

Budget Worksheet Report

5	Account Number	Description	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2016 Mayor's Recommend	Diff Mayor minus FY 15 Amended	% S 5
6	Fund	175	Liability Ins. & Workers Comp.							
7	Revenue									
8	Department	00	Non-Departmental							
9	Division	013	Liability Insurance							
10	<u>Intergovernmental Revenues</u>									
11	4800_105	Insurance Reimbursements General Liability	\$422,340.94	\$33,942.58	\$17,710.00	\$17,710.00	\$21,609.19	\$24,000.00	\$6,290.00	136%
12	4825_210	Interdepartmental Life Insurance	\$0.00	\$0.00	\$52,000.00	\$52,000.00	\$61,870.36	\$80,000.00	\$28,000.00	154%
13	4990_100	Interfund Transfer Proceeds General Fund	\$0.00	\$1,551,108.48	\$980,236.00	\$980,236.00	\$1,558,895.56	\$905,806.00	(\$74,430.00)	92%
14	4990_110	Interfund Transfer Proceeds Enterprise/Special	\$0.00	\$0.00	\$617,446.00	\$617,446.00	\$17,240.42	\$463,231.00	(\$154,215.00)	75%
15	<u>Total: Intergovernmental Revenues</u>		\$422,340.94	\$1,585,051.06	\$1,667,392.00	\$1,667,392.00	\$1,659,615.53	\$1,473,037.00	(\$194,355.00)	88%
16	<u>Other Revenue</u>									
17	4930_125	Employee Contributions Supplemental Life Insurance	\$1,596.42	\$2,061.94	\$0.00	\$0.00	\$1,725.90	\$62,000.00	\$62,000.00	
18	<u>Total: Other Revenue</u>		\$1,596.42	\$2,061.94	\$0.00	\$0.00	\$1,725.90	\$62,000.00	\$62,000.00	+++
19	Division Total: Liability Insurance		\$423,937.36	\$1,587,113.00	\$1,667,392.00	\$1,667,392.00	\$1,661,341.43	\$1,535,037.00	(\$132,355.00)	92%
20	Division	015	Workers Compensation							
21	<u>Intergovernmental Revenues</u>									
22	4800_125	Insurance Reimbursements Workers Comp claims	\$1,441,930.09	\$24,568.20	\$20,000.00	\$20,000.00	\$10,922.42	\$0.00	(\$20,000.00)	0%
23	4900_155	Participant Charges Spec. Rev.& Ent - Workers' Comp.	\$139,503.92	\$909,051.24	\$889,516.00	\$889,516.00	\$1,025,437.67	\$988,868.00	\$99,352.00	111%
24	4900_160	Participant Charges General Fund - Workers' Comp.	\$628,491.46	\$623,295.94	\$986,484.00	\$986,484.00	\$986,890.38	\$832,132.00	(\$154,352.00)	84%
25	<u>Total: Intergovernmental Revenues</u>		\$2,209,925.47	\$1,556,915.38	\$1,896,000.00	\$1,896,000.00	\$2,023,250.47	\$1,821,000.00	(\$75,000.00)	96%
26	Division Total: Workers Compensation		\$2,209,925.47	\$1,556,915.38	\$1,896,000.00	\$1,896,000.00	\$2,023,250.47	\$1,821,000.00	(\$75,000.00)	96%
27	Department Total: Non-Departmental		\$2,633,862.83	\$3,144,028.38	\$3,563,392.00	\$3,563,392.00	\$3,684,591.90	\$3,356,037.00	(\$207,355.00)	####
28	Revenue Totals		\$2,633,862.83	\$3,144,028.38	\$3,563,392.00	\$3,563,392.00	\$3,684,591.90	\$3,356,037.00	(\$207,355.00)	94%
29	Expenses									
30	Department	00	Non-Departmental							
31	Division	013	Liability Insurance							
32	<u>Personal Services</u>									
33	5000_100	Salaries and Wages Regular, Full Time	\$0.00	\$0.00	\$0.00	\$0.00	\$553.72	\$29,261.00	\$29,261.00	
34	5400_100	Employee Benefits FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$40.82	\$2,392.00	\$2,392.00	
35	5400_115	Employee Benefits Retirement B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,140.00	\$4,140.00	
36	5400_120	Employee Benefits Workers Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,005.00	\$1,005.00	
37	5400_125	Employee Benefits Health Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,751.00	\$7,751.00	
38	5400_130	Employee Benefits Dental Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$368.00	\$368.00	
39	5400_135	Employee Benefits Life Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$43.00	\$43.00	
40	<u>Total: Personal Services</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$594.54	\$44,960.00	\$44,960.00	+++
41	<u>General Operating</u>									
