

	A	B	C	D	E	F	H	J	L	N	Q	S
1	City of Burlington, VT											
3	Budget Worksheet Report											
5	Account Number	Description			2013 Amended Budget	2013 Actual Amount	2014 Amended Budget	2014 Actual Amount as of 6/11/14	2015 Mayors Recommended	\$ Diff FY 15 & FY 14	% Diff FY 15 & FY 14	
6	Fund	150	Self Insurance									
7	Revenue											
8	Department	08	Human Resources									
9	Division	035	Health and Dental Insurance									
10	Intergovernmental Revenues											
11	4800_100	Insurance Reimbursements Dental Insurance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	4800_110	Insurance Reimbursements Health Insurance		\$0.00	\$225.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	4900_125	Participant Charges General Fund -Health (A)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
14	4900_135	Participant Charges General Fund - Health		\$3,992,702.00	\$3,981,962.68	\$4,471,338.00	\$83,291.68	\$4,585,000.00	\$113,662.00	3%		
15	4900_140	Participant Charges Spec. Rev. & Enterprise - Health		\$3,550,243.00	\$3,804,724.55	\$4,060,379.00	\$3,462,401.98	\$3,983,591.00	(\$76,788.00)	-2%		
16	4900_145	Participant Charges General Fund - Dental		\$296,442.00	\$155,011.02	\$298,116.00	\$345,585.94	\$295,570.00	(\$2,546.00)	-1%		
17	4900_150	Participant Charges Spec. Rev. & Enterprise - Dental		\$210,000.00	\$192,015.67	\$223,293.00	\$122,297.21	\$204,430.00	(\$18,863.00)	-8%		
18	Total: Intergovernmental Revenues			\$8,049,387.00	\$8,133,939.61	\$9,053,126.00	\$4,013,576.81	\$9,068,591.00	\$15,465.00	0%		
19	Charges for Services											
20	4935	Retiree Contributions		\$300,000.00	\$7,850.43	\$300,000.00	\$4,006.30	\$0.00	(\$300,000.00)	-100%		
21	Total: Charges for Services			\$300,000.00	\$7,850.43	\$300,000.00	\$4,006.30	\$0.00	(\$300,000.00)	-100%		
22	Other Revenue											
23	4900_165	Participant Charges Life Insurance		\$0.00	\$44,414.99	\$0.00	\$128,059.30	\$0.00	\$0.00	\$0.00		
24	4930	Employee Contributions		\$883,555.00	\$0.00	\$965,251.00	\$0.00	\$0.00	(\$965,251.00)	-100%		
25	4930_115	Employee Contributions Dental		\$0.00	\$1,410.63	\$0.00	\$8,846.66	\$10,000.00	\$10,000.00			
26	4930_120	Employee Contributions Health Insurance		\$0.00	\$578,124.41	\$0.00	\$1,229,256.93	\$1,315,000.00	\$1,315,000.00			
27	4930_125	Employee Contributions Supplemental Life Insurance		\$0.00	\$20,946.93	\$0.00	\$0.00	\$0.00	\$0.00			
28	4950	Donations		\$30,000.00	\$30,000.00	\$30,000.00	\$16,047.42	\$0.00	(\$30,000.00)	-100%		
29	Total: Other Revenue			\$913,555.00	\$674,896.96	\$995,251.00	\$1,382,210.31	\$1,325,000.00	\$329,749.00	33%		
30	Miscellaneous											
31	4720	Carryover		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
32	Total: Miscellaneous			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		+++	
33	Division Total: Health and Dental Insurance			\$9,262,942.00	\$8,816,687.00	\$10,348,377.00	\$5,399,793.42	\$10,393,591.00	\$45,214.00	0%		
34	Department Total: Human Resources			\$9,262,942.00	\$8,816,687.00	\$10,348,377.00	\$5,399,793.42	\$10,393,591.00	\$45,214.00	0%		
35	Revenue Totals			\$9,262,942.00	\$8,816,687.00	\$10,348,377.00	\$5,399,793.42	\$10,393,591.00	\$45,214.00	0%		
36	Expenses											
37	Department	08	Human Resources									
38	Division	000	Admin									

	A	B	C	D	E	F	H	J	L	N	Q	S
5	Account Number	Description			2013 Amended Budget	2013 Actual Amount	2014 Amended Budget	2014 Actual Amount as of 6/11/14	2015 Mayors Recommended	\$ Diff FY 15 & FY 14	% Diff FY 15 & FY 14	
39	Personal Services											
