THE CITY OF FREDERICK

FISCAL YEAR 2015 BUDGET
As adopted on May 15, 2014

Prepared by the Department of Budget and Purchasing

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			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-0000-000-3010000	Beginning Fund Balance / Unencumbered	Revenue	8,858,517	Rainy Day Fund	8,858,517	19,207,712	(10,349,195)	-53.88%	19,207,712		
001-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	-								
001-0000-000-3110110	Property Taxes / Real Estate	Revenue	46,797,003			45,262,307	1,534,696	3.39%	45,262,307	45,022,431	44,451,519
001-0000-000-3110195	Property Taxes / Tax Credits	Revenue	(25,000)			(25,000)	-	0.00%	(25,000)		
001-0000-000-3110196	Property Taxes / Additions	Revenue	75,000			75,000	-	0.00%	75,000	464	(6)
001-0000-000-3110197	Property Taxes / Real Estate Tax Abatements	Revenue	(10,000)			(10,000)	-	0.00%	(10,000)	(6,071)	(32,684)
001-0000-000-3110198	Property Taxes / Discount Allowance	Revenue	(300,000)			(300,000)	-	0.00%	(300,000)	(308,047)	(295,906)
001-0000-000-3110199	Property Taxes / Interest/Penalty	Revenue	350,000			350,000	-	0.00%	350,000	310,210	419,093
001-0000-000-3110201	Property Taxes / Utilities & RR	Revenue	1,033,850			1,033,850	-	0.00%	1,033,850	1,003,426	1,054,968
001-0000-000-3110202	Property Taxes / Domestic Corp	Revenue	343,877			343,877	-	0.00%	343,877	291,098	358,561
001-0000-000-3110203	Property Taxes / Foreign Corp	Revenue	356,375			356,375	-	0.00%	356,375	371,513	476,626
001-0000-000-3110204	Property Taxes / Unincorporated	Revenue	12,242			12,242	-	0.00%	12,242	53,257	21,218
001-0000-000-3110205	Property Taxes / Domestic LLC	Revenue	211,863			211,863	-	0.00%	211,863	197,230	348,922
001-0000-000-3110206	Property Taxes / Foreign LLC	Revenue	851,764			1,231,764	(380,000)	-30.85%	1,231,764	881,351	1,162,567
001-0000-000-3110207	Property Taxes / Domestic LLP	Revenue	448			448	-	0.00%	448	1,081	785
001-0000-000-3110208	Property Taxes / Domestic LP	Revenue	2,280			2,280	-	0.00%	2,280	2,155	1,924
001-0000-000-3110209	Property Taxes / Foreign LP	Revenue	12,701			12,701	-	0.00%	12,701	7,441	22,411
001-0000-000-3110296	Personal Prop. Tax Additions	Revenue	50,000			50,000	-	0.00%	50,000	112,889	198,433
001-0000-000-3110297	Property Taxes / Abatements	Revenue	(150,000)			(150,000)	-	0.00%	(150,000)	(17,183)	(194,212)
001-0000-000-3110298	Personal Prop. Tax Discounts	Revenue	(30,000)			(30,000)	-	0.00%	(30,000)	(26,111)	(30,319)
001-0000-000-3110299	Personal Prop. Tax Interest/Penalty	Revenue	5,000			5,000	-	0.00%	5,000	977	5,698
001-0000-000-3120101	Other Than Assessed Value / PILOT - Privately Owne	Revenue	1,275			1,275	-	0.00%	1,275	1	1,527

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-0000-000-3130101	Incremental Real Estate / 1999 TIF Bond	Revenue	1,034,874			1,034,874	-	0.00%	1,034,874	1,016,562	1,034,874
001-0000-000-3150001	Income Taxes / Personal Income Taxes	Revenue	6,970,276			6,798,000	172,276	2.53%	6,798,000	3,974,167	6,796,948
001-0000-000-3160001	Business Taxes / Admissions & Amusements	Revenue	400,000			380,000	20,000	5.26%	380,000	242,048	382,553
001-0000-000-3160002	Business Taxes / Gross Receipts	Revenue	24,000			24,000	-	0.00%	24,000	6,364	22,786
001-0000-000-3210001	Business Licenses/Permits / Alcoholic Beverages	Revenue	-				-	N/A			59,883
001-0000-000-3210002	Business Licenses/Permits / Traders Licenses	Revenue	150,000			150,000	-	0.00%	150,000	12,615	150,122
001-0000-000-3230001	Communications / Cable Television	Revenue	1,001,950			973,333	28,617	2.94%	973,333	500,975	963,141
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	-				-	N/A			
001-0000-000-3390301	Housing Authority / Payment In Lieu of Taxes	Revenue	30,000			30,000	-	0.00%	30,000	40,814	35,762
001-0000-000-3400004	Concessions / City Hall Concessions	Revenue	-				-	N/A			
001-0000-000-3610001	Interest Earnings / Investment Interest	Revenue	80,000			160,000	(80,000)	-50.00%	160,000	57,061	100,853
001-0000-000-3610002	Interest Earnings / Other Interest	Revenue	2,700			2,700	-	0.00%	2,700		2,700
001-0000-000-3630001	Donations	Revenue	-				-	N/A			414,909
001-0000-000-3640001	Commissions / 1854 Print Sales	Revenue	-				-	N/A		30	45
001-0000-000-3690001	Miscellaneous / Other Misc. Receipts	Revenue	100			100	-	0.00%	100	84	476
001-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	1,000			1,000	-	0.00%	1,000	837	3,466
001-0000-000-3691001	Miscellaneous / Cash Over/(Short)	Revenue	-				-	N/A			
001-0000-000-3691002	Miscellaneous / Returned Check Fees	Revenue	-				-	N/A			
001-0000-000-3910001	General Long-Term Oblig. / Debt Proceeds	Revenue	-				-	N/A			12,828,000

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-0000-000-3910002	General Long-Term Oblig. / Debt Issue Premium	Revenue	-				-	N/A			2,522,611
001-0000-000-3910003	General Long-Term Oblig. / Capital Leases	Revenue	-				-	N/A			
001-0000-000-3920106	Inter-Fund Transfers / Transfer from H.C.D.	Revenue	-				-	N/A		12,498	25,203
001-0000-000-3920306	Inter-Fund Transfers / Transfer from General CIP	Revenue	-				-	N/A			
001-0000-000-3920404	Inter-Fund Transfers/Transfer from Park Impact Fees	Revenue	85,000	Cannon Bluff Park	85,000	-	85,000	N/A			
001-0000-000-3920602	Inter-Fund Transfers / Transfer from Water/Sewer	Revenue	2,150,000			1,897,500	252,500	13.31%	1,897,500	1,382,976	1,650,000
001-0000-000-3920604	Inter-Fund Transfers / Transfer from Airport	Revenue	-				-	N/A			
001-0000-000-3920605	Inter-Fund Transfers / Transfer from Parking	Revenue	195,000			172,500	22,500	13.04%	172,500	156,143	150,000
001-0000-000-3920607	Inter-Fund Transfers / Transfer from Storm Water	Revenue	80,000			54,625	25,375	46.45%	54,625	41,422	47,500
001-0000-000-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-				-	N/A			
			70,695,305			79,363,536	(8,668,231)	-10.92%	79,363,536	55,375,115	75,206,166

Mayor's Office											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1111-121-3311200	Federal / General Govt. / Op Indirect	Revenue	-								463
001-1111-121-3690001	Miscellaneous / Other Misc. Receipts	Revenue	100			100	-	0.00%	100	238	111
			100			100	-	0.00%	100	238	573
001-1111-121-5121100	Salaries - Full Time / Productive Time	Expense	286,161			321,571	(35,410)	-11.01%	321,571	147,487	234,898
001-1111-121-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		5,697	17,413
001-1111-121-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		12,935	3,329
001-1111-121-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		10,296	11,376
001-1111-121-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		2,449	4,224
001-1111-121-5121600	Salaries - Full Time / Wellness Incentive Prog.	Expense	-				-	N/A			
001-1111-121-5141300	Overtime / Premium Overtime	Expense	-				-	N/A		143	113
001-1111-121-5150000	Executive/Legislative / Salaries - Perm Part Time	Expense	128,995			128,995	-	0.00%	128,995	84,316	158,305
001-1111-121-5160000	Executive/Legislative / Salaries - Seasonal	Expense	-				-	N/A			
001-1111-121-5170000	Special Allowance	Expense	-			4,500	(4,500)	-100.00%	4,500	3,300	
001-1111-121-5210000	Executive/Legislative / Workmen's Compensation	Expense	1,846			1,781	65	3.65%	1,781	1,315	1,299
001-1111-121-5221100	FICA / Social Security	Expense	25,742			28,215	(2,473)	-8.76%	28,215	15,723	25,163
001-1111-121-5221200	FICA / Medicare	Expense	6,020			6,598	(578)	-8.76%	6,598	3,677	5,885
001-1111-121-5264100	Health Insurance / Retirees >= 65	Expense	14,795			15,984	(1,189)	-7.44%	15,984	11,021	15,994
001-1111-121-5266100	Health Insurance / CIGNA	Expense	35,213			62,744	(27,531)	-43.88%	62,744	35,710	51,784
001-1111-121-5266200	Health Insurance / CIGNA - Retirees	Expense	25,675			23,341	2,334	10.00%	23,341	17,506	23,861
001-1111-121-5266300	Health Insurance / OPEB Payment	Expense	44,935			49,753	(4,818)	-9.68%	49,753	49,753	53,811
001-1111-121-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		246	22

Mayor's Office											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1111-121-5267900	Vision - Emp	Expense	-				-	N/A		37	5
001-1111-121-5268100	Health Insurance / Disability	Expense	524			663	(139)	-20.97%	663	425	648
001-1111-121-5269100	Health Insurance / Life	Expense	1,562			1,188	374	31.48%	1,188	759	1,182
001-1111-121-5282500	Retirement / 25 Year Plan	Expense	44,499			117,713	(73,214)	-62.20%	117,713	117,713	128,140
001-1111-121-5283000	Retirement / 30 Year Plan	Expense	45,901			70,511	(24,610)	-34.90%	70,511	70,511	61,735
001-1111-121-5284000	Retirement / Supplement Savings Fees	Expense	287			287	-	0.00%	287	175	243
001-1111-121-5291300	Misc Benefits / Other	Expense	3,492			7,008	(3,516)	-50.17%	7,008	2,134	4,224
001-1111-121-5310100	Supplies / General Supplies	Expense	11,025	Office supplies & City Vehicle Maintenance/Parts	10,500	13,189	(2,164)	-16.41%	13,189	10,345	9,766
				Flowers	300						
				City's Annual Legislative Breakfast	225						
001-1111-121-5310300	Supplies / Clothing/Uniforms	Expense	-			300	(300)	-100.00%	300		120
001-1111-121-5330100	Energy / Fuel & Oil	Expense	2,100	Fuel for City Hall Vehicles	2,100	2,100	-	0.00%	2,100	1,006	1,986
001-1111-121-5410000	Executive/Legislative / Professional Services	Expense	25,028	Interpreters for Public Meetings for Persons that are deaf. $104.00 per 2 hours plus 52.00 for each additional hour	4,500	5,928	19,100	322.20%	5,928	1,363	3,341
				Towing of City Hall Vehicles	500						
				Vehicle emissions testing for City Hall vehicles 2 @ $14.00	28						
				Grant writing consultant	20,000						
001-1111-121-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	1,000	City Hall Vehicle Maintenance	1,000	2,300	(1,300)	-56.52%	2,300	9	17
001-1111-121-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	3,000	Savin Copier Contract	2,000	3,000	-	0.00%	3,000	996	2,934
				Shared Copier	1,000						
001-1111-121-5610100	Communications / Telephone	Expense	13,635	Mayor's Office - Mayor, Aldermen, EA - cell phones	3,500	13,180	455	3.45%	13,180	4,367	7,968
				Frederick County Voice/Landlines	5,360						
				Monthly service cost for the Ipads for Mayor, EA & Aldermen	4,775						

Mayor's Office											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1111-121-5610200	Communications / Postage	Expense	300	Mailings (fed ex, returns, etc.)	300	300	-	0.00%	300	227	424
001-1111-121-5620100	Travel / Transportation	Expense	400	Mayors Office Mileage to attend meetings using personal vehicles	400	400	-	0.00%	400	363	339
001-1111-121-5621100	Travel / Dues/Registration Fees	Expense	87,296	WASHCOG Dues - Includes 5% increase	43,810	87,216	80	0.09%	87,216	82,775	85,209
				MML Dues - includes 5% increase	35,500						
				Maryland Mayor's Association Dues includes 5% increase	65						
				Frederick County Chapter MML Dues - includes 5% increase	315						
				MML Public Works Dues	80						
				City COSTCO membership	175						
				Arbor Day Dues	25						
				Tree City Dues	25						
				MML Fall Registration x 6 includes 5% increase	1,750						
				Maryland Mayor's Conference Registration includes 5% increase	130						
				Leadership Frederick	2,550						
				MML Legislative Dinner	210						
				MML Booth Registration includes 5% increase	236						
				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 $27 x 6	150						
001-1111-121-5622100	Travel / Lodging	Expense	2,850	Hotel for Maryland Mayor's Association	200	2,770	80	2.89%	2,770	2,800	1,913
				Hotel Stay for Mayor plus 5 Aldermen for the MML Summer Conference includes 5% increase	2,650						
001-1111-121-5623100	Travel / Meals/Food	Expense	250		250	500	(250)	-50.00%	500		25
001-1111-121-5640000	Executive/Legislative / Printing & Binding	Expense	-				-	N/A		465	2,455
001-1111-121-5650000	Executive/Legislative / Insurance	Expense	82,822			82,166	656	0.80%	82,166	56,572	73,301

Mayor's Office											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1111-121-5660000	Executive/Legislative / Donations	Expense	-				-	N/A			1,000
001-1111-121-5690000	Executive/Legislative / Miscellaneous	Expense	-	Alderman Russell	1,000	8,000	(8,000)	-100.00%	8,000		
				Alderman O' Connor	1,000						
				Alderman Dacey	1,000						
				Alderman Bokee	1,000						
				Alderman Kuzemchak	1,000						
				Remove Aldermen Allowance	(5,000)						
001-1111-121-5740100	Machinery & Equipment / Vehicles	Expense	-				-	N/A			
001-1111-121-5740200	Machinery & Equipment / Machinery	Expense	-				-	N/A			7,600
			895,353			1,062,201	(166,848)	-15.71%	1,062,201	754,616	1,002,051

Legal											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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			10,000	-	0.00%	10,000	6,000	10,400
001-1121-151-3690001	Miscellaneous / Other Misc. Receipts	Revenue	50			50	-	0.00%	50	300	238
			10,050			10,050	-	-	10,050	6,300	10,638
001-1121-151-5121100	Salaries - Full Time / Productive Time	Expense	443,480			425,071	18,409	4.33%	425,071	231,806	344,723
001-1121-151-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		17,754	28,346
001-1121-151-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		2,734	9,016
001-1121-151-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		16,395	19,380
001-1121-151-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		7,043	6,308
001-1121-151-5170000	Special Allowance	Expense	-			9,000	(9,000)	-100.00%	9,000	9,000	
001-1121-151-5210000	Executive/Legislative / Workmen's Compensation	Expense	1,615			1,481	134	9.05%	1,481	1,150	1,137
001-1121-151-5221100	FICA / Social Security	Expense	27,221			26,488	733	2.77%	26,488	16,600	23,745
001-1121-151-5221200	FICA / Medicare	Expense	6,429			6,294	135	2.14%	6,294	3,918	5,589
001-1121-151-5264100	Health Insurance / Retirees >= 65	Expense	9,863			7,992	1,871	23.41%	7,992	6,238	7,997
001-1121-151-5266100	Health Insurance / CIGNA	Expense	43,688			57,335	(13,647)	-23.80%	57,335	37,178	47,356
001-1121-151-5266200	Health Insurance / CIGNA - Retirees	Expense	-				-	N/A			
001-1121-151-5266300	Health Insurance / OPEB Payment	Expense	22,467			22,615	(148)	-0.65%	22,615	22,615	22,422
001-1121-151-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		184	(46)
001-1121-151-5267900	Vision - Emp	Expense	-				-	N/A		36	
001-1121-151-5268100	Health Insurance / Disability	Expense	1,061			1,049	12	1.14%	1,049	629	912
001-1121-151-5269100	Health Insurance / Life	Expense	772			1,147	(375)	-32.69%	1,147	956	1,144
001-1121-151-5282500	Retirement / 25 Year Plan	Expense	25,802			23,081	2,721	11.79%	23,081	23,081	22,882

Legal											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1121-151-5283000	Retirement / 30 Year Plan	Expense	63,946			35,256	28,690	81.38%	35,256	35,256	27,438
001-1121-151-5291300	Misc Benefits / Other	Expense	5,820			5,820	-	0.00%	5,820	3,880	5,472
001-1121-151-5310100	Supplies / General Supplies	Expense	5,980	Office supplies (paper, pens, file folders, etc.)	2,500	5,690	290	5.10%	5,690	3,765	4,774
				Maryland Annotated Code	2,600						
				Maryland Guide to Zoning Supplement	150						
				Fair Labor Standards Handbook Updates	540						
				Maryland Rules Commentary Supplement	110						
				Maryland Pleading Causes of Action Supplement	60						
				Maryland Notary Renewal	20						
001-1121-151-5410000	Executive/Legislative / Professional Services	Expense	13,300	Filing fees, depositions, transcripts, expert witnesses, trial exhibits, etc.	500	12,902	398	3.08%	12,902	10,154	10,851
				Westlaw renewal	8,800						
				Westlaw ancillary charges	300						
				Collections - locator/process services	700						
				Document scanning services	3,000						
				Increase due to addition of document scanning services; Westlaw 5% increase in renewal							
001-1121-151-5411100	Professional Services / Legal Service Fees	Expense	75,000	Outside counsel: administrative hearings, consultations, litigation/mediation	100,000	100,000	(25,000)	-25.00%	100,000	32,850	57,641
				Reduce outside legal fees	(25,000)						
001-1121-151-5570000	Executive/Legislative / Licenses/Permits	Expense	-							11	551
001-1121-151-5610100	Communications / Telephone	Expense	4,576	Landlines and addition of monthly service fee for one iPhone and iPad	4,576	3,720	856	23.01%	3,720	1,975	2,716
001-1121-151-5610200	Communications / Postage	Expense	600			600	-	0.00%	600	140	360
001-1121-151-5620100	Travel / Transportation	Expense	50	Parking fees & tolls	50	50	-	0.00%	50		
001-1121-151-5621100	Travel / Dues/Registration Fees	Expense	4,210	Client Protection Fund	450	4,171	39	0.94%	4,171	1,626	3,263
				Maryland State Bar Association dues	480						

Legal											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Frederick County Bar Association dues	375						
				International Municipal Lawyers Association dues	865						
				6 Frederick County Bar membership meetings for 3 attorneys @ $10 each	180						
				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	1,750	Standard charter changes	1,600	26,550	(24,800)	-93.41%	26,550	1,230	1,419
				Budget	150						
001-1121-151-5640000	Executive/Legislative / Printing & Binding	Expense	7,400	2 standard charter/code supplements	7,200	10,100	(2,700)	-26.73%	10,100	8,046	4,596
				Kinko's, etc. duplication costs	200						
001-1121-151-5650000	Executive/Legislative / Insurance	Expense	1,780			1,370	410	29.93%	1,370	1,363	1,593
			766,810			787,782	(20,972)	-2.66%	787,782	497,613	661,584

Election Board											
			Fy 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1211-131-5160000	Salaries - Seasonal	Expense	-				-	N/A		10,378	
001-1211-131-5221100	Social Security	Expense	-				-	N/A		643	
001-1211-131-5221200	Medicare	Expense	-				-	N/A		150	
001-1211-131-5310100	Supplies / General Supplies	Expense	-			3,500	(3,500)	-100.00%	3,500	2,332	49
001-1211-131-5410000	Administration / Professional Services	Expense	3,500			93,553	(90,053)	-96.26%	93,553	80,207	2,000
001-1211-131-5540200	Rentals / Equipment and Vehicles	Expense	-			6,250	(6,250)	-100.00%	6,250	2,200	
001-1211-131-5610100	Communications / Telephone	Expense	-			1,300	(1,300)	-100.00%	1,300	97	
001-1211-131-5610200	Communications / Postage	Expense	-			3,000	(3,000)	-100.00%	3,000	3,210	103
001-1211-131-5620100	Travel / Transportation	Expense	-			100	(100)	-100.00%	100	140	
001-1211-131-5630000	Administration / Advertising	Expense	-			5,000	(5,000)	-100.00%	5,000	4,000	
001-1211-131-5640000	Administration / Printing & Binding	Expense	-			1,500	(1,500)	-100.00%	1,500	1,453	
001-1211-131-5650000	Administration / Insurance	Expense	10			750	(740)	-98.67%	750	7	10
			3,510			114,953	(111,443)	-96.95%	114,953	104,818	2,162

Finance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1221-141-3311200	Federal / General Govt. / Op Indirect	Revenue	-				-	N/A			405
001-1221-141-3690001	Miscellaneous / Other Misc. Receipts	Revenue	2,400			2,400	-	0.00%	2,400	790	5,571
001-1221-141-3691001	Miscellaneous / Cash Over/(Short)	Revenue	-				-	N/A		40	(24)
001-1221-141-3691002	Miscellaneous / Returned Check Fees	Revenue	2,500			2,500	-	0.00%	2,500	1,920	3,265
			4,900			4,900	-	0.00%	4,900	2,750	9,217
001-1221-141-5121100	Salaries - Full Time / Productive Time	Expense	534,518			579,347	(44,829)	-7.74%	579,347	311,522	460,370
001-1221-141-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		25,132	33,960
001-1221-141-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		4,617	11,675
001-1221-141-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		21,995	23,838
001-1221-141-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		7,584	6,488
001-1221-141-5121600	Salaries - Full Time / Wellness Incentive Prog.	Expense	-				-	N/A			
001-1221-141-5141300	Overtime / Premium Overtime	Expense	-				-	N/A			
001-1221-141-5150000	Administration / Salaries - Perm Part Time	Expense	-				-	N/A			
001-1221-141-5170000	Special Allowance	Expense	-			18,000	(18,000)	-100.00%	18,000	12,750	
001-1221-141-5210000	Administration / Workmen's Compensation	Expense	1,839			2,024	(185)	-9.14%	2,024	1,494	1,478
001-1221-141-5221100	FICA / Social Security	Expense	31,756			35,544	(3,788)	-10.66%	35,544	20,861	29,860
001-1221-141-5221200	FICA / Medicare	Expense	7,751			8,663	(912)	-10.53%	8,663	5,080	7,178
001-1221-141-5264100	Health Insurance / Retirees >= 65	Expense	12,825			14,190	(1,365)	-9.62%	14,190	9,677	14,241
001-1221-141-5266100	Health Insurance / CIGNA	Expense	96,265			110,345	(14,080)	-12.76%	110,345	78,808	101,306
001-1221-141-5266200	Health Insurance / CIGNA - Retirees	Expense	17,462			24,303	(6,841)	-28.15%	24,303	14,013	24,845
001-1221-141-5266300	Health Insurance / OPEB Payment	Expense	62,908			65,584	(2,676)	-4.08%	65,584	65,584	69,507

Finance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1221-141-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		374	42
001-1221-141-5267900	Vision - Emp	Expense	-				-	N/A		115	(3)
001-1221-141-5268100	Health Insurance / Disability	Expense	1,299			1,327	(28)	-2.11%	1,327	935	1,350
001-1221-141-5269100	Health Insurance / Life	Expense	1,526			1,438	88	6.12%	1,438	1,688	2,163
001-1221-141-5282500	Retirement / 25 Year Plan	Expense	95,023			109,635	(14,612)	-13.33%	109,635	109,635	120,132
001-1221-141-5283000	Retirement / 30 Year Plan	Expense	66,172			42,307	23,865	56.41%	42,307	42,307	34,297
001-1221-141-5284000	Retirement / Supplement Savings Fees	Expense	3,426			3,426	-	0.00%	3,426	2,093	2,729
001-1221-141-5291300	Misc Benefits / Other	Expense	6,984			6,984	-	0.00%	6,984	5,306	7,200
001-1221-141-5310100	Supplies / General Supplies	Expense	11,175	Forms (1099s, W2s, Etc.)	750	11,540	(365)	-3.16%	11,540	6,506	13,755
				Checks, Disbursements (10K)	750						
				Checks, Payroll (5K)	400						
				Stubs, Payroll (15K)	1,050						
				Personal Property Tax Bills (5K)	600						
				Personal Property Tax Envelopes (5K)	300						
				Window Envelopes (10K)	550						
				Reverse Flap Envelopes (20K)	1,250						
				Return Address Envelopes	75						
				Copier/Fax Supplies (toner, etc.)	200						
				Printer Paper	1,500						
				Single Audit Handbook	575						
				GASB Publications	300						
				Other Publications	1,000						
				Various Office Supplies	1,200						
				Replacement Calculators/Office Equipment	525						
				Deposit Slips/Bags	150						
001-1221-141-5410000	Administration / Professional Services	Expense	388,721	Audit Fees	60,000	373,521	15,200	4.07%	373,521	65,494	87,600
				Audit Fees New Software	10,000						
				Banking Services	39,600						
				Document Disposal	1,000						
				Certificate of Achievement CAFR	600						
				Electronic Payment	26						
				Credit Card Service	272,495						

Finance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Other (Arbitrage Calculations, etc.)	5,000						
001-1221-141-5411100	Professional Services / Legal Service Fees	Expense	15,000	Bond Counsel Services	15,000	10,000	5,000	50.00%	10,000	2,264	11,422
001-1221-141-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	300	Office machine repairs	300	200	100	50.00%	200		
001-1221-141-5610100	Communications / Telephone	Expense	4,740	County Telephone System	3,720	4,080	660	16.18%	4,080	1,757	3,591
				Cell	1,020						
001-1221-141-5610200	Communications / Postage	Expense	10,560	Checks (10K)	4,800	10,120	440	4.35%	10,120	5,180	7,351
				Invoices/Bills MR (6K)	2,880						
				Invoices/Bills Taxes (5)	2,400						
				Other Correspondence	480						
001-1221-141-5620100	Travel / Transportation	Expense	950	MDGFOA Conference	100	1,350	(400)	-29.63%	1,350	23	629
				GFOA Conference	750						
				Other Conferences/Trainings	100						
001-1221-141-5621100	Travel / Dues/Registration Fees	Expense	2,810	MDGFOA Memberships	80	3,385	(575)	-16.99%	3,385	1,524	2,139
				MDGFOA Registrations	780						
				GFOA Memberships	650						
				GFOA Registrations Annual Conference	450						
				GFOA Pre-conference Sessions	350						
				Other Seminars/Training	500						
001-1221-141-5622100	Travel / Lodging	Expense	1,600	MDGFOA Conference	350	1,950	(350)	-17.95%	1,950		896
				GFOA Conference	1,250						
001-1221-141-5623100	Travel / Meals/Food	Expense	290	MDGFOA Conference	40	386	(96)	-24.87%	386		148
				GFOA Conference	200						
				Other Seminars/Training	50						
001-1221-141-5630000	Administration / Advertising	Expense	250	Other	250	950	(700)	-73.68%	950		613
001-1221-141-5640000	Administration / Printing & Binding	Expense	750	Financial Statements	750	1,900	(1,150)	-60.53%	1,900	1,667	1,709
001-1221-141-5650000	Administration / Insurance	Expense	3,104			2,389	715	29.93%	2,389	2,377	2,777
			1,380,004			1,444,888	(64,884)	-4.49%	1,444,888	828,362	1,085,285

Purchasing											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1222-142-3311200	Federal / General Govt. / Op Indirect	Revenue	-				-	N/A			389
001-1222-142-3690001	Miscellaneous / Other Misc. Receipts	Revenue	2,000			2,000	-	0.00%	2,000	6	1,057
			2,000			2,000	-	0.00%	2,000	6	1,446
001-1222-142-5121100	Salaries - Full Time / Productive Time	Expense	378,196			439,234	(61,038)	-13.90%	439,234	213,818	332,908
001-1222-142-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		21,568	34,205
001-1222-142-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		16,968	11,516
001-1222-142-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		16,027	18,175
001-1222-142-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		6,519	7,203
001-1222-142-5121600	Salaries - Full Time / Wellness Incentive Prog.	Expense	-				-	N/A			
001-1222-142-5141200	Overtime / Standby	Expense	-				-	N/A			
001-1222-142-5141300	Overtime / Premium Overtime	Expense	500			500	-	0.00%	500	405	23
001-1222-142-5150000	Administration / Salaries - Perm Part Time	Expense	-				-	N/A		1,781	670
001-1222-142-5160000	Administration / Salaries - Seasonal	Expense	4,320			4,320	-	0.00%	4,320	910	356
001-1222-142-5170000	Special Allowance	Expense	-			10,500	(10,500)	-100.00%	10,500	9,750	
001-1222-142-5210000	Administration / Workmen's Compensation	Expense	25,240			23,394	1,846	7.89%	23,394	18,099	17,882
001-1222-142-5221100	FICA / Social Security	Expense	23,748			28,183	(4,435)	-15.74%	28,183	17,126	24,443
001-1222-142-5221200	FICA / Medicare	Expense	5,553			6,590	(1,037)	-15.74%	6,590	4,005	5,717
001-1222-142-5266100	Health Insurance / CIGNA	Expense	44,632			45,703	(1,071)	-2.34%	45,703	35,342	42,114
001-1222-142-5266200	Health Insurance / CIGNA - Retirees	Expense	8,896			8,087	809	10.00%	8,087	6,065	8,268
001-1222-142-5266300	Health Insurance / OPEB Payment	Expense	22,467			24,877	(2,410)	-9.69%	24,877	24,877	24,664
001-1222-142-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		143	(1)

Purchasing											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1222-142-5267900	Vision - Emp	Expense	-				-	N/A		51	3
001-1222-142-5268100	Health Insurance / Disability	Expense	970			1,115	(145)	-13.00%	1,115	639	961
001-1222-142-5269100	Health Insurance / Life	Expense	583			662	(79)	-11.93%	662	406	612
001-1222-142-5282500	Retirement / 25 Year Plan	Expense	37,410			40,392	(2,982)	-7.38%	40,392	40,392	40,118
001-1222-142-5283000	Retirement / 30 Year Plan	Expense	44,123			35,256	8,867	25.15%	35,256	35,256	34,347
001-1222-142-5291300	Misc Benefits / Other	Expense	-			1,164	(1,164)	-100.00%	1,164	765	576
001-1222-142-5310100	Supplies / General Supplies	Expense	4,400	Parts to replace door to breezeway in warehouse, Maintenance items for Mail/Warehouse Delivery Van Ink Ribbon Toner Stickers for Postage Machine Misc Office Supplies	4,400	3,400	1,000	29.41%	3,400	1,428	3,018
001-1222-142-5310300	Supplies / Clothing/Uniforms	Expense	750	shoes for Keisha, uniforms	750	375	375	100.00%	375	301	230
001-1222-142-5330100	Energy / Fuel & Oil	Expense	2,500	Mail Currier/Warehouse Delivery Truck	2,500	2,500	-	0.00%	2,500	850	2,389
001-1222-142-5410000	Administration / Professional Services	Expense	300	Occupation Health Services	300	300	-	0.00%	300	91	90
001-1222-142-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	17,700	MISC Repairs- Gas Pumps-Dock Plates- Dept Vehicle Repairs-Roll-up Doors	17,700	2,500	15,200	608.00%	2,500	11,262	2,458
001-1222-142-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	5,125	Pallet Jack Inspection	340	4,025	1,100	27.33%	4,025	1,067	385
				Hoist/Crane Inspection	595						
				Shannon Business Systems/Hasler Financial Services (postage machine-printer-scale)	1,600						
				Loading Dock Door and Plates	290						
				Surveys/Maintenance/Tests for City Fueling System/pumps/storage tanks Spill Buckets test,ATG Certification, Pressure Decay test Quarterly annual site survey	2,300						
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%	5,969	3,579	6,391

Purchasing											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1222-142-5570000	Administration / Licenses/Permits	Expense	400	1st Class Bulk Mail Permit - $200 (water bills, etc.) 3rd Class Bulk Mail Permit - $200 (used for water quality reports)	400	190	210	110.53%	190		
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	1,396	2,881
001-1222-142-5610200	Communications / Postage	Expense	500	advertising for formal solicitations and surplus auctions	500	500	-	0.00%	500	284	418
001-1222-142-5620100	Travel / Transportation	Expense	400	NIGP training seminars	400	400	-	0.00%	400		31
001-1222-142-5621100	Travel / Dues/Registration Fees	Expense	2,435	NIGP yearly Dues 345.00-Kandi Keisha Chuck Maryland Chapter of NIGP 40.00 Sams Club Yearly Membership for the City $50.00 NIGP Educational Classes $2,000.00/3 day core class for certification $660.00/ea	2,435	1,696	739	43.57%	1,696	1,910	736
001-1222-142-5622100	Travel / Lodging	Expense	-			984	(984)	-100.00%	984		
001-1222-142-5623100	Travel / Meals/Food	Expense	-			319	(319)	-100.00%	319		
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		
001-1222-142-5650000	Administration / Insurance	Expense	4,790			4,361	429	9.84%	4,361	3,842	4,896
001-1222-142-5690000	Administration / Miscellaneous	Expense	5,000	Yearly Inventory adjustment	5,000	5,000	-	0.00%	5,000	(13)	(1,413)
001-1222-142-5740100	Machinery & Equipment / Vehicles	Expense	6,432	multifunction copier for ACCOUNTS PAYABLE OFFICE: Ricoh MP C4503 $6,432.00 They will be starting a new process, scanning all invoices and packing slips to purchase orders for payment processing (paper reduction permanent record)	6,432		6,432	N/A			
			657,839		56,411	706,996	(49,157)	-6.95%	706,996	496,910	627,267

Budget											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1223-143-5121100	Productive Time	Expense	134,027				134,027	N/A			
001-1223-143-5210000	Workmen's Compensation	Expense	520				520	N/A			
001-1223-143-5221100	Social Security	Expense	8,310				8,310	N/A			
001-1223-143-5221200	Medicare	Expense	1,943				1,943	N/A			
001-1223-143-5266100	CIGNA	Expense	12,378				12,378	N/A			
001-1223-143-5266300	OPEB Payment	Expense	4,493				4,493	N/A			
001-1223-143-5268100	Disability	Expense	318				318	N/A			
001-1223-143-5269100	Life	Expense	169				169	N/A			
001-1223-143-5282500	25 Year Plan	Expense	35,067				35,067	N/A			
001-1223-143-5291300	Other	Expense	2,328				2,328	N/A			
001-1223-143-5310100	General Supplies	Expense	500	General office supplies - paper, binders, dividers	500		500	N/A			
001-1223-143-5410000	Professional Services	Expense	600	GFOA budget awards program	600		600	N/A			
001-1223-143-5610100	Telephone	Expense	720	County telephone system	720		720	N/A			
001-1223-143-5610200	Postage	Expense	100	General correspondence	100		100	N/A			
001-1223-143-5620100	Transportation	Expense	400	GFOA Trainings	400		400	N/A			
001-1223-143-5621100	Dues/Registration Fees	Expense	855	MDGFOA Membership	40		855	N/A			
				MDGFOA Registrations	330						
				On-Line CPE Training	125						
				MACPA Membership	310						
				CPA License Renewal	50						
001-1223-143-5622100	Lodging	Expense	350	GFOA training	350		350	N/A			
001-1223-143-5623100	Meals/Food	Expense	80	GFOA Training	80		80	N/A			
001-1223-143-5630000	Advertising	Expense	350	Constant yield advertisement	350		350	N/A			
001-1223-143-5640000	Printing & Binding	Expense	1,250	Budget books	1,000		1,250	N/A			
				CIP books	250		-	N/A			

Budget											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1223-143-5650000	Insurance	Expense	710				710	N/A			
			205,468			-	205,468	N/A	-	-	-

Information Technology											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1231-182-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		86	1,080
			-			-	-	N/A	-	86	1,080
001-1231-182-5121100	Salaries - Full Time / Productive Time	Expense	277,859			267,374	10,485	3.92%	267,374	140,994	223,149
001-1231-182-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		9,839	14,442
001-1231-182-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		7,745	6,512
001-1231-182-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		10,170	11,904
001-1231-182-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		3,770	4,439
001-1231-182-5121600	Salaries - Full Time / Wellness Incentive Prog.	Expense	-				-	N/A			
001-1231-182-5170000	Special Allowance	Expense	-			4,500	(4,500)	-100.00%	4,500	6,300	
001-1231-182-5210000	Administration / Workmen's Compensation	Expense	782			716	66	9.22%	716	555	551
001-1231-182-5221100	FICA / Social Security	Expense	17,227			16,856	371	2.20%	16,856	10,412	15,256
001-1231-182-5221200	FICA / Medicare	Expense	4,028			3,942	86	2.18%	3,942	2,435	3,568
001-1231-182-5261100	Health Insurance / Optimum	Expense	-				-	N/A			
001-1231-182-5262100	Health Insurance / Aetna	Expense	-				-	N/A			
001-1231-182-5266100	Health Insurance / CIGNA	Expense	51,914			42,572	9,342	21.94%	42,572	36,414	43,745
001-1231-182-5266300	Health Insurance / OPEB Payment	Expense	18,873			18,997	(124)	-0.65%	18,997	18,997	14,350
001-1231-182-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		271	(6)
001-1231-182-5267900	Vision - Emp	Expense	-				-	N/A		11	(0)
001-1231-182-5268100	Health Insurance / Disability	Expense	685			676	9	1.33%	676	454	676
001-1231-182-5269100	Health Insurance / Life	Expense	350			328	22	6.71%	328	221	328
001-1231-182-5270000	Administration / Unemployment	Expense	-				-	N/A			

Information Technology											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1231-182-5282500	Retirement / 25 Year Plan	Expense	20,425			17,311	3,114	17.99%	17,311	17,311	5,721
001-1231-182-5283000	Retirement / 30 Year Plan	Expense	33,985			11,987	21,998	183.52%	11,987	11,987	18,521
001-1231-182-5291100	Misc Benefits / Tuition	Expense	-				-	N/A			
001-1231-182-5291300	Misc Benefits / Other	Expense	4,889			4,889	-	0.00%	4,889	3,356	4,982
001-1231-182-5310100	Supplies / General Supplies	Expense	69,000	PC Upgrades of Lenovo M70 Machines	39,000	76,500	(7,500)	-9.80%	76,500	58,701	95,329
				Hard Drive Replacements	4,000						
				Spare PC and Server Components	5,000						
				Office Supplies	5,000						
				Windows Server Upgrades	10,000						
				Field Laptops and devices	6,000						
001-1231-182-5310300	Supplies / Clothing/Uniforms	Expense	500	Safety Shoes (4)	500	500	-	0.00%	500		370
001-1231-182-5410000	Administration / Professional Services	Expense	30,000	Cabling Support	3,000	30,000	-	0.00%	30,000	9,267	11,423
				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	405,300	Qwest Internet Service	47,000	388,300	17,000	4.38%	388,300	289,108	296,608
				Innoprise Enterprise Database	105,000						
				Verizon	23,000						
				HTE Var (AS400 hardware)	17,000						
				Printer and Copier Maintenance	75,000						
				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						
				Barracuda Spam Filter	8,000						
				Scriptlogic	7,500						
				Civicplus Website Maintenance	4,000						

Information Technology											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Wireless for Municipal Buildings	2,500						
001-1231-182-5610100	Communications / Telephone	Expense	13,750	Phone Lines - 5	1,500	13,750	-	0.00%	13,750	11,297	10,270
				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
001-1231-182-5620100	Travel / Transportation	Expense	2,000			2,000	-	0.00%	2,000	71	233
001-1231-182-5621100	Travel / Dues/Registration Fees	Expense	10,000	SAN and Network Training	10,000	10,000	-	0.00%	10,000	7,180	366
001-1231-182-5650000	Administration / Insurance	Expense	6,334			5,801	533	9.19%	5,801	2,575	3,144
001-1231-182-5740200	Machinery & Equipment / Machinery	Expense	70,000	Network Switch Upgrades	40,000	40,000	30,000	75.00%	40,000	27,805	34,899
				DPW Fiber Upgrades	10,000						
				DPW Storage Area Network	30,000						
				Cut DPW Fiber Upgrades	(10,000)						
			1,037,951			957,049	80,902	8.45%	957,049	687,246	820,804

Geographic Information Systems											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1232-183-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A			750
			-			-	-	N/A	-	-	750
001-1232-183-5121100	Salaries - Full Time / Productive Time	Expense	129,701			124,853	4,848	3.88%	124,853	62,829	102,743
001-1232-183-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		7,077	7,324
001-1232-183-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		3,507	4,229
001-1232-183-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		4,871	5,502
001-1232-183-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		2,173	1,943
001-1232-183-5170000	Special Allowance	Expense	-			4,500	(4,500)	-100.00%	4,500	3,300	
001-1232-183-5210000	Administration / Workmen's Compensation	Expense	459			421	38	9.03%	421	327	324
001-1232-183-5221100	FICA / Social Security	Expense	8,041			8,020	21	0.26%	8,020	5,059	7,147
001-1232-183-5221200	FICA / Medicare	Expense	1,881			1,876	5	0.27%	1,876	1,183	1,671
001-1232-183-5266100	Health Insurance / CIGNA	Expense	7,910			17,155	(9,245)	-53.89%	17,155	5,597	17,093
001-1232-183-5266300	Health Insurance / OPEB Payment	Expense	3,595			6,785	(3,190)	-47.02%	6,785	6,785	6,726
001-1232-183-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		75	0
001-1232-183-5267900	Vision - Emp	Expense	-				-	N/A		5	(0)
001-1232-183-5268100	Health Insurance / Disability	Expense	332			325	7	2.15%	325	171	289
001-1232-183-5269100	Health Insurance / Life	Expense	163			153	10	6.54%	153	103	153
001-1232-183-5282500	Retirement / 25 Year Plan	Expense	27,540			21,927	5,613	25.60%	21,927	21,927	21,738
001-1232-183-5283000	Retirement / 30 Year Plan	Expense	4,349			2,115	2,234	105.63%	2,115	2,115	2,058
001-1232-183-5291300	Misc Benefits / Other	Expense	2,561			2,561	-	0.00%	2,561	1,707	2,534
001-1232-183-5310100	Supplies / General Supplies	Expense	9,000	Plotter Ink	3,000	9,000	-	0.00%	9,000	488	16,216
				Plotter Printheads	2,000						

Geographic Information Systems											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Plotter Paper	2,000						
				Misc Supplies	1,000						
				Misc Software	1,000						
001-1232-183-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	50,627	ArcGIS Server	15,000	35,000	15,627	44.65%	35,000		25,150
				ArcInfo	13,000						
				Pictometry flyover	15,627						
				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	1,980	-	0.00%	1,980	1,388	2,795
				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			800	-	0.00%	800	52	120
001-1232-183-5621100	Travel / Dues/Registration Fees	Expense	7,500	ESRI Training	6,000	7,500	-	0.00%	7,500	1,010	2,195
				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	1,183			910	273	30.00%	910	906	1,058
001-1232-183-5740200	Machinery & Equipment / Machinery	Expense	-				-	N/A			4,900
			259,072			247,331	11,741	4.75%	247,331	132,655	233,908

Audio Visual											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1233-184-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		458	
			-			-	-	N/A	-	458	-
001-1233-184-5121100	Salaries - Full-time / Productive Time	Expense	86,147			82,959	3,188	3.84%	82,959	45,479	39,086
001-1233-184-5121200	Vacation	Expense	-				-	N/A		1,900	1,908
001-1233-184-5121300	Sick	Expense	-				-	N/A		1,875	169
001-1233-184-5121400	Holiday	Expense	-				-	N/A		3,161	2,024
001-1233-184-5121500	Salaries - Full-Time / Other Leave	Expense	-				-	N/A		1,158	809
001-1233-184-5141300	Overtime / Premium Overtime	Expense	-				-	N/A			
001-1233-184-5150000	Salaries - Perm Part Time	Expense	-				-	N/A			17,277
001-1233-184-5170000	Special Allowance	Expense	-			2,400	(2,400)	-100.00%	2,400	3,000	
001-1233-184-5210000	Administration / Workmen's Compensation	Expense	24			22	2	9.09%	22	17	16
001-1233-184-5221100	Social Security	Expense	5,341			5,292	49	0.93%	5,292	3,333	3,658
001-1233-184-5221200	Medicare	Expense	1,249			1,238	11	0.89%	1,238	780	856
001-1233-184-5266100	Health Insurance / CIGNA	Expense	12,848			10,676	2,172	20.34%	10,676	8,573	5,799
001-1233-184-5266300	OPEB Payment	Expense	8,987			4,523	4,464	98.70%	4,523	4,523	4,484
001-1233-184-5267200	Aetna Dental -Emp	Expense	-				-	N/A		46	(0)
001-1233-184-5267900	Vision - Emp	Expense	-				-	N/A		8	
001-1233-184-5268100	Health Insurance / Disability	Expense	226			122	104	85.25%	122	151	122
001-1233-184-5269100	Health Insurance / Life	Expense	109			55	54	98.18%	55	65	55
001-1233-184-5282500	25 Year Plan	Expense	-				-	N/A			11,441
001-1233-184-5283000	30 Year Plan	Expense	7,784			7,051	733	10.40%	7,051	7,051	

Audio Visual											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1233-184-5291300	Misc Benefits / Other	Expense	2,328			2,328	-	0.00%	2,328	1,552	2,304
001-1233-184-5310100	General Supplies	Expense	24,100	Security Camera Equipment	2,000	20,600	3,500	16.99%	20,600	16,380	22,903
				Office Supplies	2,100						
				AV Gear/Equipment	20,000						
001-1233-184-5330100	Fuel & Oil	Expense	700	Fuel	600	700	-	0.00%	700	224	148
				Oil	50						
				Other	50						
001-1233-184-5410000	Professional Services	Expense	26,400	Granicus Payments	25,400	27,324	(924)	-3.38%	27,324	19,777	23,423
				OmniMusic Account	1,000						
001-1233-184-5520100	General Repair/Maint.	Expense	7,000	Equipment Repair	5,000	7,000	-	0.00%	7,000		425
				Vehicle Repair	2,000						
001-1233-184-5610100	Communications / Telephone	Expense	1,010	Cell	650	1,010	-	0.00%	1,010	375	644
				Land	360						
001-1233-184-5610200	Communications / Postage	Expense	200	Shipping to Repairs	200	200	-	0.00%	200	31	
001-1233-184-5620100	Transportation	Expense	100	Metro Passes	100	100	-	0.00%	100		61
001-1233-184-5621100	Travel / Dues/Registration Fees	Expense	200	Training	200	200	-	0.00%	200		
001-1233-184-5650000	Administration / Insurance	Expense	274			211	63	29.86%	211	210	245
001-1233-184-5740200	Machinery & Equipment / Machinery	Expense	-	DPW Security Camera Upgrades	225,000	49,000	(49,000)	-100.00%	49,000	338	8,803
				Cut Security Cameras	(225,000)						
			185,027		59,710	223,011	(37,984)	-17.03%	223,011	120,007	146,658

Human Resources											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	2,198	17,280
			300			300	-	0.00%	300	2,198	17,280
001-1241-161-5121100	Salaries - Full Time / Productive Time	Expense	402,185			377,073	25,112	6.66%	377,073	158,240	244,706
001-1241-161-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		12,561	21,853
001-1241-161-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		4,264	7,418
001-1241-161-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		11,064	13,454
001-1241-161-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		4,152	4,069
001-1241-161-5121600	Salaries - Full Time / Wellness Incentive Prog.	Expense	-				-	N/A			
001-1241-161-5141100	Overtime / Regular Overtime	Expense	-			4,216	(4,216)	-100.00%	4,216	28	1,251
001-1241-161-5170000	Special Allowance	Expense	-			7,500	(7,500)	-100.00%	7,500	7,500	
001-1241-161-5210000	Administration / Workmen's Compensation	Expense	1,121			1,027	94	9.15%	1,027	797	788
001-1241-161-5221100	FICA / Social Security	Expense	24,935			24,105	830	3.44%	24,105	11,634	17,167
001-1241-161-5221200	FICA / Medicare	Expense	5,830			5,637	193	3.42%	5,637	2,721	4,015
001-1241-161-5264100	Health Insurance / Retirees >= 65	Expense	4,932			3,996	936	23.42%	3,996	4,248	3,998
001-1241-161-5266100	Health Insurance / CIGNA	Expense	42,160			34,691	7,469	21.53%	34,691	20,460	25,767
001-1241-161-5266200	Health Insurance / CIGNA - Retirees	Expense	26,403			24,003	2,400	10.00%	24,003	15,300	24,538
001-1241-161-5266300	Health Insurance / OPEB Payment	Expense	26,961			27,138	(177)	-0.65%	27,138	27,138	26,906
001-1241-161-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		135	(1)
001-1241-161-5267900	Vision - Emp	Expense	-				-	N/A		88	(0)
001-1241-161-5268100	Health Insurance / Disability	Expense	758			758	-	0.00%	758	437	654
001-1241-161-5269100	Health Insurance / Life	Expense	807			687	120	17.47%	687	458	687

Human Resources											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1241-161-5282500	Retirement / 25 Year Plan	Expense	32,046			34,621	(2,575)	-7.44%	34,621	34,621	34,323
001-1241-161-5283000	Retirement / 30 Year Plan	Expense	41,672			35,256	6,416	18.20%	35,256	35,256	34,297
001-1241-161-5291300	Misc Benefits / Other	Expense	6,984			5,820	1,164	20.00%	5,820	3,861	5,760
001-1241-161-5310100	Supplies / General Supplies	Expense	7,635	Office Supplies	3,563	5,665	1,970	34.77%	5,665	1,279	5,473
				Central Stock (envelopes, etc.)	575						
				Labor Law Posters (required for compliance)	1,350						
				Sir Speedy (1000 x $54 - 50 x 43.83 x 2) - business cards	142						
				ID Wholesalers (Employee badge supplies)	100						
				Service Award Pins	380						
				Desk chair mat	45						
				Desk Chair (JM)	580						
				Standing Work Stations (2) - JP + KD	1,000						
				Security Screens for Computer Monitors	400						
				Supplies for new position - Director	500						
				Remove standing workstations	(1,000)						
001-1241-161-5410000	Administration / Professional Services	Expense	103,670	CIGNA EAP Services $1.51 PEPM (750 x 1.51=1132.50 x 12)	14,043	187,655	(83,985)	-44.76%	187,655	10,300	101,005
				TASC Flexible Spending Administration - Healthcare, Dependent Care, Limited healthcare--73 participants x $4 x 12	3,504						
				Unemployment Tax Services (administration of unemployment claims)	850						
				Bolton Partners - Benefits Consulting (retainer/dependent audit/RFP assistance/ACA Compliance)	34,500						
				Boomershine Consulting - Actuarial Services	25,000						
				Whiteford, Taylor, Preston (Legal services)	12,500						

Human Resources											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				http://www.HR.BLR.com (5 users) (solution for employment compliance/HR library/compensation) - 12 months	3,321						
				Cintas Document Service (shredding services ($30/month x 13 months)	429						
				NEOGOV (Applicant Tracking)	9,523						
001-1241-161-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	-				-	N/A			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	1,814	-	0.00%	1,814		950
001-1241-161-5610100	Communications / Telephone	Expense	3,698	5 current lines + 1 additional line in conference room 1 additional line - adding 1 position (est. $528)	3,698	3,170	528	16.66%	3,170	1,325	2,460
001-1241-161-5610200	Communications / Postage	Expense	2,154	May Open Enrollment > Age 65	75	1,257	897	71.33%	1,257	1,022	1,498
				May OE < Age 65	98						
				Sept OE > Age 65 Medicare Advantage -- 155 X .49	76						
				Employee Pension Benefit Statements - 515 X .49	252						
				Unplanned mailing	245						
				Life Insurance Conversion - 60 x .49	29						
				COBRA Notification letters (required for compliance) - 150 x .49	74						
				Supplemental Savings Required Minimum Distribution	57						
				Certified Mail, misc. (retiree payouts, etc.)	74						
				FMLA communications (required for compliance) -	225						
				Term/Vested Calculation communications	29						
				Misc. FEDEX	80						

Human Resources											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				ACA Exchange	75						
				ACA Active Unknown Mailer	245						
				General Postage	225						
				Creditable Coverage Notification < Age 65 (mandated)	49						
				Open Enrollment - Active Employees	245						
001-1241-161-5620100	Travel / Transportation	Expense	950	Misc. transportation to Mid-Atlantic Wellness Council, CIGNA Form, other seminars/workshops, Annual SHRM Conference (airfare, taxi, airport parking)	950	250	700	280.00%	250		69
001-1241-161-5621100	Travel / Dues/Registration Fees	Expense	9,047	SHRM National - annual dues x 2	370	4,129	4,918	119.11%	4,129	1,820	2,653
				Local Govt. Personnel Assoc. - Annual Membership	295						
				Seminars for staff on HR Compliance/legal requirements for the ever-changing compliance issues in Human Resources ($350 x 5)	2,100						
				Human Resource Assoc. of Natl Capt Area - Compensation Survey	700						
				MML - Compensation Survey participation	450						
				CompData (Compensation) Survey	1,049						
				HR staff certifications - HRBP (Karen and Jennifer) 2 x $860 Group Benefits Associate Certification (Angie) 1 X $2362.80	4,083						
001-1241-161-5622100	Travel / Lodging	Expense	825	Lodging for Annual SHRM Conference ($275 x 3 nights)	825		825	N/A			
001-1241-161-5623100	Travel / Meals/Food	Expense	206	Meals for Annual SHRM Conference	206		206	N/A			
001-1241-161-5630000	Administration / Advertising	Expense	13,110	Advertising (recruiting) - Frederick News Post	3,750	11,216	1,894	16.89%	11,216	6,274	5,567
				RFP Public Notices in FNP	1,200						
				Recruiting - Public Works Careers - 5 ads x $175	875						
				Recruiting - Maryland Job Network	3,625						
				Recruiting - Herald Mail (3 ads x $450)	1,245						

