock baton, ASP sidebreak scabbard baton, handcuffs and cuff case, etc.)	5,575						
				Ballistic Vests (replace of 5 vests due in FY2014 and cost of 10 new recruits)	12,100						

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Safariland Mag/Cuff Combo Pouch for CID officers	175						
001-2111-211-5310400	Supplies / Photographic Supplies	Expense	1,500	Compact Discs/Sleeves (documentation of evidence)	1,000	1,000	500	50.00%	3,400	-	-
				Digital versatile discs (documentation of evidence)	500						
001-2111-211-5310500	Supplies / Weapons/Ammo/Etc.	Expense	129,230	9 mm ammo (260,000 rounds - entry level training, open range, SRT, Department night and day qualifications, in-service, etc.)	59,000	94,286	34,944	37.06%	97,170	5,330	85,637
				.223 ammo (55,000 rounds - entry level training, SRT training, open range training, etc.)	28,000						
				Shotgun ammo (ammo used for training and type 4 weapon qualification)	2,000						
				12 gauge SIMS (250 rounds - entry level training, weapon qualification, etc.)	1,250						
				Federal .308 match guage 168 grain BTHP (quarterly qualification, cold bore shots & training)	3,000						
				OC Spray (MK3, MK6 and Inert spray - units issued to all sworn personnel)	1,050						
				SRT Ammo (Replacement of current inventory about to expire in 2013 - 37mm bean bag smokeless, 37mm 60 cal. Stinger, 37mm wood baton smokeless, 37mm rubber laton black powder, Mark IV OC foam, OC/OS Aersol hand deployed, CS flameless Tri-Chamber, 37mm CS/powder ferret, 37mm CS/liquid ferret, 37mm OC/liquid ferret)	4,350						
				Mark 9S OC vapro with wand attachment (SRT-Dislodge barricaded individuals in attic spaces or rooms)	500						
				NFDD 15 gram reloads (SRT)	770						

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				NFDD command initiated 15 gram reloads (SRT-device allows operators to create an instantaneous diversion while being hundreds of feet away)	400						
				Misc SRT equipment used in constructing a command initiated diversion (30pk thermo tube splicers, NFDD staging spike, 1000ft of thermo tubing, SP initiator, etc.)	560						
				NFDD low roll bodies (SRT)	350						
				LWRC 5.56mm weapons platforms (fully outfitted-trade using out current Colt M-4 platform. Approx trade value is $10K. Current weapons are at the point where upper receivers whould have to be replaced with gas tubes & rings)	28,000						
001-2111-211-5330100	Energy / Fuel & Oil	Expense	350,000	CID	28,000	340,000	10,000	2.94%	341,617	221,853	368,200
				Human Resources	6,000						
				Technical Services	5,000						
				PSU	3,000						
				Planning	8,000						
				Patrol	225,000						
				Training	10,000						
				Community Services	20,000						
				SOD	35,000						
001-2111-211-5330200	Energy / Electricity	Expense	42,000	Electricity for all buildings other than HQ	40,000	40,000	2,000	5.00%	40,000	20,747	37,846
				request by Water Dept to share electricity cost for Vernon Ave site	2,000						
001-2111-211-5330300	Energy / Natural Gas	Expense	12,650	CSD-propane for Mobile Command Unit	150	13,150	(500)	-3.80%	13,150	3,939	6,890
				Training - cost to heat the multipurpose building	12,000						
				TSB-propane for Vernon Ave. site	500						
001-2111-211-5410000	Police / Professional Services	Expense	884,066	Red Light Camera Program	200,000	1,053,763	(169,697)	-16.10%	1,083,217	582,115	1,165,982
				Training and Certification costs (K9)	9,600						

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Language Line Interpreting	3,000						
				Deaf Interpreting	5,000						
				Towing Fees	10,000						
				Speed Camera Fees	400,000						
				Sworn Physicals	8,675						
				Pre-Employment Physicals-Sworn	16,275						
				Pre-Employment Physicals-Civilian	5,645						
				Civilian Volunteers (Auxiliary) - USD Comar 7 drug screening	400						
				Psych Testing (Fit for Duty, K9, and general screening)	36,120						
				Blood Borne Pathogen Training	500						
				Credit Checks	3,500						
				Lieutenants Promotion Process	12,000						
				Psychological Services	10,000						
				Language Interpreting	10,000						
				EVOC Training:55th Academy	3,000						
				Outside Instructor Fees (Inservice leadership/communication training)	2,500						
				Nurses Fees (Sex Assault Cases)	500						
				Certification of Noise Abatment Equipment	460						
				Uniform Alterations	3,000						
				Radar Certification (42 current units)	1,900						
				CrimeReports.com (annual fee)	2,400						
				Transportation of files to Archives (State of MD requires that a certified vendor from their list tansport files to the Archives)	850						
				ITT Support-Frederick County (includes CAD/RMS. local and area network, personal computers and office automation - based on contract between city and county for IIT services)	115,791						
				140 Logons for METERS/NCIC (state fees to CJIS)	13,450						
				Brekford - Install new MDT's	8,000						
				Website development	1,500						
001-2111-211-5411100	Professional Services / Legal Service Fees	Expense	-							312	2,388

Police Department											
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Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2111-211-5510100	Cleaning Services / Disposal Fees	Expense	1,000	Landfill Fees	1,000	1,000	-	0.00%	1,000	270	554
001-2111-211-5510200	Cleaning Services / Custodial Services	Expense	33,698	Contracted Cleaning Services	33,698	33,698	-	0.00%	33,698	21,649	31,698
001-2111-211-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	120,500	Repairs to Equipment (Radar, noise abatement, office, etc.)	3,000	134,799	(14,299)	-10.61%	145,812	43,212	43,424
				PBT repairs and parts	1,500						
				Repairs to office not covered by city	10,000						
				AIM Maintenance Contract (Software for tracking departmental internals)	1,700						
				ATAC Maintenance	1,500						
				Target System repair & maintenance	2,900						
				Vehicle Repairs	2,500						
				Brekford:Vehicle repairs	10,000						
				MCU Maintenance (Beckleys)	2,000						
				Outside Vehicle Repairs (Due to expiration of the manufactureres warranty for most dept vehicles)	30,000						
				General Equipment Repairs (Patrol)	4,000						
				Tires	30,000						
				Motorcycle Repairs	1,000						
				Vault Emergency Repair	700						
				Radio Equipment repair not covered by contract	15,000						
				Generator Repair/Service - Vernon Ave site	1,000						
				Maintenance fees for misc electronic equipment (ie pole cam, maxi-beams, EOTEC's)	1,000						
				Repairs for CID technical equipment	2,000						
				Maintenance testing and repairs to Sprinkler system (CID)	700						
001-2111-211-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	69,012	Tellular Cellular (Monthly fees)	500	45,543	23,469	51.53%	51,522	24,080	61,988

Police Department											
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Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Pest Control (CID, SOD, Comm Services)	1,000						
				Copier Fees (cost to change all copiers over to all in one WPS copiers. Current copiers are 10+ yrs old and constantly break down. Upgrades will also reduce the cost of toner and fax cartridges.	20,000						
				Power DMS System (Replace TAME with a better GO and Tracking Review)	3,351						
				Evidence Manager Annual Maintenance Fee (Evidence and Property tracking software)	500						
				CACE Annual Maintenance Fee (Accreditation program software)	130						
				AQUA support	450						
				ProQa Annual Support	2,757						
				Tracker Evidence Manager (Management and storage of our current evidence manager)	5,000						
				Cintas Contract (Shredding of sensitive document and materials)	3,000						
				AIM Upgrade and training	3,000						
				Crown Pointe:Computer Software support/subscription	3,000						
				Ti Training Simulator warranty	2,736						
				Alarm System Monitoring (Training)	300						
				Physio-Control annual maintenence agreement	2,700						
				Credit Card and Cell phone Tracking	4,000						
				Lexis Nexis Accurint for Law Enforcement	7,800						
				TLO Premium (People finding investigative tool)	1,320						
				Glessner Alarm Fee (CID)	300						
				Encase Forensic V7 (upgrade current forensic computer to V7)	900						
				Encase Forensic V7 Maintenance Contract	599						

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Encase Portable V3 w/1yr maintenance	645						
				Parabens Devise Seizute Software License	200						
				CellBrite upgrade contract	900						
				HR software - annual subscription	3,924						
001-2111-211-5540100	Rentals / Land and Buildings	Expense	220,471	CSD	28,070	220,471	-	0.00%	220,471	128,685	225,547
				CID	30,011						
				SOD	37,390						
				Headquarters	125,000						
001-2111-211-5540200	Rentals / Equipment and Vehicles	Expense	11,000	General Rental Equipment (unforseen criminal issues)	3,000	8,000	3,000	37.50%	8,600	12,689	4,789
				Pager Rentals	2,500						
				Avatar Robot Lease (annual)	5,500						
001-2111-211-5570000	Police / Licenses/Permits	Expense	200	Misc Licenses and Permits	200	200	-	0.00%	200	211	790
001-2111-211-5610100	Communications / Telephone	Expense	145,100	Frederick County - Dial Tone	52,000	145,100	-	0.00%	160,100	85,424	150,399
				Verizon - POTS, NAWAS and leased radio circuits	12,000						
				Verizon CDMA Data Access (Needed for mobile access of MDT's)	47,500						
				Cell phone - Sprint & Nextel	33,600						
001-2111-211-5610200	Communications / Postage	Expense	13,250	Postage (mail)	13,250	13,250	-	0.00%	13,574	5,806	8,628
001-2111-211-5620100	Travel / Transportation	Expense	4,500	Training/Classes/Seminars etc.	4,500	4,500	-	0.00%	4,500	1,990	136
001-2111-211-5621100	Travel / Dues/Registration Fees	Expense	25,000	Training Registration/Tuition (Instructor cert for OC spray, taser, EVOC, general instructor, firearms, etc.)	25,000	24,500	500	2.04%	25,112	12,298	21,566
001-2111-211-5622100	Travel / Lodging	Expense	6,500	Division member lodging at training seminars	6,500	6,500	-	0.00%	6,500	1,531	4,444
001-2111-211-5623100	Travel / Meals/Food	Expense	3,000	Division member per diem (cost for dept members to attend outside training)	3,000	3,000	-	0.00%	3,000	948	4,057
001-2111-211-5630000	Police / Advertising	Expense	3,300	Community Relations Advertising (misc programs, Frederick Most Wanted, etc.)	300	3,800	(500)	-13.16%	3,937	1,977	698
				Hiring Recruiting Advertising	3,000						

Police Department											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2111-211-5640000	Police / Printing & Binding	Expense	10,256	Printing of Department materials - brochures, manuals and fliers, etc.	5,000	10,256	-	0.00%	10,435	4,216	1,356
				Maryland Criminal Law/MV Handbooks	4,256						
				PSD brochures (Victims services in english and spanish)	1,000						
001-2111-211-5650000	Police / Insurance	Expense	305,253			280,179	25,074	8.95%	280,179	270,301	295,929
001-2111-211-5660000	Police / Donations	Expense	87,906	State Grant for SAO to reimburse county	87,906	87,906	-	0.00%	87,906	41,877	100,133
001-2111-211-5740100	Machinery & Equipment / Vehicles	Expense	328,000	Unmarked Police Vehicles (replace 3 unmarked vehicles for CID)	60,000	261,000	67,000	25.67%	261,000	248,543	114,686
				Marked Police Vehicles (replace 8 marked patrol division vehicles)	168,000						
				Special Assignment Vehicles (replace 4 Special Operations Div vehicles)	100,000						
001-2111-211-5740200	Machinery & Equipment / Machinery	Expense	19,500	K9 (replacement cost due to death, injury or retirement)	13,500	20,300	(800)	-3.94%	20,300	48,479	29,500
				Quad Crisis Reponse Module (CIT Crisis Response Telephone was purchased in 2000. The Quad Cirsis Response Module is the next generation crisis negotiation equipment)	6,000						
001-2111-211-5740300	Machinery & Equipment / Furniture/Fixtures	Expense	10,000	Office Furniture (Replace existing worn furniture in the Patrol Sgt's Office with workstations)	10,000	83,000	(73,000)	-87.95%	83,000	40,445	
			27,752,405			27,840,201	(87,796)	-0.32%	27,966,504	20,834,344	25,902,766

Fire											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2211-221-3372101	Frederick County / County Assumed Costs	Revenue	176,933			165,105	11,828	7.16%	165,105	165,105	154,079
			176,933			165,105	11,828	7.16%	165,105	165,105	154,079
001-2211-221-5264100	Health Insurance / Retirees >= 65	Expense	7,992			4,201	3,791	90.24%	4,201	5,999	6,216
001-2211-221-5266200	Health Insurance / CIGNA - Retirees	Expense	-			7,818	(7,818)	-100.00%	7,818	-	12,249
001-2211-221-5266300	Health Insurance / OPEB Payment	Expense	4,523				4,523	N/A		-	
001-2211-221-5269100	Health Insurance / Life	Expense	1,385			1,246	139	11.16%	1,246	924	1,376
001-2211-221-5282500	Retirement / 25 Year Plan	Expense	326,959			320,428	6,531	2.04%	320,428	320,428	307,680
001-2211-221-5284000	Retirement / Supplement Savings Fees	Expense	462			445	17	3.82%	445	315	320
001-2211-221-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	336				336	N/A	336	336	336
001-2211-221-5650000	Fire / Insurance	Expense	713				713	N/A	669	766	1,125
			342,370			334,138	8,232	2.46%	335,143	328,768	329,301

Building Inspection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2311-000-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-							6,435	
001-2311-231-3222201	Fire Code Plan Review / Fire Protection Permits	Revenue	235,000	PROJECTION METHOD: HISTORICAL REVIEW	165,000	150,000	85,000	56.67%	150,000	106,804	97,902
001-2311-231-3222301	Non-business Lic./Permits / Building Permits	Revenue	775,000	- RESIDENTIAL & COMMERCIAL - PROJECTION METHOD: HISTORICAL REVIEW	775,000	775,000	-	0.00%	775,000	389,010	637,062
001-2311-231-3222302	Building Permits / Reinspection Fee	Revenue	300	- BUILDING REINSPECTION FEE FOR RESIDENTIAL AND COMMERCIAL PROJECTS - PROJECTION METHOD ESTIMATED OCCURRANCES	300	100	200	200.00%	100	-	
001-2311-231-3222305	Permit Fees / Sidewalk Cafe Permit	Revenue	800	- FEE SCHEDULE: - NEW PERMIT: $128.00 - RENEWEL PERMIT: $64.00 - PROJECTION METHOD: HISTORICAL REVIEW	800	800	-	0.00%	800	(128)	704
001-2311-231-3222310	Special Requests / Permit Extension Requests	Revenue	3,000	- PROJECTION METHOD: HISTORICAL REVIEW	3,000	3,000	-	0.00%	3,000	2,300	4,725
001-2311-231-3222311	Special Requests / Building Appeals Board	Revenue	200	- PROJECTION METHOD: HISTORICAL REVIEW	200	200	-	0.00%	200	-	200
001-2311-231-3222312	Non-business Lic./Permits / Vending Permits - HDC	Revenue	50	- VENDING MACHINE FEE SCHEDULE: FEE PER PROPERTY - $25.00 - PROJECTION METHOD: # OF PROPERTIES - 2	50	50	-	0.00%	50	50	50
001-2311-231-3222313	Non-business Lic./Permits / Vendors/Peddlers Licen	Revenue	2,500	- PROJECTION METHOD: HISTORICAL REVIEW	2,500	1,500	1,000	66.67%	1,500	1,200	2,050

Building Inspection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2311-231-3400004	Concessions / Vending Machines	Revenue	300	- MUNICIPAL OFFICE ANNEX BUILDING - CONCESSION - COKE VENDING MACHINE - COMMENTS: PROFITS FROM COKE MACHINE @ MOA BUILDING TO BE USED TOWARD SPECIAL EVENTS/HOLIDAY FUNCTIONS FOR MOA BLDG. DEPTS.	300	300	-	0.00%	300	61	471
001-2311-231-3422001	Non-business Lic./Permits / Fire Code Plan Review	Revenue	110,000	- PROJECTION METHOD: HISTORICAL REVIEW	110,000	100,000	10,000	10.00%	100,000	73,538	108,298
001-2311-231-3690001	Miscellaneous / Other Misc. Receipts	Revenue	200	- BUILDING DEPARTMENT F.O.I.A. COPIES, ETC... - PROJECTION METHOD: HISTORICAL REVIEW	200	100	100	100.00%	100	224	248
			1,127,350			1,031,050	96,300	9.34%	1,031,050	579,494	851,710
001-2311-231-5121100	Salaries - Full Time / Productive Time	Expense	643,352			577,506	65,846	11.40%	577,506	308,549	431,773
001-2311-231-5121200	Salaries - Full Time / Vacation	Expense	-							18,091	38,620
001-2311-231-5121300	Salaries - Full Time / Sick	Expense	-							9,826	15,441
001-2311-231-5121400	Salaries - Full Time / Holiday	Expense	-							21,928	22,946
001-2311-231-5121500	Salaries - Full Time / Other Leave	Expense	-							7,415	1,779
001-2311-231-5141300	Overtime / Premium Overtime	Expense	3,000			2,000	1,000	50.00%	2,000	1,755	5,506
001-2311-231-5150000	Inspections/Code / Salaries - Perm Part Time	Expense	12,528			12,480	48	0.38%	12,480	7,034	7,776
001-2311-231-5170000	Special Allowance	Expense	15,000	One-time payment to employees	15,000	-	15,000	N/A			
001-2311-231-5210000	Inspections/Code / Workmen's Compensation	Expense	31,476			19,522	11,954	61.23%	19,522	16,685	18,821

Building Inspection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2311-231-5221100	FICA / Social Security	Expense	41,780	Reg SS	40,850	36,704	5,076	13.83%	36,704	22,333	31,155
				One-time payment to employees	930						
001-2311-231-5221200	FICA / Medicare	Expense	9,773	Reg Medicare	9,555	8,582	1,191	13.88%	8,582	5,223	7,286
				One-time payment to employees	218						
001-2311-231-5264100	Health Insurance / Retirees >= 65	Expense	3,996			4,201	(205)	-4.88%	4,201	2,999	4,882
001-2311-231-5266100	Health Insurance / CIGNA	Expense	90,290			88,081	2,209	2.51%	88,081	61,506	67,394
001-2311-231-5266200	Health Insurance / CIGNA - Retirees	Expense	35,154			35,358	(204)	-0.58%	35,358	26,366	33,576
001-2311-231-5266300	Health Insurance / OPEB Payment	Expense	51,563			46,637	4,926	10.56%	46,637	46,637	37,818
001-2311-231-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							257	3
001-2311-231-5267900	Vision - Emp	Expense	-							65	
001-2311-231-5268100	Health Insurance / Disability	Expense	1,604			1,428	176	12.32%	1,428	891	2,044
001-2311-231-5269100	Health Insurance / Life	Expense	1,212			1,076	136	12.64%	1,076	742	1,242
001-2311-231-5270000	Inspections/Code / Unemployment	Expense	-								5,330
001-2311-231-5282500	Retirement / 25 Year Plan	Expense	143,102			130,428	12,674	9.72%	130,428	130,428	137,813
001-2311-231-5283000	Retirement / 30 Year Plan	Expense	21,153			13,718	7,435	54.20%	13,718	13,718	13,439
001-2311-231-5284000	Retirement / Supplement Savings Fees	Expense	607			582	25	4.30%	582	412	401
001-2311-231-5291300	Misc Benefits / Other	Expense	12,130			9,677	2,453	25.35%	9,677	7,834	9,012
001-2311-231-5310100	Supplies / General Supplies	Expense	14,500	- GEN'L OFFICE SUPPLIES NEEDED FOR THE OPERATION OF PERMITTING PROCESS, AS WELL AS MISCELLANEOUS COMPUTER SOFTWARE,OFFICE FURNITURE & FIELD AND CAMERA EQUIPMENT.	9,200	14,200	300	2.11%	14,952	8,615	9,258
				Supplies for new position	500						

Building Inspection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				- MATERIALS FOR IN-HOUSE REPAIR - 7 VEHICLES @ APPROX $500/EA (INCLUDES TIRES, OIL/FILTER, ETC.)	3,500						
				- NEW / UPDATED BLDG CODE REF MATERIALS	500						
				- UPDATED NFPA FIRE CODE REFERENCE MATERIALS	500						
				- MOA BLDG FUNCTIONS FROM COKE / VENDING MACHINE PROFITS (I.E. HOLIDAY LUNCHEONS FOR MOA BLDG.)	300						
001-2311-231-5310300	Supplies / Clothing/Uniforms	Expense	750	- SAFETY BOOTS (6 @ $125/EA.)	750	750	-	0.00%	750	125	
001-2311-231-5330100	Energy / Fuel & Oil	Expense	5,800	6 VEHICLES @ APPROX $80/MO EA.VEHICLE X 12 (ESTIMATED 10% INCREASE OVER PRIOR YEAR)	5,800	5,280	520	9.85%	5,280	3,404	4,315
001-2311-231-5410000	Inspections/Code / Professional Services	Expense	612	- 7 VEHICLES @ $14/EA. FOR EMISSIONS	98	612	-	0.00%	612	372	381
				- CORPORATE HEALTH SERVICES	228						
				- INTERPRETER SERVICES FOR THE DEAF	286						
001-2311-231-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	4,000	6 VEHICLES (AT VARIOUS AGES & CONDITIONS) APPROX 25% DECREASE DUE TO PURCHASE OF NEW VEHICLES	3,500	5,236	(1,236)	-23.61%	5,236	1,720	50
				- DIGITAL RADIO REPAIRS	500						
001-2311-231-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	3,000	- COPIER MAINTENANCE AGREEMENTS (2 COPIERS 2555 & 8555)	2,775	3,000	-	0.00%	3,000	2,060	2,166
				- 1 FAX MACHINE @ $225/EA	225						
001-2311-231-5570000	Inspections/Code / Licenses/Permits	Expense	1,000	- MD PE LICENSE RENEWAL FOR 1 FIRE PROTECTION ENGINEER	100	250	750	7500.00%	250	468	68

Building Inspection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				- 3+ I.C.C. CERTIFICATION RENEWALS FOR 1 PLANS REVIEWER	100						
				- 1 ARCHITECTUAL LICENSE RENEWAL FOR 1 PLANS REVIEWER	80						
				- 4 REQUIRED CERTIFICATION CLASSES FOR PLANS REVIEWERS & BLDG INSPECTORS @ $180/EA.	720						
				INCREASE DUE TO VARIOUS ADDITIONAL ICC LICENSING EXAMS & VARIOUS CERTIFICATION RENEWALS FOR 2 PLANS REVIEWERS & 1 FIRE PROTECTION ENGINEER, WHERE AS LAST YR THERE WAS ONLY 1 PLAN REVIEWER & 1 FIRE PROTECTION ENGINEER.							
001-2311-231-5610100	Communications / Telephone	Expense	15,490	- OFFICE PHONES -(INCLUDES USAGE, EQUIPMENT & CHANGES, AS NEEDED)	11,400	13,400	2,090	15.60%	13,400	5,093	10,606
				- 5 CELLPHONES (INCLUDES COST OF REPLACEMENT EQUIPMENT,BATTERIES, ETC.)	3,600						
				Phones for new position	490						
001-2311-231-5610200	Communications / Postage	Expense	1,600	- POSTAGE	1,600	1,500	100	6.67%	1,500	801	1,477
001-2311-231-5621100	Travel / Dues/Registration Fees	Expense	1,990	- INT'L CODE COUNCIL MEMBERSHIP (INSPECTORS / PLANS REVIEWERS)	200	1,390	600	43.17%	1,390	1,181	1,039
				- NATIONAL FIRE PROTECTION ASSOCIATION MEMBERSHIP (INSPECTORS/PLAN REVIEWERS)	150						
				- MD BLDG OFFICIALS ASSOCIATION MEMBERSHIP (INSPECTORS/PLAN REVIEWERS)	200						

Building Inspection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				- AMERICAN FIRE SPRINKLER ASSOCIATION MEMBERSHIP	100						
				- INT'L CODE COUNCIL SEMINARS & TRAINING INSPECTORS & PLANS REVIWERS	540						
				- MD BLDG OFFICIALS ASSOC SEMINARS FOR INSPECTORS & PLANS REVIEWERS	200						
				OTHER	600						
001-2311-231-5630000	Advertising	Expense	1,000	- COST OF ADVERTISING FOR NEW HIRE(S).	1,000		1,000	N/A	500	429	
001-2311-231-5650000	Inspections/Code / Insurance	Expense	10,234			8,871	1,363	15.36%	8,871	9,077	9,905
001-2311-231-5740100	Machinery & Equipment / Vehicles	Expense	-						80,666	80,664	
			1,177,696			1,042,469	135,227	12.97%	1,124,387	824,703	933,322

Electrical Inspection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2312-000-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-							1,260	
001-2312-233-3212302	Business Licenses/Permits / Electrical Licenses	Revenue	75,000	- PROJECTION METHOD: HISTORICAL REVIEW - COMMENTS: ELECTRICAL LICENSE RENEWALS ARE EVERY OTHER YEAR. FY14 IS A LICENSING YEAR WITH EXPECTED REVENUE.	75,000	20,000	55,000	275.00%	20,000	7,260	80,740
001-2312-233-3222306	Non-business Lic./Permits / Electrical Permits	Revenue	170,000	- ELECTRICAL PERMITING FEES FOR RESIDENTIAL & COMMERICIAL PROJECTS - PROJECTION METHOD: HISTORICAL REVIEW	157,000	142,800	27,200	19.05%	142,800	104,880	149,600
001-2312-233-3222307	Electrical Permits / Electrical Reinsp. Fee	Revenue	1,500	- ELECTRICAL RE-INSPECTION FEE FOR RESIDENTIAL AND COMMERCIAL PROJECTS - PROJECTION METHOD: HISTORICAL REVIEW	1,500	1,500	-	0.00%	1,500	1,200	2,661
001-2312-233-3510001	General / Municipal Infractions	Revenue	300	- ELECTRICAL INSPECTION - MUNICIPAL INFRACTIONS PER OCCURANCE - PROJECTION METHOD: HISTORICAL REVIEW	300	300	-	0.00%	300	-	
001-2312-233-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-								305
			246,800			164,600	82,200	49.94%	164,600	114,600	233,306
001-2312-233-5121100	Salaries - Full Time / Productive Time	Expense	185,162			181,688	3,474	1.91%	181,688	92,958	153,465
001-2312-233-5121200	Salaries - Full Time / Vacation	Expense	-							9,275	16,489
001-2312-233-5121300	Salaries - Full Time / Sick	Expense	-							7,147	4,801

Electrical Inspection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2312-233-5121400	Salaries - Full Time / Holiday	Expense	-							6,988	8,141
001-2312-233-5121500	Salaries - Full Time / Other Leave	Expense	-							2,428	285
001-2312-233-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	656	1,388
001-2312-233-5170000	Special Allowance	Expense	4,500	One-time payment to employees	4,500	-	4,500	N/A			
001-2312-233-5210000	Inspections/Code / Workmen's Compensation	Expense	12,933			8,622	4,311	50.00%	8,622	7,369	8,992
001-2312-233-5221100	FICA / Social Security	Expense	11,728	Reg SS	11,449	11,285	443	3.93%	11,285	6,936	10,775
				One-time payment to employees	279						
001-2312-233-5221200	FICA / Medicare	Expense	2,754	Reg Medicare	2,689	2,639	115	4.36%	2,639	1,622	2,520
				One-time payment to employees	65						
001-2312-233-5266100	Health Insurance / CIGNA	Expense	38,199			38,413	(214)	-0.56%	38,413	29,808	35,172
001-2312-233-5266300	Health Insurance / OPEB Payment	Expense	12,664			12,556	108	0.86%	12,556	12,556	10,182
001-2312-233-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							181	(2)
001-2312-233-5267900	Vision - Emp	Expense	-							5	
001-2312-233-5268100	Health Insurance / Disability	Expense	466			493	(27)	-5.48%	493	310	771
001-2312-233-5269100	Health Insurance / Life	Expense	229			248	(19)	-7.66%	248	153	275
001-2312-233-5282500	Retirement / 25 Year Plan	Expense	32,313			32,035	278	0.87%	32,035	32,035	31,119
001-2312-233-5291300	Misc Benefits / Other	Expense	3,259			3,226	33	1.02%	3,226	2,419	3,120
001-2312-233-5310100	Supplies / General Supplies	Expense	2,000	- GEN'L OFFICE SUPPLIES NEEDED FOR THE OPERATION OF THE PERMITTING PROCESS AS WELL AS COMPUTER SOFTWARE, CODE BOOKS, FIELD EQUIPMENT,ETC.	1,200	2,000	-	0.00%	2,000	-	962

Electrical Inspection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				- MATERIALS FOR IN-HOUSE REPAIR - 2 VEHICLES @ APPROX $400/EA (INCLUDES TIRES, OIL/FILTER, ETC.)	800						
001-2312-233-5310300	Supplies / Clothing/Uniforms	Expense	250	- SAFETY BOOTS - 2 @ $125/EA	250	250	-	0.00%	250	125	
001-2312-233-5330100	Energy / Fuel & Oil	Expense	2,900	- 2 VEHICLES @ $120/EA PER MO X 12	2,900	2,660	240	9.02%	2,660	1,193	2,396
001-2312-233-5410000	Inspections/Code / Professional Services	Expense	78	- 2 VEHICLES @ $14/EA FOR EMISSIONS	28	78	-	0.00%	78	70	28
				- CORPORATE HEALTH SERVICES	50						
001-2312-233-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	1,650	- 2 VEHICLES AT VARIOUS AGES / CONDITIONS	1,500	1,950	(300)	-15.38%	1,950	425	51
				- DIGITAL RADIO REPAIR	150						
001-2312-233-5570000	Inspections/Code / Licenses/Permits	Expense	-							100	
001-2312-233-5610100	Communications / Telephone	Expense	2,000	- OFFICE PHONES (INCLUDES USAGE, EQUIPMENT & CHANGES AS NEEDED.)	560	1,600	400	25.00%	1,600	579	1,263
				- 2 SMARTPHONES - (INCLUDES COST OF REPLACEMENT EQUIPMENT, BATTERIES, ETC.)	1,440						
001-2312-233-5610200	Communications / Postage	Expense	550	- POSTAGE	550	500	50	10.00%	500	163	414
001-2312-233-5621100	Travel / Dues/Registration Fees	Expense	535	- MD UNIFORM ELECTRICAL LICENSING EXAM COMMITTEE (MEMBER DUES FOR ELECTRICAL INSPECTORS.)	50	535	-	0.00%	535	-	100
				- MD ELECTRICAL INSPECTORS ASSOCIATION MEMBERSHIP	20						
				- NEC SEMINAR	465						
001-2312-233-5650000	Inspections/Code / Insurance	Expense	2,617			2,272	345	15.18%	2,272	2,331	2,570

Electrical Inspection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2312-233-5740100	Vehicles	Expense	-						40,334	40,332	
			317,087			303,350	13,737	4.53%	343,684	258,164	295,278

DPW Projects											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2313-234-3423001	Public Safety / Development Inspection	Revenue	300,000			150,000	150,000	100.00%	150,000	235,612	152,734
001-2313-234-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-								131
			300,000			150,000	150,000	100.00%	150,000	235,612	155,138
001-2313-234-5121100	Salaries - Full Time / Productive Time	Expense	272,911			266,644	6,267	2.35%	266,644	119,691	164,396
001-2313-234-5121200	Salaries - Full Time / Vacation	Expense	-							13,394	17,240
001-2313-234-5121300	Salaries - Full Time / Sick	Expense	-							3,030	2,667
001-2313-234-5121400	Salaries - Full Time / Holiday	Expense	-							9,866	9,921
001-2313-234-5121500	Salaries - Full Time / Other Leave	Expense	-							3,207	573
001-2313-234-5141300	Overtime / Premium Overtime	Expense	-							-	656
001-2313-234-5170000	Special Allowance	Expense	7,500	One-time payment to employees	7,500	-	7,500	N/A			
001-2313-234-5210000	Inspections/Code / Workmen's Compensation	Expense	15,019			10,013	5,006	50.00%	10,013	8,558	13,871
001-2313-234-5221100	FICA / Social Security	Expense	17,386	Reg SS	16,921	16,531	855	5.17%	16,531	8,868	11,638
				One-time payment to employees	465						
001-2313-234-5221200	FICA / Medicare	Expense	4,066	Reg Medicare	3,957	3,866	200	5.17%	3,866	2,074	2,722
				One-time payment to employees	109						
001-2313-234-5264100	Health Insurance / Retirees >= 65	Expense	2,336			2,540	(204)	-8.03%	2,540	1,988	3,017
001-2313-234-5266100	Health Insurance / CIGNA	Expense	22,918			32,190	(9,272)	-28.80%	32,190	18,267	18,491
001-2313-234-5266200	Health Insurance / CIGNA - Retirees	Expense	59,130			59,487	(357)	-0.60%	59,487	43,700	56,502
001-2313-234-5266300	Health Insurance / OPEB Payment	Expense	31,661			26,906	4,755	17.67%	26,906	26,906	18,182

DPW Projects											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2313-234-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							208	0
001-2313-234-5267900	Vision - Emp	Expense	-							51	
001-2313-234-5268100	Health Insurance / Disability	Expense	700			614	86	14.01%	614	369	853
001-2313-234-5269100	Health Insurance / Life	Expense	760			686	74	10.79%	686	925	762
001-2313-234-5282500	Retirement / 25 Year Plan	Expense	46,162			45,764	398	0.87%	45,764	45,764	43,945
001-2313-234-5283000	Retirement / 30 Year Plan	Expense	35,256			27,438	7,818	28.49%	27,438	27,438	26,878
001-2313-234-5310100	Supplies / General Supplies	Expense	6,000	Desk or other supplies to include file folders, writing equipment, calendars, tape, rulers, pads, inks, clips, etc.	800	4,125	1,875	45.45%	4,812	3,194	3,371
				Copier/paper products to include letter, legal, ledger, colored, stock paper	200						
				Paper and Ink supplies for Sewer Dept plotter (requesting this in the event our department needs to utilize this equipment for large, color prints related to development/CIP projects.	300						
				Field/Operating equipment for inspectors (paint, measuring equipment, batteries)	350						
				Reference materials for inspectors (training materials/books, specs, codes, etc.)	250						
				Materials for Vehicle Maintenance/Repairs performed in-house (i.e. tires, oil/filter, etc. (4 vehicles @ $400/ea)	1,600						
				Laptop for field use (Proce) - only inspector currently without laptop. This piece of equipment will provide for easier access to plans/drawings/other information while inspector in field and greatly assist in inspector's productivity	1,500						
				Toolbox & Beacon Light for installation on replacement Truck 810, if approved	1,000						

DPW Projects											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Laptop for field use for new inspector, if position is approved. Equipment will provide easier access to plans/drawings/other information and greatly assist in inspector productivity	1,500						
				Camera for new inspector, if position approved. Camera is essential tool for inspectors to document field conditions for development and/or CIP projects	150						
				Toolbox & Beacon Light for installation on truck for new inspector, if position and vehicle approved	1,000						
				Remove laptop, camera, and tool box/beacon for new position	(2,650)						
001-2313-234-5310300	Supplies / Clothing/Uniforms	Expense	1,000	Safety Boots for Inspectors (4 Inspectors @ $125/ea)	500	1,025	(25)	-2.44%	1,025	267	695
				Miscellenous protective/safety clothing needed for Inspectors such as hats, gloves, safty goggles, etc. (4 Inspectors @ $125/ea)	500						
				Safety Boots for new Inspector, if approved	125						
				Safty Jacket, Coveralls and other Miscellaneous clothing for new Inspector, if approved ($100 jacket; $175 for coveralls and other clothing/protective items needed)	275						
				Remove boots / safety jacket for new position	(400)						
001-2313-234-5330100	Energy / Fuel & Oil	Expense	6,000	Fuel for 4 vehicle @ approx $125/mo ea ($125 x 4 = $500 x 12 mo = $6000)	6,000	6,000	-	0.00%	6,000	3,195	5,197
				Fuel for new vehicle for new inspector, if approved ($125 x 12 = $1500)	1,500						
				Remove fuel for new position	(1,500)						
001-2313-234-5410000	Inspections/Code / Professional Services	Expense	475	Vehicle Emissions (4 @ $25/ea = $100)	100	275	200	72.73%	275	276	210

DPW Projects											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Corporate Health Services: Random testing, etc.	175						
				DOT Physical Exam/DOT card for 2 inspectors (2 @ approx $100/ea = $200)	200						
001-2313-234-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	4,350	Engine Repair for 3 vehicles inspectors use daily on rough construction sites that. Want to prepare for any potential major cost of repair (3 @ $1000/ea = $3000) 1 - 2007 Chevy Trailblazer (805) 2 - 2008 Chevy Trailblazers (804 & 806)	3,000	1,500	2,850	190.00%	1,500	75	95
				Alignments for 4 vehicles due to rough usage on construction sites (4 @ $125)	500						
				Vehicle Prep (Striping and transfer installation of radio) for replacement of Truck 810, if approved. Striping @ $425; Radio Install @ $425	850						
				Vehicle Prep (Striping and installation of radio) for new vehicle for new inspector, if approved. Striping @ $425; Radio Install @ $425	850						
				Remove vehicle prep for new position	(850)						
001-2313-234-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	-			500	(500)	-100.00%	500	297	270
001-2313-234-5610100	Communications / Telephone	Expense	5,220	5 Cellphones (4 Standard; 1 Smartphone) for 4 Inspectors and Dept Head (Approx $200/mo x 12 = $2400)	2,400	3,300	1,920	58.18%	3,300	1,473	1,838
				3 office phones & FAX ($25 ea/mo = $75 x 12 = $900)	900						
				3 Aircards for Inspectors' Laptop Use (approx $40/mo x 3 = $120 x 12/mo = $1440/year) NOTE: Did not have laptops last year so did not have the aircard expense)	1,440						

DPW Projects											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Aircard for laptop for 4th inspector who does not currently have a laptop but is being requested in this year's budget (approx $40/mo x 12 = $480/year)	480						
				Cellphone (Standard) for new inspector, if approved (approx $25/mo x 12 = 300)	300						
				Aircard for new laptop for new Inspector, if approved (approx $40/mo x 12 = $480/year)	480						
				Remove cell and air card for new position	(780)						
001-2313-234-5610200	Communications / Postage	Expense	240	Approx $20/mo x 12 = $240	240	180	60	33.33%	180	46	139
001-2313-234-5620100	Travel / Transportation	Expense	100	Minimal amount for any travel charges incurred (i.e. tolls, etc)	100	-	100	N/A		-	
001-2313-234-5621100	Travel / Dues/Registration Fees	Expense	480	MDE Water Sampling Registration (1 Inspector @ $50/ea = $50)	50	-	480	N/A	15	-	
				Temporary Traffic Control Training (4 Inspectors @ $20/ea = $80)	80						
				Hot Mix Asphalt Training/Certification (1 Inspector @ $150/ea = $150)	150						
				Various training for New Inspector, if approved (Water Sampling; Traffic Control, Hot Mix Asphalt)	200						
001-2313-234-5630000	Advertising	Expense	-						345	349	
001-2313-234-5650000	Inspections/Code / Insurance	Expense	7,262			6,266	996	15.90%	6,266	6,365	6,779
001-2313-234-5740100	Machinery & Equipment / Vehicles	Expense	40,000	2013 Chevy Silverado Truck w/extended cab and snow-plow prep package: Replacement Vehicle for 13 year old, 1999 Ford Ranger Pickup Truck 810. Mileage: Approx 65-66,000.	40,000	-	40,000	N/A			

DPW Projects											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				2013 Chevy Silverado Truck w/extended cab and snow-plow prep package: This is an added vehicle to the Projects Dept Fleet for a new inspector, if approved. Requesting vehicle that handles well in devlopment/field conditions and double as vehicle which could be safely utilized during snow-related events	40,000						
				Remove truck for new position	(40,000)						
			586,932			515,850	71,082	13.78%	516,897	349,840	410,909

General Administration - DPW											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3111-311-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							11	
			-			-	-	N/A	-	11	-
001-3111-311-5121100	Salaries - Full Time / Productive Time	Expense	322,596			295,048	27,548	9.34%	295,048	163,502	242,940
001-3111-311-5121200	Salaries - Full Time / Vacation	Expense	-							10,679	31,151
001-3111-311-5121300	Salaries - Full Time / Sick	Expense	-							6,506	12,272
001-3111-311-5121400	Salaries - Full Time / Holiday	Expense	-							11,499	13,079
001-3111-311-5121500	Salaries - Full Time / Other Leave	Expense	-							2,311	613
001-3111-311-5141200	Overtime / Standby	Expense	-								224
001-3111-311-5141300	Overtime / Premium Overtime	Expense	16,800			16,800	-	0.00%	16,800	12,849	16,115
001-3111-311-5150000	Administration / Salaries - Perm Part Time	Expense	183,443			171,180	12,263	7.16%	171,180	105,386	153,641
001-3111-311-5170000	Special Allowance	Expense	25,500	One-time payment to employees	25,500	-	25,500	N/A			
001-3111-311-5210000	Administration / Workmen's Compensation	Expense	11,653			7,769	3,884	49.99%	7,769	6,640	11,106
001-3111-311-5221100	FICA / Social Security	Expense	33,998	Reg SS	32,417	29,948	4,050	13.52%	29,948	18,419	27,874
				One-time payment to employees	1,581						
001-3111-311-5221200	FICA / Medicare	Expense	7,951	Reg Medicare	7,581	7,005	946	13.50%	7,005	4,308	6,519
				One-time payment to employees	370						
001-3111-311-5264100	Health Insurance / Retirees >= 65	Expense	31,441			33,281	(1,840)	-5.53%	33,281	23,708	38,945
001-3111-311-5266100	Health Insurance / CIGNA	Expense	41,799			44,667	(2,868)	-6.42%	44,667	34,653	40,932
001-3111-311-5266200	Health Insurance / CIGNA - Retirees	Expense	46,664			46,960	(296)	-0.63%	46,960	34,998	44,694
001-3111-311-5266300	Health Insurance / OPEB Payment	Expense	54,276			53,811	465	0.86%	53,811	53,811	47,273
001-3111-311-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							124	1

General Administration - DPW											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3111-311-5267900	Vision - Emp	Expense	-							16	
001-3111-311-5268100	Health Insurance / Disability	Expense	774			822	(48)	-5.84%	822	455	1,188
001-3111-311-5269100	Health Insurance / Life	Expense	1,224			1,562	(338)	-21.64%	1,562	816	1,299
001-3111-311-5270000	Administration / Unemployment	Expense	-							(91)	(385)
001-3111-311-5282500	Retirement / 25 Year Plan	Expense	69,243			80,087	(10,844)	-13.54%	80,087	80,087	77,798
001-3111-311-5283000	Retirement / 30 Year Plan	Expense	76,152			74,082	2,070	2.79%	74,082	74,082	86,010
001-3111-311-5284000	Retirement / Supplement Savings Fees	Expense	490			480	10	2.08%	480	340	350
001-3111-311-5310100	Supplies / General Supplies	Expense	44,750	BUILDING REPAIR AND MAINTENANCE SUPPLIES FOR FACILITY; FIRE ALARMS, BOILERS, HVAC PARTS,CELINGING TILES, WINDOWS, FLOORING, LIGHTING, SPRINKLER SYSTEM, PAINT, CONCRETE, DOORS, AIR COMPRESSORS, WINDOW TREATMENTS, FLOOR MATS, KITCHEN,RESTROOM AND LOCKER ROOM FIXTURES, ETC.	19,500	40,852	3,898	9.54%	51,068	25,251	28,158
				HOUSEKEEPING / CLEANING SUPPLIES: KITCHENS, RESTROOMS, LOCKERROOMS, LOBBY, GUARD SHACK, OFFICES. INCLUDES CLEANING AGENTS, GREEN PAPER GOODS, RAGS, FLOOR WAX, BUFFER PADS, ETC. $5000.00	5,000						
				CLEANING EQUIPMENT REPLACEMENT: FLOOR SCRUBBER $3200 INDUSTRIAL VACUUM $1000	4,200						
				AUDIO VISUAL & TRAINING ROOM SUPPLIES	500						
				PWO CAMERA EQUIPMENT - REPLACE TWO NON-WORKING OUTDOOR PANNING CAMERAS AT $2000 EACH & 16 CAMERA VIEW DVDR EQUIPMENT AT $4200	6,200						

General Administration - DPW											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				VEHICLE REPAIR & MAINTENANCE PARTS FOR 2 VEHICLES - TIRES, FLUIDS, FILTERS, ETC.	2,000						
				DPW FACILITY COPIER / FAX SUPPLIES - USED BY MULTIPLE DEPARTMENTS	450						
				WATCH PERSON SUPPLIES: FLASH LIGHTS, SALT, ABSORBANT, SMALL TOOLS, BARRICADES, CONES, BIRD BANGER AMMO, SHOVELS; TRASH BAGS, BROOMS, FABRIC SOFTENER (BUBBIES IN FOUNTAINS); PADLOCKS, MAPBOOKS, GLOVES, RIBBON (TAGGING LIGHTS) ETC.	2,400						
				DEPARTMENT OFFICE SUPPLIES: LAMINATING EQUIPMENT, NOTEBOOKS, PENS, MARKERS, TAPE, PAPER, PRINTER INKS & TONERS; NOTEPADS, MOUSE PADS, MISC. COMPUTER SUPPLIES, FOLDERS, HOLE PUNCH, ETC.	2,800						
				POLK DIRECTORIES - 1 COMMUNICATIONS + 2 FOR AA'S $450	1,200						
				Supplies for new position	500						
001-3111-311-5310300	Supplies / Clothing/Uniforms	Expense	2,535	9 watch persons boots as needed: Boots $125 each (estimate 5 WP will need this year)	625	2,235	300	13.42%	2,361	1,482	1,461
				Uniforms $325 each for new employee (estimate 2 - due to turnover nature of this PT position)	650						
				Replacement clothing items as needed - average $140 each	1,260						
001-3111-311-5330100	Energy / Fuel & Oil	Expense	26,800	Fuel for the Deputy car and watch person truck. The watch person team drives approximately 100 miles per 8 hour shift making security rounds to city facilities, providing 1st response for customer complaints & concerns & providing city wide support services & assistance. This position is staffed during all non-business hours 365 days a year. [Reflects 3% increase]	26,800	26,000	800	3.08%	26,000	16,466	28,107
001-3111-311-5330200	Energy / Electricity	Expense	116,000			110,000	6,000	5.45%	110,000	61,539	114,063