40	5200_115	Other Personal Service Other Compensation			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
41	5200_130	Other Personal Service Allowance Taxable			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
42	Total: Personal Services				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
43	Division Total: Admin				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
44		035	Health and Dental Insurance									
45	Personal Services											
46	5400_100	Employee Benefits FICA			\$0.00	\$0.00	\$0.00	\$941.44	\$0.00	\$0.00	\$0.00	
47	5400_125	Employee Benefits Health Insurance			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
48	5400_130	Employee Benefits Dental Insurance			\$0.00	\$0.00	\$0.00	\$4.41	\$0.00	\$0.00	\$0.00	
49	5400_135	Employee Benefits Life Insurance			\$0.00	\$0.00	\$0.00	\$0.69	\$0.00	\$0.00	\$0.00	
50	Total: Personal Services				\$0.00	\$0.00	\$0.00	\$946.54	\$0.00	\$0.00	\$0.00	+++
51	General Operating											
52	6200	Medical Fees And Supplies			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
53	6500_104	Professional and Consultant Services Third Party Admin. - Health			\$350,000.00	\$379,204.68	\$460,000.00	\$577,226.60	\$460,000.00	\$0.00	\$0.00	0%
54	6500_105	Professional and Consultant Services Third Party Admin. - Dental			\$34,360.00	\$26,229.50	\$28,225.00	\$30,290.26	\$30,000.00	\$1,775.00	\$1,775.00	6%
55	6500_118	Professional and Consultant Services Contractual Services			\$0.00	\$0.00	\$0.00	\$44,269.25	\$50,000.00	\$50,000.00	\$50,000.00	
56	6500_119	Professional and Consultant Services Health and Wellness			\$30,000.00	\$22,610.46	\$37,390.00	\$30,777.20	\$0.00	(\$37,390.00)	(\$37,390.00)	-100%
57	6700_110	Travel & Training Travel Expense			\$500.00	\$0.00	\$500.00	\$0.00	\$0.00	(\$500.00)	(\$500.00)	-100%
58	6850	Health Insurance Buyout			\$27,500.00	\$0.00	\$27,500.00	\$0.00	\$0.00	(\$27,500.00)	(\$27,500.00)	-100%
59	6860	State Health Insurance Tax			\$70,000.00	\$65,537.28	\$70,000.00	\$101,953.69	\$115,000.00	\$45,000.00	\$45,000.00	64%
60	6900_110	Claims and Benefits Health Insurance Claims			\$7,775,000.00	\$8,131,409.26	\$8,800,000.00	\$6,834,899.59	\$8,678,591.00	(\$121,409.00)	(\$121,409.00)	-1%
61	6900_130	Claims and Benefits Dental Claims			\$472,082.00	\$470,461.67	\$472,082.00	\$434,269.88	\$470,000.00	(\$2,082.00)	(\$2,082.00)	0%
62	7230	Insurance			\$525,000.00	\$570,012.79	\$385,070.00	\$449,490.81	\$590,000.00	\$204,930.00	\$204,930.00	53%
63	7303	Regulatory and Bank Fees			\$3,500.00	\$310.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
64	Total: General Operating				\$9,287,942.00	\$9,665,776.53	\$10,280,767.00	\$8,503,177.28	\$10,393,591.00	\$112,824.00	\$112,824.00	1%
65	Interfund											
66	8015	Indirect Fees			\$0.00	\$157.00	\$75,000.00	\$0.00	\$0.00	(\$75,000.00)	(\$75,000.00)	-100%
67	Total: Interfund				\$0.00	\$157.00	\$75,000.00	\$0.00	\$0.00	(\$75,000.00)	(\$75,000.00)	-100%
68	Division Total: Health and Dental Insurance				\$9,287,942.00	\$9,665,933.53	\$10,355,767.00	\$8,504,123.82	\$10,393,591.00	\$37,824.00	\$37,824.00	0%
69	Department Total: Human Resources				\$9,287,942.00	\$9,665,933.53	\$10,355,767.00	\$8,504,123.82	\$10,393,591.00	\$37,824.00	\$37,824.00	0%
70	Revenue Totals:				\$9,262,942.00	\$8,816,687.00	\$10,348,377.00	\$5,399,793.42	\$10,393,591.00	\$45,214.00	\$45,214.00	0%
71	Expense Totals				\$9,287,942.00	\$9,665,933.53	\$10,355,767.00	\$8,504,123.82	\$10,393,591.00	\$37,824.00	\$37,824.00	0%
72	Fund Total: Self Insurance				(\$25,000.00)	(\$849,246.53)	(\$7,390.00)	(\$3,104,330.40)	\$0.00	\$7,390.00	\$7,390.00	-100%