Human Resources											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Recruiting - Hire a Hero (6 posting x $80)	480						
				Recruiting - El Pregonero publication (5 postings @ $50 on http://www.elpregonero.org to attract Spanish candidates	250						
				Recruiting - African American Careers (5 postings @ $275 on http://africanamericancareers.com)	1,375						
				Recruiting - The National Assoc of Asian American Professionals (3 postings @ 310 on http://jobsnaaap.org)	310						
001-1241-161-5640000	Administration / Printing & Binding	Expense	1,039	Sir Speedy - Employment Applications and Policy and Procedures reprints	2,039	360	679	188.68%	360	187	279
				Cut Printing	(1,000)						
001-1241-161-5650000	Administration / Insurance	Expense	30,251			20,282	9,969	49.15%	20,282	25,778	18,573
			791,193			822,326	(31,133)	-3.79%	822,326	402,947	610,279

Safety											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1242-162-3690001	Miscellaneous / Other Misc. Receipts	Revenue	2,000	Cigna reimbursement			2,000	N/A			780
			2,000			-	2,000	N/A	-	-	780
001-1242-162-5121100	Salaries - Full Time / Productive Time	Expense	135,378			130,235	5,143	3.95%	130,235	59,248	99,975
001-1242-162-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		8,341	10,732
001-1242-162-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		9,678	8,722
001-1242-162-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		5,100	5,526
001-1242-162-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		1,896	1,952
001-1242-162-5121600	Salaries - Full Time / Wellness Incentive Prog.	Expense	-				-	N/A			
001-1242-162-5150000	Salaries - Perm Part Time	Expense	40,168			43,200	(3,032)	-7.02%	43,200	23,134	
001-1242-162-5170000	Special Allowance	Expense	-			5,700	(5,700)	-100.00%	5,700	5,700	
001-1242-162-5210000	Administration / Workmen's Compensation	Expense	7,690			7,049	641	9.09%	7,049	5,477	5,412
001-1242-162-5221100	FICA / Social Security	Expense	10,883			11,105	(222)	-2.00%	11,105	6,533	7,164
001-1242-162-5221200	FICA / Medicare	Expense	2,545			2,597	(52)	-2.00%	2,597	1,528	1,675
001-1242-162-5266100	Health Insurance / CIGNA	Expense	26,757			24,324	2,433	10.00%	24,324	18,956	24,242
001-1242-162-5266300	Health Insurance / OPEB Payment	Expense	8,987			9,046	(59)	-0.65%	9,046	9,046	8,968
001-1242-162-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		119	(0)
001-1242-162-5267900	Vision - Emp	Expense	-				-	N/A		16	(0)
001-1242-162-5268100	Health Insurance / Disability	Expense	325			320	5	1.56%	320	216	320
001-1242-162-5269100	Health Insurance / Life	Expense	171			160	11	6.88%	160	108	160
001-1242-162-5282500	Retirement / 25 Year Plan	Expense	11,662			11,540	122	1.06%	11,540	11,540	11,441
001-1242-162-5283000	Retirement / 30 Year Plan	Expense	15,301			7,051	8,250	117.00%	7,051	7,051	6,859

Safety											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1242-162-5291300	Misc Benefits / Other	Expense	3,492			2,328	1,164	50.00%	2,328	2,619	2,304
001-1242-162-5291500	Misc Benefits / Employee Incentive	Expense	2,500	Safety and Health Day/Open Enrollment & Luncheon - to be reimbursed by CIGNA	2,000		2,500	N/A			
				Msc Incentives, i.e. Safe Driver Awards, ESC Participation Appreciation, etc.	500						
001-1242-162-5310100	Supplies / General Supplies	Expense	700	General Office Supplies	700	2,000	(1,300)	-65.00%	2,000	845	553
				Proposed New Position Computer Station	850						
				Proposed New Position Ergotron Sit/Stand Workstation	500						
				Cut new position workstations	(1,350)						
001-1242-162-5310300	Supplies / Clothing/Uniforms	Expense	125	Work boots	125	250	(125)	-50.00%	250	125	125
				Msc. Field Work Clothing for Proposed Safety Specialist Position	350						
				Cut new position clothing	(350)						
001-1242-162-5330100	Energy / Fuel & Oil	Expense	450				450	N/A		181	
001-1242-162-5410000	Administration / Professional Services	Expense	-	The purpose of the consultant is to identify through an independent audit our current property and liability risk management and insurance program and provide a written report which specifies recommendations for improvement.	65,000		-	N/A		33	
				Cut risk management consultant	(65,000)						
001-1242-162-5610100	Communications / Telephone	Expense	2,350		2,350	2,350	-	0.00%	2,350	856	1,356
				Proposed New Position Smartphone, case and charger	250						
				Proposed New Position Land-line Desk Phone and Service	495						
				Cut new position telephone	(745)						
001-1242-162-5610200	Communications / Postage	Expense	25			50	(25)	-50.00%	50	5	21
001-1242-162-5620100	Travel / Transportation	Expense	375	Reimbursement mileage for Tennessee Safety and Health Conference & Expo	750	750	(375)	-50.00%	750		
				Cut transportation to conference	(375)						

Safety											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1242-162-5621100	Travel / Dues/Registration Fees	Expense	625	Registration Fee Tennessee Conference and Expo Dues PESA	1,250	1,250	(625)	-50.00%	1,250	534	22
				Cut registration fees	(625)						
001-1242-162-5622100	Travel / Lodging	Expense	1,020	Tennessee Safety and Health Conference and Expo	2,040	2,040	(1,020)	-50.00%	2,040	720	
				Cut lodging	(1,020)						
001-1242-162-5623100	Travel / Meals/Food	Expense	400	Meal Allowance	800	800	(400)	-50.00%	800	92	
				Cut meals	(400)						
001-1242-162-5650000	Administration / Insurance	Expense	1,582			1,442	140	9.71%	1,442	1,359	1,618
001-1242-162-5740100	Machinery & Equipment / Vehicles	Expense	-				-	N/A			
			273,511			265,587	7,924	2.98%	265,587	181,056	199,148

Planning											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1251-171-3221701	Zoning Permits / Paving Permit	Revenue	1,472			661	811	122.69%	661	64	576
001-1251-171-3311101	Federal Governmental / Other Federal Grants	Revenue	-				-	N/A		13,000	
001-1251-171-3312100	Federal Grants - Project	Revenue	-				-	N/A			25,000
001-1251-171-3341101	State of Maryland / Other State Grants	Revenue	-				-	N/A			
001-1251-171-3417001	General Government / Filing Fees	Revenue	211,000			211,000	-	0.00%	211,000	116,844	230,542
001-1251-171-3417002	General Government / H.D.C. Filing Fees	Revenue	40,250			10,155	30,095	296.36%	10,155	9,920	10,305
001-1251-171-3417003	General Government / Forest Conservation Fees	Revenue	33,415			14,794	18,621	125.87%	14,794	11,905	9,204
001-1251-171-3417004	General Government / Recording Fees	Revenue	7,625			875	6,750	771.47%	875	900	1,050
001-1251-171-3417005	General Government / Water Service Review Fee	Revenue	-				-	N/A		20,700	39,250
001-1251-171-3630001	Donations/Contributions / Donations	Revenue	7,678			1,646	6,032	366.46%	1,646	2,666	1,595
001-1251-171-3690000	Miscellaneous / Other Sources - Project	Revenue	1,783			761	1,022	134.30%	761		
001-1251-171-3690001	Miscellaneous / Other Misc. Receipts	Revenue	2,884			1,311	1,573	119.97%	1,311	356	1,832
			306,107			241,203	64,904	26.91%	241,203	176,355	319,353
001-1251-171-5121100	Salaries - Full Time / Productive Time	Expense	836,737			785,298	51,439	6.55%	785,298	355,295	542,224
001-1251-171-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		38,619	44,179
001-1251-171-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		15,588	27,020
001-1251-171-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		26,879	30,175
001-1251-171-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		11,711	13,343
001-1251-171-5150000	Administration / Salaries - Perm Part Time	Expense	-				-	N/A		19,262	28,165
001-1251-171-5160000	Administration / Salaries - Seasonal	Expense	-				-	N/A			
001-1251-171-5170000	Special Allowance	Expense	-			17,400	(17,400)	-100.00%	17,400	16,650	

Planning											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1251-171-5210000	Administration / Workmen's Compensation	Expense	2,503			3,002	(499)	-16.62%	3,002	1,785	1,761
001-1251-171-5221100	FICA / Social Security	Expense	51,444			49,200	2,244	4.56%	49,200	28,581	40,150
001-1251-171-5221200	FICA / Medicare	Expense	12,132			11,639	493	4.24%	11,639	6,684	9,390
001-1251-171-5264100	Health Insurance / Retirees >= 65	Expense	8,925			7,139	1,786	25.02%	7,139	5,598	7,164
001-1251-171-5266100	Health Insurance / CIGNA	Expense	106,905			99,354	7,551	7.60%	99,354	67,485	84,441
001-1251-171-5266200	Health Insurance / CIGNA - Retirees	Expense	8,566			7,787	779	10.00%	7,787	5,840	7,961
001-1251-171-5266300	Health Insurance / OPEB Payment	Expense	42,688			42,969	(281)	-0.65%	42,969	44,011	50,896
001-1251-171-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		425	(1)
001-1251-171-5267900	Vision - Emp	Expense	-				-	N/A		68	(0)
001-1251-171-5268100	Health Insurance / Disability	Expense	1,869			1,689	180	10.66%	1,689	1,058	1,533
001-1251-171-5269100	Health Insurance / Life	Expense	1,399			1,041	358	34.39%	1,041	1,580	1,916
001-1251-171-5282500	Retirement / 25 Year Plan	Expense	55,500			46,162	9,338	20.23%	46,162	46,162	45,764
001-1251-171-5283000	Retirement / 30 Year Plan	Expense	93,675			66,986	26,689	39.84%	66,986	66,986	65,165
001-1251-171-5291300	Misc Benefits / Other	Expense	16,878			15,132	1,746	11.54%	15,132	9,106	13,187
001-1251-171-5310100	Supplies / General Supplies	Expense	5,500	Office supplies	4,600	5,500	-	0.00%	5,500	1,558	5,015
				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	96	457
001-1251-171-5410000	Administration / Professional Services	Expense	88,700	Stipends for Planning (6 members for 2 MTG per month at $25.00 per MTG)	3,600	18,700	70,000	374.33%	18,700	5,412	25,165
				Stipends for Zoning Board of Appeals (6 members for 2 MTG per month at $25.00 per MTG)	3,600						
				Stipends for Historic Perseveration Commission (8 members for 2 MTG per month at $25 per MTG)	4,800						

Planning											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Archeology Consultant	3,000						
				Interpreter for Planning, Board of Zoning Appeals, Historic Preservation, Mayor and Board Hearings	3,200						
				Drug Testing	500						
				Consultants for East Frederick Rising and Golden Mile	100,000						
				Maryland Historical Trust Grant	5,000						
				Municipal Code for Codification of LMC	15,000						
				Cut consultant for EFR/GMA	(50,000)						
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		
001-1251-171-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	7,000	High volume 8060 Copier	4,000	7,000	-	0.00%	7,000		2,034
				ESRI - Maintenance Contract for 1 ARC-editor License (GIS)	2,000						
				Savin Fax Machine 816	500						
				S-716 Colored Printer	500						
001-1251-171-5570000	Administration / Licenses/Permits	Expense	-				-	N/A		20	
001-1251-171-5610100	Communications / Telephone	Expense	5,200			4,840	360	7.44%	4,840	2,272	4,220
001-1251-171-5610200	Communications / Postage	Expense	1,500			1,500	-	0.00%	1,500	434	792
001-1251-171-5620100	Travel / Transportation	Expense	800			800	-	0.00%	800	624	126
001-1251-171-5621100	Travel / Dues/Registration Fees	Expense	17,100	APA membership for 5 at 500/ea	2,000	12,300	4,800	39.02%	12,300	5,435	4,357
				AICP for 5 at 600/ea	2,400						
				Maryland Association Historic District Commission per year	1,500						
				National Alliance of Preservation Commission membership per yr	300						
				National Trust FRO Historic Preservation membership per yr	200						
				Floodplain Management Membership per yr	200						
				ASFMI Renewal membership (Floodplain) per yr	500						

Planning											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Training for PC, ZBA, HPC Member per yr	2,400						
				Local conferences (1 conference for 12 staff members at $200 per conference)	5,000						
				International Society of Arboriculture (ISA) membership per yr	300						
				ASFPM	200						
				APA Conference	600						
				Misc Training	1,500						
001-1251-171-5622100	Travel / Lodging	Expense	450	APA Conference	450	450	-	0.00%	450		
001-1251-171-5623100	Travel / Meals/Food	Expense	300			300	-	0.00%	300		245
001-1251-171-5630000	Administration / Advertising	Expense	12,000			12,000	-	0.00%	12,000	4,030	6,886
001-1251-171-5640000	Administration / Printing & Binding	Expense	13,000	LMC Amendments Printing	3,000	13,000	-	0.00%	13,000		4,940
				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	4,075			3,360	715	21.28%	3,360	3,177	3,849
			1,395,596			1,235,298	160,298	12.98%	1,235,298	792,431	1,072,520

Code Enforcement											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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		
001-1253-172-3400003	Public Works / Overhead	Revenue	3,000	Administrative Charges on Job Reports - Code Enforcement has processed 118 Job Reports during 2013.	3,000	3,000	-	0.00%	3,000	2,574	3,032
001-1253-172-3510001	General / Municipal Infractions	Revenue	30,000	Fines collected from the issuance of Civil Citations	30,000	5,000	25,000	500.00%	5,000	4,900	2,500
001-1253-172-3690001	Miscellaneous / Other Misc. Receipts	Revenue	50	PIA Requests for Code Enforcement	50	50	-	0.00%	50		2
			33,150			8,150	25,000	306.75%	8,150	7,474	5,534
001-1253-172-5121100	Salaries - Full Time / Productive Time	Expense	359,435			345,979	13,456	3.89%	345,979	182,435	269,240
001-1253-172-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		16,047	19,067
001-1253-172-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		7,740	17,199
001-1253-172-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		13,426	15,262
001-1253-172-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		4,657	5,970
001-1253-172-5141300	Overtime / Premium Overtime	Expense	5,000			5,000	-	0.00%	5,000	3,517	1,537
001-1253-172-5150000	Administration / Salaries - Perm Part Time	Expense	18,792			18,069	723	4.00%	18,069	11,466	14,506
001-1253-172-5170000	Special Allowance	Expense	-			11,400	(11,400)	-100.00%	11,400	11,400	
001-1253-172-5210000	Administration / Workmen's Compensation	Expense	22,609			20,725	1,884	9.09%	20,725	16,103	15,910
001-1253-172-5221100	FICA / Social Security	Expense	23,760			23,588	172	0.73%	23,588	14,798	20,385
001-1253-172-5221200	FICA / Medicare	Expense	5,556			5,517	39	0.71%	5,517	3,461	4,767
001-1253-172-5266100	Health Insurance / CIGNA	Expense	60,313			46,435	13,878	29.89%	46,435	42,747	46,314
001-1253-172-5266200	Health Insurance / CIGNA - Retirees	Expense	20,824			18,931	1,893	10.00%	18,931	14,198	19,353
001-1253-172-5266300	Health Insurance / OPEB Payment	Expense	22,467			22,615	(148)	-0.65%	22,615	22,615	17,937
001-1253-172-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		333	(14)

Code Enforcement											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1253-172-5267900	Vision - Emp	Expense	-				-	N/A		85	(4)
001-1253-172-5268100	Health Insurance / Disability	Expense	947			919	28	3.05%	919	523	743
001-1253-172-5269100	Health Insurance / Life	Expense	666			528	138	26.14%	528	358	514
001-1253-172-5270000	Administration / Unemployment	Expense	-				-	N/A		(1,000)	(2,200)
001-1253-172-5282500	Retirement / 25 Year Plan	Expense	84,407			69,243	15,164	21.90%	69,243	69,243	57,205
001-1253-172-5283000	Retirement / 30 Year Plan	Expense	18,311			21,153	(2,842)	-13.44%	21,153	21,153	20,579
001-1253-172-5291300	Misc Benefits / Other	Expense	9,312			9,312	-	0.00%	9,312	6,208	8,832
001-1253-172-5310100	Supplies / General Supplies	Expense	5,295	Office Supplies	1,664	3,367	1,928	57.26%	3,367	1,934	5,363
				Printing of NOV Forms	1,544						
				Miscellaneous Supplies (Tires, Batteries, etc.)	500						
				I-Pads (3 @ $ 529.00)	1,587						
				Computer System with Monitor	850						
				New Office Furnishings	5,000						
				Cut new office furnishings	(5,000)						
				Cut computer	(850)						
001-1253-172-5310300	Supplies / Clothing/Uniforms	Expense	1,750	Uniform Shirts/Jackets	1,000	1,300	450	34.62%	1,300	1,000	602
				Boots (6 @ $ 125 Ea)	750						
001-1253-172-5310400	Supplies / Photographic Supplies	Expense	200		200	200	-	0.00%	200		140
001-1253-172-5330100	Energy / Fuel & Oil	Expense	7,536	Code Enforcement has (7) vehicles (an increase of (1) from last year.	7,536	6,536	1,000	15.30%	6,536	2,620	4,884
001-1253-172-5410000	Administration / Professional Services	Expense	2,000	Structural Engineering Assessments	2,000	2,000	-	0.00%	2,000	263	5,645
001-1253-172-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	1,500	Vehicle Repairs	1,000	1,925	(425)	-22.08%	1,925	875	320
				Repair AC on Car 856	500						
001-1253-172-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	-			2,000	(2,000)	-100.00%	2,000	1,759	2,024

Code Enforcement											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1253-172-5570000	Administration / Licenses/Permits	Expense	480	(4) Inspectors to take (5) Recertification Exams at $ 60.00 Each (1) Inspector to take the IPMC Exam	480	180	300	166.67%	180		50
001-1253-172-5610100	Communications / Telephone	Expense	9,848	Basic Telephone Service ($24.70x9x12)	2,668	8,555	1,293	15.11%	8,555	3,441	7,560
				Cell Phone Cost ($55.00x6x12)	3,960						
				Fax Line Charge ($24.70x12)	296						
				Miscellaneous Equipment	200						
				Service for I-Pads (WiFi) ($69.00/mo x 3)	2,484						
				6408D+ Digital 8-button phone with display including installation	240						
001-1253-172-5610200	Communications / Postage	Expense	3,000	Certified Restricted Mail	1,741	3,000	-	0.00%	3,000	423	813
				Regular Mail	1,259						
001-1253-172-5621100	Travel / Dues/Registration Fees	Expense	225	CEZOA Membership Renewal for Inspectors ($25.00x7)	175	200	25	12.50%	200		50
				General Registration and Dues	50						
001-1253-172-5630000	Administration / Advertising	Expense	200				200	N/A			
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	5,895			5,438	457	8.40%	5,438	4,748	6,089
001-1253-172-5740100	Machinery & Equipment / Vehicles	Expense	-			40,000	(40,000)	-100.00%	40,000	32,304	
			690,828			694,615	(3,787)	-0.55%	694,615	510,880	586,643

Facility Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1262-181-3311200	Federal / General Govt. / Op Indirect	Revenue	-				-	N/A			11,343
001-1262-181-3400001	Public Works / Equipmental Rental	Revenue	-				-	N/A			568
001-1262-181-3400002	Public Works / Labor	Revenue	-				-	N/A			655
001-1262-181-3400003	Public Works / Overhead	Revenue	-				-	N/A			122
001-1262-181-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		696	31
			-			-	-	N/A	-	696	12,719
001-1262-181-5121100	Salaries - Full Time / Productive Time	Expense	492,320			490,309	2,011	0.41%	490,309	240,372	379,882
001-1262-181-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		30,798	32,463
001-1262-181-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		9,296	24,677
001-1262-181-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		18,067	21,199
001-1262-181-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		3,392	7,156
001-1262-181-5141200	Overtime / Standby	Expense	-				-	N/A			144
001-1262-181-5141300	Overtime / Premium Overtime	Expense	2,500			2,500	-	0.00%	2,500	525	1,335
001-1262-181-5170000	Special Allowance	Expense	-			15,000	(15,000)	-100.00%	15,000	15,300	
001-1262-181-5210000	Administration / Workmen's Compensation	Expense	15,982			14,650	1,332	9.09%	14,650	11,383	11,246
001-1262-181-5221100	FICA / Social Security	Expense	30,680			31,482	(802)	-2.55%	31,482	18,319	26,604
001-1262-181-5221200	FICA / Medicare	Expense	7,175			7,362	(187)	-2.54%	7,362	4,284	6,222
001-1262-181-5264100	Health Insurance / Retirees >= 65	Expense	14,795			7,992	6,803	85.12%	7,992	9,356	8,330
001-1262-181-5266100	Health Insurance / CIGNA	Expense	105,900			100,040	5,860	5.86%	100,040	73,832	99,701
001-1262-181-5266200	Health Insurance / CIGNA - Retirees	Expense	34,901			32,349	2,552	7.89%	32,349	21,850	32,354
001-1262-181-5266300	Health Insurance / OPEB Payment	Expense	50,327			50,658	(331)	-0.65%	50,658	50,658	50,225

Facility Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1262-181-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		292	(0)
001-1262-181-5267900	Vision - Emp	Expense	-				-	N/A		82	(0)
001-1262-181-5268100	Health Insurance / Disability	Expense	1,281			1,293	(12)	-0.93%	1,293	752	1,189
001-1262-181-5269100	Health Insurance / Life	Expense	1,047			918	129	14.05%	918	650	918
001-1262-181-5282500	Retirement / 25 Year Plan	Expense	125,962			103,864	22,098	21.28%	103,864	103,864	91,528
001-1262-181-5283000	Retirement / 30 Year Plan	Expense	17,033			29,615	(12,582)	-42.49%	29,615	29,615	28,810
001-1262-181-5310100	Supplies / General Supplies	Expense	15,900	Maint.& Repair of 9 vehicles (oil, tires, engine, etc)	5,000	15,900	-	0.00%	15,900	11,440	13,627
				Blades, Bits, Drivers (Masonry, wood, metal)	2,600						
				Small hand & power tool replacement	300						
				Power hand tool repair parts	300						
				Facility Maint/Repair (3 Exterior door replacements,Elec, Plumb,Int/Ext Maint)	3,000						
				Non-power hand tool replacement	400						
				Office Supplies & IT Repair/Maint.	800						
				Paint, Sealers, Adhesives, Stains, Solvents, Etc.	1,000						
				Fasteners (screws, Bolts, Nails, Anchors & DPW Facility Projects	2,500						
001-1262-181-5310300	Supplies / Clothing/Uniforms	Expense	2,750	Boot 60% of Dept.	750	2,750	-	0.00%	2,750	2,172	2,047
				Uniform to outfit New Position	800						
				Uniform Replacement for 10 remaining POS $200.00 each.	2,000						
				Cut uniform for new position	(800)						
001-1262-181-5330100	Energy / Fuel & Oil	Expense	13,000	Monthly Fuel & Oil Cost ($1083.00/month per Vehicle)	13,000	13,000	-	0.00%	13,000	8,138	13,236
001-1262-181-5340000	Administration / Chemicals	Expense	600	Graffiti Removers/Construction Chemicals	600	600	-	0.00%	600		500
001-1262-181-5410000	Administration / Professional Services	Expense	600	Random drug/alcohol testing,DOT physicals, respirator fit test,& Towing.	600	600	-	0.00%	600	260	484

Facility Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1262-181-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	6,000	Build. E-1 Repair services (Garage Doors, Glass Roof,HVAC,etc.)	1,300	6,000	-	0.00%	6,000	667	2,707
				Dept. Vehicle Repair, (9 vehicles)	2,700						
				Annual Service/Calibration of shop equipment	2,000						
001-1262-181-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	725	Service to copier & AED (400.00 & 325.00)	725	300	425	141.67%	300	100	741
001-1262-181-5610100	Communications / Telephone	Expense	525	One office phone @ $43.75 per month	525	525	-	0.00%	525	210	520
001-1262-181-5620100	Travel / Transportation	Expense	100	Travel tolls (for trans to and from training)	100	100	-	0.00%	100		6
001-1262-181-5623100	Travel / Meals/Food	Expense	300	Food During Training	300	300	-	0.00%	300		
001-1262-181-5650000	Administration / Insurance	Expense	11,628			10,974	654	5.96%	10,974	9,432	12,238
001-1262-181-5740100	Vehicles	Expense	-	Replace 2000 Van with 4x4 utility body pick-up Replace 2003 utility body pick-up with 4x4 utility body pick-up 40,000.00 ea	80,000	90,000	(90,000)	-100.00%	90,000	89,888	
				Cut replacement vehicles	(80,000)						
			952,031			1,029,081	(77,050)	-7.49%	1,029,081	764,994	870,090

Facility Administration											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	-				-	N/A		1	
001-1263-181-3400004	Concessions / City Hall Concessions	Revenue	-				-	N/A			76
001-1263-181-3621001	Rentals / Rents	Revenue	250,000			250,000	-	0.00%	250,000	167,238	277,892
001-1263-181-3621101	Rents - Other Recreation / Adventist Property	Revenue	12,000			15,000	(3,000)	-20.00%	15,000	7,321	11,629
001-1263-181-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A			1,037
			262,000			265,000	(3,000)	-1.13%	265,000	174,560	290,634
001-1263-181-5121100	Salaries - Full Time / Productive Time	Expense	71,871			69,212	2,659	3.84%	69,212	35,512	56,051
001-1263-181-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		4,044	5,763
001-1263-181-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		1,572	2,104
001-1263-181-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		2,620	3,144
001-1263-181-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		786	1,070
001-1263-181-5150000	Administration / Salaries - Perm Part Time	Expense	-				-	N/A			7,053
001-1263-181-5170000	Special Allowance	Expense	-			1,500	(1,500)	-100.00%	1,500	1,500	
001-1263-181-5210000	Administration / Workmen's Compensation	Expense	3,999			3,665	334	9.11%	3,665	2,849	2,814
001-1263-181-5221100	FICA / Social Security	Expense	4,456			4,384	72	1.64%	4,384	2,682	4,403
001-1263-181-5221200	FICA / Medicare	Expense	1,042			1,026	16	1.56%	1,026	627	1,030
001-1263-181-5264100	Health Insurance / Retirees >= 65	Expense	6,360			4,800	1,560	32.50%	4,800	3,845	4,880
001-1263-181-5266100	Health Insurance / CIGNA	Expense	13,378			12,162	1,216	10.00%	12,162	9,478	12,475
001-1263-181-5266300	Health Insurance / OPEB Payment	Expense	8,987			9,046	(59)	-0.65%	9,046	9,046	8,968
001-1263-181-5267900	Vision - Emp	Expense	-				-	N/A		16	
001-1263-181-5268100	Health Insurance / Disability	Expense	174			174	-	0.00%	174	116	174

Facility Administration											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1263-181-5269100	Health Insurance / Life	Expense	197			192	5	2.60%	192	128	192
001-1263-181-5282500	Retirement / 25 Year Plan	Expense	2,665			11,540	(8,875)	-76.91%	11,540	11,540	11,441
001-1263-181-5283000	Retirement / 30 Year Plan	Expense	12,087			7,051	5,036	71.42%	7,051	7,051	6,859
001-1263-181-5310100	Supplies / General Supplies	Expense	25,350	Roofing; Locks/Hardware; Ceiling Tiles; Paint; Light Bulbs; Filters	9,050	21,275	4,075	19.15%	21,275	12,400	11,195
				Office supplies	500						
				Misc parts (electric - replace 4 mercury vapor lights to LED at TS, plumbing, HVAC-motor for CH cooling tower & rebuild old motor to have as spare; 2 thru wall units for TS)	11,600						
				Janitorial supplies (CH & MARC)	4,200						
001-1263-181-5310300	Supplies / Clothing/Uniforms	Expense	150	Safety Shoes	150	250	(100)	-40.00%	250	23	95
001-1263-181-5330100	Energy / Fuel & Oil	Expense	800			800	-	0.00%	800		
001-1263-181-5330200	Energy / Electricity	Expense	110,000			120,000	(10,000)	-8.33%	120,000	59,917	112,102
001-1263-181-5330300	Energy / Natural Gas	Expense	12,000			12,000	-	0.00%	12,000	7,970	9,537
001-1263-181-5330400	Energy / Heating Fuel	Expense	600			600	-	0.00%	600		1,918
001-1263-181-5410000	Administration / Professional Services	Expense	60,000	Appraisals; Bat Exclusion @ CH; Moisture seep thru foundation wall @ CH	50,000	39,500	20,500	51.90%	39,500	4,108	15,551
				Vent Cleaning Study (DPW, Annex, CH)	10,000						
001-1263-181-5510200	Cleaning Services / Custodial Services	Expense	49,000	Cleaning at City Hall 3x per week (to include up to 4 emergency cleanings) CH	31,000	47,150	1,850	3.92%	47,150	23,854	40,669
				Cleaning at MARC Train Station 2x per day 5x per week (to include up to 4 emergency cleanings)	18,000						
001-1263-181-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	128,250	Roof Repair	7,000	27,000	101,250	375.00%	27,000	323,377	97,470
				Sprinkler Repair	5,250						
				Brick & Chimney Repointing/Repair	15,000						

Facility Administration											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Locks/Security, Doors/Hardware, Glass Replacement	6,000						
				Plumbing/Electrical	2,000						
				Heat Exchanger Plate Cleaning @ CH	8,000						
				Vent Cleaning (CH, Annex, DPW)	55,000						
				Carpet Replacement - Boardroom	10,000						
				Marc Station Door Replacement - 3 Sets of 2 1/4" thick wood Doors, 8' in height need to be replaced along with hinges, thresholds, and some locking hardware.	30,000						
				Remove carpet replacement	(10,000)						
001-1263-181-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	20,929	Elevator Maintenance (CH, CWM; Annual Smoke Detector & Recall Testing; Fire Alarm Testing; Sprinkler Inspections; Security Monitoring CH & MARC; AED Maintenance @ CH	7,750	19,947	982	4.92%	19,947	8,681	12,117
				Exterminating (termite and pest control) for various facilities	1,920						
				Water Treatment for Boiler/Cooling Tower @ CH	1,197						
				Annual UPS & Leibert Maintenance	10,062						
001-1263-181-5540200	Rentals / Equipment and Vehicles	Expense	1,000	Lift rental, etc.	1,000	1,000	-	0.00%	1,000		1,706
001-1263-181-5560100	Property Services / Water/Sewer Service	Expense	1,000			1,000	-	0.00%	1,000	675	1,177
001-1263-181-5561100	Property Services / Storm Water Mgmt Service	Expense	500			500	-	0.00%	500	325	640
001-1263-181-5562100	Property Services / Solid Waste Benefit Charg	Expense	5,080			5,080	-	0.00%	5,080	4,955	5,080
001-1263-181-5590000	Administration / Taxes	Expense	4,674	21-434442 - 9523 Gambrill Park Road	1,421	4,674	-	0.00%	4,674	7,658	4,630
				02-024098 - New Design Road	3,253						
001-1263-181-5610100	Communications / Telephone	Expense	5,500	land lines, elevator fire lines, cell phone	5,500	8,500	(3,000)	-35.29%	8,500	3,286	4,876
001-1263-181-5610200	Communications / Postage	Expense	150			150	-	0.00%	150	55	35

Facility Administration											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1263-181-5620100	Travel / Transportation	Expense	100	Response to emergencies after hours / Parking fees for annual facilities conference	100	95	5	5.26%	95	21	20
001-1263-181-5630000	Advertising	Expense	-				-	N/A			467
001-1263-181-5650000	Administration / Insurance	Expense	27,035			25,497	1,538	6.03%	25,497	23,025	10,939
001-1263-181-5740200	Machinery & Equipment / Machinery	Expense	-	Boardroom seat replacement	55,000	47,500	(47,500)	-100.00%	47,500		
				Cut Boardroom seat replacement	(55,000)						
			577,334			507,270	70,064	13.81%	507,270	573,743	458,645

Municipal Annex											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1264-181-5310100	Supplies / General Supplies	Expense	10,750	Light Bulbs/Fixtures; Paint; Ceiling Tiles; Locks/Hardware; and Roof Supplies (Caulk)	2,700	9,575	1,175	12.27%	9,575	4,517	6,277
				Janitorial Supplies	3,850						
				Miscellaneous Parts (Electric, Plumbing, HVAC - Filters and New Exhaust Fan Motor	4,200						
001-1264-181-5330200	Energy / Electricity	Expense	50,000			50,000	-	0.00%	50,000	31,029	52,862
001-1264-181-5510200	Cleaning Services / Custodial Services	Expense	30,000	Cleaning (including 4 emergency cleanings)	30,000	29,600	400	1.35%	29,600	15,108	26,159
001-1264-181-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	11,000	Plumbing/Electrical/HVAC (2 thru wall units)	6,000	9,000	2,000	22.22%	9,000	6,637	4,612
				Roof Repair; Doors/Locks/Hardware; Glass Replacement; Security Equipment Repair; Sprinkler Repair	5,000						
001-1264-181-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	13,101	Elevator Maintenance; Annual Smoke & Recall Testing; Fire Alarm Testing; Security Monitoring; AED Maintenance; Sprinkler Inspections	4,725	4,951	8,150	164.61%	4,951	2,453	3,234
				Exterminating	420						
				HVAC Equipment Service Agreement - Includes rooftop unit Spring & Fall Maintenance; Mid Summer Maintenance, Mid Winter Maintenance; and Building Automation Control Services	7,956						
001-1264-181-5540100	Rentals / Land and Buildings	Expense	270,000			270,000	-	0.00%	270,000	157,500	270,000
001-1264-181-5560100	Property Services / Water/Sewer Service	Expense	4,500			4,500	-	0.00%	4,500	3,363	4,359
001-1264-181-5561100	Property Services / Storm Water Mgmt Service	Expense	300			300	-	0.00%	300	140	267
001-1264-181-5562100	Property Services / Solid Waste Benefit Charg	Expense	168			168	-	0.00%	168	168	168
001-1264-181-5650000	Administration / Insurance	Expense	5,756			5,075	681	13.42%	5,075	4,388	3,083
			395,575			383,169	12,406	3.24%	383,169	225,303	371,021

Community Promotion											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1271-191-5310100	Supplies / General Supplies	Expense	-				-	N/A		234	
001-1271-191-5410000	Administration / Professional Services	Expense	6,000	Carillonneur Remuneration	6,000	6,000	-	0.00%	6,000	4,205	5,110
001-1271-191-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	2,150	Carillon Maintenance	2,150	2,150	-	0.00%	2,150		2,075
001-1271-191-5540100	Rentals / Land and Buildings	Expense	-				-	N/A		91	203
001-1271-191-5540200	Rentals / Equipment and Vehicles	Expense	-				-	N/A		285	
001-1271-191-5570000	Administration / Licenses/Permits	Expense	2,150			2,150	-	0.00%	2,150	2,363	2,299
001-1271-191-5650000	Administration / Insurance	Expense	193			149	44	29.53%	149	148	172
001-1271-191-5660000	Administration / Donations	Expense	70,000	Delaplaine	50,000	70,000	-	0.00%	70,000	65,000	55,000
				Flowers over Frederick	10,000						
				NACs	5,000						
				Child Advocacy Center	5,000						
			80,493			80,449	44	0.05%	80,449	72,326	64,859

Special Events											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1272-192-5121100	Salaries - Full Time / Productive Time	Expense	120,130			115,610	4,520	3.91%	115,610	54,409	96,478
001-1272-192-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		4,988	5,850
001-1272-192-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		9,189	2,630
001-1272-192-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		4,217	5,179
001-1272-192-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		1,661	2,162
001-1272-192-5141300	Overtime / Premium Overtime	Expense	-				-	N/A			222
001-1272-192-5160000	Salaries - Seasonal	Expense	-				-	N/A		6,098	
001-1272-192-5170000	Special Allowance	Expense	-			3,000	(3,000)	-100.00%	3,000	3,375	
001-1272-192-5210000	Administration / Workmen's Compensation	Expense	621			569	52	9.14%	569	441	437
001-1272-192-5221100	FICA / Social Security	Expense	7,448			7,354	94	1.28%	7,354	4,960	6,941
001-1272-192-5221200	FICA / Medicare	Expense	1,742			1,720	22	1.28%	1,720	1,160	1,624
001-1272-192-5264100	Health Insurance / Retirees >= 65	Expense	3,993			3,143	850	27.04%	3,143	2,479	3,165
001-1272-192-5266100	Health Insurance / CIGNA	Expense	22,082			24,324	(2,242)	-9.22%	24,324	17,077	24,242
001-1272-192-5266300	Health Insurance / OPEB Payment	Expense	13,480			13,569	(89)	-0.66%	13,569	13,569	13,452
001-1272-192-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		119	(0)
001-1272-192-5267900	Vision - Emp	Expense	-				-	N/A		27	
001-1272-192-5268100	Health Insurance / Disability	Expense	314			310	4	1.29%	310	201	297
001-1272-192-5269100	Health Insurance / Life	Expense	258			248	10	4.03%	248	166	248
001-1272-192-5282500	Retirement / 25 Year Plan	Expense	34,105			34,621	(516)	-1.49%	34,621	34,621	45,764
001-1272-192-5310100	Supplies / General Supplies	Expense	5,000			5,000	-	0.00%	5,000	2,077	5,595
001-1272-192-5410000	Administration / Professional Services	Expense	-			6,000	(6,000)	-100.00%	6,000	127	
001-1272-192-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	1,200			1,200	-	0.00%	1,200		924

Special Events											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-1272-192-5540200	Rentals / Equipment and Vehicles	Expense	1,200			1,200	-	0.00%	1,200	(279)	1,630
001-1272-192-5610100	Communications / Telephone	Expense	2,000			2,000	-	0.00%	2,000	753	1,508
001-1272-192-5620100	Travel / Transportation	Expense	150			150	-	0.00%	150		
001-1272-192-5650000	Administration / Insurance	Expense	770			593	177	29.85%	593	590	690
			214,493			220,611	(6,118)	-2.77%	220,611	162,025	219,037

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	7,751	4,000
001-2111-000-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	5,000			5,000	-	0.00%	5,000	6,660	18,211
001-2111-211-3212101	Business Licenses/Permits / Prof. & Occupational	Revenue	13,680			13,410	270	2.01%	13,410	2,390	13,680
001-2111-211-3312100	Intergovernmental / Federal Grants - Project	Revenue	-				-	N/A		27,317	138,838
001-2111-211-3312101	Federal Governmental / Other Federal Grants	Revenue	25,000				25,000	N/A		6,690	7,086
001-2111-211-3342100	Intergovernmental / State Grants - Project	Revenue	265,000			100,000	165,000	165.00%	100,000	209,746	217,921
001-2111-211-3342101	State of Maryland / Grant for Public Safety	Revenue	672,095			607,891	64,204	10.56%	607,891	549,035	264,285
001-2111-211-3342102	State of Maryland / Police Supplemental	Revenue	145,000			147,204	(2,204)	-1.50%	147,204		148,050
001-2111-211-3342104	State of Maryland / Police Municipal	Revenue	260,000			263,252	(3,252)	-1.24%	263,252		269,100
001-2111-211-3421001	Public Safety / Police Services	Revenue	30,000			30,000	-	0.00%	30,000	3,000	33,709
001-2111-211-3510001	General / Municipal Infractions	Revenue	1,500			1,500	-	0.00%	1,500	1,020	3,660
001-2111-211-3512101	General / Red Light Cameras	Revenue	385,000			400,000	(15,000)	-3.75%	400,000	225,361	307,794
001-2111-211-3512102	General / False Alarm Fees	Revenue	30,000			30,000	-	0.00%	30,000	53,540	65,630
001-2111-211-3512103	General / Speed Camera Citations	Revenue	850,000			1,000,000	(150,000)	-15.00%	1,000,000	501,379	880,343
001-2111-211-3621001	Rentals / Rents	Revenue	10,000			10,000	-	0.00%	10,000	5,430	12,830
001-2111-211-3690001	Miscellaneous / Other Misc. Receipts	Revenue	12,500			15,000	(2,500)	-16.67%	15,000	10,908	13,551
			2,708,275			2,626,757	81,518	3.10%	2,626,757	1,610,227	2,398,688
001-2111-211-5121100	Salaries - Full Time / Productive Time	Expense	12,327,681			11,808,656	519,025	4.40%	11,808,656	6,218,975	9,342,057
001-2111-211-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		436,156	752,525
001-2111-211-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		207,169	280,653
001-2111-211-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		453,793	547,662

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2111-211-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		77,123	105,442
001-2111-211-5141100	Overtime / Regular Overtime	Expense	59,712			59,712	-	0.00%	59,712	37,751	54,558
001-2111-211-5141200	Overtime / Standby	Expense	17,654			17,654	-	0.00%	17,654	7,832	14,191
001-2111-211-5141300	Overtime / Premium Overtime	Expense	312,000			330,000	(18,000)	-5.45%	330,000	305,521	448,540
001-2111-211-5141400	Overtime / Court Time	Expense	370,000			370,000	-	0.00%	370,000	207,600	353,156
001-2111-211-5141500	Overtime / Grant Reimbursable	Expense	30,000			30,000	-	0.00%	30,000	63,147	119,863
001-2111-211-5150000	Police / Salaries - Perm Part Time	Expense	205,388			152,976	52,412	34.26%	152,976	46,656	54,967
001-2111-211-5170000	Police / Special Allowance	Expense	46,212	Special Allowance	46,212	315,612	(269,400)	-85.36%	315,612	299,581	37,814
001-2111-211-5210000	Police / Workmen's Compensation	Expense	476,576			434,718	41,858	9.63%	434,718	337,773	334,368
001-2111-211-5221100	FICA / Social Security	Expense	825,753			808,449	17,304	2.14%	808,449	489,797	706,719
001-2111-211-5221200	FICA / Medicare	Expense	193,411			189,296	4,115	2.17%	189,296	114,864	165,962
001-2111-211-5264100	Health Insurance / Retirees >= 65	Expense	164,839			130,895	33,944	25.93%	130,895	101,717	129,712
001-2111-211-5266100	Health Insurance / CIGNA	Expense	1,768,399			1,720,340	48,059	2.79%	1,720,340	1,258,435	1,600,093
001-2111-211-5266200	Health Insurance / CIGNA - Retirees	Expense	1,217,110			1,037,235	179,875	17.34%	1,037,235	831,510	1,087,427
001-2111-211-5266300	Health Insurance / OPEB Payment	Expense	1,020,018			1,022,202	(2,184)	-0.21%	1,022,202	1,022,202	986,545
001-2111-211-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		6,900	(36)
001-2111-211-5267900	Vision - Emp	Expense	-				-	N/A		948	5
001-2111-211-5268100	Health Insurance / Disability	Expense	28,066			27,507	559	2.03%	27,507	17,333	25,304
001-2111-211-5269100	Health Insurance / Life	Expense	22,584			22,499	85	0.38%	22,499	15,376	23,022
001-2111-211-5270000	Police / Unemployment	Expense	-				-	N/A			2,093
001-2111-211-5282200	Retirement / 22 Year Plan	Expense	4,823,368			5,067,852	(244,484)	-4.82%	5,067,852	5,067,852	5,987,197
001-2111-211-5282500	Retirement / 25 Year Plan	Expense	492,844			528,561	(35,717)	-6.76%	528,561	528,561	501,126