General Administration - DPW											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3111-311-5330300	Energy / Natural Gas	Expense	66,950			65,000	1,950	3.00%	65,000	28,284	57,663
001-3111-311-5410000	Administration / Professional Services	Expense	5,180	Preemployment Physicals & Drug Screens - high turnover positions due to 24/7, predominately PT shifts; most need FT employment. Pre-employement physicals & substance tests ave. $123 each. (avg.) 8 new WP & communications clerks yr. = $1000+/-; Random Drug/Alcohol Testing (ave.) 12 employees a year $35 = $420+/-;Random DOT Testing (2 WP have CDL's)$130 = $260+/-.	1,680	1,640	3,540	215.85%	1,807	1,065	3,022
				Humane Animal Removal for DPW facility - due to volume of vehicles / equipment housed at this location, etc. (i.e. ground hogs, skunks, feral cats, etc.)	1,900						
				Towing	400						
				PROFESSIONAL ROOFER TO PROVIDE ASSESSMENT, OPTIONS & SCOPE OF WORK FOR LEAKING SKY LIGHT CEILING IN THE DPW LOBBY. [IT HAS BEEN REPAIRED UNSUCCESSFULLY MULTIPLE TIMES OVER THE 22 YEAR LIFE OF THE BUILDING / FACILITY.]	1,200						
001-3111-311-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	59,100	OURSIDE REPAIRS / WATCH PERSON TRUCK & DEPUTY CAR	1,000	6,600	52,500	795.45%	7,590	2,226	8,090
				OUTSIDE REPAIRS/REPLACEMENT WINDOW/DOOR INSTALLS: THIS FACILITY IS 22 YRS OLD. MANY DOORS/WINDOW COMPONENTS HAVE REACHED THEIR MAX LIFE. THIS NEEDS TO BE ADDRESSED. DOOR REPLACEMENT - $500-$1200 EA. DEPENDING ON TYPE OF DOORS (EST. 7 DOORS [AVE. COSTS] EA YR = $6000+/-). WINDOW REPLACEMENT FOR THE LARGE WINDOWS RUN APPROXIMATELY $800 EA (X 7 [AVE COSTS] EA YR = $5600+/-.	11,600						
				OUTSIDE REPAIRS / SERVICE ON AGING SPRINKLER SYSTEM	2,800						

General Administration - DPW											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				OUTSIDE REPAIRS / SERVICE ON THE HVAC (MANY COMPONENTS ON HVAC SYSTEM SHOULD BE UPGRADED OR REPLACED IN FY/13)	800						
				OUTSIDE REPAIRS TO THE FIRE ALARMS SYSTEMS. FROM THE NOVEMBER 2012 INSPECTION, WE HAVE AT LEAST ONE AREA THAT NEEDS "STRONGLY RECOMMENDED" REPAIRS. CURRENT QUOTE $2100. OTHER MINOR UPGRADES - REPAIRS $800	2,900						
				REPLACE LEAKING PAINT & SIGN DEPARTMENT BUILDING ROOF. SEVERAL REPAIRS HAVE BEEN MADE ON MULTIPLE OCCATIONS & THE ROOF STILL LEAKS JEPORDIZING VERY EXPENSIVE THERMOPLASTY MACHINES, SUPPLIES, EQUIPMENT , AS WELL AS ELECTRONICS.	40,000						
001-3111-311-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	49,825	SERVICE CONTRACTS FOR DPW FACILITY: PUBLIC WORKS OPERATIONS COPIER (USED BY ALL DEPARTMENTS) - REPAIRS AND MAINTENANCE	950	49,750	75	0.15%	49,750	42,306	44,474
				CITY-WIDE NON POLICE DEPARTMENT TWO-WAY RADIOS - MAINTENANCE MOTOROLA	32,500						
				PWO HVAC - JOHNSON CONTROLS - SLIGHT INCREASE DUE TO NEW ELECTRONIC / COMPUTERIZED CONTROLS (EXPECTED UPGRADE JANUARY 2013)	10,000						
				PWO FIRE EXTINGUISHERS YEARLY TEST AND MAINTENANCE - BAKER'S FIRE PROTECTION	1,900						
				PWO PEST CONTROL	1,500						
				A.E.D.'S YEARLY TEST, MAINTENANCE & SUPPLIES $325 X 3 AED'S	975						
				PWO SPRINKLER SYSTEM - BPFE	2,000						
001-3111-311-5540200	Rentals / Equipment and Vehicles	Expense	3,900	PWO COPIER (USED BY ALL DEPARTMENTS)- WORD PROCESSING	3,900	4,800	(900)	-18.75%	4,800	2,288	3,775
001-3111-311-5562100	Property Services / Solid Waste Benefit Charg	Expense	2,000			1,932	68	3.52%	1,932	1,932	1,932

General Administration - DPW											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3111-311-5570000	Administration / Licenses/Permits	Expense	100	WE CURRENTLY HAVE TWO NOTARY PUBLIC'S IN OUR DEPARTMENT;	100	100	-	0.00%	100	-	
001-3111-311-5610100	Communications / Telephone	Expense	13,100	FREDERICK COUNTY LANDLINES	5,000	11,950	1,150	9.62%	11,950	5,425	9,061
				VERIZON EMERGENCY LANDLINES	6,600						
				DEPARTMENT CELL PHONES	750						
				Telephone for new position	750						
001-3111-311-5610200	Communications / Postage	Expense	50			50	-	0.00%	50	5	19
001-3111-311-5620100	Travel / Transportation	Expense	-								8
001-3111-311-5621100	Travel / Dues/Registration Fees	Expense	250			264	(14)	-5.30%	264	-	
001-3111-311-5650000	Administration / Insurance	Expense	13,929			11,797	2,132	18.07%	11,797	10,094	10,592
001-3111-311-5740100	Machinery & Equipment / Vehicles	Expense	40,000	2014 1-TON P/U TRUCK WITH UTILITY BED, TOW HITCH & PLOW PACKAGE. WATCH PERSON TRUCK HAS 163,000 (AS OF 12/19/12). DURING SECURITY ROUNDS & PROVIDING CITY-WIDE & CUSTOMER SUPPORT ASSISTANCE THE WATCH PERSON TEAM DRIVES APPROX. 100 MILES PER SHIFT. WP ON DUTY 24/7 (DURING ALL NON BUSINESS HOURS). THE WATCH PERSON TEAM HAS COLLECTIVELY ASSISTED WITH (AT LEAST) 6200 REQUESTS IN 2012.	40,000		40,000	N/A		-	
001-3111-311-5740200	Machinery & Equipment / Machinery	Expense	-			200,000	(200,000)	-100.00%	200,000	-	
			1,368,473			1,396,472	(27,999)	-2.00%	1,407,970	843,461	1,164,064

Maintenance - Equipment and Machinery											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3112-000-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-							-	850
001-3112-313-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							1,343	756
			-			-	-	N/A	-	1,343	1,606
001-3112-313-5121100	Salaries - Full Time / Productive Time	Expense	463,402			451,539	11,863	2.63%	451,539	210,776	364,243
001-3112-313-5121200	Salaries - Full Time / Vacation	Expense	-							26,467	34,322
001-3112-313-5121300	Salaries - Full Time / Sick	Expense	-							15,163	19,271
001-3112-313-5121400	Salaries - Full Time / Holiday	Expense	-							16,571	19,843
001-3112-313-5121500	Salaries - Full Time / Other Leave	Expense	-							6,758	2,915
001-3112-313-5141300	Overtime / Premium Overtime	Expense	3,000			3,000	-	0.00%	3,000	1,077	802
001-3112-313-5150000	Salaries - Perm Part Time	Expense	31,414			-	31,414	N/A			
001-3112-313-5170000	Special Allowance	Expense	15,000	One-time payment to employees	15,000	-	15,000	N/A			
001-3112-313-5210000	Administration / Workmen's Compensation	Expense	9,762			6,507	3,255	50.02%	6,507	5,561	6,044
001-3112-313-5221100	FICA / Social Security	Expense	31,794	Reg SS	30,864	28,183	3,611	12.81%	28,183	15,834	24,839
				One-time payment to employees	930						
001-3112-313-5221200	FICA / Medicare	Expense	7,438	Reg Medicare	7,220	6,591	847	12.85%	6,591	3,704	5,809
				One-time payment to employees	218						
001-3112-313-5264100	Health Insurance / Retirees >= 65	Expense	3,996			4,201	(205)	-4.88%	4,201	2,999	4,882
001-3112-313-5266100	Health Insurance / CIGNA	Expense	107,142			105,681	1,461	1.38%	105,681	82,272	96,266

Maintenance - Equipment and Machinery											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3112-313-5266200	Health Insurance / CIGNA - Retirees	Expense	56,436			56,751	(315)	-0.56%	56,751	42,327	54,075
001-3112-313-5266300	Health Insurance / OPEB Payment	Expense	67,845			62,780	5,065	8.07%	62,780	62,780	54,545
001-3112-313-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							321	27
001-3112-313-5268100	Health Insurance / Disability	Expense	1,225			1,315	(90)	-6.84%	1,315	783	1,957
001-3112-313-5269100	Health Insurance / Life	Expense	1,315			1,239	76	6.13%	1,239	877	1,439
001-3112-313-5282500	Retirement / 25 Year Plan	Expense	138,486			137,293	1,193	0.87%	137,293	137,293	144,482
001-3112-313-5283000	Retirement / 30 Year Plan	Expense	49,358			41,156	8,202	19.93%	41,156	41,156	40,317
001-3112-313-5310100	Supplies / General Supplies	Expense	35,000	Shop Supplies (rags, first aid supplies, hand tools,etc...)	15,000	38,900	(3,900)	-10.03%	40,199	17,655	31,931
				Welding Supplies (rods, steel, etc...)	10,000						
				Repalcement Parts for Department Fleet @ Loaner Fleet	5,000						
				Misc. Office Supplies (ink, paper, etc...)	3,000						
				Misc. Cleaning Supplies	2,000						
001-3112-313-5310300	Supplies / Clothing/Uniforms	Expense	2,750	Uniforms (10 @ $150/ person)	1,500	3,250	(500)	-15.38%	3,410	2,086	1,838
				Safety Shoes (10 @ $125)	1,250						
001-3112-313-5330100	Energy / Fuel & Oil	Expense	3,800	Fuel & oil for Department Fleet	3,800	3,500	300	8.57%	3,500	2,284	3,635
001-3112-313-5340000	Administration / Chemicals	Expense	7,000	Carwash Chemicals - De-greaser	4,000	7,100	(100)	-1.41%	7,244	3,780	4,711
				Carwash Detergent	3,000						
001-3112-313-5410000	Administration / Professional Services	Expense	9,500	Drug Screening (10 @ $200)	2,000	8,100	1,400	17.28%	8,100	2,017	898
				Testing/ Inspection of Forklift 7 Cranes	1,500						
				Safety Kleen (Parts Washer, Tank Services)	2,500						

Maintenance - Equipment and Machinery											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Cleanout & Disposal of Three Phase Seperater	3,500						
001-3112-313-5510100	Cleaning Services / Disposal Fees	Expense	6,000	Oil/ Filter/ Antifreeze, etc... Disposal	6,000	7,120	(1,120)	-15.73%	7,180	2,275	3,153
001-3112-313-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	26,500	Repair Bay Doors (15)	4,500	33,250	(6,750)	-20.30%	45,789	15,593	6,315
				Repair Lifts (5)	2,500						
				Shop Equipment Repairs	12,000						
				Outside Repairs to Department fleet & Loaner Vehicles	7,500						
001-3112-313-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	26,600	Identifix	2,000	15,175	11,425	75.29%	15,582	8,854	7,815
				Collective Data (Fleet Maintenance)	5,500						
				System Diagnastic & equipment Upgrades tools, Scanners, Laptop	3,500						
				Bay Door Maintenance (Inspection, Adjustments)	1,500						
				International ISIS for Class 6, 7, 8 Trucks	1,300						
				Welding Tanks Leasing	1,200						
				GM Fleet Equipment Updates (moved from 7402)	6,300						
				GMGM (SIS & TIS2WEB - Updates, Downloads for reprogramming)	2,500						
				Pressure Cleaning System Service	2,800						
001-3112-313-5540200	Rentals / Equipment and Vehicles	Expense	750			650	100	15.38%	650	-	408
001-3112-313-5570000	Administration / Licenses/Permits	Expense	1,200	ASE Re-certification	1,200	400	800	200.00%	400	-	

Maintenance - Equipment and Machinery											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3112-313-5610100	Communications / Telephone	Expense	4,000			4,000	-	0.00%	4,000	2,331	3,148
001-3112-313-5610200	Communications / Postage	Expense	100			100	-	0.00%	100	1	2
001-3112-313-5620100	Travel / Transportation	Expense	500			500	-	0.00%	500	-	192
001-3112-313-5621100	Travel / Dues/Registration Fees	Expense	2,400			1,900	500	26.32%	1,900	318	563
001-3112-313-5650000	Administration / Insurance	Expense	10,446			9,193	1,253	13.63%	9,193	8,968	9,767
001-3112-313-5740100	Vehicles	Expense	35,000	Replace #191 (1996 Jeep, extensive rust - can not be repaired) with pickup truck	35,000	15,000	20,000	133.33%	15,000	-	
001-3112-313-5740200	Machinery & Equipment / Machinery	Expense	-			32,685	(32,685)	-100.00%	32,685	19,255	
			1,159,159			1,087,059	72,100	6.63%	1,101,668	758,136	950,454

Engineering											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3121-312-3223101	Permit Fees / Road Closure Permit Fees	Revenue	4,500			4,000	500	12.50%	4,000	2,325	5,025
001-3121-312-3431001	General Government / Development Review Fees	Revenue	150,000			110,000	40,000	36.36%	110,000	91,500	100,400
001-3121-312-3431002	General Government / Water Service Review Fee	Revenue	36,600				36,600	N/A		-	
001-3121-312-3690001	Miscellaneous / Other Misc. Receipts	Revenue	300			200	100	50.00%	200	402	168
			191,400			114,200	77,200	67.60%	114,200	94,227	105,593
001-3121-312-5121100	Salaries - Full Time / Productive Time	Expense	825,024			804,955	20,069	2.49%	804,955	424,635	686,381
001-3121-312-5121200	Salaries - Full Time / Vacation	Expense	-							38,104	58,178
001-3121-312-5121300	Salaries - Full Time / Sick	Expense	-							18,311	24,755
001-3121-312-5121400	Salaries - Full Time / Holiday	Expense	-							31,566	35,262
001-3121-312-5121500	Salaries - Full Time / Other Leave	Expense	-							11,350	4,201
001-3121-312-5170000	Special Allowance	Expense	22,500	One-time payment to employees	22,500	-	22,500	N/A			
001-3121-312-5210000	Administration / Workmen's Compensation	Expense	64,455			42,970	21,485	50.00%	42,970	36,726	38,410
001-3121-312-5221100	FICA / Social Security	Expense	52,546	Reg SS	51,151	49,906	2,640	5.29%	49,906	30,702	47,416
				One-time payment to employees	1,395						
001-3121-312-5221200	FICA / Medicare	Expense	12,289	Reg Medicare	11,963	11,672	617	5.29%	11,672	7,180	11,089
				One-time payment to employees	326						
001-3121-312-5264100	Health Insurance / Retirees >= 65	Expense	7,139			4,201	2,938	69.94%	4,201	4,316	5,362
001-3121-312-5266100	Health Insurance / CIGNA	Expense	86,560			90,022	(3,462)	-3.85%	90,022	69,896	87,559

Engineering											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3121-312-5266200	Health Insurance / CIGNA - Retirees	Expense	26,767			35,400	(8,633)	-24.39%	35,400	22,885	33,919
001-3121-312-5266300	Health Insurance / OPEB Payment	Expense	52,015			51,569	446	0.86%	51,569	51,569	30,909
001-3121-312-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							360	1
001-3121-312-5267900	Vision - Emp	Expense	-							20	
001-3121-312-5268100	Health Insurance / Disability	Expense	2,058			2,170	(112)	-5.16%	2,170	1,236	3,187
001-3121-312-5269100	Health Insurance / Life	Expense	1,332			1,684	(352)	-20.90%	1,684	888	1,862
001-3121-312-5282500	Retirement / 25 Year Plan	Expense	57,702			57,205	497	0.87%	57,205	57,205	55,570
001-3121-312-5283000	Retirement / 30 Year Plan	Expense	81,088			78,883	2,205	2.80%	78,883	78,883	83,995
001-3121-312-5284000	Retirement / Supplement Savings Fees	Expense	-								555
001-3121-312-5291300	Misc Benefits / Other	Expense	14,550			14,400	150	1.04%	14,400	10,800	13,950
001-3121-312-5310100	Supplies / General Supplies	Expense	10,500	Supplies for Staff Members	7,000	10,500	-	0.00%	12,100	6,471	13,708
				Large Format Mylar, Paper and Ink	800						
				Survey Stakes, Monuments, Caps, Rebar	700						
				Plotter Paper and Ink	1,000						
				Vehicles (4) Oil Filters, Parts	1,000						
001-3121-312-5310300	Supplies / Clothing/Uniforms	Expense	500	Boots for Survey Field Crew (4 x 125.00)	500	500	-	0.00%	500	95	608
001-3121-312-5330100	Energy / Fuel & Oil	Expense	1,800	Fuel for 5 department vehicles	1,800	1,800	-	0.00%	1,800	898	1,422
001-3121-312-5390000	Administration / Items Purchased - Resale	Expense	500	Binders for City Specs and Details	500	500	-	0.00%	500	-	
001-3121-312-5410000	Administration / Professional Services	Expense	47,800	Engineering Services and Testing	5,000	35,300	12,500	35.41%	61,835	4,682	42,884
				CAD Standards Design	5,000						

Engineering											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Microstation and Inroads Software Annual Fee	2,000						
				Loyola Leica Survey Rovers Annual Fee	5,000						
				MWH Water Modeling Software Annual Fee	1,300						
				DLT Solutions Autocad Software Updates for Surveyors and Engineers	17,000						
				Map scanning service	2,500						
				Traffic Consultant - Coverage while Traffic Engineer on leave	10,000						
001-3121-312-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	2,500	Survey Equipment - Annual Calibration	1,500	2,500	-	0.00%	2,555	106	204
				Vehicle Maintenance, repairs, Tires, Etc.	1,000						
001-3121-312-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	4,800	Large Format Scanner/Copier Contract	3,500	3,800	1,000	26.32%	3,800	1,055	600
				Savin Copier	800						
				HP Plotter Maintenance Contract	500						
001-3121-312-5540200	Rentals / Equipment and Vehicles	Expense	-			519	(519)	-100.00%	557	222	453
001-3121-312-5570000	Administration / Licenses/Permits	Expense	616	PLS Surveyors (2 at 168.00)	336	500	116	23.20%	500	304	136
				Prof. Engineer License Renewals (4 x 70)	280						
001-3121-312-5610100	Communications / Telephone	Expense	10,800	Monthly Billing Costs for 15 staff memmbers	9,000	10,800	-	0.00%	10,800	4,286	8,422
				Cell Phone Costs for 3 staff members	1,800						
001-3121-312-5610200	Communications / Postage	Expense	600	Postage and Certified Mail Expenses	600	800	(200)	-25.00%	800	172	239
001-3121-312-5620100	Travel / Transportation	Expense	400	Mileage, Parking, Tolls for Conferences, etc.	400	200	200	100.00%	200	309	15
001-3121-312-5621100	Travel / Dues/Registration Fees	Expense	8,970	MD Society of Surveyors Dues (2 PLS at 185.00 and 1 surveyor at 70.00)	440	6,600	2,370	35.91%	6,600	3,302	4,221

Engineering											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Natl Society of Prof Engineers	250						
				ASCE	245						
				MAFSM / ASFPM	400						
				MD Society of Surveyors Conference (x2) Required for Licensure	900						
				Institute of Traffic Engineer Dues	265						
				National Society of Professional Surveyors	300						
				Prof. Engineers - Required continuing education for Licensure	4,000						
				MD Society of Prof Eng Membership and Conference (x2)	800						
				PE Test Application Fee	275						
				PE Prep Course (Albee)	1,095						
001-3121-312-5622100	Travel / Lodging	Expense	600	MD Society of Surveyors Conference (x2) Required for Licensure	300	600	-	0.00%	600	296	
				Institute of Traffic Engineers Conference	300						
001-3121-312-5623100	Travel / Meals/Food	Expense	60	Emergency Mgmt. Institute - Free Training however meal ticket is mandatory	60		60	N/A			
001-3121-312-5630000	Administration / Advertising	Expense	400	Public Notices	400	400	-	0.00%	400	311	
001-3121-312-5640000	Administration / Printing & Binding	Expense	400	Plan and Report Reproduction (In House Design Projects)	300	200	200	100.00%	663	803	
				Floodplain Community Rating System Outreach Flyers	100						
001-3121-312-5650000	Administration / Insurance	Expense	6,084			5,435	649	11.94%	5,435	5,816	7,254
001-3121-312-5740200	Machinery & Equipment / Machinery	Expense	-			20,000	(20,000)	-100.00%	24,921	13,602	

Engineering											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
			1,403,355			1,345,991	57,364	4.26%	1,379,603	939,362	1,302,729

Waste Collection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3421-341-3434001	Public Works / Waste Collection	Revenue	174,900	10% INCREASE IN REVENUE. IMPLEMENTING MORE EFFICIENT PROCESSES FOR BILLING AND TRACKING.	174,900	159,000	15,900	10.00%	159,000	74,434	165,507
001-3421-341-3434002	Waste Collection / Supplemental Service	Revenue	1,980	10% INCREASE IN REVENUE. IMPLEMENTING MORE EFFICIENT PROCESSES FOR BILLING AND TRACKING.	1,980	1,800	180	10.00%	1,800	1,505	1,920
001-3421-341-3434004	Trash Containers / Commercial	Revenue	4,725	5% INCREASE IN REVENUE. IMPLEMENTING MORE EFFICIENT PROCESSES FOR BILLING AND TRACKING.	4,725	4,500	225	5.00%	4,500	1,116	3,267
001-3421-341-3434005	Trash Containers / Residential	Revenue	3,413	5% INCREASE IN REVENUE. IMPLEMENTING MORE EFFICIENT PROCESSES FOR BILLING AND TRACKING.	3,413	3,250	163	5.02%	3,250	1,288	1,090
001-3421-341-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							732	1,615
			185,018			168,550	16,468	9.77%	168,550	79,075	177,958
001-3421-341-5121100	Salaries - Full Time / Productive Time	Expense	959,107			978,494	(19,387)	-1.98%	978,494	508,674	745,528
001-3421-341-5121200	Salaries - Full Time / Vacation	Expense	-							27,792	82,397
001-3421-341-5121300	Salaries - Full Time / Sick	Expense	-							12,942	63,545
001-3421-341-5121400	Salaries - Full Time / Holiday	Expense	-							35,100	39,646
001-3421-341-5121500	Salaries - Full Time / Other Leave	Expense	-							9,817	4,081
001-3421-341-5141300	Overtime / Premium Overtime	Expense	25,000			20,000	5,000	25.00%	20,000	42,057	30,509
001-3421-341-5150000	Sanitation Services / Salaries - Perm Part Time	Expense	3,000			3,000	-	0.00%	3,000	-	
001-3421-341-5170000	Special Allowance	Expense	34,500	One-time payment to employees	34,500	-	34,500	N/A			

Waste Collection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3421-341-5210000	Sanitation Services / Workmen's Compensation	Expense	125,992			83,995	41,997	50.00%	83,995	71,790	73,100
001-3421-341-5221100	FICA / Social Security	Expense	63,340	Reg SS	61,201	62,094	1,246	2.01%	62,094	37,212	55,392
				One-time payment to employees	2,139						
001-3421-341-5221200	FICA / Medicare	Expense	14,814	Reg Medicare	14,313	14,524	290	2.00%	14,524	8,703	12,955
				One-time payment to employees	501						
001-3421-341-5264100	Health Insurance / Retirees >= 65	Expense	18,764			20,151	(1,387)	-6.88%	20,151	15,077	23,070
001-3421-341-5266100	Health Insurance / CIGNA	Expense	198,254			207,818	(9,564)	-4.60%	207,818	150,431	198,339
001-3421-341-5266200	Health Insurance / CIGNA - Retirees	Expense	24,003			39,832	(15,829)	-39.74%	39,832	19,300	35,664
001-3421-341-5266300	Health Insurance / OPEB Payment	Expense	95,888			99,551	(3,663)	-3.68%	99,551	99,551	95,273
001-3421-341-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							302	113
001-3421-341-5267900	Vision - Emp	Expense	-							61	
001-3421-341-5268100	Health Insurance / Disability	Expense	2,578			2,663	(85)	-3.19%	2,663	1,497	4,024
001-3421-341-5269100	Health Insurance / Life	Expense	1,671			1,721	(50)	-2.91%	1,721	1,098	1,933
001-3421-341-5282500	Retirement / 25 Year Plan	Expense	80,783			45,764	35,019	76.52%	45,764	45,764	44,456
001-3421-341-5283000	Retirement / 30 Year Plan	Expense	142,433			159,138	(16,705)	-10.50%	159,138	159,138	154,550
001-3421-341-5310100	Supplies / General Supplies	Expense	97,868	MISC REPAIRS ON AUTOMATED TRUCK ARMS	12,000	92,268	5,600	6.07%	99,432	65,911	111,031
				HYDRAULIC PUMP FOR AUTOMATED TRKS (2 PAIR YR @ $2650.00)	5,300						
				OFFICE SUPPLIES	1,500						

Waste Collection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				SMALL TOOLS-TRUCK MAINTENANCE AND REPAIR HAMMERS, SCREW DRIVERS, HAND WRENCHES, SHOVELS, BROOMS, GREASE GUNS ETC.	2,000						
				PPE MISC-VESTS, RAINGEAR AND GLOVES. CREW WORKS OUTSIDE ENTIRE SHIFT IN ALL WEATHER (INCREASED WEAR AND TEAR)	2,500						
				TRUCK REPAIR PARTS-ENTIRE FLEET 6 REAR LOAD PACKERS, 7 AUTOMATED TRUCKS AND 2 PICKUP TRUCKS (3/4 TON). FLOOR WEAR AND TEAR, REFURBISHING PACKER BLADES, HYDRAULIC OIL TANKS AND HOSES, BEARINGS, SHINS ETC.	10,000						
				PACKER ROLLERS-$1200.00 X 6	7,200						
				BRAKES-$536.00 X 13 TRKS (REPLACED ANNUALLY)	6,968						
				H-BEAMS $2000.00 X 3 TRUCKS	6,000						
				TIRE REPLACEMENT-ENTIRE FLEET STATE TIRE CONTRACT-BEST PRICING	20,000						
				BATTERIES	3,900						
				REPLACEMENT HOSES FOR AIR COMPRESSOR	200						

Waste Collection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				PREVENTATIVE MAINTENANCE AND GENERAL REPAIR-FANS, SWITCHES, BULBS, LIGHTS, HANDLES ETC.(15 VEHICLES)	2,500						
				GENERAL HOUSEKEEPING-PLASTIC BAGS, PAPER TOWELS, HAND SANITIZER, DEGREASER, WHITE MARKER PAINT (NUMBER TOTERS)	3,000						
				DUMPSTER REPAIR'S TO INCLUDE WELDING-$325 EACH	1,800						
				CORRAL REPAIR-GATES AND WALLS	1,000						
				TOTER PURCHASE FOR CONTINUOS IMPLEMENTATION OF 1 X WEEK COLLECTION 200 @ $60.00 EACH BUDGETED AMOUNT FOR 96 GALLON TOTER	12,000						
001-3421-341-5310300	Supplies / Clothing/Uniforms	Expense	10,120	REQUIRED-2 PAIR EACH EMPLOYEE. STEEL/COMPOSITE TOE BOOTS. $125.00 EA X 23 EMPLOYEES X 2 TIMES PER YEAR (NATURE OF JOB REQUIREMENTS)	5,750	9,200	920	10.00%	10,835	5,737	6,146
				REQUIRED UNIFORMS $190.00 X 23 EMPLOYEES	4,370						
001-3421-341-5310400	Supplies / Photographic Supplies	Expense	100	POST ACCIDENT/INCIDENT DAMAGE/COMPLAINT INVESTIGATION AND EVIDENCE PHOTOS	100	100	-	0.00%	100	-	

Waste Collection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3421-341-5330100	Energy / Fuel & Oil	Expense	165,000	FUEL FOR 13 DIESEL TRUCKS AND 2 GASOLINE TRUCKS 300 GAL. OF UNLEADED GASOLINE PER MONTH 3622 GAL. OF DIESEL FUEL PER MONTH	165,000	166,000	(1,000)	-0.60%	166,000	102,386	171,917
001-3421-341-5390000	Sanitation Services / Items Purchased - Resale	Expense	5,000	BULK ORDERS ARE PLACED TO REPLENISH SOLD CARTS. NOTE:COST TO CITY and CHARGE TO RESIDENT/BUSINESS 64 GALLON-$46.00/$86.00 96 GALLON-$56.00/$91.00	5,000	5,500	(500)	-9.09%	5,500	-	2,009
001-3421-341-5410000	Sanitation Services / Professional Services	Expense	6,500	LABOR READY-SHORT TERM STAFFING DUE TO LONGTERM ILLNESS, INJURIES ETC.-$1500.00	1,500	8,000	(1,500)	-18.75%	8,229	3,228	5,269
				OCCUPATIONAL HEALTH SERVICES (OHS-RANDOM DRUD AND ALCOHOL TESTING; NEW EMPLOYEE PRE-EMPLOYMENT PHYSICALS AND TESTS; DOT PHYSICALS FOR CDL DRIVERS (13)-$4000.00	4,000						
				PRECISION TOWING-$1000.00	1,000						
001-3421-341-5510100	Cleaning Services / Disposal Fees	Expense	1,500,000	AVERAGE MONTHLY LANDFILL COSTS ($125,000.00) X 12 MONTHS	1,500,000	1,500,000	-	0.00%	1,500,000	862,235	1,453,159
001-3421-341-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	30,000	REGEN: 3 TRUCKS @ $5,000.00 EACH CONTRACTED OUT	15,000	30,000	-	0.00%	31,929	12,319	21,342
				FLEET BREAKDOWN AND REPAIRS-CONTRACTED OUT (VEHICLE MAINTENANCE STAFF CAN NOT PERFORM WORK)	15,000						

Waste Collection											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3421-341-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	-							-	1,844
001-3421-341-5570000	Sanitation Services / Licenses/Permits	Expense	500	VEHICLE LICENSE AND REGISTRATIONS FOR TRUCK FLEET: 6 AUTOMATED TRUCKS 7 REAR LOAD PACKER TRUCKS 2 PICKUP TRUCKS	500	500	-	0.00%	500	-	
001-3421-341-5610100	Communications / Telephone	Expense	1,600	CELL PHONE (NON DATA)-FOREMAN FREDERICK COUNTY GOVERNMENT-LANDLINE PHONE/EXT.	1,500	2,575	(975)	-37.86%	2,575	691	1,634
001-3421-341-5610200	Communications / Postage	Expense	250	VIOLATIONS & NOTICES-REGULAR MAILING $.44 VIOLATION TICKETS-CERTIFIED MAILING @ $6.34 EACH	250	500	(250)	-50.00%	500	15	207
001-3421-341-5630000	Sanitation Services / Advertising	Expense	1,000	ADVERTISING FOR 1 X WEEK AND/OR PILOT PROGRAMS	1,000	2,000	(1,000)	-50.00%	2,000	597	232
001-3421-341-5640000	Sanitation Services / Printing & Binding	Expense	500	PRINTING COSTS FOR FLYERS-1 X WEEK AND/OR PILOT PROGRAMS	500	1,000	(500)	-50.00%	1,000	-	
001-3421-341-5650000	Sanitation Services / Insurance	Expense	25,799			22,606	3,193	14.12%	22,606	22,939	26,441
001-3421-341-5740100	Machinery & Equipment / Vehicles	Expense	325,000	REPLACEMENT FOR AUTOMATED TRUCK-#103 MAINTENANCE AND REPAIR ISSUES RESULTING IN INCREASED COSTS AND DECREASED EFFICIENCIES.	325,000	260,000	65,000	25.00%	260,000	-	227,171
			3,959,364			3,838,994	120,370	3.14%	3,849,952	2,322,364	3,692,973

Street Maintenance											
			FY 2014		**Justification**	**FY 2013**	**$ Change**	**% Change**	**FY 2013**	**FY 2013**	**FY 2012**
Account	**Account Description**	**GL Type**	**Adopted**	**Narrative**	**Amount**	**Adopted**	**Adopted**	**Adopted**	**Amended**	**Actuals**	**Actuals**
001-3511-000-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-							6,030	
001-3511-341-3434003	Waste Collection / Bulk Trash Collection	Revenue	1,000			2,000	(2,000)	-100.00%	2,000	616	1,346
001-3511-351-3343101	Transportation / Highway Users Revenue	Revenue	1,478,241			430,266	1,047,975	243.56%	430,266	120,413	672,221
001-3511-351-3400001	Public Works / Equipmental Rental	Revenue	-								
001-3511-351-3400002	Public Works / Labor	Revenue	-			1,000	(1,000)	-100.00%	1,000	-	
001-3511-351-3400003	Public Works / Overhead	Revenue	-								
001-3511-351-3630001	Donations/Contributions / Donations	Revenue	-								
001-3511-351-3690001	Miscellaneous / Other Misc. Receipts	Revenue	90,000			90,000	-	0.00%	90,000	19,286	56,904
			1,569,241			523,266	1,044,975	199.70%	523,266	146,345	730,471
001-3511-351-5121100	Salaries - Full Time / Productive Time	Expense	623,245			600,847	22,398	3.73%	600,847	314,663	495,372
001-3511-351-5121200	Salaries - Full Time / Vacation	Expense	-							24,641	41,073
001-3511-351-5121300	Salaries - Full Time / Sick	Expense	-							11,557	17,660
001-3511-351-5121400	Salaries - Full Time / Holiday	Expense	-							23,262	26,341
001-3511-351-5121500	Salaries - Full Time / Other Leave	Expense	-							6,128	2,287
001-3511-351-5121600	Salaries - Full Time / Wellness Incentive Prog.	Expense	-								
001-3511-351-5141200	Overtime / Standby	Expense	-							-	940
001-3511-351-5141300	Overtime / Premium Overtime	Expense	3,500			3,500	-	0.00%	3,500	4,575	4,875
001-3511-351-5170000	Special Allowance	Expense	18,000	One-time payment to employees	18,000	-	18,000	N/A			

Street Maintenance											
			FY 2014		**Justification**	**FY 2013**	**$ Change**	**% Change**	**FY 2013**	**FY 2013**	**FY 2012**
Account	**Account Description**	**GL Type**	**Adopted**	**Narrative**	**Amount**	**Adopted**	**Adopted**	**Adopted**	**Amended**	**Actuals**	**Actuals**
001-3511-351-5210000	Streets/Traffic / Workmen's Compensation	Expense	86,845			57,896	28,949	50.00%	57,896	49,484	56,875
001-3511-351-5221100	FICA / Social Security	Expense	39,973	Reg SS	38,857	37,471	2,502	6.68%	37,471	22,311	34,555
				One-time payment to employees	1,116						
001-3511-351-5221200	FICA / Medicare	Expense	9,350	Reg Medicare	9,089	8,766	584	6.66%	8,766	5,218	8,081
				One-time payment to employees	261						
001-3511-351-5264100	Health Insurance / Retirees >= 65	Expense	59,940			54,613	5,327	9.75%	54,613	43,712	62,308
001-3511-351-5266100	Health Insurance / CIGNA	Expense	101,616			93,772	7,844	8.36%	93,772	73,088	78,534
001-3511-351-5266200	Health Insurance / CIGNA - Retirees	Expense	66,986			83,712	(16,726)	-19.98%	83,712	50,236	87,927
001-3511-351-5266300	Health Insurance / OPEB Payment	Expense	91,365			90,583	782	0.86%	90,583	90,583	73,455
001-3511-351-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							214	(81)
001-3511-351-5267900	Vision - Emp	Expense	-							4	
001-3511-351-5268100	Health Insurance / Disability	Expense	1,637			1,758	(121)	-6.88%	1,758	990	2,518
001-3511-351-5269100	Health Insurance / Life	Expense	2,036			2,066	(30)	-1.45%	2,066	1,357	2,251
001-3511-351-5270000	Streets/Traffic / Unemployment	Expense	-								
001-3511-351-5282500	Retirement / 25 Year Plan	Expense	276,971			274,586	2,385	0.87%	274,586	274,586	255,621
001-3511-351-5283000	Retirement / 30 Year Plan	Expense	15,512			8,231	7,281	88.46%	8,231	8,231	20,159
001-3511-351-5284000	Retirement / Supplement Savings Fees	Expense	-			1,662	(1,662)	-100.00%	1,662	1,177	1,206
001-3511-351-5291100	Misc Benefits / Tuition	Expense	-								
001-3511-351-5310100	Supplies / General Supplies	Expense	126,000	Misc. Asphalt (hold & cold)	70,000	127,000	(1,000)	-0.79%	138,446	60,738	141,717
				Crack Sealing Material	10,000						

Street Maintenance											
			FY 2014		**Justification**	**FY 2013**	**$ Change**	**% Change**	**FY 2013**	**FY 2013**	**FY 2012**
Account	**Account Description**	**GL Type**	**Adopted**	**Narrative**	**Amount**	**Adopted**	**Adopted**	**Adopted**	**Amended**	**Actuals**	**Actuals**
				Misc. Crushed Stone	4,000						
				Misc. Concrete	6,000						
				Work Zone Supplies (cones, signs, barrels, etc...)	3,000						
				Misc. Small Tools/ Equipment (tampers, saws, etc...)	6,000						
				Repair Parts 33 Vehicles & Various Equipment(lt. bulbs, tires, hoses, etc...)	20,000						
				Bridge Repairs per Inspection Reports for 42 Bridges (rails, hardware, etc...)	15,000						
				General Supplies (hand tools, paper, etc...)	2,000						
				Move crack sealing to maint contracts	(10,000)						
001-3511-351-5310200	Supplies / Medical Supplies	Expense	-								
001-3511-351-5310300	Supplies / Clothing/Uniforms	Expense	3,300	Uniforms (12 @ $150/ person)	1,800	3,150	150	4.76%	4,012	3,155	1,488
				Boots (12 @ $125/ person)	1,500						
001-3511-351-5330100	Energy / Fuel & Oil	Expense	70,000	Fuel & Oil (33 on road & 12 off road plus small equipment)	70,000	70,000	-	0.00%	70,410	43,178	69,606
001-3511-351-5390000	Streets/Traffic / Items Purchased - Resale	Expense	90,000	4" Concrete Sidewalk	60,000	90,000	-	0.00%	141,116	36,480	78,884
				6" Concrete Sidewalk	12,000						
				4" FHD Sidewalk	15,000						
				6" FHD Sidewalk	3,000						
001-3511-351-5410000	Streets/Traffic / Professional Services	Expense	2,400	12@ $200 DOT Drug Screening/ Phyicals	2,400	2,600	(200)	-7.69%	2,767	1,507	2,797
001-3511-351-5510100	Cleaning Services / Disposal Fees	Expense	2,280	Special Bulk Collections (20 Ton @ $76/ Ton)	1,520	1,800	480	26.67%	1,800	237	1,773
				Standard Disposal (10 Ton @ $76/ Ton)	760						
001-3511-351-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	1,052,500	ADA Compliant Ramps	30,000	1,692,266	(639,766)	-37.81%	2,076,321	1,046,195	1,148,394

Street Maintenance											
			FY 2014		**Justification**	**FY 2013**	**$ Change**	**% Change**	**FY 2013**	**FY 2013**	**FY 2012**
Account	**Account Description**	**GL Type**	**Adopted**	**Narrative**	**Amount**	**Adopted**	**Adopted**	**Adopted**	**Amended**	**Actuals**	**Actuals**
				Permanent Patch Asphalt (500 cubic yards @ $95/ cubic yard)	47,500						
				Bridge Repairs per Inspection Reports	40,000						
				Concrete/ Sidewalk Curb Repairs	40,000						
				Outside Repairs to 33 Veicles and Variuos Equipment	20,000						
				Crack sealant	75,000						
				Fairview Ave from Rosemont to 7th Street (Full Depth Reconstruction)	1,300,000						
				Magnolia Ave from Rosemont to 7th Street (Mill/ Overlay) (Revised Estimate)	600,000						
				South Carroll Street from South Street to Clark Place (FDR)	410,000						
				Greenway Drive from Shaffer Drive to Shaffer Drive (M/O)	150,000						
				Stoneybrook Ct from Shaffer Drive to Cul de Sac (M/O)	50,000						
				Move Fairview to CIP	(1,300,000)						
				Move South Carroll to CIP	(410,000)						
001-3511-351-5570000	Streets/Traffic / Licenses/Permits	Expense	600	6 repalcement Vehicles @ $100/ Vehicle	600	400	200	50.00%	600	200	
001-3511-351-5610100	Communications / Telephone	Expense	1,900			1,920	(20)	-1.04%	1,920	879	1,164
001-3511-351-5610200	Communications / Postage	Expense	20			20	-	0.00%	20	4	18
001-3511-351-5621100	Travel / Dues/Registration Fees	Expense	75			75	-	0.00%	75	75	75
001-3511-351-5630000	Streets/Traffic / Advertising	Expense	200				200	N/A	194	193	255
001-3511-351-5650000	Streets/Traffic / Insurance	Expense	60,972			52,524	8,448	16.08%	52,524	44,389	40,187
001-3511-351-5740100	Machinery & Equipment / Vehicles	Expense	650,000	Replace 1990 Dumptruck # 401(Extensive Rusting of Body and Frame, 22 years Old Truck)	140,000	175,000	475,000	271.43%	175,000	35,868	
				Replace 1999 Pickup Truck #425 w/ two ton dump (Age and Body Rusting)	90,000						

Street Maintenance											
			FY 2014		**Justification**	**FY 2013**	**$ Change**	**% Change**	**FY 2013**	**FY 2013**	**FY 2012**
Account	**Account Description**	**GL Type**	**Adopted**	**Narrative**	**Amount**	**Adopted**	**Adopted**	**Adopted**	**Amended**	**Actuals**	**Actuals**
				Replace 1997 Dumptruck #436 (15 year old dumptruck w/ body rusting)	140,000						
				Replace 1997 Dumptruck #437 (15 year old dumptruck)	140,000						
				Replace 1997 Dumptruck #403 (15 year old dumptruck)	140,000						
001-3511-351-5740200	Machinery & Equipment / Machinery	Expense	265,000	Replace #435 Rubber Tire Loader (Extensive Rust on Frame/ Age)	150,000	9,500	255,500	2689.47%	9,500	9,500	
				Replace 1999 Back Hoe (Age)	110,000						
				Purchase New Grapple Bucket for Skid Loader	5,000						
			3,722,223			3,545,718	176,505	4.98%	3,994,168	2,288,615	2,758,313

Snow Removal												
			FY 2014		Justification		FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount		Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3512-352-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-								396	49
			-				-	-	N/A	-	396	49
001-3512-352-5121100	Salaries - Full Time / Productive Time	Expense	-								35,705	8,265
001-3512-352-5141200	Overtime / Standby	Expense	20,000				20,000	-	0.00%	20,000	10,676	6,867
001-3512-352-5141300	Overtime / Premium Overtime	Expense	65,000				65,000	-	0.00%	65,000	13,772	23,352
001-3512-352-5150000	Streets/Traffic / Salaries - Perm Part Time	Expense	1,000				1,000	-	0.00%	1,000	126	
001-3512-352-5160000	Streets/Traffic / Salaries - Seasonal	Expense	1,000				1,000	-	0.00%	1,000	-	
001-3512-352-5210000	Streets/Traffic / Workmen's Compensation	Expense	12,805				8,537	4,268	49.99%	8,537	7,296	8,594
001-3512-352-5221100	FICA / Social Security	Expense	5,394				5,394	-	0.00%	5,394	3,496	2,252
001-3512-352-5221200	FICA / Medicare	Expense	1,263				1,263	-	0.00%	1,263	818	527
001-3512-352-5310100	Supplies / General Supplies	Expense	37,500	Repair & Maintenance Supplies (cutting edges, spinners, hoses, etc...)	20,000		62,100	(24,600)	-39.61%	63,344	31,199	19,519
				General Supplies (bolts, pins, wire, etc...)	6,000							
				Replacement of Hydraulic Pumps (4 @ $1500 each)	6,000							
				Plow Frame Replacement (2 @ $1500 each)	3,000							
				Replacement Snow Blower	2,500							
001-3512-352-5330100	Energy / Fuel & Oil	Expense	12,000	Fuel & Oil for 20 Dump Trucks, 22 pickup trucks, 5 Loaders, 5 Backhoes, 2 Skid Loaders, 12 Snow Blowers, 4 Small Tractors and 2 Slat Spreaders.	12,000		12,000	-	0.00%	12,000	7,509	4,540
001-3512-352-5340000	Streets/Traffic / Chemicals	Expense	141,000	Bulk Rock Salt (1800 tons @ $65/ ton)	117,000		141,000	-	0.00%	145,663	89,935	56,386

