

15-5018

EMA SUBMISSION NO.: EMA 0282015

PRESENTED: 1-29-15

ADOPTED: 1-29-15

RESOLUTION TO AUTHORIZE BUDGET AMENDMENTS

BY THE EMERGENCY MANAGER:


Whereas, the City's budget is monitored on an ongoing basis by the Deputy Finance Director and department heads; and

Whereas, the Deputy Finance Director is recommending certain adjustments;

IT IS RESOLVED, that the FY15 Budget of the City of Flint is hereby amended to reflect the changes in the attached list of budget adjustments dated January 30, 2015;

That the Deputy Finance Director is authorized to do all things necessary to incorporate the attached changes into the Budget and to assign the appropriate account numbers.

APPROVED AS TO FORM:


Peter M. Bade, City Attorney

APPROVED AS TO FINANCE:



Dawn Steele, Deputy Finance Director

EM DISPOSITION:

ENACT ☒

REFER TO COUNCIL ☐

FAIL ☐


Gerald Ambrose, Emergency Manager

DATED: 1/29/15

January 29, 2015

TO: Gerald Ambrose, Emergency Manager

FROM: Dawn Steele, Deputy Finance Director

RE: City of Flint Mid-Year Budget Amendment

The City of Flint has adopted a biennial budget for fiscal years 2015 and 2016, and is committed to ongoing review of revenues and expenses. A mid-year budget amendment has been prepared to reflect the changes to be made by December 31, 2014, to all funds.

The budget amendment reflects the response expressed in the adopted budget document, that the total Police Department staffing would be 115, with 29 positions eliminated through attrition. The City has kept this commitment and has not laid off any officers. In addition, the State of Michigan has provided financial support, having committed \$1.1 million to aid the Police Department. The budget amendment reflects \$800,000 to be received in FY15, and the additional \$300,000 to be received in FY16.

The General Fund also had an increase in revenue from the State for the District Court's standardization payment of \$228,170. There were also adjustments for scrap sales and reimbursements in the Police Department for revenue received but not budgeted. The Parks Division also had an increase in revenue to rents and royalties and reimbursements for revenue received but not budgeted. The Clerk's budget reflects the revenue and appropriations of \$90,000 for the scheduled special election in May by the State. It is expected that the State will reimburse the City for the expense. Finance, Customer Service and the HR budgets reflect an appropriation of \$9,500 each for the obligation to MML for their search for a new Finance Director, Treasurer and HR Director. An appropriation of \$10,000 was added for the new Charter Commission.

The Transportation 202 Division received a new allocation from the State in the amount \$758,270. It has not been determined how this new funding will be spent but it is reflective in this budget amendment. Transportation is requesting the use of fund balance to increase professional services of \$391,700 to cover projects funded in FY14 that rolled into fund balance at year end. Adjustments were also made in several departments for wages & fringes for expenses incurred but not budgeted. In addition wages and fringes were increased by \$53,000 in the Routine Maintenance Department. Pension increases totaled \$71,614 while the reduction in retiree health care appropriation was \$47,466. The budget amendment reflects an increase in the 202 Fund budget of \$529,359 to cover costs, which will come from the use of fund balance.

The Transportation 203 Division is executing a lease agreement with Farm Depot to acquire the use of 7 tractors for the winter maintenance season. In addition to leasing the equipment, the Transportation Division will be required to purchase snow plows for the tractors and pay for mobilization costs. This is reflective as a \$130,000 appropriation split between rentals and equipment. Adjustments were made in several departments for wages & fringes for expenses incurred but not budgeted. Pension increases

totaled \$30,575 while the reduction in retiree health care appropriation was \$30,850. The budget amendment reflects an increase in the 203 Fund budget of \$196,643 to cover costs, which will come from the Use of fund balance.

The Public Safety Millage Fund reflects a decrease in the use of fund balance of \$342,251 which is due to the adjustment in the Defined Benefit budgets for police and fire. The Police budget was increased by \$263,786 while the Fire budget was decreased by \$606,037. This was due to the fact that 911 personnel were included in the Police budget when they should have been budgeted in the Fire budget. This meant that the number of police to cover the defined benefit costs were decreased which meant an increase in cost per Police personnel and a decrease in cost per Fire personnel.

The Neighborhood Police Millage fund shows an increase in employer pension appropriation and a decrease in the wage & fringe accounts to offset this increase.

The Parks and Recreation Fund increase in pension appropriations is covered by a decrease in professional services.

The Rubbish Fund shows an increase of \$61,448 in fund balance which is due to the retiree healthcare cost decrease of \$49,294 and a decrease in sanitation wages & pension appropriations of \$12,154.

The Drug Enforcement Fund shows an appropriation of \$52,500 for the City's commitment to FANG. This appropriation will be funded with the use of fund balance.

The Building and Safety Inspections Division suffered delays in executing the outsourcing of rental inspectors. Due to this, employees were kept on to continue the work of completing the rental inspections. The vendor is expected to begin February 1, 2015. A budget amendment in the amount of \$69,732 to increase payroll is recommended to cover employee costs for the seven months until the vendor is operational. In addition, the Building and Safety Inspection Division is requesting renovations to the front counter area. Estimated costs of \$150,000 are included as an increase to the budget. In addition the 542 pension appropriations need to be increased by \$124,758. The increases are partly offset by the \$44,673 decrease in retiree healthcare cost. The 542 fund revenue budgets were adjusted to reflect the amount received as of December 31, 2014. The Building Inspection revenue as of December 31 is more than double the budgeted amount however rental inspections revenue is down. The net effect is an increase in revenue of \$464,000. Taking into consideration all of the above the 542 fund reflects a fund balance of \$164,205.

The Sewer fund increase in pension appropriations of \$340,861 is partly offset by the decrease in retiree healthcare costs of \$184,895. A reduction in wages and fringes of \$29,313 is due to the fact that no employees are charged to this budget. The budget amendment reflects an increase in the 590 Fund budget of \$124,122, which will come from the Use of fund balance.

The Water fund increase in pension appropriations of \$211,323 is partly offset by the decrease in retiree healthcare costs of \$133,321. A reduction in wages and fringes of \$29,313 is due to the fact that no

employees are charged to this appropriation. The budget amendment reflects an increase in Fund 591 budget of \$113,505, which will come from the use of fund balance.

The Information Services Fund reflects a reduction in wages and retiree healthcare cost but an increase in the pension appropriation. The budget amendment reflects a decrease in Fund 636 budget of \$28,077. This reflects an increase to fund balance of \$28,077.

The Fleet/Central Garage Fund reflects an increase in pension appropriations of \$28,545 with a decrease in retiree healthcare cost of \$17,767. The budget amendment reflects an increase in the 661 fund budget, which will come from the use of fund balance.

Additional adjustments were made to several departments between retiree healthcare costs and pension to align expenditures. The Federal Circuit Court Judge, in the retiree lawsuit, ruled to modify its stay of injunction. This allows the City to implement the collection of retiree healthcare premiums. Because of this decision, the revenues anticipated to be received from the retirees allows the impact of retiree healthcare costs to be reduced across all funds and departments. This reduction offsets the increase in appropriations to the Defined Benefit and Defined Contribution across all funds.