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2111-211-5283000	Retirement / 30 Year Plan	Expense	114,260			190,382	(76,122)	-39.98%	190,382	190,382	198,918
001-2111-211-5284000	Retirement / Supplement Savings Fees	Expense	11,475			11,475	-	0.00%	11,475	7,060	9,282
001-2111-211-5291300	Misc Benefits / Other	Expense	9,312			8,148	1,164	14.29%	8,148	6,586	8,064
001-2111-211-5310100	Supplies / General Supplies	Expense	393,581	Stock Simulator Solution (Replace Solution for PBT simulators)	200	562,169	(168,588)	-29.99%	562,169	461,868	404,193
				Barricade/Crime Scene Tape (replace tape used to designate crime scenes/areas	500						
				Traffic Vests/Flashlight wands (Replace worn/unserviceable vests & wands))	200						
				Flashlights (Replace used/worn product)	4,500						
				Bicycle Supplies (Repair worn/damaged bicycle patrol equipment)	3,000						
				E-Tix paper (replacement paper for E-Tix units. $83.40 per case of twelve rolls)	2,000						
				Alco-Sensor III PBT (Replacement of 4 preliminary breath test machines. $430 per device plus $55 shipping)	1,775						
				Brekford Upfitting for 26 marked/unmarked vehicles (Upfitting to include lighting equipment, wiring, radio, and computer mount installation.)	246,253						
				Upfitting for 4 Auxiliary Vehicles (converting police vehicles into auxiliary vehicles)	5,500						
				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											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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)	500						
				Special event supplies (water, coolers, tent, misc supplies)	1,500						
				MCU equipment & supplies	1,000						
				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)	3,000						
				GREAT materials (expansion of Elementary school program and supplies)	1,000						
				Air Filtration Replacement Filters	800						
				H9NA Wireless Headsets (5 replacement headsets for communications staff)	910						
				Replacement Computer Monitors (needed as computer monitors breakdown & become unusable)	6,000						
				Subscriber Radio Acc (batteries/case/misc)	12,000						
				Radio Network Spare Parts	2,000						
				Cellphone accessories	2,000						
				Computer supplies (ie cables)	800						
				Neighborhood Watch Signs (10 signs @ $50ea - occasionally requested by active groups)	500						
				Binoculars (Surveillance purposes; purchase of 3 new units, currently have 5)	375						
				Trail Cameras (Purchase of 2, to 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)	1,400						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				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)	750						
				Ballistic helmet (to outfit the new SRT operator that should be coming onto the unit)	500						
				Tactical Vest (Protech FAV, MK2) To outfit new SRT member	1,900						
				Boom Microphone (to outfit the new SRT operator that should be coming onto the unit)	700						
				Printer Supplies (mapping printer for crime analysis)	3,000						
				Photocopy Paper/Office Supplies/Cleaning Supplies (City Stock)	15,000						
				Office Supplies (Outside Vendors)	30,000						
				Hardware Supplies (City Stock)	2,500						
				Building Repairs (DPW)	5,000						
				Emergency Equipment Purchases (replacement of broken equipment, such as stand alone fax machines, etc.)	2,000						
				Supplies for HR recruiting packets	2,000						
				Epson EX7210 WXGA 3 LCD Projector (spare for training to replace when others breaks)	600						
				Ti Simulator replacement system bulb (located at Training)	500						
				Admin Supplies for 56th Academy (Grad Plaques, Verbal Judo Books, ADC Maps, binders, etc.)	1,200						
				Defensive Tactics Training Equipment (purchase replacement items that have become unserviceable)	2,000						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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 scenarios and Academy Family Day)	4,000						
				Weapon Parts (provides for replacement of unserviceable equipment such as firing pins, springs, etc.)	2,000						
				Weapon Cleaning Supplies	1,550						
				Polygraph Supplies (normal supplies to conduct polygraph exams)	250						
				Squad Crime Scene Camera (purchase of 4 cameras)	4,304						
				Adjustable Rolling Utility Cart (Records - For use with laptop and barcode printer in basement property room)	300						
				Laptop Computer (Records - Use in Property Storage Room in Basement)	1,090						
				Graffiti Supplies (used to replenish the graffiti eradication supplies throughout the year as they become depleted)	500						
				Collapsible Traffic Cones (4 collapsible traffic cone kits for auxiliary)	320						
				Etrak GPS tracking device	200						
				Projector for Automated Enforcement Court (replaces 5yr old projector)	900						
				Crime Scene Processing Supplies (All Supplies for Processing Crime Scene, collecting and packaging)	13,500						
				Bimetric Portable Fingerprint Reader (2 - for use during deaths and Unknown Person ID's)	1,000						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Drug Recognition Expert Equipment KIT	425						
				Vehicle Stripping (Stripping for 5 vehicles)	2,500						
				Pole Camera System (SRT - Current system is 10yrs old. The company is out of business and we are having reliability issues. System can not be repaired due to the company being out of business)	5,000						
				Larue Tactical Mount for Aimpoint T-1 (SRT)	1,700						
				Aimpoint T-1 Micro (SRT)	8,528						
				Lockout Kits (12 - required equipment to unlock vehicles)	900						
				Defensive Tactic Wrestling Mats (Training - replacement of current mats that are in a state of disrepair and the potential of injury exists)	4,100						
				Gamber-Johnson Docks for Panasonic Toughbook CF-53 w/dual RF ports (8)	4,320						
				E-Tix Printers (5)	6,125						
				Barcode Printers (4)	2,300						
				Desktop Computers (12)	7,200						
				Police Bicycles (4 for DPU to replace outdated bikes)	4,000						
				Office Furniture (Replace existing worn furniture in the Patrol operations Division. Total of 2 workstations)	3,000						
				Shelving (Records - Additional shelving to maximize property storage area)	1,589						
				Computer Tables (Training - 4 computer tables to accommodate the installation of 8 new computers in the classroom)	1,120						
				Iron Horse 3000 Series 24/7 Chair (2 - $1277ea - Communications)	2,554						
				Cut upfitting of 11 police vehicles	(104,183)						
				Cut Outreach activity supplies	(500)						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Cut MCU equipment and supplies	(500)						
				Cut Computer Replacement Monitors	(2,000)						
				Cut Subscriber radio accessories	(3,000)						
				Cut Emergency equipment purchases	(1,000)						
				Cut Supplies for HR recruiting	(1,000)						
				Cut Defense tactics training equipment	(1,000)						
				Cut adjustable rolling utility cart	(300)						
				Cut 12 lockout kits	(900)						
				Cut Def tactics wrestling mats	(1,500)						
				Cut furniture for patrol ops	(3,000)						
				Cut Computer tables	(1,120)						
				Cut Iron horse disp chairs	(2,554)						
				Add supplies for new officer	1,800						
001-2111-211-5310200	Supplies / Medical Supplies	Expense	13,700	CPR Mouth Pieces	400	10,225	3,475	33.99%	10,225		
				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 used during an emergency, First Aid Training Pads, etc.)	325						
				CAT Tourniquets	500						
				Individual Medical Kits (SRT - Vest Mounted)	1,760						
				Individual Patrol Officer First Aid Kit (20 new Officer kits)	960						
				Tactical EMS Supplies	500						
				Operator BLS/IFAK	2,439						
				CPR Certificates (related to new CPR Certification Program)	255						
				Cut Operator BLS/IFAK	(2,439)						
001-2111-211-5310300	Supplies / Clothing/Uniforms	Expense	88,020	Uniformed Auxiliary (replacement and purchase of new uniforms/equipment)	2,500	58,950	29,070	49.31%	58,950	64,961	113,898
				PAL uniform items	1,500						
				Dispatcher Uniforms	3,000						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				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)	1,000						
				CIT uniforms (shirts, jackets, etc.)	1,000						
				SOD uniforms (shirts & and sweatshirts)	550						
				Quartermaster replacements (badges, pins, patches, etc.)	5,000						
				Uniform Replacement (non specialized unit uniforms)	15,000						
				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.)	15,000						
				Ballistic Vests (replace 29 due to expire and 16 new recruit vests - $810 ea)	36,190						
				Safariland Mag/Cuff Combo Pouch for CID officers	175						
				5.11 lined packable jacket w/identifiable panels for CID (15 @ $57ea)	855						
				Rain/wet weather jackets (145 officers/11 aux officers @ $44ea)	7,000						
				Training Cuffs (assist with DT and practical instruction at academy)	900						
				Reset Trigger Glock 17 Handguns (Training guns for entry-level and annual training)	5,100						
				PASGT Kevlar helmet replacements ($350 x 10)	3,500						
				Cut PAL uniform items	(750)						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Cut rain/wet weather jackets	(7,000)						
				Cut training cuffs	(900)						
				Cut reset trigger glocks	(5,100)						
001-2111-211-5310400	Supplies / Photographic Supplies	Expense	1,499	Idville - ID Maker Value System (Small unit used to make Department ID's/LEOSA Cards on site.)	1,499	1,500	(1)	-0.07%	1,500		
001-2111-211-5310500	Supplies / Weapons/Ammo/Etc.	Expense	128,515	9 mm ammo (260,000 rounds - entry level training, open range, SRT, Department night and day qualifications, in-service, etc.)	62,000	129,230	(715)	-0.55%	129,230	44,560	30,462
				.223 ammo (55,000 rounds - entry level training, SRT training, open range training, etc.)	41,400						
				12 gauge and 12 gauge SIMS (5,250 rounds - entry level training, weapon qualification, etc.)	4,000						
				Federal .308 match gauge 168 grain BTHP (quarterly qualification, cold bore shots & training)	8,000						
				OC Spray (MK3, MK6 and Inert spray - units issued to all sworn personnel)	1,200						
				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 lepton black powder, Mark IV OC foam, OC/OS Aerosol hand deployed, CS flameless Tri-Chamber, 37mm CS/powder ferret, 37mm CS/liquid ferret, 37mm OC/liquid ferret)	3,340						
				MK3 and MK6 OC spray (100 canisters of duty spray, 50 canisters of SOD/CID OC Spray)	1,775						
				Accuracy International Sniper Rifles (4- Replacement of current Sniper Rifles due to age)	13,000						
				X26 Taser (5 x $831ea - replacement of deadlined units and expansion of program)	4,155						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Taser 21' Cartridges (100 x $22.95ea - replacement of used cartridges)	2,295						
				X26 Taser DPMS (10 x $35ea - replacement of expended cartridges)	350						
				Cut Accuracy Int. Sniper Rifles	(13,000)						
001-2111-211-5330100	Energy / Fuel & Oil	Expense	350,000	CID	28,000	350,000	-	0.00%	350,000	220,881	352,588
				Human Resources	6,000						
				Technical Services	5,000						
				PSU	3,000						
				Planning	8,000						
				Patrol	235,000						
				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	42,000	-	0.00%	42,000	16,772	33,171
				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	12,650	-	0.00%	12,650	4,989	7,253
				Training - cost to heat the multipurpose building	12,000						
				TSB-propane for Vernon Ave. site	500						
001-2111-211-5410000	Police / Professional Services	Expense	967,939	Red Light Camera Program	200,000	884,066	83,873	9.49%	884,066	364,302	927,099
				Towing Fees	10,000						
				Speed Camera Fees	450,000						
				Pre-Employment Physicals-Sworn	36,000						
				Pre-Employment Physicals-Civilian	7,780						
				Civilian Volunteers (Auxiliary) - USD Comar 7 drug screening	675						
				Blood Borne Pathogen Training	500						
				Credit Bureau Checks	2,250						
				Psychological Services (Pre-Employment, Fit for Duty and Specialized Assignments)	17,050						
				Language Interpreting	10,000						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				EVOC Training (Entry level and In-service)	22,925						
				Outside Instructor Fees (In-service leadership/communication training)	5,000						
				Nurses Fees (Sex Assault Cases)	500						
				Certification of Noise Abatement Equipment	630						
				Uniform Alterations	1,500						
				Transportation of files to Archives (State of MD requires that a certified vendor from their list transport files to the Archives)	1,000						
				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)	120,800						
				140 Logons for METERS/NCIC (state fees to CJIS)	14,496						
				Credit Card/Cell Phone Tracking	5,000						
				Chemical Tests for DUI/DWI blood kits	500						
				Radar Certification @ $45 per unit	1,890						
				Vehicle Titling (Fleet Vehicles - State required)	3,000						
				Vehicle Stripping (Labor)	1,000						
				Entry-Level Written Test and Study Guides (PU)	7,250						
				Promotion Process - Lt, Sgt, Cpl	25,000						
				Medical Exams - Pre-Employment for Crossing Guards	735						
				Medical Exams - Fit for Duty/Return to Work	2,080						
				Drug Tests (Random/Reasonable Suspicion)	1,700						
				Twin Rix Hep Immunizations (new sworn employees)	2,700						
				Hep "B" Immunization/Booster (new and incumbent sworn)	1,464						
				Hep "A" 1st & 2nd doses (new and incumbent sworn)	3,400						
				Respirator Fit Test	9,938						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Respirator Clearance Physical	1,485						
				Pulmonary Function Test	1,011						
				Safe Steps (Additional Training for dealing with mental health and developmental disabilities)	4,000						
				Mental Health First Aid (Additional Training for dealing with mental health and developmental disabilities)	1,200						
				Transcription (used for time sensitive internals)	1,000						
				Cut Cert of noise abatement equip	(630)						
				Cut Radar certification	(1,890)						
				Cut Promotion process	(5,000)						
001-2111-211-5510100	Cleaning Services / Disposal Fees	Expense	1,400	Landfill Fees	1,400	1,000	400	40.00%	1,000	148	540
001-2111-211-5510200	Cleaning Services / Custodial Services	Expense	33,698	Contracted Cleaning Services	33,698	33,698	-	0.00%	33,698	17,740	31,915
001-2111-211-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	151,294	Repairs to Equipment (Radar, noise abatement, office, etc.)	3,000	120,500	30,794	25.56%	120,500	23,903	59,209
				PBT repairs and parts	1,500						
				Repairs to office not covered by city	10,000						
				ATAC/RAIDS Software Maintenance	5,000						
				Target System repair & maintenance	2,500						
				Brekford:Vehicle repairs	15,000						
				Outside Vehicle Repairs (Due to expiration of the manufacturers warranty for most dept vehicles)	30,000						
				General Equipment Repairs (Patrol)	3,000						
				Tires	30,000						
				Motorcycle Repairs	2,500						
				Radio Equipment repair not covered by contract	16,000						
				Generator Repair/Service - Vernon Ave site	2,544						
				Maintenance fees for misc electronic equipment (ie pole cam, maxi-beams, EOTEC's)	2,000						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Repairs for CID technical equipment	2,000						
				Maintenance testing and repairs to Sprinkler system (CID)	700						
				CellBrite Upgrade Contract	900						
				Parabens Device Seizure Software License	200						
				Tellular Cellular	500						
				Cloudspace Mobile Software Maintenance Agreement	900						
				2FA Netmotion 2 Factor Authentication (Required by FBI for CJIS) FPD's cost	13,000						
				E-Tix Maintenance Contract	5,550						
				EnCase Passport Contract	5,500						
				Cut target system repair and maint	(1,000)						
001-2111-211-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	112,878	Pest Control (CID, SOD, Comm Services)	600	69,012	43,866	63.56%	69,012	76,338	34,512
				WPS Copier Fees	15,000						
				Power DMS Software - Training, GO/SOP/Forms, CALEA management system	13,415						
				CACE Annual Maintenance Fee (Accreditation program software)	130						
				Tracker Evidence Manager Annual Maintenance Fee	5,000						
				Cintas Contract (Shredding of sensitive document and materials)	3,500						
				AIM Maintenance Contract	2,500						
				AIM Upgrade and training	3,000						
				Crown Pointe:Computer Software support/subscription	3,000						
				Ti Training Simulator warranty	1,300						
				Ti Training Upgrade package	12,000						
				Alarm System Monitoring (Training)	300						
				Physio-Control annual maintenance agreement	3,000						
				Lexis Nexis Accurint for Law Enforcement	8,350						
				TLO Premium (People finding investigative tool)	1,320						
				Glessner Alarm Fee (CID)	300						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Encase Forensic V7 (upgrade current forensic computer to V7)	900						
				Encase Forensic V7 Maintenance Contract	599						
				Encase Portable V3 w/1yr maintenance	645						
				Purple Language Service Company	1,500						
				Crime Reports.com	2,388						
				Voice Radio Contract	16,991						
				Intertech Security Maintenance Contract (Door Access System)	1,920						
				ECOMM Dispatcher Testing Software (shared with County ECC - FPD Portion)	1,500						
				CritiCall Dispatcher Testing Software (Shared with County - FPD Portion)	525						
				Identicomm Technologies - ID card printer service plan	195						
				NEOGOV - online application software	4,000						
				NEOGOV - Perform Eval Software program	7,500						
				GoDaddy.com (Recruiting website domains and website)	1,000						
				ESRI Maintenance Fee	500						
				Data Service for 360 Cameras (3 cameras)	3,600						
				Cut data service for 360 cameras	(3,600)						
001-2111-211-5540100	Rentals / Land and Buildings	Expense	222,471	CSD	28,070	220,471	2,000	0.91%	220,471	121,655	193,403
				CID	30,011						
				SOD	37,390						
				Headquarters	125,000						
				UHAUL Storage Unit (Storage of Criminal Files for Records Department due to lack of storage at HQ)	2,000						
001-2111-211-5540200	Rentals / Equipment and Vehicles	Expense	22,325	General Rental Equipment (unforeseen criminal issues)	3,000	11,000	11,325	102.95%	11,000	1,182	16,753
				Pager Rentals	325						
				Avatar Robot Lease	5,500						
				WPS Copier Rentals	15,000						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Cut General equipment rental	(1,500)						
001-2111-211-5570000	Police / Licenses/Permits	Expense	200	Misc Licenses and Permits	200	200	-	0.00%	200		211
001-2111-211-5610100	Communications / Telephone	Expense	168,800	Frederick County - Dial Tone	55,000	145,100	23,700	16.33%	145,100	65,030	145,432
				Verizon - POTS, NAWAS and leased radio circuits	12,000						
				Verizon CDMA Data Access (Needed for mobile access of MDT's)	51,500						
				Cell phone - Sprint & Nextel	50,000						
				AT&T	300						
001-2111-211-5610200	Communications / Postage	Expense	13,000	Postage (mail)	13,000	13,250	(250)	-1.89%	13,250	4,576	9,482
001-2111-211-5620100	Travel / Transportation	Expense	4,500	Training/Classes/Seminars etc.	4,500	4,500	-	0.00%	4,500	3,833	2,660
001-2111-211-5621100	Travel / Dues/Registration Fees	Expense	30,000	Training Registration (Instructor cert for OC spray, taser, EVOC, general instructor, firearms, PT, First Aid, Controlled Force Instructors, SRT, CIT, Leadership Development, CSI, grant writing courses, etc.)	30,000	25,000	5,000	20.00%	25,000	20,326	26,166
001-2111-211-5622100	Travel / Lodging	Expense	6,500	Division member lodging at training seminars	6,500	6,500	-	0.00%	6,500	1,287	2,883
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	1,517	1,779
001-2111-211-5630000	Police / Advertising	Expense	8,500	Community Relations Advertising (misc programs, Frederick Most Wanted, etc.)	1,000	3,300	5,200	157.58%	3,300	2,850	2,447
				Job Fair Registration Fees	5,000						
				PR-Media EEO Journal (Each quarterly posting is $250)	1,000						
				Maryland Job Network.com (1/2 the total annual fee of $8k which we split with city HR)	4,000						
				Cut Job fair registration fees	(2,500)						
001-2111-211-5640000	Police / Printing & Binding	Expense	10,500	Printing of Department materials - brochures, manuals and fliers, etc.	5,000	10,256	244	2.38%	10,256	5,421	4,374
				Maryland Criminal Law/MV Handbooks	5,000						
				PSD brochures (Victims services in english and spanish)	1,000						

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Public Information Brochures/Fliers (for distribution at community events & during crime trends - Tip cards, gang pamphlets, brochures)	2,000						
				Cut printing of brochures	(2,500)						
001-2111-211-5650000	Police / Insurance	Expense	323,384			305,253	18,131	5.94%	305,253	229,311	308,369
001-2111-211-5660000	Police / Donations	Expense	87,906	State Grant for SAO to reimburse county	87,906	87,906	-	0.00%	87,906	47,092	114,715
001-2111-211-5740100	Machinery & Equipment / Vehicles	Expense	363,375	Unmarked Ford Interceptor Sedan Police Vehicles (replace 2 Command Staff and 6 CID vehicles for replacement. all vehicles are expected to exceed 100,000 miles)	190,200	328,000	35,375	10.79%	328,000	323,947	248,543
				Marked Ford Interceptor Sedan Police Vehicles (replace 15 marked patrol division vehicles expected to exceed 100,000 miles)	356,625						
				Special Assignment Vehicles (replace 4 Special Operations Div vehicles - DEU and SCU)	120,000						
				Marked Ford Interceptor Utility Police Vehicles (replace 2 patrol and 1 K9 vehicle that are expected to exceed 100,000 miles)	78,075						
				Cut 8 unmarked Ford Interceptor Sedans	(190,200)						
				Cut 3 marked Ford Interceptor Sedans	(71,325)						
				Cut 4 special assignment vehicles	(120,000)						
001-2111-211-5740200	Machinery & Equipment / Machinery	Expense	13,500	K9 (replacement cost due to death, injury or retirement)	13,500	19,500	(6,000)	-30.77%	19,500	99,558	48,479

Police											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2111-211-5740300	Machinery & Equipment / Furniture/Fixtures	Expense	-	Property Storage Lockers (Replace current lockers that are old, breaking and not secure)	6,700	10,000	(10,000)	-100.00%	10,000	13,550	46,445
				Remodel and reorganize of existing space (Move and consolidate operational units within HQ)	30,000						
				Cut property storage lockers	(6,700)						
				Cut remodel	(30,000)						
			28,111,797			27,752,405	359,392	1.29%	27,752,405	20,596,196	27,044,210

Fire											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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			176,933	-	0.00%	176,933	68,388	165,105
			176,933			176,933	-	0.00%	176,933	68,388	165,105
001-2211-221-5264100	Health Insurance / Retirees >= 65	Expense	9,863			7,992	1,871	23.41%	7,992	6,238	7,997
001-2211-221-5266300	Health Insurance / OPEB Payment	Expense	8,987			4,523	4,464	98.70%	4,523	4,523	
001-2211-221-5269100	Health Insurance / Life	Expense	1,812			1,385	427	30.83%	1,385	1,172	1,385
001-2211-221-5282500	Retirement / 25 Year Plan	Expense	266,070			326,959	(60,889)	-18.62%	326,959	326,959	320,428
001-2211-221-5284000	Retirement / Supplement Savings Fees	Expense	462			462	-	0.00%	462	282	391
001-2211-221-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	336			336	-	0.00%	336		336
001-2211-221-5650000	Fire / Insurance	Expense	926			713	213	29.87%	713	708	828
			288,456			342,370	(53,914)	-15.75%	342,370	339,882	331,366

Building Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	-				-	N/A			6,435
001-2311-231-3222201	Fire Code Plan Review / Fire Protection Permits	Revenue	235,000	PROJECTION METHOD: HISTORICAL REVIEW	235,000	235,000	-	0.00%	235,000	117,473	163,638
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	400,912	644,157
001-2311-231-3222302	Building Permits / Reinspection Fee	Revenue	300	- BUILDING REINSPECTION FEE FOR RESIDENTIAL AND COMMERCIAL PROJECTS - PROJECTION METHOD ESTIMATED OCCURRENCES	300	300	-	0.00%	300		
001-2311-231-3222305	Permit Fees / Sidewalk Cafe Permit	Revenue	800	- FEE SCHEDULE: - NEW PERMIT: $128.00 - RENEWAL PERMIT: $64.00 - PROJECTION METHOD: HISTORICAL REVIEW	800	800	-	0.00%	800	384	256
001-2311-231-3222310	Special Requests / Permit Extension Requests	Revenue	3,000	- PROJECTION METHOD: HISTORICAL REVIEW	3,000	3,000	-	0.00%	3,000	1,425	3,150
001-2311-231-3222311	Special Requests / Building Appeals Board	Revenue	200	- PROJECTION METHOD: HISTORICAL REVIEW	200	200	-	0.00%	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	25	50
001-2311-231-3222313	Non-business Lic./Permits / Vendors/Peddlers Licen	Revenue	2,500	- PROJECTION METHOD: HISTORICAL REVIEW	2,500	2,500	-	0.00%	2,500	1,400	2,650
001-2311-231-3312200	Federal / Public Safety / Op indirect	Revenue	-				-	N/A			1,317
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	(115)	61

Building Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2311-231-3422001	Non-business Lic./Permits / Fire Code Plan Review	Revenue	110,000	- PROJECTION METHOD: HISTORICAL REVIEW	110,000	110,000	-	0.00%	110,000	153,756	132,778
001-2311-231-3690001	Miscellaneous / Other Misc. Receipts	Revenue	500	- BUILDING DEPARTMENT F.O.I.A. COPIES, ETC... - PROJECTION METHOD: HISTORICAL REVIEW	500	200	300	150.00%	200	361	4,934
			1,127,650			1,127,350	300	0.03%	1,127,350	675,621	959,426
001-2311-231-5121100	Salaries - Full Time / Productive Time	Expense	668,261			643,352	24,909	3.87%	643,352	337,902	476,423
001-2311-231-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		23,044	40,972
001-2311-231-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		8,610	12,206
001-2311-231-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		24,213	25,773
001-2311-231-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		7,781	9,930
001-2311-231-5141300	Overtime / Premium Overtime	Expense	3,000			3,000	-	0.00%	3,000	591	1,966
001-2311-231-5150000	Inspections/Code / Salaries - Perm Part Time	Expense	13,029			12,528	501	4.00%	12,528	8,256	11,270
001-2311-231-5170000	Special Allowance	Expense	-			15,000	(15,000)	-100.00%	15,000	14,100	
001-2311-231-5210000	Inspections/Code / Workmen's Compensation	Expense	31,944			31,476	468	1.49%	31,476	22,753	22,480
001-2311-231-5221100	FICA / Social Security	Expense	42,427			41,780	647	1.55%	41,780	25,188	34,429
001-2311-231-5221200	FICA / Medicare	Expense	9,922			9,773	149	1.52%	9,773	5,891	8,052
001-2311-231-5264100	Health Insurance / Retirees >= 65	Expense	4,932			3,996	936	23.42%	3,996	3,119	3,998
001-2311-231-5266100	Health Insurance / CIGNA	Expense	93,256			90,290	2,966	3.28%	90,290	68,555	78,476
001-2311-231-5266200	Health Insurance / CIGNA - Retirees	Expense	38,670			35,154	3,516	10.00%	35,154	25,905	35,938
001-2311-231-5266300	Health Insurance / OPEB Payment	Expense	51,225			51,563	(338)	-0.66%	51,563	51,563	46,637
001-2311-231-5266500	HSA OPEB	Expense	-				-	N/A		1,667	

Building Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2311-231-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		311	(10)
001-2311-231-5267900	Vision - Emp	Expense	-				-	N/A		67	(0)
001-2311-231-5268100	Health Insurance / Disability	Expense	1,655			1,604	51	3.18%	1,604	972	1,353
001-2311-231-5269100	Health Insurance / Life	Expense	1,375			1,212	163	13.45%	1,212	794	1,127
001-2311-231-5282500	Retirement / 25 Year Plan	Expense	208,033			143,102	64,931	45.37%	143,102	143,102	130,428
001-2311-231-5283000	Retirement / 30 Year Plan	Expense	15,915			21,153	(5,238)	-24.76%	21,153	21,153	13,718
001-2311-231-5284000	Retirement / Supplement Savings Fees	Expense	607			607	-	0.00%	607	371	512
001-2311-231-5291300	Misc Benefits / Other	Expense	12,106			12,130	(24)	-0.20%	12,130	7,669	10,540
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.	9,700	14,500	-	0.00%	14,500	3,476	12,457
				- 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	375	- SAFETY BOOTS (3 @ $125/EA.)	375	750	(375)	-50.00%	750	737	375

Building Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2311-231-5330100	Energy / Fuel & Oil	Expense	6,200	- 7 VEHICLES @ APPROX $74/MO EA.VEHICLE X 12 (ESTIMATED 10% INCREASE FROM PRIOR YEAR)	6,200	5,800	400	6.90%	5,800	3,287	5,356
001-2311-231-5410000	Inspections/Code / Professional Services	Expense	500	- 7 VEHICLES @ $14/EA. FOR EMISSIONS	98	612	(112)	-18.30%	612	176	404
				- CORPORATE HEALTH SERVICES	228						
				- INTERPRETER SERVICES FOR THE DEAF	174						
001-2311-231-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	3,000	- 7 VEHICLES (AT VARIOUS AGES & CONDITIONS), APPROX 25% DECREASE DUE TO PURCHASE OF NEW VEHICLES	2,400	4,000	(1,000)	-25.00%	4,000		1,720
				- DIGITAL RADIO REPAIRS	600						
001-2311-231-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	1,000	- 2 FAX MACHINES & NON-CONTRACTED PRINTER REPAIRS	1,000	3,000	(2,000)	-66.67%	3,000	250	2,060
001-2311-231-5570000	Inspections/Code / Licenses/Permits	Expense	1,300	- MD PE LICENSE RENEWAL FOR 1 FIRE PROTECTION ENGINEER	100	1,000	300	30.00%	1,000	80	528
				- 4+ I.C.C. CERTIFICATION RENEWALS PLANS REVIEWER & BUILDING INSPECTORS	400						
				- 1 ARCHITECTURAL LICENSE RENEWAL FOR 1 PLANS REVIEWER	80						
				- 4 REQUIRED CERTIFICATION CLASSES FOR PLANS REVIEWERS & BLDG INSPECTORS @ $180/EA.	720						
001-2311-231-5610100	Communications / Telephone	Expense	15,000	- OFFICE PHONES -(INCLUDES USAGE, EQUIPMENT & CHANGES, AS NEEDED)- CELLPHONES - (INCLUDES COST OF REPLACEMENT EQUIPMENT, BATTERIES, ETC.)	15,000	15,490	(490)	-3.16%	15,490	7,162	10,421
001-2311-231-5610200	Communications / Postage	Expense	1,600	- POSTAGE	1,600	1,600	-	0.00%	1,600	823	1,188

Building Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2311-231-5621100	Travel / Dues/Registration Fees	Expense	2,990	- INT'L CODE COUNCIL MEMBERSHIP (INSPECTORS / PLANS REVIEWERS)	200	1,990	1,000	50.25%	1,990	535	1,641
				- NATIONAL FIRE PROTECTION ASSOCIATION MEMBERSHIP (INSPECTORS/PLAN REVIEWERS)	150						
				- MD BLDG OFFICIALS ASSOCIATION MEMBERSHIP (INSPECTORS/PLAN REVIEWERS)	200						
				- AMERICAN FIRE SPRINKLER ASSOCIATION MEMBERSHIP	100						
				- INT'L CODE COUNCIL SEMINARS & TRAINING INSPECTORS & PLANS REVIEWERS	1,040						
				- MD BLDG OFFICIALS ASSOC SEMINARS FOR INSPECTORS & PLANS REVIEWERS	700						
				OTHER TRAINING	600						
001-2311-231-5623100	Travel / Meals/Food	Expense	-								
001-2311-231-5630000	Advertising	Expense	1,200		1,200	1,000	200	20.00%	1,000	547	429
001-2311-231-5650000	Inspections/Code / Insurance	Expense	10,960			10,234	726	7.09%	10,234	8,861	11,434
001-2311-231-5740100	Machinery & Equipment / Vehicles	Expense	-								80,664
			1,254,982			1,177,696	77,286	6.56%	1,177,696	829,511	1,094,894

Electrical Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	-				-	N/A			1,260
001-2312-233-3212302	Business Licenses/Permits / Electrical Licenses	Revenue	9,000	- PROJECTION METHOD: HISTORICAL REVIEW - COMMENTS: ELECTRICAL LICENSE RENEWALS ARE EVERY OTHER YEAR. FY15 IS NOT A LICENSING YEAR.	9,000	75,000	(66,000)	-88.00%	75,000	76,610	9,210
001-2312-233-3222306	Non-business Lic./Permits / Electrical Permits	Revenue	170,000	- ELECTRICAL PERMITTING FEES FOR RESIDENTIAL & COMMERCIAL PROJECTS - PROJECTION METHOD: HISTORICAL REVIEW	170,000	170,000	-	0.00%	170,000	151,428	159,618
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	1,400	1,575
001-2312-233-3222314	Permit Transfer	Revenue	200		200		200	N/A		160	80
001-2312-233-3510001	General / Municipal Infractions	Revenue	300	- ELECTRICAL INSPECTION - MUNICIPAL INFRACTIONS PER OCCURRENCE - PROJECTION METHOD: HISTORICAL REVIEW	300	300	-	0.00%	300		
			181,000			246,800	(65,800)	-26.66%	246,800	229,598	171,743
001-2312-233-5121100	Salaries - Full Time / Productive Time	Expense	189,570			185,162	4,408	2.38%	185,162	91,177	145,509
001-2312-233-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		11,745	14,504
001-2312-233-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		4,911	9,995
001-2312-233-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		7,274	8,386
001-2312-233-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		3,402	3,142
001-2312-233-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	203	983
001-2312-233-5170000	Special Allowance	Expense	-			4,500	(4,500)	-100.00%	4,500	4,200	

Electrical Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2312-233-5210000	Inspections/Code / Workmen's Compensation	Expense	14,108			12,933	1,175	9.09%	12,933	10,049	9,929
001-2312-233-5221100	FICA / Social Security	Expense	11,772			11,728	44	0.38%	11,728	7,135	10,597
001-2312-233-5221200	FICA / Medicare	Expense	2,753			2,754	(1)	-0.04%	2,754	1,669	2,478
001-2312-233-5266100	Health Insurance / CIGNA	Expense	42,019			38,199	3,820	10.00%	38,199	29,780	38,083
001-2312-233-5266300	Health Insurance / OPEB Payment	Expense	12,582			12,664	(82)	-0.65%	12,664	12,664	12,556
001-2312-233-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		210	
001-2312-233-5267900	Vision - Emp	Expense	-				-	N/A		9	0
001-2312-233-5268100	Health Insurance / Disability	Expense	466			466	-	0.00%	466	311	466
001-2312-233-5269100	Health Insurance / Life	Expense	239			229	10	4.37%	229	153	229
001-2312-233-5282500	Retirement / 25 Year Plan	Expense	50,080			32,313	17,767	54.98%	32,313	32,313	32,035
001-2312-233-5291300	Misc Benefits / Other	Expense	3,259			3,259	-	0.00%	3,259	2,173	3,226
001-2312-233-5310100	Supplies / General Supplies	Expense	1,800	- GEN'L OFFICE SUPPLIES NEEDED FOR THE OPERATION OF THE PERMITTING PROCESS AS WELL AS MISCELLANEOUS COMPUTER SOFTWARE, OFFICE FURNITURE & FIELD AND CAMERA EQUIPMENT.	1,000	2,000	(200)	-10.00%	2,000	870	1,817
				- 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	359	125
001-2312-233-5330100	Energy / Fuel & Oil	Expense	2,900	- 2 VEHICLES @ $121/EA PER MO X 12.	2,900	2,900	-	0.00%	2,900	1,625	2,298
001-2312-233-5410000	Inspections/Code / Professional Services	Expense	78	- 2 VEHICLES @ $14/EA FOR EMISSIONS	28	78	-	0.00%	78	72	70

Electrical Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				- CORPORATE HEALTH SERVICES	50		-	N/A			
001-2312-233-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	1,200	- 2 VEHICLES AT VARIOUS AGES / CONDITIONS; APPROX 25% DECREASE DUE TO PURCHASE OF NEW VEHICLE.	1,000	1,650	(450)	-27.27%	1,650	40	425
				- DIGITAL RADIO REPAIR	200						
001-2312-233-5570000	Inspections/Code / Licenses/Permits	Expense	-				-	N/A			100
001-2312-233-5610100	Communications / Telephone	Expense	1,600	- OFFICE PHONES (INCLUDES USAGE, EQUIPMENT & CHANGES AS NEEDED.) - CELLPHONES - (INCLUDES COST OF REPLACEMENT EQUIPMENT, BATTERIES, ETC.)	1,600	2,000	(400)	-20.00%	2,000	1,137	1,285
001-2312-233-5610200	Communications / Postage	Expense	550	- POSTAGE	550	550	-	0.00%	550	304	467
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	275	
				- MD ELECTRICAL INSPECTORS ASSOCIATION MEMBERSHIP	20						
				- NEC SEMINAR	465						
001-2312-233-5650000	Inspections/Code / Insurance	Expense	2,815			2,617	198	7.57%	2,617	2,272	2,926
001-2312-233-5740100	Vehicles	Expense	-	- REPLACING TRUCK # 822 DUE TO AGE & INCREASING MAINTENANCE COST.	30,000		-	N/A			40,332
				Remove truck	(30,000)						
			338,876			317,087	21,789	6.87%	317,087	226,331	341,964

DPW Projects											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2313-234-3400002	Public Works / Labor	Revenue	-							536	1,280
001-2313-234-3423001	Public Safety / Development Inspection	Revenue	400,000			300,000	100,000	33.33%	300,000	209,216	316,490
			400,000			300,000	100,000	33.33%	300,000	209,752	317,770
001-2313-234-5121100	Salaries - Full Time / Productive Time	Expense	279,692			272,911	6,781	2.48%	272,911	120,563	191,571
001-2313-234-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		14,911	18,408
001-2313-234-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		1,383	3,936
001-2313-234-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		10,347	11,906
001-2313-234-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		2,059	5,062
001-2313-234-5141300	Overtime / Premium Overtime	Expense	2,500				2,500	N/A		606	
001-2313-234-5170000	Special Allowance	Expense	-			7,500	(7,500)	-100.00%	7,500	7,500	
001-2313-234-5210000	Inspections/Code / Workmen's Compensation	Expense	16,384			15,019	1,365	9.09%	15,019	11,670	11,529
001-2313-234-5221100	FICA / Social Security	Expense	17,340			17,386	(46)	-0.26%	17,386	9,389	13,734
001-2313-234-5221200	FICA / Medicare	Expense	4,055			4,066	(11)	-0.27%	4,066	2,196	3,212
001-2313-234-5264100	Health Insurance / Retirees >= 65	Expense	11,056			2,336	8,720	373.29%	2,336	5,502	3,157
001-2313-234-5266100	Health Insurance / CIGNA	Expense	31,634			22,918	8,716	38.03%	22,918	22,458	23,208
001-2313-234-5266200	Health Insurance / CIGNA - Retirees	Expense	38,662			59,130	(20,468)	-34.62%	59,130	30,361	57,802
001-2313-234-5266300	Health Insurance / OPEB Payment	Expense	35,948			31,661	4,287	13.54%	31,661	31,661	26,906
001-2313-234-5266500	OPEB Retirement Health Savings Plan	Expense	-				-	N/A		1,458	
001-2313-234-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		203	(8)
001-2313-234-5267900	Vision - Emp	Expense	-				-	N/A		47	(0)
001-2313-234-5268100	Health Insurance / Disability	Expense	714			700	14	2.00%	700	400	566

DPW Projects											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-2313-234-5269100	Health Insurance / Life	Expense	779			760	19	2.50%	760	931	1,178
001-2313-234-5282500	Retirement / 25 Year Plan	Expense	55,993			46,162	9,831	21.30%	46,162	46,162	45,764
001-2313-234-5283000	Retirement / 30 Year Plan	Expense	41,013			35,256	5,757	16.33%	35,256	35,256	27,438
001-2313-234-5310100	Supplies / General Supplies	Expense	7,000	Desk or other supplies to include file folders, writing equipment, calendars, tape, rulers, pads, inks, clips, etc.	800	6,000	1,000	16.67%	6,000	2,750	6,819
				Copier/paper products to include letter, legal, ledger, colored, stock paper	500						
				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 (Tough Notebook) for field use for new inspector (if position is approved)	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						
				Radio for new vehicle for new inspector (if position is approved)	2,700						
				Field Supplies (i.e. levels, temperature gun, measuring instruments, etc., needed) for new inspector (if position is approved)	500						

DPW Projects											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Update department office chairs and storage cabinets. Old ones are over 15 - 20 years old, in bad shape.	2,000						
				Update flooring in department office to add carpeting to tiled area. Easier to keep clean (by vacuuming) from dirt/dust brought in from field by inspectors.	1,500					.	
				Radio for new vehicle for new Project Manager (if position is approved)	2,700						
				Camera for new Project Manager (if position is approved)	150						
				Cut supplies for new positions	(8,700)						
001-2313-234-5310300	Supplies / Clothing/Uniforms	Expense	1,000	Safety Boots for Inspectors (4 Inspectors @ $125/ea)	500	1,000	-	0.00%	1,000	620	562
				Miscellaneous protective/safety clothing needed for Inspectors such as hats, gloves, safety goggles, etc. (4 Inspectors @ $125/ea)	500						
				Safety Boots for new Inspector, if approved	125						
				Safety Jacket, Coveralls and other Miscellaneous clothing for new Inspector, if approved ($100 jacket; $175 for coveralls and other clothing/protective items needed)	300						
				Safety Boots for new Project Manager, if approved	125						
				Safety Jacket, Coveralls and other Miscellaneous clothing for new Project Manager, if approved ($125 jacket; $175 for coveralls and other clothing/protective items needed)	300						
				Cut clothes for new positions	(850)						
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	3,451	5,503
				Fuel for new vehicle for new Projects Inspector, if approved ($125 x 12 = $1500)	1,500						

DPW Projects											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Fuel for new vehicle for new Projects Manager, if approved ($125 x 12 = $1500)	1,500						
				Cut fuel for new positions	(3,000)						
001-2313-234-5410000	Inspections/Code / Professional Services	Expense	550	Vehicle Emissions (4 @ $25/ea = $100)	100	475	75	15.79%	475	346	702
				Corporate Health Services: Random testing, etc.	200						
				DOT Physical Exam/DOT card for 2 inspectors (2 @ approx. $100/ea = $250)	250						
				Vehicle Emissions for new Projects Inspector vehicle (if approved)	25						
				Corporate Health Services: Drug Testing, Physical (for new Projects Inspector position, if approved)	75						
				Vehicle Emissions for new Projects Manager vehicle (if approved)	25						
				Corporate Health Services: Drug Testing, Physical (for new Projects Manager position, if approved)	75						
				Cut costs for new positions	(200)						
001-2313-234-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	3,500	Engine Repair for older vehicles. 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	4,350	(850)	-19.54%	4,350	1,950	130
				Alignments for 4 vehicles due to rough usage on construction sites (4 @ $125) NOTE: Current Project Fleet 1 - 2013 GMC PU (810) 1 - 2007 Chevy Trailblazer (805) 2 - 2008 Chevy Trailblazers (804 & 806)	500						

DPW Projects											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Prep for Striping and radio installation of new vehicle for new Projects Inspector, if approved (Striping @ $425; Radio Install @ $425)	850						
				Prep for Striping and radio installation of new vehicle for new Projects Manager, if approved (Striping @ $425; Radio Install @ $425)	850						
				Cut vehicle prep for new positions	(1,700)						
001-2313-234-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	-				-	N/A			297
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	5,220	-	0.00%	5,220	1,872	2,739
				3 office phones & FAX ($25 ea/mo = $75 x 12 = $900)	900		-	N/A			
				4 Aircards for Inspectors' Laptop Use (approx $40/mo x 4 = $160 x 12/mo = $1920/year)	1,920		-	N/A			
				Cellphone (Standard) for new Projects Inspector, if approved (approx $25/mo x 12 = 300)	300		-	N/A			
				Aircard for new laptop for new Projects Inspector, if approved (approx $40/mo x 12 = $480/year)	480		-	N/A			
				Smartphone for new Projects Manager, if approved (approx $40/mo x 12 = 480)	480		-	N/A			
				Aircard for new laptop for new Projects Manager, if approved (approx $40/mo x 12 = $480/year)	480		-	N/A			
				Cut telephones for new positions	(1,740)						
001-2313-234-5610200	Communications / Postage	Expense	240	Approx $20/mo x 12 = $240	240	240	-	0.00%	240	50	84
001-2313-234-5620100	Travel / Transportation	Expense	100	Minimal amount for any travel charges incurred (i.e. tolls, etc)	100	100	-	0.00%	100		
001-2313-234-5621100	Travel / Dues/Registration Fees	Expense	560	MDE Water Sampling Registration (1 Inspector @ $50/ea = $50)	50	480	80	16.67%	480		25
				Temporary Traffic Control Training (4 Inspectors @ $20/ea = $80)	80						

DPW Projects											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Hot Mix Asphalt Training/Certification (1 Inspector @ $150/ea = $150)	150						
				Misc training	280						
001-2313-234-5630000	Advertising	Expense	-	Advertising for new Projects Inspector position	400		-	N/A		560	349
				Advertising for new Projects Manager position	400						
				Cut ads for new positions	(800)						
001-2313-234-5650000	Inspections/Code / Insurance	Expense	7,683			7,262	421	5.80%	7,262	6,236	8,097
001-2313-234-5740100	Machinery & Equipment / Vehicles	Expense	-	2014 Pickup 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 development/field conditions and double as vehicle which could be safely utilized during snow-related events	40,000	40,000	(40,000)	-100.00%	40,000	30,506	
				2014 Pickup Truck w/extended cab and snow-plow prep package: This is an added vehicle to the Projects Dept Fleet for a new Projects Manager, if approved. Requesting vehicle that handles well in development/field conditions and double as vehicle which could be safely utilized during snow-related events	40,000						

DPW Projects											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Replacement Copier/Scanner/Printer for Projects Department with ability to copy/scan 11x17 pages in color to provide markups needed for engineering and planning reviews required by this department. This machine will replace a copier and printer currently being used by the department that are limited in their functions.	10,000						
				Cut trucks for new positions	(80,000)						
				Cut copier/scanner	(10,000)						
			567,623			586,932	(19,309)	-3.29%	586,932	403,404	470,675

General Administration - DPW											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3111-311-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			5,163
001-3111-311-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		27	11
			-			-	-	N/A	-	27	5,174
001-3111-311-5121100	Salaries - Full Time / Productive Time	Expense	383,815			322,596	61,219	18.98%	322,596	163,193	247,817
001-3111-311-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		16,682	21,303
001-3111-311-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		4,727	10,677
001-3111-311-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		11,965	13,618
001-3111-311-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		1,810	4,172
001-3111-311-5141300	Overtime / Premium Overtime	Expense	20,800			16,800	4,000	23.81%	16,800	14,615	17,068
001-3111-311-5150000	Administration / Salaries - Perm Part Time	Expense	183,443			183,443	(0)	0.00%	183,443	120,472	161,879
001-3111-311-5170000	Special Allowance	Expense	-			25,500	(25,500)	-100.00%	25,500	17,700	
001-3111-311-5210000	Administration / Workmen's Compensation	Expense	12,713			11,653	1,060	9.10%	11,653	9,054	8,946
001-3111-311-5221100	FICA / Social Security	Expense	36,460			33,998	2,462	7.24%	33,998	20,925	28,066
001-3111-311-5221200	FICA / Medicare	Expense	8,527			7,951	576	7.24%	7,951	4,894	6,563
001-3111-311-5264100	Health Insurance / Retirees >= 65	Expense	39,417			31,441	7,976	25.37%	31,441	24,679	31,568
001-3111-311-5266100	Health Insurance / CIGNA	Expense	54,255			41,799	12,456	29.80%	41,799	35,567	44,257
001-3111-311-5266200	Health Insurance / CIGNA - Retirees	Expense	51,331			46,664	4,667	10.00%	46,664	34,998	47,705
001-3111-311-5266300	Health Insurance / OPEB Payment	Expense	53,922			54,276	(354)	-0.65%	54,276	54,276	53,811
001-3111-311-5266500	HSA OPEB	Expense	-				-	N/A		1,667	
001-3111-311-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		139	(0)
001-3111-311-5267900	Vision - Emp	Expense	-				-	N/A		16	(0)

General Administration - DPW											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3111-311-5268100	Health Insurance / Disability	Expense	837			774	63	8.14%	774	454	681
001-3111-311-5269100	Health Insurance / Life	Expense	1,436			1,224	212	17.32%	1,224	816	1,224
001-3111-311-5270000	Administration / Unemployment	Expense	-				-	N/A			(166)
001-3111-311-5282500	Retirement / 25 Year Plan	Expense	75,733			69,243	6,490	9.37%	69,243	69,243	80,087
001-3111-311-5283000	Retirement / 30 Year Plan	Expense	65,245			76,152	(10,907)	-14.32%	76,152	76,152	74,082
001-3111-311-5284000	Retirement / Supplement Savings Fees	Expense	490			490	-	0.00%	490	299	422
001-3111-311-5291300	Misc Benefits / Other	Expense	932				932	N/A		39	
001-3111-311-5310100	Supplies / General Supplies	Expense	39,615	BUILDING REPAIR AND MAINTENANCE SUPPLIES FOR FACILITY; FIRE ALARMS, BOILERS, HVAC PARTS,CEILING TILES, WINDOWS, FLOORING, LIGHTING, SPRINKLER SYSTEM, PAINT, CONCRETE, DOORS, AIR COMPRESSORS, FLOOR MATS, KITCHEN, RESTROOM AND LOCKER ROOM FIXTURES, ETC.	19,700	44,750	(5,135)	-11.47%	44,750	23,255	40,282
				HOUSEKEEPING / CLEANING SUPPLIES: KITCHENS, RESTROOMS, LOCKER ROOMS, LOBBY, GUARD SHACK, OFFICES. INCLUDES CLEANING AGENTS, GREEN PAPER GOODS, RAGS, FLOOR WAX, BUFFER PADS, ETC. $5100.00	5,100						
				CLEANING EQUIPMENT REPLACEMENTS: WINDOW WASHING PRESSURE WASHER $400 CARTS FOR TRANSPORTING TABLES AND CHAIRS $600	1,000						
				AUDIO VISUAL & TRAINING ROOM SUPPLIES - DRY ERASE BOARD, SUPPLIES	200						

General Administration - DPW											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				PWO CAMERA EQUIPMENT - Wiring for the DPW facility camera upgrade	8,800						
				VEHICLE REPAIR & MAINTENANCE PARTS FOR 2 VEHICLES - TIRES, FLUIDS, FILTERS, ETC.	2,000						
				DPW FACILITY COPIER / FAX SUPPLIES - USED BY MULTIPLE DEPARTMENTS	250						
				WATCH PERSON SUPPLIES: FLASH LIGHTS, SALT, ABSORBENT, SMALL TOOLS, BARRICADES, CONES, BIRD BANGER AMMO, SHOVELS; TRASH BAGS, BROOMS, FABRIC SOFTENER (BUBBLES IN FOUNTAINS); PADLOCKS, GLOVES, RIBBON (TAGGING LIGHTS), G.P.S., MISC. ETC.	2,300						
				DEPARTMENT OFFICE SUPPLIES: LAMINATING EQUIPMENT, NOTEBOOKS, PENS, MARKERS, TAPE, PAPER, NOTEPADS, MOUSE PADS, MISC. COMPUTER SUPPLIES, CALENDARS, FOLDERS, HOLE PUNCH, NO PARKING SIGNS, PAPER CUTTER, MISC. ETC.	2,800						
				POLK DIRECTORIES - 1 COMMUNICATIONS + 2 FOR AA'S $450	1,350						
				REPLACEMENT KITCHEN, CONFERENCE AND TRAINING ROOM AMENITIES - I.E. MICROWAVE, TOASTER OVEN, CLOCKS, ETC.	725						

General Administration - DPW											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				COTS FOR EMERGENCY RESPONSE -SHELTER IN PLACE 25 @ $60 = $1,500 (UP TO 250 POUNDS) COTS FOR EMERGENCY RESPONSE -SHELTER IN PLACE 3 @ $130 = $390 (UP TO 350 POUNDS) THIS WOULD BE FOR EMPLOYEES THAT DO NOT LIVE IN TOWN AND ARE ESSENTIAL PERSONNEL WORKING EMERGENCY OPERATIONS.	1,890						
				General office supplies / PC - Director of DPW	2,300						
				Cut wiring for camera upgrade	(8,800)						
001-3111-311-5310300	Supplies / Clothing/Uniforms	Expense	3,345	9 watch persons boots as needed: Boots $125 each (estimate 5 WP will need this year)	625	2,535	810	31.95%	2,535	929	1,703
				Uniforms $500 each for new employee (estimate 2 - due to turnover nature of this PT position)	1,000						
				Replacement clothing items as needed - average $210 each	1,470						
				Boots and Clothing - Director of DPW	250						
001-3111-311-5330100	Energy / Fuel & Oil	Expense	28,104	Fuel for the Director car, 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.	28,104	26,800	1,304	4.87%	26,800	15,827	25,892
001-3111-311-5330200	Energy / Electricity	Expense	119,480	3% INCREASE OVER AMOUNT BUDGETED IN FY14	119,480	116,000	3,480	3.00%	116,000	41,213	111,018

General Administration - DPW											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3111-311-5330300	Energy / Natural Gas	Expense	66,950	NATURAL GAS	66,950	66,950	-	0.00%	66,950	28,982	57,012
001-3111-311-5410000	Administration / Professional Services	Expense	5,320	Pre-employment Physicals & Drug Screens - high turnover positions due to 24/7, predominately PT shifts (most need FT employment). Pre-employment physicals & substance tests ave. $175 each. (avg.) 8 new WP & communications clerks yr. = $1400+/-; Random Drug/Alcohol Testing (ave.) 14 employees a year $35 Urine Screen -$60 both Urine Screen and Breath Alcohol = $840+/-; Random DOT Testing (4 WP have CDL's)$170 = $680+/-.	2,920	5,180	140	2.70%	5,180	2,626	1,622
				Humane Animal Removal for DPW facility	1,900						
				Towing	500						
001-3111-311-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	55,000	OUTSIDE REPAIRS / WATCH PERSON TRUCK & DEPUTY CAR	1,500	59,100	(4,100)	-6.94%	59,100	8,255	5,298
				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. WINDOW REPLACEMENT $500-$1000 PER WINDOW (ESTIMATE 5 WINDOWS $4000) DOOR REPLACEMENT - $500-$1200 EA. DEPENDING ON TYPE OF DOORS (ESTIMATE 5 DOORS [AVE. COSTS] EA YR = $5000+/-).	9,000						
				OUTSIDE REPAIRS / SERVICE ON AGING SPRINKLER SYSTEM-REPAIR QUOTES $4500	4,500						

General Administration - DPW											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				OUTSIDE REPAIRS / SERVICE ON THE HVAC (ALTHOUGH A LARGE PART OF THE SYSTEM WAS UPGRADED, THERE ARE STILL OLD COMPONENTS ON THE MANY COMPONENTS ON HVAC SYSTEM SHOULD BE UPGRADED OR REPLACED IN FY/13) NEED AT LEAST: $6,200.00 QUOTED FOR AN AFD ON THE AIR HANDLING UNIT SYSTEM SUPPLY AND RETURN FAN MOTOR. OTHER MISCELLANEOUS WORK - EST. $2,400.	8,600						
001-3111-311-5520100	Repair and Maint. Service / General Repair/Maint.	Expense		OUTSIDE REPAIRS TO THE FIRE ALARMS SYSTEMS. FROM THE NOVEMBER 2013 INSPECTION, WE HAVE AT LEAST ONE AREA THAT NEEDS "STRONGLY RECOMMENDED" REPAIRS. RECOMMENDED REPAIRS PER INSPECTION $3,100. MISC. REPAIRS 1,300.	4,400						
				REPLACE LEAKING: REPAIR SKY LIGHTS IN DPW MAIN LOBBY. ESTIMATE FOR REPAIR OF LEAKING $13,000; SCAFFOLDING AND SPECIALTY LIFT (TO ACCESS THE ROOF) - COMPANY ROUGH ESTIMATE $12,000-14,000.	27,000						
001-3111-311-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	54,825	SERVICE CONTRACTS FOR DPW FACILITY: PUBLIC WORKS OPERATIONS COPIER (USED BY ALL DEPARTMENTS) - REPAIRS AND MAINTENANCE	950	49,825	5,000	10.04%	49,825	45,539	43,240

General Administration - DPW											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				CITY-WIDE NON POLICE DEPARTMENT TWO-WAY RADIOS - MAINTENANCE MOTOROLA SOLE SOURCE	34,500						
				PWO HVAC - JOHNSON CONTROLS - SLIGHT INCREASE DUE TO NEW ELECTRONIC / COMPUTERIZED CONTROLS	12,500						
				PWO FIRE EXTINGUISHERS YEARLY TEST AND MAINTENANCE - BAKER'S FIRE PROTECTION	2,300						
				PWO PEST CONTROL	1,600						
				A.E.D.'S YEARLY TEST, MAINTENANCE & SUPPLIES $325 X 3 AED'S	975						
				PWO SPRINKLER SYSTEM	2,000						
001-3111-311-5540200	Rentals / Equipment and Vehicles	Expense	3,900	PWO COPIER (USED BY ALL DEPARTMENTS)- WORD PROCESSING	3,900	3,900	-	0.00%	3,900	2,337	3,497
001-3111-311-5562100	Property Services / Solid Waste Benefit Charg	Expense	2,000			2,000	-	0.00%	2,000	1,932	1,932
001-3111-311-5570000	Administration / Licenses/Permits	Expense	200	WE CURRENTLY HAVE TWO NOTARY PUBLIC'S IN OUR DEPARTMENT;	100	100	100	100.00%	100	20	20
				PE License - Director of DPW	100						
001-3111-311-5610100	Communications / Telephone	Expense	15,050	FREDERICK COUNTY LANDLINES	5,000	13,100	1,950	14.89%	13,100	5,141	8,435
				VERIZON EMERGENCY LANDLINES	6,900						
				DEPARTMENT SMART PHONES - DEPUTY, DEPARTMENT SUPERVISOR, WATCH PERSON	950						
				Telephone for new position	750						
				Telephone, cell, and ipad - Director of DPW	2,200						
				Cut telephone for new position	(750)						
001-3111-311-5610200	Communications / Postage	Expense	50	POSTAGE	50	50	-	0.00%	50	3	7
001-3111-311-5620100	Travel / Transportation	Expense	150	Director of DPW	150		150	N/A			

General Administration - DPW											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3111-311-5621100	Travel / Dues/Registration Fees	Expense	2,750	ASCE/NSPE, MDSPE Conference, PE Continuing Ed	2,500	250	2,500	1000.00%	250		
				Other	250						
001-3111-311-5622100	Travel / Lodging	Expense	500	Director of DPW	500		500	N/A			
001-3111-311-5623100	Travel / Meals / Food	Expense	250	Director of DPW	250		250	N/A			
001-3111-311-5650000	Administration / Insurance	Expense	15,295			13,929	1,366	9.81%	13,929	12,566	11,803
001-3111-311-5740100	Machinery & Equipment / Vehicles	Expense	-			40,000	(40,000)	-100.00%	40,000	36,226	
001-3111-311-5740200	Machinery & Equipment / Machinery	Expense	9,800	REPLACEMENT WINDOW TREATMENTS FOR ALL DPW ADMINISTRATION BUILDING. THE EXISTING BLINDS ARE THE ORIGINAL BLINDS. MANY ARE BROKEN AND NON FUNCTIONING. ESTIMATE FOR SOLAR SHADES THAT ARE CLASS A FIRE RATED, "GREENGUARD" CERTIFIED, AND BACTERIA, MOLD AND FUNGAL RESISTANT. $16,200	16,200					9,867	187,466
				REPLACEMENT HEAVY DUTY ICE MAKER FOR DPW OPS FACILITY - $9,800.00	9,800		-	N/A			
				Cut blinds	(16,200)						
			1,411,940			1,368,473	33,667	2.46%	1,368,473	919,099	1,353,008

Maintenance - Equipment and Machinery											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3112-313-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			752
001-3112-313-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		3,313	2,243
			-			-	-	N/A	-	3,313	2,995
001-3112-313-5121100	Salaries - Full Time / Productive Time	Expense	463,555			463,402	153	0.03%	463,402	204,279	329,119
001-3112-313-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		25,965	30,614
001-3112-313-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		10,159	21,864
001-3112-313-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		16,255	19,312
001-3112-313-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		3,299	9,538
001-3112-313-5141200	Overtime / Standby	Expense	-				-	N/A			181
001-3112-313-5141300	Overtime / Premium Overtime	Expense	3,000			3,000	-	0.00%	3,000	3,236	1,270
001-3112-313-5150000	Salaries - Perm Part Time	Expense	22,654			31,414	(8,760)	-27.89%	31,414		
001-3112-313-5170000	Special Allowance	Expense	-			15,000	(15,000)	-100.00%	15,000	13,500	
001-3112-313-5210000	Administration / Workmen's Compensation	Expense	10,756			9,762	994	10.18%	9,762	7,585	7,492
001-3112-313-5221100	FICA / Social Security	Expense	30,331			31,794	(1,463)	-4.60%	31,794	15,721	23,577
001-3112-313-5221200	FICA / Medicare	Expense	7,093			7,438	(345)	-4.64%	7,438	3,677	5,514
001-3112-313-5264100	Health Insurance / Retirees >= 65	Expense	4,932			3,996	936	23.42%	3,996	2,745	3,998
001-3112-313-5266100	Health Insurance / CIGNA	Expense	102,238			107,142	(4,904)	-4.58%	107,142	72,421	103,134
001-3112-313-5266200	Health Insurance / CIGNA - Retirees	Expense	62,079			56,436	5,643	10.00%	56,436	42,327	57,694
001-3112-313-5266300	Health Insurance / OPEB Payment	Expense	62,908			67,845	(4,937)	-7.28%	67,845	68,887	62,780
001-3112-313-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		233	(12)
001-3112-313-5268100	Health Insurance / Disability	Expense	1,120			1,225	(105)	-8.57%	1,225	704	1,149

Maintenance - Equipment and Machinery											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3112-313-5269100	Health Insurance / Life	Expense	1,543			1,315	228	17.34%	1,315	842	1,303
001-3112-313-5282500	Retirement / 25 Year Plan	Expense	135,213			138,486	(3,273)	-2.36%	138,486	138,486	137,293
001-3112-313-5283000	Retirement / 30 Year Plan	Expense	23,988			49,358	(25,370)	-51.40%	49,358	49,358	41,156
001-3112-313-5310100	Supplies / General Supplies	Expense	35,000	Shop Supplies (rags, first aid supplies, hand tools,etc...)	15,000	35,000	-	0.00%	35,000	18,263	49,310
				Welding Supplies (rods, steel, etc...)	10,000						
				Replacement 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	3,250	Uniforms (10 @ $200/ person)	2,000	2,750	500	18.18%	2,750	2,030	3,140
				Safety Shoes (10 @ $125)	1,250						
001-3112-313-5330100	Energy / Fuel & Oil	Expense	3,800	Fuel & oil for Department Fleet	3,800	3,800	-	0.00%	3,800	2,103	3,725
001-3112-313-5340000	Administration / Chemicals	Expense	7,000	Carwash Chemicals - De-greaser	4,000	7,000	-	0.00%	7,000	3,093	4,300
				Carwash Detergent	3,000						
001-3112-313-5410000	Administration / Professional Services	Expense	9,500	Drug Screening (10 @ $200)	2,000	9,500	-	0.00%	9,500	991	4,155
				Testing/ Inspection of Forklift 7 Cranes	1,500						
				Safety Kleen (Parts Washer, Tank Services)	2,500						
				Cleanout & Disposal of Three Phase Separator	3,500						
001-3112-313-5510100	Cleaning Services / Disposal Fees	Expense	7,000	Oil/ Filter/ Antifreeze, etc... Disposal	7,000	6,000	1,000	16.67%	6,000	3,217	2,860
001-3112-313-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	26,500	Repair Bay Doors (15)	4,500	26,500	-	0.00%	26,500	6,020	17,851
				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	26,600	-	0.00%	26,600	7,620	8,854