Snow Removal												
			FY 2014		Justification		FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount		Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Bag De-Icer for use on Carroll Creek, Parkinf Decks and All Other City Facilities. (3000 bags @ $8/ bag)	24,000							
001-3512-352-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	4,000	Outside repairs to Vehicles, Plows and Spreaders	4,000		4,000	-	0.00%	4,685	-	
001-3512-352-5650000	Streets/Traffic / Insurance	Expense	1,126				1,012	114	11.26%	1,012	1,182	4,320
001-3512-352-5740200	Machinery & Equipment / Machinery	Expense	160,000	Replacement plows for 2 pickups	10,000		15,000	145,000	966.67%	15,000	-	
				Plows for new pickups (16 @ $5,000 each)	80,000							
				Plows for new trucks (5 @ $15,000 each)	75,000							
				Remove 1 small plow	(5,000)							
			462,088				337,306	124,782	36.99%	343,898	201,714	134,622

Street Lights and Signals											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3521-353-3223501	Non-business Lic./Permits / Banner Permits	Revenue	300			300	-	0.00%	300	275	425
001-3521-353-3400001	Public Works / Equipmental Rental	Revenue	5,000			5,000	-	0.00%	5,000	3,687	4,187
001-3521-353-3400002	Public Works / Labor	Revenue	4,000			4,000	-	0.00%	4,000	3,042	2,770
001-3521-353-3400003	Public Works / Overhead	Revenue	2,000			2,000	-	0.00%	2,000	2,308	1,821
001-3521-353-3621001	Rentals / Rents	Revenue	-							(16)	4
001-3521-353-3690001	Miscellaneous / Other Misc. Receipts	Revenue	300			300	-	0.00%	300	942	2,738
			11,600			11,600	-	0.00%	11,600	10,238	11,943
001-3521-353-5121100	Salaries - Full Time / Productive Time	Expense	693,985			665,506	28,479	4.28%	665,506	356,229	546,548
001-3521-353-5121200	Salaries - Full Time / Vacation	Expense	-							28,939	54,348
001-3521-353-5121300	Salaries - Full Time / Sick	Expense	-							12,248	27,434
001-3521-353-5121400	Salaries - Full Time / Holiday	Expense	-							25,426	28,992
001-3521-353-5121500	Salaries - Full Time / Other Leave	Expense	-							9,985	7,037
001-3521-353-5141200	Overtime / Standby	Expense	22,000			22,000	-	0.00%	22,000	11,653	17,136
001-3521-353-5141300	Overtime / Premium Overtime	Expense	18,000			15,000	3,000	20.00%	15,000	12,864	11,569
001-3521-353-5170000	Special Allowance	Expense	21,000	One-time payment to employees	21,000	-	21,000	N/A			
001-3521-353-5210000	Streets/Traffic / Workmen's Compensation	Expense	12,875			8,583	4,292	50.01%	8,583	7,335	8,180
001-3521-353-5221100	FICA / Social Security	Expense	46,807	Reg SS	45,505	43,556	3,251	7.46%	43,556	25,890	39,319

Street Lights and Signals											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				One-time payment to employees	1,302						
001-3521-353-5221200	FICA / Medicare	Expense	10,951	Reg Medicare	10,646	10,187	764	7.50%	10,187	6,055	9,195
				One-time payment to employees	305						
001-3521-353-5264100	Health Insurance / Retirees >= 65	Expense	6,298			4,201	2,097	49.92%	4,201	4,905	5,270
001-3521-353-5266100	Health Insurance / CIGNA	Expense	154,729			149,707	5,022	3.35%	149,707	120,722	145,551
001-3521-353-5266200	Health Insurance / CIGNA - Retirees	Expense	32,391			45,952	(13,561)	-29.51%	45,952	24,293	41,594
001-3521-353-5266300	Health Insurance / OPEB Payment	Expense	64,227			63,677	550	0.86%	63,677	63,677	51,636
001-3521-353-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							569	74
001-3521-353-5267900	Vision - Emp	Expense	-							24	
001-3521-353-5268100	Health Insurance / Disability	Expense	1,794			1,800	(6)	-0.33%	1,800	1,128	2,863
001-3521-353-5269100	Health Insurance / Life	Expense	1,052			1,044	8	0.77%	1,044	701	1,218
001-3521-353-5270000	Streets/Traffic / Unemployment	Expense	-							-	2,664
001-3521-353-5282500	Retirement / 25 Year Plan	Expense	126,945			114,411	12,534	10.96%	114,411	114,411	122,254
001-3521-353-5283000	Retirement / 30 Year Plan	Expense	36,666			42,528	(5,862)	-13.78%	42,528	42,528	26,878
001-3521-353-5291100	Misc Benefits / Tuition	Expense	-								
001-3521-353-5310100	Supplies / General Supplies	Expense	189,300	Street light repair and maintanance supplies to maintain 9,000+ street lights	18,900	193,030	(3,730)	-1.93%	212,872	123,372	142,635
				Average to replace Hit and Run poles	21,000						
				Traffic signal repair and maintanance supplies; To maintain 72 traffic intersections. Example; to replace 1 hit and run cabinet $30,000.	35,000						
				Department Fleet repair/Maint Supplies; 9 Vehicles & 5 off Road pieces of equipment.	15,475						

Street Lights and Signals											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Primary Power repair and Maintenance Supplies; High voltage Line Repair; Repair & Replacement of Transformers And other High Voltage Gear	24,405						
				Department Office / Administrative Supplies; Paper, Pins, Printer ink, Notebooks, Etc.	4,500						
				Operation & Safety Supplies; Purchase of High Voltage Gloves, Sleeves, Blankets Harness, Etc.	6,520						
				Christmas Tree Lighting and Control replacement - Downtown	15,000						
				LED Traffic / Pedestrian signal Replacement About 6 Traffic Signals And 14 Peds@ $450 EA	9,000						
				Maintain Video Traffic Detection Cameras, Power Suplies and curcuit Boards	20,000						
				Needed repairs to Tuck 532 cut if truck is replaced	10,000						
				upgrade of 15 cluster spiral lights per city agreement with new energy efficient induction lighting	4,500						
				Speed clean unit for cleaning HVAC units	1,000						
				4 Hand Held Wire Insulation Tester @1,000 Ea new technology for finging shorts	4,000						
001-3521-353-5310300	Supplies / Clothing/Uniforms	Expense	3,850	Safety Toe shoes $ 125 x 14 Employees	1,750	3,850	-	0.00%	5,599	3,108	2,939
				Uniforms - $150 x 14	2,100						
001-3521-353-5330100	Energy / Fuel & Oil	Expense	30,000	9 Department Vehicles and 5 Pieces of Equipment Bucket Trucks; Utility Vans; Car; 3/4 Ton Pickups; 5 pieces of Equipment	30,000	28,000	2,000	7.14%	28,000	18,636	29,079
001-3521-353-5330200	Energy / Electricity	Expense	813,615	Projected Costs: Electricity To Power over 9,000 Lights and 72 Traffic Intersections	795,038	795,038	18,577	2.34%	795,038	426,104	741,338

Street Lights and Signals											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Growth Factor - New Developments & Streets;	18,577						
001-3521-353-5410000	Streets/Traffic / Professional Services	Expense	30,224	Required Bucket Truck Testing	10,000	35,650	(5,426)	-15.22%	38,169	2,202	3,533
				Dielectric Gloves/Sleeves/Line Blanket tested To 20,000 Volts.	5,750						
				Equipment Testing - Fault Finder And Locator	5,000						
				Conflict Monitor Calibration	700						
				CDL Physicals And Drug Testing 14 CDL Physicals and Random Drug Tests	3,500						
				Electricity Coop Admin Fees	5,274						
001-3521-353-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	25,350	Traffic Control Equipment. Repairs-Due to Storm Damage & Voltage spikes	10,000	32,500	(7,150)	-22.00%	32,500	1,888	15,534
				Vehicle Repair Including Tire repair/replace 9 Vehicles(Various Types) & 5 Pieces Of Equipment	15,000						
				Needed Repairs to Truck 532 cut if truck is replaced	12,000						
				Repair Of o/2 Gas And Air Monitor For Confined Space Entry	350						
				Remove repairs to Truck 532	(12,000)						
001-3521-353-5570000	Streets/Traffic / Licenses/Permits	Expense	1,150	2 Frederick County Electrical License	700	900	250	27.78%	900	-	50
				2 State Electrical License	50						
				Tags And Registration For Replacement Car 500 Cut If Vehicle Is Cut	100						
				Tags And Registration For Replacement Car 547 Cut If Vehicle Is Cut	100						
				Tags And Registration For Replacement Car 534 Cut If Vehicle Is Cut	100						
				Tags And Registration For Replacement trailer 539	100						
001-3521-353-5610100	Communications / Telephone	Expense	6,150	2 smart phones ($160 MTH x 2 phones x 12 months)	3,810	5,400	750	13.89%	5,400	2,703	4,806

Street Lights and Signals											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				3 Desk phones ($ 27.5 x 3 phones x 12 months)	990						
				1 Basic cell (Stand - BY staff - $ 50 x 12 months)	600						
				1 wireless Card For Stand BY Lap Top	750						
001-3521-353-5610200	Communications / Postage	Expense	300	To ship equipment to be tested and repaired	300	300	-	0.00%	300	44	310
001-3521-353-5621100	Travel / Dues/Registration Fees	Expense	2,000	Seminars And Training; Additional HVAC & Traffic Training To Keep Up With Ever Changing Technology	2,000	6,000	(4,000)	-66.67%	6,000	-	
001-3521-353-5650000	Streets/Traffic / Insurance	Expense	16,183			14,170	2,013	14.21%	14,170	14,383	16,013
001-3521-353-5690000	Miscellaneous	Expense	-								40
001-3521-353-5740100	Machinery & Equipment / Vehicles	Expense	395,000	Per Vehicle Replacement List Replacement Of # 500	40,000	-	395,000	N/A		-	
				Per Vehicle Replacement List Replacement Of #547	40,000						
				Per Vehicle Replacement List Replacement Of # 534	120,000						
				Per Vehicle Replacement List Replacement Of # 532	195,000						
001-3521-353-5740200	Machinery & Equipment / Machinery	Expense	20,500	preperator for skid loader	10,500	16,000	4,500	28.13%	16,000	16,022	
				Per Vehicle Replacement List Replacement Of Trailer 539	10,000						
			2,783,342			2,318,990	464,352	20.02%	2,343,100	1,478,044	2,106,039

Traffic Lines and Signs											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3522-354-3400001	Public Works / Equipmental Rental	Revenue	100			100	-	0.00%	100		108
001-3522-354-3400002	Public Works / Labor	Revenue	100			100	-	0.00%	100		275
001-3522-354-3400003	Public Works / Overhead	Revenue	100			100	-	0.00%	100		62
001-3522-354-3690001	Miscellaneous / Other Misc. Receipts	Revenue	50			50	-	0.00%	50	31	4,615
001-3522-354-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-							1,710	850
			350			350	-	0.00%	350	1,741	5,911
001-3522-354-5121100	Salaries - Full Time / Productive Time	Expense	222,224			211,115	11,109	5.26%	211,115	105,398	156,125
001-3522-354-5121200	Salaries - Full Time / Vacation	Expense	-							6,579	17,817
001-3522-354-5121300	Salaries - Full Time / Sick	Expense	-							12,071	10,570
001-3522-354-5121400	Salaries - Full Time / Holiday	Expense	-							8,227	8,035
001-3522-354-5121500	Salaries - Full Time / Other Leave	Expense	-							2,544	1,435
001-3522-354-5141200	Overtime / Standby	Expense	-							31	254
001-3522-354-5141300	Overtime / Premium Overtime	Expense	1,000			1,000	-	0.00%	1,000	1,240	987
001-3522-354-5160000	Streets/Traffic / Salaries - Seasonal	Expense	7,500			5,000	2,500	50.00%	5,000	-	4,600
001-3522-354-5170000	Special Allowance	Expense	7,500	One-time payment to employees	7,500	-	7,500	N/A			
001-3522-354-5210000	Streets/Traffic / Workmen's Compensation	Expense	31,174			20,783	10,391	50.00%	20,783	17,763	19,000
001-3522-354-5221100	FICA / Social Security	Expense	14,769	Reg SS	14,304	13,461	1,308	9.72%	13,461	8,078	11,871
				One-time payment to employees	465						

Traffic Lines and Signs											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3522-354-5221200	FICA / Medicare	Expense	3,456	Reg Medicare	3,347	3,149	307	9.75%	3,149	1,889	2,776
				One-time payment to employees	109						
001-3522-354-5264100	Health Insurance / Retirees >= 65	Expense	8,978			4,201	4,777	113.71%	4,201	6,744	6,048
001-3522-354-5266100	Health Insurance / CIGNA	Expense	22,922			33,052	(10,130)	-30.65%	33,052	17,876	21,116
001-3522-354-5266200	Health Insurance / CIGNA - Retirees	Expense	45,697			41,076	4,621	11.25%	41,076	34,273	39,103
001-3522-354-5266300	Health Insurance / OPEB Payment	Expense	23,520			23,318	202	0.87%	23,318	23,318	18,909
001-3522-354-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							67	0
001-3522-354-5267900	Vision - Emp	Expense	-							35	
001-3522-354-5268100	Health Insurance / Disability	Expense	584			435	149	34.25%	435	287	765
001-3522-354-5269100	Health Insurance / Life	Expense	586			487	99	20.33%	487	390	610
001-3522-354-5270000	Streets/Traffic / Unemployment	Expense	-				-			67	1,720
001-3522-354-5282500	Retirement / 25 Year Plan	Expense	69,243			45,764	23,479	51.30%	45,764	45,764	66,684
001-3522-354-5283000	Retirement / 30 Year Plan	Expense	15,512			15,091	421	2.79%	15,091	15,091	20,159
001-3522-354-5310100	Supplies / General Supplies	Expense	211,762	500 NEW SIGNS TO INCREASE FEDERAL COMPLIANCE WITH NEW REGULATION. COST OF SIGN VARIES FROM $42 - $160 DEPENDING ON Material, Type And Size Of Sign.	30,000	135,100	76,662	56.74%	138,229	32,300	120,805
				Sign Material- Repair And Maintance, Of existing:Tottal Street Sign Inventory Is 30,000+. Cost To Replace Depends On Type, Size And Materials.	23,000						
				Pavement Marking Materials (Thermoplastic/ Paint)	42,000						
				Vehicle Maint. / Repair: 3 Work Trucks;2 paint Machines; 2 Thermoplastic Machines And 1 Line grinder	7,580						

Traffic Lines and Signs											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Small Equip./ Tools Emergency Barricades, Cones ETC.	3,000						
				General Office Supplies- Printer Inc, Paper, Notebooks, Fax Tonner, Pens ETC.	2,500						
				Replace In Street Signs	3,600						
				Replace Traffic Barriers (Type 3 Barricades And Flex Post)	1,000						
				Wayfinding Repairs	8,000						
				Bike Lanes Repair Required By State Grant	1,500						
				Additional Requests By Traffic Engineer For Sign And Pavement Markings, Changes At Intersections ETC. - Citizen Driven Requests And Concerns	30,000						
				New Approved Wayfinding Sign	17,082						
				unknown New Wayfinding Signs this will install up to 8 new signs	35,000						
				Upgrades to Signing And Striping Wormans Mill	2,000						
				Upgrades to Signing And Striping Taskers Chance	4,500						
				Upgrades to Signing And Striping Tuscarora Knolls	1,000						
001-3522-354-5310300	Supplies / Clothing/Uniforms	Expense	1,650	Uniforms For 6 Employee's - $150 X 6	900	1,650	-	0.00%	1,725	991	403
				Safety Toe Shoes For 6 Employee's - 125 X 6	750						
001-3522-354-5330100	Energy / Fuel & Oil	Expense	9,500	3 Vehicles; 2 Paint Machines; 2 Thermoplastic Machines And 1 Line Grinder	9,500	9,000	500	5.56%	9,000	5,977	7,978
001-3522-354-5410000	Streets/Traffic / Professional Services	Expense	1,500	Pre Employment Testing/ 3 CDL Drivers/ Random Dug And Alcohol Testing (6 Employees)	1,500	1,500	-	0.00%	1,500	124	841
001-3522-354-5510100	Cleaning Services / Disposal Fees	Expense	1,000	Disposal Of Waste Paint - Must Be Disposed Of In An Environmentally Friendly Manner (EPA Standard).	1,000	1,000	-	0.00%	1,000	-	440
001-3522-354-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	5,000	Outside Repairs Of Trucks And Equipment: 3 Service Trucks, 2 Paint Machines, 2 Thermoplastic Machines And 1 Line Grinder	5,000	5,000	-	0.00%	5,000	255	3,591

Traffic Lines and Signs											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	**Account Description**	**GL Type**	**Adopted**	**Narrative**	**Amount**	**Adopted**	**Adopted**	**Adopted**	**Amended**	**Actuals**	**Actuals**
001-3522-354-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	325	AED Maintance Contract	325	295	30	10.17%	295	-	
001-3522-354-5570000	Streets/Traffic / Licenses/Permits	Expense	2,100	Tags For Replacement Of Truck 562	100	100	2,000	2000.00%	100	-	
				License For GIS Tracking Program	1,000						
				License For CAD Track	1,000						
001-3522-354-5610100	Communications / Telephone	Expense	4,450	Desk Phone And Fax Machine	1,000	3,700	750	20.27%	3,700	1,168	2,465
				1- Smart Phone	1,200						
				3 Wireless Cards - For Laptops Used In The Field	2,250						
001-3522-354-5610200	Postage	Expense	100	To Ship Equipment For Repair And Testing	100		100	N/A		-	
001-3522-354-5621100	Travel / Dues/Registration Fees	Expense	1,100	Seminars And Training On New CAD And GIS Programs	1,100	1,020	80	7.84%	1,020	-	
001-3522-354-5650000	Streets/Traffic / Insurance	Expense	6,799			5,872	927	15.79%	5,872	5,889	6,507
001-3522-354-5740100	Machinery & Equipment / Vehicles	Expense	35,000	Per Vehicle Replacement List Replacement Of Vehicle 562	35,000	-	35,000	N/A			75,105
001-3522-354-5740200	Machinery & Equipment / Machinery	Expense	28,000	Replacement Of Walk Behind Thermoplastic Machine	28,000	26,000	2,000	7.69%	26,000	25,264	
			782,951			608,169	174,782	28.74%	611,373	379,700	626,721

Bus Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3721-372-5269100	Health Insurance / Life	Expense	320			288	32	11.11%	288	213	320
001-3721-372-5282500	Retirement / 25 Year Plan	Expense	23,081			22,882	199	0.87%	22,882	22,882	22,228
001-3721-372-5283000	Retirement / 30 Year Plan	Expense	7,051			6,859	192	2.80%	6,859	6,859	6,720
001-3721-372-5650000	Transportation / Insurance	Expense	99			93	6	6.45%	93	106	157
			30,551			30,122	429	1.42%	30,122	30,060	29,425

Grounds Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4111-000-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-							1,080	3,906
001-4111-511-3345102	State of Maryland / Other State Grants	Revenue	-			56,462	(56,462)	-100.00%	56,462	35,000	
001-4111-511-3400001	Public Works / Equipmental Rental	Revenue	65,002			58,570	6,432	10.98%	58,570	29,252	75,196
001-4111-511-3400002	Public Works / Labor	Revenue	7,271			4,600	2,671	58.07%	4,600	-	7,681
001-4111-511-3400003	Public Works / Overhead	Revenue	1,181			1,050	131	12.48%	1,050	-	935
001-4111-511-3630001	Donations/Contributions / Donations	Revenue	-							33	
001-4111-511-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							4,020	2,207
			73,454			120,682	(47,228)	-39.13%	120,682	69,385	89,924
001-4111-511-5121100	Salaries - Full Time / Productive Time	Expense	1,097,539			1,075,444	22,095	2.05%	1,075,444	538,452	862,432
001-4111-511-5121200	Salaries - Full Time / Vacation	Expense	-							50,195	84,701
001-4111-511-5121300	Salaries - Full Time / Sick	Expense	-							27,842	33,303
001-4111-511-5121400	Salaries - Full Time / Holiday	Expense	-							41,096	46,638
001-4111-511-5121500	Salaries - Full Time / Other Leave	Expense	-							7,642	3,160
001-4111-511-5141200	Overtime / Standby	Expense	800			800	-	0.00%	800	683	1,590
001-4111-511-5141300	Overtime / Premium Overtime	Expense	27,600			27,600	-	0.00%	27,600	21,907	24,283
001-4111-511-5160000	Parks / Salaries - Seasonal	Expense	5,280			5,280	-	0.00%	5,280	2,816	3,225

Grounds Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4111-511-5170000	Special Allowance	Expense	37,500	One-time payment to employees	37,500	-	37,500	N/A			
001-4111-511-5210000	Parks / Workmen's Compensation	Expense	33,885			22,590	11,295	50.00%	22,590	19,308	24,060
001-4111-511-5221100	FICA / Social Security	Expense	72,460	Reg SS	70,135	68,765	3,695	5.37%	68,765	39,521	60,937
				One-time payment to employees	2,325						
001-4111-511-5221200	FICA / Medicare	Expense	16,946	Reg Medicare	16,402	16,084	862	5.36%	16,084	9,243	14,251
				One-time payment to employees	544						
001-4111-511-5264100	Health Insurance / Retirees >= 65	Expense	41,998			48,452	(6,454)	-13.32%	48,452	31,138	54,752
001-4111-511-5266100	Health Insurance / CIGNA	Expense	218,937			223,464	(4,527)	-2.03%	223,464	178,052	200,391
001-4111-511-5266200	Health Insurance / CIGNA - Retirees	Expense	131,036			131,852	(816)	-0.62%	131,852	96,170	125,093
001-4111-511-5266300	Health Insurance / OPEB Payment	Expense	149,260			156,950	(7,690)	-4.90%	156,950	156,950	134,545
001-4111-511-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							831	11
001-4111-511-5267900	Vision - Emp	Expense	-							45	
001-4111-511-5268100	Health Insurance / Disability	Expense	2,855			3,012	(157)	-5.21%	3,012	1,781	4,536
001-4111-511-5269100	Health Insurance / Life	Expense	3,270			3,209	61	1.90%	3,209	2,155	3,559
001-4111-511-5270000	Parks / Unemployment	Expense	-							2,586	7,033
001-4111-511-5282500	Retirement / 25 Year Plan	Expense	346,214			331,792	14,422	4.35%	331,792	331,792	344,533
001-4111-511-5283000	Retirement / 30 Year Plan	Expense	84,614			102,891	(18,277)	-17.76%	102,891	102,891	107,513
001-4111-511-5310100	Supplies / General Supplies	Expense	236,200	Safety mulch	50,000	188,800	47,400	25.11%	215,966	100,169	196,259
				Small tools	7,000						
				Grass seed	2,250						
				Vehicle / equipment repairs	68,000						

Grounds Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Construction	20,000						
				Cleaning supplies	25,000						
				Landscape mulch	2,000						
				Office supplies	1,000						
				Street trees	20,000						
				Park trees - replacement	4,800						
				Small tools - Art/Hort	4,800						
				Landscaping replacement	3,800						
				CCUP landscaping - annual flowers, replacements & mulch	3,800						
				Diamond mix	3,500						
				Top dressing	5,250						
				Miscellaneous playground equipment repairs	15,000						
001-4111-511-5310300	Supplies / Clothing/Uniforms	Expense	8,750			6,250	2,500	40.00%	8,645	4,170	3,774
001-4111-511-5330100	Energy / Fuel & Oil	Expense	95,000			81,000	14,000	17.28%	81,000	53,134	87,064
001-4111-511-5330200	Energy / Electricity	Expense	160,000			160,000	-	0.00%	160,000	77,381	143,214
001-4111-511-5330300	Energy / Natural Gas	Expense	2,000			2,000	-	0.00%	2,000	618	1,130
001-4111-511-5340000	Parks / Chemicals	Expense	10,000			9,000	1,000	11.11%	12,487	3,640	8,995
001-4111-511-5410000	Parks / Professional Services	Expense	12,644	Aquatic Management	10,000	8,000	4,644	58.05%	8,105	4,116	7,535
				DOT Physicals	1,972						
				Random Drug Tests	500						

Grounds Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Work Step Physicals	172						
001-4111-511-5510100	Cleaning Services / Disposal Fees	Expense	11,500			11,500	-	0.00%	11,500	2,922	7,393
001-4111-511-5510300	Cleaning Services / Lawn Care	Expense	4,500			4,000	500	12.50%	6,440	2,440	5,122
001-4111-511-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	80,000	Collision / body repair	2,000	70,000	10,000	14.29%	117,545	44,323	37,261
				Tires	10,000						
				Heavy Equipment	10,000						
				Miscellaneous	23,000						
				Mural maintenance	5,000						
				Public art maintenance	10,000						
				General repair - Art/Hort	20,000						
001-4111-511-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	14,225	Carroll Creek - fountains	5,000	12,000	2,225	18.54%	14,180	3,369	7,314
				Carroll Creek - irrigation	8,000						
				Copier - Savin 9021d	400						
				Heartsaver (AED)	325						
				Staley Field House - pest control	400						
				Staley Field House - annual fire extinguisher inspection	100						
001-4111-511-5540100	Rentals / Land and Buildings	Expense	9,000	Rental building @ 10 South Bentz Street	9,000	9,000	-	0.00%	9,000	6,750	6,000
001-4111-511-5540200	Rentals / Equipment and Vehicles	Expense	12,500	Miscellaneous rentals	2,500	13,400	(900)	-6.72%	17,042	5,762	7,763
				Port-O-Pots	10,000						
001-4111-511-5560100	Water/Sewer Service / Water/Sewer Service	Expense	1,000			1,700	(700)	-41.18%	1,700	498	1,039

Grounds Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4111-511-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	1,200			2,100	(900)	-42.86%	2,100	940	1,291
001-4111-511-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	1,700			5,500	(3,800)	-69.09%	5,500	1,641	1,641
001-4111-511-5570000	Parks / Licenses/Permits	Expense	350			350	-	0.00%	350	100	200
001-4111-511-5610100	Communications / Telephone	Expense	7,000			8,000	(1,000)	-12.50%	8,000	3,368	6,325
001-4111-511-5610200	Communications / Postage	Expense	110			110	-	0.00%	110	14	54
001-4111-511-5621100	Travel / Dues/Registration Fees	Expense	1,100			1,000	100	10.00%	1,000	945	570
001-4111-511-5630000	Parks / Advertising	Expense	1,000							636	
001-4111-511-5650000	Parks / Insurance	Expense	85,712			71,943	13,769	19.14%	71,943	57,773	53,819
001-4111-511-5730000	Parks / Impvts Other Than Bldgs.	Expense	643,500	Amber Meadows - tennis court repairs	52,500	194,724	448,776	230.47%	225,994	42,755	64,803
				Amber Meadows - bathrooms - new fixtures & plumbing	2,000						
				Catoctin Park - new grill	1,000						
				David Lane - path replacement	3,000						
				Fredericktowne Village - playground replacement	60,000						
				Hill Street - multi-purpose field fencing	40,000						
				Hospital - path replacement in north section	13,000						
				Max Kehne - softball outfield fence	12,000						
				Max Kehne - tennis court replacement	75,000						
				Max Kehne - path replacement	10,000						
				Max Kehne - new softball field lights	250,000						

Grounds Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Monocacy Village - tennis court repairs	13,000						
				Mullinix - basketball court renovations	75,000						
				Overlook - tennis court repairs	11,000						
				Tasker's Chance - blacktop access drive	6,000						
				Wetherburne - basketball court seal and stripe	9,000						
				Whittier Lake - bridge foundation erosion control	10,000						
				Willowdale - grill replacement	1,000						
001-4111-511-5740100	Machinery & Equipment / Vehicles	Expense	290,000	1999 GMC Truck - #200	40,000	45,000	245,000	544.44%	45,000	38,040	34,532
				2000 Chevy Truck - #260	40,000						
				2000 Ford F150 - #300	40,000						
				2000 Chevy C7500 Bucket Truck - #325 (tree)	170,000						
001-4111-511-5740200	Machinery & Equipment / Machinery	Expense	439,000	Bunker rake (2)	34,000	10,000	429,000	4290.00%	10,000	-	12,071
				Cushman Turf Truckstar	21,000						
				Jacobsen Lawn Sweeper/Vac (2)	44,000						
				X-Mark Zturn Mower (2)	20,000						
				Toro Zturn Mower	10,000						
				Bobcat Zturn Mower (2)	20,000						
				621 Case Loader (#207)	150,000						
				Clambucket for loader (#229)	15,000						

Grounds Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Sod Cutter	5,000						
				Rotary Mower	80,000						
				Z Turn Mowers (4)	40,000						
			4,398,185			3,133,562	1,263,623	40.33%	3,253,793	2,118,600	2,835,716

Harry Grove Stadium											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4112-551-3621502	Rentals / Rents - Grove Stadium	Revenue	225,450			225,450	-	0.00%	225,450	111,365	170,673
			225,450			225,450	-	0.00%	225,450	111,365	170,673
001-4112-551-5310100	Supplies / General Supplies	Expense	9,700	Light Bulbs/Fixtures	3,000	13,200	(3,500)	-26.52%	13,200	3,469	
				Filters	1,000						
				Miscellaneous Parts (Electric, Plumbing, HVAC)	3,000						
				Paint	1,000						
				Ceiling Tiles	500						
				Locks/Hardware	1,000						
				Roofing Supplies (caulk)	200						
001-4112-551-5330200	Energy / Electricity	Expense	110,000			110,000	-	0.00%	110,000	47,780	97,218
001-4112-551-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	33,000	HVAC Repair	5,000	17,500	15,500	88.57%	17,500	1,775	
				Roof Repair	4,000						
				Sprinkler Repair	5,000						
				Locks/Security	1,000						
				Doors/Hardware	1,500						
				Plumbing	1,500						
				Repairs to batting cage netting, astroturf, HVAC re-design/replacement in visting clubhouse, and 2 cameras	15,000						

Harry Grove Stadium											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4112-551-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	1,928	Handicap Lift Maintenance	1,528	1,903	25	1.31%	1,903	1,070	
				Sprinkler Inspections	400						
001-4112-551-5560100	Water/Sewer Service / Water/Sewer Service	Expense	15,100			15,100	-	0.00%	15,100	10,260	10,053
001-4112-551-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	14,500			14,500	-	0.00%	14,500	11,193	15,144
001-4112-551-5610100	Communications / Telephone	Expense	350	Fire Alarm Lines	350	350	-	0.00%	350	359	337
001-4112-551-5650000	Parks / Insurance	Expense	7,568			6,398	1,170	18.29%	6,398	8,785	8,028
			192,146			178,951	13,195	7.37%	178,951	84,691	130,781

Recreation Centers											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4211-531-3215201	Special Activities / Dog Park Licensing	Revenue	3,500			3,200	300	9.38%	3,200	1,560	5,105
001-4211-531-3222101	Non-business Lic./Permits / Parade Permits	Revenue	3,800			3,200	600	18.75%	3,200	3,228	4,330
001-4211-531-3400004	Concessions / Vending Machines	Revenue	1,600			2,000	(400)	-20.00%	2,000	170	973
001-4211-531-3400005	Recreation / Pro-Shop Sales	Revenue	3,700			2,000	1,700	85.00%	2,000	1,420	2,148
001-4211-531-3400010	Concessions / Skate Park	Revenue	7,000			6,000	1,000	16.67%	6,000	4,013	5,537
001-4211-531-3452001	Recreation / Special Activities	Revenue	307,000			317,000	(10,000)	-3.15%	317,000	146,382	256,279
001-4211-531-3452002	Special Activities / Carriage Rides	Revenue	7,500			7,500	-	0.00%	7,500	11,174	7,840
001-4211-531-3452003	Special Activities / Skate Park Fees	Revenue	18,000			23,100	(5,100)	-22.08%	23,100	7,851	21,162
001-4211-531-3452004	Recreation Center / Memberships	Revenue	204,000			234,000	(30,000)	-12.82%	234,000	141,812	229,973
001-4211-531-3515101	Park Violations / Park Enforcement Fines	Revenue	-			250	(250)	-100.00%	250	625	
001-4211-531-3621501	Rentals / Rents - Armory	Revenue	25,000			25,000	-	0.00%	25,000	23,580	20,953
001-4211-531-3621502	Rents - Grove Stadium / Grove Stadium Rent	Revenue	-								
001-4211-531-3621503	Rentals / Rents - Other Recreation	Revenue	144,000			121,000	23,000	19.01%	121,000	104,041	126,802

Recreation Centers											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4211-531-3621504	Rents - Other Recreation / Whittier Recreation Ctr	Revenue	24,100			23,000	1,100	4.78%	23,000	9,684	24,107
001-4211-531-3621505	Rents - Other Recreation / TJ Middle Recreation Ct	Revenue	20,000			20,000	-	0.00%	20,000	9,224	20,629
001-4211-531-3621507	Rents - Other Recreation / Lincoln Elem. Rec Ctr	Revenue	15,000			15,000	-	0.00%	15,000	9,084	
001-4211-531-3630001	Donations/Contributions / Donations	Revenue	-							-	500
001-4211-531-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							158	352
			784,200			802,250	(18,050)	-2.25%	802,250	474,006	726,689
001-4211-531-5121100	Salaries - Full Time / Productive Time	Expense	406,205			390,482	15,723	4.03%	390,482	206,023	324,008
001-4211-531-5121200	Salaries - Full Time / Vacation	Expense	-							21,182	29,095
001-4211-531-5121300	Salaries - Full Time / Sick	Expense	-							7,447	6,479
001-4211-531-5121400	Salaries - Full Time / Holiday	Expense	-							15,434	16,436
001-4211-531-5121500	Salaries - Full Time / Other Leave	Expense	-							5,282	189
001-4211-531-5141300	Overtime / Premium Overtime	Expense	-							102	
001-4211-531-5150000	Recreation / Salaries - Perm Part Time	Expense	219,992			205,451	14,541	7.08%	205,451	121,225	190,469
001-4211-531-5160000	Recreation / Salaries - Seasonal	Expense	46,140			51,858	(5,718)	-11.03%	51,858	30,190	57,789
001-4211-531-5170000	Special Allowance	Expense	11,400	One-time payment to employees	11,400	-	11,400	N/A			

Recreation Centers											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4211-531-5210000	Recreation / Workmen's Compensation	Expense	16,307			10,872	5,435	49.99%	10,872	9,292	10,978
001-4211-531-5221100	FICA / Social Security	Expense	42,265	Reg SS	41,558	40,164	2,101	5.23%	40,164	24,854	38,284
				One-time payment to employees	707						
001-4211-531-5221200	FICA / Medicare	Expense	9,915	Reg Medicare	9,750	9,392	523	5.57%	9,392	5,813	8,954
				One-time payment to employees	165						
001-4211-531-5264100	Health Insurance / Retirees >= 65	Expense	11,830			12,444	(614)	-4.93%	12,444	8,696	14,086
001-4211-531-5266100	Health Insurance / CIGNA	Expense	22,619			17,635	4,984	28.26%	17,635	18,819	16,086
001-4211-531-5266200	Health Insurance / CIGNA - Retirees	Expense	26,747			26,900	(153)	-0.57%	26,900	20,060	25,632
001-4211-531-5266300	Health Insurance / OPEB Payment	Expense	22,615			26,906	(4,291)	-15.95%	26,906	26,906	25,455
001-4211-531-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							68	0
001-4211-531-5267900	Vision - Emp	Expense	-							8	
001-4211-531-5268100	Health Insurance / Disability	Expense	994			938	56	5.97%	938	552	1,378
001-4211-531-5269100	Health Insurance / Life	Expense	1,025			1,278	(253)	-19.80%	1,278	1,033	1,433
001-4211-531-5270000	Recreation / Unemployment	Expense	-			1,500	(1,500)	-100.00%	1,500	-	4,254
001-4211-531-5282500	Retirement / 25 Year Plan	Expense	115,405			102,970	12,435	12.08%	102,970	102,970	88,912
001-4211-531-5283000	Retirement / 30 Year Plan	Expense	70,511			68,594	1,917	2.79%	68,594	68,594	73,915
001-4211-531-5284000	Retirement / Supplement Savings Fees	Expense	1			1	-	0.00%	1	1	1
001-4211-531-5310100	Supplies / General Supplies	Expense	41,869	Front Desk & Fitness Center	3,340	48,467	(6,598)	-13.61%	50,298	28,297	40,906
				Youth sports	6,430						
				Satellite Sites & craft	5,897						
				Adult sports / Halloween / Holiday Dance	10,702						

Recreation Centers											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Maintenance & cleaning	13,500						
				Office supplies	1,500						
				Miscellaneous	500						
001-4211-531-5310200	Supplies / Medical Supplies	Expense	400			450	(50)	-11.11%	764	164	
001-4211-531-5310300	Supplies / Clothing/Uniforms	Expense	14,248	Front Desk uniforms	350	10,880	3,368	30.96%	11,349	5,609	10,425
				Youth sport uniforms	9,635						
				Tennis instructors	1,240						
				Volleyball & softball prize shirts	2,523						
				Maintenance Tech clothing	500						
001-4211-531-5330100	Energy / Fuel & Oil	Expense	900			1,000	(100)	-10.00%	1,000	485	966
001-4211-531-5330200	Energy / Electricity	Expense	70,000			76,000	(6,000)	-7.89%	76,000	33,078	62,258
001-4211-531-5330300	Energy / Natural Gas	Expense	20,500			21,500	(1,000)	-4.65%	21,500	22,707	1,063
001-4211-531-5390000	Recreation / Items Purchased - Resale	Expense	6,215			4,875	1,340	27.49%	5,699	2,708	3,457
001-4211-531-5410000	Recreation / Professional Services	Expense	111,484	Front Desk credit card charges	7,000	93,830	17,654	18.81%	94,105	57,642	84,334
				Language camps	4,500						
				Carriage Rides	6,460						
				Fencing	13,000						
				Miscellaneous craft instructors	5,000						
				Basketball	3,000						
				Youth soccer	2,000						

Recreation Centers											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Fitness contractural	11,000						
				Volleyball officials	2,700						
				Holiday Dance band	5,700						
				Softball umpires	14,000						
				Softball coordinator	1,200						
				Horseback & miscellaneous contractors	33,300						
				New hire testing	2,024						
				WiFi for building	600						
001-4211-531-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	52,550	Fitness equipment	8,000	19,850	32,700	164.74%	19,850	12,604	32,013
				Pad recovering	700						
				Copier	500						
				HVAC	14,000						
				Roof repair	5,000						
				Lighting replacement	750						
				Door replacement	2,500						
				Boiler repair	5,100						
				Gym floor resurfacing	12,000						
				Miscellaneous	4,000						
001-4211-531-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	24,245	Copier	1,000	22,950	1,295	5.64%	26,109	14,329	15,854

Recreation Centers											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Elevator	2,100						
				Fire Protection	3,400						
				Pest Control - Talley & Harmon	900						
				HVAC	12,000						
				Peak	2,800						
				Workplace Essentials	500						
				Fitness Center equipment	1,545						
001-4211-531-5540100	Rentals / Land and Buildings	Expense	14,000			17,000	(3,000)	-17.65%	17,000	-	21,381
001-4211-531-5540200	Rentals / Equipment and Vehicles	Expense	3,700	Port-o-pots	1,000	3,800	(100)	-2.63%	4,167	1,863	2,156
				Holiday Dance equipment rental	2,700						
001-4211-531-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	462			462	-	0.00%	462	462	462
001-4211-531-5570000	Recreation / Licenses/Permits	Expense	50			50	-	0.00%	50	-	
001-4211-531-5610100	Communications / Telephone	Expense	6,600			6,600	-	0.00%	6,600	4,365	6,130
001-4211-531-5610200	Communications / Postage	Expense	470			620	(150)	-24.19%	620	79	475
001-4211-531-5620100	Travel / Transportation	Expense	300			300	-	0.00%	300	144	65
001-4211-531-5621100	Travel / Dues/Registration Fees	Expense	535			235	300	127.66%	235	(130)	171
001-4211-531-5630000	Recreation / Advertising	Expense	19,290			11,000	8,290	75.36%	11,720	2,470	4,845
001-4211-531-5640000	Recreation / Printing & Binding	Expense	15,000	Quarterly brochures (4)	15,000	15,000	-	0.00%	15,404	6,578	14,074
001-4211-531-5650000	Recreation / Insurance	Expense	7,743			6,693	1,050	15.69%	6,693	6,330	7,368
			1,434,532			1,328,947	105,585	7.95%	1,337,310	894,334	1,242,237

Burck Street Center											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4212-531-5310100	Supplies / General Supplies	Expense	1,000			1,000	-	0.00%	1,020	374	920
001-4212-531-5330200	Energy / Electricity	Expense	7,500			4,500	3,000	66.67%	4,500	4,996	6,039
001-4212-531-5330300	Energy / Natural Gas	Expense	3,800			5,000	(1,200)	-24.00%	5,000	1,964	3,886
001-4212-531-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	7,500	Elevator repair	15,000	1,500	6,000	400.00%	10,360	9,185	397
				Reduce elevator repair	(7,500)						
001-4212-531-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	2,100			2,100	-	0.00%	2,100		348
001-4212-531-5610100	Communications / Telephone	Expense	800			2,200	(1,400)	-63.64%	2,200	565	735
001-4212-531-5650000	Recreation / Insurance	Expense	-								
			22,700			16,300	6,400	39.26%	25,180	17,084	12,325

Summer Playground Program											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4222-532-3453001	Parks Programs / Playground Program	Revenue	10,720			10,700	20	0.19%	10,700	405	9,482
001-4222-532-3453002	Parks Programs / Angels in the Park Prog.	Revenue	8,500			9,500	(1,000)	-10.53%	9,500	2,933	7,963
001-4222-532-3453003	Parks Programs / Whittier Recreation Ctr.	Revenue	29,760			29,700	60	0.20%	29,700	10,097	30,128
001-4222-532-3453004	Parks Programs / Talley Day Camp	Revenue	36,000			38,000	(2,000)	-5.26%	38,000	15,548	35,892
001-4222-532-3453005	Parks Programs / Sports Camps	Revenue	4,900			4,000	900	22.50%	4,000	1,555	4,146
001-4222-532-3453006	Parks Programs / Counselor in Training	Revenue	2,400			2,250	150	6.67%	2,250	-	
001-4222-532-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							7	37
			92,280			94,150	(1,870)	-1.99%	94,150	30,545	87,647
001-4222-532-5121100	Salaries - Full Time / Productive Time	Expense	19,035			18,962	73	0.38%	18,962	10,176	16,064
001-4222-532-5121200	Salaries - Full Time / Vacation	Expense	-							1,108	2,011
001-4222-532-5121300	Salaries - Full Time / Sick	Expense	-							153	192
001-4222-532-5121400	Salaries - Full Time / Holiday	Expense	-							729	850
001-4222-532-5121500	Salaries - Full Time / Other Leave	Expense	-							232	
001-4222-532-5150000	Recreation / Salaries - Perm Part Time	Expense	-							26	
001-4222-532-5160000	Recreation / Salaries - Seasonal	Expense	69,003			69,000	3	0.00%	69,000	43,326	69,879
001-4222-532-5170000	Special Allowance	Expense	-		-	-	-	N/A			

Summer Playground Program											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4222-532-5210000	Recreation / Workmen's Compensation	Expense	2,735			1,823	912	50.03%	1,823	1,558	2,338
001-4222-532-5221100	FICA / Social Security	Expense	5,458	Reg SS	5,458	5,454	4	0.07%	5,454	3,447	5,506
001-4222-532-5221200	FICA / Medicare	Expense	1,277	Reg Medicare	1,277	1,276	1	0.08%	1,276	806	1,288
001-4222-532-5268100	Health Insurance / Disability	Expense	47			49	(2)	-4.08%	49	23	64
001-4222-532-5269100	Health Insurance / Life	Expense	24			26	(2)	-7.69%	26	16	29
001-4222-532-5270000	Unemployment	Expense	-							(4)	15
001-4222-532-5310100	Supplies / General Supplies	Expense	8,000			9,920	(1,920)	-19.35%	13,157	5,499	8,270
001-4222-532-5310200	Supplies / Medical Supplies	Expense	150			150	-	0.00%	278	264	147
001-4222-532-5310300	Supplies / Clothing/Uniforms	Expense	1,600			1,600	-	0.00%	1,876	276	1,560
001-4222-532-5330100	Energy / Fuel & Oil	Expense	700			800	(100)	-12.50%	800	348	335
001-4222-532-5410000	Recreation / Professional Services	Expense	3,500	Sports camp staff	1,200	2,765	735	26.58%	2,765	1,976	2,710
				New hires	650						
				Field trips	1,650						
001-4222-532-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	500			500	-	0.00%	500	-	
001-4222-532-5610100	Communications / Telephone	Expense	200			200	-	0.00%	200	-	
001-4222-532-5610200	Communications / Postage	Expense	264			264	-	0.00%	264	-	264
001-4222-532-5620100	Travel / Transportation	Expense	700			800	(100)	-12.50%	800	627	600
001-4222-532-5630000	Advertising	Expense	1,000			-	1,000	N/A		-	

Summer Playground Program											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4222-532-5640000	Recreation / Printing & Binding	Expense	100			100	-	0.00%	100	-	
001-4222-532-5650000	Recreation / Insurance	Expense	238			224	14	6.25%	224	256	706
			114,531			113,913	618	0.54%	117,554	70,841	112,825