73	Fund	175	Liability Ins. & Workers Comp.									
74	Revenue											
75	Department	00	Non-Departmental									

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5	Account Number	Description			2013 Amended Budget	2013 Actual Amount	2014 Amended Budget	2014 Actual Amount as of 6/11/14	2015 Mayors Recommended	\$ Diff FY 15 & FY 14	% Diff FY 15 & FY 14	
76	Division	013			Liability Insurance							
77	Intergovernmental Revenues											
78	4800_105	Insurance Reimbursements General Liability			\$325,000.00	\$422,340.94	\$0.00	\$11,912.85	\$17,710.00	\$17,710.00		
79	4800_120	Insurance Reimbursements Unemployment			\$0.00	\$16,946.34	\$0.00	\$0.00	\$0.00	\$0.00		
80	4825_210	Interdepartmental Life Insurance			\$52,000.00	\$0.00	\$52,000.00	\$0.00	\$52,000.00	\$0.00	0%	
81	4825_215	Interdepartmental Property / Casualty Insurance			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
82	4825_217	Interdepartmental Insurance Reserve			\$157,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
83	4825_220	Interdepartmental Unemployment Claims			\$0.00	\$57,146.11	\$0.00	\$4,649.34	\$0.00	\$0.00		
84	4825_225	Interdepartmental Workers' Compensation			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
85	4990_100	Interfund Transfer Proceeds General Fund			\$0.00	\$0.00	\$753,585.00	\$1,468,770.88	\$980,236.00	\$226,651.00	30%	
86	4990_110	Interfund Transfer Proceeds Enterprise/Special Revenue			\$0.00	\$0.00	\$863,480.00	\$0.00	\$617,446.00	(\$246,034.00)	-28%	
87	Total: Intergovernmental Revenues				\$534,500.00	\$496,433.39	\$1,669,065.00	\$1,485,333.07	\$1,667,392.00	(\$1,673.00)	0%	
88	Other Revenue											
89	4930_125	Employee Contributions Supplemental Life Insurance			\$0.00	\$1,596.42	\$0.00	\$1,873.68	\$0.00	\$0.00		
90	Total: Other Revenue				\$0.00	\$1,596.42	\$0.00	\$1,873.68	\$0.00	\$0.00	+++	
91	Division Total: Liability Insurance				\$534,500.00	\$498,029.81	\$1,669,065.00	\$1,487,206.75	\$1,667,392.00	(\$1,673.00)	0%	
92		015			Workers Compensation							
93	Intergovernmental Revenues											
94	4800_125	Insurance Reimbursements Workers Comp claims			\$0.00	\$1,441,930.09	\$0.00	\$18,138.63	\$20,000.00	\$20,000.00		
95	4900	Participant Charges			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
96	4900_155	Participant Charges Spec. Rev.& Ent - Workers' Comp.			\$685,000.00	\$139,503.92	\$812,500.00	\$846,631.68	\$889,516.00	\$77,016.00	9%	
97	4900_160	Participant Charges General Fund - Workers' Comp.			\$670,000.00	\$628,491.46	\$717,500.00	\$914,366.52	\$986,484.00	\$268,984.00	37%	
98	Total: Intergovernmental Revenues				\$1,355,000.00	\$2,209,925.47	\$1,530,000.00	\$1,779,136.83	\$1,896,000.00	\$366,000.00	24%	
99	Investment Income											
100	4700	Interest / Investment Income			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
101	Total: Investment Income				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++	
102	Division Total: Workers Compensation				\$1,355,000.00	\$2,209,925.47	\$1,530,000.00	\$1,779,136.83	\$1,896,000.00	\$366,000.00	24%	
103	Department Total: Non-Departmental				\$1,889,500.00	\$2,707,955.28	\$3,199,065.00	\$3,266,343.58	\$3,563,392.00	\$364,327.00	24%	
104	Revenue Totals				\$1,889,500.00	\$2,707,955.28	\$3,199,065.00	\$3,266,343.58	\$3,563,392.00	\$364,327.00	11%	
105	Expenses											
106	Department	00			Non-Departmental							
107	Division	013			Liability Insurance							
108	General Operating											
109	6500_118	Professional and Consultant Services Contractual Services			\$99,000.00	\$99,000.00	\$99,000.00	\$99,000.00	\$99,000.00	\$0.00	0%	