42	6500_118	Professional and Consultant Services Contractual	\$99,000.00	\$99,000.00	\$99,000.00	\$99,000.00	\$52,800.00	\$0.00	(\$99,000.00)	0%
43	6900_150	Claims and Benefits Life Insurance Benefit Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
44	6900_155	Claims and Benefits Unemployment	\$126,207.90	\$24,244.18	\$60,000.00	\$60,000.00	\$28,282.69	\$30,000.00	(\$30,000.00)	50%
45	7230_100	Insurance Vehicle	\$151,329.00	\$182,830.84	\$194,010.00	\$194,010.00	\$180,377.41	\$211,798.00	\$17,788.00	109%
46	7230_105	Insurance General	\$462,259.00	\$613,399.00	\$633,959.00	\$633,959.00	\$686,623.09	\$588,602.00	(\$45,357.00)	93%
47	7230_107	Insurance Property	\$187,687.00	\$214,823.00	\$209,973.00	\$209,973.00	\$227,388.75	\$204,090.00	(\$5,883.00)	97%

	A	B	C	D	E	F	H	J	L	N	P	Q	S	U
5	Account Number	Description			2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2016 Mayor's Recommend	Diff Mayor minus FY 15 Amended	% S 5		
48	7230_109	Insurance Inland Marine			\$11,484.00	\$14,991.00	\$22,450.00	\$22,450.00	\$0.00	\$39,548.00	\$17,098.00	176%		
49	7230_112	Insurance Pollution			\$1,511.77	\$1,647.57	\$2,000.00	\$2,000.00	\$2,860.10	\$0.00	(\$2,000.00)	0%		
50	7230_115	Insurance Claims and Expenses			\$204,456.81	\$194,662.53	\$350,000.00	\$350,000.00	\$131,700.96	\$325,000.00	(\$25,000.00)	93%		
51	7230_120	Insurance Life Insurance			\$89,799.05	\$102,060.05	\$96,000.00	\$96,000.00	\$87,684.05	\$90,000.00	(\$6,000.00)	94%		
52	Total: General Operating			\$1,333,734.53	\$1,447,658.17	\$1,667,392.00	\$1,667,392.00	\$1,397,717.05	\$1,489,038.00	(\$178,354.00)	89%			
53	Division Total: Liability Insurance			\$1,333,734.53	\$1,447,658.17	\$1,667,392.00	\$1,667,392.00	\$1,398,311.59	\$1,533,998.00	(\$133,394.00)	92%			
54		015	Workers Compensation											
55	General Operating													
56	6200	Medical Fees And Supplies			\$48,312.99	\$49,036.20	\$75,000.00	\$75,000.00	\$41,095.00	\$75,000.00	\$0.00	100%		
57	6500_118	Professional and Consultant Services Contractual Services			\$20,631.00	\$7,608.45	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00	100%		
58	6800_192	Fees for Services Agency Fee			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00			
59	6900	Claims and Benefits			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
60	6900_140	Claims and Benefits Workers' Comp			\$1,147,660.14	\$1,280,364.06	\$1,100,000.00	\$1,100,000.00	\$910,473.33	\$1,000,000.00	(\$100,000.00)	91%		
61	6900_145	Claims and Benefits Workers' Comp - VCLT			\$41,122.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$0.00	(\$100,000.00)	0%		
62	7230	Insurance			\$506,411.00	\$504,891.00	\$575,000.00	\$575,000.00	\$535,352.00	\$600,000.00	\$25,000.00	104%		
63	7303	Regulatory and Bank Fees			\$0.00	\$18,242.92	\$6,000.00	\$6,000.00	\$28,135.42	\$6,000.00	\$0.00	100%		
64	Total: General Operating			\$1,764,137.13	\$1,860,142.63	\$1,896,000.00	\$1,896,000.00	\$1,515,055.75	\$1,821,000.00	(\$75,000.00)	96%			
65	Division Total: Workers Compensation			\$1,764,137.13	\$1,860,142.63	\$1,896,000.00	\$1,896,000.00	\$1,515,055.75	\$1,821,000.00	(\$75,000.00)	96%			
66	Department Total: Non-Departmental			\$3,097,871.66	\$3,307,800.80	\$3,563,392.00	\$3,563,392.00	\$2,913,367.34	\$3,354,998.00	(\$208,394.00)	####			
67	Revenue Totals:			\$2,633,862.83	\$3,144,028.38	\$3,563,392.00	\$3,563,392.00	\$3,684,591.90	\$3,356,037.00	(\$207,355.00)	94%			
68	Expense Totals			\$3,097,871.66	\$3,307,800.80	\$3,563,392.00	\$3,563,392.00	\$2,913,367.34	\$3,354,998.00	(\$208,394.00)	94%			
69	Fund Total: Liability Ins. & Workers Comp.			(\$464,008.83)	(\$163,772.42)	\$0.00	\$0.00	\$771,224.56	\$1,039.00	\$1,039.00	+++			
70														
71	Revenue Grand Totals:			\$2,633,862.83	\$3,144,028.38	\$3,563,392.00	\$3,563,392.00	\$3,684,591.90	\$3,356,037.00	(\$207,355.00)	94%			