Attached is the City's Proposed Mid-Year Budget Amendment for your review. In summary, the financial outlook for the remaining FY15 appears to be on track. In total, revenue and expenditures are generally meeting expectations. The City continues to make timely pension contributions and healthcare premium payments for both active employees and retirees.

1/29/2015

Calculations as of 12/31/2014

GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Changes	Proposed Amended Budget
Fund 101 - General Fund					
ESTIMATED REVENUES					
101-000.300-699.998	Due From Fund Balance	(1,000,000)		0.00	(1,000,000.00)
	Totals for dept 000.300-General government			0.00	
Dept 136.100-District Court					
101-136.100-539.000	State Grants		114,085	228,170.00	228,170.00
101-136.100-662.000	Fines & Cost - Traffic/Criminal	1,697,000	650,752		1,697,000.00
101-136.100-677.000	Reimbursements		9,596	9,596.00	9,596.00
	Totals for dept 136.100-District Court			237,766.00	
Dept 262.110-Cty Clk Elec Div. - Election Workers					
101-262.110-677.000	Reimbursement			90,000.00	90,000.00
	Totals for dept 262.110-Cty Clk Elec Div. - Election Workers			90,000.00	
Dept 302.100-Pol Admin Bureau - Admin					
101-302.100-539.000	State grants			800,000.00	800,000.00
	Totals for dept 302.100-Pol Admin Bureau - Admin			800,000.00	
Dept 302.210-Pol Admin - LEADS					
101-302.210-648.000	Scrap Sales		11,950	11,950.00	11,950.00
	Totals for dept 302.210-Pol Admin - LEADS			11,950.00	
Dept 308.201-Pol Invst Ovrhd - Detective Bureau					
101-308.201-677.000	Reimbursements		26,696	60,000.00	60,000.00
	Totals for dept 308.201-Pol Invst Ovrhd - Detective Bureau			60,000.00	
Dept 308.202-Pol Invst Ovrhd - Police School Liason					
101-308.202-580.200	CHARGES FOR SERVICE RENDERED	375,738	(4,198)	(108,300.00)	267,438.00
	Totals for dept 308.202-Pol Invst Ovrhd - Police School Liason			(108,300.00)	
Dept 752.101-Parks - Recreation Division					
101-752.101-668.000	Rents And Royalties		6,545	6,500.00	6,500.00
101-752.101-677.000	Reimbursements		1,031	1,031.00	1,031.00
	Totals for dept 752.101-Parks - Recreation Division			7,531.00	
	TOTAL ESTIMATED REVENUES			1,098,947.00	

APPROPRIATIONS

Dept 101.100-City Council

1/29/2015

Calculations as of 12/31/2014

GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Changes	Proposed Amended Budget
101-101.100-719.150	Employee Pension DB Plan	29519	14760	2,779.70	32,298.70
101-101.100-719.155	Employer Pension DC Plan		2,323	4,216.00	4,216.00
Totals for dept 101.100-City Council				6,995.70	
Dept 136.100-District Court					
101-136.100-719.150	Employee Pension DB Plan	885570	442785	115,690.00	1,001,260.00
101-136.100-719.155	Employer Pension DC Plan		28,608	51,060.00	51,060.00
Totals for dept 136.100-District Court				166,750.00	
Dept 170.100 Charter Commission					
101-170.100-801.000	Professional Service		0	10,000.00	10,000.00
Totals for dept 170.100-Charter Commission				10,000.00	
Dept 171.100-Office Of Mayor					
101-171.100-719.150	Employee Pension DB Plan	44279	22139	4,169.55	48,448.55
101-171.100-719.155	Employer Pension DC Plan		6,209	11,677.00	11,677.00
Totals for dept 171.100-Office Of Mayor				15,846.55	
Dept 172.100-City Administrator					
101-172.100-719.150	Employee Pension DB Plan	44279	22139	4,169.55	48,448.55
101-172.100-719.155	Employer Pension DC Plan		1,788	3,300.00	3,300.00
Totals for dept 172.100-City Administrator				7,469.55	
Dept 191.100-Finance -Admin/Accounting/Payroll					
101-191.100-702.000	Wages & Salaries	561,510	261,378	(14,585.00)	546,925.00
101-191.100-709.000	Overtime		4,778	7,000.00	7,000.00
101-191.100-719.150	Employer Pension DB Plan	185,970	92,985	7,823.00	193,793.00
101-191.100-719.155	Employer Pension DC Plan	7,500	7,464	6,866.00	14,366.00
101-191.100-719.310	Employer Health Care Savings Plan (HCSP)		663	1,438.00	1,438.00
101-191.100-801.000	Professional Service	3,000		9,500.00	12,500.00
Totals for dept 191.100-Finance -Admin/Accounting/Payroll				18,042.00	
Dept 191.201-Finance Purchasing					
101-191.201-719.150	Employer Pension DB Plan	29,519	14,760	2,780.00	32,299.00
Totals for dept 191.201-Finance Purchasing				2,780.00	
Dept 215.100-Office Of City Clerk					
101-215.100-719.150	Employer Pension DB Plan	29519	14760	2,780.00	32,299.00
101-215.100-719.155	Employer Pension DC Plan		8,877	16,343.00	16,343.00
101-215.200-719.150	employer pension db plan	59,038	29,519	70,157.00	129,195.00
Totals for dept 215.100-Office Of City Clerk				89,280.00	

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Calculations as of 12/31/2014

GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14	Proposed Changes Proposed (+/-)	Proposed Amended Budget
Dept 215.247-City Clerk-Board Of Review					
101-215.247-702.000	Wages & Salaries	10,500	24,284	30,000.00	40,500.00
101-215.247-709.000	Overtime		4,419	4,500.00	4,500.00
101-215.247-719.100	Direct Fringes	1,101	2,962	3,720.00	4,821.00
101-215.247-719.200	Other Fringes		46	43.00	43.00
Totals for dept 215.247-City Clerk-Board Of Review				38,263.00	
Dept 253.200-Customer Services-Treasury Operations					
101-253.200-702.000	Wages & Salaries	87,984	35,794	(7,900.00)	80,084.00
101-253.200-719.100	Direct Fringes	9,229	3,744	(50.00)	9,179.00
101-253.200-719.150		53,134	26,567	11,463.00	64,597.00
101-253.200-719.155	Employer Pension DC Plan		339	380.00	380.00
101-253.200-719.200	Other Fringes	27,130	13,565	(5,000.00)	22,130.00
101-253.200-801.100	Professional Service-Bank Fees	34,000	31,260	12,950.00	46,950.00
Totals for dept 253.200-Customer Services-Treasury Operat				11,843.00	
Dept 253.202-Customer Services-Water Collection					
101-253.202-702.000	Wages & Salaries	417,726	161,073	(3,875.00)	413,851.00
101-253.202-719.100	Direct Fringes	43,820	16,789	(400.00)	43,420.00
101-253.202-719.150		239,104	119,552	19,286.00	258,390.00
101-253.202-719.155	Employer Pension DC Plan		873	1,708.00	1,708.00
101-253.202-801.000	Professional Service		12	4,275.00	4,275.00
Totals for dept 253.202-Customer Services-Water Collectior				20,994.00	
Dept 253.203-Customer Service-Sewer collection					
101-253.203-702.000	Wages & Salaries	417,726	161,056	(3,875.00)	413,851.00
101-253.203-719.100	Direct Fringes	43,820	16,786	(400.00)	43,420.00
101-253.203-719.150		239,104	119,552	19,286.00	258,390.00
101-253.203-719.155	Employer Pension DC Plan		873	1,708.00	1,708.00
101-253.203-719.200	Other Fringes	122,083	61,041	(20,000.00)	102,083.00
101-253.203-801.000				4,275.00	4,275.00
101-253.203-801.100	Professional Service-Bank Fees	38,000	38,194	20,000.00	58,000.00
101-253.204-719.150		59,038	29,519	5,559.40	64,597.40
Totals for dept 253.203-Customer Service-Sewer collection				26,553.40	
Dept 257.100-Assessment					
101-257.100-702.000	Wages & Salaries	543,848.60	231,700.76	(9,000.00)	534,848.60
101-257.100-719.100	Direct Fringes	57,049.66	24,628.44	(1,000.00)	56,049.66