Swimming Pools											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4231-533-3400004	Recreation / Concessions	Revenue	33,500			35,000	(1,500)	-4.29%	35,000	16,163	32,715
001-4231-533-3454001	Recreation / Swimming Pool - Diggs	Revenue	27,000			25,500	1,500	5.88%	25,500	11,630	28,334
001-4231-533-3454002	Recreation / Swimming Pool - Baker	Revenue	117,300			117,000	300	0.26%	117,000	52,669	114,911
001-4231-533-3454003	Recreation / Swim Instruction/Team Fee	Revenue	18,580			22,000	(3,420)	-15.55%	22,000	(76)	18,173
001-4231-533-3454004	Recreation / Pool Equipment Rentals	Revenue	1,500			1,500	-	0.00%	1,500	684	1,478
001-4231-533-3930002	Insurance Reimbursements	Revenue	-							1,437	
			197,880			201,000	(3,120)	-1.55%	201,000	82,507	195,611
001-4231-533-5121100	Salaries - Full Time / Productive Time	Expense	18,022			17,391	631	3.63%	17,391	9,185	14,591
001-4231-533-5121200	Salaries - Full Time / Vacation	Expense	-							920	1,485
001-4231-533-5121300	Salaries - Full Time / Sick	Expense	-							385	678
001-4231-533-5121400	Salaries - Full Time / Holiday	Expense	-							669	779
001-4231-533-5121500	Salaries - Full Time / Other Leave	Expense	-							213	
001-4231-533-5160000	Recreation / Salaries - Seasonal	Expense	53,004			50,770	2,234	4.40%	50,770	32,682	55,316
001-4231-533-5170000	Special Allowance	Expense	-		-	-	-	N/A			

Swimming Pools											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4231-533-5210000	Recreation / Workmen's Compensation	Expense	2,001			1,334	667	50.00%	1,334	1,140	1,259
001-4231-533-5221100	FICA / Social Security	Expense	4,403	Reg SS	4,403	4,226	177	4.19%	4,226	2,732	4,517
001-4231-533-5221200	FICA / Medicare	Expense	1,030	Reg Medicare	1,030	988	42	4.25%	988	639	1,056
001-4231-533-5268100	Health Insurance / Disability	Expense	44			47	(3)	-6.38%	47	21	59
001-4231-533-5269100	Health Insurance / Life	Expense	22			23	(1)	-4.35%	23	15	26
001-4231-533-5310100	Supplies / General Supplies	Expense	13,100	General pool supplies	6,000	6,000	7,100	118.33%	6,035	976	7,900
				Lounge chairs	5,000						
				AED Rentals	2,100						
001-4231-533-5330200	Energy / Electricity	Expense	18,500			19,000	(500)	-2.63%	19,000	7,490	17,745
001-4231-533-5390000	Recreation / Items Purchased - Resale	Expense	22,000			22,000	-	0.00%	22,519	8,617	23,722
001-4231-533-5410000	Recreation / Professional Services	Expense	124,000	Pool Management Contract	119,750	120,875	3,125	2.59%	123,687	66,664	130,388
				New hires	750						
				Red Cross & training	3,500						
001-4231-533-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	11,000			11,000	-	0.00%	11,017	7,439	10,881
001-4231-533-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	300			300	-	0.00%	300		229
001-4231-533-5570000	Recreation / Licenses/Permits	Expense	700			700	-	0.00%	700		700
001-4231-533-5610100	Communications / Telephone	Expense	2,450			2,450	-	0.00%	2,450	1,865	2,374

Swimming Pools											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4231-533-5621100	Travel / Dues/Registration Fees	Expense	-								68
001-4231-533-5640000	Recreation / Printing & Binding	Expense	300			300	-	0.00%	300		188
001-4231-533-5650000	Recreation / Insurance	Expense	3,023			2,601	422	16.22%	2,601	1,635	1,731
			273,899			260,005	13,894	5.34%	263,388	143,287	275,693

Community Development											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-5112-611-5264100	Health Insurance / Retirees >= 65	Expense	3,931			4,135	(204)	-4.93%	4,135	2,952	4,811
001-5112-611-5266200	Health Insurance / CIGNA - Retirees	Expense	16,175			16,277	(102)	-0.63%	16,277	12,131	15,293
001-5112-611-5266300	Health Insurance / OPEB Payment	Expense	9,046			8,968	78	0.87%	8,968	8,968	10,909
001-5112-611-5269100	Health Insurance / Life	Expense	213			192	21	10.94%	192	142	142
001-5112-611-5282500	Retirement / 25 Year Plan	Expense	23,081			22,882	199	0.87%	22,882	22,882	22,228
001-5112-611-5283000	Retirement / 30 Year Plan	Expense	7,051			6,859	192	2.80%	6,859	6,859	13,439
001-5112-611-5284000	Retirement / Supplement Savings Fees	Expense	1,055			975	80	8.21%	975	690	673
001-5112-611-5650000	Urban Dev. & Housing / Insurance	Expense	158			149	9	6.04%	149	170	250
			60,710			60,437	273	0.45%	60,437	54,794	67,744

Economic Development											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-5411-711-3228101	Non-business Lic./Permits / Filming Permit	Revenue	-							800	800
001-5411-711-3313500	Intergovernmental / Federal Grants - Project	Revenue	-								136,606
001-5411-711-3343500	Intergovernmental / State Grants - Project	Revenue	-								68,900
001-5411-711-3347100	State Grants - Project	Revenue	-								20,000
001-5411-711-3630001	Donations/Contributions / Donations	Revenue	-								12,050
001-5411-711-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							100	160
			-			-	-	N/A	-	900	238,516
001-5411-711-5121100	Salaries - Full Time / Productive Time	Expense	246,490			212,650	33,840	15.91%	212,650	115,859	192,166
001-5411-711-5121200	Salaries - Full Time / Vacation	Expense	-							10,441	10,271
001-5411-711-5121300	Salaries - Full Time / Sick	Expense	-							1,706	2,432
001-5411-711-5121400	Salaries - Full Time / Holiday	Expense	-							8,349	9,364
001-5411-711-5121500	Salaries - Full Time / Other Leave	Expense	-							2,454	
001-5411-711-5170000	Special Allowance	Expense	4,500	One-time payment to employees	4,500	-	4,500	N/A			
001-5411-711-5210000	Economic Development / Workmen's Compensation	Expense	849			500	349	69.80%	500	427	450
001-5411-711-5221100	FICA / Social Security	Expense	15,561	Reg SS	15,282	13,185	2,376	18.02%	13,185	8,093	12,494
				One-time payment to employees	279						

Economic Development											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-5411-711-5221200	FICA / Medicare	Expense	3,639	Reg Medicare	3,574	3,084	555	18.00%	3,084	1,893	2,922
				One-time payment to employees	65						
001-5411-711-5266100	Health Insurance / CIGNA	Expense	34,264			28,663	5,601	19.54%	28,663	22,218	26,258
001-5411-711-5266300	Health Insurance / OPEB Payment	Expense	9,046			5,157	3,889	75.41%	5,157	5,157	7,273
001-5411-711-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							94	0
001-5411-711-5268100	Health Insurance / Disability	Expense	830			553	277	50.09%	553	319	814
001-5411-711-5269100	Health Insurance / Life	Expense	350			630	(280)	-44.44%	630	935	322
001-5411-711-5282500	Retirement / 25 Year Plan	Expense	11,540			11,441	99	0.87%	11,441	11,441	11,114
001-5411-711-5283000	Retirement / 30 Year Plan	Expense	14,102			13,718	384	2.80%	13,718	13,718	13,439
001-5411-711-5291300	Misc Benefits / Other	Expense	1,746			1,152	594	51.56%	1,152	864	1,116
001-5411-711-5310100	Supplies / General Supplies	Expense	9,660	Office Supplies	3,360	7,510	2,150	28.63%	8,048	1,337	8,659
				Promotional Items	4,800						
				Misc Local Food Expenses	500						
				Buy out of current copier	1,000						
001-5411-711-5310300	Supplies / Clothing/Uniforms	Expense	600				600	N/A			
001-5411-711-5330200	Energy / Electricity	Expense	-			100	(100)	-100.00%	100	-	
001-5411-711-5410000	Economic Development / Professional Services	Expense	62,320	Design Services	2,000	57,800	4,520	7.82%	57,800	3,527	25,741
				ESRI Demographic Data	2,000						
				Constant Contact	620						
				Survey Monkey	200						
				Misc Professional services	2,500						
				Data Study Updates (Retail, Office, Industrial)	25,000						
				DED Industry Consultant	30,000						
001-5411-711-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	-			2,100	(2,100)	-100.00%	2,343	1,622	1,911

Economic Development											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-5411-711-5540100	Rentals / Land and Buildings	Expense	400			400	-	0.00%	400	-	400
001-5411-711-5540200	Rentals / Equipment and Vehicles	Expense	-			2,600	(2,600)	-100.00%	3,062	2,006	2,138
001-5411-711-5610100	Communications / Telephone	Expense	3,690	Internal Phone lines for 4	1,440	2,520	1,170	46.43%	2,520	1,329	2,407
				Mobile Phones for 3	2,250						
001-5411-711-5610200	Communications / Postage	Expense	1,500			1,500	-	0.00%	1,500	27	76
001-5411-711-5620100	Travel / Transportation	Expense	2,935	Airfare	2,000	2,900	35	1.21%	2,900	1,593	2,365
				Mileage	935						
001-5411-711-5621100	Travel / Dues/Registration Fees	Expense	29,210	Memberships	7,235	28,323	887	3.13%	28,323	19,039	12,302
				Sponsorships	7,000						
				Trade Show Exhibit Fees	7,720						
				Trade Show Registration Fees	2,445						
				Event Registration Fees	4,810						
001-5411-711-5622100	Travel / Lodging	Expense	8,358			3,850	4,508	117.09%	3,850	1,497	1,674
001-5411-711-5623100	Travel / Meals/Food	Expense	1,610			730	880	120.55%	730	168	153
001-5411-711-5630000	Economic Development / Advertising	Expense	48,500	Recruitment Advertising	30,000	48,522	(22)	-0.05%	48,522	20,044	
				Retention Advertising	18,500						
001-5411-711-5640000	Economic Development / Printing & Binding	Expense	1,950			3,150	(1,200)	-38.10%	3,150	-	734
001-5411-711-5650000	Economic Development / Insurance	Expense	1,001			939	62	6.60%	939	1,075	1,577
001-5411-711-5660000	Economic Development / Donations	Expense	205,032	Downtown Frederick Partnership	60,000	150,000	55,032	36.69%	150,000	89,313	246,152
				Golden Mile Alliance	10,000						
				Tourism Council of Frederick County	15,000						
				Frederick Business Incubator	45,000						
				East Frederick Rising	5,000						
				Business Incentive Match Funding	70,000						
				DFP (FY 13 Level Funding)	(30,000)						
				Golden Mile Alliance (FY 13 Level Funding)	(5,000)						
				Frederick Business Incubator (FY 13 Level Funding)	(15,000)						

Economic Development											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Increase DFP	10,000						
				Increase FITCI	10,000						
				Increase Golden Mile Alliance	5,000						
				Increase East Frederick Rising	5,000						
				One-time grant to DFP	10,016						
				One-time grant to FITCI	10,016						
			719,683			603,677	116,006	19.22%	604,920	346,545	596,723

Frederick Community Action Agency											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-6111-721-3318100	Intergovernmental / Federal Grants - Project	Revenue	1,249,677	Community Services Block Grant (CSBG)/89	265,234	1,511,479	(261,802)	-17.32%	1,511,479	649,652	1,505,754
				Community Development Block Grant (CDBG)/75	25,500						
				Projects Assisting Transition from Homelessness (PATH)/82	77,400						
				CSBG Green Jobs/282	50,000						
				Health Care for the Homeless (HCH)/80	123,134						
				Supportive Housing Program I (SHP-I)/74	135,537						
				Supportive Housing Program II (SHP-II)/06	65,896						
				HUD Housing Counseling/30	20,324						
				Emergency Solutions Grant (ESG)/84	45,563						
				Summer Food Service Program (SFSP)/69	50,000						
				Child and Adult Care Food Program (CACFP)/66	10,000						
				Weatherization Assistance Program (WAP)/71	239,289						
				Maryland Physicians Care (MPC)/79	35,300						
				Priority Partners/MA/21	33,500						
				National Foreclosure Mitigation Counseling (NFMC)/196	13,000						
				Health Connector Program	60,000						
001-6111-721-3348100	Intergovernmental / State Grants - Project	Revenue	810,108	SSI/SSDI Outreach Access & Recovery (SOAR)/319	70,090	388,886	421,222	108.32%	388,886	230,948	198,669
				Empower Maryland/312	380,539						
				Service-Linked Housing Program (SLHP)/72	36,234						
				Emergency & Transitional Housing Services (ETHS)/81	86,278						

Frederick Community Action Agency											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Frederick County Health Dept/School Based Health Center/309	33,535						
				Maryland Affordable Housing Trust (MAHT)/20	60,000						
				DHCD Housing Counseling Fund/267	143,432						
001-6111-721-3378101	Frederick County / Community Center Grant	Revenue	31,164	Frederick County Government/77	31,164		31,164	N/A		7,791	
001-6111-721-3690000	Miscellaneous / Other Sources - Project	Revenue	216,946	Friends for Neighborhood Progress (FFNP)/88	42,993	378,602	(161,656)	-42.70%	378,602	120,177	447,315
				Friends for Neighborhood Progress-School Based Health Center (SBHC)/308	153,953						
				Kaiser-Permanente/297	20,000						
001-6111-721-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							10	
			2,307,895			2,278,967	28,928	1.27%	2,278,967	1,008,578	2,151,739
											2,648
001-6111-721-5121100	Salaries - Full Time / Productive Time	Expense	1,236,072			1,213,733	22,339	1.84%	1,213,733	588,659	1,017,217
001-6111-721-5121200	Salaries - Full Time / Vacation	Expense	-							48,258	88,827
001-6111-721-5121300	Salaries - Full Time / Sick	Expense	-							22,834	47,429
001-6111-721-5121400	Salaries - Full Time / Holiday	Expense	-							42,694	53,202
001-6111-721-5121500	Salaries - Full Time / Other Leave	Expense	-							12,363	1,677
001-6111-721-5141300	Overtime / Premium Overtime	Expense	31,000			31,000	-	0.00%	31,000	18,424	29,478
001-6111-721-5150000	Community Action Programs / Salaries - Perm Part T	Expense	313,650			311,995	1,655	0.53%	311,995	189,267	221,355
001-6111-721-5170000	Special Allowance	Expense	39,000	One-time payment to employees	39,000	-	39,000	N/A			

Frederick Community Action Agency											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-6111-721-5210000	Community Action Programs / Workmen's Compensation	Expense	34,127			22,805	11,322	49.65%	22,805	19,492	19,271
001-6111-721-5221100	FICA / Social Security	Expense	99,792	Reg SS	97,374	96,157	3,635	3.78%	96,157	54,553	85,890
				One-time payment to employees	2,418						
001-6111-721-5221200	FICA / Medicare	Expense	23,488	Reg Medicare	22,922	22,575	913	4.04%	22,575	12,758	20,162
				One-time payment to employees	566						
001-6111-721-5264100	Health Insurance / Retirees >= 65	Expense	3,996			8,996	(5,000)	-55.58%	8,996	2,999	7,178
001-6111-721-5266100	Health Insurance / CIGNA	Expense	165,955			167,471	(1,516)	-0.91%	167,471	104,528	163,376
001-6111-721-5266200	Health Insurance / CIGNA - Retirees	Expense	16,216			16,318	(102)	-0.63%	16,318	12,162	15,636
001-6111-721-5266300	Health Insurance / OPEB Payment	Expense	94,984			103,139	(8,155)	-7.91%	103,139	103,139	83,636
001-6111-721-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							657	62
001-6111-721-5267900	Vision - Emp	Expense	-							162	
001-6111-721-5268100	Health Insurance / Disability	Expense	2,896			3,252	(356)	-10.95%	3,252	1,631	4,844
001-6111-721-5269100	Health Insurance / Life	Expense	1,873			2,379	(506)	-21.27%	2,379	1,608	2,713
001-6111-721-5270000	Community Action Programs / Unemployment	Expense	-							6,342	6,890
001-6111-721-5282500	Retirement / 25 Year Plan	Expense	184,648			148,734	35,914	24.15%	148,734	146,795	107,826
001-6111-721-5283000	Retirement / 30 Year Plan	Expense	133,971			164,625	(30,654)	-18.62%	164,625	163,912	133,360
001-6111-721-5284000	Retirement / Supplement Savings Fees	Expense	481			420	61	14.52%	420	297	271
001-6111-721-5291300	Misc Benefits / Other	Expense	24,282			26,489	(2,207)	-8.33%	26,489	23,104	25,946
001-6111-721-5310100	Supplies / General Supplies	Expense	119,022	WEATHERIZATION ASSISTANCE PROGRAM (WAP)	5,000	180,000	(60,978)	-33.88%	180,000	91,251	214,803
				EMPOWER MARYLAND	5,000						
				CITY	80,000						

Frederick Community Action Agency											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				SUMMER FOOD SERVICE PROGRAM (SFSP)	15,000						
				CHILD & ADULT CARE FOOD PROGRAM (CACFP)	10,000						
				SSI/SSDI OUTREACH ACCESS & RECOVERY (SOAR)	4,022						
				Includes City General Funds for a wide-range of operating supplies including office supplies, cleaning and janitorial supplies, hygiene supplies for clients, laundry and dishwashing detergent, dishes and cookware for the transitional shelters							
001-6111-721-5310200	Supplies / Medical Supplies	Expense	10,000	Includes City General Funds for medical supplies and small equipment for the clinic	10,000	10,000	-	0.00%	10,000	7,902	10,611
001-6111-721-5310300	Supplies / Clothing/Uniforms	Expense	2,000	Includes grant funding for uniforms for the Weatherization Assistance Program	2,000	3,000	(1,000)	-33.33%	3,000	970	1,673
001-6111-721-5330100	Energy / Fuel & Oil	Expense	25,000	CITY	20,000	25,000	-	0.00%	25,000	12,325	25,309
				WEATHERIZATION ASSISTANCE PROGRAM (WAP)	5,000						
001-6111-721-5330200	Energy / Electricity	Expense	50,000	CITY - Includes electricity for three (3) large buildings	50,000	50,000	-	0.00%	50,000	21,508	44,159
001-6111-721-5330300	Energy / Natural Gas	Expense	14,000	CITY - Includes gas heating and hot water for four (4) large buildings	14,000	14,000	-	0.00%	14,000	5,499	7,669
001-6111-721-5410000	Community Action Programs / Professional Services	Expense	17,697	City/Alarm Monitoring	1,000	17,697	-	0.00%	17,697	7,147	32,885
				ASL Interpreting	2,000						
				ServicePoint Licenses	8,557						
				Medical On-Call Services	2,000						
				MyWay EMR Licenses	4,140						
001-6111-721-5510100	Cleaning Services / Disposal Fees	Expense	4,000	CITY - Includes disposal of medical and hazardous waste	4,000	2,000	2,000	100.00%	2,000	2,167	2,065
001-6111-721-5510200	Cleaning Services / Custodial Services	Expense	-								

Frederick Community Action Agency											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-6111-721-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	475,000	WEATHERIZATION ASSISTANCE PROGRAM (WAP)	150,000	300,000	175,000	58.33%	300,000	299,312	280,576
				EMPOWER MARYLAND	250,000						
				CITY - Includes City General Fund expenditures for repairs performed by contractors such as roofing, furnace, etc. that cannot be performed by DPW	15,000						
				MARYLAND AFFORDABLE HOUSING TRUST (MAHT)	60,000						
001-6111-721-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	15,000	CITY - City General Fund expenditure for photocopier maintenance, sprinkler maintenance, furnace maintenance, fire extinguisher maintenance, alarm system maintenance, and pest control.	15,000	10,600	4,400	41.51%	10,600	16,388	5,937
001-6111-721-5540200	Rentals / Equipment and Vehicles	Expense	500	CITY - Expenditure for leasing of audio-pagers and portable toilets	500	500	-	0.00%	500	166	251
001-6111-721-5560100	Water/Sewer Service / Water/Sewer Service	Expense	2,000	CITY - Water and sewer fees for the transitional apartments (leased building)	2,000	1,800	200	11.11%	1,800	940	2,433
001-6111-721-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	55	CITY	55	55	-	0.00%	55	37	50
001-6111-721-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	1,586	CITY	1,586	1,586	-	0.00%	1,586	1,586	1,586
001-6111-721-5570000	Community Action Programs / Licenses/Permits	Expense	700	CITY - Annual professional licensing fees for Nurse Practitioners	700	500	200	40.00%	500	38	
001-6111-721-5610100	Communications / Telephone	Expense	37,000	CITY - Includes expenditure for agency-wide telecommunications such as telephones, cellular telephones, fax machines, and dedicated IT lines	37,000	37,000	-	0.00%	37,000	16,977	35,530
001-6111-721-5610200	Communications / Postage	Expense	4,000	CITY - Includes expenditure for all mailings such as grant submissions, mailings to clients, and submission of client applications	4,000	4,000	-	0.00%	4,000	2,429	3,382

Frederick Community Action Agency											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-6111-721-5620100	Travel / Transportation	Expense	750	Grant funded - Includes travel costs for transportation other than agency vehicles	750	750	-	0.00%	750	153	453
001-6111-721-5621100	Travel / Dues/Registration Fees	Expense	5,000	Grant funded - Includes funding for conferences and workshops such as Continuing Medical Education, Housing Counseling, and Community Action training	5,000	5,000	-	0.00%	5,000	5,180	21,992
001-6111-721-5622100	Travel / Lodging	Expense	2,000	Grant-funded for lodging at out-of-town conferences or workshops	2,000	2,000	-	0.00%	2,000	-	1,466
001-6111-721-5623100	Travel / Meals/Food	Expense	500	Grant funded - Includes funding for reimbursement of meals during conferences or workshops	500	500	-	0.00%	500	-	280
001-6111-721-5630000	Community Action Programs / Advertising	Expense	1,100	CITY - Includes City General Fund expenditure for annual advertising in Community Resource Guides published by the County Department of Aging and the Mental Health Association	1,100	1,100	-	0.00%	1,100	1,553	902
001-6111-721-5650000	Community Action Programs / Insurance	Expense	66,570			51,435	15,135	29.43%	51,435	42,167	41,610
001-6111-721-5660000	Community Action Programs / Donations	Expense	83,950	EMERGENCY SOLUTIONS GRANT (ESG)	9,000	88,819	(4,869)	-5.48%	88,819	38,738	13,750
				Emergency and Transitional Housing and Services Program (ETHS)	74,950						
001-6111-721-5690000	Community Action Programs / Miscellaneous	Expense	-								91,577
			3,343,861			3,147,430	196,431	6.24%	3,147,430	2,151,071	2,977,197

Bonded Debt											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-8111-811-5810100	Principal / 01 Issue	Expense	-								1,957,000
001-8111-811-5810200	Principal / 02 Issue	Expense	-			1,144,000	(1,144,000)	-100.00%	1,144,000	1,144,000	1,097,000
001-8111-811-5810700	Principal / 08 Refunding Issue	Expense	-								150,000
001-8111-811-5810900	Principal / 09 Issue	Expense	2,361,997			1,835,000	526,997	28.72%	1,835,000	1,835,000	1,025,000
001-8111-811-5811100	Principal / 11 Issue	Expense	1,380,000			1,361,000	19,000	1.40%	1,361,000	1,361,000	
001-8111-811-5811300	Principal / 13 Refunding Bond	Expense	990,000				990,000	N/A		158,000	
001-8111-821-5820200	Interest / 02 Issue	Expense	-			609,933	(609,933)	-100.00%	609,933	314,976	648,602
001-8111-821-5820900	Interest / 09 Issue	Expense	1,934,222			1,812,288	121,934	6.73%	1,812,288	1,812,288	1,844,321
001-8111-821-5821100	Interest / 11 Taxable Issue	Expense	121,998			149,408	(27,410)	-18.35%	149,408	81,509	69,282
001-8111-821-5821300	Interest / 13 Refunding Bond	Expense	577,700				577,700	N/A		53,092	
001-8111-831-5410000	Other Charges / Professional Services	Expense	7,465	2009 Issue - Paying Agent/Registrar	443	10,417	(2,952)	-28.34%	10,417	149,338	149,736
				2009 Issue - Out of Pocket Expenses	2,212						
				2011 Issue - Paying Agent/Registrar	861						
				2011 Issue - Out of Pocket Expenses	2,869						
				2013 Issue - Paying Agent/Registrar	360						
				2013 Issue - Out of Pocket Expenses	720						
001-8111-831-5851100	Refunding Escrow Payment / 2011 Bond Issue	Expense	-							15,197,506	7,723,685
			7,373,382			6,922,046	451,336	6.52%	6,922,046	22,106,709	14,876,557

State Loans											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-8112-812-5812300	Principal / Trading Lane Note	Expense	94,189			7,708	86,481	1121.96%	7,708	5,738	7,267
001-8112-812-5812900	Principal / CELP Loan	Expense	17,426			17,083	343	2.01%	17,083	8,499	16,746
001-8112-822-5822300	Interest / Trading Lane Note	Expense	1,397			5,874	(4,477)	-76.22%	5,874	4,448	6,314
001-8112-822-5822600	Interest / MICRF - Medimmune	Expense	-								
001-8112-822-5822900	Interest / CELP Loan	Expense	2,562			606	1,956	322.77%	606	345	942
			115,574			31,271	84,303	269.59%	31,271	19,030	31,269

TIF Bonds											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-8114-811-5819900	Principal / 99 Issue	Expense	104,994			99,098	5,896	5.95%	99,098	-	93,532
001-8114-821-5829900	Interest / 99 Issue	Expense	35,856			38,122	(2,266)	-5.94%	38,122	19,061	40,261
001-8114-831-5410000	Other Charges / Professional Services	Expense	8,750			8,000	750	9.38%	8,000	4,033	9,860
			149,600			145,220	4,380	3.02%	145,220	23,094	143,654

Interfund Transfers / Contingency / Reserves											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	6,585,935	Transfer to CIP	5,328,935	3,014,514	3,571,421	118.47%	3,110,580	-	2,504,753
				Transfer to Airport	1,119,735						
				Transfer to Weinberg	137,265						
			6,585,935			3,014,514	3,571,421	118.47%	3,110,580	-	2,504,753
001-9211-000-5920000	Contingency Fund / Contingency Fund	Expense	100,000			100,000	-	0.00%	87,265	-	-
			100,000			100,000	-	0.00%	87,265	-	-
001-9999-000-5980000	Fund Balance / Budget Stablization Fund	Expense	-			20,032	(20,032)	-100.00%	20,032	-	-
001-9999-000-5990000	Fund Balance / Ending Unenc. Fund Bal.	Expense	8,496,496			8,787,956	(291,460)	-3.32%	8,787,956	-	-
			8,496,496			8,807,988	(311,492)	-3.54%	8,807,988	-	-

Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
103-0000-000-3010000	Beginning Fund Balance / Unencumbered	Revenue	58,462			57,273	1,189	2.08%	57,273		
103-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	-						13,696		
103-0000-000-3610001	Interest Earnings / Investment Interest	Revenue	-							275	703
103-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-								11
			58,462			57,273	1,189	2.08%	70,969	275	714

CDS											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
103-2112-211-3522101	Public Safety / CDS Seized Monies	Revenue	25,000			25,000	-	0.00%	25,000	37,099	41,350
103-2112-211-3522102	Public Safety / CDS - In-Lieu-Of Seizure	Revenue	-								4,909
			25,000			25,000	-	0.00%	25,000	37,099	46,259
103-2112-211-5310100	Supplies / General Supplies	Expense	10,000	Canine Food	8,880	15,000	(5,000)	-33.33%	19,948	4,792	16,298
				Streamlight Strion LED Flashlights (Replacement of 12yr old DEU flashlights)	720						
				Binoculars-Nikon Travleight V Zoom (replacement of 1 and issue of 1 new pair)	400						
103-2112-211-5330100	Energy / Fuel & Oil	Expense	-							100	
103-2112-211-5410000	Police / Professional Services	Expense	21,426	VEIP Fees (Inspecion of DEU vehicles)	126	13,621	7,805	57.30%	14,086	7,614	4,390
				Vehicle registration fees for seized vehicles	300						
				SAO fees for asset forfeiture	8,000						
				Annual Vet Services (Vet fees for K9's)	3,000						
				Emergency Vet Services (K9)	10,000						
103-2112-211-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	9,500	Maintenance and repairs for DEU Vehicles	7,000	9,500	-	0.00%	14,612	2,678	373
				Repairs to DEU technical equipment	2,500						

CDS											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	**Account Description**	**GL Type**	**Adopted**	**Narrative**	**Amount**	**Adopted**	**Adopted**	**Adopted**	**Amended**	**Actuals**	**Actuals**
103-2112-211-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	-								100
103-2112-211-5621100	Travel / Dues/Registration Fees	Expense	13,700	Training and Certification of K9's	9,600	5,500	8,200	149.09%	8,672	130	3,915
				CALEA Fees	4,100						
103-2112-211-5650000	Police / Insurance	Expense	16,536			14,052	2,484	17.68%	14,052	13,932	13,615
103-2112-211-5740100	Machinery & Equipment / Vehicles	Expense	-								
103-2112-211-5740200	Machinery & Equipment / Machinery	Expense	12,300	K9 replacement (due to death, injury or retirement)	12,300	24,600	(12,300)	-50.00%	24,600	12,300	24,650
			83,462			82,273	1,189	1.45%	95,969	41,545	63,340

Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
105-0000-000-3010000	Beginning Fund Balance / Unencumbered Rollover	Revenue	200,000	WCA Board of Directors					3,672		
105-0000-000-3610001	Interest Earnings / Investment Interest	Revenue	-								3,083
105-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-							119	61
			200,000			-	-	N/A	3,672	119	3,144

Weinberg Center for the Arts											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
105-4911-000-3920001	Inter-Fund Transfers / Transfer from General	Revenue	137,265			136,082	1,183	0.87%	136,082	-	147,745
105-4911-571-3345101	State of Maryland / Weinberg Center	Revenue	32,000	MSAC	32,000	25,000	7,000	28.00%	25,000	35,000	25,000
105-4911-571-3375101	Frederick County / Other County Grants	Revenue	22,000	Arts Council	3,000	15,000	7,000	46.67%	15,000	-	24,629
				TRIPP	19,000						
105-4911-571-3400004	City Hall Concessions	Revenue	-								12
105-4911-571-3400006	Recreation / Advertising	Revenue	5,000			9,000	(4,000)	-44.44%	9,000	4,100	3,050
105-4911-571-3400007	Concessions / Bar Revenue	Revenue	45,000			52,000	(7,000)	-13.46%	52,000	31,756	36,061
105-4911-571-3400008	Concessions / Candy	Revenue	22,000			14,000	8,000	57.14%	14,000	12,079	23,707
105-4911-571-3400009	Concessions / Souvenirs	Revenue	700			1,500	(800)	-53.33%	1,500	-	20
105-4911-571-3455001	Recreation / Sponsorship/Underwriter	Revenue	231,500			50,000	181,500	363.00%	50,000	-	194,692
105-4911-571-3455002	Recreation / Production Revenue	Revenue	505,000			524,289	(19,289)	-3.68%	524,289	334,442	482,913
105-4911-571-3455003	Production Revenue / Bldg Operations Surcharge	Revenue	12,600			12,300	300	2.44%	12,300	6,496	11,056
105-4911-571-3455004	Production Revenue / Technology Surcharge	Revenue	6,200			6,500	(300)	-4.62%	6,500	3,248	5,528
105-4911-571-3455005	Recreation / Weinberg Ctr. Memberships	Revenue	14,000			12,000	2,000	16.67%	12,000	11,556	10,763

Weinberg Center for the Arts											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
105-4911-571-3455006	Recreation / Weinberg Ctr Percentage	Revenue	65,000			65,000	-	0.00%	65,000	32,609	60,295
105-4911-571-3455007	Recreation / Weinberg Ctr Box Office	Revenue	72,000			43,000	29,000	67.44%	43,000	61,094	38,332
105-4911-571-3455008	Recreation / Weinberg Ctr Computer Tk.	Revenue	8,500			8,500	-	0.00%	8,500	4,140	6,774
105-4911-571-3455009	Recreation / Gift Certificates	Revenue	4,000			3,000	1,000	33.33%	3,000	1,824	4,597
105-4911-571-3621001	Rentals / Rents	Revenue	125,000			135,000	(10,000)	-7.41%	135,000	68,544	109,981
105-4911-571-3630001	Donations/Contributions / Donations	Revenue	15,000			211,000	(196,000)	-92.89%	211,000	5,471	14,058
105-4911-571-3635501	Private Organizations / Individual Fundraising	Revenue	4,500			4,000	500	12.50%	4,000	6,500	4,900
105-4911-571-3635502	Private Organizations / Grants	Revenue	15,000			20,000	(5,000)	-25.00%	20,000	9,250	12,590
105-4911-571-3635503	Private Organizations / Friends of the Weinberg	Revenue	5,000			5,000	-	0.00%	5,000	3,750	4,575
105-4911-571-3655501	Commissions / Commissions	Revenue	11,000			15,000	(4,000)	-26.67%	15,000	4,416	10,223
105-4911-571-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							185	
			1,358,265			1,367,171	(8,906)	-0.65%	1,367,171	636,460	1,231,500
105-4911-571-5121100	Salaries - Full Time / Productive Time	Expense	237,629			232,079	5,550	2.39%	232,079	129,235	209,295
105-4911-571-5121200	Salaries - Full Time / Vacation	Expense	-							5,489	15,054
105-4911-571-5121300	Salaries - Full Time / Sick	Expense	-							1,500	1,267
105-4911-571-5121400	Salaries - Full Time / Holiday	Expense	-							8,083	9,188
105-4911-571-5121500	Salaries - Full Time / Other Leave	Expense	-							2,420	

Weinberg Center for the Arts											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
105-4911-571-5150000	Performing Arts / Salaries - Perm Part Time	Expense	21,073			20,305	768	3.78%	20,305	8,714	
105-4911-571-5160000	Performing Arts / Salaries - Seasonal	Expense	80,000			60,000	20,000	33.33%	60,000	40,925	53,773
105-4911-571-5170000	Special Allowance	Expense	6,900	One-time payment to employees	6,900		6,900	N/A			
105-4911-571-5210000	Performing Arts / Workmen's Compensation	Expense	7,815			5,210	2,605	50.00%	5,210	4,453	4,705
105-4911-571-5221100	FICA / Social Security	Expense	21,428	Reg SS	21,001	19,367	2,061	10.64%	19,367	11,253	16,536
				One-time payment to employees	427						
105-4911-571-5221200	FICA / Medicare	Expense	5,011	Reg Medicare	4,911	4,530	481	10.62%	4,530	2,632	3,868
				One-time payment to employees	100						
105-4911-571-5261200	Health Insurance / Optimum - Retirees	Expense	-								
105-4911-571-5262100	Health Insurance / Aetna	Expense	-								
105-4911-571-5263100	Health Insurance / Blue Choice	Expense	-								
105-4911-571-5264100	Health Insurance / Retirees >= 65	Expense	-								
105-4911-571-5266100	Health Insurance / CIGNA	Expense	46,360			44,630	1,730	3.88%	44,630	34,856	40,178
105-4911-571-5266200	Health Insurance / CIGNA - Retirees	Expense	7,767			7,818	(51)	-0.65%	7,818	5,825	7,349
105-4911-571-5266300	Health Insurance / OPEB Payment	Expense	18,092			14,664	3,428	23.38%	14,664	14,664	14,545
105-4911-571-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							54	(4)
105-4911-571-5268100	Health Insurance / Disability	Expense	601			1,076	(475)	-44.14%	1,076	376	977
105-4911-571-5269100	Health Insurance / Life	Expense	292			352	(60)	-17.05%	352	186	353
105-4911-571-5270000	Performing Arts / Unemployment	Expense	-								
105-4911-571-5282500	Retirement / 25 Year Plan	Expense	23,081			22,004	1,077	4.89%	22,004	22,004	22,228

Weinberg Center for the Arts											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
105-4911-571-5283000	Retirement / 30 Year Plan	Expense	28,205			26,385	1,820	6.90%	26,385	26,385	13,439
105-4911-571-5291100	Misc Benefits / Tuition	Expense	-								
105-4911-571-5291300	Misc Benefits / Other	Expense	3,492			3,456	36	1.04%	3,456	2,637	3,376
105-4911-571-5310100	Supplies / General Supplies	Expense	24,000			25,000	(1,000)	-4.00%	25,644	10,572	12,380
105-4911-571-5330200	Energy / Electricity	Expense	27,000			27,000	-	0.00%	27,000	17,035	22,674
105-4911-571-5330300	Energy / Natural Gas	Expense	15,000			15,000	-	0.00%	15,000	7,833	11,835
105-4911-571-5390100	Items Purchased - Resale / Bar Supplies	Expense	19,000			12,000	7,000	58.33%	12,000	10,618	10,025
105-4911-571-5390200	Items Purchased - Resale / Candy	Expense	8,000			7,500	500	6.67%	7,500	5,583	7,462
105-4911-571-5390300	Items Purchased - Resale / Souvenirs	Expense	2,000			1,500	500	33.33%	1,500	-	
105-4911-571-5410000	Performing Arts / Professional Services	Expense	75,000			75,000			76,718	92,794	89,735
105-4911-571-5410100	Professional Services / National Acts	Expense	345,000			380,000	(35,000)	-9.21%	380,000	234,547	385,552
105-4911-571-5510200	Cleaning Services / Custodial Services	Expense	31,000			30,000	1,000	3.33%	30,234	16,630	28,920
105-4911-571-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	10,000			7,500	2,500	33.33%	7,500	7,328	6,678
105-4911-571-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	7,500			7,500	-	0.00%	7,500	5,815	3,072
105-4911-571-5540200	Rentals / Equipment and Vehicles	Expense	7,000			7,000	-	0.00%	7,000	4,776	6,678

Weinberg Center for the Arts											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
105-4911-571-5560100	Water/Sewer Service / Water/Sewer Service	Expense	2,500			2,250	250	11.11%	2,250	1,958	2,376
105-4911-571-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	200			200	-	0.00%	200	136	184
105-4911-571-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	1,125			1,125	-	0.00%	1,125	1,125	1,125
105-4911-571-5570000	Performing Arts / Licenses/Permits	Expense	1,200			1,200	-	0.00%	1,200	207	726
105-4911-571-5590000	Performing Arts / Taxes	Expense	2,000			1,260	740	58.73%	1,260	1,253	1,253
105-4911-571-5610100	Communications / Telephone	Expense	5,000			5,100	(100)	-1.96%	5,100	2,515	5,123
105-4911-571-5610200	Communications / Postage	Expense	5,500			6,500	(1,000)	-15.38%	6,500	1,214	1,393
105-4911-571-5620100	Travel / Transportation	Expense	250			350	(100)	-28.57%	350	-	
105-4911-571-5621100	Travel / Dues/Registration Fees	Expense	600			500	100	20.00%	570	-	98
105-4911-571-5622100	Travel / Lodging	Expense	500			600	(100)	-16.67%	600	-	
105-4911-571-5623100	Travel / Meals/Food	Expense	200			200	-	0.00%	200	-	
105-4911-571-5630000	Performing Arts / Advertising	Expense	234,000			265,000	(31,000)	-11.70%	266,006	65,110	216,618
105-4911-571-5640000	Performing Arts / Printing & Binding	Expense	20,000			20,000	-	0.00%	20,000	15,988	21,193
105-4911-571-5650000	Performing Arts / Insurance	Expense	6,944			6,010	934	15.54%	6,010	5,071	6,120
105-4911-571-5690000	Performing Arts / Miscellaneous	Expense	-								
			1,358,265			1,367,171	(8,906)	-0.65%	1,370,843	829,799	1,257,345

WCA Board of Directors											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
105-4912-000-3610001	Interest Earnings / Investment Interest	Revenue	2,000			2,000	-	0.00%	2,000	-	
105-4912-571-3630001	Donations/Contributions / Donations	Revenue	86,400			84,250	2,150	2.55%	84,250	-	128,185
			88,400			86,250	2,150	2.49%	86,250	-	128,185
105-4912-571-5310100	Supplies / General Supplies	Expense	5,000			5,000	-	0.00%	5,000	-	4,569
105-4912-571-5410000	Performing Arts / Professional Services	Expense	75,000			75,000	-	0.00%	75,000	-	64,020
105-4912-571-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	200,000				200,000	N/A		-	306,390
105-4912-571-5570000	Performing Arts / Licenses/Permits	Expense	500			350	150	42.86%	350	-	437
105-4912-571-5610200	Communications / Postage	Expense	600			600	-	0.00%	600	-	195
105-4912-571-5630000	Performing Arts / Advertising	Expense	2,000				2,000	N/A		-	
105-4912-571-5640000	Performing Arts / Printing & Binding	Expense	2,500			2,500	-	0.00%	2,500	-	912
105-4912-571-5650000	Performing Arts / Insurance	Expense	2,800			2,800	-	0.00%	2,800	-	2,751
105-4912-571-5660000	Donations	Expense	-							-	42,400
			288,400			86,250	202,150	234.38%	86,250	-	421,673

Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
106-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	-						534		
106-0000-000-3610001	Interest Earnings / Investment Interest	Revenue	-							298	557
			-			-	-	-	534	298	557

Community Development											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
106-5111-611-3317101	Federal Governmental / Comm. Dev. Block Grant	Revenue	281,000			306,645	(25,645)	-8.36%	306,645	76,875	364,853
106-5111-611-3347301	State of Maryland / State Loan Administration	Revenue	3,000			3,000	-	0.00%	3,000	3,000	3,000
106-5111-611-3690001	Miscellaneous / Other Misc. Receipts	Revenue	17,500								25
			301,500			309,645	(25,645)	-8.28%	309,645	79,875	367,878
106-5111-611-5121100	Salaries - Full Time / Productive Time	Expense	56,517			56,214	303	0.54%	56,214	29,837	75,194
106-5111-611-5121200	Salaries - Full Time / Vacation	Expense	-							1,959	4,778
106-5111-611-5121300	Salaries - Full Time / Sick	Expense	-							2,149	2,683
106-5111-611-5121400	Salaries - Full Time / Holiday	Expense	-							2,162	3,951
106-5111-611-5121500	Salaries - Full Time / Other Leave	Expense	-							649	630
106-5111-611-5170000	Special Allowance	Expense	1,500	One-time payment to employees	1,500		1,500	N/A			
106-5111-611-5210000	Urban Dev. & Housing / Workmen's Compensation	Expense	315			210	105	50.00%	210	180	248
106-5111-611-5221100	FICA / Social Security	Expense	3,597	Reg SS	3,504	3,485	112	3.21%	3,485	1,993	4,913
				One-time payment to employees	93						
106-5111-611-5221200	FICA / Medicare	Expense	841	Reg Medicare	819	815	26	3.19%	815	466	1,149
				One-time payment to employees	22						
106-5111-611-5266100	Health Insurance / CIGNA	Expense	14,235			16,458	(2,223)	-13.51%	16,458	11,109	15,099

Community Development											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
106-5111-611-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							67	0
106-5111-611-5267900	Vision - Emp	Expense	-							27	
106-5111-611-5268100	Health Insurance / Disability	Expense	152			278	(126)	-45.32%	278	101	360
106-5111-611-5269100	Health Insurance / Life	Expense	71			50	21	42.00%	50	47	201
106-5111-611-5291300	Misc Benefits / Other	Expense	1,164				1,164	N/A		864	1,493
106-5111-611-5310100	Supplies / General Supplies	Expense	-			500	(500)	-100.00%	500	196	323
106-5111-611-5410000	Urban Dev. & Housing / Professional Services	Expense	-			3,000	(3,000)	-100.00%	3,000	118	12
106-5111-611-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	-							-	89,703
106-5111-611-5610100	Communications / Telephone	Expense	980				980	N/A		481	1,115
106-5111-611-5610200	Communications / Postage	Expense	-			350	(350)	-100.00%	350	16	36
106-5111-611-5620100	Travel / Transportation	Expense	1,500			1,250	250	20.00%	1,250	-	85
106-5111-611-5621100	Travel / Dues/Registration Fees	Expense	2,000			1,200	800	66.67%	1,200	25	
106-5111-611-5622100	Travel / Lodging	Expense	1,000			500	500	100.00%	500	-	
106-5111-611-5623100	Travel / Meals/Food	Expense	400			200	200	100.00%	200	-	
106-5111-611-5630000	Urban Dev. & Housing / Advertising	Expense	2,500			2,150	350	16.28%	2,150	693	1,032
106-5111-611-5640000	Urban Dev. & Housing / Printing & Binding	Expense	-			500	(500)	-100.00%	500	-	25
106-5111-611-5650000	Urban Dev. & Housing / Insurance	Expense	1,515			1,413	102	7.22%	1,413	1,571	2,281

Community Development											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
106-5111-611-5660000	Urban Dev. & Housing / Donations	Expense	213,213			221,072	(7,859)	-3.55%	221,072	22,500	166,192
106-5111-611-5750000	Urban Dev. & Housing / Construction in Progress	Expense	-							65,323	
			301,500			309,645	(8,145)	-2.63%	309,645	142,532	371,503

Interfund Transfers											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
106-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	-							16,595	30,300
			-			-	-	-	-	16,595	30,300

Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
601-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	-						250		
601-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-							105	240
			-			-	-	-	250	105	240