72	Expense Grand Totals:			\$3,097,871.66	\$3,307,800.80	\$3,563,392.00	\$3,563,392.00	\$2,913,367.34	\$3,354,998.00	(\$208,394.00)	94%			
73	Net Grand Totals:			(\$464,008.83)	(\$163,772.42)	\$0.00	\$0.00	\$771,224.56	\$1,039.00	\$1,039.00	+++			
74														
75	Division Total: Liability Insurance Revenue			\$423,937.36	\$1,587,113.00	\$1,667,392.00	\$1,667,392.00	\$1,661,341.43	\$1,535,037.00	(\$132,355.00)	92%			
76	Division Total: Liability Insurance Expenses			\$1,333,734.53	\$1,197,599.17	\$1,667,392.00	\$1,667,392.00	\$1,389,471.11	\$1,533,998.00	(\$133,394.00)	92%			
77														
78	Division Total: Workers Compensation Revenue			\$2,209,925.47	\$1,556,915.38	\$1,896,000.00	\$1,896,000.00	\$2,023,250.47	\$1,821,000.00	(\$75,000.00)	96%			
79	Division Total: Workers Compensation Expenses			\$1,764,137.13	\$1,860,142.63	\$1,896,000.00	\$1,896,000.00	\$1,474,595.67	\$1,821,000.00	(\$75,000.00)	96%			

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5	Account Number	Description	2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2016 Mayor's Recommend	Diff Mayor minus FY 15 Amended	% S 5
6	Fund	150	Self Insurance							
7	Revenue									
8	Department	08	Human Resources							
9	Division	035	Health and Dental Insurance							
10	<u>Intergovernmental Revenues</u>									
11	4900_135	Participant Charges General Fund - Health	\$3,981,962.68	\$4,483,920.75	\$4,585,000.00	\$4,585,000.00	\$4,584,996.48	\$4,794,746.00	\$209,746.00	105%
12	4900_140	Participant Charges Spec. Rev. & Enterprise - Health	\$3,804,724.55	\$3,806,599.23	\$3,983,591.00	\$3,983,591.00	\$2,290,479.10	\$1,866,402.00	(\$2,117,189.00)	47%
13	4900_141	Participant Charges Health BED	\$0.00	\$0.00	\$0.00	\$0.00	\$1,400,898.38	\$1,227,713.00	\$1,227,713.00	
14	4900_145	Participant Charges General Fund - Dental	\$155,011.02	\$365,581.32	\$295,570.00	\$295,570.00	\$295,632.00	\$306,388.00	\$10,818.00	104%
15	4900_150	Participant Charges Spec. Rev. & Enterprise - Dental	\$192,015.67	\$224,714.85	\$204,430.00	\$204,430.00	\$144,399.75	\$132,884.00	(\$71,546.00)	65%
16	4900_151	Participant Charges Dental BED	\$0.00	\$0.00	\$0.00	\$0.00	\$74,620.13	\$89,670.00	\$89,670.00	
17	<u>Total: Intergovernmental Revenues</u>		\$8,133,713.92	\$8,880,816.15	\$9,068,591.00	\$9,068,591.00	\$8,791,025.84	\$8,417,803.00	(\$650,788.00)	93%
18	<u>Charges for Services</u>									
19	4935	Retiree Contributions	\$7,850.43	\$4,740.47	\$0.00	\$0.00	\$331,524.04	\$350,000.00	\$350,000.00	
20	4935_100	Retiree Contributions Dental Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$10,271.76	\$0.00	\$0.00	
21	<u>Total: Charges for Services</u>		\$7,850.43	\$4,740.47	\$0.00	\$0.00	\$341,795.80	\$350,000.00	\$350,000.00	+++
22	<u>Other Revenue</u>									
23	4720	Carryover of Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
24	4900_165	Participant Charges Life Insurance	\$44,414.99	(\$66,494.20)	\$0.00	\$0.00	\$6,669.53	\$15,617.00	\$15,617.00	
25	4900_166	Participant Charges Life BED	\$0.00	\$0.00	\$0.00	\$0.00	\$9,940.41	\$11,315.00	\$11,315.00	
26	4930_115	Employee Contributions Dental GF	\$1,410.63	\$9,946.65	\$10,000.00	\$10,000.00	\$10,943.51	\$10,000.00	\$0.00	100%
27	4930_116	Employee Contributions Dental Spec Rev/Enterprise	\$0.00	\$0.00	\$0.00	\$0.00	\$1,435.42	\$0.00	\$0.00	
28	4930_117	Employee Contributions Dental BED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
29	4930_120	Employee Contributions Health Insurance GF	\$578,124.41	\$1,297,188.10	\$1,315,000.00	\$1,315,000.00	\$710,611.57	\$905,504.00	(\$409,496.00)	69%
30	4930_121	Employee Contributions Health Spec	\$0.00	\$0.00	\$0.00	\$0.00	\$234,439.17	\$324,172.00	\$324,172.00	