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Calculations as of 12/31/2014

GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Changes	Proposed Amended Budget
101-257.100-719.150	Employer Pension DB Plan	235,651	117,825	55,037.00	290,688.00
Totals for dept 257.100-Assessment				45,037.00	
Dept 262.100-City Clerk-Election					
101-262.100-719.150		59038	29519	5,559.00	64,597.00
101-262.100-719.155	Employer Pension DC Plan		1,209	2,725.00	2,725.00
101-262.100-900.000	Printing & Publishing	56,000	6,272	(24,470.00)	31,530.00
101-262.100-977.000	Equipment		24,470	24,470.00	24,470.00
Totals for dept 262.100-City Clerk-Election				8,284.00	
Dept 262.110-Cty Clk Elec Div. - Election Workers					
101-262.110-702.000	Wages & Salaries	161,454	124,600	90,000.00	251,454.00
Totals for dept 262.110-Cty Clk Elec Div. - Election Workers				90,000.00	
Dept 266.100-Law Office Operations					
101-266.100-719.150		206633	103317	19,458.00	226,091.00
101-266.100-719.155	Employer Pension DC Plan		26,583	47,201.00	47,201.00
101-266.100-719.310	Employer Health Care Savings Plan (HCSP)		1,500	3,000.00	3,000.00
Totals for dept 266.100-Law Office Operations				69,659.00	
Dept 270.100-Personnel Office					
101-270.100-702.000	Wages & Salaries	297,322	127,812	(20,000.00)	277,322.00
101-270.100-719.150	Employer Pension DB Plan	169,734	84,867	(8,241.00)	161,493.00
101-270.100-719.155	Employer Pension DC Plan		7,692	14,930.00	14,930.00
101-270.100-719.310	Employer Health Care Savings Plan (HCSP)		1,500	3,000.00	3,000.00
Totals for dept 270.100-Personnel Office				(10,311.00)	
Dept 270.200-Personnel Office-Personnel-Training					
101-270.200-726.100	Testing Materials	29,000		(20,000.00)	9,000.00
Totals for dept 270.200-Personnel Office-Personnel-Training				(20,000.00)	
Dept 301.600-Recovery Act JAG 2009					
101-301.600-700.100	Unallocated budget appropriations	(2,608,823)		2,608,823.00	0.00
Totals for dept 301.600-Recovery Act JAG 2009				2,608,823.00	
Dept 301.762-GAIN 2015					
101-301.762-719.150	Employer Pension DB Plan	13,485		(13,485.00)	0.00
Totals for dept 301.762-GAIN 2015				(13,485.00)	
Dept 302.100-Pol Admin Bureau - Admin					
101-302.100-719.150		88557	44279	(23,960.00)	64,597.00

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Calculations as of 12/31/2014

GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 Proposed Changes (+/-)	Proposed Amended Budget
101-302.100-719.155	Employer Pension DC Plan		5,542	10,662.00
101-302.100-719.310	Employer Health Care Savings Plan (HCSP)		750	1,500.00
Totals for dept 302.100-Pol Admin Bureau - Admin				(11,798.00)
Dept 302.200-Pol Admin Bureau-Inspections				
101-302.200-719.150	Employer Pension DB Plan	21,975	10,988	11,198.00
Totals for dept 302.200-Pol Admin Bureau-Inspections				11,198.00
Dept 305.200-Pol Tech Serv-Records & Identification				
101-305.200-702.000	Wages & Salaries	812,254	295,725	(232,183.00)
101-305.200-719.100	Direct Fringes	88,471	29,555	(24,356.00)
101-305.200-719.150	Employer Pension DB Plan	534,621	267,311	(80,691.00)
101-305.200-719.155	Employer Pension DC Plan		1,013	1,948.00
Totals for dept 305.200-Pol Tech Serv-Records & Identification				(335,282.00)
Dept 305.201-Pol Tech Serv-Planning, Research, & Training				
101-305.201-719.150	Employer Pension DB Plan	10,988	5,494	5,599.00
Totals for dept 305.201-Pol Tech Serv-Planning, Research, & Training				5,599.00
Dept 305.206-Pol Tech Serv - City Impound				
101-305.206-719.150	Employer Pension DB Plan	21,975	10,988	11,198.00
Totals for dept 305.206-Pol Tech Serv - City Impound				11,198.00
Dept 308.200-Pol Invst Ovrhd - Criminal Invest Overhead				
101-308.200-702.000	Wages & Salaries	1,266,418	617,158	(30,000.00)
101-308.200-719.100	Direct Fringes	68,136	31,266	(3,147.00)
101-308.200-719.150	Employer Pension DB Plan	447,044	221,062	215,543.00
Totals for dept 308.200-Pol Invst Ovrhd - Criminal Invest Overhead				182,396.00
Dept 308.202-Pol Invst Ovrhd - Police School Liaison				
101-308.202-702.000	Wages & Salaries	423,178	118,326	(109,387.00)
101-308.202-719.100	Direct Fringes	20,085	5,883	(16,720.00)
101-308.202-719.150	Employer Pension DB Plan	153,825	76,913	12,040.00
Totals for dept 308.202-Pol Invst Ovrhd - Police School Liaison				(114,067.00)
Dept 308.205-Pol Invst Ovrhd - Special Operations				
101-308.205-702.000	Wages & Salaries	420,704	164,984	(105,037.00)
101-308.205-719.100	Direct Fringes	20,701	7,893	(11,018.00)
101-308.205-719.150	Employer Pension DB Plan	172,357	86,178	26,682.00
Totals for dept 308.205-Pol Invst Ovrhd - Special Operations				(89,373.00)

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Calculations as of 12/31/2014

GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Changes	Proposed Amended Budget
Dept 315.100-Patrol Bureau - Administration					
101-315.100-702.000	Wages & Salaries	2,288,420	739,420	(660,099.00)	1,628,321.00
101-315.100-719.100	Direct Fringes	109,050	37,633	(69,314.00)	39,736.00
101-315.100-719.150	Employer Pension DB Plan	990,040	499,313	(111,828.00)	878,212.00
101-315.100-719.310	Employer Health Care Savings Plan (HCSP)		1,551	3,111.00	3,111.00
Totals for dept 315.100-Patrol Bureau - Administration				(838,130.00)	
Dept 325.100-Public Safety 911 - Administration					
101-325.100-702.000	Wages & Salaries	1136857	454997	(265,000.00)	871,857.00
101-325.100-719.100		119257	25898	(11,779.00)	107,478.00
101-325.100-719.150	Employer Pension DB Plan	678,937	339,468	276,779.00	955,716.00
101-325.100-719.310	Employer Health Care Savings Plan (HCSP)		1,096	2,250.00	2,250.00
Totals for dept 325.100-Public Safety 911 - Administration				2,250.00	
Dept 337.100-Office Of Fire Chief					
101-337.100-718.100	Charter Pension		9,049	17,600.00	17,600.00
101-337.100-719.150	Employer Pension DB Plan	214,316	107,158	(89,657.00)	124,659.00
101-337.100-719.155	Employer Pension DC Plan		4,675	8,631.00	8,631.00
Totals for dept 337.100-Office Of Fire Chief				(63,426.00)	
Dept 337.202-Fire Admin - Training					
101-337.202-719.150	Employer Pension DB Plan	53,579	26,790	(12,026.00)	41,553.00
Totals for dept 337.202-Fire Admin - Training				(12,026.00)	
Dept 338.200-Firefighting Division-Fire Battalion Chi					
101-338.200-719.150	Employer Pension DB Plan	160,737	80,369	(160,737.00)	0.00
101-338.200-702.000		243,097	605	(18,551.20)	224,545.8
Totals for dept 338.200-Firefighting Division-Fire Battalion Chi				(179,288.20)	
Dept 338.201-Firefighting Division-Fire Station Overh					
101-338.201-719.150	Employer Pension DB Plan	1,504,843	752,421	(50,493.00)	1,454,350.00
Totals for dept 338.201-Firefighting Division-Fire Station Overh				(50,493.00)	
Dept 339.200-Fire Prevent - Inspection And Training					
101-339.200-702.000		142119	59641	(16,900.00)	125,219.00
101-339.200-719.100		16482	2664	(601.00)	15,881.00
101-339.200-719.150	Employer Pension DB Plan	107,158	53,579	17,501.00	124,659.00
Totals for dept 339.200-Fire Prevent - Inspection And Training				0.00	
Dept 690.100-DCD - Administration					

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Calculations as of 12/31/2014

GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 Proposed Changes (+/-)	Proposed Amended Budget
101-371.209-719.150		88557	44279	24,488.00
101-690.100-702.000	Wages & Salaries	92,619	46,970	500.00
101-690.100-709.000	Overtime		110	(500.00)
101-690.100-719.150	Employer Pension DB Plan	61,990	30,079	(13,542.00)
101-690.100-719.155	Employer Pension DC Plan		3,970	8,220.00
Totals for dept 690.100-DCD - Administration				19,166.00
Dept 753.200-Facilities Maint-Municipal Center				
101-753.200-719.150	Employer Pension DB Plan	76,159	38,080	0.00
101-753.200-719.155	Employer Pension DC Plan		1,295	4,886.00
101-753.200-719.310	Employer Health Care Savings Plan (HCSP)		462	875.00
Totals for dept 753.200-Facilities Maint-Municipal Center				5,761.00
Dept 900.100-Cost Allocation and Retiree Healthcare				
101-900.100-719.350	Retiree Healthcare Benefit	10,167,701	5,083,851	(637,562.00)
Totals for dept 900.100-Cost Allocation and Retiree Healthc				(637,562.00)
TOTAL APPROPRIATIONS				1,098,947.00
NET OF REVENUES/APPROPRIATIONS - FUND 101				0.00
Fund 202 - Major Street Fund				
ESTIMATED REVENUES				
Dept 000.300-General government				
202-000.300-699.998	Due From Fund Balance	269,613		529,359.00
Totals for dept 000.300-General government				529,359.00
Dept 441.702-Transportation-Tip Contribution				
202-441.702-541.000	State revenue - contributions		189,568	758,270.00
Totals for dept 441.702-Transportation-Tip Contribution				758,270.00
Dept 443.200-Trans Engg-Routine Maint-Strts/Repairs				
202-443.200-677.000	Reimbursements		1,900	1,900.00
Totals for dept 443.200-Trans Engg-Routine Maint-Strts/Repairs				1,900.00
Dept 443.207-Street Maint-State Trunklin				
202-443.207-677.100	Reimbursments- operating contributions		3,683	8,683.00
Totals for dept 443.207-Street Maint-State Trunklin				8,683.00
TOTAL ESTIMATED REVENUES				1,298,212.00

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GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 Proposed Changes (+/-)	Proposed Amended Budget
APPROPRIATIONS				
Dept 441.702-Transportation-Tip Contribution				
202-441.702-700.100	Unallocated budget			758,270.00
202-441.702-801.000	Professional Service	734,325	137,512	391,720.00
Totals for dept 441.702-Transportation-Tip Contribution				1,149,990.00
Dept 442.100-Transportation Major And Local Streets				
202-442.100-719.150	Employer Pension DB Plan	41,622	21,943	35,895.00
202-442.100-719.155	Employer Pension DC Plan		1,250	3,000.00
Totals for dept 442.100-Transportation Major And Local Sti				38,895.00
Dept 443.201-Traffic Engineering Service Maintenance				
202-443.201-719.150	Employer Pension DB Plan	264,195	117,262	58,792.00
202-443.201-719.155	Employer Pension DC Plan		1,208	4,058.00
202-443.201-719.310	Employer Health Care Savings Plan (HCSP)		231	375.00
Totals for dept 443.201-Traffic Engineering Service Mainten				63,225.00
Dept 443.202-Dort Highway Maintenance				
202-443.202-702.000	Wages & Salaries		157	160.00
202-443.202-709.000	Overtime		1,681	1,682.00
202-443.202-719.100	Direct Fringes		196	196.00
202-443.202-719.200	Other Fringes		1,075	52.00
Totals for dept 443.202-Dort Highway Maintenance				2,090.00
Dept 443.204-Corunna Road Maintenance				
202-443.204-702.000	Wages & Salaries		221	221.00
202-443.204-709.000	Overtime		1,120	1,121.00
202-443.204-719.100	Direct Fringes		134	134.00
202-443.204-719.200	Other Fringes		46	46.00
Totals for dept 443.204-Corunna Road Maintenance				1,522.00
Dept 449.200-St. maint - sidewalks-ACT51				
202-449.200-702.000	Wages & Salaries	24,374	5,100	(7,200.00)
202-449.200-709.000	Overtime		335	1,000.00
202-449.200-719.150	Employer Pension DB Plan	4,428	4,509	417.00
202-449.200-719.200	Other Fringes	2,261	1,919	1,700.00
Totals for dept 449.200-St. maint - sidewalks-ACT51				(4,083.00)
Dept 449.201-St Maint-Routine Maint-Strts/Repairs-Act				

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Calculations as of 12/31/2014