Maintenance - Equipment and Machinery											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Collective Data (Fleet Maintenance)	5,500						
				System Diagnostic & 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	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			750	-	0.00%	750		
001-3112-313-5570000	Administration / Licenses/Permits	Expense	1,200	ASE Re-certification	1,200	1,200	-	0.00%	1,200		
001-3112-313-5610100	Communications / Telephone	Expense	5,000			4,000	1,000	25.00%	4,000	2,109	4,262
001-3112-313-5610200	Communications / Postage	Expense	50			100	(50)	-50.00%	100	5	17
001-3112-313-5620100	Travel / Transportation	Expense	500			500	-	0.00%	500		
001-3112-313-5621100	Travel / Dues/Registration Fees	Expense	2,400			2,400	-	0.00%	2,400	494	483
001-3112-313-5650000	Administration / Insurance	Expense	11,284			10,446	838	8.02%	10,446	9,282	10,877
001-3112-313-5740100	Vehicles	Expense	-			35,000	(35,000)	-100.00%	35,000	33,976	
001-3112-313-5740200	Machinery & Equipment / Machinery	Expense	-				-	N/A		11,723	11,807
			1,071,244			1,159,159	(87,915)	-7.58%	1,159,159	780,605	978,614

Engineering											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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			4,500	-	0.00%	4,500	3,825	3,975
001-3121-312-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			27
001-3121-312-3431001	General Government / Development Review Fees	Revenue	150,000			150,000	-	0.00%	150,000	82,300	122,675
001-3121-312-3431002	General Government / Water Service Review Fee	Revenue	50,000	Water and Sewer Service Contract Processing	50,000	36,600	13,400	36.61%	36,600	24,800	
001-3121-312-3690001	Miscellaneous / Other Misc. Receipts	Revenue	300			300	-	0.00%	300	1,302	745
			204,800			191,400	13,400	7.00%	191,400	112,227	127,421
001-3121-312-5121100	Salaries - Full Time / Productive Time	Expense	834,219			825,024	9,195	1.11%	825,024	369,702	654,875
001-3121-312-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		45,014	57,236
001-3121-312-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		12,972	38,381
001-3121-312-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		28,169	36,969
001-3121-312-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		11,567	14,669
001-3121-312-5150000	Administration / Salaries - Perm Part Time	Expense	-				-	N/A		30,506	
001-3121-312-5170000	Special Allowance	Expense	-			22,500	(22,500)	-100.00%	22,500	18,750	
001-3121-312-5210000	Administration / Workmen's Compensation	Expense	70,315			64,455	5,860	9.09%	64,455	50,082	49,480
001-3121-312-5221100	FICA / Social Security	Expense	51,721			52,546	(825)	-1.57%	52,546	30,338	47,003
001-3121-312-5221200	FICA / Medicare	Expense	12,096			12,289	(193)	-1.57%	12,289	7,095	10,992
001-3121-312-5264100	Health Insurance / Retirees >= 65	Expense	8,925			7,139	1,786	25.02%	7,139	5,598	6,101
001-3121-312-5266100	Health Insurance / CIGNA	Expense	95,216			86,560	8,656	10.00%	86,560	67,996	88,609
001-3121-312-5266200	Health Insurance / CIGNA - Retirees	Expense	29,443			26,767	2,676	10.00%	26,767	20,075	30,236
001-3121-312-5266300	Health Insurance / OPEB Payment	Expense	56,168			52,015	4,153	7.98%	52,015	52,015	51,569

Engineering											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3121-312-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		446	(1)
001-3121-312-5267900	Vision - Emp	Expense	-				-	N/A		12	(0)
001-3121-312-5268100	Health Insurance / Disability	Expense	1,879			2,058	(179)	-8.70%	2,058	1,155	1,850
001-3121-312-5269100	Health Insurance / Life	Expense	1,506			1,332	174	13.06%	1,332	828	1,666
001-3121-312-5282500	Retirement / 25 Year Plan	Expense	71,991			57,702	14,289	24.76%	57,702	57,702	57,205
001-3121-312-5283000	Retirement / 30 Year Plan	Expense	112,931			81,088	31,843	39.27%	81,088	81,088	78,883
001-3121-312-5291300	Misc Benefits / Other	Expense	14,550			14,550	-	0.00%	14,550	9,603	14,400
001-3121-312-5310100	Supplies / General Supplies	Expense	10,500	Supplies for Staff Members	7,000	10,500	-	0.00%	10,500	8,156	25,146
				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	496	569
001-3121-312-5330100	Energy / Fuel & Oil	Expense	1,800	Fuel for 5 department vehicles	1,800	1,800	-	0.00%	1,800	570	1,628
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	20,400	Engineering Services and Testing	5,000	47,800	(27,400)	-57.32%	47,800	20,238	33,710
				Drawing and document scanning for archiving	5,000						
				CORP OHS Physicals/Testing, etc.	400						
				Traffic Engineering Consultant	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%	2,500		106
				Vehicle Maintenance, repairs, Tires, Etc.	1,000						
				Radio and Striping for Replacement of Vehicle 834	1,800						
				Cut radio and striping for replacement vehicle	(1,800)						

Engineering											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3121-312-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	20,100	Large Format Scanner/Copier Contract	3,500	4,800	15,300	318.75%	4,800	2,456	1,055
				HP Plotter Maintenance Contract	500						
				Loyola / Leica Surveying Rovers - Annual Subscription	5,000						
				Microstation and Inroads Software - Annual Subscription	2,000						
				MWH Soft Water Modeling Software - Annual Subscription	1,300						
				DLT Solutions Autocad Software - Annual Subscription	7,000						
				Transoft Solutions Autoturn Software - Annual Subscription	800						
001-3121-312-5540200	Rentals / Equipment and Vehicles	Expense	-				-	N/A			222
001-3121-312-5570000	Administration / Licenses/Permits	Expense	680	PLS Surveyors (2 at 200.00)	400	616	64	10.39%	616	68	304
				Prof. Engineer License Renewals (4 x 70)	280		-	N/A			
001-3121-312-5610100	Communications / Telephone	Expense	10,800	Monthly Billing Costs for 15 staff members	9,000	10,800	-	0.00%	10,800	3,910	7,787
				Cell Phone Costs for 3 staff members	1,800		-	N/A			
001-3121-312-5610200	Communications / Postage	Expense	600	Postage and Certified Mail Expenses	600	600	-	0.00%	600	327	267
001-3121-312-5620100	Travel / Transportation	Expense	400	Mileage, Parking, Tolls for Conferences, etc.	400	400	-	0.00%	400	15	309
001-3121-312-5621100	Travel / Dues/Registration Fees	Expense	9,336	Natl Society of Professional Engineers (NSPE) Dues	253	8,970	366	4.08%	8,970	3,388	3,460
				American Society of Civil Engineers (ASCE) Dues	245						
				MD Association of Floodplain & Stormwater Managers (MAFSM) x2 and American Society of Floodplain Managers (ASFPM) Dues (x2)	400						
				MD Society of Surveyors (MSS) Conference Registration Fees (x2) Required for licensure	900						
				Institute of Traffic Engineer Dues	265						
				MD Society of Surveyors Dues (2 PLS at $205 each, 2 staff at $70 each)	550						

Engineering											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				National Society of Professional Surveyors Dues	300						
				Continuing education classes for Engineers - required for licensure	4,000						
				MD Society of Professional Engineers (MSS) Dues AND Conference (x2)	800						
				PE Test Application Fee	275						
				PE Prep Course	1,095						
				National Society of Professional Engineers (NSPE) Dues	253						
001-3121-312-5622100	Travel / Lodging	Expense	900	MD Society of Surveyors Conference (x2) Required for Licensure	600	600	300	50.00%	600	414	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	-	0.00%	60	56	
001-3121-312-5630000	Administration / Advertising	Expense	400	Public Notices	400	400	-	0.00%	400	281	311
001-3121-312-5640000	Administration / Printing & Binding	Expense	800	Plan and Report Reproduction (In House Design Projects)	300	400	400	100.00%	400		803
				Floodplain Community Rating System Outreach Flyers	500						
001-3121-312-5650000	Administration / Insurance	Expense	7,028			6,084	944	15.52%	6,084	5,556	6,898
001-3121-312-5740100	Vehicles	Expense	-	Replacement of Vehicle 834. 834 is a 2002 Chevy Malibu with 119,000 miles on it. A four-wheel drive vehicle is requested for site visits.	30,000		-	N/A			
				Cut vehicle	(30,000)						
			1,448,264			1,403,355	44,909	3.20%	1,403,355	946,644	1,322,995
				-							

Waste Collection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3421-341-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			15,214
001-3421-341-3434001	Public Works / Waste Collection	Revenue	109,200			174,900	(65,700)	-37.56%	174,900	63,768	128,438
001-3421-341-3434002	Waste Collection / Supplemental Service	Revenue	1,980			1,980	-	0.00%	1,980	1,675	2,050
001-3421-341-3434004	Trash Containers / Commercial	Revenue	1,200			4,725	(3,525)	-74.60%	4,725	1,288	1,202
001-3421-341-3434005	Trash Containers / Residential	Revenue	1,500			3,413	(1,913)	-56.05%	3,413	1,116	1,803
001-3421-341-3690001	Miscellaneous / Other Misc. Receipts	Revenue	500				500	N/A		828	1,504
			114,380			185,018	(70,638)	-38.18%	185,018	68,675	150,212
001-3421-341-5121100	Salaries - Full Time / Productive Time	Expense	975,459			959,107	16,352	1.70%	959,107	511,089	775,455
001-3421-341-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		39,497	59,060
001-3421-341-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		16,803	19,823
001-3421-341-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		35,196	41,250
001-3421-341-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		4,047	15,017
001-3421-341-5141200	Overtime / Standby	Expense	-				-	N/A			338
001-3421-341-5141300	Overtime / Premium Overtime	Expense	25,000			25,000	-	0.00%	25,000	42,458	55,713
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	(34,500)	-100.00%	34,500	33,300	
001-3421-341-5210000	Sanitation Services / Workmen's Compensation	Expense	137,446			125,992	11,454	9.09%	125,992	39,899	96,720
001-3421-341-5221100	FICA / Social Security	Expense	62,216			63,340	(1,124)	-1.77%	63,340	28,450	55,871
001-3421-341-5221200	FICA / Medicare	Expense	14,551			14,814	(263)	-1.78%	14,814	9,331	13,067
001-3421-341-5264100	Health Insurance / Retirees >= 65	Expense	23,719			18,764	4,955	26.41%	18,764	14,954	19,645
001-3421-341-5266100	Health Insurance / CIGNA	Expense	202,445			198,254	4,191	2.11%	198,254	148,021	192,475

Waste Collection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3421-341-5266200	Health Insurance / CIGNA - Retirees	Expense	34,969			24,003	10,966	45.69%	24,003	27,936	25,865
001-3421-341-5266300	Health Insurance / OPEB Payment	Expense	99,755			95,888	3,867	4.03%	95,888	96,930	99,551
001-3421-341-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		555	(45)
001-3421-341-5267900	Vision - Emp	Expense	-				-	N/A		84	2
001-3421-341-5268100	Health Insurance / Disability	Expense	2,491			2,578	(87)	-3.37%	2,578	1,539	2,247
001-3421-341-5269100	Health Insurance / Life	Expense	1,868			1,671	197	11.79%	1,671	1,109	1,610
001-3421-341-5282500	Retirement / 25 Year Plan	Expense	64,403			80,783	(16,380)	-20.28%	80,783	80,783	45,764
001-3421-341-5283000	Retirement / 30 Year Plan	Expense	127,063			142,433	(15,370)	-10.79%	142,433	142,433	159,138
001-3421-341-5310100	Supplies / General Supplies	Expense	108,100	MISC REPAIRS ON AUTOMATED TRUCK ARMS	10,000	97,868	10,232	10.45%	97,868	81,246	100,300
				HYDRAULIC PUMP FOR AUTOMATED TRKS (2 PAIR YR @ $2650.00)	5,300						
				OFFICE SUPPLIES	1,500						
				SMALL TOOLS-TRUCK MAINTENANCE AND REPAIR HAMMERS, SCREW DRIVERS, HAND WRENCHES, SHOVELS, BROOMS, GREASE GUNS ETC.	1,000						
				PPE MISC-VESTS, RAINGEAR AND GLOVES. CREW WORKS OUTSIDE ENTIRE SHIFT IN ALL WEATHER (INCREASED WEAR AND TEAR)	2,000						

Waste Collection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				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.	20,000						
				PACKER ROLLERS-$1200.00 X 6	7,200						
				BRAKES-$1100.00 X 10 TRKS (REPLACED ANNUALLY)	11,000						
				H-BEAMS $2000.00 X 1 TRUCKS	2,000						
				TIRE REPLACEMENT-ENTIRE FLEET STATE TIRE CONTRACT-BEST PRICING	20,000						
				BATTERIES	3,900						
				REPLACEMENT HOSES FOR AIR COMPRESSOR	200						
				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)	2,000						
				DUMPSTER REPAIR'S TO INCLUDE WELDING-$325 EACH	1,000						
				CORRAL REPAIR-GATES AND WALLS	500						

Waste Collection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				TOTER PURCHASE FOR CONTINUOUS IMPLEMENTATION OF 1 X WEEK COLLECTION 300 @ $60.00 EACH BUDGETED AMOUNT FOR 96 GALLON TOTER	18,000						
001-3421-341-5310300	Supplies / Clothing/Uniforms	Expense	10,350	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	10,120	230	2.27%	10,120	4,848	9,106
				REQUIRED UNIFORMS $200.00 X 23 EMPLOYEES	4,600						
001-3421-341-5310400	Supplies / Photographic Supplies	Expense	100	POST ACCIDENT/INCIDENT DAMAGE/COMPLAINT INVESTIGATION AND EVIDENCE PHOTOS	100	100	-	0.00%	100		
001-3421-341-5330100	Energy / Fuel & Oil	Expense	160,000	FUEL FOR 13 DIESEL TRUCKS AND 2 GASOLINE TRUCKS 300 GAL. OF UNLEADED GASOLINE PER MONTH 3622 GAL. OF DIESEL FUEL PER MONTH	160,000	165,000	(5,000)	-3.03%	165,000	101,343	166,309
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	5,000	-	0.00%	5,000		
001-3421-341-5410000	Sanitation Services / Professional Services	Expense	5,000	OCCUPATIONAL HEALTH SERVICES (OHS-RANDOM DRUG AND ALCOHOL TESTING; NEW EMPLOYEE PRE-EMPLOYMENT PHYSICALS AND TESTS; DOT PHYSICALS FOR CDL DRIVERS (13)-$4000.00	4,000	6,500	(1,500)	-23.08%	6,500	1,747	5,170
				PRECISION TOWING-$1000.00	1,000						

Waste Collection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3421-341-5510100	Cleaning Services / Disposal Fees	Expense	1,300,000	AVERAGE MONTHLY LANDFILL COSTS ($108,000.00) X 12 MONTHS	1,300,000	1,500,000	(200,000)	-13.33%	1,500,000	759,019	1,457,285
001-3421-341-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	15,000	FLEET BREAKDOWN AND REPAIRS-CONTRACTED OUT (VEHICLE MAINTENANCE STAFF CAN NOT PERFORM WORK)	15,000	30,000	(15,000)	-50.00%	30,000	22,174	21,229
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-FOREMAN FREDERICK COUNTY GOVERNMENT-LANDLINE PHONE/EXT.	1,600	1,600	-	0.00%	1,600	515	977
001-3421-341-5610200	Communications / Postage	Expense	250	VIOLATIONS & NOTICES-REGULAR MAILING $.44 VIOLATION TICKETS-CERTIFIED MAILING @ $6.34 EACH	250	250	-	0.00%	250	4	17
001-3421-341-5621100	Travel / Dues/Registration Fees	Expense	3,500	SWANA dues and certification testing	1,000					195	
				Logistics classes.	2,500						
001-3421-341-5630000	Sanitation Services / Advertising	Expense	1,000	ADVERTISING FOR 1 X WEEK AND/OR PILOT PROGRAMS	1,000	1,000	-	0.00%	1,000	297	597
001-3421-341-5640000	Sanitation Services / Printing & Binding	Expense	500	PRINTING COSTS FOR FLYERS-1 X WEEK AND/OR PILOT PROGRAMS	500	500	-	0.00%	500		
001-3421-341-5650000	Sanitation Services / Insurance	Expense	28,554			25,799	2,755	10.68%	25,799	22,795	28,102

Waste Collection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3421-341-5740100	Machinery & Equipment / Vehicles	Expense	-	REPLACEMENT FOR AUTOMATED TRUCK-#101 MAINTENANCE AND REPAIR ISSUES RESULTING IN INCREASED COSTS AND DECREASED EFFICIENCIES.	325,000	325,000	(325,000)	-100.00%	325,000		241,144
				Cut truck	(325,000)						
			3,413,839			3,959,364	(549,025)	-13.87%	3,959,364	2,268,597	3,708,802

Street Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	-				-	N/A		7,965	6,030
001-3511-341-3434003	Waste Collection / Bulk Trash Collection	Revenue	1,000			1,000	-	0.00%	1,000	708	896
001-3511-351-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			60,727
001-3511-351-3343101	Transportation / Highway Users Revenue	Revenue	1,530,000			1,478,241	51,759	3.50%	1,478,241	1,146,169	424,682
001-3511-351-3690001	Miscellaneous / Other Misc. Receipts	Revenue	90,000			90,000	-	0.00%	90,000	28,408	46,985
			1,621,000			1,569,241	51,759	3.30%	1,569,241	1,183,250	539,320
001-3511-351-5121100	Salaries - Full Time / Productive Time	Expense	640,286			623,245	17,041	2.73%	623,245	269,920	470,881
001-3511-351-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		35,546	42,634
001-3511-351-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		14,199	17,833
001-3511-351-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		22,799	27,438
001-3511-351-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		4,604	11,143
001-3511-351-5141300	Overtime / Premium Overtime	Expense	3,500			3,500	-	0.00%	3,500	1,651	5,620
001-3511-351-5170000	Special Allowance	Expense	-			18,000	(18,000)	-100.00%	18,000	16,800	
001-3511-351-5210000	Streets/Traffic / Workmen's Compensation	Expense	94,739			86,845	7,894	9.09%	86,845	67,477	66,668
001-3511-351-5221100	FICA / Social Security	Expense	39,915			39,973	(58)	-0.15%	39,973	21,175	33,606
001-3511-351-5221200	FICA / Medicare	Expense	9,336			9,350	(14)	-0.15%	9,350	4,952	7,859
001-3511-351-5264100	Health Insurance / Retirees >= 65	Expense	73,973			59,940	14,033	23.41%	59,940	46,782	58,557
001-3511-351-5266100	Health Insurance / CIGNA	Expense	111,777			101,616	10,161	10.00%	101,616	77,119	97,673
001-3511-351-5266200	Health Insurance / CIGNA - Retirees	Expense	65,119			66,986	(1,867)	-2.79%	66,986	45,697	66,486
001-3511-351-5266300	Health Insurance / OPEB Payment	Expense	90,768			91,365	(597)	-0.65%	91,365	91,365	90,583
001-3511-351-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		460	106

Street Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3511-351-5267900	Vision - Emp	Expense	-				-	N/A		93	43
001-3511-351-5268100	Health Insurance / Disability	Expense	1,565			1,637	(72)	-4.40%	1,637	973	1,481
001-3511-351-5269100	Health Insurance / Life	Expense	2,299			2,036	263	12.92%	2,036	1,274	2,027
001-3511-351-5282500	Retirement / 25 Year Plan	Expense	264,567			276,971	(12,404)	-4.48%	276,971	276,971	274,586
001-3511-351-5283000	Retirement / 30 Year Plan	Expense	2,415			15,512	(13,097)	-84.43%	15,512	15,512	8,231
001-3511-351-5284000	Retirement / Supplement Savings Fees	Expense	-				-	N/A			1,461
001-3511-351-5310100	Supplies / General Supplies	Expense	146,000	Misc. Asphalt (hold & cold)	80,000	126,000	20,000	15.87%	126,000	64,179	118,668
				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...)	25,000						
				General Supplies (hand tools, paper, etc...)	2,000						
001-3511-351-5310300	Supplies / Clothing/Uniforms	Expense	3,900	Uniforms (12 @ $200/ person)	2,400	3,300	600	18.18%	3,300	1,865	3,333
				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%	70,000	43,284	65,556
001-3511-351-5390000	Streets/Traffic / Items Purchased - Resale	Expense	100,000	4" Concrete Sidewalk	70,000	90,000	10,000	11.11%	90,000	86,912	104,888
				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/ Physicals	2,400	2,400	-	0.00%	2,400	428	2,074
001-3511-351-5510100	Cleaning Services / Disposal Fees	Expense	2,280	Special Bulk Collections (20 Ton @ $76/ Ton)	1,520	2,280	-	0.00%	2,280	744	684
				Standard Disposal (10 Ton @ $76/ Ton)	760						

Street Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3511-351-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	332,500	ADA Compliant Ramps	30,000	1,052,500	(720,000)	-68.41%	1,052,500	503,165	1,781,601
				Permanent Patch Asphalt (500 cubic yards @ $95/ cubic yard)	47,500						
				Bridge Repairs per Inspection Reports	40,000						
				Crack sealant	75,000						
				Concrete/ Sidewalk Curb Repairs	40,000						
				Outside Repairs to 33 Vehicles and Various Equipment	20,000						
				Hillcrest Dr from McCain Dr to Butterfly lane (Mill & Overlay and Concrete)	1,000,000						
				Willow Oak Dr from Camellia to Cul De Sac (Full Depth Reconstruction)	750,000						
				Lindbergh from Rosemont to 7th St. M/O and Concrete)	525,000						
				Wilson from Rosemont to 7th St. (M/O and Concrete)	575,000						
				Pinewood Ave from W 12th St to Motter Ave (M/O and Concrete)	80,000						
				Fairview Ave from W. 12th St to Motter Ave (M/O and Concrete)	35,000						
				Street Survey (update resurfacing schedule)	80,000						
				Cut/move street projects to CIP	(2,965,000)						
001-3511-351-5570000	Streets/Traffic / Licenses/Permits	Expense	100		100	600	(500)	-83.33%	600	600	200
001-3511-351-5610100	Communications / Telephone	Expense	3,500	Two (2) New Phones for Crew Leaders	1,000	1,900	1,600	84.21%	1,900	746	1,406
				phone Service for three (3) Cell Phones and two (2) Office phones	2,500						
001-3511-351-5610200	Communications / Postage	Expense	20			20	-	0.00%	20	1	33
001-3511-351-5620100	Travel / Transportation	Expense	-				-	N/A		40	
001-3511-351-5621100	Travel / Dues/Registration Fees	Expense	75			75	-	0.00%	75	165	2,525
001-3511-351-5630000	Streets/Traffic / Advertising	Expense	200			200	-	0.00%	200		193
001-3511-351-5650000	Streets/Traffic / Insurance	Expense	64,741			60,972	3,769	6.18%	60,972	43,276	55,618

Street Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3511-351-5740100	Machinery & Equipment / Vehicles	Expense	-			650,000	(650,000)	-100.00%	650,000	572,923	114,130
001-3511-351-5740200	Machinery & Equipment / Machinery	Expense	50,000	New Street Saw	15,000	265,000	(215,000)	-81.13%	265,000	263,904	9,500
				Replacement Body for Dump Truck (Current body has severe rust but Chassis is in good shape. This is for a "V" Bottom truck #407)	35,000						
			2,175,975			3,722,223	(1,546,248)	-41.54%	3,722,223	2,597,601	3,545,325

Snow Removal											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3512-352-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A			396
			-			-	-	N/A	-	-	396
001-3512-352-5121100	Salaries - Full Time / Productive Time	Expense	-				-	N/A		209,039	63,210
001-3512-352-5141200	Overtime / Standby	Expense	20,000			20,000	-	0.00%	20,000	15,958	12,826
001-3512-352-5141300	Overtime / Premium Overtime	Expense	65,000			65,000	-	0.00%	65,000	147,685	27,650
001-3512-352-5150000	Streets/Traffic / Salaries - Perm Part Time	Expense	1,000			1,000	-	0.00%	1,000	498	213
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	13,969			12,805	1,164	9.09%	12,805	9,950	9,831
001-3512-352-5221100	FICA / Social Security	Expense	5,394			5,394	-	0.00%	5,394	21,746	6,009
001-3512-352-5221200	FICA / Medicare	Expense	1,263			1,263	-	0.00%	1,263	5,099	1,405
001-3512-352-5310100	Supplies / General Supplies	Expense	37,500	Repair & Maintenance Supplies (cutting edges, spinners, hoses, etc...)	20,000	37,500	-	0.00%	37,500	41,236	34,937
				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	42,429	10,514
001-3512-352-5340000	Streets/Traffic / Chemicals	Expense	141,000	Bulk Rock Salt (2953 tons @ $65/ ton)	117,000	141,000	-	0.00%	141,000	186,443	135,442
				Bag De-Icer for use on Carroll Creek, Parking Decks and All Other City Facilities. (3000 bags @ $8/ bag)	24,000						
001-3512-351-5410000	Streets/Traffic / Professional Services	Expense	-				-	N/A		39,925	

Snow Removal											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3512-352-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	20,000	Outside repairs to Vehicles, Plows and Spreaders. (Increased to cover estimated deductibles.)	20,000	4,000	16,000	400.00%	4,000	2,500	
001-3512-352-5630000	Advertising	Expense	-				-	N/A		297	
001-3512-352-5650000	Streets/Traffic / Insurance	Expense	1,415			1,126	289	25.67%	1,126	9,054	1,249
001-3512-352-5740200	Machinery & Equipment / Machinery	Expense	-	Replacement Plows for two Pickups ($5000 each)	10,000	160,000	(160,000)	-100.00%	160,000	125,638	
				Replacement Plows & Spreaders for two Dump Trucks ($15,000 each set)	30,000						
				Cut replacement plows	(40,000)						
			319,541			462,088	(142,547)	-30.85%	462,088	857,497	303,286

Street Lights and Signals											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	250	450
001-3521-353-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			35,512
001-3521-353-3400001	Public Works / Equipmental Rental	Revenue	5,000			5,000	-	0.00%	5,000	7,294	7,679
001-3521-353-3400002	Public Works / Labor	Revenue	4,000			4,000	-	0.00%	4,000	5,439	6,469
001-3521-353-3400003	Public Works / Overhead	Revenue	2,000			2,000	-	0.00%	2,000	4,859	3,430
001-3521-353-3621001	Rentals / Rents	Revenue	-				-	N/A			(16)
001-3521-353-3690001	Miscellaneous / Other Misc. Receipts	Revenue	300			300	-	0.00%	300	3,888	3,809
			11,600			11,600	-	0.00%	11,600	21,730	57,333
001-3521-353-5121100	Salaries - Full Time / Productive Time	Expense	713,627			693,985	19,642	2.83%	693,985	318,345	540,118
001-3521-353-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		32,479	52,735
001-3521-353-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		30,158	17,951
001-3521-353-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		25,391	29,914
001-3521-353-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		4,775	14,484
001-3521-353-5141200	Overtime / Standby	Expense	22,000			22,000	-	0.00%	22,000	10,294	18,093
001-3521-353-5141300	Overtime / Premium Overtime	Expense	18,000			18,000	-	0.00%	18,000	8,343	17,223
001-3521-353-5170000	Special Allowance	Expense	-			21,000	(21,000)	-100.00%	21,000	19,800	
001-3521-353-5210000	Streets/Traffic / Workmen's Compensation	Expense	14,044			12,875	1,169	9.08%	12,875	10,004	9,883
001-3521-353-5221100	FICA / Social Security	Expense	46,723			46,807	(84)	-0.18%	46,807	25,686	39,134
001-3521-353-5221200	FICA / Medicare	Expense	10,927			10,951	(24)	-0.22%	10,951	6,007	9,152
001-3521-353-5264100	Health Insurance / Retirees >= 65	Expense	2,910			6,298	(3,388)	-53.79%	6,298	1,812	5,481
001-3521-353-5266100	Health Insurance / CIGNA	Expense	156,824			154,729	2,095	1.35%	154,729	109,773	150,772

Street Lights and Signals											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3521-353-5266200	Health Insurance / CIGNA - Retirees	Expense	35,630			32,391	3,239	10.00%	32,391	24,293	33,113
001-3521-353-5266300	Health Insurance / OPEB Payment	Expense	59,314			64,227	(4,913)	-7.65%	64,227	64,227	63,677
001-3521-353-5266500	OPEB Retirement Health Savings Plan	Expense	-				-	N/A		1,458	
001-3521-353-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		675	(0)
001-3521-353-5267900	Vision - Emp	Expense	-				-	N/A		49	(0)
001-3521-353-5268100	Health Insurance / Disability	Expense	1,743			1,794	(51)	-2.84%	1,794	1,089	1,669
001-3521-353-5269100	Health Insurance / Life	Expense	1,112			1,052	60	5.70%	1,052	684	1,041
001-3521-353-5270000	Streets/Traffic / Unemployment	Expense	-				-	N/A		2,919	2,502
001-3521-353-5282500	Retirement / 25 Year Plan	Expense	154,736			126,945	27,791	21.89%	126,945	126,945	114,411
001-3521-353-5283000	Retirement / 30 Year Plan	Expense	39,410			36,666	2,744	7.48%	36,666	36,666	42,528
001-3521-353-5310100	Supplies / General Supplies	Expense	193,785	Street light repair and maintenance supplies to maintain 9,000+ street lights	18,900	189,300	4,485	2.37%	189,300	68,521	196,240
				Average to replace Hit and Run poles	21,000						
				Traffic signal repair and maintenance supplies; To maintain 77 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						
				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						

Street Lights and Signals											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				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 Supplies and circuit Boards	20,000						
				replacement of 10 rusted out 30' steel poles	14,000						
				replacement of 2 outdated laptops for maintaining the 77 traffic intersections	3,990						
				hydraulic tamper and jackhammer for new derrick truck	5,995						
001-3521-353-5310300	Supplies / Clothing/Uniforms	Expense	13,048	Safety Toe shoes $ 125 x 14 Employees	1,750	3,850	9,198	238.91%	3,850	2,413	3,999
				Uniforms - $200.00 x 14	2,800						
				Large FR rated coveralls to become NFP 70E compliant $285X3 Employees	855						
				X-Large FR rated coveralls to become NFP 70E compliant $513X11 Employees	5,643						
				outfit 2 new employees (due to turnover)$1000X2 Employees	2,000						
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	30,000	-	0.00%	30,000	15,788	28,156
001-3521-353-5330200	Energy / Electricity	Expense	715,000	Projected Costs: Electricity To Power over 9,000 Lights and 72 Traffic Intersections	700,000	813,615	(98,615)	-12.12%	813,615	376,159	684,963
				New Developments & Streets;	15,000						
001-3521-353-5410000	Streets/Traffic / Professional Services	Expense	33,154	Required Bucket Truck Testing	12,250	30,224	2,930	9.69%	30,224	14,399	2,742
				Dielectric Gloves/Sleeves/Line Blanket tested To 20,000 Volts.	6,325						

Street Lights and Signals											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Equipment Testing - Fault Finder And Locator	5,000						
				Conflict Monitor Calibration	700						
				CDL Physicals And Drug Testing 14 CDL Physicals and Random Drug Tests	3,605						
				Electricity Coop Admin Fees	5,274						
				Stripping of new truck 530	450						
				Installation of city radio in new truck 530	425						
				Cut new truck stripping and radio	(875)						
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	25,350	-	0.00%	25,350	20,030	5,664
				Vehicle Repair Including Tire repair/replace 9 Vehicles(Various Types) & 5 Pieces Of Equipment	15,000						
				Repair Of o/2 Gas And Air Monitor For Confined Space Entry	350						
001-3521-353-5570000	Streets/Traffic / Licenses/Permits	Expense	750	2 Frederick County Electrical License	700	1,150	(400)	-34.78%	1,150	150	300
				2 State Electrical License	50						
				Tags And Registration For Replacement truck 530	100						
				Cut tags and registration for new truck	(100)						
001-3521-353-5610100	Communications / Telephone	Expense	9,600	3 smart phones ($160 MTH x 3 phones x 12 months)	5,760	6,150	3,450	56.10%	6,150	3,456	4,983
				3 Desk phones ($ 27.5 x 3 phones x 12 months)	990						
				1 Basic cell (Stand - BY staff - $ 50 x 12 months)	600						
				3 wireless Cards	2,250						
001-3521-353-5610200	Communications / Postage	Expense	300	To ship equipment to be tested and repaired	300	300	-	0.00%	300	27	208
001-3521-353-5620100	Travel / Transportation	Expense	-							75	40
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	2,000	-	0.00%	2,000		
001-3521-353-5630000	Advertising	Expense	-				-	N/A			235

Street Lights and Signals											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3521-353-5640000	Streets/Traffic / Printing & Binding	Expense	275	printing of Christmas light notification door hangers	275		275	N/A			
001-3521-353-5650000	Streets/Traffic / Insurance	Expense	18,168			16,183	1,985	12.27%	16,183	14,279	17,214
001-3521-353-5690000	Miscellaneous	Expense	-				-	N/A			
001-3521-353-5740100	Machinery & Equipment / Vehicles	Expense	-	Per Vehicle Replacement List Replacement Of #530	132,000	395,000	(395,000)	-100.00%	395,000	67,538	
				Cut replacement vehicle	(132,000)						
001-3521-353-5740200	Machinery & Equipment / Machinery	Expense	50,000	replacement of skid loader 545	50,000	20,500	29,500	143.90%	20,500	20,500	16,022
			2,368,430			2,783,342	(414,912)	-14.91%	2,783,342	1,465,207	2,124,647

Traffic Lines and Signs											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3522-354-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			5,423
001-3522-354-3400001	Public Works / Equipmental Rental	Revenue	100			100	-	0.00%	100		189
001-3522-354-3400002	Public Works / Labor	Revenue	100			100	-	0.00%	100		390
001-3522-354-3400003	Public Works / Overhead	Revenue	100			100	-	0.00%	100		104
001-3522-354-3690001	Miscellaneous / Other Misc. Receipts	Revenue	50			50	-	0.00%	50		35
001-3522-354-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-				-	N/A			1,710
			350			350	-	0.00%	350	-	7,852
001-3522-354-5121100	Salaries - Full Time / Productive Time	Expense	213,137			222,224	(9,087)	-4.09%	222,224	88,217	152,479
001-3522-354-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		7,906	14,686
001-3522-354-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		7,373	25,571
001-3522-354-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		7,419	9,404
001-3522-354-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		2,328	4,192
001-3522-354-5141200	Overtime / Standby	Expense	-				-	N/A			31
001-3522-354-5141300	Overtime / Premium Overtime	Expense	1,000			1,000	-	0.00%	1,000	90	1,333
001-3522-354-5160000	Streets/Traffic / Salaries - Seasonal	Expense	7,500			7,500	-	0.00%	7,500		4,720
001-3522-354-5170000	Special Allowance	Expense	-			7,500	(7,500)	-100.00%	7,500	6,300	
001-3522-354-5210000	Streets/Traffic / Workmen's Compensation	Expense	34,008			31,174	2,834	9.09%	31,174	24,222	23,932
001-3522-354-5221100	FICA / Social Security	Expense	13,742			14,769	(1,027)	-6.95%	14,769	7,259	12,658
001-3522-354-5221200	FICA / Medicare	Expense	3,215			3,456	(241)	-6.97%	3,456	1,698	2,960
001-3522-354-5264100	Health Insurance / Retirees >= 65	Expense	11,110			8,978	2,132	23.75%	8,978	7,644	8,989
001-3522-354-5266100	Health Insurance / CIGNA	Expense	9,556			22,922	(13,366)	-58.31%	22,922	8,394	21,804

Traffic Lines and Signs											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3522-354-5266200	Health Insurance / CIGNA - Retirees	Expense	71,145			45,697	25,448	55.69%	45,697	47,940	46,717
001-3522-354-5266300	Health Insurance / OPEB Payment	Expense	18,873			23,520	(4,647)	-19.76%	23,520	24,770	23,318
001-3522-354-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		59	22
001-3522-354-5267900	Vision - Emp	Expense	-				-	N/A		13	9
001-3522-354-5268100	Health Insurance / Disability	Expense	562			584	(22)	-3.77%	584	238	418
001-3522-354-5269100	Health Insurance / Life	Expense	588			586	2	0.34%	586	366	581
001-3522-354-5270000	Streets/Traffic / Unemployment	Expense	-				-	N/A			736
001-3522-354-5282500	Retirement / 25 Year Plan	Expense	65,814			69,243	(3,429)	-4.95%	69,243	69,243	45,764
001-3522-354-5283000	Retirement / 30 Year Plan	Expense	9,870			15,512	(5,642)	-36.37%	15,512	15,512	15,091
001-3522-354-5310100	Supplies / General Supplies	Expense	183,660	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	211,762	(28,102)	-13.27%	211,762	35,246	111,604
				Sign Material- Repair And Maintenance, Of existing: Total Street Sign Inventory Is 30,000+. Cost To Replace Depends On Type, Size And Materials.	23,000						
				Pavement Marking Materials (Thermoplastic/ Paint)	45,000						
				Vehicle Maint. / Repair: 5 Work Trucks;2 paint Machines; 2 Thermoplastic Machines And 1 Line grinder	8,000						
				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						
				In-house Wayfinding Repairs	18,000						

Traffic Lines and Signs											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				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						
				Replacement battery tool kit	1,575						
				re-stripping of 2 city parks parking lots	8,000						
				new and unknown shared path signs and stripping	2,500						
				replacement of 3 outdated laptop computers	5,985						
001-3522-354-5310300	Supplies / Clothing/Uniforms	Expense	1,950	Uniforms For 6 Employee's - $200 X 6	1,200	1,650	300	18.18%	1,650	1,008	1,707
				Safety Toe Shoes For 6 Employee's - 125 X 6	750						
				uniforms for new employee - $1,000 X 1	1,000						
				Cut uniform for new position	(1,000)						
001-3522-354-5330100	Energy / Fuel & Oil	Expense	9,500	5 Vehicles; 2 Paint Machines; 2 Thermoplastic Machines And 1 Line Grinder	9,500	9,500	-	0.00%	9,500	3,459	8,889
001-3522-354-5410000	Streets/Traffic / Professional Services	Expense	1,545	Pre Employment Testing/ 3 CDL Drivers/ Random Dug And Alcohol Testing (6 Employees)	1,545	1,500	45	3.00%	1,500	405	705
				stripping of new truck 551	450						
				installation of city radio in new truck 551	425						
				Cut stripping and radio for new truck	(875)						
001-3522-354-5510100	Cleaning Services / Disposal Fees	Expense	2,000	Disposal Of Waste Paint - Must Be Disposed Of In An Environmentally Friendly Manner (EPA Standard).	2,000	1,000	1,000	100.00%	1,000		462
001-3522-354-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	45,000	Outside Repairs Of Trucks And Equipment: 5 Service Trucks, 2 Paint Machines, 2 Thermoplastic Machines And 1 Line Grinder	5,000	5,000	40,000	800.00%	5,000	2,341	255
				Outsourced Wayfinding Sign repairs	40,000						

Traffic Lines and Signs											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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 Maintenance Contract	325	325	-	0.00%	325	345	
001-3522-354-5570000	Streets/Traffic / Licenses/Permits	Expense	2,000	Tags For Replacement Of Truck 551	100	2,100	(100)	-4.76%	2,100		
				License For GIS Tracking Program	1,000						
				License For CAD Track	1,000						
				Cut tags for new truck	(100)						
001-3522-354-5610100	Communications / Telephone	Expense	5,200	2 Desk Phone And Fax Machine	1,000	4,450	750	16.85%	4,450	1,218	2,408
				1- Smart Phone	1,200						
				4 Wireless Cards - For Laptops Used In The Field	3,000						
001-3522-354-5610200	Postage	Expense	100	To Ship Equipment For Repair And Testing	100	100	-	0.00%	100		
001-3522-354-5621100	Travel / Dues/Registration Fees	Expense	2,000	Seminars And Training On New CAD And GIS Programs	2,000	1,100	900	81.82%	1,100		
001-3522-354-5630000	Advertising	Expense	-				-	N/A			257
001-3522-354-5650000	Streets/Traffic / Insurance	Expense	7,398			6,799	599	8.81%	6,799	5,841	7,203
001-3522-354-5740100	Machinery & Equipment / Vehicles	Expense	-	Per Vehicle Replacement List Replacement Of Vehicle 551	85,655	35,000	(35,000)	-100.00%	35,000	29,930	
				per Vehicle replacement list Thermo stripping truck replacing thermo buggy	340,000						
				Cut replacement vehicles	(425,655)						
001-3522-354-5740200	Machinery & Equipment / Machinery	Expense	14,000	GIS handheld unit to inventory signs to keep up with federal mandates	14,000	28,000	(14,000)	-50.00%	28,000	20,898	25,264
			734,798		267,280	782,951	(48,153)	-6.15%	782,951	427,683	574,169

Bus Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-3721-372-5269100	Health Insurance / Life	Expense	213			320	(107)	-33.44%	320	142	311
001-3721-372-5282500	Retirement / 25 Year Plan	Expense	12,206			23,081	(10,875)	-47.12%	23,081	23,081	22,882
001-3721-372-5283000	Retirement / 30 Year Plan	Expense	-			7,051	(7,051)	-100.00%	7,051	7,051	6,859
001-3721-372-5650000	Transportation / Insurance	Expense	128			99	29	29.29%	99	97	115
			12,547			30,551	(18,004)	-58.93%	30,551	30,371	30,167

Grounds Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	-				-	N/A		6,930	1,080
001-4111-000-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	-				-	N/A		9,625	
001-4111-511-3315200	Federal / Recreation / Op Indirect	Revenue	-				-	N/A			76,758
001-4111-511-3345102	State of Maryland / Other State Grants	Revenue	-				-	N/A		26,975	35,000
001-4111-511-3400001	Public Works / Equipmental Rental	Revenue	65,002			65,002	-	0.00%	65,002	22,207	30,240
001-4111-511-3400002	Public Works / Labor	Revenue	7,271			7,271	-	0.00%	7,271	(327)	29,647
001-4111-511-3400003	Public Works / Overhead	Revenue	1,181			1,181	-	0.00%	1,181	(224)	172
001-4111-511-3630001	Donations/Contributions / Donations	Revenue	-				-	N/A		15,000	48,653
001-4111-511-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		3,866	10,147
			73,454			73,454	-	0.00%	73,454	84,053	231,697
001-4111-511-5121100	Salaries - Full Time / Productive Time	Expense	1,129,559			1,097,539	32,020	2.92%	1,097,539	502,107	824,529
001-4111-511-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		59,471	80,792
001-4111-511-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		14,641	44,072
001-4111-511-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		41,017	48,792
001-4111-511-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		5,391	17,120
001-4111-511-5141200	Overtime / Standby	Expense	800			800	-	0.00%	800	189	683
001-4111-511-5141300	Overtime / Premium Overtime	Expense	41,400			27,600	13,800	50.00%	27,600	19,577	27,117
001-4111-511-5160000	Parks / Salaries - Seasonal	Expense	5,280			5,280	-	0.00%	5,280	1,810	3,856
001-4111-511-5170000	Special Allowance	Expense	-			37,500	(37,500)	-100.00%	37,500	37,500	
001-4111-511-5210000	Parks / Workmen's Compensation	Expense	36,965			33,885	3,080	9.09%	33,885	26,328	26,012
001-4111-511-5221100	FICA / Social Security	Expense	72,978			72,460	518	0.71%	72,460	39,187	59,891

Grounds Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4111-511-5221200	FICA / Medicare	Expense	17,066			16,946	120	0.71%	16,946	9,165	14,007
001-4111-511-5264100	Health Insurance / Retirees >= 65	Expense	46,050			41,998	4,052	9.65%	41,998	29,771	41,259
001-4111-511-5266100	Health Insurance / CIGNA	Expense	256,488			218,937	37,551	17.15%	218,937	184,518	223,224
001-4111-511-5266200	Health Insurance / CIGNA - Retirees	Expense	134,868			131,036	3,832	2.92%	131,036	91,955	129,650
001-4111-511-5266300	Health Insurance / OPEB Payment	Expense	143,791			149,260	(5,469)	-3.66%	149,260	149,260	156,950
001-4111-511-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		891	(6)
001-4111-511-5267900	Vision - Emp	Expense	-				-	N/A		74	5
001-4111-511-5268100	Health Insurance / Disability	Expense	2,910			2,855	55	1.93%	2,855	1,809	2,660
001-4111-511-5269100	Health Insurance / Life	Expense	3,129			3,270	(141)	-4.31%	3,270	2,064	3,200
001-4111-511-5270000	Parks / Unemployment	Expense	-				-	N/A			9,235
001-4111-511-5282500	Retirement / 25 Year Plan	Expense	275,110			346,214	(71,104)	-20.54%	346,214	346,214	331,792
001-4111-511-5283000	Retirement / 30 Year Plan	Expense	91,520			84,614	6,906	8.16%	84,614	84,614	102,891
001-4111-511-5310100	Supplies / General Supplies	Expense	258,130	Safety mulch	20,000	236,200	21,930	9.28%	236,200	124,715	203,807
				Small tools	7,000						
				Grass seed	3,200						
				Vehicle / equipment repairs	73,000						
				Construction	35,000						
				Cleaning supplies	30,000						
				Landscape mulch	2,500						
				Office supplies	1,000						
				Street trees	25,000						
				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						
				Mound clay	1,280						
				Miscellaneous playground equipment repairs	25,000						

Grounds Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Soccer goals	12,000						
				Turface	1,200						
				McCurdy Field - miscellaneous equipment	3,500						
				Dog Waste Products for 20+ dispensers	5,000						
				Truck radio	5,000						
				Cut street trees	(10,000)						
				Cut mix/top dressing/mound clay	(7,500)						
001-4111-511-5310300	Supplies / Clothing/Uniforms	Expense	8,750			8,750	-	0.00%	8,750	2,656	6,644
001-4111-511-5330100	Energy / Fuel & Oil	Expense	95,000			95,000	-	0.00%	95,000	47,143	86,567
001-4111-511-5330200	Energy / Electricity	Expense	145,000			160,000	(15,000)	-9.38%	160,000	69,347	123,474
001-4111-511-5330300	Energy / Natural Gas	Expense	1,500			2,000	(500)	-25.00%	2,000	819	1,017
001-4111-511-5340000	Parks / Chemicals	Expense	10,000			10,000	-	0.00%	10,000	2,339	9,070
001-4111-511-5410000	Parks / Professional Services	Expense	12,644	Aquatic Management	10,000	12,644	-	0.00%	12,644	6,255	9,499
				DOT Physicals	1,972						
				Random Drug Tests	500						
				Work Step Physicals	172						
001-4111-511-5510100	Cleaning Services / Disposal Fees	Expense	8,000			11,500	(3,500)	-30.43%	11,500	2,789	5,235
001-4111-511-5510300	Cleaning Services / Lawn Care	Expense	5,000			4,500	500	11.11%	4,500	1,569	3,479
001-4111-511-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	115,000	Collision / body repair	2,500	80,000	35,000	43.75%	80,000	44,767	128,300
				Tires	10,000						
				Heavy Equipment	15,000						
				Miscellaneous	30,000						
				Mural maintenance	5,000						
				Organic debris - grinding	10,000						
				General repair - Art/Hort	20,000						
				Miscellaneous fountain repairs at Whittier Lake	2,500						
				Miscellaneous playground equipment repairs	20,000						
001-4111-511-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	14,300	Carroll Creek - fountains	5,000	14,225	75	0.53%	14,225	4,458	3,869

Grounds Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Carroll Creek - irrigation	8,000						
				Staley Field House & Harmon Building - pest control	800						
				Staley Field House, McCurdy, etc. - annual fire extinguisher inspection	500						
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	6,000	9,000
001-4111-511-5540200	Rentals / Equipment and Vehicles	Expense	12,000	Miscellaneous rentals	2,000	12,500	(500)	-4.00%	12,500	4,184	7,335
				Port-O-Pots	10,000						
001-4111-511-5560100	Water/Sewer Service / Water/Sewer Service	Expense	1,000			1,000	-	0.00%	1,000	358	620
001-4111-511-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	1,200			1,200	-	0.00%	1,200	656	1,266
001-4111-511-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	1,700			1,700	-	0.00%	1,700	1,641	1,641
001-4111-511-5570000	Parks / Licenses/Permits	Expense	350			350	-	0.00%	350		100
001-4111-511-5610100	Communications / Telephone	Expense	7,000			7,000	-	0.00%	7,000	3,427	5,790
001-4111-511-5610200	Communications / Postage	Expense	50			110	(60)	-54.55%	110	19	24
001-4111-511-5621100	Travel / Dues/Registration Fees	Expense	1,100			1,100	-	0.00%	1,100	585	975
001-4111-511-5630000	Parks / Advertising	Expense	750	advertising for bids	750	1,000	(250)	-25.00%	1,000	382	636
001-4111-511-5650000	Parks / Insurance	Expense	92,100			85,712	6,388	7.45%	85,712	78,120	66,386
001-4111-511-5730000	Parks / Impvts Other Than Bldgs.	Expense	168,500	Bathrooms - various fixtures & plumbing repairs	3,500	643,500	(475,000)	-73.82%	643,500	141,046	34,854
				Fencing - finish W 2nd St Tennis Courts, Loats Park, South End Park, Staley Park Tiny Tot area	20,000						
				Amber Meadows - small pavilion replacement	7,500						
				Maryvale park - replace bathroom doors & pavilion roof	2,500						
				Cannon Bluff Park - three (3) pavilions, playground & miscellaneous	85,000						
				Rebuild fountain in Baker Park	50,000						

Grounds Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4111-511-5740100	Machinery & Equipment / Vehicles	Expense	-			290,000	(290,000)	-100.00%	290,000	112,934	38,040
001-4111-511-5740200	Machinery & Equipment / Machinery	Expense	20,000	John Deere XUV 825 Utility Cart	20,000	439,000	(419,000)	-95.44%	439,000	434,381	34,643
			3,245,988			4,398,185	(1,152,197)	-26.20%	4,398,185	2,738,143	2,929,999

Harry Grove Stadium											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	104,614	203,278
			225,450			225,450	-	0.00%	225,450	104,614	203,278
001-4112-551-5310100	Supplies / General Supplies	Expense	11,000	Light Bulbs/Fixtures; Paint; Ceiling Tiles; Locks/Hardware; Roofing Supplies (caulk)	7,000	9,700	1,300	13.40%	9,700	4,757	9,503
				Miscellaneous Parts (Electric, Plumbing, HVAC - Filters)	4,000						
001-4112-551-5330200	Energy / Electricity	Expense	110,000			110,000	-	0.00%	110,000	43,366	92,308
001-4112-551-5410000	Parks / Professional Services	Expense	-				-	N/A		145	
001-4112-551-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	48,500	Plumbing; Electrical; HVAC Repair	7,000	33,000	15,500	46.97%	33,000	4,904	11,364
				Roof Repair	4,000						
				Sprinkler Repair	5,000						
				Locks/Security; Doors/Hardware	2,500						
				Structural Steel Project (wire brush, sand, prep, paint)	25,000						
				Handicap Lift Repair	5,000						
001-4112-551-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	1,928	Handicap Lift Maintenance	1,528	1,928	-	0.00%	1,928	80	1,700
				Sprinkler Inspections	400						
001-4112-551-5540200	Equipment and Vehicles	Expense	5,000	Lift Rental for Scoreboard and Video board	5,000		5,000	N/A			
001-4112-551-5560100	Water/Sewer Service / Water/Sewer Service	Expense	15,100			15,100	-	0.00%	15,100	11,350	10,446
001-4112-551-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	14,500			14,500	-	0.00%	14,500	9,321	15,020
001-4112-551-5610100	Communications / Telephone	Expense	350	Fire Alarm Lines	350	350	-	0.00%	350	271	490
001-4112-551-5650000	Parks / Insurance	Expense	8,374			7,568	806	10.65%	7,568	6,373	9,343
			214,752			192,146	22,606	11.77%	192,146	80,567	150,173