Rental Operations											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
601-5121-621-3621001	Rentals / Rents	Revenue	10,140			9,024	1,116	12.37%	9,024	5,719	7,408
601-5121-621-3817101	Non-Operating Revenues / Rent Subsidy	Revenue	26,028			27,420	(1,392)	-5.08%	27,420	22,337	25,280
			36,168			36,444	(276)	-0.76%	36,444	28,056	32,929
601-5121-621-5121100	Salaries - Full Time / Productive Time	Expense	10,219			19,833	(9,614)	-48.47%	19,833	10,642	15,865
601-5121-621-5121200	Salaries - Full Time / Vacation	Expense	-							1,936	1,267
601-5121-621-5121300	Salaries - Full Time / Sick	Expense	-							371	512
601-5121-621-5121400	Salaries - Full Time / Holiday	Expense	-							808	876
601-5121-621-5121500	Salaries - Full Time / Other Leave	Expense	-							322	32
601-5121-621-5141300	Overtime / Premium Overtime	Expense	-							62	181
601-5121-621-5170000	Special Allowance	Expense	-				-	N/A			
601-5121-621-5210000	Urban Dev. & Housing / Workmen's Compensation	Expense	118			79	39	49.37%	79	68	29
601-5121-621-5221100	FICA / Social Security	Expense	634	Reg SS	634	1,230	(596)	-48.46%	1,230	792	1,102
601-5121-621-5221200	FICA / Medicare	Expense	148	Reg Medicare	148	287	(139)	-48.43%	287	185	258
601-5121-621-5266100	Health Insurance / CIGNA	Expense	3,431			5,365	(1,934)	-36.05%	5,365	3,999	4,894
601-5121-621-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							18	3
601-5121-621-5267900	Vision - Emp	Expense	-							1	
601-5121-621-5268100	Health Insurance / Disability	Expense	62			92	(30)	-32.61%	92	39	88

Rental Operations											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
601-5121-621-5269100	Health Insurance / Life	Expense	28			28	-	0.00%	28	17	29
601-5121-621-5282500	Retirement / 25 Year Plan	Expense	-							1,866	3,314
601-5121-621-5283000	Retirement / 30 Year Plan	Expense	-							663	1,031
601-5121-621-5291300	Misc Benefits / Other	Expense	291			115	176	153.04%	115	168	193
601-5121-621-5310100	Supplies / General Supplies	Expense	1,371			2,129	(758)	-35.60%	2,129	-	
601-5121-621-5330100	Energy / Fuel & Oil	Expense	-								
601-5121-621-5330200	Energy / Electricity	Expense	1,500	Electric service for common areas, hot water, exterior safety lighting and laundry room	1,500	1,500	-	0.00%	1,500	124	261
601-5121-621-5410000	Urban Dev. & Housing / Professional Services	Expense	1,200	Software license for HUD rent calculation and billing	1,200	1,200	-	0.00%	1,450	3,299	1,200
601-5121-621-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	1,000	Maintenance and repairs that cannot be performed by DPW or FCAA staff	1,000	1,000	-	0.00%	1,000	1,334	1,196
601-5121-621-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	500	Pest extermination	500	500	-	0.00%	500	-	
601-5121-621-5560100	Water/Sewer Service / Water/Sewer Service	Expense	1,800	City water and sewer service for 5 apartments	1,800	1,800	-	0.00%	1,800	1,010	1,208
601-5121-621-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	350	Storm water management fee	350	350	-	0.00%	350	240	324
601-5121-621-5650000	Urban Dev. & Housing / Insurance	Expense	1,095			936	159	16.99%	936	936	946
			23,747			36,444	(12,697)	-34.84%	36,694	28,901	50,991

Reserves											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
601-9999-000-5990000	Fund Balance / Ending Unenc. Fund Bal.	Expense	12,421			-	12,421	N/A	-	-	-
			12,421			-	12,421	-	-	-	-

Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-0000-000-3010000	Beginning Fund Balance / Unencumbered	Revenue	2,007,995			6,667,923	(4,659,928)	-69.89%	6,667,923	-	
602-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	-						614,792	-	
602-0000-000-3610002	Interest Earnings / Other Interest	Revenue	-							41,403	52,619
602-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-							710	1,209
602-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-							36,217	57,011
602-0000-000-3910002	General Long-Term Oblig. / Debt Issue Premium	Revenue	-							325	173,929
602-0000-000-3920401	Inter-Fund Transfers / Transfer from Spec Assess	Revenue	2,000,000							-	
602-0000-000-3920402	Inter-Fund Transfers / Water Impact Fees	Revenue	1,920,000			1,920,000	-	0.00%	1,920,000	-	2,843,229
602-0000-000-3920403	Inter-Fund Transfers / Sewer Impact Fees	Revenue	2,500,000			480,000	2,020,000	420.83%	480,000	-	693,598
602-0000-000-3920607	Inter-Fund Transfers / Transfer from Storm Water	Revenue	-							-	4,395
			8,427,995			9,067,923	(2,639,928)	-29.11%	9,682,715	78,655	3,825,989

Finance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-1221-141-5121100	Salaries - Full Time / Productive Time	Expense	132,913			124,935	7,978	6.39%	124,935	69,024	107,106
602-1221-141-5121200	Salaries - Full Time / Vacation	Expense	-							3,994	9,893
602-1221-141-5121300	Salaries - Full Time / Sick	Expense	-							2,131	1,462
602-1221-141-5121400	Salaries - Full Time / Holiday	Expense	-							4,805	5,598
602-1221-141-5121500	Salaries - Full Time / Other Leave	Expense	-							1,442	355
602-1221-141-5170000	Special Allowance	Expense	-		-		-	N/A			
602-1221-141-5210000	Administration / Workmen's Compensation	Expense	440			294	146	49.66%	294	251	274
602-1221-141-5221100	FICA / Social Security	Expense	8,241	Reg SS	8,241	7,746	495	6.39%	7,746	4,593	7,039
602-1221-141-5221200	FICA / Medicare	Expense	1,928	Reg Medicare	1,928	1,811	117	6.46%	1,811	1,074	1,646
602-1221-141-5266100	Health Insurance / CIGNA	Expense	25,915			26,068	(153)	-0.59%	26,068	20,197	23,853
602-1221-141-5266300	Health Insurance / OPEB Payment	Expense	13,569			10,998	2,571	23.38%	10,998	10,998	10,909
602-1221-141-5266400	Health Insurance / OPEB Unfunded	Expense	-							-	38,377
602-1221-141-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							47	0
602-1221-141-5267900	Vision - Emp	Expense	-							16	
602-1221-141-5268100	Health Insurance / Disability	Expense	346			632	(286)	-45.25%	632	231	581
602-1221-141-5269100	Health Insurance / Life	Expense	157			189	(32)	-16.93%	189	105	189
602-1221-141-5282500	Retirement / 25 Year Plan	Expense	23,081			22,004	1,077	4.89%	22,004	22,004	24,292
602-1221-141-5283000	Retirement / 30 Year Plan	Expense	7,051			6,596	455	6.90%	6,596	6,596	6,825
602-1221-141-5291300	Misc Benefits / Other	Expense	2,328			2,304	24	1.04%	2,304	1,728	2,232

Finance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-1221-141-5310100	Supplies / General Supplies	Expense	11,728	Bills/Invoices (76K)	2,964	11,758	(30)	-0.26%	11,758	5,180	8,723
				Second Notices (18K)	108						
				Window Envelopes Reverse Flap (76K)	3,450						
				Window Envelopes Regular Flap (18K)	864						
				Return Envelopes (76K)	3,192						
				Other Supplies	750						
				Replacement Calculators/Office Equipment	300						
				Two Way Radio Battery	100						
602-1221-141-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	250	Folding/Inserting Machine Wearable Parts	250	200	50	25.00%	200	-	
602-1221-141-5540200	Rentals / Equipment and Vehicles	Expense	3,600	Folding/Inserting Machine	3,600	3,500	100	2.86%	3,500	2,624	3,499
602-1221-141-5610100	Communications / Telephone	Expense	780	County Telephone System	780	780	-	0.00%	780	341	664
602-1221-141-5610200	Communications / Postage	Expense	41,330	Water/Sewer Bills (76K)	33,000	41,330	-	0.00%	41,330	24,713	35,464
				Second Notices (18K)	8,280						
				Other	50						
602-1221-141-5621100	Travel / Dues/Registration Fees	Expense	200	other Staff Training	200		200	N/A		-	
602-1221-141-5650000	Administration / Insurance	Expense	570			534	36	6.74%	534	611	899
602-1221-141-5690000	Administration / Miscellaneous	Expense	10,000	Inventory Adjustments	10,000	10,000	-	0.00%	10,000	(80)	18,653
			284,427			271,679	12,748	4.69%	271,679	182,625	308,535

Plumbing Inspection												
			FY 2014		Justification		FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount		Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-2321-232-3212301	Business Licenses/Permits / Prof. & Occupational	Revenue	11,000	- PLUMBING LICENSES - PROJECTION METHOD: HISTORICAL REVIEW - COMMENTS: PLUMBING LICENSE RENEWALS ARE EVERY OTHER YEAR. FY14 IS NOT A LICENSING YEAR.	11,000		35,000	(24,000)	-68.57%	35,000	5,980	14,370
602-2321-232-3222303	Non-business Lic./Permits / Building Permits	Revenue	145,000	- PLUMBING INSPECTION - PLUMBING PERMITS - PROJECTION METHOD: HISTORICAL REVIEW	145,000		120,000	25,000	20.83%	120,000	89,920	121,410
602-2321-232-3222304	Building Permits / Reinspection Fee	Revenue	4,000	- PLUMBING RE-INSPECTION FEE FOR RESIDENTIAL AND COMMERCIAL PROJECTS - PROJECTION METHOD: HISTORICAL REVIEW	4,000		2,800	1,200	42.86%	2,800	3,000	3,825
602-2321-232-3222308	Non-business Lic./Permits / Gas Permits	Revenue	42,500	- PLUMBING INSPECTION - GAS PERMITS - RESIDENTIAL & COMMERCIAL - PROJECTION METHOD: HISTORICAL REVIEW	42,500		20,000	22,500	112.50%	20,000	25,852	28,721
602-2321-232-3222309	Gas Permits / Gas Reinspection Fee	Revenue	500	- GAS RE-INSPECTION FEE FOR RESIDENTIAL AND COMMERCIAL PROJECTS - - PROJECTION METHOD: HISTORICAL REVIEW	500		500	-	0.00%	500	375	825
602-2321-232-3510001	General / Municipal Infractions	Revenue	500	- PLUMBING INSPECTION - MUNICIPAL INFRACTIONS PER OCCURANCE - PROJECTION METHOD: HISTORICAL REVIEWO	500		500	-	0.00%	500	-	1,000
602-2321-232-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-								1,260	
			203,500				178,800	24,700	13.81%	178,800	126,387	170,151
602-2321-232-5121100	Salaries - Full Time / Productive Time	Expense	163,481				158,400	5,081	3.21%	158,400	85,866	134,467

Plumbing Inspection												
			FY 2014		Justification		FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount		Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-2321-232-5121200	Salaries - Full Time / Vacation	Expense	-								6,548	10,144
602-2321-232-5121300	Salaries - Full Time / Sick	Expense	-								3,246	2,046
602-2321-232-5121400	Salaries - Full Time / Holiday	Expense	-								6,092	7,098
602-2321-232-5121500	Salaries - Full Time / Other Leave	Expense	-								1,817	468
602-2321-232-5141300	Overtime / Premium Overtime	Expense	300				300	-	0.00%	300	656	1,290
602-2321-232-5170000	Special Allowance	Expense	3,000	One-time payment to employees	3,000			3,000	N/A			
602-2321-232-5210000	Inspections/Code / Workmen's Compensation	Expense	11,068				7,379	3,689	49.99%	7,379	6,307	6,143
602-2321-232-5221100	FICA / Social Security	Expense	10,341	Reg SS	10,155		9,841	500	5.08%	9,841	6,050	9,074
				One-time payment to employees	186							
602-2321-232-5221200	FICA / Medicare	Expense	2,418	Reg Medicare	2,374		2,302	116	5.04%	2,302	1,415	2,122
				One-time payment to employees	44							
602-2321-232-5264100	Health Insurance / Retirees >= 65	Expense	15,984				12,603	3,381	26.83%	12,603	11,998	15,313
602-2321-232-5266100	Health Insurance / CIGNA	Expense	36,127				36,341	(214)	-0.59%	36,341	28,188	33,264
602-2321-232-5266200	Health Insurance / CIGNA - Retirees	Expense	-				7,818	(7,818)	-100.00%	7,818	-	6,124
602-2321-232-5266300	Health Insurance / OPEB Payment	Expense	21,711				17,597	4,114	23.38%	17,597	17,597	13,818
602-2321-232-5266400	Health Insurance / OPEB Unfunded	Expense	-								-	27,351
602-2321-232-5267200	Health Insurance / Aetna Dental -Emp	Expense	-								89	(2)
602-2321-232-5267900	Vision - Emp	Expense	-								21	
602-2321-232-5268100	Health Insurance / Disability	Expense	418				754	(336)	-44.56%	754	279	696
602-2321-232-5269100	Health Insurance / Life	Expense	413				453	(40)	-8.83%	453	275	453
602-2321-232-5282500	Retirement / 25 Year Plan	Expense	55,394				52,810	2,584	4.89%	52,810	52,810	53,347

Plumbing Inspection												
			FY 2014		Justification		FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount		Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-2321-232-5291300	Misc Benefits / Other	Expense	3,259				3,226	33	1.02%	3,226	2,419	3,120
602-2321-232-5310100	Supplies / General Supplies	Expense	2,032	- GEN'L OFFICE & PERMIT OPERATING SUPPLIES SUCH AS COMPUTER SOFTWARE, CODE BOOKS, FIELD EQUIPMENT, ETC	1,200		2,032	-	0.00%	2,032	576	454
				- MATERIALS FOR IN-HOUSE REPAIR - 2 VEHICLES @ APPROX. $416/EA (INCLUDES TIRES, OIL/FILTER, ETC.)	832							
602-2321-232-5310300	Supplies / Clothing/Uniforms	Expense	250	- SAFETY BOOTS - (2 @ $125/EA)	250		250	-	0.00%	250	125	6
602-2321-232-5330100	Energy / Fuel & Oil	Expense	3,600	2 VEHICLES @ APPROX $150/EA PER MO X 12 (ROUGH 8 % ESTIMATE OF INCREASED FUEL & OIL PRICES GOING FORWARD INTO THE FY14 BUDGET YR.)	3,600		3,300	300	9.09%	3,300	1,441	2,860
602-2321-232-5410000	Inspections/Code / Professional Services	Expense	78	- 2 VEHICLES @ $14/EA FOR EMISSIONS	28		78	-	0.00%	78	47	33
				- CORPORATE HEALTH SERVICES	50							
602-2321-232-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	1,650	- 2 VEHICLES AT VARIOUS AGES/CONDITIONS	1,500		1,950	(300)	-15.38%	1,950	560	39
				- DIGITAL RADIO REPAIR	150							
602-2321-232-5570000	Licenses/Permits	Expense	-								100	

Plumbing Inspection												
			FY 2014		Justification		FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount		Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-2321-232-5610100	Communications / Telephone	Expense	1,600	2 SMARTPHONES (INCLUDES REPLACEMENT, EQUIPMENT, BATTERIES, ETC.) 25% INCREASE DUE TO INSPECTORS CHANGE-OVER TO SMARTPHONES & THEIR ACCOMPANYING INCREASED SERVICE PLAN UPGRADES, AS WELL AS NORMAL YRLY. RATE INCREASES IN DESK PHONE SERVICE EXPENDITURES.	1,440		1,200	400	33.33%	1,200	461	1,015
				- OFFICE PHONES (INCLUDES USAGE, EQUIPMENT & REPAIRS AS NEEDED)	160							
602-2321-232-5610200	Communications / Postage	Expense	350	POSTAGE - 22% DECREASE DUE TO FY14 NOT BEING A PLUMBING/GAS LICENSING YR.	350		450	(100)	-22.22%	450	277	372
602-2321-232-5621100	Travel / Dues/Registration Fees	Expense	500	- MD PLUMBING MECH'L INSPECT ASSOC DUES - INCLUDES SEMINARS/ UPDATES TO PLUMBING/GAS CODES	100		630	(130)	-20.63%	630	100	120
				- MD PLUMBING MECH'L INSPECT ASSOC PLUMBING/GAS CODE SEMINAR UPDATE REQUIRED BY STATE OF MD FOR INSPEC LICENSE 2 @ $200/EA. - NOTE: THE SEMINAR WILL BE HELD IN OCEAN CITY, MD	400							
602-2321-232-5650000	Inspections/Code / Insurance	Expense	2,606				2,263	343	15.16%	2,263	2,321	2,550
			336,580				321,977	14,603	4.54%	321,977	237,681	333,784

Water Services											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3311-331-3400001	Public Works / Equipmental Rental	Revenue	-							2,002	1,112
602-3311-331-3400002	Public Works / Labor	Revenue	-							3,794	1,875
602-3311-331-3400003	Public Works / Overhead	Revenue	-							1,319	394
602-3311-331-3433002	Public Works / Water Meter Fee	Revenue	90,000			90,000	-	0.00%	90,000	51,890	99,085
602-3311-331-3433003	Public Works / Reading Request Fees	Revenue	75,000			75,000	-	0.00%	75,000	47,750	69,375
602-3311-331-3433004	Public Works / Water	Revenue	12,700,000			12,400,000	300,000	2.42%	12,400,000	7,149,757	11,006,233
602-3311-331-3433005	Public Works / Water Connection Charge	Revenue	25,000			25,000	-	0.00%	25,000	17,775	33,475
602-3311-331-3433006	Public Works / Water Turn On/Off	Revenue	75,000			75,000	-	0.00%	75,000	55,825	86,025
602-3311-331-3433007	Water / Wheeling Surcharge	Revenue	960,682			600,000	360,682	60.11%	600,000	291,996	620,169
602-3311-331-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							583	10,021
602-3311-331-3810002	Non-Operating Revenues / Other Non-Op. Revenue	Revenue	154,080			154,080	-	0.00%	154,080	94,817	99,092
602-3311-331-3813301	Non-Operating Revenues / Donated Infrastructure	Revenue	-							-	131,530

Water Services											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3311-331-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	-							2,700	161
			14,079,762			13,419,080	660,682	62.53%	13,419,080	7,720,208	12,158,548
602-3311-331-5121100	Salaries - Full Time / Productive Time	Expense	887,509			845,153	42,356	5.01%	845,153	436,796	683,916
602-3311-331-5121200	Salaries - Full Time / Vacation	Expense	-							45,466	63,159
602-3311-331-5121300	Salaries - Full Time / Sick	Expense	-							15,665	22,368
602-3311-331-5121400	Salaries - Full Time / Holiday	Expense	-							31,764	37,486
602-3311-331-5121500	Salaries - Full Time / Other Leave	Expense	-							7,422	1,956
602-3311-331-5141200	Overtime / Standby	Expense	22,000			22,000	-	0.00%	22,000	9,208	13,216
602-3311-331-5141300	Overtime / Premium Overtime	Expense	30,000			30,000	-	0.00%	30,000	17,773	29,339
602-3311-232-5170000	Special Allowance	Expense	19,500	One-time payment to employees	19,500		19,500	N/A			
602-3311-331-5210000	Water Services / Workmen's Compensation	Expense	33,857			22,571	11,286	50.00%	22,571	19,291	15,545
602-3311-331-5221100	FICA / Social Security	Expense	59,460	Reg SS	58,251	55,626	3,834	6.89%	55,626	33,278	50,363
				One-time payment to employees	1,209						
602-3311-331-5221200	FICA / Medicare	Expense	13,906	Reg Medicare	13,623	13,009	897	6.90%	13,009	7,783	11,779
				One-time payment to employees	283						
602-3311-331-5264100	Health Insurance / Retirees >= 65	Expense	23,976			16,804	7,172	42.68%	16,804	17,329	21,195
602-3311-331-5266100	Health Insurance / CIGNA	Expense	101,927			101,475	452	0.45%	101,475	77,771	92,852
602-3311-331-5266200	Health Insurance / CIGNA - Retirees	Expense	110,659			131,025	(20,366)	-15.54%	131,025	86,088	131,005
602-3311-331-5266300	Health Insurance / OPEB Payment	Expense	93,740			72,314	21,426	29.63%	72,314	72,314	71,727

Water Services											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3311-331-5266400	Health Insurance / OPEB Unfunded	Expense	-								101,390
602-3311-331-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							365	1
602-3311-331-5267900	Vision - Emp	Expense	-							78	
602-3311-331-5268100	Health Insurance / Disability	Expense	2,237			4,049	(1,812)	-44.75%	4,049	1,256	3,361
602-3311-331-5269100	Health Insurance / Life	Expense	2,126			2,341	(215)	-9.18%	2,341	1,392	2,765
602-3311-331-5282500	Retirement / 25 Year Plan	Expense	236,868			225,817	11,051	4.89%	225,817	225,817	223,669
602-3311-331-5283000	Retirement / 30 Year Plan	Expense	39,063			36,543	2,520	6.90%	36,543	36,543	22,847
602-3311-331-5284000	Retirement / Supplement Savings Fees	Expense	364			336	28	8.33%	336	238	232
602-3311-331-5291300	Misc Benefits / Other	Expense	2,095			2,074	21	1.01%	2,074	1,555	2,009
602-3311-331-5310100	Supplies / General Supplies	Expense	225,500	General office supplies for office and field	8,000	210,261	15,239	7.25%	256,299	110,728	120,137
				gloves,small tools,hand tools,drills,saws etc	4,000						
				system repair component- hydrants valves	50,000						
				vehicle& equipment repair	8,500						
				replacement of stopped meters and transponders approxamently 500 units @ $200ea	100,000						
				facilties maint-valuts,6 water tanks,3 pump stations increase do to adding Pump Rebuild parts and seal kits for both pump sizes Whittier hydro station for maint and replacment parts	12,500						
				allowance for increase cost of state mandated lead free parts in system	30,000						
				traffic cones signs and barricades	3,000						
				increase needed for cost of miscellaneous stone due to price increase notification of 4 .5%	12,500						

Water Services											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3311-331-5310300	Supplies / Clothing/Uniforms	Expense	3,850	uniform allowance for 14 employees @ $150 ea	2,100	3,850	-	0.00%	4,047	2,296	4,570
				boot allowance 14 employees @ $125 ea	1,750						
				Full sets of employee uniforms for two new employee positions. Estimated $850 per employee.	1,700						
				Added boot allowance for two new employee positions if added $125 each	250						
				Remove uniforms/boots for new position	(1,950)						
602-3311-331-5330100	Energy / Fuel & Oil	Expense	50,000	This Provides fuel for 14 vehicles of various types one light tower one back. Two air compressors and two emergency generators	50,000	50,000	-	0.00%	50,000	30,737	46,109
602-3311-331-5330200	Energy / Electricity	Expense	100,000	Currently running about $8000 a month this amount provides electricity to six water tanks and three water booster pump stations	100,000	100,000	-	0.00%	100,000	62,610	104,946
602-3311-331-5340000	Chemicals	Expense	300	Hypochlorite to disinfect new mains and boost chlorine and water tanks	300		300	N/A	193	193	
602-3311-331-5390000	Water Services / Items Purchased - Resale	Expense	178,650	Housing market has begun to rebound some but production is still relatively low. There has been an increase in the cost of water meters due to lead free requirement.	178,650	178,650	-	0.00%	181,390	65,378	103,785
602-3311-331-5410000	Water Services / Professional Services	Expense	69,705	Training for nine employees at $200 each for recertification of state required licenses	1,600	69,455	250	0.36%	70,005	11,923	48,423
				Electrical inspection for three booster stations and six tanks.	7,239						
				Vibration analysis three booster stations and six tanks	4,337						
				hoist inspection three stations $300 per station	900						
				Crane inspection two $750 each	1,500						
				DOT physicals and drug testing	1,000						
				leak detection yearly	42,396						
				emissions testing	70						

Water Services											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				dive inspections for six water tanks $2,000 ea	12,000						
602-3311-331-5510100	Cleaning Services / Disposal Fees	Expense	200	Landfill disposal fees Landfill disposal fees slight increase to cover higher dump fees.	200	100	100	100.00%	100	-	
602-3311-331-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	227,127	Outside control work for pump stations and tanks	2,000	149,127	78,000	52.30%	172,572	8,012	104,673
				vehicle and equipment 14 vehicles	9,000						
				Street restoration due to leaks and repairs	65,727						
				concrete repair due to leaks and repairs	11,000						
				confined space monitors repairs 4 at $600 each	2,400						
				miscellaneous repairs of equipment pumps saws ,tampers etc.	7,000						
				Replacement of motor control center at LR Dingle due to deteriorated insulation poor insulation resistance test results. This is a vital component in keeping the pump station running.	70,000						
				Replacement of security fence at butterfly Lane tank due to fence posts rusting off at ground level	10,500						
602-3311-331-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	22,382	PI Badger Meter 2 units at $750 each	1,500	22,382	-	0.00%	23,837	1,891	1,884
				Harco cathotic protection on three water tanks	1,437						
				Copier machine, fax, water and sewer	1,235						
				MI renewal Badger Meter	4,400						
				connect meter reading software update	1,200						
				service agreement Orion hardware and software	3,200						

Water Services											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				service agreement Orion radix data collector	1,260						
				service agreement radix loader and charger 2 $75 each	150						
				generator maintenance and repair	8,000						
602-3311-331-5540100	Rentals / Land and Buildings	Expense	200	CSX crossing Hamilton Avenue and South Street	200	200	-	0.00%	200	128	126
602-3311-331-5540200	Rentals / Equipment and Vehicles	Expense	5,000	Miscellaneous equipment rentals for trucks, cranes and other equipment due to emergency situations or down equipment	5,000	5,000	-	0.00%	5,000	-	
602-3311-331-5570000	Water Services / Licenses/Permits	Expense	450	Renew state licenses three people in $150 each	450	450	-	0.00%	450	75	320
602-3311-331-5590000	Water Services / Taxes	Expense	5,478	02-244268 - Butterfly Lane Water Tower 02-029294 - Carroll Street Water Tower	5,478	5,478	-	0.00%	5,478	5,257	5,379
602-3311-331-5610100	Communications / Telephone	Expense	16,500	Water Department telephones/autodialers for alarms	11,500	13,300	3,200	24.06%	13,300	9,548	12,158
				cell phones three at $50 each per month	1,800						
				Data air card for field use of laptop computer $40 per month	480						
602-3311-331-5610200	Communications / Postage	Expense	2,000	Miscellaneous postage for sending water meter replacement letters	1,000	1,000	1,000	100.00%	1,000	137	132
				leak detection notices and other miscellaneous correspondence	1,000						
602-3311-331-5621100	Travel / Dues/Registration Fees	Expense	2,100	AWWA Dues 4 at $100 each	400	2,100	-	0.00%	2,100	500	710
				Maryland rural water Association dues for citywide	500						
				state classes required for license renewal	900						
				miscellaneous classes for license renewals	300						
602-3311-331-5622100	Travel / Lodging	Expense	800	Lodging for classes/seminars if classes required an overnight stay 4 at $200 each	800	800	-	0.00%	800	-	
602-3311-331-5623100	Travel / Meals/Food	Expense	1,000	Food for seminars or conferences if needed	1,000		1,000	N/A		-	

Water Services											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3311-331-5630000	Water Services / Advertising	Expense	1,600	Public notification of Hydrant flushing, water loss reduction, watering band during Drought conditions and emergency notifications	1,600	1,600	-	0.00%	1,600	297	
602-3311-331-5650000	Water Services / Insurance	Expense	34,617			29,010	5,607	19.33%	29,010	26,715	24,895
602-3311-331-5740100	Machinery & Equipment / Vehicles	Expense	60,000	Replacement of open body service truck #612 expected to be deadline within the next year.	60,000	50,000	10,000	20.00%	50,000	-	
				Replacement of meter reader Van #626 expected to be dead lined within the next year.	40,000						
				Remove #626, replaced in FY13	(40,000)						
602-3311-331-5740200	Machinery & Equipment / Machinery	Expense	-			25,000	(25,000)	-100.00%	25,000	22,450	
602-3311-331-5781100	Depreciation / Buildings	Expense	-								23,655
602-3311-331-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-								1,159,525
602-3311-331-5785100	Depreciation / Equipment	Expense	-								62,656
			2,686,746			2,498,900	187,846	7.52%	2,573,518	1,504,067	3,426,259

Water Quality											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3321-332-5121100	Salaries - Full Time / Productive Time	Expense	193,379			189,276	4,103	2.17%	189,276	102,517	156,821
602-3321-332-5121200	Salaries - Full Time / Vacation	Expense	-							7,681	17,646
602-3321-332-5121300	Salaries - Full Time / Sick	Expense	-							3,841	2,928
602-3321-332-5121400	Salaries - Full Time / Holiday	Expense	-							7,642	8,481
602-3321-332-5121500	Salaries - Full Time / Other Leave	Expense	-							2,076	991
602-3321-332-5141300	Overtime / Premium Overtime	Expense	3,300			2,800	500	17.86%	2,800	2,558	3,513
602-3321-332-5170000	Special Allowance	Expense	4,500	One-time payment to employees	4,500		4,500	N/A			
602-3321-332-5210000	Water Services / Workmen's Compensation	Expense	7,706			5,137	2,569	50.01%	5,137	4,391	4,833
602-3321-332-5221100	FICA / Social Security	Expense	12,474	Reg SS	12,195	11,910	564	4.74%	11,910	7,442	11,268
				One-time payment to employees	279						
602-3321-332-5221200	FICA / Medicare	Expense	2,917	Reg Medicare	2,852	2,786	131	4.70%	2,786	1,741	2,635
				One-time payment to employees	65						
602-3321-332-5266100	Health Insurance / CIGNA	Expense	23,781			20,925	2,856	13.65%	20,925	16,464	19,161
602-3321-332-5266300	Health Insurance / OPEB Payment	Expense	9,611			7,791	1,820	23.36%	7,791	7,791	7,727
602-3321-332-5266400	Health Insurance / OPEB Unfunded	Expense	-							-	27,183
602-3321-332-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							47	0
602-3321-332-5267900	Vision - Emp	Expense	-							8	
602-3321-332-5268100	Health Insurance / Disability	Expense	489			877	(388)	-44.24%	877	292	756

Water Quality											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3321-332-5269100	Health Insurance / Life	Expense	238			287	(49)	-17.07%	287	159	287
602-3321-332-5282500	Retirement / 25 Year Plan	Expense	12,983			12,377	606	4.90%	12,377	12,377	12,503
602-3321-332-5283000	Retirement / 30 Year Plan	Expense	14,102			13,192	910	6.90%	13,192	13,192	13,439
602-3321-332-5284000	Retirement / Supplement Savings Fees	Expense	1,346			1,186	160	13.49%	1,186	840	775
602-3321-332-5291300	Misc Benefits / Other	Expense	-			230	(230)	-100.00%	230	-	
602-3321-332-5310100	Supplies / General Supplies	Expense	25,000	Laboratory chemicals,reagents,and related items	12,500	23,000	2,000	8.70%	35,800	24,241	42,748
				Laboratory testing hardware and related analytical supplies	6,500						
				Administration and cleaning supplies for office and lab areas	1,000						
				In-house equipment repair and maintenance needs	1,000						
				Spectrophotometer - Replacement for obsolete 1990 model, Drinking Water Program	4,000						
602-3321-332-5310300	Supplies / Clothing/Uniforms	Expense	400			400	-	0.00%	400	-	148
602-3321-332-5330100	Energy / Fuel & Oil	Expense	1,400			1,200	200	16.67%	1,200	797	1,304
602-3321-332-5410000	Water Services / Professional Services	Expense	29,500	Chlorine Byproducts Testing - EPA Mandate, Drinking Water	6,000	26,000	3,500	13.46%	33,277	14,907	17,528
				Synthetic Organic Chemical Testing - EPA Mandate, Drinking Water	2,600						
				Total Organic Carbon Testing - EPA Mandate, Drinking Water	1,800						
				Inorganic Chemical Testing - EPA Mandate, Drinking Water	1,100						
				Biomonitoring/Toxicity Screening - EPA Mandate, Wastewater Discharge Permit	14,000						
				Biosolids Sludge Testing - EPA Mandate, Wastewater Sludge Disposal Permit	3,000						

Water Quality											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Allowance for OHS and Emergency Testing - Misc. Contingency	1,000						
602-3321-332-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	2,000			2,000	-	0.00%	2,000	120	2,133
602-3321-332-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	2,500	Lab Steam Sterilizer PM, 1 unit - Biannual	1,450	2,500	-	0.00%	2,500	2,114	2,217
				Lab Balance PM, 3 units - Annual	330						
				POU Treatment Device PM, 3 units - Annual	720						
602-3321-332-5570000	Water Services / Licenses/Permits	Expense	250	MD Sanitarian License Renewal - 2yr period	200	150	100	66.67%	150	-	
				City Vehicle #621 Tag Renewal - Annual	50						
602-3321-332-5610100	Communications / Telephone	Expense	1,900			2,500	(600)	-24.00%	2,500	917	1,801
602-3321-332-5610200	Communications / Postage	Expense	6,000	Annual Customer Report On Drinking Water Quality (CCR) - EPA Mandate	5,000	6,000	-	0.00%	6,000	211	4,621
				Regular Mail and Shipping of Drinking Water Samples	1,000						
602-3321-332-5621100	Travel / Dues/Registration Fees	Expense	400	Annual AWWA Membership	200	400	-	0.00%	400	220	215
				Annual Aquatic Pesticide License Renewal Training - MDE Requirement	50						
				Allowance for other regulatory training class registrations	150						
602-3321-332-5630000	Water Services / Advertising	Expense	1,200	Annual CCR Availability Ads - EPA Mandate	1,200	1,200	-	0.00%	1,200	-	1,014
602-3321-332-5640000	Water Services / Printing & Binding	Expense	4,000	Printing Of Annual Drinking Water Consumer Report (CCR) - EPA Mandate	4,000	4,000	-	0.00%	4,000	-	3,658
602-3321-332-5650000	Water Services / Insurance	Expense	1,757			1,558	199	12.77%	1,558	1,648	3,342

Water Quality											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3321-332-5740200	Machinery & Equipment / Machinery	Expense	-			8,000	(8,000)	-100.00%	8,000	-	
602-3321-332-5785100	Depreciation / Equipment	Expense	-								3,008
			363,133			347,682	15,451	4.44%	367,759	236,234	374,685

Water Treatment											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3331-333-3690001	Miscellaneous / Other Misc. Receipts	Revenue	7,000			7,000	-	0.00%	7,000	11,198	8,238
			7,000			7,000	-	0.00%	7,000	11,198	8,238
602-3331-333-5121100	Salaries - Full Time / Productive Time	Expense	862,341			838,202	24,139	2.88%	838,202	441,900	674,338
602-3331-333-5121200	Salaries - Full Time / Vacation	Expense	-							38,845	54,718
602-3331-333-5121300	Salaries - Full Time / Sick	Expense	-							16,461	23,277
602-3331-333-5121400	Salaries - Full Time / Holiday	Expense	-							31,095	35,155
602-3331-333-5121500	Salaries - Full Time / Other Leave	Expense	-							6,219	2,836
602-3331-333-5141300	Overtime / Premium Overtime	Expense	68,900			68,900	-	0.00%	68,900	30,577	43,783
602-3331-333-5170000	Special Allowance	Expense	27,000	One-time payment to employees	27,000		27,000	N/A			
602-3331-333-5210000	Water Services / Workmen's Compensation	Expense	37,745			25,164	12,581	50.00%	25,164	21,507	23,253
602-3331-333-5221100	FICA / Social Security	Expense	59,415	Reg SS	57,741	56,241	3,174	5.64%	56,241	32,963	49,089
				One-time payment to employees	1,674						
602-3331-333-5221200	FICA / Medicare	Expense	13,898	Reg Medicare	13,506	13,152	746	5.67%	13,152	7,709	11,480
				One-time payment to employees	392						
602-3331-333-5264100	Health Insurance / Retirees >= 65	Expense	35,903			30,400	5,503	18.10%	30,400	26,379	36,316
602-3331-333-5266100	Health Insurance / CIGNA	Expense	115,699			102,058	13,641	13.37%	102,058	89,523	93,920
602-3331-333-5266200	Health Insurance / CIGNA - Retirees	Expense	114,869			131,879	(17,010)	-12.90%	131,879	87,553	123,437
602-3331-333-5266300	Health Insurance / OPEB Payment	Expense	91,931			74,514	17,417	23.37%	74,514	74,514	73,909

Water Treatment											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3331-333-5266400	Health Insurance / OPEB Unfunded	Expense	-							-	101,576
602-3331-333-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							544	(21)
602-3331-333-5267900	Vision - Emp	Expense	-							32	
602-3331-333-5268100	Health Insurance / Disability	Expense	2,145			3,903	(1,758)	-45.04%	3,903	1,245	3,232
602-3331-333-5269100	Health Insurance / Life	Expense	2,382			2,499	(117)	-4.68%	2,499	1,602	2,583
602-3331-333-5282500	Retirement / 25 Year Plan	Expense	255,333			232,418	22,915	9.86%	232,418	232,418	228,114
602-3331-333-5283000	Retirement / 30 Year Plan	Expense	36,666			47,492	(10,826)	-22.80%	47,492	47,492	49,322
602-3331-333-5291300	Misc Benefits / Other	Expense	233				233	N/A		173	313
602-3331-333-5310100	Supplies / General Supplies	Expense	101,220	MAINTENANCE SUPPLIES FOR FOUR DEPARTMENTAL VEHICLES (OIL, FLUIDS AND FILTERS) AT $180.00 EACH.	720	102,720	(1,500)	-1.46%	121,476	104,005	187,445
				GENERAL OFFICE AND CLEANING SUPPLIES FOR STOCK AND NON-STOCK ITEMS FOR LINGANORE, MONOCACY, FISHING CREEK, L R DINGLE AND BALLENGER CREEK AT $2,500.00 PER FACILITY.	12,500						
				ELECTRICAL AND PLUMBING SUPPLIES FOR LINGANORE - $30,000.00, MONOCACY - $28,000.00, FISHING CREEK AND L R DINGLE - $15,000.00	72,500						
				REPLACE GEAR REDUCER FOR BASIN #3 (FLOCCULATORS 1 AND 3) AT LINGANORE (IT IS WORN OUT AND NEEDS REPLACED).	3,500						

Water Treatment											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				REPLACE ROOF ON THE OLD OPERATING BUILDING AT FISHING CREEK (FALLEN IN).	3,000						
				REPLACE TWO DOUBLE DOORS AT THE L R DINGLE FACILITY (27 YEARS OLD - THEY ARE RUSTED DUE TO THE CORROSIVE ENVIRONMENT AND ARE BEYOND REPAIR CONDITION)	9,000						
602-3331-333-5310300	Supplies / Clothing/Uniforms	Expense	4,950	CONTRACT UNIFORMS FOR 18 EMPLOYEES AT $150.00 EACH.	2,700	4,050	900	22.22%	4,370	2,259	3,903
				REQUIRED SAFETY BOOTS FOR 18 EMPLOYEES AT $125.00 EACH	2,250						
602-3331-333-5330100	Energy / Fuel & Oil	Expense	14,800	DIESEL FUEL FOR THE LINGANORE GENERATOR.	10,000	14,800	-	0.00%	14,800	11,738	12,491
				FUEL AND OIL FOR FOUR DEPARTMENTAL VEHICLES	4,800						
602-3331-333-5330200	Energy / Electricity	Expense	375,000	CONTRACT CHARGE FOR FIXED PRICE UNBUNDLED CAPACITY ENERGY CHARGE (BASED ON $0.0783 KW/HRS) FOR LINGANORE, MONOCACY, L R DINGLE, FISHING CREEK PLANT, FISHING CREEK CARETAKER HOUSE, FISHING CREEK GARAGE AND BALLENGER CREEK).	375,000	375,000	-	0.00%	375,000	196,075	348,357
602-3331-333-5330400	Energy / Heating Fuel	Expense	6,500	FISHING CREEK OPERATIONS BUILDING.	3,500	6,500	-	0.00%	6,500	3,652	5,206
				FISHING CREEK CARETAKER RESIDENT.	3,000						
602-3331-333-5340000	Water Services / Chemicals	Expense	603,647	CHEMICAL ESTIMATE IS BASED ON 6 MILLION GALLONS PER DAY OF WATER PRODUCTION.	546,330	570,400	33,247	5.83%	724,184	307,414	416,671

Water Treatment											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				ANTICIPATED INCREASE OF 5% FOR CPI ESCALATION ALLOWANCE FOR CONTRACT RENEWAL OPTION CLAUSE (FY13 WAS 7.4% AND FY12 WAS 8%)	27,317						
				CHEMICALS FOR BALLENGER CREEK INTERCONNECT (ZINC ORTHRO, CAUSTIC AND SODIUM HYPOCHLORITE).	15,000						
				MISC LAB TESTING CHEMICALS FOR ROUTINE MONITORING (FLUORIDE ANALYZERS, PHOSPHATE ANALYZERS, CHLORINE AND BUFFER SOULTIONS).	15,000						
602-3331-333-5390000	Water Services / Items Purchased - Resale	Expense	2,720,250	PURCHASE 750,000 GALLONS OF WATER PER DAY FROM FREDERICK COUNTY THROUGH BALLENGER CREEK AND/OR EAST COUNTY PUMPING STATION AT $3.80 PER 1,000 GALLONS OF WATER	1,040,250	2,540,250	180,000	7.09%	2,540,250	880,700	1,666,565
				READY TO SERVE FEE (PER PRWSA PER ENGINEERING).	1,680,000						
602-3331-333-5410000	Water Services / Professional Services	Expense	84,317	18 EMPLOYEES (SCBA FIT TESTING, PHYSICAL AND RANDON DRUG AND ALCOHOL TESTING).	3,000	66,198	18,119	27.37%	68,370	35,887	61,023
				MONOCACY RIVER QUALITY MONITORING (MDE REQUIREMENT FOR WATER WITHDRAWAL FROM THE MONOCACY RIVER).	12,000						
				ELECTRICAL TESTING AND MAINTENANCE FOR LINGANORE, MONOCACY, L R DINGLE AND FISHING CREEK.	18,993						

Water Treatment											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				VIBRATION ANALYSIS SERVICE FOR 15 PUMPS AND 2 AIR COMPRESSORS AND LINGANORE AND MONOCACY PLANTS.	6,626						
				MAINTENANCE AND OPERATION OF THE MONOCACY RIVER USGS GAUGING STATION AT MONOCACY BOULEVARD.	14,350						
				COMCAST BROADBAND COMMUNICATION SERVICE FROM FISHING CREEK TO THE MONOCACY PLANT AT $79.00 PER MONTH.	948						
				BACKFLOW PREVENTENTION DEVICE INSPECTION/TESTING.	2,500						
				MONTHLY PEST SERVICES FOR FISHING CREEK, MONOCACY AND LINGANORE AT $25.00 PER SITE PER MONTH.	900						
				CONSULTING SERVICES TO EVALUATE THE FILTER PIPE GALLERIES (VALVES, PIPING, PIPE SUPPORTS, WATER DAMAGED CONTROL WIRING) AT LINGANORE	25,000						
602-3331-333-5510100	Cleaning Services / Disposal Fees	Expense	100			100	-	0.00%	100	-	
602-3331-333-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	283,000	FREDERICK CITY WATERSHED MAINTENANCE AND UPKEEP EXPENSES TO MARYLAND DNR FOREST SERVICE.	43,500	102,183	180,817	176.95%	104,658	36,456	87,272

Water Treatment											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				ROOF REPAIR SERVICE FOR L R DINGLE (27 YEARS OLD - ROOF TYPE IS MADE FROM A MODIFIED RUBBER SYSTEM AND IT IS LEAKING AND NEED REPLACED).	12,500						
				MONOCACY RAW WATER INTAKE CLEANING AND REBUILD 1 RAW WATER PUMP AND 1 FINISH WATER PUMP MOTORS	12,000						
				RESIDUAL REMOVAL FOR LINGANORE DECANT POND (ESTIMATED $0.08 PER GALLON - 2.5 MILLION GALLONS - PREVIOUS DONE IN 2009)	200,000						
				FREDERICK CITY WATERSHED TRAIL INVENTORY EXPENSE TO MARYLAND DNR FOREST SERVICE (GPS OF EACH TRAIL, MARK POINTS OF CONCERN REGARDING EROSION AND WATER ISSUES).	15,000						
602-3331-333-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	23,762	18 CHEMICAL SCALE CALIBRATIONS FOR LINGANORE, MONOCACY, FISHING CREEK AND L R DINGLE.	800	28,575	(4,813)	-16.84%	28,957	12,930	14,480
				LINGANORE ELEVATOR SERVICE AGREEMENT.	1,620						
				4 HOIST INSPECTIONS AT LINGANORE AND MONOCACY.	1,600						
				SECURITY ALARM CHECK FOR LINGANORE AND MONOCACY.	890						
				2 AED ANNUAL CHECK AT LINGANORE AND MONOCACY.	650						