		2014-15	2014-15	Proposed	
		AMENDED	ACTIVITY	Proposed Changes	Amended
GL NUMBER	DESCRIPTION	BUDGET	THRU 12/31/14 (+/-)		Budget
202-449.201-702.000	Wages & Salaries	274,131	145,226	15,000.00	289,131.00
202-449.201-709.000	Overtime	19,000	22,575	26,000.00	45,000.00
202-449.201-719.100	Direct Fringes	30,749	21,919	12,000.00	42,749.00
202-449.201-719.150	Employer Pension DB Plan	106,268	70,337	(9,372.00)	96,896.00
202-449.201-719.155	Employer Pension DC Plan		306	628.00	628.00
Totals for dept 449.201-St Maint-Routine Maint-Strts/Repai				44,256.00	
Dept 449.203-St Maint-Winter Maint-Major/Local-Act51					
202-449.203-719.150	Employer Pension DB Plan	103,907	36,731	(23,160.00)	80,747.00
202-449.203-719.155	Employer Pension DC Plan		189	792.00	792.00
Totals for dept 449.203-St Maint-Winter Maint-Major/Local				(22,368.00)	
Dept 449.205-Street Maint - Dort Hwy - Act 51					
202-449.205-702.000	Wages & Salaries		1,456	1,457.00	1,457.00
202-449.205-719.100	Direct Fringes		153	153.00	153.00
202-449.205-719.200	Other Fringes		368	368.00	368.00
Totals for dept 449.205-Street Maint - Dort Hwy - Act 51				1,978.00	
Dept 449.206-Street Maint - Corunna - Act 51					
202-449.206-702.000	Wages & Salaries		708	709.00	709.00
202-449.206-719.100	Direct Fringes		74	75.00	75.00
Totals for dept 449.206-Street Maint - Corunna - Act 51				784.00	
Dept 449.211-Water cut repairs - transportation					
202-449.211-702.000	Wages & Salaries	45,823	30,233	15,000.00	60,823.00
202-449.211-709.000	Overtime		15,326	30,000.00	30,000.00
202-449.211-719.100	Direct Fringes	4,807	5,383	5,900.00	10,707.00
202-449.211-719.150	Employer Pension DB Plan	17,711	15,581	(1,562.00)	16,149.00
202-449.211-719.155	Employer Pension DC Plan		217	500.00	500.00
202-449.211-719.200	Other Fringes	9,043	12,982	13,000.00	22,043.00
Totals for dept 449.211-Water cut repairs - transportation				62,838.00	
Dept 449.213-50/50 Program					
202-449.213-719.100	Direct Fringes	3,207	2,257	1,100.00	4,307.00
202-449.213-719.150	Employer Pension DB Plan	4,428	6,393	417.00	4,845.00
202-449.213-719.200	Other Fringes	2,261	4,571	4,200.00	6,461.00
Totals for dept 449.213-50/50 Program				5,717.00	
Dept 449.215-Tree Maintenance - right of way					
202-449.215-702.000	Wages & Salaries	30,313	1,085	(2,500.00)	27,813.00
202-449.215-709.000	Overtime		1,125	2,500.00	2,500.00
202-449.215-719.150		3,180	229	834.00	4,014.00

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Calculations as of 12/31/2014

GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Changes	Proposed Amended Budget
Totals for dept 449.215-Tree Maintenance - right of way				834.00	
Dept 900.100-Cost Allocation and Retiree Healthcare					
202-900.100-719.350	Retiree Healthcare Benefit	1,056,180	528,090	(47,466.00)	1,008,714.00
Totals for dept 900.100-Cost Allocation and Retiree Healthc				(47,466.00)	
TOTAL APPROPRIATIONS				1,298,212.00	
NET OF REVENUES/APPROPRIATIONS - FUND 202				0.00	
Fund 203 - Local Street Fund					
ESTIMATED REVENUES					
Dept 000.000-Balance Sheet Activity					
203-000.000-699.999	Budgetary F.B. Reserved for Encumt	91,870		196,643.00	288,513.00
Totals for dept 000.000-Balance Sheet Activity				196,643.00	
TOTAL ESTIMATED REVENUES				196,643.00	
APPROPRIATIONS					
Dept 442.100-Transportation Major And Local Streets					
203-442.100-719.150		43098	23185	5,350.00	48,448.00
203-442.100-719.155	Employer Pension DC Plan		1,250	2,219.00	2,219.00
Totals for dept 442.100-Transportation Major And Local St				7,569.00	
Dept 443.201-Traffic Engineering Service Maintenance					
203-443.201-719.150		60514	30912	4,083.00	64,597.00
203-443.201-719.155	Employer Pension DC Plan		519	1,002.00	1,002.00
Totals for dept 443.201-Traffic Engineering Service Mainten				5,085.00	
Dept 449.200-St. maint - sidewalks-ACT51					
203-449.200-702.000	Wages & Salaries	24,374	44,710	45,000.00	69,374.00
203-449.200-709.000	Overtime		3,097	3,100.00	3,100.00
203-449.200-719.100	Direct Fringes	2,557	5,130	5,200.00	7,757.00
203-449.200-719.150	Employer Pension DB Plan	4,428	3,981	417.00	4,845.00
203-449.200-719.155	Employer Pension DC Plan		12	139.00	139.00
203-449.200-719.200	Other Fringes	2,261	12,742	13,000.00	15,261.00
Totals for dept 449.200-St. maint - sidewalks-ACT51				66,856.00	
Dept 449.201-St Maint-Routine Maint-Strts/Repairs-Act					

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Calculations as of 12/31/2014

GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Changes	Proposed Amended Budget
203-449.201-719.150		79996	50250	7,210.00	87,206.00
203-449.201-719.155	Employer Pension DC Plan		426	1,587.00	1,587.00
Totals for dept 449.201-St Maint-Routine Maint-Strts/Repai				8,797.00	
Dept 449.203-St Maint-Winter Maint-Major/Local-Act51					
203-449.203-719.150	Employer Pension DB Plan	94461	31691	2,435.00	96,896.00
203-449.203-719.155	Employer Pension DC Plan		224	450.00	450.00
203-449.203-940.000	Rentals			65,310.00	65,310.00
203-449.203-977.000	Equipment			65,310.00	65,310.00
Totals for dept 449.203-St Maint-Winter Maint-Major/Local				133,505.00	
Dept 449.211-Water cut repairs - transportation					
203-449.211-719.150	Employer Pension DB Plan	27,453	18,350	4,846.00	32,299.00
203-449.211-719.155	Employer Pension DC Plan		209	209.00	209.00
203-449.213-719.150	Employer Pension DB Plan	4,428	1,476	417.00	4,845.00
203-449.215-719.150	Employer Pension DB Plan	15,940	5,313	209.00	16,149.00
Totals for dept 449.211-Water cut repairs - transportation				5,681.00	
Dept 900.100-Cost Allocation and Retiree Healthcare					
203-900.100-719.350	Retiree Healthcare Benefit	200,824	100,412	(30,850.00)	169,974.00
Totals for dept 900.100-Cost Allocation and Retiree Healthc				(30,850.00)	
TOTAL APPROPRIATIONS				196,643.00	
NET OF REVENUES/APPROPRIATIONS - FUND 203				0.00	
Fund 205 - Public Safety					
ESTIMATED REVENUES					
Dept 000.300-General government					
205-000.300-699.998	Budgetary Fund Balance	5,009,560		(342,251.00)	4,667,309.00
Totals for dept 000.300-General government				(342,251.00)	
TOTAL ESTIMATED REVENUES				(342,251.00)	
APPROPRIATIONS					
Dept 315.201-Patrol Bureau-Patrol - 1St Shift					
205-315.201-709.000	Overtime	113,620	21,519	(2,639.00)	110,981.00
205-315.201-719.150	Employer Pension DB Plan	615,300	307,650	263,786.00	879,086.00
205-315.201-719.310	Employer Health Care Savings Plan (HCSP)		1,276	2,639.00	2,639.00
Totals for dept 315.201-Patrol Bureau-Patrol - 1St Shift				263,786.00	