Recreation Centers												
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013	
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals	
001-4211-531-3215201	Special Activities / Dog Park Licensing	Revenue	750			3,500	(2,750)	-78.57%	3,500	480	2,408	
001-4211-531-3222101	Non-business Lic./Permits / Parade Permits	Revenue	4,300			3,800	500	13.16%	3,800	3,450	4,428	
001-4211-531-3400004	Concessions / Vending Machines	Revenue	400			1,600	(1,200)	-75.00%	1,600	224	251	
001-4211-531-3400005	Recreation / Pro-Shop Sales	Revenue	3,500			3,700	(200)	-5.41%	3,700	2,003	2,031	
001-4211-531-3400010	Concessions / Skate Park	Revenue	-			7,000	(7,000)	-100.00%	7,000	1,999	5,263	
001-4211-531-3452001	Recreation / Special Activities	Revenue	288,000			307,000	(19,000)	-6.19%	307,000	132,210	234,380	
001-4211-531-3452002	Special Activities / Carriage Rides	Revenue	11,500			7,500	4,000	53.33%	7,500	11,354	11,174	
001-4211-531-3452003	Special Activities / Skate Park Fees	Revenue	6,840			18,000	(11,160)	-62.00%	18,000	4,871	13,097	
001-4211-531-3452004	Recreation Center / Memberships	Revenue	192,000			204,000	(12,000)	-5.88%	204,000	134,892	210,009	
001-4211-531-3515101	Park Violations / Park Enforcement Fines	Revenue	-				-	N/A			737	
001-4211-531-3621501	Rentals / Rents - Armory	Revenue	32,000			25,000	7,000	28.00%	25,000	17,263	31,492	
001-4211-531-3621503	Rentals / Rents - Other Recreation	Revenue	105,000			144,000	(39,000)	-27.08%	144,000	96,044	164,597	
001-4211-531-3621504	Rents - Other Recreation / Whittier Recreation Ctr	Revenue	19,795			24,100	(4,305)	-17.86%	24,100	12,335	18,673	
001-4211-531-3621505	Rents - Other Recreation / TJ Middle Recreation Ct	Revenue	18,300			20,000	(1,700)	-8.50%	20,000	9,651	18,271	
001-4211-531-3621507	Rents - Other Recreation / Lincoln Elem. Rec Ctr	Revenue	18,140			15,000	3,140	20.93%	15,000	9,815	16,129	
001-4211-531-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		110	158	
			700,525			784,200	(83,675)	-10.67%	784,200	436,700	733,097	
001-4211-531-5121100	Salaries - Full Time / Productive Time	Expense	418,871			406,205	12,666	3.12%	406,205	212,684	323,609	
001-4211-531-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		22,820	31,573	
001-4211-531-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		6,041	9,294	
001-4211-531-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		15,685	18,022	
001-4211-531-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		5,656	8,091	

Recreation Centers												
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013	
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals	
001-4211-531-5141300	Overtime / Premium Overtime	Expense	-				-	N/A		107	102	
001-4211-531-5150000	Recreation / Salaries - Perm Part Time	Expense	234,139			219,992	14,147	6.43%	219,992	104,166	189,672	
001-4211-531-5160000	Recreation / Salaries - Seasonal	Expense	19,964			46,140	(26,176)	-56.73%	46,140	37,577	43,591	
001-4211-531-5170000	Special Allowance	Expense	-			11,400	(11,400)	-100.00%	11,400	10,275		
001-4211-531-5210000	Recreation / Workmen's Compensation	Expense	17,790			16,307	1,483	9.09%	16,307	12,671	12,520	
001-4211-531-5221100	FICA / Social Security	Expense	41,725			42,265	(540)	-1.28%	42,265	25,318	38,113	
001-4211-531-5221200	FICA / Medicare	Expense	9,757			9,915	(158)	-1.59%	9,915	5,921	8,914	
001-4211-531-5264100	Health Insurance / Retirees >= 65	Expense	19,552			11,830	7,722	65.27%	11,830	12,107	11,466	
001-4211-531-5266100	Health Insurance / CIGNA	Expense	24,880			22,619	2,261	10.00%	22,619	18,839	23,695	
001-4211-531-5266200	Health Insurance / CIGNA - Retirees	Expense	20,878			26,747	(5,869)	-21.94%	26,747	14,235	27,343	
001-4211-531-5266300	Health Insurance / OPEB Payment	Expense	22,467			22,615	(148)	-0.65%	22,615	22,615	26,906	
001-4211-531-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		20	(0)	
001-4211-531-5267900	Vision - Emp	Expense	-				-	N/A		8	(0)	
001-4211-531-5268100	Health Insurance / Disability	Expense	1,024			994	30	3.02%	994	567	825	
001-4211-531-5269100	Health Insurance / Life	Expense	954			1,025	(71)	-6.93%	1,025	1,040	1,374	
001-4211-531-5270000	Recreation / Unemployment	Expense	-				-	N/A		27	(1,380)	
001-4211-531-5282500	Retirement / 25 Year Plan	Expense	74,776			115,405	(40,629)	-35.21%	115,405	115,405	102,970	
001-4211-531-5283000	Retirement / 30 Year Plan	Expense	65,671			70,511	(4,840)	-6.86%	70,511	70,511	68,594	
001-4211-531-5284000	Retirement / Supplement Savings Fees	Expense	1			1	-	0.00%	1	1	1	
001-4211-531-5310100	Supplies / General Supplies	Expense	52,308	Front Desk & Fitness Center	3,559	41,869	10,439	24.93%	41,869	25,631	41,880	
				Youth sports	5,325							
				Satellite Sites & craft	5,224							
				Adult sports & Halloween	7,800							
				Maintenance & cleaning	28,400							
				Office supplies	1,500							
				Miscellaneous	500							

Recreation Centers												
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013	
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals	
001-4211-531-5310200	Supplies / Medical Supplies	Expense	400			400	-	0.00%	400		611	
001-4211-531-5310300	Supplies / Clothing/Uniforms	Expense	14,385	Front Desk uniforms	350	14,248	137	0.96%	14,248	6,829	9,617	
				Youth sport uniforms	10,020							
				Tennis instructors	1,090							
				Volleyball & softball prize shirts	2,625							
				Maintenance Tech clothing	300							
001-4211-531-5330100	Energy / Fuel & Oil	Expense	1,000			900	100	11.11%	900	168	933	
001-4211-531-5330200	Energy / Electricity	Expense	60,000			70,000	(10,000)	-14.29%	70,000	30,086	53,586	
001-4211-531-5330300	Energy / Natural Gas	Expense	30,000			20,500	9,500	46.34%	20,500	9,985	30,458	
001-4211-531-5390000	Recreation / Items Purchased - Resale	Expense	1,615			6,215	(4,600)	-74.01%	6,215	2,199	3,840	
001-4211-531-5410000	Recreation / Professional Services	Expense	109,190	Front Desk credit card charges	7,970	111,484	(2,294)	-2.06%	111,484	56,269	81,663	
				Language camps	4,000							
				Carriage Rides	7,880							
				Fencing	13,800							
				Miscellaneous craft instructors	5,900							
				Basketball	1,300							
				Youth soccer	4,000							
				Fitness contractual	10,000							
				Volleyball officials	2,700							
				Softball umpires	14,000							
				Softball coordinator	1,600							
				Horseback & miscellaneous contractors	33,300							
				New hire testing	2,740							
001-4211-531-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	44,700	Fitness equipment	5,000	52,550	(7,850)	-14.94%	52,550	18,720	20,241	
				Copier	300							
				HVAC	10,000							
				Roof repair	5,000							
				Painting exterior wood surfaces	10,000							
				Babysitting Room carpet replacement	2,300							
				Kitchen floor replacement	2,100							
				Gym floor resurfacing	6,000							
				Miscellaneous	4,000							
001-4211-531-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	26,500	Copier	1,000	24,245	2,255	9.30%	24,245	10,943	18,758	

Recreation Centers												
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013	
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals	
				Elevator	2,200							
				Fire Protection	4,000							
				Pest Control - Talley	500							
				HVAC	12,000							
				Peak	3,250							
				Fitness Center equipment	1,725							
				Rescue One training	325							
				WiFi for entire building	1,500							
001-4211-531-5540100	Rentals / Land and Buildings	Expense	15,000			14,000	1,000	7.14%	14,000	450	12,052	
001-4211-531-5540200	Rentals / Equipment and Vehicles	Expense	1,450	Port-o-pots	1,450	3,700	(2,250)	-60.81%	3,700	385	2,338	
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	9,470			6,600	2,870	43.48%	6,600	3,995	8,051	
001-4211-531-5610200	Communications / Postage	Expense	446			470	(24)	-5.11%	470	36	350	
001-4211-531-5620100	Travel / Transportation	Expense	300			300	-	0.00%	300		199	
001-4211-531-5621100	Travel / Dues/Registration Fees	Expense	535			535	-	0.00%	535	110	(93)	
001-4211-531-5630000	Recreation / Advertising	Expense	19,290			19,290	-	0.00%	19,290	4,297	10,420	
001-4211-531-5640000	Recreation / Printing & Binding	Expense	15,000	Quarterly brochures (4)	15,000	15,000	-	0.00%	15,000	6,978	14,266	
001-4211-531-5650000	Recreation / Insurance	Expense	8,794			7,743	1,051	13.57%	7,743	7,164	7,263	
001-4211-531-5740200	Machinery	Expense	51,003	New cardio equipment for Fitness Center	101,003		51,003	N/A				
				Reduce cardio equipment	(50,000)							
			1,434,347			1,434,532	(185)	-0.01%	1,434,532	899,003	1,262,192	

Burck Street Center											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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%	1,000	67	772
001-4212-531-5330200	Energy / Electricity	Expense	7,500			7,500	-	0.00%	7,500	4,526	7,232
001-4212-531-5330300	Energy / Natural Gas	Expense	3,800			3,800	-	0.00%	3,800	1,655	3,024
001-4212-531-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	10,000	Elevator repair	10,000	7,500	2,500	33.33%	7,500	2,910	9,185
001-4212-531-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	-			2,100	(2,100)	-100.00%	2,100		
001-4212-531-5610100	Communications / Telephone	Expense	900			800	100	12.50%	800	564	848
001-4212-531-5650000	Recreation / Insurance	Expense	-				-	N/A			
			23,200			22,700	500	2.20%	22,700	9,722	21,060

Summer Playground Program											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4222-532-3453001	Parks Programs / Playground Program	Revenue	7,500			10,720	(3,220)	-30.04%	10,720	1,100	5,885
001-4222-532-3453002	Parks Programs / Angels in the Park Prog.	Revenue	-			8,500	(8,500)	-100.00%	8,500		4,003
001-4222-532-3453003	Parks Programs / Whittier Recreation Ctr.	Revenue	22,000			29,760	(7,760)	-26.08%	29,760	6,450	18,688
001-4222-532-3453004	Parks Programs / Talley Day Camp	Revenue	35,245			36,000	(755)	-2.10%	36,000	12,076	32,811
001-4222-532-3453005	Parks Programs / Sports Camps	Revenue	17,592			4,900	12,692	259.02%	4,900	970	5,085
001-4222-532-3453006	Parks Programs / Counselor in Training	Revenue	3,200			2,400	800	33.33%	2,400	1,060	2,640
			85,537			92,280	(6,743)	-7.31%	92,280	21,656	69,113
001-4222-532-5121100	Salaries - Full Time / Productive Time	Expense	19,035			19,035	-	0.00%	19,035	9,652	15,331
001-4222-532-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		1,559	2,042
001-4222-532-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		232	214
001-4222-532-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		729	875
001-4222-532-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		226	499
001-4222-532-5150000	Recreation / Salaries - Perm Part Time	Expense	-				-	N/A			26
001-4222-532-5160000	Recreation / Salaries - Seasonal	Expense	59,994			69,003	(9,009)	-13.06%	69,003	35,480	51,008
001-4222-532-5170000	Special Allowance	Expense	-				-	N/A		375	
001-4222-532-5210000	Recreation / Workmen's Compensation	Expense	2,984			2,735	249	9.10%	2,735	2,126	2,099
001-4222-532-5221100	FICA / Social Security	Expense	4,900			5,458	(558)	-10.22%	5,458	2,982	4,325
001-4222-532-5221200	FICA / Medicare	Expense	1,146			1,277	(131)	-10.26%	1,277	697	1,012
001-4222-532-5268100	Health Insurance / Disability	Expense	47			47	-	0.00%	47	23	34
001-4222-532-5269100	Health Insurance / Life	Expense	24			24	-	0.00%	24	16	24
001-4222-532-5270000	Unemployment	Expense	-				-	N/A		(2)	(6)
001-4222-532-5310100	Supplies / General Supplies	Expense	5,000			8,000	(3,000)	-37.50%	8,000	3,553	10,438

Summer Playground Program											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4222-532-5310200	Supplies / Medical Supplies	Expense	125			150	(25)	-16.67%	150		264
001-4222-532-5310300	Supplies / Clothing/Uniforms	Expense	3,600			1,600	2,000	125.00%	1,600	1,871	276
001-4222-532-5330100	Energy / Fuel & Oil	Expense	630			700	(70)	-10.00%	700	354	348
001-4222-532-5410000	Recreation / Professional Services	Expense	12,915	Sports camp staff	12,028	3,500	9,415	269.00%	3,500	1,796	2,612
				New hires	887						
001-4222-532-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	250			500	(250)	-50.00%	500		
001-4222-532-5610100	Communications / Telephone	Expense	200			200	-	0.00%	200		
001-4222-532-5610200	Communications / Postage	Expense	147			264	(117)	-44.32%	264		200
001-4222-532-5620100	Travel / Transportation	Expense	700			700	-	0.00%	700	630	791
001-4222-532-5630000	Advertising	Expense	1,000			1,000	-	0.00%	1,000		240
001-4222-532-5640000	Recreation / Printing & Binding	Expense	100			100	-	0.00%	100		
001-4222-532-5650000	Recreation / Insurance	Expense	310			238	72	30.25%	238	236	277
			113,107			114,531	(1,424)	-1.24%	114,531	62,534	92,928

Swimming Pools											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4231-533-3400004	Recreation / Concessions	Revenue	29,000			33,500	(4,500)	-13.43%	33,500	15,408	25,704
001-4231-533-3454001	Recreation / Swimming Pool - Diggs	Revenue	20,000			27,000	(7,000)	-25.93%	27,000	8,768	19,778
001-4231-533-3454002	Recreation / Swimming Pool - Baker	Revenue	105,000			117,300	(12,300)	-10.49%	117,300	55,153	99,449
001-4231-533-3454003	Recreation / Swim Instruction/Team Fee	Revenue	21,900			18,580	3,320	17.87%	18,580	630	18,438
001-4231-533-3454004	Recreation / Pool Equipment Rentals	Revenue	1,200			1,500	(300)	-20.00%	1,500	738	1,107
001-4231-533-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	-				-	N/A			1,437
			177,100			197,880	(20,780)	-10.50%	197,880	80,696	165,913
001-4231-533-5121100	Salaries - Full Time / Productive Time	Expense	18,715			18,022	693	3.85%	18,022	9,043	14,222
001-4231-533-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		1,391	1,505
001-4231-533-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		359	581
001-4231-533-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		690	803
001-4231-533-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		191	280
001-4231-533-5160000	Recreation / Salaries - Seasonal	Expense	48,000			53,004	(5,004)	-9.44%	53,004	28,889	44,502
001-4231-533-5170000	Special Allowance	Expense	-				-	N/A		375	
001-4231-533-5210000	Recreation / Workmen's Compensation	Expense	2,183			2,001	182	9.10%	2,001	1,554	1,536
001-4231-533-5221100	FICA / Social Security	Expense	4,136			4,403	(267)	-6.06%	4,403	2,538	3,838
001-4231-533-5221200	FICA / Medicare	Expense	967			1,030	(63)	-6.12%	1,030	594	898
001-4231-533-5268100	Health Insurance / Disability	Expense	45			44	1	2.27%	44	21	31
001-4231-533-5269100	Health Insurance / Life	Expense	24			22	2	9.09%	22	15	22
001-4231-533-5310100	Supplies / General Supplies	Expense	13,100	General pool supplies	5,000	13,100	-	0.00%	13,100	6,962	14,168
				Funbrellas	6,000						
				AED equipment	2,100						

Swimming Pools											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-4231-533-5330200	Energy / Electricity	Expense	13,000			18,500	(5,500)	-29.73%	18,500	10,019	12,626
001-4231-533-5390000	Recreation / Items Purchased - Resale	Expense	18,000			22,000	(4,000)	-18.18%	22,000	6,639	16,691
001-4231-533-5410000	Recreation / Professional Services	Expense	125,250	Pool Management Contract	121,000	124,000	1,250	1.01%	124,000	62,288	126,679
				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%	11,000	7,902	17,122
001-4231-533-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	300			300	-	0.00%	300		312
001-4231-533-5570000	Recreation / Licenses/Permits	Expense	700			700	-	0.00%	700		
001-4231-533-5610100	Communications / Telephone	Expense	2,500			2,450	50	2.04%	2,450	1,859	2,567
001-4231-533-5621100	Travel / Dues/Registration Fees	Expense	-				-	N/A			52
001-4231-533-5640000	Recreation / Printing & Binding	Expense	300			300	-	0.00%	300		233
001-4231-533-5650000	Recreation / Insurance	Expense	3,438			3,023	415	13.73%	3,023	2,620	1,865
			261,658			273,899	(12,241)	-4.47%	273,899	143,949	260,533

Community Development											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-5112-611-5264100	Health Insurance / Retirees >= 65	Expense	4,860			3,931	929	23.63%	3,931	3,070	3,935
001-5112-611-5266200	Health Insurance / CIGNA - Retirees	Expense	17,792			16,175	1,617	10.00%	16,175	12,131	16,535
001-5112-611-5266300	Health Insurance / OPEB Payment	Expense	8,987			9,046	(59)	-0.65%	9,046	9,046	8,968
001-5112-611-5269100	Health Insurance / Life	Expense	213			213	-	0.00%	213	142	213
001-5112-611-5282500	Retirement / 25 Year Plan	Expense	35,481			23,081	12,400	53.72%	23,081	23,081	22,882
001-5112-611-5283000	Retirement / 30 Year Plan	Expense	1,696			7,051	(5,355)	-75.95%	7,051	7,051	6,859
001-5112-611-5284000	Retirement / Supplement Savings Fees	Expense	1,055			1,055	-	0.00%	1,055	644	857
001-5112-611-5650000	Urban Dev. & Housing / Insurance	Expense	207			158	49	31.01%	158	158	184
			70,291			60,710	9,581	15.78%	60,710	55,323	60,433

Economic Development											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	-				-	N/A		600	1,300
001-5411-711-3313500	Intergovernmental / Federal Grants - Project	Revenue	-				-	N/A			13,394
001-5411-711-3343500	Intergovernmental / State Grants - Project	Revenue	-				-	N/A		41,470	
001-5411-711-3630001	Donations/Contributions / Donations	Revenue	-				-	N/A			8,342
001-5411-711-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A			100
			-			-	-	N/A	-	42,070	23,136
001-5411-711-5121100	Salaries - Full Time / Productive Time	Expense	294,763			246,490	48,273	19.58%	246,490	118,425	173,279
001-5411-711-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		7,834	18,105
001-5411-711-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		1,399	2,796
001-5411-711-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		7,397	9,550
001-5411-711-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		2,028	3,555
001-5411-711-5170000	Special Allowance	Expense	-			4,500	(4,500)	-100.00%	4,500	3,000	
001-5411-711-5210000	Economic Development / Workmen's Compensation	Expense	818			849	(31)	-3.65%	849	581	576
001-5411-711-5221100	FICA / Social Security	Expense	18,274			15,561	2,713	17.43%	15,561	8,349	12,146
001-5411-711-5221200	FICA / Medicare	Expense	4,274			3,639	635	17.45%	3,639	1,952	2,841
001-5411-711-5266100	Health Insurance / CIGNA	Expense	37,066			34,264	2,802	8.18%	34,264	14,634	26,146
001-5411-711-5266300	Health Insurance / OPEB Payment	Expense	8,987			9,046	(59)	-0.65%	9,046	9,046	5,157
001-5411-711-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		119	(0)
001-5411-711-5267900	Vision - Emp	Expense	-				-	N/A		7	
001-5411-711-5268100	Health Insurance / Disability	Expense	536			830	(294)	-35.42%	830	305	449
001-5411-711-5269100	Health Insurance / Life	Expense	371			350	21	6.00%	350	543	1,009

Economic Development											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-5411-711-5282500	Retirement / 25 Year Plan	Expense	47,301			11,540	35,761	309.89%	11,540	11,540	11,441
001-5411-711-5283000	Retirement / 30 Year Plan	Expense	7,824			14,102	(6,278)	-44.52%	14,102	14,102	13,718
001-5411-711-5291300	Misc Benefits / Other	Expense	1,164			1,746	(582)	-33.33%	1,746	902	1,152
001-5411-711-5310100	Supplies / General Supplies	Expense	10,160	Office Supplies	3,360	9,660	500	5.18%	9,660	3,966	13,229
				Promotional Items	5,800						
				Misc Local Food Expenses	1,000						
001-5411-711-5310300	Supplies / Clothing/Uniforms	Expense	600			600	-	0.00%	600		
001-5411-711-5330200	Energy / Electricity	Expense	100	Electricity - Mid Atlantic Bio	100		100	N/A			
001-5411-711-5410000	Economic Development / Professional Services	Expense	41,420	Design Services - Ad design/booth panels	2,000	62,320	(20,900)	-33.54%	62,320	9,383	4,715
				ESRI Demographic Data	500						
				Constant Contact	620						
				Survey Monkey	200						
				Sales Force	1,200						
				PR Web	2,000						
				CoStar	2,400						
				Misc Professional services	2,500						
				DED Industry Consultant	30,000						
001-5411-711-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	-								2,320
001-5411-711-5540100	Rentals / Land and Buildings	Expense	400	Building rental for local educational program	400	400	-	0.00%	400		381
001-5411-711-5540200	Rentals / Equipment and Vehicles	Expense	-				-	N/A			2,930
001-5411-711-5610100	Communications / Telephone	Expense	4,400	Internal Phone lines for 4	1,400	3,690	710	19.24%	3,690	1,661	3,006
				Mobile Phones for 3	3,000						
001-5411-711-5610200	Communications / Postage	Expense	1,250	General Postage	250	1,500	(250)	-16.67%	1,500	51	437
				Trade Show Shipping	1,000						
001-5411-711-5620100	Travel / Transportation	Expense	5,600	Airfare	3,500	2,935	2,665	90.80%	2,935	775	2,673
				Mileage	2,100						
001-5411-711-5621100	Travel / Dues/Registration Fees	Expense	64,320	Memberships	20,705	29,210	35,110	120.20%	29,210	29,949	23,899
				Sponsorships	19,000						
				Trade Show Exhibit Fees	13,825						

Economic Development											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Trade Show Registration Fees	2,990						
				Event Registration Fees	7,800						
001-5411-711-5622100	Travel / Lodging	Expense	10,150	Lodging for various trade shows	10,150	8,358	1,792	21.44%	8,358		2,593
001-5411-711-5623100	Travel / Meals/Food	Expense	2,170	Meals for various tradeshows	2,170	1,610	560	34.78%	1,610	131	439
001-5411-711-5630000	Economic Development / Advertising	Expense	30,000	Recruitment Advertising	15,000	48,500	(18,500)	-38.14%	48,500	16,894	38,138
				Retention Advertising	10,000						
				Event Promotion	5,000						
001-5411-711-5640000	Economic Development / Printing & Binding	Expense	750	Misc Printing	750	1,950	(1,200)	-61.54%	1,950	130	2,400
001-5411-711-5650000	Economic Development / Insurance	Expense	1,301			1,001	300	29.97%	1,001	996	1,163
001-5411-711-5660000	Economic Development / Donations	Expense	205,000	Downtown Frederick Partnership	50,000	205,032	(32)	-0.02%	205,032	173,481	117,998
				Golden Mile Alliance	15,000						
				Tourism Council of Frederick County	15,000						
				Frederick Business Incubator	45,000						
				East Frederick Rising	10,000						
				Business Incentive Match Funding	70,000						
			798,999			719,683	79,316	11.02%	719,683	439,580	498,241

FCAA											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-6111-000-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	-				-	N/A			62
001-6111-721-3318100	Intergovernmental / Federal Grants - Project	Revenue	2,489,655	Community Services Block Grant (CSBG)/89	265,234	1,249,677	1,239,978	99.22%	1,249,677	652,765	955,985
				Community Development Block Grant (CDBG)/75	25,000						
				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	135,536						
				Supportive Housing Program II (SHP-II)/06	66,087						
				HUD Housing Counseling/30	18,000						
				Emergency Solutions Grant (ESG)/84	72,900						
				Summer Food Service Program (SFSP)/69	58,500						
				Weatherization Assistance Program (WAP)/71	65,000						
				Maryland Physicians Care (MPC)/79	13,000						
				Priority Partners/MA/21	26,000						
				National Foreclosure Mitigation Counseling (NFMC)/196	20,000						
				Health Connector Program	22,464						
				Office of Home Energy Programs	1,440,000						
				At-Risk After School Supper	11,400						
001-6111-721-3348100	Intergovernmental / State Grants - Project	Revenue	791,034	SSI/SSDI Outreach Access & Recovery (SOAR)/319	70,090	810,108	(19,074)	-2.35%	810,108	392,376	586,389
				Empower Maryland/312	355,000						
				Service-Linked Housing Program (SLHP)/72	36,234						
				Emergency & Transitional Housing Services (ETHS)/81	86,278						
				DHCD Housing Counseling Fund/267	153,432						
				MCHRC Dental Program	90,000						
001-6111-721-3378101	Frederick County / Community Center Grant	Revenue	75,000	Frederick County Government/77	75,000	31,164	43,836	140.66%	31,164	37,500	7,791
001-6111-721-3690000	Miscellaneous / Other Sources - Project	Revenue	199,835	Friends for Neighborhood Progress (FFNP)/88	99,835	216,946	(17,111)	-7.89%	216,946	157,284	217,759

FCAA											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Friends for Neighborhood Progress-School Based Health Center (SBHC)/308	100,000						
001-6111-721-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		428	7,320
			3,555,524			2,307,895	1,247,629	54.06%	2,307,895	1,240,353	1,775,307
001-6111-721-5121100	Salaries - Full Time / Productive Time	Expense	1,432,043			1,236,072	195,971	15.85%	1,236,072	573,206	911,663
001-6111-721-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		44,626	74,592
001-6111-721-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		47,064	41,071
001-6111-721-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		42,707	51,301
001-6111-721-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		13,187	19,439
001-6111-721-5141300	Overtime / Premium Overtime	Expense	36,000			31,000	5,000	16.13%	31,000	23,935	26,489
001-6111-721-5150000	Community Action Programs / Salaries - Perm Part T	Expense	382,730			313,650	69,080	22.02%	313,650	243,708	306,398
001-6111-721-5170000	Special Allowance	Expense	-			39,000	(39,000)	-100.00%	39,000	36,000	
001-6111-721-5210000	Community Action Programs / Workmen's Compensation	Expense	37,317			34,127	3,190	9.35%	34,127	26,578	26,261
001-6111-721-5221100	FICA / Social Security	Expense	98,039			99,792	(1,753)	-1.76%	99,792	61,071	84,825
001-6111-721-5221200	FICA / Medicare	Expense	26,840			23,488	3,352	14.27%	23,488	14,283	19,838
001-6111-721-5264100	Health Insurance / Retirees >= 65	Expense	4,932			3,996	936	23.42%	3,996	3,119	3,998
001-6111-721-5266100	Health Insurance / CIGNA	Expense	142,705			165,955	(23,250)	-14.01%	165,955	98,519	134,600
001-6111-721-5266200	Health Insurance / CIGNA - Retirees	Expense	35,630			16,216	19,414	119.72%	16,216	24,293	16,578
001-6111-721-5266300	Health Insurance / OPEB Payment	Expense	89,869			94,984	(5,115)	-5.39%	94,984	94,984	103,139
001-6111-721-5266500	HSA OPEB	Expense	-				-	N/A		4,375	
001-6111-721-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		686	36

FCAA											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-6111-721-5267900	Vision - Emp	Expense	-				-	N/A		177	(8)
001-6111-721-5268100	Health Insurance / Disability	Expense	2,901			2,896	5	0.17%	2,896	1,611	2,459
001-6111-721-5269100	Health Insurance / Life	Expense	2,532			1,873	659	35.18%	1,873	1,624	2,241
001-6111-721-5270000	Community Action Programs / Unemployment	Expense	-				-	N/A		11,761	8,281
001-6111-721-5282500	Retirement / 25 Year Plan	Expense	126,050			184,648	(58,598)	-31.73%	184,648	184,648	146,130
001-6111-721-5283000	Retirement / 30 Year Plan	Expense	114,731			133,971	(19,240)	-14.36%	133,971	133,971	163,798
001-6111-721-5284000	Retirement / Supplement Savings Fees	Expense	481			481	-	0.00%	481	294	369
001-6111-721-5291300	Misc Benefits / Other	Expense	29,682			24,282	5,400	22.24%	24,282	22,500	23,104
001-6111-721-5310100	Supplies / General Supplies	Expense	113,022	WEATHERIZATION ASSISTANCE PROGRAM (WAP)	1,000	119,022	(6,000)	-5.04%	119,022	106,587	163,945
				EMPOWER MARYLAND	1,000						
				CITY	80,000						
				SUMMER FOOD SERVICE PROGRAM (SFSP)	25,000						
				SSI/SSDI OUTREACH ACCESS & RECOVERY (SOAR)	4,022						
				OFFICE OF HOME ENERGY PROGRAMS	2,000						
				Includes City General Funds and various grant 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	6,609	14,423
001-6111-721-5310300	Supplies / Clothing/Uniforms	Expense				2,000	(2,000)	-100.00%	2,000	117	1,095
001-6111-721-5330100	Energy / Fuel & Oil	Expense	25,000	CITY	20,000	25,000	-	0.00%	25,000	9,926	19,940

FCAA											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				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	17,240	35,186
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	8,001	8,655
001-6111-721-5410000	Community Action Programs / Professional Services	Expense	118,164	City/Alarm Monitoring	1,000	17,697	100,467	567.71%	17,697	13,796	22,918
				ASL Interpreting	2,000						
				ServicePoint Licenses	8,557						
				Medical On-Call Services	2,000						
				MyWay EMR Licenses	4,140						
				Office of Home Energy Program (OHEP) ASL Interpreting	1,954						
				HUD Planning Grant	8,513						
				Community Action Dental Program	90,000						
				City General Fund expenditure includes fire/security alarm monitoring for 3 buildings, ASL interpreting, medical on-call services, and licenses for ServicePoint and MyWay EMR							
001-6111-721-5411100	Legal Service Fees	Expense	-							2,500	
001-6111-721-5510100	Cleaning Services / Disposal Fees	Expense	3,000	CITY - Includes disposal of medical and hazardous waste	3,000	4,000	(1,000)	-25.00%	4,000	1,892	3,721
001-6111-721-5510200	Cleaning Services / Custodial Services	Expense	10,000	City General Fund expenditure for cleaning of FCAA buildings by a bonded contractor	10,000		10,000	N/A			
001-6111-721-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	295,100	WEATHERIZATION ASSISTANCE PROGRAM (WAP)	50,100	475,000	(179,900)	-37.87%	475,000	334,014	464,628
				EMPOWER MARYLAND	230,000						
				CITY - Includes City General Fund expenditures for repairs performed by contractors such as roofing, furnace, etc. that cannot be performed by DPW	15,000						

FCAA											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-6111-721-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	20,000	CITY - City General Fund expenditure for photocopier maintenance, sprinkler maintenance, furnace maintenance, fire extinguisher maintenance, alarm system maintenance, and pest control.	20,000	15,000	5,000	33.33%	15,000	3,836	18,945
001-6111-721-5540100	Rentals / Land and Buildings	Expense	3,500	Grant funding to lease space for the operation of the OHEP program	3,500		3,500	N/A			
001-6111-721-5540200	Rentals / Equipment and Vehicles	Expense	-			500	(500)	-100.00%	500	2,588	249
001-6111-721-5560100	Water/Sewer Service / Water/Sewer Service	Expense	2,500	CITY - Water and sewer fees for the transitional apartments (leased building)	2,500	2,000	500	25.00%	2,000	1,001	1,238
001-6111-721-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	55	CITY	55	55	-	0.00%	55	30	50
001-6111-721-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	1,586	CITY	1,586	1,586	-	0.00%	1,586	606	1,586
001-6111-721-5570000	Community Action Programs / Licenses/Permits	Expense	200	CITY - Annual professional licensing fees for Nurse Practitioners	200	700	(500)	-71.43%	700		38
001-6111-721-5610100	Communications / Telephone	Expense	42,000	CITY - Includes expenditure for agency-wide telecommunications such as telephones, cellular telephones, fax machines, and dedicated IT lines	37,000	37,000	5,000	13.51%	37,000	19,468	32,431
				OFFICE OF HOME ENERGY PROGRAM	5,000						
001-6111-721-5610200	Communications / Postage	Expense	13,045	CITY - Includes expenditure for all mailings such as grant submissions, mailings to clients, and submission of client applications	4,000	4,000	9,045	226.13%	4,000	3,396	3,016
				OFFICE OF HOME ENERGY PROGRAM (OHEP)	9,045						
001-6111-721-5620100	Travel / Transportation	Expense	400	Weatherization - Includes travel costs for transportation other than agency vehicles	400	750	(350)	-46.67%	750	93	833
001-6111-721-5621100	Travel / Dues/Registration Fees	Expense	2,700	Weatherization	2,000	5,000	(2,300)	-46.00%	5,000	900	5,180
				Office of Home Energy Program	700						

FCAA											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-6111-721-5622100	Travel / Lodging	Expense	1,000	Weatherization - lodging at out-of-town conferences or workshops	1,000	2,000	(1,000)	-50.00%	2,000		
001-6111-721-5623100	Travel / Meals/Food	Expense	500	Weatherization - Includes funding for reimbursement of meals during conferences or workshops	500	500	-	0.00%	500		
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
001-6111-721-5640000	Community Action Programs / Printing & Binding	Expense	-								
001-6111-721-5650000	Community Action Programs / Insurance	Expense	69,730			66,570	3,160	4.75%	66,570	53,624	48,539
001-6111-721-5660000	Community Action Programs / Donations	Expense	108,025	EMERGENCY SOLUTIONS GRANT (ESG)	33,075	83,950	24,075	28.68%	83,950	30,056	83,950
				Emergency and Transitional Housing and Services Program (ETHS)	74,950						
001-6111-721-5680100	Utility Assistance	Expense	1,100,000	Includes grant funded payments for utility assistance	1,100,000		1,100,000	N/A		194,110	
001-6111-721-5740200	Machinery & Equipment / Machinery	Expense	20,000	Office of Home Energy Program (OHEP)- Includes grant funding for the purchase of office equipment for the OHEP program	20,000		20,000	N/A			
			4,587,109			3,343,861	1,243,248	37.18%	3,343,861	2,519,317	3,098,720

Bonded Debt											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-8111-811-5810200	Principal / 02 Issue	Expense	-				-	N/A			1,144,000
001-8111-811-5810900	Principal / 09 Issue	Expense	2,535,000			2,361,997	173,003	7.32%	2,361,997	2,459,032	1,835,000
001-8111-811-5811100	Principal / 11 Issue	Expense	1,406,000			1,380,000	26,000	1.88%	1,380,000	1,380,000	1,361,000
001-8111-811-5811300	Principal / 13 Refunding Bond	Expense	1,032,000			990,000	42,000	4.24%	990,000	990,000	158,000
001-8111-821-5820200	Interest / 02 Issue	Expense	-				-	N/A			314,976
001-8111-821-5820900	Interest / 09 Issue	Expense	2,028,207			1,934,222	93,985	4.86%	1,934,222	1,980,947	1,812,288
001-8111-821-5821100	Interest / 11 Taxable Issue	Expense	94,138			121,998	(27,860)	-22.84%	121,998	67,899	149,408
001-8111-821-5821300	Interest / 13 Refunding Bond	Expense	542,210			577,700	(35,490)	-6.14%	577,700	577,700	53,092
001-8111-831-5410000	Other Charges / Professional Services	Expense	6,870	2009 Issue - Paying Agent/Registrar	419	7,465	(595)	-7.97%	7,465	591	156,344
				2009 Issue - Out of Pocket Expenses	2,093						
				2011 Issue - Paying Agent/Registrar	557						
				2011 Issue - Out of Pocket Expenses	2,781						
				2013 Issue - Paying Agent/Registrar	340						
				2013 Issue - Out of Pocket Expenses	680						
001-8111-831-5851300	Refunding Escrow Payment / 2013 Bond Issue	Expense	-								15,197,506
			7,644,425			7,373,382	271,043	3.68%	7,373,382	7,456,169	22,181,614

State Loans											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	(94,189)	-100.00%	94,189	94,188	7,708
001-8112-812-5812900	Principal / CELP Loan	Expense	-			17,426	(17,426)	-100.00%	17,426	8,670	17,083
001-8112-822-5822300	Interest / Trading Lane Note	Expense	-			1,397	(1,397)	-100.00%	1,397	352	5,873
001-8112-822-5822900	Interest / CELP Loan	Expense	-			2,562	(2,562)	-100.00%	2,562	174	605
			-			115,574	(115,574)	-100.00%	115,574	103,384	31,269

TIF Bonds											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-8114-811-5819900	Principal / 99 Issue	Expense	111,242			104,994	6,248	5.95%	104,994		99,098
001-8114-821-5829900	Interest / 99 Issue	Expense	33,455			35,856	(2,401)	-6.70%	35,856	17,928	38,122
001-8114-831-5410000	Other Charges / Professional Services	Expense	10,000			8,750	1,250	14.29%	8,750	4,205	8,675
			154,697			149,600	5,097	3.41%	149,600	22,133	145,895

Interfund Transfers / Contingency / Reserves											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
001-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	892,000	Transfer to CIP	687,372	6,585,935	(5,693,935)	-86.46%	6,585,935		4,264,750
				Transfer to Weinberg	128,499						
				Transfer to Airport	76,129						
			892,000			6,585,935	(5,693,935)	-86.46%	6,585,935	-	4,264,750
001-9211-000-5920000	Contingency Fund / Contingency Fund	Expense	100,000			100,000	-	0.00%	100,000		
001-9211-353-5370000	Contingency / Unbilled Sale of Material	Expense	-				-	N/A		6,227	
			100,000			100,000	-	0.00%	100,000	6,227	-
001-9999-000-5990000	Fund Balance / Ending Unenc. Fund Bal.	Expense	8,858,517			8,496,496	362,021	4.26%	8,496,496		
			8,858,517			8,496,496	362,021	4.26%	8,496,496	-	-

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
103-0000-000-3010000	Beginning Fund Balance / Unencumbered	Revenue	70,152			58,462	11,690	20.00%	58,462		
103-0000-000-3610001	Interest Earnings / Investment Interest	Revenue	-				-	N/A		238	454
103-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-				-	N/A		6	1
			70,152			58,462	11,690	20.00%	58,462	244	455

CDS Enforcement											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
103-2112-211-3522101	Public Safety / CDS Seized Monies	Revenue	40,000			25,000	15,000	60.00%	25,000	65,512	47,291
			40,000			25,000	15,000	60.00%	25,000	65,512	47,291
103-2112-211-5310100	Supplies / General Supplies	Expense	31,200	Canine Food	10,000	10,000	21,200	212.00%	10,000	7,369	13,593
				K9 Cage for new vehicle	2,000						
				Cameras for surveillance vehicle	3,000						
				K9 Equipment and Supplies (Heat alarms, door openers, locating beacons, etc)	5,000						
				UTM Conversion kits for LWRC M6 AR	9,600						
				UTM ammunition for force on force training	1,600						
103-2112-211-5330100	Energy / Fuel & Oil	Expense	-				-	N/A		(81)	269
103-2112-211-5410000	Police / Professional Services	Expense	33,750	VEIP Fees (Inspection of DEU vehicles)	150	21,426	12,324	57.52%	21,426	8,986	10,508
				Vehicle registration fees for seized vehicles	1,000						
				SAO fees for asset forfeiture	8,000						
				Annual Vet Services (Vet fees for K9's)	5,000						
				Emergency Vet Services (K9)	10,000						
				Training and Certification of K9's (Castles K9)	9,600						
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%	9,500	1,134	2,873
				Repairs to DEU technical equipment	2,500						
103-2112-211-5621100	Travel / Dues/Registration Fees	Expense	5,395	CALEA Annual Fees	4,195	13,700	(8,305)	-60.62%	13,700	4,065	130
				CALEA Onsite Fees	1,000						
				CALEA Mock Assessment	200						
103-2112-211-5650000	Police / Insurance	Expense	16,807			16,536	271	1.64%	16,536	13,806	18,300
103-2112-211-5740200	Machinery & Equipment / Machinery	Expense	13,500	K9 replacement (due to death, injury or retirement)	13,500	12,300	1,200	9.76%	12,300		12,300
			110,152			83,462	26,690	31.98%	83,462	35,279	57,972

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
105-0000-000-3010000	Unencumbered	Revenue	-			200,000	(200,000)	-100.00%	200,000		
105-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	-				-	N/A			
105-0000-000-3610001	Interest Earnings / Investment Interest	Revenue	-				-	N/A			1,307
105-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-				-	N/A		59	166
			-			200,000	(200,000)	-100.00%	200,000	59	1,474

Weinberg Center											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	128,499			137,265	(8,766)	-6.39%	137,265		190,252
105-4911-000-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	-				-	N/A		23,978	
105-4911-571-3345101	State of Maryland / Weinberg Center	Revenue	80,000	MSAC- Request for Funding is projecting $80,000 for next three years	80,000	32,000	48,000	150.00%	32,000	60,000	35,000
105-4911-571-3375101	Frederick County / Other County Grants	Revenue	14,000	Arts Council	3,000	22,000	(8,000)	-36.36%	22,000		11,064
				TRIPP	11,000						
105-4911-571-3400006	Recreation / Advertising	Revenue	1,000	Advertising for rentals only	1,000	5,000	(4,000)	-80.00%	5,000		4,100
105-4911-571-3400007	Concessions / Bar Revenue	Revenue	25,000			45,000	(20,000)	-44.44%	45,000	22,695	45,640
105-4911-571-3400008	Concessions / Candy	Revenue	17,000			22,000	(5,000)	-22.73%	22,000	11,158	20,787
105-4911-571-3400009	Concessions / Souvenirs	Revenue	250			700	(450)	-64.29%	700	9	14
105-4911-571-3455001	Recreation / Sponsorship/Underwriter	Revenue	250,500			231,500	19,000	8.21%	231,500	500	209,929
105-4911-571-3455002	Recreation / Production Revenue	Revenue	450,000			505,000	(55,000)	-10.89%	505,000	320,176	421,225
105-4911-571-3455003	Production Revenue / Bldg Operations Surcharge	Revenue	12,600			12,600	-	0.00%	12,600	5,958	13,975
105-4911-571-3455004	Production Revenue / Technology Surcharge	Revenue	6,200			6,200	-	0.00%	6,200	2,979	6,987
105-4911-571-3455005	Recreation / Weinberg Ctr. Memberships	Revenue	20,000			14,000	6,000	42.86%	14,000	28,581	15,866
105-4911-571-3455006	Recreation / Weinberg Ctr Percentage	Revenue	65,000			65,000	-	0.00%	65,000	34,465	66,504
105-4911-571-3455007	Recreation / Weinberg Ctr Box Office	Revenue	72,000			72,000	-	0.00%	72,000	64,096	84,166
105-4911-571-3455008	Recreation / Weinberg Ctr Computer Tk.	Revenue	8,500			8,500	-	0.00%	8,500	3,607	8,896
105-4911-571-3455009	Recreation / Gift Certificates	Revenue	4,000			4,000	-	0.00%	4,000	3,089	7,508
105-4911-571-3621001	Rentals / Rents	Revenue	130,000			125,000	5,000	4.00%	125,000	77,832	128,484
105-4911-571-3630001	Donations/Contributions / Donations	Revenue	15,000			15,000	-	0.00%	15,000	5,791	20,073
105-4911-571-3635501	Private Organizations / Individual Fundraising	Revenue	1,500			4,500	(3,000)	-66.67%	4,500	5,000	

Weinberg Center											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
105-4911-571-3635502	Private Organizations / Grants	Revenue	12,000			15,000	(3,000)	-20.00%	15,000	16,130	15,125
105-4911-571-3635503	Private Organizations / Friends of the Weinberg	Revenue	3,000			5,000	(2,000)	-40.00%	5,000		3,750
105-4911-571-3655501	Commissions / Commissions	Revenue	6,000			11,000	(5,000)	-45.45%	11,000	4,408	5,928
105-4911-571-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		1,397	185
			1,322,049			1,358,265	(36,216)	-2.67%	1,358,265	691,850	1,315,459
105-4911-571-5121100	Salaries - Full Time / Productive Time	Expense	249,174			237,629	11,545	4.86%	237,629	132,868	197,810
105-4911-571-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		7,714	8,340
105-4911-571-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		3,790	2,443
105-4911-571-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		8,636	9,216
105-4911-571-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		2,827	2,420
105-4911-571-5150000	Performing Arts / Salaries - Perm Part Time	Expense	21,884			21,073	811	3.85%	21,073	11,319	14,991
105-4911-571-5160000	Performing Arts / Salaries - Seasonal	Expense	80,000			80,000	-	0.00%	80,000	45,257	65,860
105-4911-571-5170000	Special Allowance	Expense	-			6,900	(6,900)	-100.00%	6,900	6,900	
105-4911-571-5210000	Performing Arts / Workmen's Compensation	Expense	8,525			7,815	710	9.09%	7,815	6,072	6,000
105-4911-571-5221100	FICA / Social Security	Expense	21,765			21,428	337	1.57%	21,428	12,937	17,381
105-4911-571-5221200	FICA / Medicare	Expense	5,090			5,011	79	1.58%	5,011	3,026	4,065
105-4911-571-5264100	Health Insurance / Retirees >= 65	Expense	4,932				4,932	N/A		1,787	
105-4911-571-5266100	Health Insurance / CIGNA	Expense	28,996			46,360	(17,364)	-37.45%	46,360	24,068	39,339
105-4911-571-5266200	Health Insurance / CIGNA - Retirees	Expense	-			7,767	(7,767)	-100.00%	7,767	2,589	7,940
105-4911-571-5266300	Health Insurance / OPEB Payment	Expense	8,987			18,092	(9,105)	-50.33%	18,092	18,092	14,664

Weinberg Center											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
105-4911-571-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		213	(64)
105-4911-571-5267900	Vision - Emp	Expense	-				-	N/A		16	(0)
105-4911-571-5268100	Health Insurance / Disability	Expense	617			601	16	2.66%	601	350	534
105-4911-571-5269100	Health Insurance / Life	Expense	314			292	22	7.53%	292	199	270
105-4911-571-5282500	Retirement / 25 Year Plan	Expense	54,797			23,081	31,716	137.41%	23,081	23,081	22,004
105-4911-571-5283000	Retirement / 30 Year Plan	Expense	11,738			28,205	(16,467)	-58.38%	28,205	28,205	26,385
105-4911-571-5291300	Misc Benefits / Other	Expense	5,820			3,492	2,328	66.67%	3,492	3,601	3,613
105-4911-571-5310100	Supplies / General Supplies	Expense	60,000	Building Supplies	10,000	24,000	36,000	150.00%	24,000	12,726	18,092
				Office Supplies	7,000						
				Maintenance Supplies	10,000						
				Lighting Supplies	18,000						
				General Supplies	15,000						
105-4911-571-5330200	Energy / Electricity	Expense	27,000			27,000	-	0.00%	27,000	14,965	24,315
105-4911-571-5330300	Energy / Natural Gas	Expense	15,000			15,000	-	0.00%	15,000	9,799	13,136
105-4911-571-5390100	Items Purchased - Resale / Bar Supplies	Expense	16,000			19,000	(3,000)	-15.79%	19,000	9,709	14,983
105-4911-571-5390200	Items Purchased - Resale / Candy	Expense	8,000			8,000	-	0.00%	8,000	3,358	7,019
105-4911-571-5390300	Items Purchased - Resale / Souvenirs	Expense	2,000			2,000	-	0.00%	2,000	1,688	
105-4911-571-5410000	Performing Arts / Professional Services	Expense	133,000			75,000	58,000	77.33%	75,000	71,119	131,682
105-4911-571-5410100	Professional Services / National Acts	Expense	380,000			345,000	35,000	10.14%	345,000	337,924	331,047
105-4911-571-5510200	Cleaning Services / Custodial Services	Expense	31,000			31,000	-	0.00%	31,000	14,680	27,959
105-4911-571-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	38,000	HVAC	15,000	10,000	28,000	280.00%	10,000	9,301	37,240
				Heating	5,000						
				Painting	5,000						
				Roofing	7,000						
				General Repair	6,000						

Weinberg Center											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
105-4911-571-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	7,500	Pest Control	400	7,500	-	0.00%	7,500	1,826	6,265
				Sprinkler Inspection	600						
				HVAC Filter Inspection	2,000						
				Extinguisher Inspection	500						
				Alarm System	500						
				General Repair	3,500						
105-4911-571-5540200	Rentals / Equipment and Vehicles	Expense	7,000			7,000	-	0.00%	7,000	3,439	6,762
105-4911-571-5560100	Water/Sewer Service / Water/Sewer Service	Expense	2,500			2,500	-	0.00%	2,500	1,379	2,467
105-4911-571-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	200			200	-	0.00%	200	104	182
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	700			1,200	(500)	-41.67%	1,200	67	316
105-4911-571-5590000	Performing Arts / Taxes	Expense	2,000			2,000	-	0.00%	2,000	588	1,253
105-4911-571-5610100	Communications / Telephone	Expense	5,000			5,000	-	0.00%	5,000	2,544	4,738
105-4911-571-5610200	Communications / Postage	Expense	5,500			5,500	-	0.00%	5,500	3,504	1,713
105-4911-571-5620100	Travel / Transportation	Expense	500			250	250	100.00%	250		
105-4911-571-5621100	Travel / Dues/Registration Fees	Expense	2,000			600	1,400	233.33%	600		22
105-4911-571-5622100	Travel / Lodging	Expense	1,000			500	500	100.00%	500		
105-4911-571-5623100	Travel / Meals/Food	Expense	500			200	300	150.00%	200		
105-4911-571-5630000	Performing Arts / Advertising	Expense	234,000			234,000	-	0.00%	234,000	43,905	208,341
105-4911-571-5640000	Performing Arts / Printing & Binding	Expense	27,000			20,000	7,000	35.00%	20,000	17,796	16,052
105-4911-571-5650000	Performing Arts / Insurance	Expense	8,085			6,944	1,141	16.43%	6,944	6,479	5,545
			1,517,249			1,358,265	158,984	11.70%	1,358,265	911,572	1,303,466

Weinberg Board											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	486,600			86,400	400,200	463.19%	86,400		533,419
			488,600			88,400	400,200	452.71%	88,400	-	533,419
105-4912-571-5310100	Supplies / General Supplies	Expense	4,000			5,000	(1,000)	-20.00%	5,000		1,858
105-4912-571-5410000	Performing Arts / Professional Services	Expense	75,000			75,000	-	0.00%	75,000		216,979
105-4912-571-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	200,000			200,000	-	0.00%	200,000		114,584
105-4912-571-5570000	Performing Arts / Licenses/Permits	Expense	500			500	-	0.00%	500		460
105-4912-571-5610200	Communications / Postage	Expense	600			600	-	0.00%	600		440
105-4912-571-5630000	Performing Arts / Advertising	Expense	8,000			2,000	6,000	300.00%	2,000		8,312
105-4912-571-5640000	Performing Arts / Printing & Binding	Expense	2,500			2,500	-	0.00%	2,500		1,761
105-4912-571-5650000	Performing Arts / Insurance	Expense	2,800			2,800	-	0.00%	2,800		2,751
			293,400			288,400	5,000	1.73%	288,400	-	347,145

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
106-0000-000-3010000	Beginning Fund Balance / Unencumbered	Revenue	16,000				16,000	N/A			
106-0000-000-3610001	Interest Earnings / Investment Interest	Revenue	-				-	N/A		313	484
			16,000			-	16,000	N/A	-	313	484

Community Development											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	310,000			281,000	29,000	10.32%	281,000		187,377
106-5111-611-3347301	State of Maryland / State Loan Administration	Revenue	3,000			3,000	-	0.00%	3,000		3,000
106-5111-611-3690001	Miscellaneous / Other Misc. Receipts	Revenue	25,000			17,500	7,500	42.86%	17,500		
			338,000			301,500	36,500	12.11%	301,500	-	190,377
106-5111-611-5121100	Salaries - Full Time / Productive Time	Expense	58,778			56,517	2,261	4.00%	56,517	29,317	46,958
106-5111-611-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		1,818	3,473
106-5111-611-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		2,567	2,324
106-5111-611-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		2,162	2,595
106-5111-611-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		892	865
106-5111-611-5170000	Special Allowance	Expense	-			1,500	(1,500)	-100.00%	1,500	1,500	
106-5111-611-5210000	Urban Dev. & Housing / Workmen's Compensation	Expense	344			315	29	9.21%	315	245	242
106-5111-611-5221100	FICA / Social Security	Expense	3,644			3,597	47	1.31%	3,597	2,090	3,049
106-5111-611-5221200	FICA / Medicare	Expense	852			841	11	1.31%	841	489	713
106-5111-611-5266100	Health Insurance / CIGNA	Expense	15,658			14,235	1,423	10.00%	14,235	11,099	14,193
106-5111-611-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		67	0
106-5111-611-5267900	Vision - Emp	Expense	-				-	N/A		28	(0)
106-5111-611-5268100	Health Insurance / Disability	Expense	152			152	-	0.00%	152	101	152
106-5111-611-5269100	Health Insurance / Life	Expense	74			71	3	4.23%	71	47	71
106-5111-611-5291300	Misc Benefits / Other	Expense	1,164			1,164	-	0.00%	1,164	776	1,152