Water Treatment											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				25 ANNUAL FIRE EXTINGUISHER INSPECTIONS AT LINGANORE, MONOCACY, FISHING CREEK, L R DINGLE, BALLENGER CREEK	120						
				4 CHLORINE FEED SYSTEMS MAINTENANCE AT LINGANORE, MONOCACY, FISHING CREEK AND L R DINGLE.	7,500						
				SERVICE CONTRACT FOR SAVIN 920 COPIER	252						
				MAINTENANCE CONTRACT FOR 3 PHOSPHATE ANALYZER AT LINGANORE, MONOCACY AND L R DINGLE.	3,900						
				MAINTENANCE CONTRACT FOR 3 FLUORIDE ANALYZER AT LINGANORE, MONOCACY AND L R DINGLE.	3,900						
				11 PRIVATE WATER TREATMENT UNITS - ANNUAL MAINTENANCE FOR MOUNTAIN WATER SUPPLY CUSTOMERS.	2,530						
602-3331-333-5540100	Rentals / Land and Buildings	Expense	-								1,010
602-3331-333-5540200	Rentals / Equipment and Vehicles	Expense	395	FISHING CREEK CARETAKER PAGER.	225	225	170	75.56%	225	56	252
				2 WELDING LEASED TANKS	170						
602-3331-333-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	1,000			1,000	-	0.00%	1,000	1,000	1,000
602-3331-333-5570000	Water Services / Licenses/Permits	Expense	1,075	2 REQUIRED SUPERINTENDENT WATER LICENSE RENEWALS AND 11 REQUIRED WATER LICENSE RENEWALS AT $75.00 EACH (MDE STATE REQUIREMENT)	975	300	775	258.33%	300	-	225

Water Treatment											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				TITLE FEE FOR NEW VEHICLE TO REPLACE 762	100						
602-3331-333-5610100	Communications / Telephone	Expense	27,680	T1 COMMUNICATION/TELEPHONE LINES AT WATER PLANT FACILITIES AND LINGANORE DAM FLOW-BY VALVE.	17,000	26,840	840	3.13%	26,840	13,537	24,693
				2 DATA CELL PHONES FOR SUPERINTENDENT AND ASSISTANT SUPERINTENDENT AT $120.00 PER MONTH.	2,880						
				3 REGULAR CELL PHONE FOR OPERATIONAL STAFF AT $50.00 PER CELL PER MONTH.	1,800						
				COMMUNICATION LINE FOR BALLENGER CREEK INTERCONNECT AT $500.00 PER MONTH	6,000						
602-3331-333-5610200	Communications / Postage	Expense	535	MAILING OF REPORTS TO MDE (12 MONTHLY OPERATING, 2 SEMI-ANNUAL WITHDRAWL REPORTS AND 1 ANNUAL POLYMER CERTIFICATION LETTER).	35	530	5	0.94%	530	41	135
				SHIPPING OF PARTS AND EQUIPMENT FOR REPAIRS	500						
602-3331-333-5620100	Travel / Transportation	Expense	100			100	-	0.00%	100	-	
602-3331-333-5621100	Travel / Dues/Registration Fees	Expense	2,425	TRAINING TO MAINTAIN 15 STATE CERTIFIED CLASS IV OPERATOR LICENSES (1 CLASS EACH AT $130).	1,950	1,975	450	22.78%	1,975	554	1,967
				AWWA AND MWRA MEMBERSHIP DUES FOR SUPERINTENDENT	125						
				ANNUAL SHORT COURSE FOR ONE OPERATOR TRAINEE.	350						
602-3331-333-5623100	Travel / Meals/Food	Expense	75	MEALS FOR OUT OF TOWN CLASSES/TRAINING	75	75	-	0.00%	75	-	

Water Treatment											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3331-333-5630000	Water Services / Advertising	Expense	1,000			1,000	-	0.00%	1,000	509	170
602-3331-333-5650000	Water Services / Insurance	Expense	71,335			61,830	9,505	15.37%	61,830	41,385	42,099
602-3331-333-5740100	Machinery & Equipment / Vehicles	Expense	50,000	REPLACE TRUCK 762 (MEETS ALL CRITERIA - RUST ISSUES, 15 YEARS OF SERVICE, OVER 100,000 MILES AND IS WORN OUT AND MAJOR COSTLY REPAIRS ARE IN IT'S FUTURE)	50,000		50,000	N/A		-	
602-3331-333-5740200	Machinery & Equipment / Machinery	Expense	413,000	REPLACE ASCO FILTER CONTROL VALVES (CONTROL ISSUES - THEY HAVE REACHED THEIR LIFE EXPECTANCY) AT $5,850.00 EACH.	35,000	106,500	306,500	287.79%	106,500	28,579	21,586
				INSTALL 1 PHOSPHATE ANALYZER AND SC1000 DISPLAY MODULE CONTROLLER AT MONOCACY (PER MDE RECOMMENDATION).	18,000						
				REPLACE FLANGE GATE VALVE WITH ACTUATOR IN RAW WATER PUMP STATION AT LINGANORE (VALVE IS OLD AND WORN OUT AND HARD TO OPEN/CLOSE. THIS WILL ALLOW US TO BACK FLUSH THE RAW WATER PUMPS MORE EFFICIENTLY).	15,000						
				REPLACE 2 VFD FOR FINISH WATER PUMPS 3 AND 4 AT LINGANORE (OBSOLETE AND REPLACEMENT PARTS ARE HARD TO FIND).	345,000						
602-3331-333-5749000	Machinery & Equipment / Contra-expense	Expense	-								(21,586)

Water Treatment											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3331-333-5781100	Depreciation / Buildings	Expense	-								112,249
602-3331-333-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-								2,005,408
602-3331-333-5785100	Depreciation / Equipment	Expense	-								33,424
			6,510,626			5,637,973	872,653	15.48%	5,815,863	2,865,528	6,656,676

Wastewater Treatment Plant											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3411-343-3223401	Non-business Lic./Permits / Indust. Waste Discharg	Revenue	22,935	SIGNIFICANT INDUSTRIAL USERS PERMIT FEE X 2	8,910	17,655	5,280	29.91%	17,655	22,935	19,088
				HIGH STRENGTH INDUSTRIAL USERS PERMIT FEE X 16	13,200						
				ZERO DISCHARGE INDUSTRIAL USERS PERMIT FEE X 1	825						
602-3411-343-3223402	Indust. Waste Discharge / FOG - Fats, Oils, Grease	Revenue	6,975	FOG PERMITS : 279 X $25	6,975	6,925	50	0.72%	6,925	3,638	6,575
602-3411-343-3400004	Recreation / Concessions	Revenue	100	COKE MACHINE	100		100	N/A		133	
602-3411-343-3434103	Public Works / Sewer	Revenue	10,030,000			9,630,000	400,000	4.15%	9,630,000	5,564,164	8,828,170
602-3411-343-3434104	Sewer / Sewer Interceptor	Revenue	50,000	FLOW AGREEMENT OPERATING COSTS	50,000	50,000	-	0.00%	50,000	14,322	61,616
602-3411-343-3513401	Public Works Activities / Indust. Waste Surcharge	Revenue	20,000	SURCHARGE FEES	20,000	25,000	(5,000)	-20.00%	25,000	34,329	19,480
602-3411-343-3690001	Miscellaneous / Other Misc. Receipts	Revenue	200			200	-	0.00%	200	4,128	5,258
602-3411-343-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	-							381,732	
			10,130,210			9,729,780	400,430	4.12%	9,729,780	6,025,381	8,940,186
602-3411-343-5121100	Salaries - Full Time / Productive Time	Expense	660,463			653,504	6,959	1.06%	653,504	300,089	527,493
602-3411-343-5121200	Salaries - Full Time / Vacation	Expense	-							22,793	40,465
602-3411-343-5121300	Salaries - Full Time / Sick	Expense	-							7,547	17,065
602-3411-343-5121400	Salaries - Full Time / Holiday	Expense	-							21,460	27,719

Wastewater Treatment Plant											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3411-343-5121500	Salaries - Full Time / Other Leave	Expense	-							3,545	1,287
602-3411-343-5141300	Overtime / Premium Overtime	Expense	60,000			60,000	-	0.00%	60,000	38,858	48,996
602-3411-343-5170000	Special Allowance	Expense	19,500	One-time payment to employees	19,500		19,500	N/A			
602-3411-343-5210000	Sanitation Services / Workmen's Compensation	Expense	16,380			10,920	5,460	50.00%	10,920	9,333	9,295
602-3411-343-5221100	FICA / Social Security	Expense	45,877	Reg SS	44,668	44,239	1,638	3.70%	44,239	23,686	39,456
				One-time payment to employees	1,209						
602-3411-343-5221200	FICA / Medicare	Expense	10,730	Reg Medicare	10,447	10,347	383	3.70%	10,347	5,539	9,227
				One-time payment to employees	283						
602-3411-343-5264100	Health Insurance / Retirees >= 65	Expense	26,556			23,785	2,771	11.65%	23,785	19,965	29,062
602-3411-343-5266100	Health Insurance / CIGNA	Expense	89,762			90,246	(484)	-0.54%	90,246	66,253	82,790
602-3411-343-5266200	Health Insurance / CIGNA - Retirees	Expense	83,140			75,150	7,990	10.63%	75,150	59,653	70,808
602-3411-343-5266300	Health Insurance / OPEB Payment	Expense	77,909			70,481	7,428	10.54%	70,481	70,481	73,545
602-3411-343-5266400	Health Insurance / OPEB Unfunded	Expense	-							-	159,681
602-3411-343-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							213	11
602-3411-343-5267900	Vision - Emp	Expense	-							63	
602-3411-343-5268100	Health Insurance / Disability	Expense	1,372			3,111	(1,739)	-55.90%	3,111	836	2,611
602-3411-343-5269100	Health Insurance / Life	Expense	1,704			2,029	(325)	-16.02%	2,029	1,132	1,977
602-3411-343-5270000	Sanitation Services / Unemployment	Expense	-							3,870	3,120
602-3411-343-5282500	Retirement / 25 Year Plan	Expense	186,090			199,412	(13,322)	-6.68%	199,412	199,412	201,441
602-3411-343-5283000	Retirement / 30 Year Plan	Expense	43,012			33,640	9,372	27.86%	33,640	33,640	27,550
602-3411-343-5284000	Retirement / Supplement Savings Fees	Expense	509			470	39	8.30%	470	333	325
602-3411-343-5291300	Misc Benefits / Other	Expense	116			115	1	0.87%	115	86	112
602-3411-343-5310100	Supplies / General Supplies	Expense	336,500	PRELIMINARY OPERATIONS - ESTIMATED	40,000	276,000	60,500	21.92%	285,885	118,486	454,065

Wastewater Treatment Plant											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				PRIMARY OPERATIONS - ESTIMATED	40,000						
				BIOLOGICAL OPERATIONS - ESTIMATED	40,000						
				SECONDARY OPERATIONS - ESTIMATED	35,000						
				EFFLUENT OPERATIONS - ESTIMATED	35,000						
				BIOSOLIDS OPERATIONS - ESTIMATED	35,000						
				MISC OPERATIONS - ESTIMATED	50,000						
				OFFICE SUPPLIES	3,000						
				HOUSEKEEPING	3,000						
				REPLACEMENT AUTOMATIC SAMPLER	5,500						
				SPARE PARTS	50,000						
602-3411-343-5310300	Supplies / Clothing/Uniforms	Expense	3,800	CONTRACT UNIFORMS	1,800	3,600	200	5.56%	3,641	2,019	3,557
				STEEL TOE BOOTS	1,500						
				MISC STOCK ITEMS LIKE T-SHIRTS	500						
602-3411-343-5330100	Energy / Fuel & Oil	Expense	49,000	BACKUP GENERATOR FUEL	39,500	45,500	3,500	7.69%	46,202	24,832	72,984
				EQUIPMENT OIL	5,500						
				VEHICLE AND EQUIPMENT FUEL	4,000						
602-3411-343-5330200	Energy / Electricity	Expense	520,000	PLANT ELECTRIC	520,000	520,000	-	0.00%	520,000	290,089	496,707
602-3411-343-5330300	Energy / Natural Gas	Expense	15,000	BUILDING HEAT	15,000	15,000	-	0.00%	12,794	3,177	5,555

Wastewater Treatment Plant											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3411-343-5340000	Sanitation Services / Chemicals	Expense	330,600	BELT FILTER PRESS POLYMER (MDE CONSENT ORDER WILL REQUIRE WE MEET ENR LEVELS FOR PHOSPHORUS REMOVAL DURING CONSTRUCTION OF THE ENR UPGRADE. TO DO THIS WILL REQUIRE A SUBSTANTIAL AMOUNT OF FERRIC CHLORIDE AND POLYMER, WHICH IS THE REASON FOR THIS CODE INCREASE.)	66,600	215,100	115,500	53.70%	252,384	79,352	165,567
				DAFT POLYMER	18,500						
				COUNTY CHLORINE	45,000						
				SULFUR DIOXIDE	38,000						
				CITY CHLORINE	35,000						
				FERRIC CHLORIDE	100,000						
				ODOR CONTROL FOR GRIT AND SCREENINGS	3,000						
				POLYMER PARTS CLEANER	1,500						
				EFFLUENT DEFOAMER	1,500						
				HEAT EXCHANGER ADDITIVE	1,500						
				BNR POLYMER	20,000						
602-3411-343-5410000	Sanitation Services / Professional Services	Expense	61,579	ELECTRICAL TESTING	19,627	60,879	700	1.15%	67,611	55,177	46,859
				CHLORINE AND SULFUR DIOXIDE EQUIPMENT PM SERVICE	15,000						
				PRETREATMENT LAB TESTING	10,000						
				VIBRATION ANALYSIS	7,952						

Wastewater Treatment Plant											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				BACKFLOW PREVENTION SERVICE	2,500						
				HOIST INSPECTIONS	2,500						
				DIESEL TANK CLEANING	2,000						
				CORPOHS AND WHITE GLOVE TESTING	1,500						
				SCALE CALIBRATION SERVICE	500						
602-3411-343-5510100	Cleaning Services / Disposal Fees	Expense	873,000	SLUDGE DISPOSAL - 10,000 TONS @ ESTIMATED $84 EACH	840,000	827,000	46,000	5.56%	830,418	472,461	741,314
				GRIT REMOVAL	18,000						
				SCREENINGS REMOVAL	15,000						
602-3411-343-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	110,000	MISC ELECTRICAL EQUIPMENT REPAIRS - ESTIMATED	70,000	100,000	10,000	10.00%	116,331	63,719	165,423
				MISC MECHANICAL EQUIPMENT REPAIRS - ESTIMATED	30,000						
				SEVERAL ROOFS HAVE SMALL LEAKS	10,000						
				HEADWORKS STUDY: REQUIRED BY OUR MDE PRETREATMENT DELEGATION AGREEMENT TO DEVELOP LOCAL LIMITS (CFR 403.5(a)-(d)	5,000						
				remove headworks study	(5,000)						
602-3411-343-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	41,100	AED MAINTENANCE	650	25,410	15,690	61.75%	25,410	835	1,269
				PEST CONTROL	450						
				FIRE EXTINGUISHER SERVICE	500						
				GENERATOR MAINTENANCE - CAN BE REMOVED IF WSFM GETS A TECH IV GENERATOR MECHANIC	24,000						

Wastewater Treatment Plant											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				INFLUENT PS LOWER LEVEL CATWALK	15,500						
602-3411-343-5540200	Rentals / Equipment and Vehicles	Expense	-							15,087	
602-3411-343-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	603	FY13 X 5%	603	574	29	5.05%	574	546	546
602-3411-343-5570000	Sanitation Services / Licenses/Permits	Expense	6,000	SLUDGE GENERATOR FEE FROM MDE	5,500	4,819	1,181	24.51%	4,819	525	5,688
				OPERATOR LICENSES	500						
602-3411-343-5610100	Communications / Telephone	Expense	12,200	T1 NETWORK LINE	7,500	11,134	1,066	9.57%	11,134	8,179	10,198
				LAND LINES	1,800						
				CELLS	1,800						
				SCADA	1,100						
602-3411-343-5610200	Communications / Postage	Expense	1,500	POSTAGE - PRETREATMENT COSTS TO MAIL DOCUMENTS TO BUSINESS OWNERS UNDER THE FOG PROGRAM HAVE CAUSED THIS INCREASE	1,500	900	600	66.67%	900	1,098	1,320
602-3411-343-5621100	Travel / Dues/Registration Fees	Expense	3,870	MICROSCOPE TRAINING (WE NEED TO ELEVATE THE OPERATORS MICROSCOPE TRAINING BY HAVING AN OUTSIDE TRAINER COME IN AND PERFORM TRAINING ON SITE)	2,000	1,860	2,010	108.06%	1,860	828	1,270
				LICENSE RENEWAL CREDITS	1,000						
				WWOA TRAINING	500						
				WWOA MEMBERSHIPS	260						
				WEF MEMBERSHIP	110						
602-3411-343-5630000	Sanitation Services / Advertising	Expense	100	NOV POSTINGS	100	700	(600)	-85.71%	2,017	2,016	

Wastewater Treatment Plant											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3411-343-5650000	Sanitation Services / Insurance	Expense	67,691			57,221	10,470	18.30%	57,221	41,890	38,762
602-3411-343-5690000	Miscellaneous	Expense	-								900
602-3411-343-5740100	Machinery & Equipment / Vehicles	Expense	175,000	REPLACE DEADLINED 1986 INTERNATIONAL SLUDGE DUMPSTER TRUCK: VIN - 1HTLCHYN1GHA35568: MILES - 146465. REPLACE WITH A SNOW PLOW DUMP TRUCK	140,000		175,000	N/A		-	
				REPLACE DUE TO AGE MILES AND CONDITION ONE CAR: VIN - 2G1WF55K539288262: MILES - 105814. REPLACE WITH A PICKUP TRUCK	35,000						
602-3411-343-5740200	Machinery & Equipment / Machinery	Expense	-						188,718	188,718	
602-3411-343-5781100	Depreciation / Buildings	Expense	-								427,011
602-3411-343-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-								470,542
602-3411-343-5785100	Depreciation / Equipment	Expense	-								62,170
602-3411-343-5790100	Loss on Cap. Asset Disp.	Expense	-								2,372
			3,930,663			3,443,146	487,517	14.16%	3,705,367	2,257,821	4,548,115

Sewer Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3412-344-3434105	Public Works / Sewer Connection Charge	Revenue	51,320			51,320	-	0.00%	51,320	9,368	26,410
602-3412-344-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							197	1,164
602-3412-344-3813401	Non-Operating Revenues / Donated Infrastructure	Revenue	-							-	63,294
602-3412-344-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-							560	
			51,320			51,320	-	0.00%	51,320	10,125	90,868
602-3412-344-5121100	Salaries - Full Time / Productive Time	Expense	274,297			266,474	7,823	2.94%	266,474	144,857	225,375
602-3412-344-5121200	Salaries - Full Time / Vacation	Expense	-							10,415	17,493
602-3412-344-5121300	Salaries - Full Time / Sick	Expense	-							2,234	4,861
602-3412-344-5121400	Salaries - Full Time / Holiday	Expense	-							10,125	11,831
602-3412-344-5121500	Salaries - Full Time / Other Leave	Expense	-							2,639	329
602-3412-344-5141200	Overtime / Standby	Expense	14,000			14,000	-	0.00%	14,000	9,725	13,690
602-3412-344-5141300	Overtime / Premium Overtime	Expense	10,000			10,000	-	0.00%	10,000	5,645	9,742
602-3412-344-5170000	Special Allowance	Expense	12,000	One-time payment to employees	12,000		12,000	N/A			
602-3412-344-5210000	Sanitation Services / Workmen's Compensation	Expense	24,634			16,423	8,211	50.00%	16,423	14,036	20,420
602-3412-344-5221100	FICA / Social Security	Expense	19,239	Reg SS	18,495	18,009	1,230	6.83%	18,009	10,466	16,105
				One-time payment to employees	744						

Sewer Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3412-344-5221200	FICA / Medicare	Expense	4,500	Reg Medicare	4,326	4,211	289	6.86%	4,211	2,448	3,766
				One-time payment to employees	174						
602-3412-344-5266100	Health Insurance / CIGNA	Expense	53,075			62,921	(9,846)	-15.65%	62,921	44,523	58,006
602-3412-344-5266200	Health Insurance / CIGNA - Retirees	Expense	34,799			35,020	(221)	-0.63%	35,020	26,099	33,415
602-3412-344-5266300	Health Insurance / OPEB Payment	Expense	33,140			29,307	3,833	13.08%	29,307	29,307	29,069
602-3412-344-5266400	Health Insurance / OPEB Unfunded	Expense	-							-	69,124
602-3412-344-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							391	40
602-3412-344-5268100	Health Insurance / Disability	Expense	715			1,296	(581)	-44.83%	1,296	427	1,159
602-3412-344-5269100	Health Insurance / Life	Expense	655			711	(56)	-7.88%	711	427	772
602-3412-344-5282500	Retirement / 25 Year Plan	Expense	97,921			93,352	4,569	4.89%	93,352	93,352	94,302
602-3412-344-5283000	Retirement / 30 Year Plan	Expense	1,410			1,319	91	6.90%	1,319	1,319	1,344
602-3412-344-5291300	Misc Benefits / Other	Expense	233			230	3	1.30%	230	173	223
602-3412-344-5310100	Supplies / General Supplies	Expense	52,800	Maintenance for 9 Sanitary Sewer Stations pump, electrical, Genarator and auto dailer parts, 4 pump rebuilds	13,000	48,880	3,920	8.02%	50,796	22,850	46,675
				SS System maintenance/repairs supplies; 12 repairs at $2000; cleanout cap replacement 120 @ $25 manhole repairs 1@ 5000; replacemnet camera parts $2000	31,800						
				Samll equpment & tools (replacement shovels, hammers wrenchs, screw drivers, cut off saws, new saw blades, safety ropes, cones, barrels& office supplies ink note books pens etc.	4,000						
				Root cutter for Jet truck	4,000						
602-3412-344-5310300	Supplies / Clothing/Uniforms	Expense	1,375	Uniform replacemnets for 5 employee's @ $150 ea	750	1,375	-	0.00%	1,375	1,184	1,271

Sewer Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Safety Shoes for 5 employee's @ $125 ea	625						
				New employee $800 uniforms and $125 for boots	925						
				Remove uniform/boots for new position	(925)						
602-3412-344-5330100	Energy / Fuel & Oil	Expense	14,000	Amount cover 6 vehicles and 8 pump stations	14,000	14,000	-	0.00%	14,000	9,057	16,047
602-3412-344-5330200	Energy / Electricity	Expense	16,000	Electric for 9 sewer pump Stations	16,000	16,000	-	0.00%	16,000	8,688	15,334
602-3412-344-5330300	Energy / Natural Gas	Expense	350	$30 per month average for 1 sewer pump station	350	350	-	0.00%	350	223	279
602-3412-344-5340000	Sanitation Services / Chemicals	Expense	750	In house root treatment	500	500	250	50.00%	500	270	263
				tracing dyes	250						
602-3412-344-5390000	Sanitation Services / Items Purchased - Resale	Expense	51,320	New 6" sewer house connections 6 @ 7260	9,900	51,320	-	0.00%	51,320	-	
				New 8" connection (tap only) 1@ $600	600						
				8"manhole tap only 1@ $600	600						
602-3412-344-5410000	Sanitation Services / Professional Services	Expense	12,050	Sanitary Sewer pump stations electrical maint.6@ 1650	9,900	11,750	300	2.55%	11,750	8,436	9,026
				Testing and physicals for 9 employees	1,000						
				Sampling water to check for raw seweage	350						
				Misc towing cost & VEIP testing for 5 trucks	500						
				Hoist Inspection/testing for Amber Meadows pump station	300						
602-3412-344-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	52,000	Outside Truck/Equpment repairs	24,000	58,363	(6,363)	-10.90%	58,818	8,228	34,380
				Concrete and Blacktop repairs for sewer relate excavations	15,000						

Sewer Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Yearly root control treatment helps to reduce overflows this is performed in known trouble area throughout the city	12,000						
				Calabrating gas deettors used for confind space entry	1,200						
602-3412-344-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	24,000	Severice for inspection nd repairs for genarators at 9 sewer pumping stations	24,000	24,000	-	0.00%	24,000	-	
602-3412-344-5540200	Rentals / Equipment and Vehicles	Expense	-			2,375	(2,375)	-100.00%	4,750	-	
602-3412-344-5570000	Sanitation Services / Licenses/Permits	Expense	-			150	(150)	-100.00%	150	175	300
602-3412-344-5610100	Communications / Telephone	Expense	8,960	Miss Utility monthly charges	3,100	8,960	-	0.00%	8,960	3,846	7,113
				3 office phones & 2 cell phones	3,660						
				5 phone services to 5 sewer pumping station for auto dailers.	2,200						
602-3412-344-5610200	Communications / Postage	Expense	175	Mailing gas detectors and mics shipping of equpment		175	-	0.00%	175	82	395
602-3412-344-5621100	Travel / Dues/Registration Fees	Expense	675	Classes/seminars for continuing ed to meet state required license renewal/recertification requirments these classes cost 109 per class for 3 people 1 superintendent and 2 operators	675	675	-	0.00%	675	60	233
602-3412-344-5622100	Travel / Lodging	Expense	400	lodging at the WWOA short course or other seminars or classes	400	400	-	0.00%	400	-	
602-3412-344-5623100	Travel / Meals/Food	Expense	200	meals when taking required courses or classes when meals arent provided Misc meals if staff required to work over 10hours	200	200	-	0.00%	200	-	
602-3412-344-5650000	Sanitation Services / Insurance	Expense	15,805			13,503	2,302	17.05%	13,503	13,482	14,198
602-3412-344-5690000	Sanitation Services / Miscellaneous	Expense	-								800
602-3412-344-5740100	Machinery & Equipment / Vehicles	Expense	45,000	Replacement of 1999 utility Truck Replace with 4wd truck with plow	45,000	92,000	(47,000)	-51.09%	92,000	35,868	

Sewer Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3412-344-5740200	Machinery & Equipment / Machinery	Expense	24,000	Replace 6 year old push camera. this camera is used for tving latrails for sewer back ups and preventive mainteance	12,000	12,000	12,000	100.00%	12,000	10,418	4,395
				Replace cutter Cutter Cartridge for channel monseter at Rosenestock pump station	12,000						
602-3412-344-5749000	Machinery & Equipment / Contra-expense	Expense	-								(4,395)
602-3412-344-5781100	Depreciation / Buildings	Expense	-								77,699
602-3412-344-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-								480,949
602-3412-344-5785100	Depreciation / Equipment	Expense	-								111,638
			900,478			910,249	(9,771)	-1.07%	914,995	531,475	1,427,665

Inflow and Infiltration											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3413-345-3222304	Building Permits / Reinspection Fee	Revenue	5,000			5,000	-	0.00%	5,000	250	12,500
602-3413-345-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							9	
			5,000			5,000	-	0.00%	5,000	259	12,500
602-3413-345-5121100	Salaries - Full Time / Productive Time	Expense	139,955			136,189	3,766	2.77%	136,189	75,256	114,156
602-3413-345-5121200	Salaries - Full Time / Vacation	Expense	-							5,770	6,359
602-3413-345-5121300	Salaries - Full Time / Sick	Expense	-							1,449	2,453
602-3413-345-5121400	Salaries - Full Time / Holiday	Expense	-							5,093	5,962
602-3413-345-5121500	Salaries - Full Time / Other Leave	Expense	-							1,393	158
602-3413-345-5141200	Overtime / Standby	Expense	-							310	391
602-3413-345-5141300	Overtime / Premium Overtime	Expense	1,000			1,000	-	0.00%	1,000	1,162	59
602-3413-345-5170000	Special Allowance	Expense	4,500	One-time payment to employees	4,500		4,500	N/A			
602-3413-345-5210000	Sanitation Services / Workmen's Compensation	Expense	3,035			2,023	1,012	50.02%	2,023	1,729	1,823
602-3413-345-5221100	FICA / Social Security	Expense	9,019	Reg SS	8,740	8,507	512	6.02%	8,507	4,893	7,416
				One-time payment to employees	279						
602-3413-345-5221200	FICA / Medicare	Expense	2,109	Reg Medicare	2,044	1,990	119	5.98%	1,990	1,144	1,734
				One-time payment to employees	65						
602-3413-345-5264100	Health Insurance / Retirees >= 65	Expense	6,425			3,347	3,078	91.96%	3,347	4,859	5,581
602-3413-345-5266100	Health Insurance / CIGNA	Expense	44,614			30,545	14,069	46.06%	30,545	32,283	25,371
602-3413-345-5266200	Health Insurance / CIGNA - Retirees	Expense	16,175			16,277	(102)	-0.63%	16,277	12,131	19,048

Inflow and Infiltration											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3413-345-5266300	Health Insurance / OPEB Payment	Expense	19,110			15,489	3,621	23.38%	15,489	15,489	15,364
602-3413-345-5266400	Health Insurance / OPEB Unfunded	Expense	-								29,624
602-3413-345-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							120	(61)
602-3413-345-5268100	Health Insurance / Disability	Expense	376			685	(309)	-45.11%	685	251	580
602-3413-345-5269100	Health Insurance / Life	Expense	385			419	(34)	-8.11%	419	256	419
602-3413-345-5282500	Retirement / 25 Year Plan	Expense	47,604			56,386	(8,782)	-15.57%	56,386	56,386	56,959
602-3413-345-5283000	Retirement / 30 Year Plan	Expense	705			660	45	6.82%	660	660	672
602-3413-345-5291300	Misc Benefits / Other	Expense	116			115	1	0.87%	115	87	112
602-3413-345-5310100	Supplies / General Supplies	Expense	24,750	Repair,Maintenance, Supplies & replacemnet parts for 4 speciality vehicles. to include but not limited to camera lights, pins cables tractors, computer related equipment, varity of small misc jetting equpimnet for jet trucks	19,000	24,414	336	1.38%	26,363	6,853	18,920
				Genreal supplies , traffic cones, barrels signs,samll tools, and office supplies	1,750						
				Replacemnet rooter cutter for Jet truck. this is a jet nozzle used to cut roots out a main lines that help reduce sewer over flows	4,000						
602-3413-345-5310300	Supplies / Clothing/Uniforms	Expense	825	3 employees @ $150 ea to maintain uniforms	450	1,275	(450)	-35.29%	1,275	714	651
				3 employees @ $125 ea for safety boots	375						
602-3413-345-5330100	Energy / Fuel & Oil	Expense	13,000	Cost for 4 large trucks	13,000	11,000	2,000	18.18%	11,000	7,807	10,578
602-3413-345-5340000	Sanitation Services / Chemicals	Expense	650	Tracing Dyes	150	650	-	0.00%	1,275	625	
				In house root treatments on Sewer house connections	500						
602-3413-345-5410000	Sanitation Services / Professional Services	Expense	6,350	Software support plan (upgrades and updates for Camera truck soft ware programs cost 2 @ 1800	3,600	6,330	20	0.32%	6,330	3,200	4,930

Inflow and Infiltration											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				DOT physiclas and drug testing	150						
				Air time for GPS rover used to haelp map the City's utilities 12months @ $200 per month	2,400						
				Towing and VIEP inspections	200						
602-3413-345-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	64,620	Outside repars to 3 trucks (jet truck Jet-vac and camera truck)all 3 are specialty trucks with specialty needs for repairs	10,000	44,620	20,000	44.82%	46,470	13,028	28,811
				repair/calibrating flow meters avg cost is $1200 avg sent out is 3	3,600						
				Main line point repairs to reduce I&I in the sewer system	30,000						
				Calibrating gas detectors for confind sace entry meters 3@340	1,020						
				Replacement pump for 708 installed by the dealer.	20,000						
602-3413-345-5610100	Communications / Telephone	Expense	1,368	IT Air Cards for laptop used in the field 3 @ 37.99 This allows our tv crews and service crew to be live in the field helping to update and complete work orders in the field. this also allows us to do our job more efficently	1,368	840	528	62.86%	840	-	
602-3413-345-5610200	Communications / Postage	Expense	750	Postage/shipping for gas detectors and camera repairs	750	750	-	0.00%	750	-	27
602-3413-345-5621100	Travel / Dues/Registration Fees	Expense	500	Classes/seminars for continuing ed to meet state required license renewal/recertification requirments these classes cost 109 per class for 3 people 1 superintendent and 2 operators	500	400	100	25.00%	1,550	1,340	50
602-3413-345-5650000	Sanitation Services / Insurance	Expense	4,085			3,540	545	15.40%	3,540	3,647	4,612
602-3413-345-5740200	Machinery & Equipment / Machinery	Expense	48,000	New 12" pipe ranger to replace 6 year old ranger	24,000		48,000	N/A		-	18,910
				New LED camera head with sonde to replace 6 year old camera head.	24,000						

Inflow and Infiltration											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3413-345-5749000	Machinery & Equipment / Contra-expense	Expense	-								(18,910)
602-3413-345-5785100	Depreciation / Equipment	Expense	-								63,890
			460,026			367,451	92,575	25.19%	373,025	257,935	426,650

Plant Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3414-343-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							3	0
602-3414-343-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-							990	
			-			-	-	N/A	-	993	0
602-3414-343-5121100	Salaries - Full Time / Productive Time	Expense	548,163			538,949	9,214	1.71%	538,949	287,430	442,834
602-3414-343-5121200	Salaries - Full Time / Vacation	Expense	-							26,157	45,605
602-3414-343-5121300	Salaries - Full Time / Sick	Expense	-							8,218	15,406
602-3414-343-5121400	Salaries - Full Time / Holiday	Expense	-							20,972	24,271
602-3414-343-5121500	Salaries - Full Time / Other Leave	Expense	-							6,458	1,347
602-3414-343-5141200	Overtime / Standby	Expense	23,000			23,000	-	0.00%	23,000	13,656	19,014
602-3414-343-5141300	Overtime / Premium Overtime	Expense	37,000			37,000	-	0.00%	37,000	23,175	32,022
602-3414-343-5170000	Special Allowance	Expense	15,000	One-time payment to employees	15,000		15,000	N/A			
602-3414-343-5210000	Sanitation Services / Workmen's Compensation	Expense	24,925			16,617	8,308	50.00%	16,617	14,202	14,896
602-3414-343-5221100	FICA / Social Security	Expense	38,636	Reg SS	37,706	37,135	1,501	4.04%	37,135	22,278	33,585
				One-time payment to employees	930						
602-3414-343-5221200	FICA / Medicare	Expense	9,038	Reg Medicare	8,820	8,684	354	4.08%	8,684	5,210	7,855
				One-time payment to employees	218						
602-3414-343-5266100	Health Insurance / CIGNA	Expense	85,264			91,645	(6,381)	-6.96%	91,645	66,481	83,230
602-3414-343-5266200	Health Insurance / CIGNA - Retirees	Expense	7,787			7,838	(51)	-0.65%	7,838	5,840	7,510
602-3414-343-5266300	Health Insurance / OPEB Payment	Expense	41,273			37,119	4,154	11.19%	37,119	37,119	36,818

Plant Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3414-343-5266400	Health Insurance / OPEB Unfunded	Expense	-								122,075
602-3414-343-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							334	(18)
602-3414-343-5267900	Vision - Emp	Expense	-							59	
602-3414-343-5268100	Health Insurance / Disability	Expense	1,428			2,582	(1,154)	-44.69%	2,582	877	2,302
602-3414-343-5269100	Health Insurance / Life	Expense	786			923	(137)	-14.84%	923	524	915
602-3414-343-5282500	Retirement / 25 Year Plan	Expense	116,847			111,396	5,451	4.89%	111,396	111,396	101,415
602-3414-343-5283000	Retirement / 30 Year Plan	Expense	7,051			6,596	455	6.90%	6,596	6,596	6,720
602-3414-343-5310100	Supplies / General Supplies	Expense	22,000	Vehicle/equipment repairs and maintenance - eight service trucks, four portable generators, a portable welder, and many miscellaneous small shop machines and power tools. Decreased due to the replacement of truck 780.	2,000	22,500	(500)	-2.22%	23,117	18,529	21,306
				Tools and Equipment - bits, blades, hand tools, power tools, lifting/rigging equipment, pipe bending and threading equipment, machine tooling, instruments, test equipment, etc.	15,000						
				Personal Protective Equipment - Safety Glasses, protective clothing, face shields, gloves, hearing and respiratory protection, hard hats, etc.	3,500						
				Office Supplies - two offices, ten employees. Paper, pens, binders, toners, office machines, etc.	1,500						
602-3414-343-5310300	Supplies / Clothing/Uniforms	Expense	2,750	Contract uniforms for ten employees.	1,500	2,750	-	0.00%	2,750	1,409	1,933
				Safety shoes for ten employees.	1,250						
				Contract uniforms for one new position. ***To be removed if new position is not approved***	1,000						

Plant Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Safety shoes for one new position. ***To be removed if new position is not approved***	125						
				Remove uniform/boots for new position	(1,125)						
602-3414-343-5330100	Energy / Fuel & Oil	Expense	12,450	Fuel for eight service trucks that are used for maintenance activities at thirty six facilities. Increase due to FY13 trend. An increase is also expected if the new position is approved because of the additional travel associated with the additional maintenance activities at many sites that have generators.	12,000	11,450	1,000	8.73%	11,450	7,637	10,711
				Fuel for portable generators, compressors, welders, and power tools	250						
				Hydraulic oils and lubricants for tools and equipment	200						
602-3414-343-5340000	Sanitation Services / Chemicals	Expense	4,500	Test gas used for calibration of gas monitoring instruments associated with confined space entry and hot work.	4,500	4,500	-	0.00%	4,500	2,867	4,234
602-3414-343-5410000	Sanitation Services / Professional Services	Expense	34,150	Annual CitectSCADA software support agreement. Includes technical support, software updates, and 1 week on on-site service (audit). CitectSCADA software licenses added during the FY13 year will result in an increase to that support agreement.	28,000	28,180	5,970	21.19%	29,380	24,051	12,460
				Annual Unity/Concept software support agreement. Includes technical support and software updates.	2,900						
				Annual fit testing for 10 employees.	700						
				Physicals, vaccinations, random drug/alcohol testing, and workman's comp related care.	1,500						
				Vehicle emmisions testing	50						

Plant Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Hoist inspection and testing for two service vehicles (Hoist inspection and testing was previously budgeted in account 52-02 Maintenance Contracts)	1,000						
				Pre-employment exam, drug screening, DOT and worksteps physicals, fit testing, vaccinations, etc. for new position. ***To be removed if new position is not approved***	465						
				Remove exam for new position	(465)						
602-3414-343-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	9,000	Misc. repairs for eight service vehicles. Reduced because truck 780 was replaced.	1,000	9,500	(500)	-5.26%	12,233	7,352	7,488
				Misc. repairs for tools, instruments, and equipment	1,500						
				PPE inspection, testing, and repair - insulating blankets, hot sticks, etc.	500						
				Instrument calibration	6,000						
602-3414-343-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	2,225	Annual maintenance contract for five AED's	1,625	2,675	(450)	-16.82%	2,675	2,015	2,000
				Annual maintenance contract for office machine - Imagerunner 2525 (per Matt Bowman, this needs to remain in my budget because this machine will not be included in the new service agreement)	600						
602-3414-343-5570000	Sanitation Services / Licenses/Permits	Expense	500	License fees for renewal of employee licenses for State of Maryland Stationary Engineers and HVAC&R EPA 502.	500	900	(400)	-44.44%	900	135	245
602-3414-343-5610100	Communications / Telephone	Expense	5,750	Cell phone service for 4 phones based on FY13 trend.	2,000	5,650	100	1.77%	5,650	2,554	5,178
				Phone service for eight extensions and two fax lines (County service) based on FY13 trend.	3,500						
				Replacement hardware and accessories	250						

Plant Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3414-343-5610200	Communications / Postage	Expense	400	Shipping expenses related to PPE testing and instrument calibration	400	400			400	180	456
602-3414-343-5620100	Travel / Transportation	Expense	3,000	Travel expenses associated with overnight travel while out of town for employee training. Unity Level 1 & 2 for five employees.	3,000		3,000	N/A		-	
602-3414-343-5621100	Travel / Dues/Registration Fees	Expense	14,950	Course registration for Unity Level 1 & 2 for five employees. This training is directly associated with the "essential duties and responsibilities" of various positions of the department. Recent improvements have included technical advancements that have resulted in a training deficit.	14,950		14,950	N/A		-	
602-3414-343-5622100	Travel / Lodging	Expense	3,750	Lodging expenses associated with overnight travel while out of town for employee training. Unity Level 1 & 2 for five employees.	3,750		3,750	N/A		-	
602-3414-343-5623100	Travel / Meals/Food	Expense	1,200	Per Diem allowance ($40/day) for meal expenses associated with overnight travel while out of town for employee training. Unity Level 1 & 2 for five employees.	1,200		1,200	N/A		-	
602-3414-343-5650000	Sanitation Services / Insurance	Expense	12,411			10,731	1,680	15.66%	10,731	10,937	12,029
602-3414-343-5740100	Machinery & Equipment / Vehicles	Expense	-			35,000	(35,000)	-100.00%	35,000	29,242	
602-3414-343-5785100	Depreciation / Equipment	Expense	-								29,895
			1,085,234			1,053,720	31,514	2.99%	1,058,271	763,890	1,105,736

Bonded Debt											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-8111-811-5810200	Principal / 02 Issue	Expense	-			86,000	(86,000)	-100.00%	86,000		
602-8111-811-5810500	Principal / 05 Issue	Expense	2,444,000			2,362,000	82,000	3.47%	2,362,000		
602-8111-811-5810900	Principal / 09 Issue	Expense	162,000			620,000	(458,000)	-73.87%	620,000		
602-8111-811-5811000	11 Issue Non Taxable	Expense	360,000			350,000	10,000	2.86%	350,000		
602-8111-811-5811100	11 Issue	Expense	535,000			525,000	10,000	1.90%	525,000		
602-8111-811-5811300	Principal / 13 Refunding Bond	Expense	75,000				75,000	N/A			
602-8111-821-5820100	Interest / 01 Issue	Expense	-								102,223
602-8111-821-5820200	Interest / 02 Issue	Expense	-			45,883	(45,883)	-100.00%	45,883	30,087	47,858
602-8111-821-5820500	Interest / 05 Issue	Expense	318,600			1,841,640	(1,523,040)	-82.70%	1,841,640	1,073,534	1,584,564
602-8111-821-5820700	Interest / 08 Refunding Issue	Expense	-								239
602-8111-821-5820800	Interest / '08 Issue	Expense	-								182,113
602-8111-821-5820900	Interest / 09 Issue	Expense	1,943,241			2,327,263	(384,022)	-16.50%	2,327,263	1,551,508	2,037,784
602-8111-821-5821000	Interest / 2011 Tax-Exempt Issue	Expense	223,400			232,300	(8,900)	-3.83%	232,300	155,450	119,865
602-8111-821-5821100	Interest / 11 Taxable Issue	Expense	58,108			68,708	(10,600)	-15.43%	68,708	46,680	37,595
602-8111-821-5821300	Interest / 13 Refunding Bond	Expense	1,284,965				1,284,965	N/A		115,596	
602-8111-831-5410000	Other Charges / Professional Services	Expense	18,624	2005 Issue - Paying Agent/Registrar	953	12,727	5,897	46.33%	12,727	3,144	1,252
				2005 Issue - Out of Pocket Expenses	2,383						
				2009 Issue - Paying Agent/Registrar	536						
				2009 Issue - Out of Pocket Expenses	2,681						
				2011 Tax Exempt Issue - Paying Agent/Registrar	1,200						

Bonded Debt											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				2011 Tax Exempt Issue - Out of Pocket Expenses	3,000						
				2011 Taxable Issue - Paying Agent/Registrar	399						
				2011 Taxable Issue - Out of Pocket Expenses	1,329						
				2013 Issue - Paying Agent/Registrar	916						
				2013 Issue - Out of Pocket Expenses	5,227						
602-8111-831-5830100	Amort. Bond Issuance Cost / 2001 Issue	Expense	-								27,228
602-8111-831-5830200	Amort. Bond Issuance Cost / 2002 Issue	Expense	-							316	316
602-8111-831-5830500	Amort. Bond Issuance Cost / 05 Issue	Expense	-								12,911
602-8111-831-5830800	Amort. Bond Issuance Cost / 2008 Issue	Expense	-								3,383
602-8111-831-5830900	Amort. Bond Issuance Cost / 2009 Issue	Expense	-								17,929
602-8111-831-5831000	Amort Issuance - 2011 Issues Series B Non Taxable	Expense	-								15,507
602-8111-831-5831100	2011 Issue Series A Taxable	Expense	-								10,627
602-8111-831-5838900	Amort. Bond Issuance Cost / 89 Issue	Expense	-								
			7,422,938			8,471,521	(1,048,583)	-12.38%	8,471,521	2,976,315	4,201,392

State Loans											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-8112-812-5811200	Principal / WQ Loan WWTP Solids Proc Rehab 2012	Expense	191,985				191,985	N/A			
602-8112-812-5812700	Principal / Water Quality Loan 2012	Expense	688,755				688,755	N/A			
602-8112-812-5812800	Principal / WWTP BNR Upgrade Loan	Expense	271,852			265,740	6,112	2.30%	265,740		
602-8112-822-5821200	Interest / WQ Loan WWTP Solids Proc Rehab 2012	Expense	30,350				30,350	N/A		1,111	
602-8112-822-5822700	Interest / Water Quality Loan 2012	Expense	126,755			70,636	56,119	79.45%	70,636	43,974	14,743
602-8112-822-5822800	Interest / WWTP BNR Upgrade Loan	Expense	61,739			67,851	(6,112)	-9.01%	67,851	44,724	71,335
602-8112-822-5823000	WWTP Solids Process Loan	Expense	-			10,900	(10,900)	-100.00%	10,900		
602-8112-832-5410000	Other Charges / Professional Services	Expense	-			55,296	(55,296)	-100.00%	55,296	55,296	16,657
			1,371,436			470,423	901,013	191.53%	470,423	145,105	102,736

Interfund Transfers / Contingency											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	7,352,500	Transfer to CIP	5,455,000	5,057,091	2,295,409	45%	5,057,091	1,246,072	1,650,000
				Transfer to General Fund (overhead expense reimbursement)	1,897,500						
			7,352,500			5,057,091	2,295,409	45%	5,057,091	1,246,072	1,650,000
602-9211-000-5920000	Contingency Fund / Contingency Fund	Expense	200,000			200,000	-	0%	200,000	-	
602-9211-331-5690000	Contingency / Miscellaneous	Expense	-								
			200,000			200,000	-	0%	200,000	-	-

Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-0000-000-3010000	Unencumbered	Revenue	-				-	N/A	40,000		
603-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	-				-	N/A	59,043		
603-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-				-	N/A		1,540	2,480
603-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-				-	N/A		14	19
			-			-	-	N/A	99,043	1,554	2,499

Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4511-534-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							1,402	1,666
603-4511-534-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-			63,750	(63,750)	-100.00%	63,750	-	
			-			63,750	(63,750)	-100.00%	63,750	1,402	1,666
603-4511-534-5121100	Salaries - Full Time / Productive Time	Expense	151,841			147,086	4,755	3.23%	147,086	85,390	119,534
603-4511-534-5121200	Salaries - Full Time / Vacation	Expense	-							3,200	1,708
603-4511-534-5121300	Salaries - Full Time / Sick	Expense	-							226	5,280
603-4511-534-5121400	Salaries - Full Time / Holiday	Expense	-							5,657	6,042
603-4511-534-5121500	Salaries - Full Time / Other Leave	Expense	-							1,697	
603-4511-534-5160000	Golf Course / Salaries - Seasonal	Expense	84,000			82,500	1,500	1.82%	82,500	50,278	83,346
603-4511-534-5170000	Special Allowance	Expense	4,500	One-time payment to employees	4,500		4,500	N/A			
603-4511-534-5210000	Golf Course / Workmen's Compensation	Expense	5,352			3,568	1,784	50.00%	3,568	3,050	3,017
603-4511-534-5221100	FICA / Social Security	Expense	14,901	Reg SS	14,622	14,235	666	4.68%	14,235	8,539	12,604
				One-time payment to employees	279						
603-4511-534-5221200	FICA / Medicare	Expense	3,484	Reg Medicare	3,419	3,329	155	4.66%	3,329	1,997	2,948
				One-time payment to employees	65						
603-4511-534-5266100	Health Insurance / CIGNA	Expense	34,273			34,464	(191)	-0.55%	34,464	26,734	31,330
603-4511-534-5266200	Health Insurance / CIGNA - Retirees	Expense	7,767			7,818	(51)	-0.65%	7,818	5,825	7,349
603-4511-534-5266300	Health Insurance / OPEB Payment	Expense	22,615			18,331	4,284	23.37%	18,331	18,331	18,182

Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4511-534-5266400	Health Insurance / OPEB Unfunded	Expense	-								56,674
603-4511-534-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							180	0
603-4511-534-5268100	Health Insurance / Disability	Expense	387			697	(310)	-44.48%	697	258	643
603-4511-534-5269100	Health Insurance / Life	Expense	398			436	(38)	-8.72%	436	266	436
603-4511-534-5270000	Golf Course / Unemployment	Expense	15,000			7,500	7,500	100.00%	7,500	3,634	14,767
603-4511-534-5282500	Retirement / 25 Year Plan	Expense	57,702			55,010	2,692	4.89%	55,010	55,010	44,641
603-4511-534-5283000	Retirement / 30 Year Plan	Expense	49,358			52,769	(3,411)	-6.46%	52,769	52,769	60,564
603-4511-534-5310100	Supplies / General Supplies	Expense	54,000	Small engine parts	100	57,000	(3,000)	-5.26%	54,768	32,065	50,465
				Batteries	300						
				Hydraulic hose parts	600						
				Electronic parts	300						
				Tires / tubes	500						
				Belts, plugs, oils	1,500						
				John Deere parts	2,000						
				Toro parts	3,000						
				G L Cornell parts	5,000						
				Top dressing	15,000						
				Tee markers, flags, poles, miscellaneous	9,000						
				Irrigation supplies	9,000						
				Landscape supplies	6,100						
				Shop tools	3,500						

Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Office supplies	1,100						
				Cut supplies	(3,000)						
603-4511-534-5330100	Energy / Fuel & Oil	Expense	17,750			17,750	-	0.00%	17,750	11,925	18,247
603-4511-534-5340000	Golf Course / Chemicals	Expense	74,000	Fungicide	39,074	74,000	-	0.00%	74,721	21,825	74,384
				Fertilizer	14,090						
				Herbicide	7,562						
				Plant growth retardant	9,700						
				Miscellaneous	3,574						
603-4511-534-5410000	Golf Course / Professional Services	Expense	1,500			300	1,200	400.00%	300	3,564	1,905
603-4511-534-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	4,000	Asbestos roof & barn demolition	58,000	4,000	-	0.00%	5,300	4,650	1,641
				Miscellaneous repairs	4,000						
				Remove barn demo	(58,000)						
603-4511-534-5560100	Property Services / Water/Sewer Service	Expense	1,000			900	100	11.11%	900	925	1,021
603-4511-534-5610100	Communications / Telephone	Expense	3,700			4,400	(700)	-15.91%	4,400	1,836	3,559
603-4511-534-5610200	Communications / Postage	Expense	-								39
603-4511-534-5620100	Travel / Transportation	Expense	300			100	200	200.00%	100	-	
603-4511-534-5621100	Travel / Dues/Registration Fees	Expense	2,075			580	1,495	257.76%	580	260	600
603-4511-534-5650000	Golf Course / Insurance	Expense	6,917			5,767	1,150	19.94%	5,767	6,383	3,680
603-4511-534-5740200	Machinery & Equipment / Machinery	Expense	43,500	Sprayer	43,500		43,500	N/A	45,756	45,756	

Maintenance											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4511-534-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-								147,070
603-4511-534-5785100	Depreciation / Equipment	Expense	-								43,770
			660,320			592,540	67,780	11.44%	638,085	452,230	815,446

Clubhouse											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4512-534-3400005	Recreation / Pro-Shop Sales	Revenue	226,000			226,000	-	0.00%	226,000	115,811	180,263
603-4512-534-3456001	Recreation / Greens Fees	Revenue	720,000			715,000	5,000	0.70%	715,000	400,707	698,855
603-4512-534-3456002	Recreation / Cart Rentals	Revenue	420,000			420,000	-	0.00%	420,000	167,636	381,721
603-4512-534-3456003	Recreation / Driving Range	Revenue	71,000			70,000	1,000	1.43%	70,000	31,574	67,860
603-4512-534-3456004	Recreation / Special Activities	Revenue	12,000			12,000	-	0.00%	12,000	5,425	10,605
603-4512-534-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							68,663	1,657
603-4512-534-3691001	Miscellaneous / Cash Over/(Short)	Revenue	-							(153)	249
			1,449,000			1,443,000	6,000	0.42%	1,443,000	789,663	1,341,209
603-4512-534-5121100	Salaries - Full Time / Productive Time	Expense	199,420			209,970	(10,550)	-5.02%	209,970	104,832	179,390
603-4512-534-5121200	Salaries - Full Time / Vacation	Expense	-							13,874	5,096
603-4512-534-5121400	Salaries - Full Time / Holiday	Expense	-							5,294	7,576
603-4512-534-5121500	Salaries - Full Time / Other Leave	Expense	-							1,344	
603-4512-534-5160000	Golf Course / Salaries - Seasonal	Expense	79,500			81,300	(1,800)	-2.21%	81,300	55,210	66,736
603-4512-534-5170000	Special Allowance	Expense	4,500	One-time payment to employees	4,500		4,500	N/A			
603-4512-534-5210000	Golf Course / Workmen's Compensation	Expense	6,899			4,599	2,300	50.01%	4,599	3,931	4,132
603-4512-534-5221100	FICA / Social Security	Expense	17,573	Reg SS	17,294	18,058	(485)	-2.69%	18,058	10,725	15,200

Clubhouse											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				One-time payment to employees	279						
603-4512-534-5221200	FICA / Medicare	Expense	4,109	Reg Medicare	4,044	4,223	(114)	-2.70%	4,223	2,508	3,569
				One-time payment to employees	65						
603-4512-534-5266100	Health Insurance / CIGNA	Expense	23,415			32,360	(8,945)	-27.64%	32,360	22,656	29,174
603-4512-534-5266300	Health Insurance / OPEB Payment	Expense	9,046			10,998	(1,952)	-17.75%	10,998	10,998	10,909
603-4512-534-5266400	Health Insurance / OPEB Unfunded	Expense	-							-	38,377
603-4512-534-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							150	(6)
603-4512-534-5267900	Vision - Emp	Expense	-							16	
603-4512-534-5268100	Health Insurance / Disability	Expense	333			824	(491)	-59.59%	824	267	760
603-4512-534-5269100	Health Insurance / Life	Expense	164			267	(103)	-38.58%	267	132	267
603-4512-534-5270000	Golf Course / Unemployment	Expense	-			4,500	(4,500)	-100.00%	4,500	138	1,595
603-4512-534-5282500	Retirement / 25 Year Plan	Expense	11,540			22,004	(10,464)	-47.55%	22,004	22,004	33,342
603-4512-534-5283000	Retirement / 30 Year Plan	Expense	28,205			19,789	8,416	42.53%	19,789	19,789	26,878
603-4512-534-5310100	Supplies / General Supplies	Expense	14,500	Golf range supplies	5,500	339,160	(324,660)	-95.72%	345,037	321,734	19,077
				Tournament supplies	700						
				Scorecards	3,200						
				Pencils	200						
				Supplies for Amateur Championship	250						
				Range mats	1,500						
				Pro shop displays	300						
				Landscaping for Clubhouse	1,000						
				Pull carts	100						

Clubhouse											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Annual Newsletter	700						
				Office Supplies	1,200						
				Cut supplies	(150)						
603-4512-534-5330100	Energy / Fuel & Oil	Expense	16,000			16,000	-	0.00%	16,000	9,811	17,382
603-4512-534-5330300	Energy / Natural Gas	Expense	4,200			4,500	(300)	-6.67%	4,500	1,547	2,714
603-4512-534-5390000	Golf Course / Items Purchased - Resale	Expense	160,500			181,500	(21,000)	-11.57%	210,323	78,348	134,747
603-4512-534-5410000	Golf Course / Professional Services	Expense	42,000	Credit Card services	36,500	43,000	(1,000)	-2.33%	46,644	15,385	31,862
				Sales software	1,500						
				State of Maryland Golf Handicap Service	4,000						
603-4512-534-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	2,400			3,800	(1,400)	-36.84%	3,900	424	1,242
603-4512-534-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	1,100			1,100	-	0.00%	1,306	4,416	3,489
603-4512-534-5560100	Property Services / Water/Sewer Service	Expense	1,550			1,450	100	6.90%	1,450	1,196	1,175
603-4512-534-5561100	Property Services / Storm Water Mgmt Service	Expense	6,800			6,600	200	3.03%	6,600	4,501	6,089
603-4512-534-5562100	Property Services / Solid Waste Benefit Charg	Expense	225			175	50	28.57%	175	168	168
603-4512-534-5610100	Communications / Telephone	Expense	4,400			4,300	100	2.33%	4,300	2,427	4,609
603-4512-534-5610200	Communications / Postage	Expense	290			390	(100)	-25.64%	390	123	262
603-4512-534-5620100	Travel / Transportation	Expense	-								570
603-4512-534-5621100	Travel / Dues/Registration Fees	Expense	5,600			2,550	3,050	119.61%	2,550	2,306	500
603-4512-534-5622100	Travel / Lodging	Expense	1,600				1,600	N/A			715

Clubhouse											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4512-534-5630000	Golf Course / Advertising	Expense	11,000			10,000	1,000	10.00%	18,106	9,723	9,421
603-4512-534-5650000	Golf Course / Insurance	Expense	5,396			4,850	546	11.26%	4,850	2,363	4,856
603-4512-534-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-								635
			662,265			1,028,267	(366,002)	-35.59%	1,075,023	728,340	662,506

Restaurant											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4513-534-3400004	Recreation / Concessions	Revenue	232,000			230,000	2,000	0.87%	230,000	121,069	210,192
603-4513-534-3810002	Non-Operating Revenues / Other Non-Op. Revenue	Revenue	-			226,846	(226,846)	-100.00%	226,846	-	
			232,000			456,846	(224,846)	-49.22%	456,846	121,069	210,192
603-4513-534-5121100	Salaries - Full Time / Productive Time	Expense	45,817			45,410	407	0.90%	45,410	22,199	35,437
603-4513-534-5121200	Salaries - Full Time / Vacation	Expense	-							1,620	1,952
603-4513-534-5121300	Salaries - Full Time / Sick	Expense	-							703	531
603-4513-534-5121400	Salaries - Full Time / Holiday	Expense	-							1,562	1,820
603-4513-534-5121500	Salaries - Full Time / Other Leave	Expense	-							469	
603-4513-534-5160000	Golf Course / Salaries - Seasonal	Expense	24,000			22,000	2,000	9.09%	22,000	14,996	23,417
603-4513-534-5170000	Special Allowance	Expense	1,500	One-time payment to employees	1,500		1,500	N/A			
603-4513-534-5210000	Golf Course / Workmen's Compensation	Expense	1,584			1,056	528	50.00%	1,056	903	1,217
603-4513-534-5221100	FICA / Social Security	Expense	4,422	Reg SS	4,329	4,180	242	5.79%	4,180	2,343	3,585
				One-time payment to employees	93						
603-4513-534-5221200	FICA / Medicare	Expense	1,035	Reg Medicare	1,013	978	57	5.83%	978	548	839
				One-time payment to employees	22						
603-4513-534-5266100	Health Insurance / CIGNA	Expense	14,235			14,311	(76)	-0.53%	14,311	11,109	13,129
603-4513-534-5266300	Health Insurance / OPEB Payment	Expense	4,523			3,666	857	23.38%	3,666	3,666	3,636

Restaurant											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4513-534-5266400	Health Insurance / OPEB Unfunded	Expense	-								12,791
603-4513-534-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							94	0
603-4513-534-5268100	Health Insurance / Disability	Expense	113			205	(92)	-44.88%	205	75	189
603-4513-534-5269100	Health Insurance / Life	Expense	51			62	(11)	-17.74%	62	34	62
603-4513-534-5270000	Golf Course / Unemployment	Expense	-			2,500	(2,500)	-100.00%	2,500	116	1,386
603-4513-534-5282500	Retirement / 25 Year Plan	Expense	11,540			11,002	538	4.89%	11,002	11,002	11,114
603-4513-534-5283000	Retirement / 30 Year Plan	Expense	21,153			19,789	1,364	6.89%	19,789	19,789	20,159
603-4513-534-5310100	Supplies / General Supplies	Expense	2,700	General cleaning supplies	700	700	2,000	285.71%	700	50	
				60 new chairs	2,000						
603-4513-534-5330200	Energy / Electricity	Expense	43,000			42,100	900	2.14%	42,100	22,228	42,364
603-4513-534-5390000	Golf Course / Items Purchased - Resale	Expense	94,000	Beer	28,500	86,800	7,200	8.29%	93,542	42,917	80,242
				Liquor & wine	7,000						
				Bread	5,000						
				Soda & juice	6,000						
				Water & power drinks	10,000						
				Mixers	1,000						
				Tobacco	3,000						
				Crackers & candies	3,000						
				Cleaning supplies	3,200						
				Cups, plates, utensils	4,200						
				Meats & cheeses	13,600						

Restaurant											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Condiments	3,000						
				Produce	3,000						
				Fruit	500						
				Coffee	1,000						
				Chips	2,000						
603-4513-534-5410000	Golf Course / Professional Services	Expense	2,000			2,000	-	0.00%	2,000	1,299	2,242
603-4513-534-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	900			1,500	(600)	-40.00%	1,500	525	225
603-4513-534-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	500			650	(150)	-23.08%	650	-	
603-4513-534-5570000	Golf Course / Licenses/Permits	Expense	1,950			2,000	(50)	-2.50%	2,000	-	1,581
603-4513-534-5610100	Communications / Telephone	Expense	900			900	-	0.00%	900	368	752
603-4513-534-5621100	Travel / Dues/Registration Fees	Expense	-								23
603-4513-534-5650000	Golf Course / Insurance	Expense	805			752	53	7.05%	752	769	1,206
603-4513-534-5785100	Depreciation / Equipment	Expense	-								2,000
			276,728			262,561	14,167	5.40%	269,303	159,384	261,899

Bonded Debt											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-8111-811-5810900	Principal / 09 Issue	Expense	21,796			40,000	(18,204)	-45.51%	40,000		
603-8111-821-5820900	Interest / 09 Issue	Expense	38,023			40,169	(2,146)	-5.34%	40,169	26,779	41,102
603-8111-831-5410000	Other Charges / Professional Services	Expense	58	2009 Issue - Paying Agent/Registrar	10	59	(1)	-1.69%	59		8
				2009 Issue - Out of Pocket Expenses	48						
603-8111-831-5830900	Amort. Bond Issuance Cost / 2009 Issue	Expense	-								448
			59,877			80,228	(20,351)	-25.37%	80,228	26,779	41,558

Interfund Transfers											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	21,810	Transfer to General Fund	21,810	-	21,810	N/A	-	-	-
			21,810			-	21,810	N/A	-	-	-

Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	-						60,116	-	
604-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-							8	14
604-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-							4,828	9,780
604-0000-000-3910001	Debt Proceeds	Revenue	-			13,655,000	(13,655,000)	-100.00%	13,655,000	-	
604-0000-000-3910002	General Long-Term Oblig. / Debt Issue Premium	Revenue	-							-	2,381
604-0000-000-3920001	Inter-Fund Transfers / Transfer from General	Revenue	1,119,735			628,326	491,409	78.21%	724,392	-	734,257
604-0000-000-3920307	Inter-Fund Transfers / Transfer from Airport CIP	Revenue	-							-	3,016,012
			1,119,735			14,283,326	(13,163,591)	-92.16%	14,439,508	4,836	3,762,445

Airport											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-3711-371-3343102	State of Maryland / Other State Grants	Revenue	150,000	expected state grant for mowing equipment			150,000	N/A		-	
604-3711-371-3437001	Equipmental Rental / Washing Facility	Revenue	300			300	-	0.00%	300	-	350
604-3711-371-3437002	Public Works / Grass Tie Downs	Revenue	8,000			8,000	-	0.00%	8,000	3,822	6,864
604-3711-371-3437003	Public Works / Hard Surface Tie-Down	Revenue	55,000			55,000	-	0.00%	55,000	41,803	59,842
604-3711-371-3437004	Public Works / Hangars	Revenue	123,240			123,240	-	0.00%	123,240	78,686	118,934
604-3711-371-3437005	Hangars / North Project	Revenue	418,464			418,464	-	0.00%	418,464	277,872	417,626
604-3711-371-3621001	Rentals / Rents	Revenue	7,200			7,200	-	0.00%	7,200	19,099	7,202
604-3711-371-3621301	Public Works / Airport Leases	Revenue	273,723			261,409	12,314	4.71%	261,409	107,996	154,556
604-3711-371-3653701	Public Works / Fuel & Oil Fees	Revenue	40,000			40,000	-	0.00%	40,000	26,157	49,295
604-3711-371-3690001	Miscellaneous / Other Misc. Receipts	Revenue	1,000	Fee for commercial use at airport			1,000	N/A		22	1,401
604-3711-371-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-							2,340	
			1,076,927			913,613	163,314	17.88%	913,613	557,797	816,070
604-3711-371-5121100	Salaries - Full Time / Productive Time	Expense	206,456			197,905	8,551	4.32%	197,905	108,342	157,636
604-3711-371-5121200	Salaries - Full Time / Vacation	Expense	-							6,926	17,561
604-3711-371-5121300	Salaries - Full Time / Sick	Expense	-							2,119	919

Airport											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-3711-371-5121400	Salaries - Full Time / Holiday	Expense	-							6,888	7,748
604-3711-371-5121500	Salaries - Full Time / Other Leave	Expense	-							2,114	4,903
604-3711-371-5141200	Overtime / Standby	Expense	1,500			1,500	-	0.00%	1,500	-	
604-3711-371-5141300	Overtime / Premium Overtime	Expense	3,600			3,600	-	0.00%	3,600	790	104
604-3711-371-5170000	Special Allowance	Expense	3,000	One-time payment to employees	3,000		3,000	N/A			
604-3711-371-5210000	Transportation / Workmen's Compensation	Expense	16,332			10,888	5,444	50.00%	10,888	9,306	6,282
604-3711-371-5221100	FICA / Social Security	Expense	13,302	Reg SS	13,116	12,587	715	5.68%	12,587	7,606	11,227
				One-time payment to employees	186						
604-3711-371-5221200	FICA / Medicare	Expense	3,111	Reg Medicare	3,067	2,944	167	5.67%	2,944	1,779	2,626
				One-time payment to employees	44						
604-3711-371-5264100	Health Insurance / Retirees >= 65	Expense	7,992			8,402	(410)	-4.88%	8,402	5,999	9,764
604-3711-371-5266100	Health Insurance / CIGNA	Expense	11,891			11,967	(76)	-0.64%	11,967	9,264	11,582
604-3711-371-5266300	Health Insurance / OPEB Payment	Expense	11,308			9,165	2,143	23.38%	9,165	9,165	12,727
604-3711-371-5266400	Health Insurance / OPEB Unfunded	Expense	-							-	35,089
604-3711-371-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							49	0
604-3711-371-5268100	Health Insurance / Disability	Expense	440			787	(347)	-44.09%	787	259	673
604-3711-371-5269100	Health Insurance / Life	Expense	324			368	(44)	-11.96%	368	216	368
604-3711-371-5282500	Retirement / 25 Year Plan	Expense	23,081			22,004	1,077	4.89%	22,004	22,004	22,739
604-3711-371-5283000	Retirement / 30 Year Plan	Expense	10,577			9,894	683	6.90%	9,894	9,894	10,087
604-3711-371-5291300	Misc Benefits / Other	Expense	582			576	6	1.04%	576	432	558
604-3711-371-5310100	Supplies / General Supplies	Expense	40,000			35,000	5,000	14.29%	36,042	14,959	34,046

Airport											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-3711-371-5330100	Energy / Fuel & Oil	Expense	15,000	adding new mowing equipment		4,000	11,000	275.00%	4,000	2,304	3,561
604-3711-371-5330200	Energy / Electricity	Expense	40,000			40,000	-	0.00%	40,000	28,769	42,783
604-3711-371-5330300	Energy / Natural Gas	Expense	1,000			1,000	-	0.00%	1,000	1,341	1,641
604-3711-371-5340000	Transportation / Chemicals	Expense	10,000			10,000	-	0.00%	10,127	9,999	1,151
604-3711-371-5410000	Transportation / Professional Services	Expense	30,000	increase requested amount due to tree removal services in Tulip Hill		20,000	10,000	50.00%	60,807	44,591	30,365
604-3711-371-5510200	Cleaning Services / Custodial Services	Expense	2,000			2,000	-	0.00%	2,000	980	1,733
604-3711-371-5510400	Cleaning Services / Snow Removal	Expense	-								
604-3711-371-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	40,000			60,000	(20,000)	-33.33%	73,312	16,304	19,221
604-3711-371-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	17,000			17,000	-	0.00%	20,387	3,110	5,149
604-3711-371-5540200	Rentals / Equipment and Vehicles	Expense	40,000			60,000	(20,000)	-33.33%	60,385	30,232	72,001
604-3711-371-5560100	Water/Sewer Service / Water/Sewer Service	Expense	1,000	increase in water bill		1,000	-	0.00%	1,000	863	964
604-3711-371-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	6,000	increase in SWM fees		5,000	1,000	20.00%	5,000	4,362	5,440
604-3711-371-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	8,000	increase in fees associated w/ SWBC		7,404	596	8.05%	7,404	7,448	7,404
604-3711-371-5590000	Transportation / Taxes	Expense	7,331	28-544545 - 6202 Fairfax Court	3,805	7,331	-	0.00%	7,331	7,264	7,264
				28-534108 - 6206 Fairfax Court	3,526						
604-3711-371-5610100	Communications / Telephone	Expense	6,000			6,000	-	0.00%	6,000	2,329	5,090
604-3711-371-5610200	Communications / Postage	Expense	500			500	-	0.00%	500	176	462

Airport											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-3711-371-5620100	Travel / Transportation	Expense	250			250	-	0.00%	250	470	816
604-3711-371-5621100	Travel / Dues/Registration Fees	Expense	8,500	increase due to professional training for Airport personnel		7,000	1,500	21.43%	7,000	3,885	6,795
604-3711-371-5622100	Travel / Lodging	Expense	1,000	increase due to professional training for Airport personnel		500	500	100.00%	500	640	302
604-3711-371-5630000	Transportation / Advertising	Expense	3,000			3,000	-	0.00%	3,000	297	2,500
604-3711-371-5640000	Transportation / Printing & Binding	Expense	3,000			3,000	-	0.00%	3,000	-	
604-3711-371-5650000	Transportation / Insurance	Expense	25,681			23,035	2,646	11.49%	23,035	22,455	18,869
604-3711-371-5710000	Land	Expense	-							-	332,122
604-3711-371-5719000	Land / Contra-expense	Expense	-							-	(332,122)
604-3711-371-5740100	Machinery & equipment / Vehicles	Expense	-						43,446	43,446	
604-3711-371-5740200	Machinery & Equipment / Machinery	Expense	200,000	State Grant - Equipment	200,000		200,000	N/A	52,620	-	
604-3711-371-5781100	Depreciation / Buildings	Expense	-								279,276
604-3711-371-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-								286,497
604-3711-371-5785100	Depreciation / Equipment	Expense	-								72,977
			818,758			605,607	213,151	35.20%	760,731	449,376	1,218,900

Air Traffic Control Tower											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-3712-371-5310100	Supplies / General Supplies	Expense	5,000			5,000	-	0.00%	3,958	920	2,347
604-3712-371-5330200	Energy / Electricity	Expense	7,500			7,500	-	0.00%	7,500	-	2,377
604-3712-371-5410000	Transportation / Professional Services	Expense	2,500			-	2,500	N/A	-	328	540
604-3712-371-5510100	Cleaning Services / Disposal Fees	Expense	1,500		1,500	500	1,000	200.00%	500	-	
604-3712-371-5510200	Cleaning Services / Custodial Services	Expense	4,000	cleaning service for the building	3,000	3,000	1,000	33.33%	3,100	1,260	440
				required annual windown cleaning for the cab	1,000						
604-3712-371-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	15,000	warranty periods will be complete on all equipment in Dec 2012.	15,000	2,500	12,500	500.00%	3,500	1,579	
604-3712-371-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	62,000	Avionics contract with Wolen LLC.	10,000	3,000	59,000	1966.67%	3,000	432	270
				Elevator contract with Elevator Solutions.	10,000						
				Generator - Electrical Power Study $22,000 MX & Testing of Electrical svc & distro equipment $20,000	42,000						
604-3712-371-5560100	Water/Sewer Service / Water/Sewer Service	Expense	2,500		2,500		2,500	N/A	1,000	466	
604-3712-371-5610100	Communications / Telephone	Expense	5,000		5,000	5,000	-	0.00%	5,000	2,250	3,011
604-3712-371-5650000	Insurance	Expense	-								188
			105,000			26,500	78,500	296.23%	27,558	7,235	9,173

Bonded Debt											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-8111-811-5811101	11 Issue Airport	Expense	240,000			235,000	5,000	2.13%	235,000		
604-8111-811-5811301	Principal / Airport Note Refunding Bond 13	Expense	715,000				715,000	N/A			
604-8111-821-5821100	Interest / 11 Taxable Issue	Expense	46,075			50,826	(4,751)	-9.35%	50,826	34,275	27,031
604-8111-821-5821301	Interest / Airport Note Refunding Bond 13	Expense	256,329				256,329	N/A		27,183	
604-8111-831-5410000	Other Charges / Professional Services	Expense	8,000	2011 Issue - Paying Agent/Registrar	1,000	4,000	4,000	100.00%	4,000	725	750
				2011 Issue - Out of Pocket Expenses	3,000						
				2013 Issue - Paying Agent/Registrar	1,000						
				2013 Issue - Out of Pocket Expenses	3,000						
604-8111-831-5830100	Amort. Bond Issuance Cost / 2001 Issue	Expense	-								1,065
604-8111-831-5830600	Amort. Bond Issuance Cost / '09 Taxable Issue	Expense	-								29,885
604-8111-831-5830900	Amort. Bond Issuance Cost / 2009 Issue	Expense	-								
604-8111-831-5831100	2011 Issue Series A Taxable	Expense	-								9,574
604-8111-831-5840100	Bond Issue Discount / 2001 Bond Issue	Expense	-								999
			1,265,404			289,826	975,578	336.61%	289,826	62,183	142,860
604-8115-813-5810901	09 BAN Issue	Expense	-			13,655,000	(13,655,000)	-100.00%	13,655,000	-	
604-8115-823-5820900	Interest / 09 Issue	Expense	-			617,206	(617,206)	-100.00%	617,206	411,471	617,206

Bonded Debt											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-8115-833-5410000	Other Charges / Professional Services	Expense	-			2,800	(2,800)	-100.00%	2,800	-	775
			-			14,275,006	(14,275,006)	-100.00%	14,275,006	411,471	617,981

Interfund Transfers											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	7,500	Transfer to CIP	7,500		7,500	N/A			30,100
			7,500			-	7,500	N/A	-	-	30,100

Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-0000-000-3010000	Beginning Fund Balance / Unencumbered	Revenue	-			104,356	(104,356)	-100.00%	104,356		
605-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	-						30,547		
605-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-							56	55
605-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-							6,239	12,765
605-0000-000-3910002	General Long-Term Oblig. / Debt Issue Premium	Revenue	-								26,551
605-0000-000-3920308	Inter-Fund Transfers / Transfer from Parking CIP	Revenue	-								43,029
			-			104,356	(104,356)	-100.00%	134,903	6,295	82,399

Public Parking											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3611-361-3223601	Non-business Lic./Permits / Residents Parking Perm	Revenue	13,000	1ST PERMIT PER CALENDAR YEAR IF METERED: $50 X 200	10,000	13,000	-	0.00%	13,000	20,339	18,493
				1ST PERMIT PER CALENDAR YEAR IF NON-METERED: FREE							
				2ND PERMIT PER CALENDAR YEAR: $100 X 30 1/2 PRICE IF PURCHASED JULY 1 - DECEMBER 31 FREE PERMIT POLICY IS AIMED AT RESIDENTS ON THE FRINGE OF THE DOWNTOWN. (EST. 240 FREE PERMITS)	3,000						
605-3611-361-3223602	Non-business Lic./Permits / No Parking Permits	Revenue	18,000	ALL DAY AT METERED SPACE: $8 X 2000	16,000	18,000	-	0.00%	18,000	9,558	16,922
				ALL DAY AT NON-METERED SPACE: $1 X 1000	1,000						
				PER HOUR AT METERED METERED SPACE: $1 X 1000	1,000						
605-3611-361-3343103	State of Maryland / Other State Grants	Revenue	-								
605-3611-361-3400002	Public Works / Labor	Revenue	-								3,045
605-3611-361-3436002	Public Works / Parking Meters	Revenue	648,596	CURRENT AVG. PER WEEK $12473.00 X 52 .05 - 3 MINUTES .10 - 6 MINUTES .25 - 15 MINUTES 1.00 - 60 MINUTES	648,596	612,172	36,424	5.95%	612,172	425,931	592,201
605-3611-361-3436003	Public Works / Parking Programs	Revenue	-								

Public Parking											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3611-361-3436004	Parking Programs / Park 'N' Shop	Revenue	22,204	CURRENT WEEKLY AVERAGE = $427.00 X 52 WEEKS	22,204	21,710	494	2.28%	21,710	14,034	23,219
605-3611-361-3513601	Public Works Activities / Parking Violations	Revenue	686,868	CURRENT AVERAGE PER WEEK: $13209 X 52 WEEKS	686,868	670,980	15,888	2.37%	670,980	459,780	661,695
605-3611-361-3513602	Public Works Activities / Parking Scofflaw	Revenue	14,250	PER TOW $95 X 150	14,250	8,000	6,250	78.13%	8,000	7,076	9,435
605-3611-361-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-								4
605-3611-362-3436001	Non-business Lic./Permits / Parking Privileges	Revenue	61,980	NORTH MARKET ST. LOT: $75 X 39 SPACES X 12 MONTHS	35,100	63,900	(1,920)	-3.00%	63,900	28,553	38,618
				CARROLL CREEK LOT: CURRENTLY $96 PER MONTH SCHEDULED TO BE $99 PER MONTH JULY 1, 2013 $99 X 10 SPACES X 12 MONTHS	11,880						
				MARC TRAIN LOT: $50 X 25 SPACES X 12 MONTHS	15,000						
605-3611-363-3436005	Parking Programs / Deck Debit Card	Revenue	4,264	CURRENT WEEKLY AVGERAGE: $82.00 X 52 WEEKS	4,264	2,088	2,176	104.21%	2,088	2,515	2,452
			1,469,162			1,409,850	59,312	4.21%	1,409,850	967,786	1,366,083
605-3611-361-5121100	Salaries - Full Time / Productive Time	Expense	208,064			166,199	41,865	25.19%	166,199	90,959	139,123
605-3611-361-5121200	Salaries - Full Time / Vacation	Expense	-							6,315	15,260
605-3611-361-5121300	Salaries - Full Time / Sick	Expense	-							2,852	740
605-3611-361-5121400	Salaries - Full Time / Holiday	Expense	-							6,896	7,256
605-3611-361-5121500	Salaries - Full Time / Other Leave	Expense	-							1,735	943
605-3611-361-5141200	Overtime / Standby	Expense	9,798			9,798	-	0.00%	9,798	6,638	9,679
605-3611-361-5141300	Overtime / Premium Overtime	Expense	20,370			17,864	2,506	14.03%	17,864	11,022	12,618

Public Parking											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3611-361-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	225,225			188,499	36,726	19.48%	188,499	90,863	108,446
605-3611-361-5170000	Special Allowance	Expense	21,300	One-time payment to employees	21,300		21,300	N/A			
605-3611-361-5210000	Parking Facilities / Workmen's Compensation	Expense	21,816			14,544	7,272	50.00%	14,544	12,430	14,393
605-3611-361-5221100	FICA / Social Security	Expense	30,054	Reg SS	28,734	23,707	6,347	26.77%	23,707	13,091	17,717
				One-time payment to employees	1,320						
605-3611-361-5221200	FICA / Medicare	Expense	7,031	Reg Medicare	6,722	5,542	1,489	26.87%	5,542	3,062	4,144
				One-time payment to employees	309						
605-3611-361-5261100	Health Insurance / Optimum	Expense	-								
605-3611-361-5262100	Health Insurance / Aetna	Expense	-								
605-3611-361-5263100	Health Insurance / Blue Choice	Expense	-								
605-3611-361-5264100	Health Insurance / Retirees >= 65	Expense	3,996			4,201	(205)	-4.88%	4,201	2,999	4,882
605-3611-361-5266100	Health Insurance / CIGNA	Expense	35,682			23,827	11,855	49.75%	23,827	18,464	22,223
605-3611-361-5266200	Health Insurance / CIGNA - Retirees	Expense	15,574			15,676	(102)	-0.65%	15,676	11,680	15,021
605-3611-361-5266300	Health Insurance / OPEB Payment	Expense	19,901			16,131	3,770	23.37%	16,131	16,131	16,000
605-3611-361-5266400	Health Insurance / OPEB Unfunded	Expense	-								36,549
605-3611-361-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							47	21
605-3611-361-5268100	Health Insurance / Disability	Expense	447			809	(362)	-44.75%	809	264	692
605-3611-361-5269100	Health Insurance / Life	Expense	423			465	(42)	-9.03%	465	282	459
605-3611-361-5270000	Parking Facilities / Unemployment	Expense	-								(48)
605-3611-361-5282500	Retirement / 25 Year Plan	Expense	69,243			66,012	3,231	4.89%	66,012	66,012	66,938

Public Parking											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3611-361-5283000	Retirement / 30 Year Plan	Expense	52,178			48,812	3,366	6.90%	48,812	48,812	53,834
605-3611-361-5310100	Supplies / General Supplies	Expense	52,000	PARKING TICKETS AND ENVELOPES FOR ENFORCEMENT	30,000	49,000	3,000	6.12%	53,947	15,160	48,931
				PARKING OFFICE SUPPLIES	2,000						
				NO PARKING SIGNS	4,000						
				RESIDENT PERMIT DECALS	500						
				ELECTRONIC PARKING METER EQUIPMENT/INCULUDES BATTERIES/METER POLES SLEEVES AND BASES	9,000						
				VECHICLES PARTS/SUPPLIES	2,500						
				LOTS MAINTAINENCE	1,000						
				PAINT FOR CURB PAINTING	2,000						
				SMALL TOOLS AND EQUIPMENT	1,000						
605-3611-361-5310300	Supplies / Clothing/Uniforms	Expense	1,000	ENFORCEMENT OFFICERS, METER TECHNICIAN AND NIGHTY SECURTIY	1,000	1,000	-	0.00%	1,800	563	163
605-3611-361-5330100	Energy / Fuel & Oil	Expense	10,000	FUEL/OIL FOR THREE PICKUP TRUCKS/INCLUDES NIGHT SECURITY USE/HISTORICAL REVIEW	10,000	9,200	800	8.70%	9,200	5,681	9,465
605-3611-361-5330200	Energy / Electricity	Expense	-								
605-3611-361-5410000	Parking Facilities / Professional Services	Expense	159,700	PARKING ENFORCEMENT PROCESSING SERVICES/INCLUDES ENFORCEMENT EQUIPMENT, COMPUTERS, NATIONWIDE MVA ACCESS, BACKUP AND TECHNICAL SUPPORT/EXPENSE OFFSET BY REVENUE GENERATED FROM ENFORCEMENT.	139,000	153,465	6,235	4.06%	165,645	73,371	112,168

Public Parking											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				TOWING FOR SCOFFLAW/EXPENSE TOTALLY RECOUPED FROM REVENUE GENERATED FROM TOWING.	12,500						
				COMCAST HIGH SPEED INTERNET SERVICE FOR CREDIT CARD REVENUE SERVICE/INCLUDES IP ADDRESS SERVICE.	1,512						
				PHYSICAL/DRUG TESTING	688						
				PARKMOBILE CREDIT CARD FEES	6,000						
605-3611-361-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	15,000	REVENUE COMPUTER/EQUIPMENT REPAIR AND SERVICES	5,000	14,000	1,000	7.14%	14,000	715	2,636
				REPAIR OF DAMAGED AND VANDALIZED PARKING METER HOUSINGS/MECHS	2,000						
				RECONDITIONING OF METER HOUSINGS/25% DONE EACH YEAR	8,000						
605-3611-361-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	1,588	XEROX MAINTAINENCE	788	1,550	38	2.45%	1,822	1,063	1,208
				COIN SORTER MAINTAINENCE	800						
605-3611-361-5540100	Rentals / Land and Buildings	Expense	-								
605-3611-361-5540200	Rentals / Equipment and Vehicles	Expense	300	RENTALS AS NEEDED	300	300	-	0.00%	300	-	
605-3611-361-5570000	Parking Facilities / Licenses/Permits	Expense	-								
605-3611-361-5610100	Communications / Telephone	Expense	750	CELL PHONES USED BY SECURITY PERSONNEL	1,200	1,200	(450)	-37.50%	1,200	317	649

Public Parking											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3611-361-5610200	Communications / Postage	Expense	1,000	INCLUDES ALL POSTAGE NEEDED TO COMPLETE CORRESPONDENCE WITH CUSTOMERS AND VENDORS/INCLUDING SENDBACKS AS WELL AS CORRESPONDENCE WITH PROFESSIONAL AGENCIES AND SHIPPING ON EQUIPMENT FOR REPAIR.	1,000	1,000	-	0.00%	1,000	599	492
605-3611-361-5620100	Travel / Transportation	Expense	1,000	TRAVEL TO AND FROM ANNUAL INTERNATIONAL PARKING CONVENTION	1,000	900	100	11.11%	900	-	
605-3611-361-5621100	Travel / Dues/Registration Fees	Expense	1,400	DUES FOR INTERNATIONAL PARKING INSTITUTE ANNUAL MEMBERSHIP	700	1,300	100	7.69%	1,300	595	595
				REGISTRATION FOR ANNUAL INTERNATIONAL PARKING INSTITUE PARKING CONVENTION	700						
605-3611-361-5622100	Travel / Lodging	Expense	600	LODGING FOR FOUR DAYS AT ANNUAL PARKING CONVENTION	600	550	50	9.09%	550	-	
605-3611-361-5623100	Travel / Meals/Food	Expense	-								
605-3611-361-5630000	Parking Facilities / Advertising	Expense	500	ADVERTISING AS NEEDED	500		500	N/A		-	
605-3611-361-5650000	Parking Facilities / Insurance	Expense	3,730			3,317	413	12.45%	3,317	3,527	4,324
605-3611-361-5690000	Parking Facilities / Miscellaneous	Expense	-								
605-3611-361-5740100	Machinery & Equipment / Vehicles	Expense	-								
605-3611-361-5749000	Machinery & Equipment / Contra-expense	Expense	-								
605-3611-361-5781100	Depreciation / Buildings	Expense	-								237
605-3611-361-5785100	Depreciation / Equipment	Expense	-								18,901

Public Parking											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
			989,670			838,868	150,802	17.98%	857,068	512,145	746,659

Church Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3621-363-3373102	Frederick County / Parking Deck Share	Revenue	63,502	25% OF OPERATING BUDGET ESTIMATE	63,502	89,303	(25,801)	-28.89%	89,303	15,707	49,730
605-3621-363-3436101	Public Works / Church Street Deck	Revenue	673,170	CURRENT WEEKLY AVERAGE: $7324.00 DUE TO 3 MONTHS OF REHAB ON DECK WEEKLY AVERAGE SHOULD BE APPROXIMATELY 12359.00 PER WEEK X 52 WEEKS MONTHLY RATE IS CURRENTLY $96.00 AND PER PREVIOUS YEARS BUDGET HEARINGS IS SCHEDULED TO BE $99.00 PER MONTH FOR FY14 INCREASE RESULTS IN $8640.00 OF ADDITIONAL REVENUE	673,170	651,324	21,846	3.35%	651,324	283,251	640,144
605-3621-363-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							11	14
			736,672			740,627	(3,955)	-0.53%	740,627	298,969	689,888
605-3621-363-5121100	Salaries - Full Time / Productive Time	Expense	10,656			10,615	41	0.39%	10,615	5,767	8,421
605-3621-363-5121200	Salaries - Full Time / Vacation	Expense	-							367	1,147
605-3621-363-5121300	Salaries - Full Time / Sick	Expense	-							276	94
605-3621-363-5121400	Salaries - Full Time / Holiday	Expense	-							409	476
605-3621-363-5121500	Salaries - Full Time / Other Leave	Expense	-							122	208
605-3621-363-5141200	Overtime / Standby	Expense	909			909	-	0.00%	909	586	908
605-3621-363-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	-	212
605-3621-363-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	48,871			47,765	1,106	2.32%	47,765	28,663	42,638

Church Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3621-363-5170000	Special Allowance	Expense	900	One-time payment to employees	900		900	N/A			
605-3621-363-5210000	Parking Facilities / Workmen's Compensation	Expense	3,859			2,573	1,286	49.98%	2,573	2,199	2,209
605-3621-363-5221100	FICA / Social Security	Expense	3,821	Reg SS	3,765	3,695	126	3.41%	3,695	2,221	3,322
				One-time payment to employees	56						
605-3621-363-5221200	FICA / Medicare	Expense	894	Reg Medicare	881	862	32	3.71%	862	519	777
				One-time payment to employees	13						
605-3621-363-5261100	Health Insurance / Optimum	Expense	-								
605-3621-363-5266100	Health Insurance / CIGNA	Expense	1,704			1,713	(9)	-0.53%	1,713	1,330	1,541
605-3621-363-5266300	Health Insurance / OPEB Payment	Expense	543			440	103	23.41%	440	440	436
605-3621-363-5266400	Health Insurance / OPEB Unfunded	Expense	-								1,534
605-3621-363-5268100	Health Insurance / Disability	Expense	25			44	(19)	-43.18%	44	17	41
605-3621-363-5269100	Health Insurance / Life	Expense	13			16	(3)	-18.75%	16	9	16
605-3621-363-5282500	Retirement / 25 Year Plan	Expense	11,540			11,002	538	4.89%	11,002	11,002	
605-3621-363-5283000	Retirement / 30 Year Plan	Expense	7,897			7,388	509	6.89%	7,388	7,388	6,720
605-3621-363-5310100	Supplies / General Supplies	Expense	53,613	MACHINE TICKETS FOR DECK OPERATION	7,500	36,756	16,857	45.86%	39,156	32,460	14,467
				CLEANING SUPPLIES FOR DECK	1,500						
				EQUIPMENT FOR BUILDING/BUILDING REPAIR	5,000						
				EQUIPMENT/PARTS FOR REPAIR OF OF EQUIPMENT IN DECK	7,500						
				PAINT FOR STRIPING	750						
				SMALL TOOLS/EQUIPMENT	200						