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GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Changes	Proposed Amended Budget
Dept 338.201-Firefighting Division-Fire Station Overh					
205-338.201-709.000	OVERTIME	141,889	14,185	(7,251.00)	134,638.00
205-338.201-719.150	Employer Pension DB Plan	1,977,793	988,896	(606,037.00)	1,371,756.00
205-338.201-719.310	Employer Health Care Savings Plan (HCSP)		3,577	7,251.00	7,251.00
Totals for dept 338.201-Firefighting Division-Fire Station Ov				(606,037.00)	
TOTAL APPROPRIATIONS				(342,251.00)	
NET OF REVENUES/APPROPRIATIONS - FUND 205				0.00	
Fund 207 - Police Fund					
ESTIMATED REVENUES					
Dept 000.300-General government					
207-000.300-403.000	Property Taxes	1,312,000	1,250,306	0.00	1,312,000.00
Totals for dept 000.300-General government				0.00	
Dept 315.204-Patrol Bureau-Patrol - 4Th Shift					
207-315.204-677.000	Reimbursements	93,180		0.00	93,180.00
Totals for dept 315.204-Patrol Bureau-Patrol - 4Th Shift				0.00	
TOTAL ESTIMATED REVENUES				0.00	
APPROPRIATIONS					
Dept 301.796-COPS Grant					
207-301.796-702.000	Wages & Salaries	83,608		0.00	83,608.00
207-301.796-719.150	Employer Pension DB Plan	48,083	15,150	39,826.00	87,909.00
Totals for dept 301.796-COPS Grant				39,826.00	
Dept 315.204-Patrol Bureau-Patrol - 4Th Shift					
207-315.204-702.000	Wages & Salaries	616,848	333,615	(13,143.00)	603,705.00
207-315.204-719.100	Direct Fringes	31,053	14,866	(3,000.00)	28,053.00
207-315.204-719.200	Other Fringes	173,328	87,048	(15,970.00)	157,358.00
207-315.204-709.000	Overtime	107,000	14,735	(55,058.00)	51,942.00
207-315.204-719.150	Employer Pension DB Plan	252,713	126,356	45,845.00	298,558.00
207-315.204-719.310	Employer Health Care Savings Plan (HCSP)		750	1,500.00	1,500.00
Totals for dept 315.204-Patrol Bureau-Patrol - 4Th Shift				(39,826.00)	
TOTAL APPROPRIATIONS				0.00	

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GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 Proposed Changes (+/-)	Proposed Amended Budget
NET OF REVENUES/APPROPRIATIONS - FUND 207			0.00	
Fund 208 - Park/Recreation Fund				
ESTIMATED REVENUES				
Dept 000.300-General government				
208-000.300-403.000	Property Taxes	337,000	312,546	0.00 337,000.00
Totals for dept 000.300-General government			0.00	
TOTAL ESTIMATED REVENUES			0.00	
APPROPRIATIONS				
Dept 752.102-Parks - Forestry Admin				
208-752.102-719.150	Employer Pension DB Plan	20663	10332	26,170.00 46,833.00
208-752.102-719.155	Employer Pension DC Plan		646	784.00 784.00
208-752.102-801.000	Professional Service	293,500	146,923	(26,954.00) 266,546.00
Totals for dept 752.102-Parks - Forestry Admin			0.00	
TOTAL APPROPRIATIONS			0.00	
NET OF REVENUES/APPROPRIATIONS - FUND 208			0.00	
Fund 226 - Rubbish Collection Fund				
ESTIMATED REVENUES				
Dept 000.300-General government				
226-000.300-699.998	Due from fund balance	5,395,794	5,517,813	(61,448.00) 5,334,346.00
Totals for dept 000.300-General government			(61,448.00)	
TOTAL ESTIMATED REVENUES			(61,448.00)	
APPROPRIATIONS				
Dept 528.201-Waste Collection - Sanitation				
226-528.201-702.000	Wages & Salaries	40,495	9,723	(8,856.00) 31,639.00

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Calculations as of 12/31/2014

GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Changes	Proposed Amended Budget
226-528.201-719.150	Employer Pension DB Plan	12,988	6,494	(3,298.00)	9,690.00
Totals for dept 528.201-Waste Collection - Sanitation				(12,154.00)	
Dept 900.100-Cost Allocation and Retiree Healthcare					
226-900.100-719.350	Retiree Healthcare Benefit	411,202	205,601	(49,294.00)	361,908.00
Totals for dept 900.100-Cost Allocation and Retiree Healthc				(49,294.00)	
TOTAL APPROPRIATIONS				(61,448.00)	
NET OF REVENUES/APPROPRIATIONS - FUND 226				0.00	
Fund 265 - Drug Law Enforcement Fund					
ESTIMATED REVENUES					
Dept 000.300-General government					
265-000.300-699.998	Budgetary Fund Balance	321,563		52,500.00	374,063.00
Totals for dept 000.300-General government				52,500.00	
TOTAL ESTIMATED REVENUES				52,500.00	
APPROPRIATIONS					
Dept 301.767-FANG (70983-3-13-B) Oct 12 thru Sept 13					
265-301.767-702.000	Wages & Salaries		355	355.00	355.00
265-301.767-719.100	Direct Fringes		15	15.00	15.00
265-301.767-719.200	Other Fringes		235	235.00	235.00
265-308.206-730.000	Professional Dues & Publications			52,500.00	52,500.00
Totals for dept 301.767-FANG (70983-3-13-B) Oct 12 thru S				53,105.00	
Dept 308.206-Pol Invst Ovrhd - Local Forfeiture					
265-308.206-709.000	Overtime	50,000	2,336	(10,632.00)	39,368.00
Totals for dept 308.206-Pol Invst Ovrhd - Local Forfeiture				(10,632.00)	
Dept 308.207-Pol Invst Ovrhd - Doj/Dea Forfeiture					
265-308.207-719.150	Employer Pension DB Plan	82,406	41,203	526.00	82,932.00
265-308.207-719.310	Employer Health Care Savings Plan (HCSP)		4,674	9,501.00	9,501.00
Totals for dept 308.207-Pol Invst Ovrhd - Doj/Dea Forfeiture				10,027.00	
TOTAL APPROPRIATIONS				52,500.00	