Community Development											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
106-5111-611-5310100	Supplies / General Supplies	Expense	500	Miscellaneous office supplies	500		500	N/A		134	356
106-5111-611-5410000	Urban Dev. & Housing / Professional Services	Expense	200				200	N/A			193
106-5111-611-5570000	Urban Dev. & Housing / Licenses/Permits	Expense	-				-	N/A			20
106-5111-611-5610100	Communications / Telephone	Expense	980			980	-	0.00%	980	466	926
106-5111-611-5610200	Communications / Postage	Expense	500				500	N/A		40	17
106-5111-611-5620100	Travel / Transportation	Expense	1,500			1,500	-	0.00%	1,500	349	
106-5111-611-5621100	Travel / Dues/Registration Fees	Expense	2,000			2,000	-	0.00%	2,000	374	250
106-5111-611-5622100	Travel / Lodging	Expense	1,000			1,000	-	0.00%	1,000	463	
106-5111-611-5623100	Travel / Meals/Food	Expense	400			400	-	0.00%	400	9	
106-5111-611-5630000	Urban Dev. & Housing / Advertising	Expense	2,500			2,500	-	0.00%	2,500	212	806
106-5111-611-5640000	Urban Dev. & Housing / Printing & Binding	Expense	250	Miscellaneous Printing Costs	250		250	N/A			
106-5111-611-5650000	Urban Dev. & Housing / Insurance	Expense	1,950			1,515	435	28.71%	1,515	1,495	1,703
106-5111-611-5660000	Urban Dev. & Housing / Donations	Expense	261,554			213,213	48,341	22.67%	213,213	55,012	22,500
106-5111-611-5750000	Urban Dev. & Housing / Construction in Progress	Expense	-				-	N/A		22,098	98,010
			354,000			301,500	52,500	17.41%	301,500	133,850	200,568

Interfund Transfer											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
106-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	-				-	N/A		12,498	25,203
			-			-	-	N/A	-	12,498	25,203

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
107-0000-000-3010000	Beginning Fund Balance / Unencumbered	Revenue	756,700			-	756,700	N/A	-	-	-
			756,700			-	756,700	N/A	-	-	-

City Housing											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
107-5131-622-5540100	Rentals/Land and Buildings	Expense	38,400	Leasing of 4 rental units @$800 each per month to house chronically homeless disabled individuals under the FCAA Housing First Program	38,400		38,400	N/A			
107-5131-622-5660000	Donations	Expense	200,500	4 Settlement Assistance Grants @ $5000 each for first time homebuyers	20,000		200,500	N/A			
				Replacement of approx. 6 furnaces @ $8000 each under the FCAA Weatherization program	48,000						
				Partnership with Habitat for Humanity to make exterior façade repairs to 1 or more dilapidated housing units	20,000						
				Partnership with Religious Coalition for Emergency Human Needs for the operation of the emergency shelter	37,500						
				Partnership with Advocates for Homeless Families to provide deferred mortgage assistance loan for long-term transitional housing	75,000						
107-5131-622-5720000	Buildings	Expense	517,800	Funding for acquisition and rehabilitation of 1 or more multi-family dwellings that will provide affordable rental housing	517,800		517,800	N/A			
			756,700			-	718,300	N/A	-	-	-

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
601-0000-000-3010000	Beginning Fund Balance / Unencumbered	Revenue	2,993				2,993	N/A			
601-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-				-	N/A		81	170
			2,993			-	2,993	N/A	-	81	170

Rental Operations											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
601-5121-621-3400001	Public Works / Equipmental Rental	Revenue	-								221
601-5121-621-3621001	Rentals / Rents	Revenue	8,064	Tenant Rents	8,064	10,140	(2,076)	-20.47%	10,140	5,688	8,458
601-5121-621-3817101	Non-Operating Revenues / Rent Subsidy	Revenue	31,800	HUD Rents	31,800	26,028	5,772	22.18%	26,028	19,107	27,795
			39,864			36,168	3,696	10.22%	36,168	24,795	36,474
601-5121-621-5121100	Salaries - Full Time / Productive Time	Expense	5,798			10,219	(4,421)	-43.26%	10,219		13,773
601-5121-621-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A			2,062
601-5121-621-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A			558
601-5121-621-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A			953
601-5121-621-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A			373
601-5121-621-5141300	Overtime / Premium Overtime	Expense	-				-	N/A			62
601-5121-621-5210000	Urban Dev. & Housing / Workmen's Compensation	Expense	129			118	11	9.32%	118	91	91
601-5121-621-5221100	FICA / Social Security	Expense	359			634	(275)	-43.38%	634		996
601-5121-621-5221200	FICA / Medicare	Expense	84			148	(64)	-43.24%	148		233
601-5121-621-5266100	Health Insurance / CIGNA	Expense	-			3,431	(3,431)	-100.00%	3,431		4,760
601-5121-621-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A			21
601-5121-621-5268100	Health Insurance / Disability	Expense	-			62	(62)	-100.00%	62	4	51
601-5121-621-5269100	Health Insurance / Life	Expense	7			28	(21)	-75.00%	28	2	22
601-5121-621-5282500	Retirement / 25 Year Plan	Expense	-				-	N/A			2,531
601-5121-621-5283000	Retirement / 30 Year Plan	Expense	-				-	N/A			777
601-5121-621-5291300	Misc Benefits / Other	Expense	-			291	(291)	-100.00%	291		168

Rental Operations											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
601-5121-621-5310100	Supplies / General Supplies	Expense	1,000	City	1,000	1,371	(371)	-27.06%	1,371	469	
601-5121-621-5330200	Energy / Electricity	Expense	500	Electric service for common areas, hot water, exterior safety lighting and laundry room	500	1,500	(1,000)	-66.67%	1,500	179	240
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%	1,200	981	3,699
601-5121-621-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	30,000	Maintenance and repairs that cannot be performed by DPW or FCAA staff including larger repairs to be performed during FY 2015	30,000	1,000	29,000	2900.00%	1,000	16,100	1,334
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	714	1,337
601-5121-621-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	350	Stormwater management fee	350	350	-	0.00%	350	183	322
601-5121-621-5650000	Urban Dev. & Housing / Insurance	Expense	1,130			1,095	35	3.20%	1,095	925	1,215
601-5121-621-5781100	Depreciation / Buildings	Expense	-				-	N/A			4,520
601-5121-621-5785100	Depreciation / Equipment	Expense	-				-	N/A			10,690
			42,857			23,747	19,110	80.47%	23,747	19,649	50,786

Reserves											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
601-9999-000-5990000	Ending Unenc. Fund Bal.	Expense	-			12,421	(12,421)	-100.00%	12,421		
			-			12,421	(12,421)	-100.00%	12,421	-	-

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-0000-000-3010000	Beginning Fund Balance / Unencumbered	Revenue	3,597,494			2,007,995	1,589,499	79.16%	2,007,995		
602-0000-000-3020000	Beginning Fund Balance / Encumbered Rollover	Revenue	-				-	N/A			
602-0000-000-3610002	Interest Earnings / Other Interest	Revenue	-				-	N/A		38,596	59,092
602-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-				-	N/A		931	1,175
602-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-				-	N/A		24,185	60,223
602-0000-000-3910002	General Long-Term Oblig. / Debt Issue Premium	Revenue	-				-	N/A			576,419
602-0000-000-3920401	Inter-Fund Transfers / Transfer from Spec Assess	Revenue	-			2,000,000	(2,000,000)	-100.00%	2,000,000		
602-0000-000-3920402	Inter-Fund Transfers / Water Impact Fees	Revenue	2,800,000			1,920,000	880,000	45.83%	1,920,000		725,043
602-0000-000-3920403	Inter-Fund Transfers / Sewer Impact Fees	Revenue	3,000,000			2,500,000	500,000	20.00%	2,500,000		1,157,198
			9,397,494			8,427,995	969,499	11.50%	8,427,995	63,712	2,579,150

Finance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-1221-141-5121100	Salaries - Full Time / Productive Time	Expense	138,081			132,913	5,168	3.89%	132,913	71,907	105,500
602-1221-141-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		6,783	9,156
602-1221-141-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		459	3,043
602-1221-141-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		5,081	5,766
602-1221-141-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		1,986	2,061
602-1221-141-5170000	Special Allowance	Expense	-				-	N/A		4,500	
602-1221-141-5210000	Administration / Workmen's Compensation	Expense	480			440	40	9.09%	440	342	338
602-1221-141-5221100	FICA / Social Security	Expense	8,561		8,241	8,241	320	3.88%	8,241	5,157	7,087
602-1221-141-5221200	FICA / Medicare	Expense	2,002		1,928	1,928	74	3.84%	1,928	1,206	1,658
602-1221-141-5266100	Health Insurance / CIGNA	Expense	28,507			25,915	2,592	10.00%	25,915	20,167	25,791
602-1221-141-5266300	Health Insurance / OPEB Payment	Expense	13,480			13,569	(89)	-0.66%	13,569	13,569	10,998
602-1221-141-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			18,452
602-1221-141-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		48	(0)
602-1221-141-5267900	Vision - Emp	Expense	-				-	N/A		16	(0)
602-1221-141-5268100	Health Insurance / Disability	Expense	363			346	17	4.91%	346	240	346
602-1221-141-5269100	Health Insurance / Life	Expense	174			157	17	10.83%	157	110	157
602-1221-141-5282500	Retirement / 25 Year Plan	Expense	20,895			23,081	(2,186)	-9.47%	23,081	23,081	(2,916)
602-1221-141-5283000	Retirement / 30 Year Plan	Expense	10,081			7,051	3,030	42.97%	7,051	7,051	2,353
602-1221-141-5291300	Misc Benefits / Other	Expense	2,328			2,328	-	0.00%	2,328	1,552	2,304
602-1221-141-5310100	Supplies / General Supplies	Expense	13,845	Bills/Invoices (80K)	3,763	11,728	2,117	18.05%	11,728	7,662	8,548
				Second Notices (18K)	120						
				Window Envelopes Reverse Flap (80K)	4,050						
				Window Envelopes Regular Flap (18K)	900						
				Return Envelopes (80K)	3,812						

Finance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Other Supplies	750						
				Replacement Calculators/Office Equipment	350						
				Two Way Radio Battery	100						
602-1221-141-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	250	Folding/Inserting Machine Wearable Parts	250	250	-	0.00%	250		
602-1221-141-5540200	Rentals / Equipment and Vehicles	Expense	3,600	Folding/Inserting Machine	3,600	3,600	-	0.00%	3,600	2,624	2,624
602-1221-141-5610100	Communications / Telephone	Expense	800	County Telephone System	800	780	20	2.56%	780	377	688
602-1221-141-5610200	Communications / Postage	Expense	44,690	Water/Sewer Bills (80K)	36,000	41,330	3,360	8.13%	41,330	25,016	36,981
				Second Notices (18K)	8,640						
				Other	50						
602-1221-141-5621100	Travel / Dues/Registration Fees	Expense	300	other Staff Training	300	200	100	50.00%	200		
602-1221-141-5650000	Administration / Insurance	Expense	740			570	170	29.82%	570	567	661
602-1221-141-5690000	Administration / Miscellaneous	Expense	10,000	Inventory Adjustments	10,000	10,000	-	0.00%	10,000	435	(17,713)
			299,177			284,427	14,750	5.19%	284,427	199,936	223,885

Plumbing Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-2321-232-3212301	Business Licenses/Permits / Prof. & Occupational	Revenue	36,000	- PLUMBING LICENSES - PROJECTION METHOD: HISTORICAL REVIEW - COMMENTS: PLUMBING LICENSE RENEWALS ARE EVERY OTHER YEAR. FY15 IS A LICENSING YEAR.	36,000	11,000	25,000	227.27%	11,000	8,200	36,460
602-2321-232-3222303	Non-business Lic./Permits / Building Permits	Revenue	180,000	- PLUMBING INSPECTION - PLUMBING PERMITS - PROJECTION METHOD: HISTORICAL REVIEW	180,000	145,000	35,000	24.14%	145,000	116,693	176,390
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	4,000	-	0.00%	4,000	4,650	4,425
602-2321-232-3222308	Non-business Lic./Permits / Gas Permits	Revenue	42,500	- GAS INSPECTION - GAS PERMITS - RESIDENTIAL & COMMERCIAL - PROJECTION METHOD: HISTORICAL REVIEW	42,500	42,500	-	0.00%	42,500	26,609	40,887
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	600	750
602-2321-232-3312200	Federal / Public Safety / Op indirect	Revenue	-				-	N/A			261
602-2321-232-3510001	General / Municipal Infractions	Revenue	500	- PLUMBING/GAS INSPECTION - MUNICIPAL INFRACTIONS PER OCCURRENCE - PROJECTION METHOD: HISTORICAL REVIEW	500	500	-	0.00%	500		500
602-2321-232-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-				-	N/A			1,260
			263,500			203,500	60,000	29.48%	203,500	156,752	260,933
602-2321-232-5121100	Salaries - Full Time / Productive Time	Expense	169,886			163,481	6,405	3.92%	163,481	86,928	134,440
602-2321-232-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		8,732	10,936

Plumbing Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-2321-232-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		1,537	3,685
602-2321-232-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		6,237	7,311
602-2321-232-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		2,708	2,513
602-2321-232-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	203	831
602-2321-232-5170000	Special Allowance	Expense	-			3,000	(3,000)	-100.00%	3,000	4,200	
602-2321-232-5210000	Inspections/Code / Workmen's Compensation	Expense	12,073			11,068	1,005	9.08%	11,068	8,601	8,497
602-2321-232-5221100	FICA / Social Security	Expense	10,552			10,341	211	2.04%	10,341	6,440	9,273
602-2321-232-5221200	FICA / Medicare	Expense	2,468			2,418	50	2.07%	2,418	1,506	2,169
602-2321-232-5264100	Health Insurance / Retirees >= 65	Expense	19,726			15,984	3,742	23.41%	15,984	12,475	15,994
602-2321-232-5266100	Health Insurance / CIGNA	Expense	39,739			36,127	3,612	10.00%	36,127	28,160	36,011
602-2321-232-5266300	Health Insurance / OPEB Payment	Expense	21,569			21,711	(142)	-0.65%	21,711	21,711	17,597
602-2321-232-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			14,252
602-2321-232-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		91	(0)
602-2321-232-5267900	Vision - Emp	Expense	-				-	N/A		25	(0)
602-2321-232-5268100	Health Insurance / Disability	Expense	429			418	11	2.63%	418	284	418
602-2321-232-5269100	Health Insurance / Life	Expense	427			413	14	3.39%	413	278	413
602-2321-232-5282500	Retirement / 25 Year Plan	Expense	66,382			55,394	10,988	19.84%	55,394	55,394	52,810
602-2321-232-5291300	Misc Benefits / Other	Expense	3,259			3,259	-	0.00%	3,259	2,173	3,226

Plumbing Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-2321-232-5310100	Supplies / General Supplies	Expense	2,032	- GEN'L OFFICE & SUPPLIES NEEDED FOR THE OPERATION OF PERMITTING PROCESS, AS WELL AS MISCELLANEOUS COMPUTER SOFTWARE, OFFICE FURNITURE & FIELD AND CAMERA EQUIPMENT.	1,200	2,032	-	0.00%	2,032	845	1,876
				- 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	117	125
602-2321-232-5330100	Energy / Fuel & Oil	Expense	3,400	- 2 VEHICLES @ APPROX $142/EA PER MO X 12	3,400	3,600	(200)	-5.56%	3,600	1,974	2,853
602-2321-232-5410000	Inspections/Code / Professional Services	Expense	78	- 2 VEHICLES @ $14/EA FOR EMISSIONS	28	78	-	0.00%	78		47
				- CORPORATE HEALTH SERVICES	50						
602-2321-232-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	1,200	- 2 VEHICLES AT VARIOUS AGES/CONDITIONS; APPROX 25% DECREASE DUE TO PURCHASE OF NEW VEHICLES.	1,000	1,650	(450)	-27.27%	1,650	15	560
				- DIGITAL RADIO REPAIR	200						
602-2321-232-5570000	Licenses/Permits	Expense	-								100
602-2321-232-5610100	Communications / Telephone	Expense	1,300	- OFFICE PHONES (INCLUDES USAGE, EQUIPMENT & CHANGES AS NEEDED) - CELLPHONES - (INCLUDES COST OF REPLACEMENT EQUIPMENT, BATTERIES, ETC.)	1,300	1,600	(300)	-18.75%	1,600	731	1,008
602-2321-232-5610200	Communications / Postage	Expense	700	- POSTAGE - FY15 IS A PLUMBING/GAS LICENSING YR.	700	350	350	100.00%	350	307	657
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	500	-	0.00%	500		220

Plumbing Inspection											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				- 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	2,801			2,606	195	7.48%	2,606	2,262	2,915
			359,071			336,580	22,491	6.68%	336,580	253,934	330,735

Water Services											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3311-331-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			18,814
602-3311-331-3400001	Public Works / Equipmental Rental	Revenue	-				-	N/A		1,352	2,550
602-3311-331-3400002	Public Works / Labor	Revenue	-				-	N/A		1,311	4,691
602-3311-331-3400003	Public Works / Overhead	Revenue	-				-	N/A		852	1,548
602-3311-331-3433002	Public Works / Water Meter Fee	Revenue	90,000			90,000	-	0.00%	90,000	80,411	136,107
602-3311-331-3433003	Public Works / Reading Request Fees	Revenue	75,000			75,000	-	0.00%	75,000	57,100	74,953
602-3311-331-3433004	Public Works / Water	Revenue	12,700,000			12,700,000	-	0.00%	12,700,000	6,846,710	12,240,024
602-3311-331-3433005	Public Works / Water Connection Charge	Revenue	25,000			25,000	-	0.00%	25,000	33,735	35,125
602-3311-331-3433006	Public Works / Water Turn On/Off	Revenue	75,000			75,000	-	0.00%	75,000	42,450	81,700
602-3311-331-3433007	Water / Wheeling Surcharge	Revenue	960,682			960,682	-	0.00%	960,682	510,918	628,680
602-3311-331-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		3,120	4,616
602-3311-331-3810002	Non-Operating Revenues / Other Non-Op. Revenue	Revenue	154,080			154,080	-	0.00%	154,080	28,432	143,611
602-3311-331-3813301	Non-Operating Revenues / Donated Infrastructure	Revenue	-				-	N/A			449,440
602-3311-331-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-				-	N/A		640	2,700
			14,079,762			14,079,762	-	0.00%	14,079,762	7,607,031	13,824,559
602-3311-331-5121100	Salaries - Full Time / Productive Time	Expense	994,167			887,509	106,658	12.02%	887,509	422,930	657,257
602-3311-331-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		43,089	65,252
602-3311-331-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		20,023	21,137
602-3311-331-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		32,470	37,447
602-3311-331-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		6,510	13,025
602-3311-331-5141200	Overtime / Standby	Expense	22,000			22,000	-	0.00%	22,000	9,085	15,197
602-3311-331-5141300	Overtime / Premium Overtime	Expense	30,000			30,000	-	0.00%	30,000	16,200	24,940
602-3311-331-5170000	Special Allowance	Expense	-			19,500	(19,500)	-100.00%	19,500	22,597	

Water Services											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3311-331-5210000	Water Services / Workmen's Compensation	Expense	36,935			33,857	3,078	9.09%	33,857	26,307	25,991
602-3311-331-5221100	FICA / Social Security	Expense	64,866			59,460	5,406	9.09%	59,460	33,761	49,110
602-3311-331-5221200	FICA / Medicare	Expense	15,170			13,906	1,264	9.09%	13,906	7,896	11,486
602-3311-331-5264100	Health Insurance / Retirees >= 65	Expense	19,726			23,976	(4,250)	-17.73%	23,976	13,141	22,324
602-3311-331-5266100	Health Insurance / CIGNA	Expense	121,948			101,927	20,021	19.64%	101,927	77,886	95,045
602-3311-331-5266200	Health Insurance / CIGNA - Retirees	Expense	134,037			110,659	23,378	21.13%	110,659	91,389	122,384
602-3311-331-5266300	Health Insurance / OPEB Payment	Expense	92,228			93,740	(1,512)	-1.61%	93,740	93,740	72,314
602-3311-331-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			(10,470)
602-3311-331-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		3,474	(14)
602-3311-331-5267900	Vision - Emp	Expense	-				-	N/A		33	8
602-3311-331-5268100	Health Insurance / Disability	Expense	2,319			2,237	82	3.67%	2,237	1,283	1,819
602-3311-331-5269100	Health Insurance / Life	Expense	2,308			2,126	182	8.56%	2,126	1,406	2,062
602-3311-331-5282500	Retirement / 25 Year Plan	Expense	242,421			236,868	5,553	2.34%	236,868	236,868	225,817
602-3311-331-5283000	Retirement / 30 Year Plan	Expense	72,089			39,063	33,026	84.55%	39,063	39,063	36,543
602-3311-331-5284000	Retirement / Supplement Savings Fees	Expense	364			364	-	0.00%	364	191	295
602-3311-331-5291300	Misc Benefits / Other	Expense	3,421			2,095	1,326	63.29%	2,095	1,426	2,074
602-3311-331-5310100	Supplies / General Supplies	Expense	228,500	General office supplies for office and field work.	8,000	225,500	3,000	1.33%	225,500	98,971	185,450
				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 approximately 500 units @ $200 ea.	100,000						

Water Services											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Faculties maintenance-vaults,6 water tanks,3 pump stations increase do to adding Pump Rebuild parts and seal kits for both pump sizes Whittier hydro station for maintenance and replacement 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						
602-3311-331-5310300	Supplies / Clothing/Uniforms	Expense	4,550	Uniform allowance for 14 employees @ $200 ea.	2,800	3,850	700	18.18%	3,850	5,115	3,492
				Boot allowance 14 employees @ $125 ea.	1,750						
				Full set of employee uniforms for one new employee positions. Estimated $1000.	1,000						
				Added boot allowance for one new employee positions if added $125.	125						
				Cut uniforms for new position	(1,125)						
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	27,299	47,095
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	45,212	103,267
602-3311-331-5340000	Chemicals	Expense	300	Hypochlorite to disinfect new mains and boost chlorine and water tanks	300	300	-	0.00%	300		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%	178,650	122,873	106,717

Water Services											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3311-331-5410000	Water Services / Professional Services	Expense	83,342	Training for nine employees at $200 each for re-certification of state required licenses.	1,600	69,705	13,637	19.56%	69,705	12,053	43,629
				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 ea.	1,500						
				DOT physicals and drug testing.	1,300						
				Leak detection yearly.	42,396						
				Emissions testing.	70						
				Dive inspections for four water tanks $6,000 ea.	24,000						
602-3311-331-5510100	Cleaning Services / Disposal Fees	Expense	200	Landfill disposal fees Landfill disposal fees slight increase to cover higher dump fees.	200	200	-	0.00%	200		
602-3311-331-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	109,127	Outside control work for pump stations and tanks	2,000	227,127	(118,000)	-51.95%	227,127	68,940	37,533
				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 discharge valves for the pumps at the L. R. Dingle Booster Pumping Station.This is a vital component in keeping the pump station running.	12,000						
602-3311-331-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	22,382	PI Badger Meter 2 units at $750 ea.	1,500	22,382	-	0.00%	22,382	5,497	2,880
				Harco cathotic protection on three water tanks.	1,437						
				Copier machine, fax, water and sewer.	1,235						

Water Services											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				MI renewal Badger Meter.	4,400						
				Connect meter reading software update.	1,200						
				Service agreement Orion hardware and software.	3,200						
				Service agreement Orion radix data collector.	1,260						
				Service agreement radix loader and charger 2 $75 ea.	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	129	128
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	82	
602-3311-331-5570000	Water Services / Licenses/Permits	Expense	600	Renew state licenses four people in $150 ea.	600	450	150	33.33%	450	150	325
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	6,422	5,257
602-3311-331-5610100	Communications / Telephone	Expense	16,500	Water Department telephones/auto dialers for alarms.	14,220	16,500	-	0.00%	16,500	9,926	16,303
				Cell phones three at $50 ea. 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	2,000	-	0.00%	2,000	30	202
				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 ea.	400	2,100	-	0.00%	2,100	500	2,024
				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 ea.	800	800	-	0.00%	800		

Water Services											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3311-331-5623100	Travel / Meals/Food	Expense	1,000	Food for seminars or conferences.	1,000	1,000	-	0.00%	1,000		
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	594	1,012
602-3311-331-5650000	Water Services / Insurance	Expense	37,573			34,617	2,956	8.54%	34,617	31,434	31,105
602-3311-331-5740100	Machinery & Equipment / Vehicles	Expense	40,000	Replacement of open body service truck #624 expected to be deadline within the next year.	40,000	60,000	(20,000)	-33.33%	60,000	64,259	29,891
602-3311-331-5740200	Machinery & Equipment / Machinery	Expense	-							25,019	22,450
602-3311-331-5749000	Machinery & Equipment / Contra-expense	Expense	-								(52,341)
602-3311-331-5781100	Depreciation / Buildings	Expense	-								23,310
602-3311-331-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-								1,319,355
602-3311-331-5785100	Depreciation / Equipment	Expense	-								64,670
			2,743,901			2,686,746	57,155	2.13%	2,686,746	1,725,274	3,484,991

Water Quality											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3321-332-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			22
			-			-	-	N/A	-	-	22
602-3321-332-5121100	Salaries - Full Time / Productive Time	Expense	197,412			193,379	4,033	2.09%	193,379	103,978	156,344
602-3321-332-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		10,193	16,603
602-3321-332-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		1,950	4,699
602-3321-332-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		7,398	8,736
602-3321-332-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		2,225	3,080
602-3321-332-5141300	Overtime / Premium Overtime	Expense	3,750			3,300	450	13.64%	3,300	3,423	3,365
602-3321-332-5170000	Special Allowance	Expense	-			4,500	(4,500)	-100.00%	4,500	4,687	
602-3321-332-5210000	Water Services / Workmen's Compensation	Expense	8,406			7,706	700	9.08%	7,706	5,988	5,916
602-3321-332-5221100	FICA / Social Security	Expense	12,474			12,474	-	0.00%	12,474	8,011	11,359
602-3321-332-5221200	FICA / Medicare	Expense	2,917			2,917	-	0.00%	2,917	1,874	2,657
602-3321-332-5266100	Health Insurance / CIGNA	Expense	21,539			23,781	(2,242)	-9.43%	23,781	16,493	20,693
602-3321-332-5266300	Health Insurance / OPEB Payment	Expense	9,549			9,611	(62)	-0.65%	9,611	9,611	7,791
602-3321-332-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			12,738
602-3321-332-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		48	(0)
602-3321-332-5267900	Vision - Emp	Expense	-				-	N/A		8	(0)
602-3321-332-5268100	Health Insurance / Disability	Expense	497			489	8	1.64%	489	296	437
602-3321-332-5269100	Health Insurance / Life	Expense	249			238	11	4.62%	238	161	238
602-3321-332-5282500	Retirement / 25 Year Plan	Expense	13,167			12,983	184	1.42%	12,983	12,983	12,377
602-3321-332-5283000	Retirement / 30 Year Plan	Expense	25,779			14,102	11,677	82.80%	14,102	14,102	13,192
602-3321-332-5284000	Retirement / Supplement Savings Fees	Expense	1,346			1,346	-	0.00%	1,346	853	1,042

Water Quality											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3321-332-5291300	Misc Benefits / Other	Expense	-				-	N/A			
602-3321-332-5310100	Supplies / General Supplies	Expense	26,000	Laboratory chemicals,reagents,and related items	13,000	25,000	1,000	4.00%	25,000	15,819	32,747
				Laboratory testing hardware and related analytical supplies	7,000						
				Administration and cleaning supplies for office and lab areas	1,000						
				In-house equipment repair and maintenance needs	1,000						
				Lab Centrifuge - Replacement for obsolete 1987 model, Waste Water Program	4,000						
602-3321-332-5310300	Supplies / Clothing/Uniforms	Expense	400			400	-	0.00%	400		
602-3321-332-5330100	Energy / Fuel & Oil	Expense	1,400			1,400	-	0.00%	1,400	712	1,435
602-3321-332-5410000	Water Services / Professional Services	Expense	32,650	Chlorine Byproducts Testing - EPA Mandate, Drinking Water	6,400	29,500	3,150	10.68%	29,500	13,877	25,575
				Synthetic Organic Chemical Testing - EPA Mandate, Drinking Water	2,750						
				Total Organic Carbon Testing - EPA Mandate, Drinking Water	1,800						
				Inorganic Chemical Testing - EPA Mandate, Drinking Water	1,800						
				Biomonitoring/Toxicity Screening - EPA Mandate, Wastewater Discharge Permit	14,000						
				Biosolids Sludge Testing - EPA Mandate, Wastewater Sludge Disposal Permit	3,400						
				Toxic Chemical Leaching Procedure (TCLP), Waste Water Sludge Disposal	1,000						
				Allowance for OHS and Emergency Testing - Misc. Contingency for DW and WW Programs	1,500						
602-3321-332-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	2,500			2,000	500	25.00%	2,000	1,822	120

Water Quality											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3321-332-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	2,600	Lab Steam Sterilizer PM, 1 unit - Biannual	1,475	2,500	100	4.00%	2,500	800	2,224
				Lab Balance PM, 3 units - Annual	375						
				POU Treatment Device PM, 3 units - Annual	750						
602-3321-332-5570000	Water Services / Licenses/Permits	Expense	250	MD Sanitarian License Renewal - 2yr period	200	250	-	0.00%	250		
				City Vehicle #621 Tag Renewal - Annual	50						
602-3321-332-5610100	Communications / Telephone	Expense	1,900			1,900	-	0.00%	1,900	926	1,750
602-3321-332-5610200	Communications / Postage	Expense	7,000	Annual Customer Report On Drinking Water Quality (CCR) - EPA Mandate	6,000	6,000	1,000	16.67%	6,000	6,222	4,925
				Regular Mail and Shipping of Drinking Water Samples	1,000						
602-3321-332-5621100	Travel / Dues/Registration Fees	Expense	600	Annual AWWA Membership	250	400	200	50.00%	400	170	220
				Annual Aquatic Pesticide License Renewal Training - MDE Requirement	50						
				Allowance for other regulatory training class registrations	300						
602-3321-332-5630000	Water Services / Advertising	Expense	1,800	Annual CCR Availability Ads - EPA Mandate	1,200	1,200	600	50.00%	1,200		993
				Contingency for Public Notices - DW and WW	600						
602-3321-332-5640000	Water Services / Printing & Binding	Expense	4,400	Printing Of Annual Drinking Water Consumer Report (CCR) - EPA Mandate	4,400	4,000	400	10.00%	4,000	6,514	
602-3321-332-5650000	Water Services / Insurance	Expense	1,991			1,757	234	13.32%	1,757	1,583	1,985
602-3321-332-5740100	Machinery & Equipment / Vehicles	Expense	12,000	Lab Equipment Nitrogen Distillation Unit - Gerhardt Vapodest Model 20s Replacement for 2001 Model at W.Q. Lab	12,000		12,000	N/A			
602-3321-332-5785100	Depreciation / Equipment	Expense	-								3,008
			392,576			363,133	29,443	8.11%	363,133	252,728	356,249

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3331-333-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			3,002
602-3331-333-3690001	Miscellaneous / Other Misc. Receipts	Revenue	7,000			7,000	-	0.00%	7,000	7,893	105,572
602-3331-333-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-				-	N/A		560	
602-3331-333-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	-				-	N/A			
			7,000			7,000	-	0.00%	7,000	8,453	108,574
602-3331-333-5121100	Salaries - Full Time / Productive Time	Expense	890,536			862,341	28,195	3.27%	862,341	447,720	688,370
602-3331-333-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		31,134	52,023
602-3331-333-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		19,581	23,136
602-3331-333-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		31,765	36,526
602-3331-333-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		3,516	14,070
602-3331-333-5141300	Overtime / Premium Overtime	Expense	68,900			68,900	-	0.00%	68,900	28,383	37,747
602-3331-333-5170000	Special Allowance	Expense	-			27,000	(27,000)	-100.00%	27,000	24,487	
602-3331-333-5210000	Water Services / Workmen's Compensation	Expense	41,177			37,745	3,432	9.09%	37,745	29,327	28,976
602-3331-333-5221100	FICA / Social Security	Expense	59,485			59,415	70	0.12%	59,415	34,170	49,682
602-3331-333-5221200	FICA / Medicare	Expense	13,911			13,898	13	0.09%	13,898	7,991	11,619
602-3331-333-5264100	Health Insurance / Retirees >= 65	Expense	46,006			35,903	10,103	28.14%	35,903	27,097	35,355
602-3331-333-5266100	Health Insurance / CIGNA	Expense	156,306			115,699	40,607	35.10%	115,699	101,969	114,535
602-3331-333-5266200	Health Insurance / CIGNA - Retirees	Expense	109,224			114,869	(5,645)	-4.91%	114,869	77,067	118,200
602-3331-333-5266300	Health Insurance / OPEB Payment	Expense	95,823			91,931	3,892	4.23%	91,931	91,931	74,514
602-3331-333-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			(17,686)

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3331-333-5266500	HSA OPEB	Expense	-				-	N/A		1,667	
602-3331-333-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		591	5
602-3331-333-5267900	Vision - Emp	Expense	-				-	N/A		53	0
602-3331-333-5268100	Health Insurance / Disability	Expense	2,245			2,145	100	4.66%	2,145	1,294	1,858
602-3331-333-5269100	Health Insurance / Life	Expense	2,082			2,382	(300)	-12.59%	2,382	1,535	2,397
602-3331-333-5270000	Water Services / Unemployment	Expense	-				-	N/A		3,476	
602-3331-333-5282500	Retirement / 25 Year Plan	Expense	248,050			255,333	(7,283)	-2.85%	255,333	255,333	232,418
602-3331-333-5283000	Retirement / 30 Year Plan	Expense	50,579			36,666	13,913	37.95%	36,666	36,666	47,492
602-3331-333-5291300	Misc Benefits / Other	Expense	233			233	-	0.00%	233	151	230
602-3331-333-5310100	Supplies / General Supplies	Expense	137,989	MAINTENANCE SUPPLIES FOR FOUR DEPARTMENTAL VEHICLES (OIL, FLUIDS AND FILTERS) AT $180.00 EACH.	820	101,220	36,769	36.33%	101,220	94,492	123,423
				GENERAL OFFICE AND CLEANING SUPPLIES FOR STOCK AND NON-STOCK ITEMS FOR LINGANORE, MONOCACY, FISHING CREEK, L R DINGLE AND BALLENGER CREEK AT $2,600.00 PER FACILITY.	13,000						
				ELECTRICAL AND PLUMBING SUPPLIES FOR LINGANORE - $3,000.00, MONOCACY - $2,500.00, FISHING CREEK AND L R DINGLE - $1,500.00	7,000						
				REPLACE OUT DATED EMERGENCY CHLORINE REPAIR KIT (FISHING CREEK, L R DINGLE, MONOCACY) AT $2,225.00 EACH.	6,675						

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				MATERIALS FOR BUILDING THE PARKING RETAINING WALL AT THE LINGANORE PLANT (BANK HAS COLLAPSED DURING HEAVY RAIN FALLS, IN-HOUSE BUILDING MAINTENANCE PROJECT).	10,000						
				REPLACE 10 CORRODED HEATERS WITH ENERGY EFFICIENT HEATERS AT THE LINGANORE PLANT. AT $3,095.86 EACH.	30,959						
				REPLACE 2 PERISTALTIC PUMPS AT L R DINGLE. AT 5,043.60 EACH.	10,087						
				REPLACE LINGANORE OPERATOR ROOM HVAC UNIT (UNIT IS PAST ITS LIFE EXPECTANCY AND WE HAVE BEEN REPLACING PARTS).	4,000						
				RAW WATER PUMP REPLACEMENT PARTS (SHAFTS, COUPLINGS AND BEARINGS) FOR LINGANORE - $10,000.00 AND MONOCACY - $13,000.00.	23,000						
				REPLACE DISCHARGE VALVE FOR FINISH WATER PUMP #1 AT LINGANORE (WORE OUT AND WILL NOT CLOSE TIGHTLY - 23 YEARS OLD).	2,500						
				PARTS (DRIVE SPROCKETS, COUPLINGS, BEARINGS, SHAFTS) TO REBUILD LINGANORE BASIN #3 FLOCCULATOR (PARTS ARE WORE OUT AND NEEDS REPLACED TO PROPERLY TREAT WATER).	24,948						

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				REPLACE TWO WOODEN GARAGE DOORS (9 X 12) AT FISHING CREEK GARAGE (DAMAGED, WORN OUT AND NEEDS REPLACED)AT $2,500.00 EACH.	5,000						
602-3331-333-5310300	Supplies / Clothing/Uniforms	Expense	5,850	CONTRACT UNIFORMS FOR 18 EMPLOYEES AT $200.00 EACH.	3,600	4,950	900	18.18%	4,950	3,837	3,301
				REQUIRED SAFETY BOOTS FOR 18 EMPLOYEES AT $125.00 EACH	2,250						
602-3331-333-5330100	Energy / Fuel & Oil	Expense	18,800	DIESEL FUEL FOR THE LINGANORE GENERATOR.	13,000	14,800	4,000	27.03%	14,800	10,334	19,429
				FUEL AND OIL FOR FOUR DEPARTMENTAL VEHICLES	5,800						
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	189,690	322,563
602-3331-333-5330400	Energy / Heating Fuel	Expense	6,500	FISHING CREEK OPERATIONS BUILDING.	3,500	6,500	-	0.00%	6,500	4,741	4,622
				FISHING CREEK CARETAKER RESIDENT.	3,000						
602-3331-333-5340000	Water Services / Chemicals	Expense	618,573	CHEMICAL ESTIMATE IS BASED ON 5.7 MILLION GALLONS PER DAY OF WATER PRODUCTION.	546,330	603,647	14,926	2.47%	603,647	253,357	433,709
				ANTICIPATED INCREASE OF 7% FOR CPI ESCALATION ALLOWANCE FOR CONTRACT RENEWAL (FY14 WAS 7.4%)	38,243						

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				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 SOLUTIONS).	19,000						
602-3331-333-5390000	Water Services / Items Purchased - Resale	Expense	2,840,250	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	2,720,250	120,000	4.41%	2,720,250	981,400	1,505,700
				READY TO SERVE FEE (PER PRWSA PER ENGINEERING).	1,800,000						
602-3331-333-5410000	Water Services / Professional Services	Expense	125,281	18 EMPLOYEES (SCBA FIT TESTING, PHYSICAL AND RANDOM DRUG AND ALCOHOL TESTING).	3,900	84,317	40,964	48.58%	84,317	90,851	45,390
				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						
				VIBRATION ANALYSIS SERVICE FOR 15 PUMPS AND 2 AIR COMPRESSORS AND LINGANORE AND MONOCACY PLANTS.	6,626						

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				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 FOR THE SCADA SYSTEM.	948						
				BACKFLOW PREVENTION DEVICE INSPECTION/TESTING.	2,500						
				MONTHLY PEST SERVICES FOR FISHING CREEK, MONOCACY AND LINGANORE AT $25.00 PER SITE PER MONTH.	1,000						
				CONSULTING SERVICES FOR EVALUATION AND SUPPORT FOR STAGE 2 DISINFECTION BY-PRODUCTS COMPLIANCE FOR THE WATER TREATMENT PLANTS.	35,000						
				PROCESS SAFETY MANAGEMENT (PSM) AND RISK MANAGEMENT PLAN (RMP)REVIEW AND SUBMITTAL TO EPA (EPA REQUIREMENT)AND STAFF TRAINING (EPA REQUIREMENT)	19,964						
				ENGINEERING STUDY TO EVALUATE THE LINGANORE WATER PLANT PRE-SEDIMENTATION POND BANK (EROSION ISSUES).	10,000						
602-3331-333-5510100	Cleaning Services / Disposal Fees	Expense	100			100	-	0.00%	100	38	

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3331-333-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	380,616	FREDERICK CITY WATERSHED MAINTENANCE AND UPKEEP EXPENSES TO MARYLAND DNR FOREST SERVICE.	43,500	283,000	97,616	34.49%	283,000	247,746	96,807
				UPPER ROOF REPLACEMENT FOR LINGANORE (23 YEARS OLD - ROOF TYPE IS MADE FROM A MODIFIED RUBBER SYSTEM AND IT IS STILL LEAKING AFTER NUMEROUS REPAIRS AND NEED REPLACED).	31,000						
				REPAIR AND SEAL/WATER PROOF THE MONOCACY SEDIMENTATION BASIN WALLS (CORROSION CONTINUES TO OCCUR BECAUSE OF THE CHEMICALS CORRODING THE CONCRETE WALLS- BASIN AGE IS 53 YEARS OLD).	25,668						
				FISHING CREEK RESERVOIR SILTATION STUDY	100,000						
				FREDERICK CITY WATERSHED TRAIL CLEAN IP EXPENSE TO MARYLAND DNR FOREST SERVICE (DEBRIS REMOVAL, THE CLEANING UP OF EACH TRAIL AND SPECIAL POINTS OF CONCERN REGARDING THE TRAILS).	27,500						

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				REPAIR AND SEAL/WATER PROOF THE 3 SEDIMENTATION BASIN TANK WALLS AT THE LINGANORE BASIN WALLS (CORROSION CONTINUES TO OCCUR BECAUSE OF THE CHEMICALS CORRODING THE CONCRETE WALLS- THE 3 BASIN AGES ARE 23 YEARS OLD).	96,950						
				REBUILD KIT FOR WASH WATER PUMP AT LINGANORE (OVERHAUL KIT INCLUDES BOWL ASSEMBLY, REBUILD ENTIRE PUMP AND LABOR AND DELIVERY).	55,998						
602-3331-333-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	36,781	18 CHEMICAL SCALE CALIBRATIONS FOR LINGANORE, MONOCACY, FISHING CREEK AND L R DINGLE.	900	23,762	13,019	54.79%	23,762	14,737	18,194
				LINGANORE ELEVATOR SERVICE AGREEMENT.	1,720						
				4 HOIST INSPECTIONS AT LINGANORE AND MONOCACY.	1,700						
				SECURITY ALARM CHECK FOR LINGANORE AND MONOCACY.	890						
				2 AED ANNUAL CHECK AT LINGANORE AND MONOCACY.	650						
				25 ANNUAL FIRE EXTINGUISHER INSPECTIONS AT LINGANORE, MONOCACY, FISHING CREEK, L R DINGLE, BALLENGER CREEK	150						
				4 CHLORINE FEED SYSTEMS MAINTENANCE AT LINGANORE, MONOCACY, FISHING CREEK AND L R DINGLE.	8,500						

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				SERVICE CONTRACT FOR SAVIN 920 COPIER	290						
				MAINTENANCE CONTRACT FOR 3 PHOSPHATE ANALYZER AT LINGANORE, MONOCACY AND L R DINGLE.	2,830						
				MAINTENANCE CONTRACT FOR 3 FLUORIDE ANALYZER AT LINGANORE, MONOCACY AND L R DINGLE.	5,073						
				11 PRIVATE WATER TREATMENT UNITS - ANNUAL MAINTENANCE FOR MOUNTAIN WATER SUPPLY CUSTOMERS.	2,700						
				GENERATOR MAINTENANCE (LINGANORE, FISHING CREEK AND BALLENGER CREEK)	9,084						
				ANNUAL ELEVATOR RE-CALL/SHUNT-TRIP & SMOKE TEST (PER NFPA GUIDELINES)	150						
				ANNUAL MAINTENANCE FOR FISHING CREEK CARETAKER FURNACE AND 3 TREATMENT PLANT FURNACES	670						
				26 SCBA BOTTLES HYDRO-TESTED AND RECHARGED AND 10 REGULATOR ANNUAL FLOW TESTING	1,474						
602-3331-333-5540100	Rentals / Land and Buildings	Expense	-				-	N/A			1,010
602-3331-333-5540200	Rentals / Equipment and Vehicles	Expense	845	FISHING CREEK CARETAKER PAGER.	225	395	450	113.92%	395	71	84
				2 WELDING LEASED TANKS	170						
				FLOOR TILE STRIPPER	450						
602-3331-333-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	1,000			1,000	-	0.00%	1,000	1,000	1,000

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3331-333-5570000	Water Services / Licenses/Permits	Expense	500	5 REQUIRED WATER LICENSE RENEWALS AT $100.00 EACH (MDE STATE REQUIREMENT)	500	1,075	(575)	-53.49%	1,075	600	225
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	27,680	-	0.00%	27,680	7,873	17,780
				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 WITHDRAWAL REPORTS AND 1 ANNUAL POLYMER CERTIFICATION LETTER).	35	535	-	0.00%	535	98	49
				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	3,175	TRAINING TO MAINTAIN 15 STATE CERTIFIED CLASS IV OPERATOR LICENSES (1 CLASS EACH AT $130).	1,950	2,425	750	30.93%	2,425	277	1,592
				AWWA AND MWRA MEMBERSHIP DUES FOR SUPERINTENDENT	125						
				ANNUAL SHORT COURSE FOR TW0 OPERATOR TRAINEE AT WASHINGTON COLLEGE CHESTERTOWN, MD	1,100						

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3331-333-5623100	Travel / Meals/Food	Expense	75	MEALS FOR OUT OF TOWN CLASSES/TRAINING	75	75	-	0.00%	75		
602-3331-333-5630000	Water Services / Advertising	Expense	1,000			1,000	-	0.00%	1,000	636	509
602-3331-333-5650000	Water Services / Insurance	Expense	79,478			71,335	8,143	11.42%	71,335	60,671	46,534
602-3331-333-5710000	Land	Expense	-				-	N/A		76,273	
602-3331-333-5740100	Machinery & Equipment / Vehicles	Expense	-			50,000	(50,000)	-100.00%	50,000	31,641	
602-3331-333-5740200	Machinery & Equipment / Machinery	Expense	540,782	REPLACE BOTH WASH WATER VALVES AT THE MONOCACY WATER PLANT (CONTROL ISSUES - THEY HAVE REACHED THEIR LIFE EXPECTANCY) AT $6,717.00 EACH.	13,434	413,000	127,782	30.94%	413,000	147,100	39,455
				2 TON MONORAIL CRANE FOR THE MONOCACY WATER PLANT (CURRENTLY A SAFETY ISSUE WHEN WE REMOVE PUMP MOTORS IN THE LOWER BASEMENT).	24,538						
				REPLACE 3 MAIN SWITCH BOARDS AND TIE BREAKERS FOR RAW WATER PUMPS AT THE LINGANORE WATER PLANT (THESE BREAKERS ARE NO LONGER AVAILABLE OR REPAIRABLE SHOULD ONE FAIL).	125,000						
				REPLACE VFD'S FOR 3 RAW WATER PUMPS AT LINGANORE (OBSOLETE AND REPLACEMENT PARTS ARE HARD TO FIND).	187,500						
				REPLACE THE BASIN CLARIFIER AT THE MONOCACY WATER PLANT (THE AGE AND DETERIORATION IS MAKING IT DIFFICULT TO REPAIRS AND RETRO FIT PARTS).	89,500						

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				REPLACE 2 WASH WATER VALVE ACTUATORS AT THE MONOCACY WATER PLANT (THEY HAVE REACHED THEIR LIFE EXPECTANCY AND REPLACEMENT PARTS ARE HARD TO FIND BECAUSE THE ACTUATORS ARE OBSOLETE). AT $10,005.00 EACH.	20,010						
				REPLACE THE EFFLUENT FLOW METERS AT LINGANORE, MONOCACY, FISHING CREEK AND L R DINGLE (THEY ARE USED FOR MDE FLOW REPORTING AND RETROFITTING HAS BECOME DIFFICULT BECAUSE OF THEIR AGE AND TECHNOLOGY). AT $8,000.00 EACH.	32,000						
				REPLACE THE PRE AND POST CHLORINATORS AT THE LINGANORE WATER PLANT. (OBSOLETE BECAUSE OF THEIR AGE (23 YEARS OLD) AND REPLACEMENT PARTS DO NOT EXIST). AT 17,400.00 EACH.	43,800						
				ELECTRIC PALLET JACK FOR LINGANORE AND EXTRA BATTERIES (REPLACE MANUAL JACK BECAUSE OF HAZARD CONDITIONS WHILE UNLOADING CHEMICALS AND MOVING CHEMICALS AROUND IN THE STORAGE AREAS)	5,000						
602-3331-333-5749000	Machinery & Equipment / Contra-expense	Expense	-				-	N/A			(39,455)
602-3331-333-5781100	Depreciation / Buildings	Expense	-				-	N/A			111,868

Water Treatment											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3331-333-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-				-	N/A			2,005,408
602-3331-333-5785100	Depreciation / Equipment	Expense	-				-	N/A			37,133
			6,985,467			6,510,626	474,841	7.29%	6,510,626	3,474,367	6,347,796

Wastewater Treatment Plant												
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013	
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	23,760	SIGNIFICANT INDUSTRIAL USERS PERMIT FEE X 2	8,910	22,935	825	3.60%	22,935	22,935	22,935	
				HIGH STRENGTH INDUSTRIAL USERS PERMIT FEE X 17	14,025							
				ZERO DISCHARGE INDUSTRIAL USERS PERMIT FEE X 1	825							
602-3411-343-3223402	Indust. Waste Discharge / FOG - Fats, Oils, Grease	Revenue	11,160	FOG PERMITS : 279 X $40	11,160	6,975	4,185	60.00%	6,975	7,600	3,525	
602-3411-343-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			1,523	
602-3411-343-3400004	Recreation / Concessions	Revenue	100	COKE MACHINE	100	100	-	0.00%	100	146	165	
602-3411-343-3434103	Public Works / Sewer	Revenue	9,700,000			10,030,000	(330,000)	-3.29%	10,030,000	5,288,852	9,465,003	
602-3411-343-3434104	Sewer / Sewer Interceptor	Revenue	50,000	FLOW AGREEMENT OPERATING COSTS	50,000	50,000	-	0.00%	50,000	12,557	62,219	
602-3411-343-3513401	Public Works Activities / Indust. Waste Surcharge	Revenue	20,000	SURCHARGE FEES	20,000	20,000	-	0.00%	20,000	21,075	34,329	
602-3411-343-3690001	Miscellaneous / Other Misc. Receipts	Revenue	200			200	-	0.00%	200	1,703	6,868	
602-3411-343-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	-				-	N/A		1,440	381,732	
			9,805,220			10,130,210	(324,990)	-3.21%	10,130,210	5,356,308	9,978,299	
602-3411-343-5121100	Salaries - Full Time / Productive Time	Expense	673,762			660,463	13,299	2.01%	660,463	318,956	462,233	
602-3411-343-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		18,168	25,529	
602-3411-343-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		13,870	10,479	
602-3411-343-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		22,885	25,679	
602-3411-343-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		3,617	6,648	
602-3411-343-5141300	Overtime / Premium Overtime	Expense	62,000			60,000	2,000	3.33%	60,000	47,820	56,556	
602-3411-343-5170000	Special Allowance	Expense	-			19,500	(19,500)	-100.00%	19,500	15,337		

Wastewater Treatment Plant												
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013	
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals	
602-3411-343-5210000	Sanitation Services / Workmen's Compensation	Expense	17,869			16,380	1,489	9.09%	16,380	12,727	12,574	
602-3411-343-5221100	FICA / Social Security	Expense	45,620			45,877	(257)	-0.56%	45,877	25,801	34,938	
602-3411-343-5221200	FICA / Medicare	Expense	10,670			10,730	(60)	-0.56%	10,730	6,034	8,171	
602-3411-343-5264100	Health Insurance / Retirees >= 65	Expense	37,902			26,556	11,346	42.72%	26,556	23,890	27,545	
602-3411-343-5266100	Health Insurance / CIGNA	Expense	107,878			89,762	18,116	20.18%	89,762	73,056	83,458	
602-3411-343-5266200	Health Insurance / CIGNA - Retirees	Expense	82,911			83,140	(229)	-0.28%	83,140	56,530	80,908	
602-3411-343-5266300	Health Insurance / OPEB Payment	Expense	90,880			77,909	12,971	16.65%	77,909	77,909	70,481	
602-3411-343-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			24,433	
602-3411-343-5266500	OPEB Retirement Health Savings Plan	Expense	-				-	N/A		1,458		
602-3411-343-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		485	8	
602-3411-343-5267900	Vision - Emp	Expense	-				-	N/A		117	(10)	
602-3411-343-5268100	Health Insurance / Disability	Expense	1,507			1,372	135	9.84%	1,372	931	1,245	
602-3411-343-5269100	Health Insurance / Life	Expense	2,128			1,704	424	24.88%	1,704	1,162	1,699	
602-3411-343-5270000	Sanitation Services / Unemployment	Expense	-				-	N/A			15,050	
602-3411-343-5282500	Retirement / 25 Year Plan	Expense	190,047			186,090	3,957	2.13%	186,090	186,090	199,412	
602-3411-343-5283000	Retirement / 30 Year Plan	Expense	41,034			43,012	(1,978)	-4.60%	43,012	43,012	33,640	
602-3411-343-5284000	Retirement / Supplement Savings Fees	Expense	509			509	-	0.00%	509	311	413	
602-3411-343-5291300	Misc Benefits / Other	Expense	116			116	-	0.00%	116	76	115	
602-3411-343-5310100	Supplies / General Supplies	Expense	386,500	PRELIMINARY OPERATIONS - ESTIMATED	40,000	336,500	50,000	14.86%	336,500	204,398	204,622	
				PRIMARY OPERATIONS - ESTIMATED	40,000							
				BIOLOGICAL OPERATIONS - ESTIMATED	40,000							
				SECONDARY OPERATIONS - ESTIMATED	35,000							