Church Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				SECURITY CAMERA UPGRADE/POWERVAULT MD1200 STORAGE FOR VIDEO MANAGEMENT SYSTEM IN ACCORDANCE WITH POLICE DEPARTMENT NEEDS.	31,163						
605-3621-363-5310300	Supplies / Clothing/Uniforms	Expense	300	CUSTODIAN/SECURITY PERSONNEL	300	300	-	0.00%	600	-	
605-3621-363-5330100	Energy / Fuel & Oil	Expense	300	FUEL/OIL FOR DECK SWEEPER/BASED ON HISTORICAL REVIEW	300	300	-	0.00%	300	98	199
605-3621-363-5330200	Energy / Electricity	Expense	25,000	ELECTRIC USE FOR DECK/BASED ON HISTORICAL REVIEW	25,000	25,000	-	0.00%	25,000	14,537	24,899
605-3621-363-5340000	Parking Facilities / Chemicals	Expense	750	ICE MELT FOR DECK AND SIDEWALKS AROUND DECK	750	750	-	0.00%	750	750	1,406
605-3621-363-5410000	Parking Facilities / Professional Services	Expense	17,696	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW, AVG. $1333.00 PER MONTH	15,996	15,700	1,996	12.71%	15,700	4,758	15,131
				PROFESSIONAL ENGINEERING SERVICES FOR DECK	1,500						
				PHYSICAL AND DRUG TESTING	200						
605-3621-363-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	45,000	BUILDING/OUTSIDE REPAIRS/INCLUDES CONCRETE, ELEVATOR ETC.	20,000	173,300	(128,300)	-74.03%	173,300	5,176	9,519
				EQUIPMENT REPAIRS/INCLUDES REVENUE EQUIPMENT	25,000						
605-3621-363-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	5,922	ELEVATOR MAINTAINENCE CONTRACT	2,322	5,922	-	0.00%	5,922	3,300	5,626
				THIRD PARTY ELEVATOR MAINTAINENCE INSPECTION PER STATE	400						
				SECURITY CAMERA MAINTAINENCE	3,000						
				PEST/RODENT CONTROL/BI-MONTHLY	200						

Church Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3621-363-5540200	Rentals / Equipment and Vehicles	Expense	1,000	RENTAL FOR LIFT OR OTHER EQUIPMENT IF NEEDED FOR DECK OR POLE LIGHT REPAIRS	1,000	1,000	-	0.00%	1,127	-	589
605-3621-363-5560100	Property Services / Water/Sewer Service	Expense	700	WATER/SEWER USE/HISTORICAL REVIEW	700	700	-	0.00%	700	480	410
605-3621-363-5561100	Property Services / Storm Water Mgmt Service	Expense	130	STORM WATER SERVICE/HISTORICAL REVIEW	130	130	-	0.00%	130	77	104
605-3621-363-5562100	Property Services / Solid Waste Benefit Charg	Expense	1,890			1,890	-	0.00%	1,890	1,890	1,890
605-3621-363-5610100	Communications / Telephone	Expense	1,750	INCLUDES MODEMS AND HIGH SPEED INTERNET CONNECTIONS/HISTORICAL USE REVIEW	1,750	1,750	-	0.00%	1,750	1,225	1,675
605-3621-363-5650000	Parking Facilities / Insurance	Expense	7,632			6,393	1,239	19.38%	6,393	4,493	4,279
605-3621-363-5781100	Depreciation / Buildings	Expense	-								7,221
605-3621-363-5785100	Depreciation / Equipment	Expense	-								29,419
			253,615			357,213	(103,598)	-29.00%	360,040	130,559	187,534

Court Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3622-363-3436201	Public Works / Court Street Deck	Revenue	900,353	CURRENT WEEKLY AVERAGE: $16529.00 X 52 WEEKS MONTHLY RATE IS CURRENTLY $96.00 AND PER PREVIOUS BUDGET HEARINGS IS SCHEDULED TO BE $99.00 PER MONTH FOR FY14. INCREASE RESULTS IN $11700.000 IN ADDITIONAL REVENUE.	900,353	779,068	121,285	15.57%	779,068	576,139	761,423
605-3622-363-3621001	Rentals / Rents	Revenue	67,401	POLICE UNITS	67,401	67,401	-	0.00%	67,401	44,934	67,401
			967,754			846,469	121,285	14.33%	846,469	621,073	828,824
605-3622-363-5121100	Salaries - Full Time / Productive Time	Expense	10,656			10,615	41	0.39%	10,615	5,767	8,421
605-3622-363-5121200	Salaries - Full Time / Vacation	Expense	-							368	1,147
605-3622-363-5121300	Salaries - Full Time / Sick	Expense	-							276	94
605-3622-363-5121400	Salaries - Full Time / Holiday	Expense	-							408	476
605-3622-363-5121500	Salaries - Full Time / Other Leave	Expense	-							123	208
605-3622-363-5141200	Overtime / Standby	Expense	909			909	-	0.00%	909	586	908
605-3622-363-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	50	134
605-3622-363-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	51,745			50,332	1,413	2.81%	50,332	28,776	43,555
605-3622-363-5170000	Special Allowance	Expense	900	One-time payment to employees	900		900	N/A			
605-3622-363-5210000	Parking Facilities / Workmen's Compensation	Expense	4,025			2,684	1,341	49.96%	2,684	2,294	2,418

Court Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3622-363-5221100	FICA / Social Security	Expense	4,000	Reg SS	3,944	3,854	146	3.79%	3,854	2,231	3,374
				One-time payment to employees	56						
605-3622-363-5221200	FICA / Medicare	Expense	936	Reg Medicare	923	899	37	4.12%	899	522	789
				One-time payment to employees	13						
605-3622-363-5266100	Health Insurance / CIGNA	Expense	1,704			1,713	(9)	-0.53%	1,713	1,330	1,541
605-3622-363-5266200	Health Insurance / CIGNA - Retirees	Expense	7,787			7,838	(51)	-0.65%	7,838	5,840	7,510
605-3622-363-5266300	Health Insurance / OPEB Payment	Expense	5,066			4,106	960	23.38%	4,106	4,106	4,073
605-3622-363-5266400	Health Insurance / OPEB Unfunded	Expense	-							-	6,880
605-3622-363-5268100	Health Insurance / Disability	Expense	25			44	(19)	-43.18%	44	17	41
605-3622-363-5269100	Health Insurance / Life	Expense	120			123	(3)	-2.44%	123	80	123
605-3622-363-5282500	Retirement / 25 Year Plan	Expense	11,540			11,002	538	4.89%	11,002	11,002	11,114
605-3622-363-5283000	Retirement / 30 Year Plan	Expense	14,948			13,984	964	6.89%	13,984	13,984	20,159
605-3622-363-5310100	Supplies / General Supplies	Expense	66,307	MACHINE TICKETS FOR DECK OPERATION	12,000	71,444	(5,137)	-7.19%	71,477	54,806	16,489
				CLEANING SUPPLIES FOR DECK	1,500						
				BUILDING EQUIPMENT/PARTS FOR REPAIR/SERVICE	10,000						
				EQUIPMENT FOR REPAIR/SERVICE OF REVENUE EQUIPMENT	10,000						
				PAINT FOR STRIPING	750						
				SMALL TOOLS/EQUIPMENT	200						
				SECURITY CAMERA UPGRADE/POWERVAULT MD1200 STORAGE FOR VIDEO MANAGEMENT SYSTEM IN ACCORDANCE WITH POLICE NEEDS.	31,857						

Court Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3622-363-5310300	Supplies / Clothing/Uniforms	Expense	300	CUSTODIAN	300	300	-	0.00%	600	-	
605-3622-363-5330200	Energy / Electricity	Expense	39,000	ELECTRIC USE FOR DECK/HISTORICAL REVIEW	39,000	39,000	-	0.00%	39,000	19,813	36,289
605-3622-363-5340000	Parking Facilities / Chemicals	Expense	750	ICE MELT FOR DECK/SIDEWALKS	750	750	-	0.00%	750	750	1,406
605-3622-363-5410000	Parking Facilities / Professional Services	Expense	24,172	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW, AVG. $1781.00 PER MONTH	21,372	19,800	4,372	22.08%	21,368	12,070	20,245
				PROFESSIONAL ENGINEERING SERVICES	2,500						
				PHYSICAL/DRUG TESTING	300						
605-3622-363-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	30,000	BUILDING REPAIR	10,000	20,000	10,000	50.00%	20,000	865	6,744
				EQUIPMENT/REVENUE PAY STATION REPAIR	20,000						
605-3622-363-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	7,422	ELEVATOR SERVICE CONTRACT	2,322	7,437	(15)	-0.20%	7,437	3,951	6,162
				THIRD PARTY ELEVATOR INSPECTION PER STATE	400						
				SECURITY CAMERAS MAINTAINENCE	3,000						
				SECURITY ALARM MONITORING FOR OFFICE IN DECK	800						
				FIRE SERVICE MAINTAINENCE/STANDPIPE/SMOKE TEST	600						
				PEST CONTROL SERVICE	300						
605-3622-363-5562100	Property Services / Solid Waste Benefit Charg	Expense	4,242			4,242	-	0.00%	4,242	4,242	4,242
605-3622-363-5610100	Communications / Telephone	Expense	5,000	INCLUDES MODEMS/HIGH SPEED INTERNET CONNECTIONS/HISTORICAL REVIEW	5,000	5,000	-	0.00%	5,000	2,112	3,924

Court Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3622-363-5650000	Parking Facilities / Insurance	Expense	8,138			6,790	1,348	19.85%	6,790	4,103	5,423
605-3622-363-5781100	Depreciation / Buildings	Expense	-								171,890
605-3622-363-5785100	Depreciation / Equipment	Expense	-								36,053
			299,992			283,166	16,826	5.94%	285,067	180,472	421,832

Carroll Creek Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3623-363-3436301	Public Works / Carroll Creek Deck	Revenue	782,104	CURRENT WEEKLY AVERAGE: $14331 X 52 WEEKS MONTHLY RATE IS CURRENTLY $96.00 AND PER PREVIOUS BUDGET HEARINGS IS SCHEDULED TO BE $99.00 FOR FY14 INCREASE RESULTS IN ADDITIONAL $14400 OF REVENUE.	782,104	622,008	160,096	25.74%	622,008	475,894	575,166
605-3623-363-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-								2
			782,104			622,008	160,096	25.74%	622,008	475,894	575,168
605-3623-363-5121100	Salaries - Full Time / Productive Time	Expense	10,656			10,615	41	0.39%	10,615	5,767	8,421
605-3623-363-5121200	Salaries - Full Time / Vacation	Expense	-							367	1,147
605-3623-363-5121300	Salaries - Full Time / Sick	Expense	-							276	94
605-3623-363-5121400	Salaries - Full Time / Holiday	Expense	-							408	476
605-3623-363-5121500	Salaries - Full Time / Other Leave	Expense	-							122	208
605-3623-363-5121600	Salaries - Full Time / Wellness Incentive Prog.	Expense	-								
605-3623-363-5141200	Overtime / Standby	Expense	909			909	-	0.00%	909	586	908
605-3623-363-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	-	134
605-3623-363-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	48,947			49,812	(865)	-1.74%	49,812	19,879	27,991
605-3623-363-5170000	Special Allowance	Expense	900	One-time payment to employees	900		900	N/A			
605-3623-363-5210000	Parking Facilities / Workmen's Compensation	Expense	3,992			2,661	1,331	50.02%	2,661	2,274	2,260

Carroll Creek Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3623-363-5221100	FICA / Social Security	Expense	3,826	Reg SS	3,770	3,822	4	0.10%	3,822	1,677	2,409
				One-time payment to employees	56						
605-3623-363-5221200	FICA / Medicare	Expense	895	Reg Medicare	882	891	4	0.45%	891	392	564
				One-time payment to employees	13						
605-3623-363-5261100	Health Insurance / Optimum	Expense	-								
605-3623-363-5266100	Health Insurance / CIGNA	Expense	1,704			1,713	(9)	-0.53%	1,713	1,330	1,541
605-3623-363-5266300	Health Insurance / OPEB Payment	Expense	543			4,106	(3,563)	-86.78%	4,106	4,106	436
605-3623-363-5266400	Health Insurance / OPEB Unfunded	Expense	-								1,534
605-3623-363-5268100	Health Insurance / Disability	Expense	25			44	(19)	-43.18%	44	17	41
605-3623-363-5269100	Health Insurance / Life	Expense	120			123	(3)	-2.44%	123	71	123
605-3623-363-5282500	Retirement / 25 Year Plan	Expense	34,621			33,006	1,615	4.89%	33,006	33,006	33,342
605-3623-363-5283000	Retirement / 30 Year Plan	Expense	7,897			7,388	509	6.89%	7,388	7,388	6,720
605-3623-363-5310100	Supplies / General Supplies	Expense	65,904	MACHINE TICKETS FOR DECK OPERATION	12,000	40,684	25,220	61.99%	44,936	30,015	15,653
				CLEANING SUPPLIES FOR DECK	1,500						
				BUILDING/EQUIPMENT FOR REPAIR/MAINTAINENCE	10,000						
				EQUIPMENT FOR REPAIR/MAINTAINENCE OF REVENUE EQUIPMENT	10,000						
				SMALL EQUIPMENT/TOOLS AS NEEDED	200						
				SECURITY CAMERA UPGRADE/POWERVAULT MD1200 STORAGE FOR VIDEO MANAGEMENT SYSTEM IN ACCORDANCE WITH POLICE NEEDS.	32,204						
605-3623-363-5310300	Supplies / Clothing/Uniforms	Expense	300	CUSTODIAN	300	300	-	0.00%	600	-	

Carroll Creek Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3623-363-5330100	Energy / Fuel & Oil	Expense	300	FUEL/OIL FOR DECK SWEEPER/HISTORICAL REVIEW	300	300	-	0.00%	300	27	9
605-3623-363-5330200	Energy / Electricity	Expense	35,000	ELECTRIC FOR DECK/HISTORICAL REVIEW	35,000	35,000	-	0.00%	35,000	18,828	35,446
605-3623-363-5340000	Parking Facilities / Chemicals	Expense	750	ICE MELT FOR DECK/SIDEWALKS	750	750	-	0.00%	750	750	1,406
605-3623-363-5410000	Parking Facilities / Professional Services	Expense	15,016	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW, AVG. $968.00 PER MONTH	11,616	8,400	6,616	78.76%	8,400	7,033	5,039
				PROFESSIONAL ENGINEERING SERVICES	2,500						
				FIRE SERVICE MAINTAINENCE/STANDPIPES/SMOKE TEST	600						
				PHYSICAL/DRUG TESTS	300						
605-3623-363-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	125,000	BUILDING REPAIR	10,000	125,000	-	0.00%	125,025	1,897	13,115
				REVENUE EQUIPMENT REPAIR	15,000						
				PREVENTATIVE MAINTAINENCE/INCLUDES JOINT AND CONCRETE REPAIR	100,000						
605-3623-363-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	7,387	ELEVATOR MAINTAINENCE	2,322	7,387	-	0.00%	7,387	3,365	6,746
				THIRD PARTY ELEVATOR INSPECTION PER STATE	400						
				SECURITY CAMERAS MAINTAINENCE	3,000						
				SECURITY ALARM MONITORING FOR DECK OFFICE	750						
				FIRE SERVICE MAINTAINENCE/STANDPIPES/SMOKE TESTS	600						
				PEST CONTROL SERVICESS	315						
605-3623-363-5560100	Property Services / Water/Sewer Service	Expense	600	WATER/SEWER SERVICE/HISTORICAL REVIEW	600	600	-	0.00%	600	456	499

Carroll Creek Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3623-363-5561100	Property Services / Storm Water Mgmt Service	Expense	500	STORM WATER MGT. SERVICES/HISTORICAL REVIEW	500	500	-	0.00%	500	306	414
605-3623-363-5562100	Property Services / Solid Waste Benefit Charg	Expense	3,024			3,024	-	0.00%	3,024	3,024	3,024
605-3623-363-5610100	Communications / Telephone	Expense	1,700	INCLUDES MODEMS/HIGH SPEED INTERNET CONNECTIONS/HISTORICAL REVIEW	1,700	1,700	-	0.00%	1,700	769	1,471
605-3623-363-5650000	Parking Facilities / Insurance	Expense	8,624			7,232	1,392	19.25%	7,232	4,542	4,263
605-3623-363-5781100	Depreciation / Buildings	Expense	-								180,052
605-3623-363-5785100	Depreciation / Equipment	Expense	-								31,242
			379,440			346,267	33,173	9.58%	350,844	148,678	386,726

West Patrick Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3624-363-3373103	Frederick County / Parking Deck Share	Revenue	66,656	30% OF OPERATING BUDGET ESTIMATE	66,656	56,889	9,767	17.17%	56,889	36,572	53,869
605-3624-363-3436401	Public Works / Parking Deck No. 4	Revenue	385,277	CURRENT WEEKLY AVERAGE: $7059.00 MONTHLY RATE CURRENTLY $96.00 AND PER PREVIOUS BUDGET HEARINGS IS SCHEDULED TO BE $99.00 FOR FY14. INCREASE RESULTS IN $7200.00 OF ADDITIONAL REVENUE.	385,277	390,048	(4,771)	-1.22%	390,048	252,649	350,903
605-3624-363-3621001	Rentals / Rents	Revenue	280,070	NORTH OFFICE ANNEX/SOUTH OFFICE POLICE	280,070	280,070	-	0.00%	280,070	198,713	298,070
605-3624-363-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							14	49
605-3624-363-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	-								6,951
			732,003			727,007	4,996	0.69%	727,007	487,948	709,842
605-3624-363-5121100	Salaries - Full Time / Productive Time	Expense	10,656			10,615	41	0.39%	10,615	5,767	8,421
605-3624-363-5121200	Salaries - Full Time / Vacation	Expense	-							367	1,147
605-3624-363-5121300	Salaries - Full Time / Sick	Expense	-							276	94
605-3624-363-5121400	Salaries - Full Time / Holiday	Expense	-							408	476
605-3624-363-5121500	Salaries - Full Time / Other Leave	Expense	-							122	208
605-3624-363-5141200	Overtime / Standby	Expense	909			909	-	0.00%	909	586	908
605-3624-363-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	-	144

West Patrick Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3624-363-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	48,832			46,840	1,992	4.25%	46,840	24,668	40,665
605-3624-363-5170000	Special Allowance	Expense	900	One-time payment to employees	900		900	N/A			
605-3624-363-5210000	Parking Facilities / Workmen's Compensation	Expense	3,799			2,533	1,266	49.98%	2,533	2,165	2,241
605-3624-363-5221100	FICA / Social Security	Expense	3,819	Reg SS	3,763	3,638	181	4.98%	3,638	1,973	3,195
				One-time payment to employees	56						
605-3624-363-5221200	FICA / Medicare	Expense	893	Reg Medicare	880	848	45	5.31%	848	461	747
				One-time payment to employees	13						
605-3624-363-5266100	Health Insurance / CIGNA	Expense	1,704			1,713	(9)	-0.53%	1,713	1,330	1,541
605-3624-363-5266300	Health Insurance / OPEB Payment	Expense	543			440	103	23.41%	440	440	436
605-3624-363-5266400	Health Insurance / OPEB Unfunded	Expense	-							-	1,534
605-3624-363-5268100	Health Insurance / Disability	Expense	25			44	(19)	-43.18%	44	17	41
605-3624-363-5269100	Health Insurance / Life	Expense	13			16	(3)	-18.75%	16	9	16
605-3624-363-5282500	Retirement / 25 Year Plan	Expense	11,540			11,002	538	4.89%	11,002	11,002	11,114
605-3624-363-5283000	Retirement / 30 Year Plan	Expense	846			7,388	(6,542)	-88.55%	7,388	7,388	
605-3624-363-5310100	Supplies / General Supplies	Expense	54,833	MACHINE TICKETS FOR DECK OPERATION	5,000	61,034	(6,201)	-10.16%	61,592	46,464	18,071
				CLEANING SUPPLIES FOR DECK	1,000						
				BUILDING/EQUIPMENT FOR REPAIR/MAINTAINENCE	5,000						
				EQUIPMENT/PARTS ETC. FOR DECK REVENUE EQUIPMENT	5,000						

West Patrick Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				SECURITY CAMERA UPGRADE/POWERVAULT MD1200 STORAGE FOR VIDEO MANAGEMENT SYSTEM IN ACCORDANCE WITH POLICE NEEDS.	38,833						
605-3624-363-5310300	Supplies / Clothing/Uniforms	Expense	300	CUSTODIAN	300	300	-	0.00%	600	-	
605-3624-363-5330100	Energy / Fuel & Oil	Expense	600	FUEL/OIL FOR DECK SWEEPER/HISTORICAL REVIEW	600	600	-	0.00%	600	149	714
605-3624-363-5330200	Energy / Electricity	Expense	46,500	ELECTRIC FOR DECK/HISTORICAL REVIEW	46,500	46,500	-	0.00%	46,500	23,688	46,431
605-3624-363-5340000	Parking Facilities / Chemicals	Expense	750	ICE MELT FOR DECKS/SIDEWALKS	750	750	-	0.00%	750	750	1,406
605-3624-363-5410000	Parking Facilities / Professional Services	Expense	6,004	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW/AVG. $267.00 PER MONTH	3,204	5,500	504	9.16%	5,500	2,237	5,323
				PROFESSIONAL ENGINEERING SERVICES	2,500						
				PHYSICAL/DRUG TESTS	300						
605-3624-363-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	8,000	BUILDING/EQUIPMENT/PARTS FOR REPAIRS	3,000	8,000	-	0.00%	8,771	2,826	19,675
				EQUIPMENT/PARTS FOR DECK REVENUE EQUIPMENT	5,000						
605-3624-363-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	8,844	ELEVATOR MAINTAINENCE X 2 @ $2322 EACH	4,644	8,844	-	0.00%	8,844	4,695	8,412
				THIRD PARTY ELEVATOR INSPECTION PER STATE	400						
				SECURITY CAMERAS MAINTAINENCE	3,000						
				FIRE SERVICE MAINTAINENCE/STANDPIPES/SMOKE TEST	800						
605-3624-363-5540200	Rentals / Equipment and Vehicles	Expense	-								

West Patrick Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3624-363-5610100	Communications / Telephone	Expense	1,800	INCLUDES MODEMS/HIGH SPEED INTERNET CONNECTIONS/HISTORICAL REVIEW	1,800	1,800	-	0.00%	1,800	867	1,735
605-3624-363-5650000	Parking Facilities / Insurance	Expense	9,375			7,942	1,433	18.04%	7,942	4,628	4,206
605-3624-363-5749000	Machinery & Equipment / Contra-expense	Expense	-								
605-3624-363-5781100	Depreciation / Buildings	Expense	-								643,540
605-3624-363-5785100	Depreciation / Equipment	Expense	-								39,056
			221,785			227,556	(5,771)	-2.54%	229,185	143,284	861,497

East All Saints Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3625-363-3436006	Parking Privileges / Commerce Parking Lot	Revenue	60,840	BOA PARKING LOT/78 SPACES/$65.00 X 12 MONTHS	60,840	60,840	-	0.00%	60,840	35,490	66,270
605-3625-363-3436501	Public Works / E. All Saints Street Deck	Revenue	427,252	CURRENT WEEKLY AVERAGE: $7810.00 X 52 WEEKS MONTHLY RATE IS CURRENTLY $96.00 AND PER PREVIOUS BUDGET HEARINGS RATE IS SCHEDULED TO BE $99.00 FOR FY14. INCREASE RESULTS IN $10800 OF ADDITIONAL REVENUE.	427,252	383,726	43,526	11.34%	383,726	255,097	382,357
605-3625-363-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							3	
			488,092			444,566	43,526	9.79%	444,566	290,590	448,627
605-3625-363-5121100	Salaries - Full Time / Productive Time	Expense	11,017			10,615	402	3.79%	10,615	5,766	8,421
605-3625-363-5121200	Salaries - Full Time / Vacation	Expense	-							367	1,147
605-3625-363-5121300	Salaries - Full Time / Sick	Expense	-							276	94
605-3625-363-5121400	Salaries - Full Time / Holiday	Expense	-							408	476
605-3625-363-5121500	Salaries - Full Time / Other Leave	Expense	-							122	208
605-3625-363-5141200	Overtime / Standby	Expense	909			909	-	0.00%	909	587	907
605-3625-363-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	-	134
605-3625-363-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	50,762			48,811	1,951	4.00%	48,811	19,501	30,037
605-3625-363-5170000	Special Allowance	Expense	900	One-time payment to employees	900		900	N/A			
605-3625-363-5210000	Parking Facilities / Workmen's Compensation	Expense	3,927			2,618	1,309	50.00%	2,618	2,238	2,318

East All Saints Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3625-363-5221100	FICA / Social Security	Expense	3,961	Reg SS	3,905	3,760	201	5.35%	3,760	1,653	2,537
				One-time payment to employees	56						
605-3625-363-5221200	FICA / Medicare	Expense	926	Reg Medicare	913	877	49	5.59%	877	387	593
				One-time payment to employees	13						
605-3625-363-5266100	Health Insurance / CIGNA	Expense	1,704			1,713	(9)	-0.53%	1,713	1,329	1,540
605-3625-363-5266300	Health Insurance / OPEB Payment	Expense	543			440	103	23.41%	440	440	436
605-3625-363-5266400	OPEB Unfunded	Expense	-							-	1,534
605-3625-363-5268100	Health Insurance / Disability	Expense	25			44	(19)	-43.18%	44	17	41
605-3625-363-5269100	Health Insurance / Life	Expense	13			16	(3)	-18.75%	16	9	16
605-3625-363-5283000	Retirement / 30 Year Plan	Expense	7,897			7,388	509	6.89%	7,388	7,388	6,720
605-3625-363-5310100	Supplies / General Supplies	Expense	58,968	MACHINE TICKETS FOR DECK OPERATION	5,000	27,834	31,134	111.86%	28,197	14,489	7,200
				CLEANING SUPPLIES FOR DECK	1,500						
				BUILDING/EQUIPMENT/PARTS FOR REPAIRS	2,500						
				EQUIPMENT/PARTS FOR DECK REVENUE EQUIPMENT REPAIR	5,000						
				SMALL TOOLS/EQUIPMENT AS NEEDED	200						
				SECURITY CAMERA UPGRADE/POWERVAULT MD1200 STORAGE FOR VIDEO MANAGEMENT SYSTEM IN ACCORDANCE WITH POLICE NEEDS.	44,768						
605-3625-363-5310300	Supplies / Clothing/Uniforms	Expense	300	CUSTODIAN	300	300	-	0.00%	600	-	
605-3625-363-5330100	Energy / Fuel & Oil	Expense	300	FUEL/OIL FOR DECK SWEEPER/HISTORICAL REVIEW	300	300	-	0.00%	300	273	314
605-3625-363-5330200	Energy / Electricity	Expense	26,000	ELECTRIC FOR DECK/HISTORICAL REVIEW	26,000	26,000	-	0.00%	26,000	14,785	27,227
605-3625-363-5330300	Energy / Natural Gas	Expense	500	GAS FOR BACK UP GENERATOR	500	500	-	0.00%	500	163	311

East All Saints Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3625-363-5340000	Parking Facilities / Chemicals	Expense	750	ICE MELT FOR DECK/SIDEWALKS	750	750	-	0.00%	750	750	1,406
605-3625-363-5410000	Parking Facilities / Professional Services	Expense	2,004	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW/AVG. $142.00 PER MONTH	1,704	3,100	(1,096)	-35.35%	28,848	9,934	2,655
				PHYSICAL/DRUG TESTING	300						
605-3625-363-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	7,000	BUILDING/EQUIPMENT/PARTS FOR REPAIRS	2,000	5,000	2,000	40.00%	5,000	2,413	3,431
				EQUIPMENT/PARTS FOR REPAIRS OF DECK REVENUE EQUIPMENT	5,000						
605-3625-363-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	8,582	ELEVATOR MAINTAINENCE	3,972	8,582	-	0.00%	9,332	4,630	7,581
				THIRD PARTY ELEVATOR INSPECTION PER STATE	400						
				SECURITY CAMERA MAINTAINENCE	3,000						
				FIRE ALARM MOINTORING	410						
				FIRE SERVICE/STANDPIPES AND SPRINKLERS/SMOKE TEST	800						
605-3625-363-5560100	Property Services / Water/Sewer Service	Expense	3,510	WATER/SEWER SERVICE/HISTORICAL REVIEW	3,510	3,510	-	0.00%	3,510	2,461	2,902
605-3625-363-5561100	Property Services / Storm Water Mgmt Service	Expense	500	STORM WATER MGT. SERVICES/HISTORICAL REVIEW	500	500	-	0.00%	500	262	354
605-3625-363-5562100	Property Services / Solid Waste Benefit Charg	Expense	3,192			3,192	-	0.00%	3,192	3,192	3,192
605-3625-363-5610100	Communications / Telephone	Expense	2,750	INCLUDES MODEM/HIGH SPEED INTERNET CONNECTIONS/HISTORICAL REVIEW	2,750	2,750	-	0.00%	2,750	1,314	2,274
605-3625-363-5650000	Parking Facilities / Insurance	Expense	7,681			6,491	1,190	18.33%	6,491	3,371	2,926

East All Saints Street Deck											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3625-363-5750000	Construction in Progress	Expense	61,516	FIT-OUT SHELL IMPROVEMENTS OF RETAIL SPACE FOR SINGLE TENANT/CONCRETE, MASONRY ETC. THIS IS IF NEEDED PENDING A POSSIBLE TENANT.	61,516		61,516	N/A			
605-3625-363-5781100	Depreciation / Buildings	Expense	-								398,681
605-3625-363-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-								19,870
605-3625-363-5785100	Depreciation / Equipment	Expense	-								30,910
			266,437			166,300	100,137	60.21%	193,461	98,525	568,392

Bonded Debt											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-8111-811-5810100	Principal / 01 Issue	Expense	-								
605-8111-811-5810500	Principal / 05 Issue	Expense	636,000			618,000	18,000	2.91%	618,000		
605-8111-811-5810700	Principal / 08 Refunding Issue	Expense	-								
605-8111-811-5810900	Principal / 09 Issue	Expense	410,000			395,000	15,000	3.80%	395,000		
605-8111-811-5811100	11 Issue	Expense	210,000			204,000	6,000	2.94%	204,000		
605-8111-811-5811300	Principal / 13 Refunding Bond	Expense	-								
605-8111-811-5818900	89 Issue	Expense	-								
605-8111-821-5820100	Interest / 01 Issue	Expense	-								56,408
605-8111-821-5820500	Interest / 05 Issue	Expense	82,400			467,248	(384,848)	-82.36%	467,248	272,351	485,206
605-8111-821-5820700	Interest / 08 Refunding Issue	Expense	-								173
605-8111-821-5820900	Interest / 09 Issue	Expense	679,293			695,764	(16,471)	-2.37%	695,764	463,843	705,003
605-8111-821-5821100	Interest / 11 Taxable Issue	Expense	36,733			40,873	(4,140)	-10.13%	40,873	27,588	21,814
605-8111-821-5821300	Interest / 13 Refunding Bond	Expense	313,410				313,410	N/A		28,173	
605-8111-821-5828900	Interest / 89 Issue	Expense	-								
605-8111-831-5410000	Other Charges / Professional Services	Expense	6,233	2005 Issue - Paying Agent/Registrar	247	4,628	1,605	34.68%	4,628	465	1,031
				2005 Issue - Out of Pocket Expenses	617						
				2009 Issue - Paying Agent/Registrar	800						
				2009 Issue - Out of Pocket Expenses	2,000						
				2011 Issue - Paying Agent/Registrar	240						
				2011 Issue - Out of Pocket Expenses	801						
				2013 Issue - Paying Agent/Registrar	224						
				2013 Issue - Out of Pocket Expenses	1,304						

Bonded Debt											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-8111-831-5830100	Amort. Bond Issuance Cost / 2001 Issue	Expense	-								6,698
605-8111-831-5830500	Amort. Bond Issuance Cost / 05 Issue	Expense	-								5,249
605-8111-831-5830900	Amort. Bond Issuance Cost / 2009 Issue	Expense	-								5,586
605-8111-831-5831100	2011 Issue Series A Taxable	Expense	-								2,669
605-8111-831-5838900	Amort. Bond Issuance Cost / 89 Issue	Expense	-								86
			2,374,069			2,425,513	(51,444)	-2.12%	2,425,513	792,420	1,289,921

Interfund Transfers / Contingency / Reserves											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	172,500	Transfer to General Fund (overhead expense reimbursement)	172,500	150,000	22,500	15.00%	150,000	135,672	150,000
			172,500			150,000	22,500	15.00%	150,000	135,672	150,000
605-9211-000-5920000	Contingency Fund / Contingency Fund	Expense	100,000			100,000	-	0.00%	74,252		
			100,000			100,000	-	0.00%	74,252	-	-
605-9999-000-5990000	Fund Balance / Ending Unenc. Fund Bal.	Expense	118,279			-	118,279	N/A	-	-	-
			118,279			-	118,279	N/A	-	-	-

Unassigned											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	929,692			495,514	434,178	87.62%	532,627		
607-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-							9	19
607-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-			7,500	(7,500)	-100.00%	7,500	5,472	9,615
607-0000-000-3910002	General Long-Term Oblig. / Debt Issue Premium	Revenue	-								1,420
			929,692			503,014	426,678	84.82%	540,127	5,481	11,054

Street Sweeping											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3422-355-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							421	1,191
607-3422-355-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	-								9,536
			-			-	-	0.00%	-	421	10,727
607-3422-355-5121100	Salaries - Full Time / Productive Time	Expense	125,870			121,696	4,174	3.43%	121,696	51,792	86,896
607-3422-355-5121200	Salaries - Full Time / Vacation	Expense	-							5,600	12,761
607-3422-355-5121300	Salaries - Full Time / Sick	Expense	-							1,705	5,103
607-3422-355-5121400	Salaries - Full Time / Holiday	Expense	-							4,279	5,193
607-3422-355-5121500	Salaries - Full Time / Other Leave	Expense	-							981	612
607-3422-355-5141200	Overtime / Standby	Expense	-								98
607-3422-355-5141300	Overtime / Premium Overtime	Expense	2,000			2,000	-	0.00%	2,000	684	595
607-3422-355-5170000	Special Allowance	Expense	4,500	One-time payment to employees	4,500		4,500	N/A			
607-3422-355-5210000	Sanitation Services / Workmen's Compensation	Expense	7,474			4,983	2,491	49.99%	4,983	4,259	4,579
607-3422-355-5221100	FICA / Social Security	Expense	8,207	Reg SS	7,928	7,669	538	7.02%	7,669	3,645	6,491
				One-time payment to employees	279						
607-3422-355-5221200	FICA / Medicare	Expense	1,919	Reg Medicare	1,854	1,794	125	6.97%	1,794	853	1,518
				One-time payment to employees	65						
607-3422-355-5264100	Health Insurance / Retirees >= 65	Expense	4,673			5,080	(407)	-8.01%	5,080	3,587	6,034
607-3422-355-5266100	Health Insurance / CIGNA	Expense	32,237			28,623	3,614	12.63%	28,623	22,591	26,779
607-3422-355-5266200	Health Insurance / CIGNA - Retirees	Expense	7,767			7,818	(51)	-0.65%	7,818	5,825	7,349

Street Sweeping											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3422-355-5266300	Health Insurance / OPEB Payment	Expense	13,569			14,664	(1,095)	-7.47%	14,664	14,664	14,545
607-3422-355-5266400	Health Insurance / OPEB Unfunded	Expense	-							-	37,895
607-3422-355-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							76	(5)
607-3422-355-5268100	Health Insurance / Disability	Expense	338			615	(277)	-45.04%	615	185	484
607-3422-355-5269100	Health Insurance / Life	Expense	216			291	(75)	-25.77%	291	151	251
607-3422-355-5282500	Retirement / 25 Year Plan	Expense	11,540			22,004	(10,464)	-47.55%	22,004	22,004	22,228
607-3422-355-5283000	Retirement / 30 Year Plan	Expense	14,102			19,789	(5,687)	-28.74%	19,789	19,789	13,439
607-3422-355-5284000	Retirement / Supplement Savings Fees	Expense	-							-	740
607-3422-355-5310100	Supplies / General Supplies	Expense	19,000	Replacement Brooms for three Street Sweepers (3 sweepers/ 25 per sweeper @$120/ set	9,000	19,000	-	0.00%	19,636	13,390	26,414
				Tires (3 sweepers & pickup truck)	5,000						
				General Supplies (hand tools, lt. bulbs, hoses, etc...)	5,000						
607-3422-355-5310300	Supplies / Clothing/Uniforms	Expense	825	Replacement Uniforms (3 @ $150/ person)	450	550	275	50.00%	550	734	125
				Boot Replacement (3 @ $125/ person)	375						
607-3422-355-5330100	Energy / Fuel & Oil	Expense	25,000	Fuel & oil for 3 Sweepers & a Pickup Truck	25,000	25,000	-	0.00%	25,000	17,634	24,278
607-3422-355-5410000	Sanitation Services / Professional Services	Expense	500			500	-	0.00%	500	-	188
607-3422-355-5510100	Cleaning Services / Disposal Fees	Expense	24,000	Hauling of Sweeping Debris (15 loads @ 1600/ load)	24,000	18,000	6,000	33.33%	26,228	4,401	7,935
607-3422-355-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	6,000			5,000	1,000	20.00%	5,000	1,427	1,132
607-3422-355-5570000	Sanitation Services / Licenses/Permits	Expense	100			100	-	0.00%	100	-	
607-3422-355-5650000	Sanitation Services / Insurance	Expense	5,796			4,981	815	16.36%	4,981	5,028	5,245

Street Sweeping											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3422-355-5740200	Machinery & Equipment / Machinery	Expense	40,000	New 32 Yard Leaf Vac Trailer	40,000		40,000	N/A		-	15,431
607-3422-355-5749000	Machinery & Equipment / Contra-expense	Expense	-								(15,431)
607-3422-355-5785100	Depreciation / Equipment	Expense	-								46,280
			355,633			310,157	45,476	14.66%	319,021	205,284	365,180

Storm Water											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3531-356-3435001	Storm Water / Service Fee	Revenue	1,830,000			1,830,000	-	0.00%	1,830,000	1,010,910	1,726,197
607-3531-356-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-							67	203
607-3531-356-3813501	Non-Operating Revenues / Donated Infrastructure	Revenue	-								92,420
			1,830,000			1,830,000	-	0.00%	1,830,000	1,010,977	1,818,819
607-3531-356-5121100	Salaries - Full Time / Productive Time	Expense	248,785			241,172	7,613	3.16%	241,172	132,564	198,622
607-3531-356-5121200	Salaries - Full Time / Vacation	Expense	-							8,870	19,641
607-3531-356-5121300	Salaries - Full Time / Sick	Expense	-							2,697	5,120
607-3531-356-5121400	Salaries - Full Time / Holiday	Expense	-							9,354	10,752
607-3531-356-5121500	Salaries - Full Time / Other Leave	Expense	-							2,281	1,148
607-3531-356-5141200	Overtime / Standby	Expense	4,000			4,000	-	0.00%	4,000	2,063	3,186
607-3531-356-5141300	Overtime / Premium Overtime	Expense	4,000			4,000	-	0.00%	4,000	2,100	2,046
607-3531-356-5170000	Special Allowance	Expense	1,500	One-time payment to employees	1,500		1,500	N/A			
607-3531-356-5210000	Streets/Traffic / Workmen's Compensation	Expense	17,925			11,951	5,974	49.99%	11,951	10,214	13,553
607-3531-356-5221100	FICA / Social Security	Expense	16,014	Reg SS	15,921	15,449	565	3.66%	15,449	9,208	14,014
				One-time payment to employees	93						
607-3531-356-5221200	FICA / Medicare	Expense	3,747	Reg Medicare	3,725	3,614	133	3.68%	3,614	2,153	3,278
				One-time payment to employees	22						

Storm Water											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3531-356-5266100	Health Insurance / CIGNA	Expense	39,405			40,808	(1,403)	-3.44%	40,808	32,704	36,221
607-3531-356-5266200	Health Insurance / CIGNA - Retirees	Expense	5,886			5,924	(38)	-0.64%	5,924	4,415	5,676
607-3531-356-5266300	Health Insurance / OPEB Payment	Expense	16,839			14,870	1,969	13.24%	14,870	14,870	14,749
607-3531-356-5266400	Health Insurance / OPEB Unfunded	Expense	-							-	46,257
607-3531-356-5267200	Health Insurance / Aetna Dental -Emp	Expense	-							208	(10)
607-3531-356-5267900	Vision - Emp	Expense	-							4	
607-3531-356-5268100	Health Insurance / Disability	Expense	639			1,155	(516)	-44.68%	1,155	396	1,039
607-3531-356-5269100	Health Insurance / Life	Expense	304			466	(162)	-34.76%	466	199	439
607-3531-356-5282500	Retirement / 25 Year Plan	Expense	45,758			43,623	2,135	4.89%	43,623	43,623	44,205
607-3531-356-5283000	Retirement / 30 Year Plan	Expense	3,949			3,694	255	6.90%	3,694	3,694	3,777
607-3531-356-5291300	Misc Benefits / Other	Expense	815			806	9	1.12%	806	605	781
607-3531-356-5310100	Supplies / General Supplies	Expense	34,950	Repair & Maintenance for intakes (5000 +) storm water pond (city ownes 31) storm water undergraound sturtures (city owns 10)All is done to stay in complinace with MDE storm water regs	23,000	34,414	536	1.56%	39,204	7,045	34,170
				Misc electrical, pump parts and generator parts for 4 storm pump stations	10,000						
				small tool replacement shovels, cut off saw and blades,wrenches, along with misc office supplies	1,200						
				Traffic signs, cones and barrels	750						
607-3531-356-5310300	Supplies / Clothing/Uniforms	Expense	1,100	using 4 employees @$150 for uniform replacements	600	1,100	-	0.00%	1,100	496	866
				4 employees safety shoe replacements 4 @ $125	500						

Storm Water											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				New employee $800 uniform cost and $125 for Boots	925						
				Remove uniform/boots for new position	(925)						
607-3531-356-5330100	Energy / Fuel & Oil	Expense	14,400	Using an average of $1200 per month for 2 storm water pump stations and 4 trucks	14,400	14,531	(131)	-0.90%	16,562	7,141	12,149
607-3531-356-5330200	Energy / Electricity	Expense	9,000	Using an average of $750 a month for 4 Stormwater pumping stations	9,000	9,000	-	0.00%	9,000	4,850	8,670
607-3531-356-5330300	Energy / Natural Gas	Expense	350	2 storm water stations using average of $30 per month	350	350	-	0.00%	350	123	252
607-3531-356-5340000	Streets/Traffic / Chemicals	Expense	750	USed to spray around pump stations, swales and city owned ponds	750	500	250	50.00%	516	-	484
607-3531-356-5410000	Streets/Traffic / Professional Services	Expense	21,419	SD pump stations electrcal maintennace for 3 pumpstaions @ 2415 per	12,556	15,807	5,612	35.50%	15,807	9,319	15,750
				1 Software support plan (upgrades & updates) for camera truck- annual cost $1800	1,800						
				Storm water phase II public awareness per the city's storm water phase II permit	1,000						
				physicals and drug testing for 4 cdl drivers	250						
				Misc towing cost and VEIP inspections	200						
				additional cost for electrical maintenance for 3 pump stations	5,313						
				Hoist inspection/test SW station 3	300						
607-3531-356-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	129,680	Outside repairs for 4 trucks and other equipment	7,000	129,680	-	0.00%	151,093	6,886	45,234
				Concrete & Blacktop repairsdue to misc dig up and repairs	6,000						
				Storm Drain pump station repairs , misc work to generators,transfer switches and pumps	6,000						

Storm Water											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Repairs to City owned storm water ponds feneces	10,000						
				Calibrating gas detectors for confind space entery	680						
				Carroll Creek cleaning of the channel at Baker Park and Highland Street. money used to clean debris out of areas that have heavy debris from storms to help keep the channel functining properly	100,000						
607-3531-356-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	12,000	Severice for inspection nd repairs for genarators at 4 Storm water Stations	12,000	12,000	-	0.00%	12,000	-	
607-3531-356-5610100	Communications / Telephone	Expense	1,000	cost for 1 office phone and 2 pump stion auto dailer alarms	1,000	1,000	-	0.00%	1,000	1,415	998
607-3531-356-5610200	Communications / Postage	Expense	75	postage for mailing gas detectors for calibration and camera repairs and parts	75	75	-	0.00%	75	-	
607-3531-356-5621100	Travel / Dues/Registration Fees	Expense	1,000	classes for new storm water regs that will go into effect in the up come year or 2	1,000	500	500	100.00%	500	-	35
607-3531-356-5650000	Streets/Traffic / Insurance	Expense	5,556			4,776	780	16.33%	4,776	4,965	5,093
607-3531-356-5740200	Machinery & Equipment / Machinery	Expense	-								4,395
607-3531-356-5749000	Machinery & Equipment / Contra-expense	Expense	-								(4,395)
607-3531-356-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-								1,513,392
607-3531-356-5785100	Depreciation / Equipment	Expense	-								46,221
			640,846			615,265	25,581	4.16%	643,514	324,462	2,107,807

Bonded Debt											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-8111-811-5810900	Principal / 09 Issue	Expense	44,208			50,000	(5,792)	-11.58%	50,000		
607-8111-821-5820900	Interest / 09 Issue	Expense	44,308			50,019	(5,711)	-11.42%	50,019	33,346	51,219
607-8111-831-5410000	Other Charges / Professional Services	Expense	72	2009 Issue - Paying Agent/Registrar	12	73	(1)	-1.37%	73		10
607-8111-831-5410000	Other Charges / Professional Services	Expense		2009 Issue - Out of Pocket Expenses	60						
607-8111-831-5830900	Amort. Bond Issuance Cost / 2009 Issue	Expense	-								559
			88,588			100,092	(11,504)	-11.49%	100,092	33,346	51,787

Interfund Transfers / Contingency											
			FY 2014		Justification	FY 2013	$ Change	% Change	FY 2013	FY 2013	FY 2012
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	1,664,625	Transfer to CIP	1,610,000	1,297,500	367,125	28.29%	1,297,500	38,719	51,895
				Transfer to General Fund (Overhead expense reimbursement)	54,625						
			1,664,625			1,297,500	367,125	28.29%	1,297,500	38,719	51,895
607-9211-000-5920000	Contingency Fund / Contingency Fund	Expense	10,000			10,000	-	0.00%	10,000		
			10,000			10,000	-	0.00%	10,000	-	-