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GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Amended Budget
NET OF REVENUES/APPROPRIATIONS - FUND 265				0.00
Fund 542 - Building Inspection Fund				
ESTIMATED REVENUES				
Dept 000.300-General government				
542-000.300-699.998	Budgetary Fund Balance	400,968		(164,205.00) 236,763.00
Totals for dept 000.300-General government				(164,205.00)
Dept 371.100-Development - Administration				
542-371.100-610.000	Fees - Development		22,832	22,832.00 22,832.00
542-371.100-658.100	Fines & Forfeitures - Civil infraction		190	190.00 190.00
Totals for dept 371.100-Development - Administration				23,022.00
Dept 371.201-Development-Building Inspection				
542-371.201-453.000	Bus.Licences & Permits-Developer	500,000	985,498	486,000.00 986,000.00
542-371.201-476.000	Non-Bus Lic&Perm-Development	210,000	413,280	205,000.00 415,000.00
Totals for dept 371.201-Development-Building Inspection				691,000.00
Dept 371.211-Development-Rental Inspections				
542-371.211-476.000	Non-Bus Lic&Perm-Development	600,000	169,676	(250,000.00) 350,000.00
Totals for dept 371.211-Development-Rental Inspections				(250,000.00)
TOTAL ESTIMATED REVENUES				299,817.00
APPROPRIATIONS				
Dept 371.100-Development - Administration				
542-371.100-702.000	Wages & Salaries	462,479	223,840	42,198.00 504,677.00
542-371.100-709.000	Overtime			7,000.00 7,000.00
542-371.100-719.100	Direct Fringes	48,514	23,684	5,161.00 53,675.00
542-371.100-719.150	Employer Pension DB Plan	237,628	118,814	117,658.00 355,286.00
542-371.100-719.155	Employer Pension DC Plan		2,829	7,100.00 7,100.00
542-371.100-719.200	Other Fringes	121,330	56,845	15,373.00 136,703.00
542-371.100-976.000	Building Additions & Improv			150,000.00 150,000.00
Totals for dept 371.100-Development - Administration				344,490.00
Dept 900.100-Cost Allocation and Retiree Healthcare				
542-900.100-719.350	Retiree Healthcare Benefit	393,633	196,817	(44,673.00) 348,960.00
Totals for dept 900.100-Cost Allocation and Retiree Healthc				(44,673.00)

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Calculations as of 12/31/2014

GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Changes	Proposed Amended Budget
TOTAL APPROPRIATIONS				299,817.00	
NET OF REVENUES/APPROPRIATIONS - FUND 542				0.00	
Fund 590 - Sewer Fund					
ESTIMATED REVENUES					
Dept 000.000-Balance Sheet Activity					
590-000.000-699.999	Budgetary F.B. Reserved for Encumt	4,528,241		124,122.00	4,652,363.00
Totals for dept 000.000-Balance Sheet Activity				124,122.00	
TOTAL ESTIMATED REVENUES				124,122.00	
APPROPRIATIONS					
Dept 233.100-Purchasing					
590-233.100-702.000	Wages & Salaries	26,530	1,378	(26,530.00)	0.00
590-233.100-719.100	Direct Fringes	2,783	145	(2,783.00)	0.00
Totals for dept 233.100-Purchasing				(29,313.00)	
Dept 536.101-Utilities - Sewer Administration					
590-536.101-719.150	Employer Pension DB Plan	69,888	36,901	75,457.00	145,345.00
590-536.101-719.155	Employer Pension DC Plan		1,250	2,219.00	2,219.00
590-536.101-801.000	Professional Service	702,903	47,481	(2,219.00)	700,684.00
Totals for dept 536.101-Utilities - Sewer Administration				75,457.00	
Dept 540.100-Water Service Center Management					
590-540.100-719.150	Employer Pension DB Plan	69,888	36,901	27,009.00	96,897.00
590-540.100-719.155	Employer Pension DC Plan		463	1,073.00	1,073.00
590-540.100-801.000	Professional Service	395,000	24,467	(1,073.00)	393,927.00
Totals for dept 540.100-Water Service Center Management				27,009.00	
Dept 540.207-Wsc-Meter Reading - Sewer					
590-540.207-719.150	Employer Pension DB Plan	111,820	41,695	17,375.00	129,195.00
Totals for dept 540.207-Wsc-Meter Reading - Sewer				17,375.00	
Dept 540.208-Wsc-Sewer Maint./Construction					
590-540.208-719.150	Employer Pension DB Plan	670,920	329,961	71,950.00	742,870.00
590-540.208-719.155	Employer Pension DC Plan		13,492	25,854.00	25,854.00
590-540.208-726.000	Supplies	605,000	60,115	(25,854.00)	579,146.00

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GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Changes	Proposed Amended Budget
Totals for dept 540.208-Wsc-Sewer Maint./Construction				71,950.00	
Dept 550.100-Wpc Operations					
590-550.100-719.150	Employer Pension DB Plan	615,010	337,650	39,039.00	654,049.00
590-550.100-719.155	Employer Pension DC Plan		10,198	18,620.00	18,620.00
Totals for dept 550.100-Wpc Operations				57,659.00	
Dept 550.200-Wpc-Third Ave Pump Station					
590-550.200-719.150	Employer Pension DB Plan	55,910	23,534	40,986.00	96,896.00
Totals for dept 550.200-Wpc-Third Ave Pump Station				40,986.00	
Dept 550.202-Wpc-Maintenance Expense					
590-550.202-719.150	Employer Pension DB Plan	447,280	213,716	37,201.00	484,481.00
590-550.202-719.155	Employer Pension DC Plan		7,541	13,226.00	13,226.00
590-550.202-719.200	Other Fringes		89,060	89,060.00	89,060.00
590-550.202-775.000	Repair & Maint Supplies	586,300	154,680	(89,060.00)	497,240.00
590-550.202-930.000	Repairs And Maintenance	355,186	78,007	(2,533.00)	352,653.00
Totals for dept 550.202-Wpc-Maintenance Expense				47,894.00	
Dept 900.100-Cost Allocation and Retiree Healthcare					
590-900.100-719.350	Retiree Healthcare Benefit	2,447,566	1,223,783	(184,895.00)	2,262,671.00
Totals for dept 900.100-Cost Allocation and Retiree Healthc				(184,895.00)	
TOTAL APPROPRIATIONS				124,122.00	
NET OF REVENUES/APPROPRIATIONS - FUND 590				0.00	
Fund 591 - Water Fund					
ESTIMATED REVENUES					
Dept 000.300-General government					
591-000.300-699.998	Due From Fund Balance	3,150,000		113,505.00	3,263,505.00
Totals for dept 000.300-General government				113,505.00	
TOTAL ESTIMATED REVENUES				113,505.00	
APPROPRIATIONS					
Dept 233.100-Purchasing					
591-233.100-702.000	Wages & Salaries	26,530	1,378	(26,530.00)	0.00
591-233.100-719.100	Direct Fringes	2,783	145	(2,783.00)	0.00
591-233.100-719.200	Other Fringes		763	0.00	0.00