Wastewater Treatment Plant												
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013	
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals	
				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							
				PLANT WIDE SPARE PARTS	50,000							
				SPARE PARTS RELATED TO THE SOLIDS REHAB PROJECT (NEW COVERS, PUMPS, BOILERS, CO-GEN EQUIPMENT)	50,000							
602-3411-343-5310300	Supplies / Clothing/Uniforms	Expense	4,500	CONTRACT UNIFORMS	2,000	3,800	700	18.42%	3,800	2,331	3,533	
				STEEL TOE BOOTS	1,500							
				MISC STOCK ITEMS LIKE T-SHIRTS	500							
				6 in 1 COATS FROM STOCK x 4	500							
602-3411-343-5330100	Energy / Fuel & Oil	Expense	49,000	BACKUP GENERATOR FUEL	39,500	49,000	-	0.00%	49,000	14,353	37,755	
				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	236,129	466,615	
602-3411-343-5330300	Energy / Natural Gas	Expense	20,000	BUILDING HEAT AND BACK UP DIGESTER BIO-SOLIDS HEAT	20,000	15,000	5,000	33.33%	15,000	7,166	5,713	
602-3411-343-5340000	Sanitation Services / Chemicals	Expense	308,500	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.)	64,500	330,600	(22,100)	-6.68%	330,600	86,631	150,638	
				DAFT POLYMER	19,000							

Wastewater Treatment Plant												
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013	
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals	
				COUNTY CHLORINE	48,000							
				SULFUR DIOXIDE	40,000							
				CITY CHLORINE	38,000							
				FERRIC CHLORIDE	70,000							
				ODOR CONTROL FOR GRIT AND SCREENINGS	3,000							
				POLYMER PARTS CLEANER	1,500							
				EFFLUENT DEFOAMER	1,500							
				HEAT EXCHANGER ADDITIVE	3,000							
				BNR POLYMER	20,000							
602-3411-343-5410000	Sanitation Services / Professional Services	Expense	146,279	ELECTRICAL TESTING	19,627	61,579	84,700	137.55%	61,579	24,958	71,091	
				CHLORINE AND SULFUR DIOXIDE EQUIPMENT PM SERVICE	25,000							
				PRETREATMENT LAB TESTING	13,000							
				VIBRATION ANALYSIS	7,952							
				BACKFLOW PREVENTION SERVICE	2,500							
				HOIST INSPECTIONS	2,500							
				CORPOHS AND WHITE GLOVE TESTING	2,200							
				SCALE CALIBRATION SERVICE	500							
				REQUIRED 3 YEAR RMP/PSM EMPLOYEE AWARENESS TRAINING and P&ID REVISIONS	13,000							
				COMPOSTING FEASIBILITY STUDY	60,000							
602-3411-343-5510100	Cleaning Services / Disposal Fees	Expense	738,000	SLUDGE DISPOSAL - 10,000 TONS @ ESTIMATED $70 EACH	700,000	873,000	(135,000)	-15.46%	873,000	384,254	795,296	
				GRIT REMOVAL	20,000							
				SCREENINGS REMOVAL	18,000							
602-3411-343-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	151,500	MISC ELECTRICAL EQUIPMENT REPAIRS - ESTIMATED	80,000	110,000	41,500	37.73%	110,000	123,205	106,109	
				MISC MECHANICAL EQUIPMENT REPAIRS - ESTIMATED	50,000							
				REPAIRS EVERY YEAR FOR MISC ITEMS SUCH AS WELDING AND ROOF REPAIR	20,000							

Wastewater Treatment Plant												
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013	
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals	
				BOBCAT WILL NEED REPLACEMENT TIRES	1,500							
602-3411-343-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	13,882	AED MAINTENANCE	650	41,100	(27,218)	-66.22%	41,100	7,036	1,447	
				PEST CONTROL	450							
				FIRE EXTINGUISHER SERVICE	500							
				GENERATOR MAINTENANCE	12,282							
602-3411-343-5540200	Rentals / Equipment and Vehicles	Expense	-				-	N/A			15,087	
602-3411-343-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	633	FY14 X 5%	633	603	30	4.98%	603	546	546	
602-3411-343-5570000	Sanitation Services / Licenses/Permits	Expense	6,800	SLUDGE GENERATOR FEE FROM MDE	6,000	6,000	800	13.33%	6,000	6,248	675	
				OPERATOR LICENSE RENEWALS	300							
				OPERATOR LICENSE EXAMS	500							
602-3411-343-5610100	Communications / Telephone	Expense	13,400	T1 NETWORK LINE	7,500	12,200	1,200	9.84%	12,200	7,341	12,151	
				LAND LINES	2,400							
				CELLS	2,400							
				SCADA	1,100							
602-3411-343-5610200	Communications / Postage	Expense	1,500	POSTAGE	1,500	1,500	-	0.00%	1,500	635	1,297	
602-3411-343-5621100	Travel / Dues/Registration Fees	Expense	2,870	CLASSES FOR LICENSE RENEWAL CREDITS	2,000	3,870	(1,000)	-25.84%	3,870	2,636	953	
				WWOA TRAINING	500							
				WWOA MEMBERSHIPS	260							
				WEF MEMBERSHIP	110							
602-3411-343-5630000	Sanitation Services / Advertising	Expense	100	NOV POSTINGS	100	100	-	0.00%	100	1,922	3,878	
602-3411-343-5650000	Sanitation Services / Insurance	Expense	75,250			67,691	7,559	11.17%	67,691	61,953	46,872	
602-3411-343-5740100	Machinery & Equipment / Vehicles	Expense	-			175,000	(175,000)	-100.00%	175,000	165,051		
602-3411-343-5740200	Machinery & Equipment / Machinery	Expense	-				-	N/A			188,718	
602-3411-343-5749000	Machinery & Equipment / Contra-expense	Expense	-				-	N/A			(188,718)	
602-3411-343-5781100	Depreciation / Buildings	Expense	-				-	N/A			427,011	

Wastewater Treatment Plant												
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013	
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals	
602-3411-343-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-				-	N/A			470,542	
602-3411-343-5785100	Depreciation / Equipment	Expense	-				-	N/A			127,652	
			3,803,547			3,930,663	(127,116)	-3.23%	3,930,663	2,287,036	4,130,686	

Sewer Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3412-344-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			10,450
602-3412-344-3434105	Public Works / Sewer Connection Charge	Revenue	51,320			51,320	-	0.00%	51,320	15,020	35,548
602-3412-344-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		36	317
602-3412-344-3813401	Non-Operating Revenues / Donated Infrastructure	Revenue	-				-	N/A			323,500
602-3412-344-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-				-	N/A		2,250	582
			51,320			51,320	-	0.00%	51,320	17,306	370,397
602-3412-344-5121100	Salaries - Full Time / Productive Time	Expense	272,851			274,297	(1,446)	-0.53%	274,297	126,941	223,718
602-3412-344-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		11,415	12,656
602-3412-344-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		2,247	4,085
602-3412-344-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		9,065	11,829
602-3412-344-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		1,781	3,953
602-3412-344-5141200	Overtime / Standby	Expense	14,000			14,000	-	0.00%	14,000	9,891	15,354
602-3412-344-5141300	Overtime / Premium Overtime	Expense	10,000			10,000	-	0.00%	10,000	4,640	11,114
602-3412-344-5170000	Special Allowance	Expense	-			12,000	(12,000)	-100.00%	12,000	7,612	
602-3412-344-5210000	Sanitation Services / Workmen's Compensation	Expense	26,873			24,634	2,239	9.09%	24,634	19,140	18,911
602-3412-344-5221100	FICA / Social Security	Expense	18,406			19,239	(833)	-4.33%	19,239	9,977	15,950
602-3412-344-5221200	FICA / Medicare	Expense	4,304			4,500	(196)	-4.36%	4,500	2,333	3,730
602-3412-344-5266100	Health Insurance / CIGNA	Expense	56,862			53,075	3,787	7.14%	53,075	38,962	57,605
602-3412-344-5266200	Health Insurance / CIGNA - Retirees	Expense	38,279			34,799	3,480	10.00%	34,799	26,099	35,575
602-3412-344-5266300	Health Insurance / OPEB Payment	Expense	32,924			33,140	(216)	-0.65%	33,140	33,140	29,307
602-3412-344-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			15,899

Sewer Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3412-344-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		340	173
602-3412-344-5267900	Vision - Emp	Expense	-				-	N/A		9	
602-3412-344-5268100	Health Insurance / Disability	Expense	650			715	(65)	-9.09%	715	401	642
602-3412-344-5269100	Health Insurance / Life	Expense	664			655	9	1.37%	655	415	645
602-3412-344-5282500	Retirement / 25 Year Plan	Expense	95,461			97,921	(2,460)	-2.51%	97,921	97,921	93,352
602-3412-344-5283000	Retirement / 30 Year Plan	Expense	7,065			1,410	5,655	401.06%	1,410	1,410	1,319
602-3412-344-5291300	Misc Benefits / Other	Expense	233			233	-	0.00%	233	151	230
602-3412-344-5310100	Supplies / General Supplies	Expense	55,300	Maintenance for 9 Sanitary Sewer Stations; pump, electrical, generator and auto dialer parts, 4 pump rebuilds.	13,000	52,800	2,500	4.73%	52,800	33,515	48,448
				SS System maintenance/repairs supplies; 12 repairs at $2000; cleanout cap replacement 120 @ $25 manhole repairs 1@ 5000; replacement camera parts $2000.	31,800						
				Small equipment & tools (replacement shovels, hammers wrenches, screw drivers, cut off saws, new saw blades, safety ropes, cones, barrels & office supplies such as ink, notebooks, pens etc.).	4,000						
				Maxie rooter required to clear system of heavy root infestation.	2,500						
				Bull dog jet nozzle for Jet truck to effectively clear blockages in system.	4,000						
602-3412-344-5310300	Supplies / Clothing/Uniforms	Expense	1,625	Uniform replacements for 5 employee's @ $200 ea.	1,000	1,375	250	18.18%	1,375	2,406	1,559
				Safety Shoes for 5 employee's @ $125 ea.	625						
				New employee $1000 uniforms and $125 for boots.	1,125						
				Cut uniform for new position	(1,125)						
602-3412-344-5330100	Energy / Fuel & Oil	Expense	14,000	Amount to cover 6 vehicles and 8 pump stations.	14,000	14,000	-	0.00%	14,000	7,111	15,056

Sewer Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3412-344-5330200	Energy / Electricity	Expense	16,000	Electric for 9 sewer pump stations.	16,000	16,000	-	0.00%	16,000	10,075	15,412
602-3412-344-5330300	Energy / Natural Gas	Expense	350	$30 per month average for 1 sewer pump station.	350	350	-	0.00%	350	164	330
602-3412-344-5340000	Sanitation Services / Chemicals	Expense	1,250	Chemicals for in house root treatment.	500	750	500	66.67%	750	640	669
				Tracing dyes.	250						
				Chemicals for weed control in house.	500						
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	818	437
				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	12,050	-	0.00%	12,050	6,147	13,340
				Testing and physicals for 9 employees.	1,000						
				Sampling water to check for raw sewage.	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	52,200	Outside Truck/Equipment repairs.	24,000	52,000	200	0.38%	52,000	15,170	22,293
				Concrete and Blacktop repairs for sewer related excavations.	15,000						
				Yearly root control treatment helps to reduce overflows. This is performed in known trouble area throughout the city on a regular basis.	12,000						
				Calibrating gas detectors used for confined space entry.	1,200						
602-3412-344-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	24,000	Service for inspection and repairs for generators at 9 sewer pumping stations.	24,000	24,000	-	0.00%	24,000	8,044	
602-3412-344-5570000	Sanitation Services / Licenses/Permits	Expense	200							100	400
602-3412-344-5610100	Communications / Telephone	Expense	9,300	Miss Utility monthly charges.	3,100	8,960	340	3.79%	8,960	4,450	6,607

Sewer Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				3 office phones & 4 cell phones.	4,000						
				5 phone services to 5 sewer pumping station for auto dialers.	2,200						
602-3412-344-5610200	Communications / Postage	Expense	175	Mailing of gas detectors for calibration and repair and misc.. shipping of equipment.	175	175	-	0.00%	175	13	147
602-3412-344-5621100	Travel / Dues/Registration Fees	Expense	1,175	Classes/seminars for continuing ed to meet state required license renewal/recertification requirements. These classes cost 109 per class for 3 people - 1 superintendent and 2 operators.	675	675	500	74.07%	675	228	1,340
				Increase $500 for more classes to keep up to date on new regulations, products and methods of repairs and root control.	500						
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 aren't provided. Misc meals if staff required to work over 10 hours.	200	200	-	0.00%	200		
602-3412-344-5650000	Sanitation Services / Insurance	Expense	16,687			15,805	882	5.58%	15,805	13,345	16,949
602-3412-344-5740100	Machinery & Equipment / Vehicles	Expense	112,000	Replacement of 2000 utility Truck. Replace with 4wd 1 ton dump with plow.	95,000	45,000	67,000	148.89%	45,000	98,235	35,868
				10 ton Trailer.	17,000						
602-3412-344-5740200	Machinery & Equipment / Machinery	Expense	24,000			24,000	-	0.00%	24,000	21,285	
602-3412-344-5749000	Machinery & Equipment / Contra-expense	Expense	-				-	N/A			(35,868)
602-3412-344-5781100	Depreciation / Buildings	Expense	-				-	N/A			77,698
602-3412-344-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-				-	N/A			489,036

Sewer Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3412-344-5785100	Depreciation / Equipment	Expense	-				-	N/A			108,852
602-3412-344-5790100	Loss on Cap. Asset Disp.	Expense	-				-	N/A			3,924
			970,804			900,478	70,126	7.79%	900,478	625,637	1,378,545

Inflow & Infiltration											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	1,250	1,750
602-3413-345-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			6,379
			5,000			5,000	-	0.00%	5,000	1,250	8,129
602-3413-345-5121100	Salaries - Full Time / Productive Time	Expense	140,751			139,955	796	0.57%	139,955	66,212	117,120
602-3413-345-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		5,242	9,930
602-3413-345-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		927	2,057
602-3413-345-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		4,923	5,978
602-3413-345-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		725	2,699
602-3413-345-5141200	Overtime / Standby	Expense	-				-	N/A			452
602-3413-345-5141300	Overtime / Premium Overtime	Expense	1,000			1,000	-	0.00%	1,000	209	1,198
602-3413-345-5170000	Special Allowance	Expense	-			4,500	(4,500)	-100.00%	4,500	4,717	
602-3413-345-5210000	Sanitation Services / Workmen's Compensation	Expense	3,310			3,035	275	9.06%	3,035	2,359	2,329
602-3413-345-5221100	FICA / Social Security	Expense	8,788			9,019	(231)	-2.56%	9,019	4,642	7,562
602-3413-345-5221200	FICA / Medicare	Expense	2,057			2,109	(52)	-2.47%	2,109	1,086	1,769
602-3413-345-5264100	Health Insurance / Retirees >= 65	Expense	7,330			6,425	905	14.09%	6,425	4,775	6,465
602-3413-345-5266100	Health Insurance / CIGNA	Expense	33,457			44,614	(11,157)	-25.01%	44,614	25,700	40,949
602-3413-345-5266200	Health Insurance / CIGNA - Retirees	Expense	17,792			16,175	1,617	10.00%	16,175	12,131	16,535
602-3413-345-5266300	Health Insurance / OPEB Payment	Expense	14,491			19,110	(4,619)	-24.17%	19,110	19,110	15,489
602-3413-345-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			2,710
602-3413-345-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		33	(78)
602-3413-345-5268100	Health Insurance / Disability	Expense	371			376	(5)	-1.33%	376	220	376

Inflow & Infiltration											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3413-345-5269100	Health Insurance / Life	Expense	284			385	(101)	-26.23%	385	248	385
602-3413-345-5282500	Retirement / 25 Year Plan	Expense	57,750			47,604	10,146	21.31%	47,604	47,604	56,386
602-3413-345-5283000	Retirement / 30 Year Plan	Expense	1,306			705	601	85.25%	705	705	660
602-3413-345-5291300	Misc Benefits / Other	Expense	116			116	-	0.00%	116	76	115
602-3413-345-5310100	Supplies / General Supplies	Expense	28,750	Repair, Maintenance, Supplies & replacement parts for 4 specialty vehicles to include but not limited to camera lights, pins, cables, tractors, computer related equipment, and a variety of small misc jetting equipment for jet trucks.	19,000	24,750	4,000	16.16%	24,750	17,260	11,648
				General supplies , traffic cones, barrels, signs, small tools, and office supplies.	1,750						
				Replacement grease cutter for Jet truck. This is a jet nozzle used to cut grease out of main lines that helps reduce sewer over flows and possible fines.	4,000						
				Replacement hose for jet truck.	2,000						
				Replacement cable for push camera.	2,000						
602-3413-345-5310300	Supplies / Clothing/Uniforms	Expense	975	3 employees @ $200 ea to maintain uniforms	600	825	150	18.18%	825	620	1,138
				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	13,000	-	0.00%	13,000	4,096	11,047
602-3413-345-5340000	Sanitation Services / Chemicals	Expense	650	Tracing Dyes	150	650	-	0.00%	650		937
				In house root treatments on Sewer house connections	500						
602-3413-345-5410000	Sanitation Services / Professional Services	Expense	6,400	Software support plan (upgrades and updates for Camera truck software programs) cost 2 @ 1800.	3,600	6,350	50	0.79%	6,350	4,800	3,290
				DOT physicals and drug testing. Increased $50 due to increase from CORP OHS.	200						

Inflow & Infiltration											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				Air time for GPS rover used to help map the City's utilities 12 months @ $200 per month.	2,400						
				Towing and VIEP inspections.	200						
602-3413-345-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	44,620	Outside repairs to 3 trucks (jet truck Jet-vac and camera truck)all 3 are specialty trucks with specialty needs for repairs.	10,000	64,620	(20,000)	-30.95%	64,620	2,962	33,769
				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 confined space entry meters 3@340	1,020						
602-3413-345-5570000	Sanitation Services / Licenses/Permits	Expense	200								
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 efficiently.	1,368	1,368	-	0.00%	1,368		
602-3413-345-5610200	Communications / Postage	Expense	750	Postage/shipping for gas detectors and camera repairs.	750	750	-	0.00%	750	300	46
602-3413-345-5621100	Travel / Dues/Registration Fees	Expense	1,500	Classes/seminars for continuing ed to meet state required license renewal/recertification requirements these classes cost 109 per class for 3 people - 1 superintendent and 2 operators.	500	500	1,000	200.00%	500		1,340
				Add $1000 for camera repair classes. Have an employee who handles a lot of in-house repairs on cameras that can benefit from the classes and thus reduce the amount of off site repair needed.	1,000						
602-3413-345-5650000	Sanitation Services / Insurance	Expense	4,394			4,085	309	7.56%	4,085	3,530	4,554
602-3413-345-5740200	Machinery & Equipment / Machinery	Expense	-			48,000	(48,000)	-100.00%	48,000	39,475	

Inflow & Infiltration											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3413-345-5785100	Depreciation / Equipment	Expense	-				-	N/A			62,977
			391,410			460,026	(68,816)	-14.96%	460,026	274,687	421,833

Plant Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3414-343-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		1	12
602-3414-343-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-				-	N/A			990
			-			-	-	N/A	-	1	1,002
602-3414-343-5121100	Salaries - Full Time / Productive Time	Expense	564,180			548,163	16,017	2.92%	548,163	281,684	440,801
602-3414-343-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		32,144	44,399
602-3414-343-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		9,063	12,649
602-3414-343-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		21,520	24,875
602-3414-343-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		3,633	10,112
602-3414-343-5141200	Overtime / Standby	Expense	23,000			23,000	-	0.00%	23,000	9,892	20,756
602-3414-343-5141300	Overtime / Premium Overtime	Expense	37,000			37,000	-	0.00%	37,000	25,525	35,401
602-3414-343-5170000	Special Allowance	Expense	-			15,000	(15,000)	-100.00%	15,000	15,187	
602-3414-343-5210000	Sanitation Services / Workmen's Compensation	Expense	27,191			24,925	2,266	9.09%	24,925	19,366	19,134
602-3414-343-5221100	FICA / Social Security	Expense	38,699			38,636	63	0.16%	38,636	23,048	33,943
602-3414-343-5221200	FICA / Medicare	Expense	9,052			9,038	14	0.15%	9,038	5,390	7,938
602-3414-343-5266100	Health Insurance / CIGNA	Expense	95,934			85,264	10,670	12.51%	85,264	72,901	85,677
602-3414-343-5266200	Health Insurance / CIGNA - Retirees	Expense	8,566			7,787	779	10.00%	7,787	5,840	7,961
602-3414-343-5266300	Health Insurance / OPEB Payment	Expense	45,496			41,273	4,223	10.23%	41,273	41,273	37,119
602-3414-343-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			54,677
602-3414-343-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		319	(30)
602-3414-343-5267900	Vision - Emp	Expense	-				-	N/A		68	(9)
602-3414-343-5268100	Health Insurance / Disability	Expense	1,438			1,428	10	0.70%	1,428	922	1,326

Plant Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3414-343-5269100	Health Insurance / Life	Expense	818			786	32	4.07%	786	526	778
602-3414-343-5282500	Retirement / 25 Year Plan	Expense	149,879			116,847	33,032	28.27%	116,847	116,847	111,396
602-3414-343-5283000	Retirement / 30 Year Plan	Expense	1,526			7,051	(5,525)	-78.36%	7,051	7,051	6,596
602-3414-343-5310100	Supplies / General Supplies	Expense	20,000	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.	3,000	22,000	(2,000)	-9.09%	22,000	18,392	23,407
				Tools and Equipment - bits, blades, hand tools, power tools, lifting/rigging equipment, pipe bending and threading equipment, machine tooling, instruments, test equipment, etc.	12,000						
				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	3,250	Contract uniforms for ten employees.	2,000	2,750	500	18.18%	2,750	2,782	1,906
				Safety shoes for ten employees.	1,250						
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.	12,000	12,450	-	0.00%	12,450	6,161	11,220
				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	5,000	Test gas used for calibration of gas monitoring instruments associated with confined space entry and hot work.	5,000	4,500	500	11.11%	4,500	2,386	3,997

Plant Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3414-343-5410000	Sanitation Services / Professional Services	Expense	49,450	Annual CitectSCADA software support agreement. Includes technical support, software updates, and 1 week on on-site service (audit). CitectSCADA software licenses added during the FY14 year will result in an increase to that support agreement.	36,000	34,150	15,300	44.80%	34,150	28,837	26,087
				Annual Unity/Concept software support agreement. Includes technical support and software updates.	3,200						
				Annual fit testing for 10 employees.	700						
				Physicals, vaccinations, random drug/alcohol testing, and workman's comp related care.	1,500						
				Vehicle emissions testing	50						
				Hoist inspection and testing for two service vehicles (Hoist inspection and testing was previously budgeted in account 52-02 Maintenance Contracts)	1,000						
				Required 3-YEAR RMP/PSM employee awareness training	7,000						
602-3414-343-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	9,000	Misc. repairs for eight service vehicles.	1,000	9,000	-	0.00%	9,000	6,796	10,277
				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	2,225	-	0.00%	2,225	1,985	2,015
				Annual maintenance contract for office machine - Imagerunner 2525	600						
602-3414-343-5570000	Sanitation Services / Licenses/Permits	Expense	800	License fees for renewal of employee licenses for State of Maryland Stationary Engineers and HVAC&R EPA 502.	500	500	300	60.00%	500	105	470
				License fees for renewal of licenses	300						

Plant Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-3414-343-5610100	Communications / Telephone	Expense	5,750	Cell phone service for 4 phones.	2,000	5,750	-	0.00%	5,750	2,416	5,000
				Phone service for eight extensions and two fax lines (County service).	3,500						
				Replacement hardware and accessories	250						
602-3414-343-5610200	Communications / Postage	Expense	400	Shipping expenses related to PPE testing and instrument calibration	400	400	-	0.00%	400	119	301
602-3414-343-5620100	Travel / Transportation	Expense	-			3,000	(3,000)	-100.00%	3,000		
602-3414-343-5621100	Travel / Dues/Registration Fees	Expense	1,000	State of Maryland Stationary Engineer exam prep training (2)	1,000	14,950	(13,950)	-93.31%	14,950		
602-3414-343-5622100	Travel / Lodging	Expense	-			3,750	(3,750)	-100.00%	3,750		
602-3414-343-5623100	Travel / Meals/Food	Expense	-			1,200	(1,200)	-100.00%	1,200		
602-3414-343-5650000	Sanitation Services / Insurance	Expense	13,203			12,411	792	6.38%	12,411	10,697	13,850
602-3414-343-5740100	Machinery & Equipment / Vehicles	Expense	70,000	Service truck (enclosed van) replacement for 786.	70,000		70,000	N/A			29,242
602-3414-343-5749000	Machinery & Equipment / Contra-expense	Expense	-				-	N/A			(29,242)
602-3414-343-5785100	Depreciation / Equipment	Expense	-				-	N/A			31,215
			1,195,307			1,085,234	110,073	10.14%	1,085,234	772,875	1,085,245

Bonded Debt											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-8111-811-5810500	Principal / 05 Issue	Expense	2,530,000			2,444,000	86,000	3.52%	2,444,000		
602-8111-811-5810900	Principal / 09 Issue	Expense	235,000			162,000	73,000	45.06%	162,000		
602-8111-811-5811000	11 Issue Non Taxable	Expense	370,000			360,000	10,000	2.78%	360,000		
602-8111-811-5811100	11 Issue	Expense	535,000			535,000	-	0.00%	535,000		
602-8111-811-5811300	Principal / 13 Refunding Bond	Expense	78,000			75,000	3,000	4.00%	75,000		
602-8111-821-5820200	Interest / 02 Issue	Expense	-				-	N/A			30,087
602-8111-821-5820500	Interest / 05 Issue	Expense	194,250			318,600	(124,350)	-39.03%	318,600	160,392	912,896
602-8111-821-5820900	Interest / 09 Issue	Expense	1,938,382			1,943,241	(4,859)	-0.25%	1,943,241	1,133,777	1,970,913
602-8111-821-5821000	Interest / 2011 Tax-Exempt Issue	Expense	212,450			223,400	(10,950)	-4.90%	223,400	131,667	231,717
602-8111-821-5821100	Interest / 11 Taxable Issue	Expense	47,288			58,108	(10,820)	-18.62%	58,108	35,234	67,833
602-8111-821-5821300	Interest / 13 Refunding Bond	Expense	1,282,280			1,284,965	(2,685)	-0.21%	1,284,965	749,282	544,293
602-8111-831-5410000	Other Charges / Professional Services	Expense	17,341	2005 Issue - Paying Agent/Registrar	954	18,624	(1,283)	-6.89%	18,624	2,973	416,306
				2005 Issue - Out of Pocket Expenses	2,385						
				2009 Issue - Paying Agent/Registrar	366						
				2009 Issue - Out of Pocket Expenses	1,827						
				2011 Tax Exempt Issue - Paying Agent/Registrar	1,000						
				2011 Tax Exempt Issue - Out of Pocket Expenses	3,000						
				2011 Taxable Issue - Paying Agent/Registrar	270						
				2011 Taxable Issue - Out of Pocket Expenses	1,346						
				2013 Issue - Paying Agent/Registrar	933						
				2013 Issue - Out of Pocket Expenses	5,260						
602-8111-831-5831000	Amort Issuance - 2011 Issues Series B Non Taxable	Expense	-				-	N/A			7,789

Bonded Debt											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-8111-831-5831100	Amort Issuance / 2011 Issue Series A Taxable	Expense	-				-	N/A			4,186
602-8111-831-5831300	Amortization Issuance / 2013 Issue	Expense	-				-	N/A			163,435
			7,439,991			7,422,938	17,053	0.23%	7,422,938	2,213,325	4,349,453

State Loans											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	193,521			191,985	1,536	0.80%	191,985		
602-8112-812-5812700	Principal / Water Quality Loan 2012	Expense	694,265			688,755	5,510	0.80%	688,755		
602-8112-812-5812800	Principal / WWTP BNR Upgrade Loan	Expense	278,105			271,852	6,253	2.30%	271,852		
602-8112-822-5821200	Interest / WQ Loan WWTP Solids Proc Rehab 2012	Expense	31,633			30,350	1,283	4.23%	30,350	8,431	2,999
602-8112-822-5822700	Interest / Water Quality Loan 2012	Expense	113,482			126,755	(13,273)	-10.47%	126,755	54,667	70,586
602-8112-822-5822800	Interest / WWTP BNR Upgrade Loan	Expense	55,486			61,739	(6,253)	-10.13%	61,739	36,014	65,304
602-8112-832-5410000	Other Charges / Professional Services	Expense	66,553	BNR Upgrade Loan - 2001	16,657		66,553	N/A		66,552	55,296
				Ballenger/McKinney WWTP Loan - 2012 Series	38,640						
				Gas House Pike WWTP ENR Upgrade - 2012A Series	11,256						
			1,433,045			1,371,436	61,609	4.49%	1,371,436	165,664	194,185

Interfund Transfers / Contingency											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
602-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	7,395,000	Transfer to CIP	5,245,000	7,352,500	42,500	0.58%	7,352,500	1,382,976	1,695,756
				Transfer to General Fund (overhead expense reimbursement)	2,150,000						
			7,395,000			7,352,500	42,500	0.58%	7,352,500	1,382,976	1,695,756
602-9211-000-5920000	Contingency Fund / Contingency Fund	Expense	200,000			200,000	-	0.00%	200,000		
			200,000			200,000	-	0.00%	200,000	-	-

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-				-	N/A		1,385	2,605
603-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-				-	N/A			22
603-0000-000-3910002	General Long-Term Oblig. / Debt Issue Premium	Revenue	-				-	N/A			1,207
603-0000-000-3920602	Transfer from Water/Sewer	Revenue	-				-	N/A			45,756
			-			-	-	N/A	-	1,385	49,590

Golf Course Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4511-534-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		193	1,517
			-			-	-	N/A	-	193	1,517
603-4511-534-5121100	Salaries - Full Time / Productive Time	Expense	195,436			151,841	43,595	28.71%	151,841	83,524	133,127
603-4511-534-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		6,731	4,635
603-4511-534-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		819	226
603-4511-534-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		5,803	6,223
603-4511-534-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		1,468	2,263
603-4511-534-5160000	Golf Course / Salaries - Seasonal	Expense	80,000			84,000	(4,000)	-4.76%	84,000	60,204	79,021
603-4511-534-5170000	Special Allowance	Expense	-			4,500	(4,500)	-100.00%	4,500	4,500	
603-4511-534-5210000	Golf Course / Workmen's Compensation	Expense	5,839			5,352	487	9.10%	5,352	4,158	4,109
603-4511-534-5221100	FICA / Social Security	Expense	17,077			14,901	2,176	14.60%	14,901	9,566	13,153
603-4511-534-5221200	FICA / Medicare	Expense	3,993			3,484	509	14.61%	3,484	2,237	3,076
603-4511-534-5264100	Retirees >= 65	Expense	4,932				4,932	N/A		2,120	
603-4511-534-5266100	Health Insurance / CIGNA	Expense	44,124			34,273	9,851	28.74%	34,273	26,704	34,149
603-4511-534-5266200	Health Insurance / CIGNA - Retirees	Expense	-			7,767	(7,767)	-100.00%	7,767	2,589	7,940
603-4511-534-5266300	Health Insurance / OPEB Payment	Expense	22,467			22,615	(148)	-0.65%	22,615	22,615	18,331
603-4511-534-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			24,202
603-4511-534-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		182	(0)
603-4511-534-5267900	Vision - Emp	Expense	-				-	N/A		64	
603-4511-534-5268100	Health Insurance / Disability	Expense	492			387	105	27.13%	387	262	387
603-4511-534-5269100	Health Insurance / Life	Expense	780			398	382	95.98%	398	268	398
603-4511-534-5270000	Golf Course / Unemployment	Expense	15,000			15,000	-	0.00%	15,000	2,683	12,614

Golf Course Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4511-534-5282500	Retirement / 25 Year Plan	Expense	22,594			57,702	(35,108)	-60.84%	57,702	57,702	52,830
603-4511-534-5283000	Retirement / 30 Year Plan	Expense	20,808			49,358	(28,550)	-57.84%	49,358	49,358	50,086
603-4511-534-5310100	Supplies / General Supplies	Expense	55,400			54,000	1,400	2.59%	54,000	38,017	42,113
603-4511-534-5330100	Energy / Fuel & Oil	Expense	18,000			17,750	250	1.41%	17,750	11,874	18,043
603-4511-534-5340000	Golf Course / Chemicals	Expense	73,000			74,000	(1,000)	-1.35%	74,000	51,243	71,197
603-4511-534-5410000	Golf Course / Professional Services	Expense	3,250	Soil Samples	1,200	1,500	1,750	116.67%	1,500	2,424	4,603
				Internet Service	500						
				Irrigation Services	1,500						
				Misc	50						
603-4511-534-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	62,000	Asbestos roof & barn demolition	58,000	4,000	58,000	1450.00%	4,000	122	5,262
				Miscellaneous repairs	4,000						
603-4511-534-5560100	Property Services / Water/Sewer Service	Expense	1,000			1,000	-	0.00%	1,000	638	1,076
603-4511-534-5570000	Licenses/Permits	Expense	-				-	N/A		225	
603-4511-534-5610100	Communications / Telephone	Expense	2,000			3,700	(1,700)	-45.95%	3,700	960	2,574
603-4511-534-5610200	Communications / Postage	Expense	-				-	N/A			52
603-4511-534-5620100	Travel / Transportation	Expense	300			300	-	0.00%	300		
603-4511-534-5621100	Travel / Dues/Registration Fees	Expense	2,075			2,075	-	0.00%	2,075	630	260
603-4511-534-5650000	Golf Course / Insurance	Expense	7,886			6,917	969	14.01%	6,917	6,077	6,807
603-4511-534-5740200	Machinery & Equipment / Machinery	Expense	35,000	Rough Mower	22,000	43,500	(8,500)	-19.54%	43,500	39,454	45,756
				Greens Mower	13,000						
603-4511-534-5749000	Machinery & Equipment / Contra-expense	Expense	-				-	N/A			(45,756)
603-4511-534-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-				-	N/A			147,071

Golf Course Maintenance											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4511-534-5785100	Depreciation / Equipment	Expense	-				-	N/A			46,154
			693,453			660,320	33,133	5.02%	660,320	495,221	791,982

Golf Course Clubhouse											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4512-534-3400005	Recreation / Pro-Shop Sales	Revenue	227,000			226,000	1,000	0.44%	226,000	129,371	204,920
603-4512-534-3456001	Recreation / Greens Fees	Revenue	732,000			720,000	12,000	1.67%	720,000	402,757	714,154
603-4512-534-3456002	Recreation / Cart Rentals	Revenue	410,000			420,000	(10,000)	-2.38%	420,000	174,427	294,351
603-4512-534-3456003	Recreation / Driving Range	Revenue	71,000			71,000	-	0.00%	71,000	34,215	65,514
603-4512-534-3456004	Recreation / Special Activities	Revenue	12,000			12,000	-	0.00%	12,000	2,710	15,955
603-4512-534-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		981	69,200
603-4512-534-3691001	Miscellaneous / Cash Over/(Short)	Revenue	-				-	N/A		41	(143)
603-4512-534-3930002	Capital Asset Disposition / Insurance Reimbursemen	Revenue	-				-	N/A		602	
			1,452,000			1,449,000	3,000	0.21%	1,449,000	745,104	1,363,952
603-4512-534-5121100	Salaries - Full Time / Productive Time	Expense	171,632			199,420	(27,788)	-13.93%	199,420	108,492	163,826
603-4512-534-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		7,434	10,006
603-4512-534-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		279	
603-4512-534-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		6,317	6,101
603-4512-534-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		1,502	9,783
603-4512-534-5160000	Golf Course / Salaries - Seasonal	Expense	87,800			79,500	8,300	10.44%	79,500	43,590	88,779
603-4512-534-5170000	Special Allowance	Expense	-			4,500	(4,500)	-100.00%	4,500	4,500	
603-4512-534-5210000	Golf Course / Workmen's Compensation	Expense	7,526			6,899	627	9.09%	6,899	5,360	5,296
603-4512-534-5221100	FICA / Social Security	Expense	16,086			17,573	(1,487)	-8.46%	17,573	10,156	16,547
603-4512-534-5221200	FICA / Medicare	Expense	3,762			4,109	(347)	-8.44%	4,109	2,375	3,870
603-4512-534-5266100	Health Insurance / CIGNA	Expense	25,756			23,415	2,341	10.00%	23,415	25,279	28,637
603-4512-534-5266300	Health Insurance / OPEB Payment	Expense	13,480			9,046	4,434	49.02%	9,046	9,046	10,998

Golf Course Clubhouse											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4512-534-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			18,060
603-4512-534-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		144	7
603-4512-534-5267900	Vision - Emp	Expense	-				-	N/A		16	(0)
603-4512-534-5268100	Health Insurance / Disability	Expense	326			333	(7)	-2.10%	333	282	400
603-4512-534-5269100	Health Insurance / Life	Expense	425			164	261	159.15%	164	137	200
603-4512-534-5270000	Golf Course / Unemployment	Expense	-				-	N/A		969	2,070
603-4512-534-5282500	Retirement / 25 Year Plan	Expense	13,076			11,540	1,536	13.31%	11,540	11,540	22,004
603-4512-534-5283000	Retirement / 30 Year Plan	Expense	22,707			28,205	(5,498)	-19.49%	28,205	28,205	19,789
603-4512-534-5310100	Supplies / General Supplies	Expense	14,150	Golf range supplies	5,000	14,500	(350)	-2.41%	14,500	5,436	329,742
				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						
				Annual Newsletter	700						
				Office Supplies	1,200						
603-4512-534-5330100	Energy / Fuel & Oil	Expense	16,000			16,000	-	0.00%	16,000	8,745	17,161
603-4512-534-5330200	Energy / Electricity	Expense	-				-	N/A		485	
603-4512-534-5330300	Energy / Natural Gas	Expense	2,600			4,200	(1,600)	-38.10%	4,200	2,221	2,579
603-4512-534-5390000	Golf Course / Items Purchased - Resale	Expense	158,000			160,500	(2,500)	-1.56%	160,500	73,971	155,837
603-4512-534-5410000	Golf Course / Professional Services	Expense	38,000			42,000	(4,000)	-9.52%	42,000	21,556	25,877
603-4512-534-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	1,800			2,400	(600)	-25.00%	2,400		1,085

Golf Course Clubhouse											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4512-534-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	1,300			1,100	200	18.18%	1,100	815	4,825
603-4512-534-5560100	Property Services / Water/Sewer Service	Expense	1,550			1,550	-	0.00%	1,550	1,080	1,388
603-4512-534-5561100	Property Services / Storm Water Mgmt Service	Expense	6,800			6,800	-	0.00%	6,800	3,028	6,040
603-4512-534-5562100	Property Services / Solid Waste Benefit Charg	Expense	225			225	-	0.00%	225	168	168
603-4512-534-5610100	Communications / Telephone	Expense	4,600			4,400	200	4.55%	4,400	2,667	4,788
603-4512-534-5610200	Communications / Postage	Expense	300			290	10	3.45%	290	86	302
603-4512-534-5620100	Travel / Transportation	Expense	-				-	N/A		602	507
603-4512-534-5621100	Travel / Dues/Registration Fees	Expense	5,600			5,600	-	0.00%	5,600	300	4,409
603-4512-534-5622100	Travel / Lodging	Expense	1,600			1,600	-	0.00%	1,600	786	1,013
603-4512-534-5630000	Golf Course / Advertising	Expense	11,000			11,000	-	0.00%	11,000	4,776	12,672
603-4512-534-5650000	Golf Course / Insurance	Expense	6,255			5,396	859	15.92%	5,396	2,880	2,617
603-4512-534-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-				-	N/A			635
			632,356			662,265	(29,909)	-4.52%	662,265	395,227	978,016

Golf Course Restaurant											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4513-534-3400004	Recreation / Concessions	Revenue	232,000			232,000	-	0.00%	232,000	116,960	205,394
603-4513-534-3810002	Non-Operating Revenues / Other Non-Op. Revenue	Revenue	-				-	N/A		21	
			232,000			232,000	-	0.00%	232,000	116,981	205,394
603-4513-534-5121100	Salaries - Full Time / Productive Time	Expense	47,393			45,817	1,576	3.44%	45,817	20,061	34,665
603-4513-534-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		6,098	2,068
603-4513-534-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		1,191	1,289
603-4513-534-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		1,562	1,874
603-4513-534-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		312	625
603-4513-534-5121600	Salaries - Full Time / Wellness Incentive Prog.	Expense	-				-	N/A			
603-4513-534-5141300	Overtime / Premium Overtime	Expense	-				-	N/A			
603-4513-534-5160000	Golf Course / Salaries - Seasonal	Expense	24,000			24,000	-	0.00%	24,000	13,168	25,703
603-4513-534-5170000	Special Allowance	Expense	-			1,500	(1,500)	-100.00%	1,500	1,500	
603-4513-534-5210000	Golf Course / Workmen's Compensation	Expense	1,729			1,584	145	9.15%	1,584	1,229	1,216
603-4513-534-5221100	FICA / Social Security	Expense	4,427			4,422	5	0.11%	4,422	2,443	3,749
603-4513-534-5221200	FICA / Medicare	Expense	1,036			1,035	1	0.10%	1,035	572	877
603-4513-534-5261100	Health Insurance / Optimum	Expense	-				-	N/A			
603-4513-534-5266100	Health Insurance / CIGNA	Expense	15,658			14,235	1,423	10.00%	14,235	9,702	14,193
603-4513-534-5266300	Health Insurance / OPEB Payment	Expense	4,493			4,523	(30)	-0.66%	4,523	4,523	3,666
603-4513-534-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			5,381
603-4513-534-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		51	(0)
603-4513-534-5268100	Health Insurance / Disability	Expense	113			113	-	0.00%	113	75	113

Golf Course Restaurant											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4513-534-5269100	Health Insurance / Life	Expense	60			51	9	17.65%	51	34	51
603-4513-534-5270000	Golf Course / Unemployment	Expense	-				-	N/A			1,225
603-4513-534-5282500	Retirement / 25 Year Plan	Expense	2,203			11,540	(9,337)	-80.91%	11,540	11,540	11,002
603-4513-534-5283000	Retirement / 30 Year Plan	Expense	9,777			21,153	(11,376)	-53.78%	21,153	21,153	19,789
603-4513-534-5310100	Supplies / General Supplies	Expense	1,500			2,700	(1,200)	-44.44%	2,700	1,487	299
603-4513-534-5330200	Energy / Electricity	Expense	35,000			43,000	(8,000)	-18.60%	43,000	20,393	31,620
603-4513-534-5390000	Golf Course / Items Purchased - Resale	Expense	90,000	Beer	27,500	94,000	(4,000)	-4.26%	94,000	45,927	78,971
				Liquor & wine	6,000						
				Bread	4,000						
				Soda & juice	5,000						
				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						
				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	1,270	2,183
603-4513-534-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	900			900	-	0.00%	900	630	925
603-4513-534-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	-			500	(500)	-100.00%	500		
603-4513-534-5570000	Golf Course / Licenses/Permits	Expense	1,950			1,950	-	0.00%	1,950		1,581
603-4513-534-5610100	Communications / Telephone	Expense	900			900	-	0.00%	900	387	836
603-4513-534-5621100	Travel / Dues/Registration Fees	Expense	-				-	N/A			22

Golf Course Restaurant											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-4513-534-5650000	Golf Course / Insurance	Expense	1,028			805	223	27.70%	805	770	832
603-4513-534-5785100	Depreciation / Equipment	Expense	-				-	N/A			2,000
			244,167			276,728	(32,561)	-11.77%	276,728	166,078	246,754

Bonded Debt											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-8111-811-5810900	Principal / 09 Issue	Expense	40,000			21,796	18,204	83.52%	21,796		
603-8111-821-5820900	Interest / 09 Issue	Expense	38,023			38,023	-	0.00%	38,023	22,183	39,635
603-8111-831-5410000	Other Charges / Professional Services	Expense	46	2009 Issue - Paying Agent/Registrar	8	58	(12)	-20.69%	58		8
				2009 Issue - Out of Pocket Expenses	38						
			78,069			59,877	18,192	30.38%	59,877	22,183	39,643

Interfund Transfers											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
603-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	35,955	Transfer to General Fund	35,955	21,810	14,145	64.86%	21,810		
			35,955			21,810	14,145	64.86%	21,810	-	-

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-				-	N/A		392	6,181
604-0000-000-3910002	General Long-Term Oblig. / Debt Issue Premium	Revenue	-				-	N/A			2,381
604-0000-000-3920001	Inter-Fund Transfers / Transfer from General	Revenue	76,129			1,119,735	(1,043,606)	-93.20%	1,119,735		724,392
604-0000-000-3920307	Inter-Fund Transfers / Transfer from Airport CIP	Revenue	961,694				961,694	N/A			217,135
			1,037,823			1,119,735	(81,912)	-7.32%	1,119,735	392	950,090

Airport											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-3711-371-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			818
604-3711-371-3343102	State of Maryland / Other State Grants	Revenue	-			150,000	(150,000)	-100.00%	150,000	40,813	139,916
604-3711-371-3437001	Equipmental Rental / Washing Facility	Revenue	300			300	-	0.00%	300		
604-3711-371-3437002	Public Works / Grass Tie Downs	Revenue	1,800			8,000	(6,200)	-77.50%	8,000	2,262	5,148
604-3711-371-3437003	Public Works / Hard Surface Tie-Down	Revenue	55,000			55,000	-	0.00%	55,000	36,117	61,812
604-3711-371-3437004	Public Works / Hangars	Revenue	123,240			123,240	-	0.00%	123,240	80,891	118,540
604-3711-371-3437005	Hangars / North Project	Revenue	418,464			418,464	-	0.00%	418,464	276,752	418,967
604-3711-371-3621001	Rentals / Rents	Revenue	7,200			7,200	-	0.00%	7,200	14,900	28,650
604-3711-371-3621301	Public Works / Airport Leases	Revenue	273,723			273,723	-	0.00%	273,723	110,148	158,326
604-3711-371-3653701	Public Works / Fuel & Oil Fees	Revenue	40,000			40,000	-	0.00%	40,000	28,507	47,500
604-3711-371-3690001	Miscellaneous / Other Misc. Receipts	Revenue	1,000	Fee for commercial use at airport	1,000	1,000	-	0.00%	1,000	717	34
604-3711-371-3930001	Capital Asset Disposition / Sale of Gen. Cap. Asse	Revenue	-				-	N/A			2,340
			920,727			1,076,927	(156,200)	-14.50%	1,076,927	591,107	982,051
604-3711-371-5121100	Salaries - Full Time / Productive Time	Expense	190,551			206,456	(15,905)	-7.70%	206,456	94,081	163,318
604-3711-371-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		12,018	13,399
604-3711-371-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		1,401	2,440
604-3711-371-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		6,730	7,845
604-3711-371-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		792	6,347
604-3711-371-5141200	Overtime / Standby	Expense	1,500			1,500	-	0.00%	1,500	10,945	
604-3711-371-5141300	Overtime / Premium Overtime	Expense	3,600			3,600	-	0.00%	3,600	274	790
604-3711-371-5150000	Salaries - Perm Part Time	Expense	-				-	N/A		801	

Airport											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-3711-371-5170000	Special Allowance	Expense	-			3,000	(3,000)	-100.00%	3,000	3,750	
604-3711-371-5210000	Transportation / Workmen's Compensation	Expense	17,817			16,332	1,485	9.09%	16,332	12,690	12,537
604-3711-371-5221100	FICA / Social Security	Expense	12,130			13,302	(1,172)	-8.81%	13,302	7,825	11,600
604-3711-371-5221200	FICA / Medicare	Expense	2,837			3,111	(274)	-8.81%	3,111	1,830	2,713
604-3711-371-5264100	Health Insurance / Retirees >= 65	Expense	9,863			7,992	1,871	23.41%	7,992	6,238	7,997
604-3711-371-5266100	Health Insurance / CIGNA	Expense	20,016			11,891	8,125	68.33%	11,891	9,205	11,829
604-3711-371-5266300	Health Insurance / OPEB Payment	Expense	11,234			11,308	(74)	-0.65%	11,308	11,308	9,165
604-3711-371-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			8,708
604-3711-371-5266500	OPEB Retirement Health Savings Plan	Expense	-				-	N/A		1,458	
604-3711-371-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		137	(20)
604-3711-371-5267900	Vision - Emp	Expense	-				-	N/A		14	4
604-3711-371-5268100	Health Insurance / Disability	Expense	444			440	4	0.91%	440	217	388
604-3711-371-5269100	Health Insurance / Life	Expense	369			324	45	13.89%	324	196	324
604-3711-371-5282500	Retirement / 25 Year Plan	Expense	18,412			23,081	(4,669)	-20.23%	23,081	23,081	21,459
604-3711-371-5283000	Retirement / 30 Year Plan	Expense	12,489			10,577	1,912	18.08%	10,577	10,577	9,607
604-3711-371-5291300	Misc Benefits / Other	Expense	582			582	-	0.00%	582	388	576
604-3711-371-5310100	Supplies / General Supplies	Expense	35,000			40,000	(5,000)	-12.50%	40,000	9,916	26,166
604-3711-371-5330100	Energy / Fuel & Oil	Expense	10,000		10,000	15,000	(5,000)	-33.33%	15,000	4,250	3,805
604-3711-371-5330200	Energy / Electricity	Expense	40,000			40,000	-	0.00%	40,000	18,630	48,622
604-3711-371-5330300	Energy / Natural Gas	Expense	1,000			1,000	-	0.00%	1,000	2,424	4,510
604-3711-371-5340000	Transportation / Chemicals	Expense	10,000			10,000	-	0.00%	10,000	1,637	9,999

Airport											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-3711-371-5410000	Transportation / Professional Services	Expense	45,000			30,000	15,000	50.00%	30,000	28,385	46,788
604-3711-371-5510200	Cleaning Services / Custodial Services	Expense	2,000			2,000	-	0.00%	2,000	1,110	1,380
604-3711-371-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	40,000			40,000	-	0.00%	40,000	35,967	28,939
604-3711-371-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	17,000			17,000	-	0.00%	17,000	3,858	6,055
604-3711-371-5540200	Rentals / Equipment and Vehicles	Expense	5,000			40,000	(35,000)	-87.50%	40,000	24,060	54,006
604-3711-371-5560100	Water/Sewer Service / Water/Sewer Service	Expense	1,000		1,000	1,000	-	0.00%	1,000	537	1,111
604-3711-371-5561100	Water/Sewer Service / Storm Water Mgmt Service	Expense	6,000		6,000	6,000	-	0.00%	6,000	3,076	5,831
604-3711-371-5562100	Water/Sewer Service / Solid Waste Benefit Charg	Expense	8,000		8,000	8,000	-	0.00%	8,000	8,321	7,448
604-3711-371-5570000	Transportation / Licenses/Permits	Expense	-				-	N/A			100
604-3711-371-5590000	Transportation / Taxes	Expense	-			7,331	(7,331)	-100.00%	7,331	7,264	7,264
604-3711-371-5610100	Communications / Telephone	Expense	6,000			6,000	-	0.00%	6,000	3,119	4,515
604-3711-371-5610200	Communications / Postage	Expense	500			500	-	0.00%	500	340	301
604-3711-371-5620100	Travel / Transportation	Expense	250			250	-	0.00%	250	217	785
604-3711-371-5621100	Travel / Dues/Registration Fees	Expense	8,500		8,500	8,500	-	0.00%	8,500	2,790	4,995
604-3711-371-5622100	Travel / Lodging	Expense	1,000		1,000	1,000	-	0.00%	1,000	383	640
604-3711-371-5630000	Transportation / Advertising	Expense	3,000			3,000	-	0.00%	3,000	551	297
604-3711-371-5640000	Transportation / Printing & Binding	Expense	3,000			3,000	-	0.00%	3,000		
604-3711-371-5650000	Transportation / Insurance	Expense	27,037			25,681	1,356	5.28%	25,681	14,611	23,964
604-3711-371-5740100	Machinery & equipment / Vehicles	Expense	-				-	N/A		199,950	43,446
604-3711-371-5740200	Machinery & Equipment / Machinery	Expense	-			200,000	(200,000)	-100.00%	200,000		237,516

Airport											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-3711-371-5749000	Machinery & Equipment / Contra-expense	Expense	-				-	N/A			(280,962)
604-3711-371-5781100	Depreciation / Buildings	Expense	-				-	N/A			279,276
604-3711-371-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-				-	N/A			286,497
604-3711-371-5785100	Depreciation / Equipment	Expense	-				-	N/A			113,114
			571,131			818,758	(247,627)	-30.24%	818,758	587,353	1,257,433