110	6900_150	Claims and Benefits Life Insurance Benefit Payment			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
111	6900_155	Claims and Benefits Unemployment			\$60,000.00	\$126,207.90	\$60,000.00	\$14,759.76	\$60,000.00	\$0.00	0%	
112	7000	Bad Debt Expense			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

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5	Account Number	Description			2013 Amended Budget	2013 Actual Amount	2014 Amended Budget	2014 Actual Amount as of 6/11/14	2015 Mayors Recommended	\$ Diff FY 15 & FY 14	% Diff FY 15 & FY 14	
113	7230_100	Insurance Vehicle			\$155,000.00	\$151,329.00	\$197,877.00	\$137,815.84	\$194,010.00	(\$3,867.00)	-2%	
114	7230_105	Insurance General			\$462,345.00	\$462,259.00	\$604,446.00	\$465,598.00	\$633,959.00	\$29,513.00	5%	
115	7230_107	Insurance Property			\$190,000.00	\$187,687.00	\$232,647.00	\$157,580.00	\$209,973.00	(\$22,674.00)	-10%	
116	7230_109	Insurance Inland Marine			\$21,000.00	\$11,484.00	\$27,095.00	\$14,991.00	\$22,450.00	(\$4,645.00)	-17%	
117	7230_112	Insurance Pollution			\$2,000.00	\$1,511.77	\$2,000.00	\$1,647.57	\$2,000.00	\$0.00	0%	
118	7230_115	Insurance Claims and Expenses			\$335,655.00	\$204,456.81	\$350,000.00	\$134,053.68	\$350,000.00	\$0.00	0%	
119	7230_120	Insurance Life Insurance			\$96,000.00	\$89,799.05	\$96,000.00	\$85,894.00	\$96,000.00	\$0.00	0%	
120	Total: General Operating				\$1,421,000.00	\$1,333,734.53	\$1,669,065.00	\$1,111,339.85	\$1,667,392.00	(\$1,673.00)	0%	
121	Division Total: Liability Insurance				\$1,421,000.00	\$1,333,734.53	\$1,669,065.00	\$1,111,339.85	\$1,667,392.00	(\$1,673.00)	0%	
122	015				Workers Compensation							
123	General Operating											
124	6200	Medical Fees And Supplies			\$75,000.00	\$48,312.99	\$75,000.00	\$42,992.18	\$75,000.00	\$0.00	0%	
125	6500_118	Professional and Consultant Services Contractual Services			\$40,000.00	\$20,631.00	\$40,000.00	\$295.00	\$40,000.00	\$0.00	0%	
126	6900	Claims and Benefits			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
127	6900_140	Claims and Benefits Workers' Comp			\$650,000.00	\$1,147,660.14	\$750,000.00	\$1,226,589.59	\$1,100,000.00	\$350,000.00	47%	
128	6900_145	Claims and Benefits Workers' Comp - VCLT			\$125,000.00	\$41,122.00	\$125,000.00	\$0.00	\$100,000.00	(\$25,000.00)	-20%	
129	7230	Insurance			\$540,000.00	\$506,411.00	\$540,000.00	\$504,891.00	\$575,000.00	\$35,000.00	6%	
130	7303	Regulatory and Bank Fees			\$0.00	\$0.00	\$0.00	\$3,041.67	\$6,000.00	\$6,000.00		
131	Total: General Operating				\$1,430,000.00	\$1,764,137.13	\$1,530,000.00	\$1,777,809.44	\$1,896,000.00	\$366,000.00	24%	
132	Division Total: Workers Compensation				\$1,430,000.00	\$1,764,137.13	\$1,530,000.00	\$1,777,809.44	\$1,896,000.00	\$366,000.00	24%	
133	Department Total: Non-Departmental				\$2,851,000.00	\$3,097,871.66	\$3,199,065.00	\$2,889,149.29	\$3,563,392.00	\$364,327.00	24%	
134	Revenue Totals:				\$1,889,500.00	\$2,707,955.28	\$3,199,065.00	\$3,266,343.58	\$3,563,392.00	\$364,327.00	11%	
135	Expense Totals				\$2,851,000.00	\$3,097,871.66	\$3,199,065.00	\$2,889,149.29	\$3,563,392.00	\$364,327.00	11%	
136	Fund Total: Liability Ins. & Workers Comp.				(\$961,500.00)	(\$389,916.38)	\$0.00	\$377,194.29	\$0.00	\$0.00	+++	
137												
138	Revenue Grand Totals:				\$11,152,442.00	\$11,524,642.28	\$13,547,442.00	\$8,666,137.00	\$13,956,983.00	\$409,541.00	3%	
139	Expense Grand Totals:				\$12,138,942.00	\$12,763,805.19	\$13,554,832.00	\$11,393,273.11	\$13,956,983.00	\$402,151.00	3%	
140	Net Grand Totals:				(\$986,500.00)	(\$1,239,162.91)	(\$7,390.00)	(\$2,727,136.11)	\$0.00	\$7,390.00	-100%	