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GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 Proposed Changes (+/-)	Proposed Amended Budget
Totals for dept 233.100-Purchasing			(29,313.00)	
Dept 536.100-Utilities - Water Administration				
591-536.100-719.150	Employer Pension DB Plan	139,775	58,612	193,792.00
591-536.100-719.200	Other Fringes		19,234	37,296.00
Totals for dept 536.100-Utilities - Water Administration			91,313.00	
Dept 536.206-Utilities - Water Cross Connection Prog				
591-536.206-719.150	Employer Pension DB Plan	27,955	15,329	32,299.00
Totals for dept 536.206-Utilities - Water Cross Connection P			4,344.00	
Dept 540.100-Water Service Center Management				
591-540.100-702.000	Wages & Salaries	127,000	44,393	124,000.00
591-540.100-709.000	Overtime	2,000	2,148	5,000.00
591-540.100-719.150	Employer Pension DB Plan	69,888	35,316	48,449.00
Totals for dept 540.100-Water Service Center Management			(21,439.00)	
Dept 540.200-Wsc-Meter Reading - Water				
591-540.200-719.150	Employer Pension DB Plan	111,820	43,284	129,195.00
Totals for dept 540.200-Wsc-Meter Reading - Water			17,375.00	
Dept 540.202-Wsc-Water Distriburion Mains				
591-540.202-719.150	Employer Pension DB Plan	726,830	389,530	743,089.00
591-540.202-719.155	Employer Pension DC Plan		17,090	32,200.00
591-540.202-719.310	Employer Health Care Savings Plan (HCSP)		1,327	2,375.00
Totals for dept 540.202-Wsc-Water Distriburion Mains			50,834.00	
Dept 545.200-Water Plant - Operations				
591-545.200-719.150	Employer Pension DB Plan	475,235	236,546	565,227.00
591-545.200-719.155	Employer Pension DC Plan		7,925	14,076.00
591-545.200-719.310	Employer Health Care Savings Plan (HCSP)		3,351	6,700.00
Totals for dept 545.200-Water Plant - Operations			110,768.00	
Dept 545.201-Water Plant Maintenance				
591-545.201-719.150	Employer Pension DB Plan	251,595	122,932	274,539.00
591-545.201-719.155	Employer Pension DC Plan		7,744	14,073.00
591-545.201-719.310	Employer Health Care Savings Plan (HCSP)		3,342	6,678.00
591-545.201-930.000	Repairs And Maintenance	383,000	32,907	362,249.00
Totals for dept 545.201-Water Plant Maintenance			22,944.00	
Dept 900.100-Cost Allocation and Retiree Healthcare				
591-900.100-719.350	Retiree Healthcare Benefit	2,963,588	1,481,794	2,830,267.00

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GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14	Proposed Changes (+/-)	Proposed Amended Budget
Totals for dept 900.100-Cost Allocation and Retiree Healthc				(133,321.00)	
TOTAL APPROPRIATIONS				113,505.00	
NET OF REVENUES/APPROPRIATIONS - FUND 591				0.00	
Fund 627 - Fringe Benefit Fund					
ESTIMATED REVENUES					
Dept 853.250-Fringe Benefit - Hospitalization Insuran					
627-853.250-594.570	Retiree Contribution - Healthcare		434,438	1,173,907.00	1,173,907.00
Totals for dept 853.250-Fringe Benefit - Hospitalization Insu				1,173,907.00	
Dept 939.000-Transfers In - Employee Fringes					
627-939.000-676.350	Fringe reimbursment - Retiree Healt	19,715,000	9,857,500	(1,173,907.00)	18,541,093.00
Totals for dept 939.000-Transfers In - Employee Fringes				(1,173,907.00)	
TOTAL ESTIMATED REVENUES				0.00	
APPROPRIATIONS					
Dept 853.320-Fringe Benefit - Annual Leave					
627-853.320-719.155	Employer Pension DC Plan		1,359	3,261.00	3,261.00
627-853.320-719.310	Employer Health Care Savings Plan (HCSP)		29	63.00	63.00
627-853.320-722.100	Annual Leave Payments	1,030,000	260,641	(3,324.00)	1,026,676.00
Totals for dept 853.320-Fringe Benefit - Annual Leave				0.00	
TOTAL APPROPRIATIONS				0.00	
NET OF REVENUES/APPROPRIATIONS - FUND 627				0.00	
Fund 636 - Information Services Fund					
ESTIMATED REVENUES					
Dept 000.300-General government					
636-000.300-699.998	Budgetary Fund Balance	360,378		(28,077.00)	332,301.00
Totals for dept 000.300-General government				(28,077.00)	

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GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY THRU 12/31/14 (+/-)	Proposed Changes	Proposed Amended Budget
TOTAL ESTIMATED REVENUES				(28,077.00)	
APPROPRIATIONS					
Dept 228.100-Information Services					
636-228.100-702.000	Wages & Salaries	306,650	101,948	(29,519.00)	277,131.00
636-228.100-719.150	Employer Pension DB Plan	147,595	73,797	22,238.00	169,833.00
636-228.100-719.155	Employer Pension DC Plan		1,104	1,886.00	1,886.00
636-228.100-719.310	Employer Health Care Savings Plan (HCSP)		750	1,500.00	1,500.00
636-228.100-801.000	Professional Service	793,152	104,437	3,895.00	797,047.00
Totals for dept 228.100-Information Services				0.00	
Dept 900.100-Cost Allocation and Retiree Healthcare					
636-900.100-719.350	Retiree Healthcare Benefit	290,070	145,035	(28,077.00)	261,993.00
Totals for dept 900.100-Cost Allocation and Retiree Healthc				(28,077.00)	
TOTAL APPROPRIATIONS				(28,077.00)	
NET OF REVENUES/APPROPRIATIONS - FUND 636				0.00	
Fund 661 - Fleet/Central Garage Fund					
ESTIMATED REVENUES					
Dept 000.000-Balance Sheet Activity					
661-000.000-699.999	Budgetary F.B. Reserved for Encumt	381,000		10,778.00	391,778.00
Totals for dept 000.000-Balance Sheet Activity				10,778.00	
TOTAL ESTIMATED REVENUES				10,778.00	
APPROPRIATIONS					
Dept 451.100-Fleet Management					
661-451.100-719.150		236152	118076	22,238.00	258,390.00
661-451.100-719.155	Employer Pension DC Plan		3,417	6,307.00	6,307.00
Totals for dept 451.100-Fleet Management				28,545.00	
Dept 900.100-Cost Allocation and Retiree Healthcare					
661-900.100-719.350	Retiree Healthcare Benefit	411,202	205,601	(17,767.00)	393,435.00
Totals for dept 900.100-Cost Allocation and Retiree Healthc				(17,767.00)	
TOTAL APPROPRIATIONS				10,778.00	

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GL NUMBER	DESCRIPTION	2014-15 AMENDED BUDGET	2014-15 ACTIVITY Proposed Changes THRU 12/31/14 (+/-)	Proposed Amended Budget
NET OF REVENUES/APPROPRIATIONS - FUND 661				0.00
219-000.000-699.998				(6,028.80)
	total revenue			(6,028.80)
219-000.000-719.150				(6,028.80)
	total appropriation 219			(6,028.80)
	Net of revenue/appropriation - fund 219			0.00
627-000.000-699.998				(1,820.35)
	total revenue			(1,820.35)
627-270.300-719.150				(4,600.05)
627-270.360-719.150				2,779.70
	total appropriation 627			(1,820.35)
	Net of revenue/appropriation - fund 627			0.00