Air Traffic Control Tower											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-3712-371-5310100	Supplies / General Supplies	Expense	2,500			5,000	(2,500)	-50.00%	5,000	779	920
604-3712-371-5330200	Energy / Electricity	Expense	7,500			7,500	-	0.00%	7,500	6,769	
604-3712-371-5410000	Transportation / Professional Services	Expense	2,500			2,500	-	0.00%	2,500	457	533
604-3712-371-5510100	Cleaning Services / Disposal Fees	Expense	1,500		1,500	1,500	-	0.00%	1,500		
604-3712-371-5510200	Cleaning Services / Custodial Services	Expense	4,000	cleaning service for the building	3,000	4,000	-	0.00%	4,000	1,540	1,980
				required annual window cleaning for the cab	1,000		-	N/A			
604-3712-371-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	15,000		15,000	15,000	-	0.00%	15,000	1,532	2,106
604-3712-371-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	45,000	Avionics contract with Wolen LLC.	10,000	62,000	(17,000)	-27.42%	62,000	7,948	432
				Elevator contract with Elevator Solutions.	10,000						
				Equipment	25,000						
604-3712-371-5560100	Water/Sewer Service / Water/Sewer Service	Expense	2,500		2,500	2,500	-	0.00%	2,500	349	586
604-3712-371-5610100	Communications / Telephone	Expense	5,000		5,000	5,000	-	0.00%	5,000	1,308	3,438
604-3712-371-5650000	Insurance	Expense	-				-	N/A		9,000	
604-3712-371-5781100	Buildings	Expense	-				-	N/A			142,924
			85,500			105,000	(19,500)	-18.57%	105,000	29,682	152,919

Bonded Debt											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-8111-811-5811101	11 Issue Airport	Expense	245,000			240,000			240,000		
604-8111-811-5811301	Principal / Airport Note Refunding Bond 13	Expense	715,000			715,000			715,000		
604-8111-821-5821100	Interest / 11 Taxable Issue	Expense	41,225			46,075	(4,850)	-10.53%	46,075	27,477	50,433
604-8111-821-5821301	Interest / Airport Note Refunding Bond 13	Expense	242,694			256,329	(13,635)	-5.32%	256,329	152,470	115,343
604-8111-831-5410000	Other Charges / Professional Services	Expense	8,000	2011 Issue - Paying Agent/Registrar	1,000	8,000	-	0.00%	8,000	725	50,725
				2011 Issue - Out of Pocket Expenses	3,000						
				2013 Issue - Paying Agent/Registrar	1,000						
				2013 Issue - Out of Pocket Expenses	3,000						
604-8111-831-5831100	2011 Issue Series A Taxable	Expense	-				-	N/A			4,429
			1,251,919			1,265,404	(18,485)	-1.46%	1,265,404	180,672	220,930

Bond Anticipation Notes											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-8115-813-5810901	09 BAN Issue	Expense	-				-	N/A			
604-8115-823-5820900	Interest / 09 Issue	Expense	-				-	N/A			411,471
604-8115-833-5410000	Other Charges / Professional Services	Expense	-				-	N/A			
			-			-	-	N/A	-	-	411,471

Interfund Transfer											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
604-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	50,000	Transfer to CIP	50,000	7,500	42,500	566.67%	7,500		
			50,000			7,500	42,500	566.67%	7,500	-	-

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-0000-000-3010000	Beginning Fund Balance / Unencumbered	Revenue	221,608				221,608	N/A			
605-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-				-	N/A		38	103
605-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-				-	N/A		5,528	10,275
			221,608			-	221,608	N/A	-	5,566	10,378

Public Parking											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	20,712	24,317
				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	14,566	16,218
				ALL DAY AT NON-METERED SPACE: $1 X 1000	1,000						
				PER HOUR AT METERED SPACE: $1 X 1000	1,000						
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	61,980	-	0.00%	61,980	27,047	34,899
				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						
605-3611-361-3436002	Public Works / Parking Meters	Revenue	689,988	CURRENT AVG. PER WEEK $13269.00 X 52 .05 - 3 MINUTES .10 - 6 MINUTES .25 - 15 MINUTES 1.00 - 60 MINUTES	689,988	648,596	41,392	6.38%	648,596	413,015	636,872
605-3611-361-3436004	Parking Programs / Park 'N' Shop	Revenue	16,630	CURRENT WEEKLY AVERAGE = $1385.00 X 12 MONTHS	16,630	22,204	(5,574)	-25.10%	22,204	9,541	19,781
605-3611-363-3436005	Parking Programs / Deck Debit Card	Revenue	3,816	CURRENT MONTHLY AVERAGE: $318.00 X 12 MONTHS	3,816	4,264	(448)	-10.51%	4,264	2,857	4,247

Public Parking											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3611-361-3436007	Parking Meter Supplemental Fee	Revenue	4,700				4,700	N/A		1,939	
605-3611-361-3513601	Public Works Activities / Parking Violations	Revenue	714,132	CURRENT AVERAGE PER WEEK: $59,511.00 X 12 MONTHS	714,132	686,868	27,264	3.97%	686,868	459,198	696,357
605-3611-361-3513602	Public Works Activities / Parking Scofflaw	Revenue	11,100	925.00 PER MONTH IN TOWING X 12 MONTHS	11,100	14,250	(3,150)	-22.11%	14,250	6,661	10,095
			1,533,346			1,469,162	64,184	4.37%	1,469,162	955,536	1,442,786
605-3611-361-5121100	Salaries - Full Time / Productive Time	Expense	218,452			208,064	10,388	4.99%	208,064	110,827	137,246
605-3611-361-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		6,027	13,873
605-3611-361-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		1,198	3,448
605-3611-361-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		7,552	7,671
605-3611-361-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		3,453	3,146
605-3611-361-5141200	Overtime / Standby	Expense	18,872			9,798	9,074	92.61%	9,798	6,340	10,118
605-3611-361-5141300	Overtime / Premium Overtime	Expense	21,757			20,370	1,387	6.81%	20,370	10,202	16,015
605-3611-361-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	242,057			225,225	16,832	7.47%	225,225	97,914	140,624
605-3611-361-5170000	Special Allowance	Expense	-			21,300	(21,300)	-100.00%	21,300	14,100	
605-3611-361-5210000	Parking Facilities / Workmen's Compensation	Expense	23,799			21,816	1,983	9.09%	21,816	16,951	16,747
605-3611-361-5221100	FICA / Social Security	Expense	31,067			30,054	1,013	3.37%	30,054	15,436	20,013
605-3611-361-5221200	FICA / Medicare	Expense	7,269			7,031	238	3.39%	7,031	3,610	4,681
605-3611-361-5264100	Health Insurance / Retirees >= 65	Expense	4,932			3,996	936	23.42%	3,996	3,119	3,998
605-3611-361-5266100	Health Insurance / CIGNA	Expense	41,708			35,682	6,026	16.89%	35,682	24,689	23,582
605-3611-361-5266200	Health Insurance / CIGNA - Retirees	Expense	17,131			15,574	1,557	10.00%	15,574	11,680	15,921
605-3611-361-5266300	Health Insurance / OPEB Payment	Expense	24,265			19,901	4,364	21.93%	19,901	19,901	16,131
605-3611-361-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			9,449
605-3611-361-5266500	HSA OPEB	Expense	-				-	N/A		1,667	

Public Parking											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3611-361-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		166	(0)
605-3611-361-5267900	Vision - Emp	Expense	-				-	N/A		37	
605-3611-361-5268100	Health Insurance / Disability	Expense	567			447	120	26.85%	447	315	395
605-3611-361-5269100	Health Insurance / Life	Expense	488			423	65	15.37%	423	301	423
605-3611-361-5282500	Retirement / 25 Year Plan	Expense	41,613			69,243	(27,630)	-39.90%	69,243	69,243	62,742
605-3611-361-5283000	Retirement / 30 Year Plan	Expense	21,616			52,178	(30,562)	-58.57%	52,178	52,178	46,129
605-3611-361-5310100	Supplies / General Supplies	Expense	52,000	PARKING TICKETS AND ENVELOPES FOR ENFORCEMENT	30,000	52,000	-	0.00%	52,000	22,606	29,735
				PARKING OFFICE SUPPLIES	2,000						
				NO PARKING SIGNS	4,000						
				RESIDENT PERMIT DECALS	500						
				ELECTRONIC PARKING METER EQUIPMENT/INCLUDES BATTERIES/METER POLES SLEEVES AND BASES	9,000						
				VEHICLES PARTS/SUPPLIES	2,500						
				LOTS MAINTENANCE	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 SECURITY	1,000	1,000	-	0.00%	1,000	1,837	812
605-3611-361-5330100	Energy / Fuel & Oil	Expense	10,000	FUEL/OIL FOR THREE PICKUP TRUCKS/INCLUDES NIGHT SECURITY USE/HISTORICAL REVIEW	10,000	10,000	-	0.00%	10,000	5,507	9,385
605-3611-361-5410000	Parking Facilities / Professional Services	Expense	187,872	PARKING ENFORCEMENT PROCESSING SERVICES/INCLUDES ENFORCEMENT EQUIPMENT, COMPUTERS, NATIONWIDE MVA ACCESS, BACKUP AND TECHNICAL SUPPORT/EXPENSE OFFSET BY REVENUE GENERATED FROM ENFORCEMENT.	139,000	159,700	28,172	17.64%	159,700	81,586	126,294

Public Parking											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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.	1,663						
				PHYSICAL/DRUG TESTING	709						
				PARK MOBILE CREDIT CARD FEES - HISTORICAL REVIEW	9,000						
				Parking study as needed	25,000						
605-3611-361-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	15,000	REVENUE COMPUTER/EQUIPMENT REPAIR AND SERVICES	5,000	15,000	-	0.00%	15,000	822	715
				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	1,667	XEROX MAINTENANCE	827	1,588	79	4.97%	1,588	1,060	1,277
				COIN SORTER MAINTENANCE	840						
605-3611-361-5540200	Rentals / Equipment and Vehicles	Expense	300	RENTALS AS NEEDED	300	300	-	0.00%	300		
605-3611-361-5610100	Communications / Telephone	Expense	750	CELL PHONES USED BY SECURITY PERSONNEL	750	750	-	0.00%	750	250	459
605-3611-361-5610200	Communications / Postage	Expense	600	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.	600	1,000	(400)	-40.00%	1,000	605	771

Public Parking											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3611-361-5620100	Travel / Transportation	Expense	1,000	TRAVEL TO AND FROM ANNUAL INTERNATIONAL PARKING CONVENTION	1,000	1,000	-	0.00%	1,000		864
605-3611-361-5621100	Travel / Dues/Registration Fees	Expense	1,600	DUES FOR INTERNATIONAL PARKING INSTITUTE ANNUAL MEMBERSHIP	800	1,400	200	14.29%	1,400	1,235	1,235
				REGISTRATION FOR ANNUAL INTERNATIONAL PARKING INSTITUTE PARKING CONVENTION	800						
605-3611-361-5622100	Travel / Lodging	Expense	800	LODGING FOR FOUR DAYS AT ANNUAL PARKING CONVENTION	800	600	200	33.33%	600		833
605-3611-361-5630000	Parking Facilities / Advertising	Expense	500	ADVERTISING AS NEEDED	500	500	-	0.00%	500		
605-3611-361-5650000	Parking Facilities / Insurance	Expense	4,262			3,730	532	14.26%	3,730	3,381	4,220
605-3611-361-5781100	Depreciation / Buildings	Expense	-				-	N/A			237
605-3611-361-5785100	Depreciation / Equipment	Expense	-				-	N/A			18,901
			992,944			989,670	3,274	0.33%	989,670	595,795	748,088

Church Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3621-363-3373102	Frederick County / Parking Deck Share	Revenue	60,105	25% OF OPERATING BUDGET ESTIMATE	60,105	63,502	(3,397)	-5.35%	63,502	56,896	33,847
605-3621-363-3436101	Public Works / Church Street Deck	Revenue	664,152	CURRENT MONTHLY AVERAGE: 55,346 X 12 MONTHS MONTHLY RATE CURRENTLY $97.00	664,152	673,170	(9,018)	-1.34%	673,170	438,882	479,528
605-3621-363-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		5	16
			724,257			736,672	(12,415)	-1.69%	736,672	495,783	513,391
605-3621-363-5121100	Salaries - Full Time / Productive Time	Expense	10,656			10,656	-	0.00%	10,656	6,048	8,503
605-3621-363-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		163	1,143
605-3621-363-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		143	316
605-3621-363-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		449	490
605-3621-363-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		392	197
605-3621-363-5141200	Overtime / Standby	Expense	997			909	88	9.68%	909	635	849
605-3621-363-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	103	
605-3621-363-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	51,686			48,871	2,815	5.76%	48,871	26,555	43,661
605-3621-363-5170000	Special Allowance	Expense	-			900	(900)	-100.00%	900	2,160	
605-3621-363-5210000	Parking Facilities / Workmen's Compensation	Expense	4,210			3,859	351	9.10%	3,859	2,999	2,962
605-3621-363-5221100	FICA / Social Security	Expense	3,946			3,821	125	3.27%	3,821	2,249	3,385
605-3621-363-5221200	FICA / Medicare	Expense	922			894	28	3.13%	894	526	792
605-3621-363-5266100	Health Insurance / CIGNA	Expense	1,874			1,704	170	9.98%	1,704	1,329	1,699
605-3621-363-5266300	Health Insurance / OPEB Payment	Expense	539			543	(4)	-0.74%	543	543	440
605-3621-363-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			647

Church Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3621-363-5268100	Health Insurance / Disability	Expense	25			25	-	0.00%	25	17	25
605-3621-363-5269100	Health Insurance / Life	Expense	120			13	107	823.08%	13	9	13
605-3621-363-5282500	Retirement / 25 Year Plan	Expense	4,543			11,540	(6,997)	-60.63%	11,540	11,540	11,002
605-3621-363-5283000	Retirement / 30 Year Plan	Expense	3,568			7,897	(4,329)	-54.82%	7,897	7,897	7,388
605-3621-363-5310100	Supplies / General Supplies	Expense	47,450	MACHINE TICKETS FOR DECK OPERATION	7,500	53,613	(6,163)	-11.50%	53,613	40,396	34,651
				CLEANING SUPPLIES FOR DECK	1,500						
				EQUIPMENT FOR BUILDING/BUILDING REPAIR	5,000						
				EQUIPMENT/PARTS FOR REPAIR OF EQUIPMENT IN DECK	7,500						
				PAINT FOR STRIPING	750						
				SMALL TOOLS/EQUIPMENT	200						
				ADDITIONAL SECURITY CAMERAS FOR STAIRWELLS. THIS WILL BE ADDED TO NEW SYSTEM INSTALLED IN LAST YEARS BUDGET. TEN CAMERAS AT $2500.00 PER CAMERA INCLUDES EVERYTHING TO MAKE OPERATIONAL.	25,000						
605-3621-363-5310300	Supplies / Clothing/Uniforms	Expense	300	CUSTODIAN/SECURITY PERSONNEL	300	300	-	0.00%	300	294	
605-3621-363-5330100	Energy / Fuel & Oil	Expense	300	FUEL/OIL FOR DECK SWEEPER/BASED ON HISTORICAL REVIEW	300	300	-	0.00%	300	43	210
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	13,400	24,220
605-3621-363-5340000	Parking Facilities / Chemicals	Expense	750	ICE MELT FOR DECK AND SIDEWALKS AROUND DECK	750	750	-	0.00%	750		750
605-3621-363-5410000	Parking Facilities / Professional Services	Expense	17,796	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW, APPROX. AVG. $1333.00 PER MONTH	15,996	17,696	100	0.57%	17,696	11,155	10,928

Church Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				PROFESSIONAL ENGINEERING SERVICES FOR DECK	1,500						
				PHYSICAL AND DRUG TESTING	300						
605-3621-363-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	45,000	BUILDING/OUTSIDE REPAIRS/INCLUDES CONCRETE, ELEVATOR ETC.	20,000	45,000	-	0.00%	45,000	121,147	8,263
				EQUIPMENT REPAIRS/INCLUDES REVENUE EQUIPMENT	25,000						
605-3621-363-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	6,522	ELEVATOR MAINTENANCE CONTRACT	2,322	5,922	600	10.13%	5,922	3,375	5,000
				THIRD PARTY ELEVATOR MAINTENANCE INSPECTION PER STATE	400						
				SECURITY CAMERA MAINTENANCE	3,000						
				FIRE SERVICE MAINTENANCE/STAND PIPE/SMOKE TEST	600						
				PEST/RODENT CONTROL/BI-MONTHLY	200						
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%	1,000		219
605-3621-363-5560100	Property Services / Water/Sewer Service	Expense	800	WATER/SEWER USE/HISTORICAL REVIEW	800	700	100	14.29%	700	493	599
605-3621-363-5561100	Property Services / Storm Water Mgmt Service	Expense	130	STORM WATER SERVICE/HISTORICAL REVIEW	130	130	-	0.00%	130	57	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	922	2,075
605-3621-363-5650000	Parking Facilities / Insurance	Expense	8,347			7,632	715	9.37%	7,632	6,749	5,190
605-3621-363-5781100	Depreciation / Buildings	Expense	-				-	N/A			29,701

Church Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3621-363-5785100	Depreciation / Equipment	Expense	-				-	N/A			28,174
			240,421			253,615	(13,194)	-5.20%	253,615	263,677	235,486

Court Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3622-363-3436201	Public Works / Court Street Deck	Revenue	898,236	CURRENT MONTHLY AVERAGE: $74,853.00 X 12 MONTHS MONTHLY RATE IS CURRENTLY $97.00	898,236	900,353	(2,117)	-0.24%	900,353	600,854	824,320
605-3622-363-3621001	Rentals / Rents	Revenue	67,401	POLICE UNITS	67,401	67,401	-	0.00%	67,401	39,317	67,401
605-3622-363-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A			71
			965,637			967,754	(2,117)	-0.22%	967,754	640,171	891,791
605-3622-363-5121100	Salaries - Full Time / Productive Time	Expense	10,656			10,656	-	0.00%	10,656	6,048	8,503
605-3622-363-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		163	1,143
605-3622-363-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		143	316
605-3622-363-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		449	490
605-3622-363-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		375	223
605-3622-363-5141200	Overtime / Standby	Expense	997			909	88	9.68%	909	635	849
605-3622-363-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	89	50
605-3622-363-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	53,930			51,745	2,185	4.22%	51,745	26,888	44,559
605-3622-363-5170000	Special Allowance	Expense	-			900	(900)	-100.00%	900	2,160	
605-3622-363-5210000	Parking Facilities / Workmen's Compensation	Expense	4,391			4,025	366	9.09%	4,025	3,128	3,091
605-3622-363-5221100	FICA / Social Security	Expense	4,086			4,000	86	2.15%	4,000	2,268	3,446
605-3622-363-5221200	FICA / Medicare	Expense	955			936	19	2.03%	936	530	806
605-3622-363-5266100	Health Insurance / CIGNA	Expense	1,874			1,704	170	9.98%	1,704	1,329	1,699
605-3622-363-5266200	Health Insurance / CIGNA - Retirees	Expense	8,566			7,787	779	10.00%	7,787	5,289	7,961
605-3622-363-5266300	Health Insurance / OPEB Payment	Expense	5,033			5,066	(33)	-0.65%	5,066	5,066	4,106

Court Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3622-363-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			192
605-3622-363-5268100	Health Insurance / Disability	Expense	25			25	-	0.00%	25	17	25
605-3622-363-5269100	Health Insurance / Life	Expense	227			120	107	89.17%	120	80	120
605-3622-363-5282500	Retirement / 25 Year Plan	Expense	1,156			11,540	(10,384)	-89.98%	11,540	11,540	11,002
605-3622-363-5283000	Retirement / 30 Year Plan	Expense	6,738			14,948	(8,210)	-54.92%	14,948	14,948	13,984
605-3622-363-5310100	Supplies / General Supplies	Expense	59,450	MACHINE TICKETS FOR DECK OPERATION	12,000	66,307	(6,857)	-10.34%	66,307	39,044	65,361
				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						
				ADDITIONAL SECURITY CAMERAS FOR STAIRWELLS. THIS WILL BE ADDED TO THE NEW SYSTEM INSTALLED IN LAST YEARS BUDGET. TEN CAMERAS AT $2500.00 PER CAMERA INCLUDES EVERYTHING TO MAKE OPERATIONAL.	25,000						
605-3622-363-5310300	Supplies / Clothing/Uniforms	Expense	300	CUSTODIAN	300	300	-	0.00%	300	296	
605-3622-363-5330200	Energy / Electricity	Expense	39,000	ELECTRIC USE FOR DECK/HISTORICAL REVIEW	39,000	39,000	-	0.00%	39,000	16,836	31,288
605-3622-363-5340000	Parking Facilities / Chemicals	Expense	750	ICE MELT FOR DECK/SIDEWALKS	750	750	-	0.00%	750		750
605-3622-363-5410000	Parking Facilities / Professional Services	Expense	24,172	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW, APPROX. AVG. $1781.00 PER MONTH	21,372	24,172	-	0.00%	24,172	15,327	21,720
				PROFESSIONAL ENGINEERING SERVICES	2,500						
				PHYSICAL/DRUG TESTING	300						

Court Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3622-363-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	30,000	NORMAL DAY TO DAY REPAIRS IN DECK	10,000	30,000	-	0.00%	30,000	2,649	1,636
				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	7,422	-	0.00%	7,422	3,480	5,861
				THIRD PARTY ELEVATOR INSPECTION PER STATE	400						
				SECURITY CAMERAS MAINTENANCE	3,000						
				SECURITY ALARM MONITORING FOR OFFICE IN DECK	800						
				FIRE SERVICE MAINTENANCE/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	2,219	3,937
605-3622-363-5650000	Parking Facilities / Insurance	Expense	8,941			8,138	803	9.87%	8,138	7,133	4,637
605-3622-363-5781100	Depreciation / Buildings	Expense	-				-	N/A			171,890
605-3622-363-5785100	Depreciation / Equipment	Expense	-				-	N/A			36,053
			278,211			299,992	(21,781)	-7.26%	299,992	172,371	449,938

Carroll Creek Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3623-363-3343201	Indirect State Grant - Non-Recurring Parking	Revenue	-				-	N/A		983	
605-3623-363-3436301	Public Works / Carroll Creek Deck	Revenue	691,548	CURRENT MONTHLY AVERAGE: $57,629.00 X 12 MONTHS MONTHLY RATE CURRENTLY $97.00	691,548	782,104	(90,556)	-11.58%	782,104	443,794	680,048
605-3623-363-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		5	103
			691,548			782,104	(90,556)	-11.58%	782,104	444,782	680,151
605-3623-363-5121100	Salaries - Full Time / Productive Time	Expense	10,656			10,656	-	0.00%	10,656	6,048	8,503
605-3623-363-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		163	1,143
605-3623-363-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		143	316
605-3623-363-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		449	490
605-3623-363-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		251	197
605-3623-363-5141200	Overtime / Standby	Expense	997			909	88	9.68%	909	635	849
605-3623-363-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	9	
605-3623-363-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	51,767			48,947	2,820	5.76%	48,947	18,445	31,952
605-3623-363-5170000	Special Allowance	Expense	-			900	(900)	-100.00%	900	2,160	
605-3623-363-5210000	Parking Facilities / Workmen's Compensation	Expense	4,354			3,992	362	9.07%	3,992	3,102	3,064
605-3623-363-5221100	FICA / Social Security	Expense	3,951			3,826	125	3.27%	3,826	1,732	2,659
605-3623-363-5221200	FICA / Medicare	Expense	923			895	28	3.13%	895	405	622
605-3623-363-5266100	Health Insurance / CIGNA	Expense	1,874			1,704	170	9.98%	1,704	1,329	1,699
605-3623-363-5266300	Health Insurance / OPEB Payment	Expense	539			543	(4)	-0.74%	543	543	4,106
605-3623-363-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			7,979

Carroll Creek Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3623-363-5268100	Health Insurance / Disability	Expense	25			25	-	0.00%	25	17	25
605-3623-363-5269100	Health Insurance / Life	Expense	440			120	320	266.67%	120	9	75
605-3623-363-5282500	Retirement / 25 Year Plan	Expense	2,655			34,621	(31,966)	-92.33%	34,621	34,621	33,006
605-3623-363-5283000	Retirement / 30 Year Plan	Expense	3,318			7,897	(4,579)	-57.98%	7,897	7,897	7,388
605-3623-363-5310100	Supplies / General Supplies	Expense	58,700	MACHINE TICKETS FOR DECK OPERATION	12,000	65,904	(7,204)	-10.93%	65,904	41,747	39,412
				CLEANING SUPPLIES FOR DECK	1,500						
				BUILDING/EQUIPMENT FOR REPAIR/MAINTENANCE	10,000						
				EQUIPMENT FOR REPAIR/MAINTENANCE OF REVENUE EQUIPMENT	10,000						
				SMALL EQUIPMENT/TOOLS AS NEEDED	200						
				ADDITIONAL SECURITY CAMERAS FOR STAIRWELLS. THIS WILL BE ADDED TO NEW SYSTEM INSTALLED IN LAST YEARS BUDGET. TEN CAMERAS AT $2500.00 PER CAMERA INCLUDES EVERYTHING TO MAKE OPERATIONAL.	25,000						
605-3623-363-5310300	Supplies / Clothing/Uniforms	Expense	300	CUSTODIAN	300	300	-	0.00%	300	294	
605-3623-363-5330100	Energy / Fuel & Oil	Expense	300	FUEL/OIL FOR DECK SWEEPER/HISTORICAL REVIEW	300	300	-	0.00%	300	58	97
605-3623-363-5330200	Energy / Electricity	Expense	35,000	ELECTRIC FOR DECK/HISTORICAL REVIEW	35,000	35,000	-	0.00%	35,000	14,730	31,182
605-3623-363-5340000	Parking Facilities / Chemicals	Expense	750	ICE MELT FOR DECK/SIDEWALKS	750	750	-	0.00%	750		750
605-3623-363-5410000	Parking Facilities / Professional Services	Expense	16,336	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW, APPROX. AVG. $1078.00 PER MONTH	12,936	15,016	1,320	8.79%	15,016	8,814	13,771
				PROFESSIONAL ENGINEERING SERVICES	2,500						

Carroll Creek Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
				FIRE SERVICE MAINTENANCE/STANDPIPES/SMOKE TEST	600						
				PHYSICAL/DRUG TESTS	300						
605-3623-363-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	75,000	BUILDING REPAIR	10,000	125,000	(50,000)	-40.00%	125,000	5,330	13,610
				REVENUE EQUIPMENT REPAIR	15,000						
				PREVENTATIVE MAINTENANCE/INCLUDES JOINT AND CONCRETE REPAIR	50,000						
605-3623-363-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	7,387	ELEVATOR MAINTENANCE	2,322	7,387	-	0.00%	7,387	3,365	5,170
				THIRD PARTY ELEVATOR INSPECTION PER STATE	400						
				SECURITY CAMERAS MAINTENANCE	3,000						
				SECURITY ALARM MONITORING FOR DECK OFFICE	750						
				FIRE SERVICE MAINTENANCE/STANDPIPES/SMOKE TESTS	600						
				PEST CONTROL SERVICES	315						
605-3623-363-5560100	Property Services / Water/Sewer Service	Expense	700	WATER/SEWER SERVICE/HISTORICAL REVIEW	700	600	100	16.67%	600	396	584
605-3623-363-5561100	Property Services / Storm Water Mgmt Service	Expense	500	STORM WATER MGT. SERVICES/HISTORICAL REVIEW	500	500	-	0.00%	500	224	412
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	781	1,492
605-3623-363-5650000	Parking Facilities / Insurance	Expense	9,546			8,624	922	10.69%	8,624	7,598	5,116
605-3623-363-5781100	Depreciation / Buildings	Expense	-				-	N/A			180,052

Carroll Creek Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3623-363-5785100	Depreciation / Equipment	Expense	-				-	N/A			31,242
			291,042			379,440	(88,398)	-23.30%	379,440	164,319	429,989

W. Patrick Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3624-363-3373103	Frederick County / Parking Deck Share	Revenue	62,212	30% OF OPERATING BUDGET ESTIMATE	62,212	66,656	(4,444)	-6.67%	66,656	30,078	57,447
605-3624-363-3436401	Public Works / Parking Deck No. 4	Revenue	389,160	CURRENT MONTHLY AVERAGE: $32,430 MONTHLY RATE CURRENTLY $97.00	389,160	385,277	3,883	1.01%	385,277	261,266	358,882
605-3624-363-3621001	Rentals / Rents	Revenue	280,070	NORTH OFFICE ANNEX/SOUTH OFFICE POLICE	280,070	280,070	-	0.00%	280,070	173,874	298,070
605-3624-363-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		1	223
			731,442			732,003	(561)	-0.08%	732,003	465,219	714,622
605-3624-363-5121100	Salaries - Full Time / Productive Time	Expense	10,656			10,656	-	0.00%	10,656	6,048	8,503
605-3624-363-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		163	1,143
605-3624-363-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		143	316
605-3624-363-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		449	490
605-3624-363-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		319	250
605-3624-363-5141200	Overtime / Standby	Expense	997			909	88	9.68%	909	635	849
605-3624-363-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	39	33
605-3624-363-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	51,678			48,832	2,846	5.83%	48,832	21,435	39,832
605-3624-363-5170000	Special Allowance	Expense	-			900	(900)	-100.00%	900	2,160	
605-3624-363-5210000	Parking Facilities / Workmen's Compensation	Expense	4,145			3,799	346	9.11%	3,799	2,951	2,917
605-3624-363-5221100	FICA / Social Security	Expense	3,945			3,819	126	3.30%	3,819	1,923	3,153
605-3624-363-5221200	FICA / Medicare	Expense	922			893	29	3.25%	893	450	737
605-3624-363-5266100	Health Insurance / CIGNA	Expense	1,874			1,704	170	9.98%	1,704	1,329	1,699
605-3624-363-5266300	Health Insurance / OPEB Payment	Expense	539			543	(4)	-0.74%	543	543	440

W. Patrick Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3624-363-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			647
605-3624-363-5268100	Health Insurance / Disability	Expense	25			25	-	0.00%	25	17	25
605-3624-363-5269100	Health Insurance / Life	Expense	120			13	107	823.08%	13	9	13
605-3624-363-5282500	Retirement / 25 Year Plan	Expense	1,097			11,540	(10,443)	-90.49%	11,540	11,540	11,002
605-3624-363-5283000	Retirement / 30 Year Plan	Expense	2,836			846	1,990	235.22%	846	846	7,388
605-3624-363-5310100	Supplies / General Supplies	Expense	42,500	MACHINE TICKETS FOR DECK OPERATION	6,000	54,833	(12,333)	-22.49%	54,833	46,460	48,398
				CLEANING SUPPLIES FOR DECK	1,500						
				BUILDING/EQUIPMENT FOR REPAIR/MAINTENANCE	5,000						
				EQUIPMENT/PARTS ETC. FOR DECK REVENUE EQUIPMENT	5,000						
				ADDITIONAL SECURITY CAMERAS FOR STAIRWELLS. THIS WILL BE ADDED TO NEW SYSTEM INSTALLED IN LAST YEARS BUDGET. TEN CAMERAS AT $2500.00 PER CAMERA INCLUDES EVERYTHING TO MAKE OPERATIONAL.	25,000						
605-3624-363-5310300	Supplies / Clothing/Uniforms	Expense	300	CUSTODIAN	300	300	-	0.00%	300	296	
605-3624-363-5330100	Energy / Fuel & Oil	Expense	600	FUEL/OIL FOR DECK SWEEPER/HISTORICAL REVIEW	600	600	-	0.00%	600	52	247
605-3624-363-5330200	Energy / Electricity	Expense	46,500	ELECTRIC FOR DECK/HISTORICAL REVIEW	46,500	46,500	-	0.00%	46,500	21,015	39,216
605-3624-363-5340000	Parking Facilities / Chemicals	Expense	750	ICE MELT FOR DECKS/SIDEWALKS	750	750	-	0.00%	750		750
605-3624-363-5410000	Parking Facilities / Professional Services	Expense	6,004	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW/ APPROX. AVG. $267.00 PER MONTH	3,204	6,004	-	0.00%	6,004	3,115	3,609
				PROFESSIONAL ENGINEERING SERVICES	2,500						
				PHYSICAL/DRUG TESTS	300						

W. Patrick Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3624-363-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	10,635	BUILDING/EQUIPMENT/PARTS FOR REPAIRS	3,000	8,000	2,635	32.94%	8,000	796	3,559
				EQUIPMENT/PARTS FOR DECK REVENUE EQUIPMENT	5,000						
				GENERATOR SERVICE AND MAINTENANCE	2,635						
605-3624-363-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	8,844	ELEVATOR MAINTENANCE X 2 @ $2322 EACH	4,644	8,844	-	0.00%	8,844	6,012	7,530
				THIRD PARTY ELEVATOR INSPECTION PER STATE	400						
				SECURITY CAMERAS MAINTENANCE	3,000						
				FIRE SERVICE MAINTENANCE/STANDPIPES/SMOKE TEST	800						
605-3624-363-5560100	Water/Sewer Service	Expense	-				-	N/A			735
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	10,307			9,375	932	9.94%	9,375	7,908	5,518
605-3624-363-5781100	Depreciation / Buildings	Expense	-				-	N/A			643,540
605-3624-363-5785100	Depreciation / Equipment	Expense	-				-	N/A			39,056
			207,374			221,785	(14,411)	-6.50%	221,785	137,519	873,329

E. All Saints Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	BOE PARKING LOT/78 SPACES/$65.00 X 12 MONTHS	60,840	60,840	-	0.00%	60,840	35,490	55,770
605-3625-363-3436501	Public Works / E. All Saints Street Deck	Revenue	373,104	CURRENT MONTHLY AVERAGE: $31,092.00 X 12 MONTHS MONTHLY RATE IS CURRENTLY $97.00	373,104	427,252	(54,148)	-12.67%	427,252	242,110	355,409
605-3625-363-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		33	21
			433,944			488,092	(54,148)	-11.09%	488,092	277,633	411,200
605-3625-363-5121100	Salaries - Full Time / Productive Time	Expense	11,017			11,017	-	0.00%	11,017	6,047	8,501
605-3625-363-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		163	1,143
605-3625-363-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		143	316
605-3625-363-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		449	490
605-3625-363-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		253	163
605-3625-363-5141200	Overtime / Standby	Expense	997			909	88	9.68%	909	636	850
605-3625-363-5141300	Overtime / Premium Overtime	Expense	300			300	-	0.00%	300	9	
605-3625-363-5150000	Parking Facilities / Salaries - Perm Part Time	Expense	52,938			50,762	2,176	4.29%	50,762	17,870	30,186
605-3625-363-5170000	Special Allowance	Expense	-			900	(900)	-100.00%	900	2,160	
605-3625-363-5210000	Parking Facilities / Workmen's Compensation	Expense	4,284			3,927	357	9.09%	3,927	3,051	3,015
605-3625-363-5221100	FICA / Social Security	Expense	4,045			3,961	84	2.12%	3,961	1,697	2,547
605-3625-363-5221200	FICA / Medicare	Expense	945			926	19	2.05%	926	397	596
605-3625-363-5266100	Health Insurance / CIGNA	Expense	1,874			1,704	170	9.98%	1,704	1,328	1,698
605-3625-363-5266300	Health Insurance / OPEB Payment	Expense	539			543	(4)	-0.74%	543	543	440
605-3625-363-5266400	OPEB Unfunded	Expense	-				-	N/A			647

E. All Saints Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3625-363-5268100	Health Insurance / Disability	Expense	25			25	-	0.00%	25	17	25
605-3625-363-5269100	Health Insurance / Life	Expense	14			13	1	7.69%	13	9	13
605-3625-363-5282500	25 Year Plan	Expense	732				732	N/A			
605-3625-363-5283000	Retirement / 30 Year Plan	Expense	5,490			7,897	(2,407)	-30.48%	7,897	7,897	7,388
605-3625-363-5310100	Supplies / General Supplies	Expense	39,200	MACHINE TICKETS FOR DECK OPERATION	5,000	58,968	(19,768)	-33.52%	58,968	47,985	16,349
				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						
				ADDITIONAL SECURITY CAMERAS FOR STAIRWELLS. THIS WILL BE ADDED TO NEW SYSTEM INSTALLED IN LAST YEARS BUDGET. TEN CAMERAS AT $2500.00 PER CAMERA INCLUDES EVERYTHING TO MAKE OPERATIONAL.	25,000						
605-3625-363-5310300	Supplies / Clothing/Uniforms	Expense	300	CUSTODIAN	300	300	-	0.00%	300	296	
605-3625-363-5330100	Energy / Fuel & Oil	Expense	400	FUEL/OIL FOR DECK SWEEPER/HISTORICAL REVIEW	400	300	100	33.33%	300	155	458
605-3625-363-5330200	Energy / Electricity	Expense	26,000	ELECTRIC FOR DECK/HISTORICAL REVIEW	26,000	26,000	-	0.00%	26,000	12,707	25,616
605-3625-363-5330300	Energy / Natural Gas	Expense	500	GAS FOR BACK UP GENERATOR	500	500	-	0.00%	500	179	289
605-3625-363-5340000	Parking Facilities / Chemicals	Expense	750	ICE MELT FOR DECK/SIDEWALKS	750	750	-	0.00%	750		750
605-3625-363-5410000	Parking Facilities / Professional Services	Expense	2,004	CREDIT CARD SERVICES FOR DECK/HISTORICAL REVIEW/APPROX.AVG. $142.00 PER MONTH	1,704	2,004	-	0.00%	2,004	776	10,410
				PHYSICAL/DRUG TESTING	300		-	N/A			

E. All Saints Street Deck											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-3625-363-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	9,620	BUILDING/EQUIPMENT/PARTS FOR REPAIRS	2,000	7,000	2,620	37.43%	7,000	2,059	7,023
				EQUIPMENT/PARTS FOR REPAIRS OF DECK REVENUE EQUIPMENT	5,000						
				GENERATOR SERVICE AND MAINTENANCE	2,620						
605-3625-363-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	8,582	ELEVATOR MAINTENANCE	3,972	8,582	-	0.00%	8,582	6,020	7,220
				THIRD PARTY ELEVATOR INSPECTION PER STATE	400						
				SECURITY CAMERA MAINTENANCE	3,000						
				FIRE ALARM MONITORING	410						
				FIRE SERVICE/STANDPIPES AND SPRINKLERS/SMOKE TEST	800						
605-3625-363-5560100	Property Services / Water/Sewer Service	Expense	4,000	WATER/SEWER SERVICE/HISTORICAL REVIEW	4,000	3,510	490	13.96%	3,510	2,445	3,261
605-3625-363-5561100	Property Services / Storm Water Mgmt Service	Expense	500	STORM WATER MGT. SERVICES/HISTORICAL REVIEW	500	500	-	0.00%	500	243	351
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	1,279	2,323
605-3625-363-5650000	Parking Facilities / Insurance	Expense	8,494			7,681	813	10.58%	7,681	6,466	3,936
605-3625-363-5750000	Construction in Progress	Expense	-			61,516	(61,516)	-100.00%	61,516		
605-3625-363-5781100	Depreciation / Buildings	Expense	-				-	N/A			398,681
605-3625-363-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-				-	N/A			19,870
605-3625-363-5785100	Depreciation / Equipment	Expense	-				-	N/A			30,909
			189,492			266,437	(76,945)	-28.88%	266,437	126,471	588,660

Bonded Debt											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-8111-811-5810500	Principal / 05 Issue	Expense	655,000			636,000	19,000	2.99%	636,000		
605-8111-811-5810900	Principal / 09 Issue	Expense	425,000			410,000	15,000	3.66%	410,000		
605-8111-811-5811100	11 Issue	Expense	217,000			210,000	7,000	3.33%	210,000		
605-8111-821-5820500	Interest / 05 Issue	Expense	50,125			82,400	(32,275)	-39.17%	82,400	41,442	305,118
605-8111-821-5820900	Interest / 09 Issue	Expense	662,196			679,293	(17,097)	-2.52%	679,293	396,254	690,273
605-8111-821-5821100	Interest / 11 Taxable Issue	Expense	32,463			36,733	(4,270)	-11.62%	36,733	21,952	40,533
605-8111-821-5821300	Interest / 13 Refunding Bond	Expense	313,410			313,410	-	0.00%	313,410	182,823	132,643
605-8111-831-5410000	Other Charges / Professional Services	Expense	6,253	2005 Issue - Paying Agent/Registrar	247	6,233	20	0.32%	6,233	631	95,975
				2005 Issue - Out of Pocket Expenses	616						
				2009 Issue - Paying Agent/Registrar	800						
				2009 Issue - Out of Pocket Expenses	2,000						
				2011 Issue - Paying Agent/Registrar	175						
				2011 Issue - Out of Pocket Expenses	874						
				2013 Issue - Paying Agent/Registrar	229						
				2013 Issue - Out of Pocket Expenses	1,312						
605-8111-831-5831100	2011 Issue Series A Taxable	Expense	-				-	N/A			(1,006)
605-8111-831-5831300	Amortization Issuance / 2013 Issue	Expense	-				-	N/A			45,446
			2,361,447			2,374,069	(12,622)	-0.53%	2,374,069	643,102	1,308,983

Interfund Transfers / Contingency / Reserves											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
605-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	640,851	Transfer to General Fund (overhead expense reimbursement)	195,000	172,500	468,351	271.51%	172,500	156,143	150,000
				Transfer to CIP	445,851						
			640,851			172,500	468,351	271.51%	172,500	156,143	150,000
605-9211-000-5920000	Contingency Fund / Contingency Fund	Expense	100,000			100,000	-	0.00%	100,000		
			100,000			100,000	-	0.00%	100,000	-	-
605-9999-000-5990000	Ending Unenc. Fund Bal.	Expense	-			118,279	(118,279)	-100.00%	118,279		
			-			118,279	(118,279)	-100.00%	118,279	-	-

Unassigned											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
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	(929,692)	-100.00%	929,692		
607-0000-000-3690002	Miscellaneous / Discounts Earned	Revenue	-				-	N/A		9	20
607-0000-000-3810001	Non-Operating Revenues / Investment Income	Revenue	-				-	N/A		6,051	9,362
607-0000-000-3910002	General Long-Term Oblig. / Debt Issue Premium	Revenue	-				-	N/A			1,420
607-0000-000-3920309	Inter-Fund Transfers / Transfer from Storm Water	Revenue	-				-	N/A			85,572
			-			929,692	(929,692)	-100.00%	929,692	6,060	96,375

Street Sweeping											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3422-355-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			4,863
607-3422-355-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A			421
			-			-	-	N/A	-	-	5,284
607-3422-355-5121100	Salaries - Full Time / Productive Time	Expense	129,426			125,870	3,556	2.83%	125,870	56,953	87,315
607-3422-355-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		5,782	7,018
607-3422-355-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		1,378	3,546
607-3422-355-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		4,469	5,215
607-3422-355-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		574	2,101
607-3422-355-5141300	Overtime / Premium Overtime	Expense	2,000			2,000	-	0.00%	2,000	675	917
607-3422-355-5170000	Special Allowance	Expense	-			4,500	(4,500)	-100.00%	4,500	4,500	
607-3422-355-5210000	Sanitation Services / Workmen's Compensation	Expense	8,153			7,474	679	9.08%	7,474	5,807	5,738
607-3422-355-5221100	FICA / Social Security	Expense	8,148			8,207	(59)	-0.72%	8,207	4,201	5,953
607-3422-355-5221200	FICA / Medicare	Expense	1,905			1,919	(14)	-0.73%	1,919	982	1,392
607-3422-355-5264100	Health Insurance / Retirees >= 65	Expense	6,212			4,673	1,539	32.93%	4,673	3,748	4,756
607-3422-355-5266100	Health Insurance / CIGNA	Expense	35,461			32,237	3,224	10.00%	32,237	24,121	29,563
607-3422-355-5266200	Health Insurance / CIGNA - Retirees	Expense	8,544			7,767	777	10.00%	7,767	5,825	7,940
607-3422-355-5266300	Health Insurance / OPEB Payment	Expense	17,974			13,569	4,405	32.46%	13,569	13,569	14,664
607-3422-355-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			12,743
607-3422-355-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		73	(0)
607-3422-355-5267900	Vision - Emp	Expense	-				-	N/A		16	
607-3422-355-5268100	Health Insurance / Disability	Expense	342			338	4	1.18%	338	218	297

Street Sweeping											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3422-355-5269100	Health Insurance / Life	Expense	270			216	54	25.00%	216	170	238
607-3422-355-5282500	Retirement / 25 Year Plan	Expense	27,990			11,540	16,450	142.55%	11,540	11,540	22,004
607-3422-355-5283000	Retirement / 30 Year Plan	Expense	7,275			14,102	(6,827)	-48.41%	14,102	14,102	19,789
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%	19,000	13,112	20,747
				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	2,175	Replacement Uniforms (3 @ $200/ person)	600	825	1,350	163.64%	825	373	859
				Boot Replacement (3 @ $125/ person)	375						
				Uniform for new employee due to turnover	1,200						
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	15,010	27,964
607-3422-355-5410000	Sanitation Services / Professional Services	Expense	500			500			500	14	
607-3422-355-5510100	Cleaning Services / Disposal Fees	Expense	24,000	Hauling of Sweeping Debris (15 loads @ $1600/ load)	24,000	24,000	-	0.00%	24,000		4,401
607-3422-355-5520100	Repair and Maint. Service / General Repair/Maint.	Expense	6,000			6,000	-	0.00%	6,000	960	3,088
607-3422-355-5570000	Sanitation Services / Licenses/Permits	Expense	100			100	-	0.00%	100	40	
607-3422-355-5650000	Sanitation Services / Insurance	Expense	6,069			5,796	273	4.71%	5,796	4,938	6,448
607-3422-355-5740100	Machinery & Equipment / Vehicles	Expense	230,000	New Street Sweeper	230,000		230,000	N/A			
607-3422-355-5740200	Machinery & Equipment / Machinery	Expense	-			40,000	(40,000)	-100.00%	40,000	31,936	

Street Sweeping											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3422-355-5785100	Depreciation / Equipment	Expense	-				-	N/A			45,956
			566,544			355,633	210,911	59.31%	355,633	225,086	340,649

Stormwater Management											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3531-356-3313200	Federal / Public Works / Op Indirect	Revenue	-				-	N/A			10,132
607-3531-356-3435001	Storm Water / Service Fee	Revenue	1,830,000			1,830,000	-	0.00%	1,830,000	995,137	1,732,039
607-3531-356-3690001	Miscellaneous / Other Misc. Receipts	Revenue	-				-	N/A		4,501	120
607-3531-356-3813501	Non-Operating Revenues / Donated Infrastructure	Revenue	-				-	N/A			279,127
			1,830,000			1,830,000	-	0.00%	1,830,000	999,638	2,021,419
607-3531-356-5121100	Salaries - Full Time / Productive Time	Expense	256,347			248,785	7,562	3.04%	248,785	117,949	201,801
607-3531-356-5121200	Salaries - Full Time / Vacation	Expense	-				-	N/A		13,743	15,897
607-3531-356-5121300	Salaries - Full Time / Sick	Expense	-				-	N/A		2,118	4,351
607-3531-356-5121400	Salaries - Full Time / Holiday	Expense	-				-	N/A		8,751	10,897
607-3531-356-5121500	Salaries - Full Time / Other Leave	Expense	-				-	N/A		1,904	3,528
607-3531-356-5141200	Overtime / Standby	Expense	4,000			4,000	-	0.00%	4,000	1,641	3,027
607-3531-356-5141300	Overtime / Premium Overtime	Expense	4,000			4,000	-	0.00%	4,000	902	3,296
607-3531-356-5170000	Special Allowance	Expense	-			1,500	(1,500)	-100.00%	1,500	6,324	
607-3531-356-5210000	Streets/Traffic / Workmen's Compensation	Expense	19,555			17,925	1,630	9.09%	17,925	13,928	13,761
607-3531-356-5221100	FICA / Social Security	Expense	16,392			16,014	378	2.36%	16,014	8,935	13,993
607-3531-356-5221200	FICA / Medicare	Expense	3,831			3,747	84	2.24%	3,747	2,090	3,272
607-3531-356-5266100	Health Insurance / CIGNA	Expense	44,418			39,405	5,013	12.72%	39,405	28,122	41,043
607-3531-356-5266200	Health Insurance / CIGNA - Retirees	Expense	6,475			5,886	589	10.01%	5,886	4,415	6,018
607-3531-356-5266300	Health Insurance / OPEB Payment	Expense	16,280			16,839	(559)	-3.32%	16,839	16,839	14,870
607-3531-356-5266400	Health Insurance / OPEB Unfunded	Expense	-				-	N/A			18,213

Stormwater Management											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3531-356-5267200	Health Insurance / Aetna Dental -Emp	Expense	-				-	N/A		242	(34)
607-3531-356-5267900	Vision - Emp	Expense	-				-	N/A		8	0
607-3531-356-5268100	Health Insurance / Disability	Expense	612			639	(27)	-4.23%	639	380	594
607-3531-356-5269100	Health Insurance / Life	Expense	323			304	19	6.25%	304	194	300
607-3531-356-5282500	Retirement / 25 Year Plan	Expense	49,063			45,758	3,305	7.22%	45,758	45,758	41,997
607-3531-356-5283000	Retirement / 30 Year Plan	Expense	9,261			3,949	5,312	134.52%	3,949	3,949	3,012
607-3531-356-5291300	Misc Benefits / Other	Expense	885			815	70	8.59%	815	546	806
607-3531-356-5310100	Supplies / General Supplies	Expense	34,950	Repair & Maintenance for intakes (5000 +), storm water ponds (city owns 31), storm water underground structures (city owns 10). All is done to stay in compliance with MDE storm water regulations.	23,000	34,950	-	0.00%	34,950	9,982	23,256
				Misc electrical, pump parts and generator parts for 4 storm pump stations.	10,000						
				Small tool replacement ie: 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	1,300	4 employees @$200 for uniform replacements.	800	1,100	200	18.18%	1,100	542	621
				4 employees safety shoe replacements 4 @ $125.	500						
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	14,400	-	0.00%	14,400	3,146	10,094
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	3,019	8,744
607-3531-356-5330300	Energy / Natural Gas	Expense	350	2 storm water stations using average of $30 per month.	350	350	-	0.00%	350	126	226
607-3531-356-5340000	Streets/Traffic / Chemicals	Expense	1,000	Chemicals used to spray around pump stations, swale's and city owned ponds. Increased $250 due to rising costs.	1,000	750	250	33.33%	750	495	

Stormwater Management											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3531-356-5410000	Streets/Traffic / Professional Services	Expense	21,419	SD pump stations - electrical maintenance for 3 pump stations @ 2415 per.	12,556	21,419	-	0.00%	21,419	8,614	13,766
				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%	129,680	1,260	7,416
				Concrete & Blacktop repairs due to misc dig up and repairs of system.	6,000						
				Storm Drain pump station repairs, misc work to generators, transfer switches and pumps.	6,000						
				Repairs to City owned storm water ponds fences.	10,000						
				Calibrating gas detectors for confined space entry.	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 functioning properly.	100,000						
607-3531-356-5520200	Repair and Maint. Service / Maintenance Contracts	Expense	12,000	Service for inspection and repairs of generators at 4 Storm water Stations.	12,000	12,000	-	0.00%	12,000	3,122	
607-3531-356-5610100	Communications / Telephone	Expense	1,600	Cost for 1 office phone and 2 pump station auto dialer alarms.	1,000	1,000	600	60.00%	1,000	1,275	1,942
				1 Cell phone.	600						
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	4	

Stormwater Management											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-3531-356-5621100	Travel / Dues/Registration Fees	Expense	1,000	Classes for new storm water regulation that will go into effect in the upcoming year or 2.	1,000	1,000	-	0.00%	1,000		830
607-3531-356-5650000	Streets/Traffic / Insurance	Expense	5,972			5,556	416	7.49%	5,556	4,744	6,131
607-3531-356-5740100	Machinery & Equipment / Vehicles	Expense	65,000	Replace aged out utility truck w crane with new utility truck with crane. This truck meets replacement age and the truck and crane are starting to fail.	65,000		65,000	N/A			
607-3531-356-5740200	Machinery & Equipment / Machinery	Expense	100,000	Mid size excavator with 19' digging reach. This will be used for both Storm water and sewer projects. This machine can be used in close spaces and help reduce traffic impacts. This machine is also much safer to excavate the depths we are digging for both sewer and storm drains projects. This machine is also much safer setting shoring boxes and materials.	100,000		100,000	N/A			
607-3531-356-5783100	Depreciation / Improvements - Non-Bldgs.	Expense	-				-	N/A			1,520,370
607-3531-356-5785100	Depreciation / Equipment	Expense	-				-	N/A			41,946
			829,188			640,846	188,342	29.39%	640,846	315,067	2,035,985

Bonded Debt											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-8111-811-5810900	Principal / 09 Issue	Expense	45,000			44,208	792	1.79%	44,208		
607-8111-821-5820900	Interest / 09 Issue	Expense	42,982			44,308	(1,326)	-2.99%	44,308	25,850	49,352
607-8111-831-5410000	Other Charges / Professional Services	Expense	53	2009 Issue - Paying Agent/Registrar	9	72	(19)	-26.39%	72		9
				2009 Issue - Out of Pocket Expenses	44						
			88,035			88,588	(553)	-0.62%	88,588	25,850	49,361

Interfund Transfer / Contingency											
			FY 2015		Justification	FY 2014	$ Change	% Change	FY 2014	FY 2014	FY 2013
Account	Account Description	GL Type	Adopted	Narrative	Amount	Adopted	Adopted	Adopted	Amended	Actuals	Actuals
607-9111-000-5910000	Transfers Out / Interfund Transfers	Expense	80,000	Transfer to General Fund (Overhead expense reimbursement)	80,000	1,664,625	(1,584,625)	-95.19%	1,664,625	41,422	1,297,500
			80,000			1,664,625	(1,584,625)	-95.19%	1,664,625	41,422	1,297,500
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	-	-
607-9999-000-5990000	Fund Balance / Ending Unenc. Fund Balance	Expense	256,233			338,845	(82,612)	-24.38%	-		
			256,233			338,845	(82,612)	-24.38%	-	-	-