31	4930_122	Employee Contributions Health BED	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$326,463.00	\$326,463.00	
32	4930_125	Employee Contributions Supplemental Life Insurance	\$20,946.93	\$0.00	\$0.00	\$0.00	\$14,626.94	\$0.00	\$0.00	
33	4950	Donations	\$30,000.00	\$50,000.00	\$0.00	\$50,000.00	\$21,097.68	\$50,000.00	\$50,000.00	
34	<u>Total: Other Revenue</u>		\$674,896.96	\$1,290,640.55	\$1,325,000.00	\$1,375,000.00	\$1,009,764.23	\$1,643,071.00	\$318,071.00	124%
35	<u>Miscellaneous</u>									
36	4535	Misc Rev	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00	
37	<u>Total: Miscellaneous</u>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$225,000.00	\$225,000.00	+++
38	Division Total: Health and Dental Insurance		\$8,816,461.31	\$10,176,197.17	\$10,393,591.00	\$10,443,591.00	\$10,142,585.87	\$10,635,874.00	\$242,283.00	102%
39	Department Total: Human Resources		\$8,816,461.31	\$10,176,197.17	\$10,393,591.00	\$10,443,591.00	\$10,142,585.87	\$10,635,874.00	\$242,283.00	####
40	Revenue Totals		\$8,816,461.31	\$10,176,197.17	\$10,393,591.00	\$10,443,591.00	\$10,142,585.87	\$10,635,874.00	\$242,283.00	102%
41	Expenses									
42	Department	08	Human Resources							
43	Division	000	Admin							
44	<u>Personal Services</u>									
45	5200_115	Other Personal Service Other Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
46	5200_130	Other Personal Service Allowance Taxable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

	A	B	C	D	E	F	H	J	L	N	P	Q	S	U
5	Account Number	Description			2013 Actual Amount	2014 Actual Amount	2015 Adopted Budget	2015 Amended Budget	2015 Actual Amount	2016 Mayor's Recommend	Diff Mayor minus FY 15 Amended	% S 5		
47	<u>Total: Personal Services</u>				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++		
48	Division Total: Admin				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++		
49		035	Health and Dental Insurance											
50	<u>Personal Services</u>													
51	5400_100	Employee Benefits FICA			\$0.00	\$941.44	\$0.00	\$0.00	\$217.94	\$0.00	\$0.00			
52	5400_125	Employee Benefits Health Insurance			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
53	5400_130	Employee Benefits Dental Insurance			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
54	5400_135	Employee Benefits Life Insurance			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
55	<u>Total: Personal Services</u>				\$0.00	\$941.44	\$0.00	\$0.00	\$217.94	\$0.00	\$0.00	+++		
56	<u>General Operating</u>													
57	6200	Medical Fees And Supplies			\$0.00	\$7,143.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
58	6500_104	Professional and Consultant Services Third Party Admin. - Health			\$379,204.68	\$577,630.80	\$460,000.00	\$460,000.00	\$524,431.42	\$471,000.00	\$11,000.00	102%		
59	6500_105	Professional and Consultant Services Third Party Admin. - Dental			\$26,229.50	\$30,290.26	\$30,000.00	\$30,000.00	\$30,502.50	\$35,000.00	\$5,000.00	117%		
60	6500_118	Professional and Consultant Services Contractual			\$0.00	\$44,269.25	\$50,000.00	\$50,000.00	\$0.00	\$48,000.00	(\$2,000.00)	96%		
61	6500_119	Professional and Consultant Services Health and			\$22,610.46	\$50,027.00	\$0.00	\$55,500.00	\$13,663.84	\$50,000.00	\$50,000.00			
62	6700_110	Travel & Training Travel Expense			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
63	6850	Health Insurance Buyout			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
64	6860	State Health Insurance Tax			\$65,537.28	\$112,581.41	\$115,000.00	\$115,000.00	\$138,594.79	\$90,000.00	(\$25,000.00)	78%		
65	6900_110	Claims and Benefits Health Insurance Claims			\$8,131,409.26	\$7,603,503.07	\$8,678,591.00	\$8,678,591.00	\$7,474,921.64	\$8,550,000.00	(\$128,591.00)	99%		
66	6900_130	Claims and Benefits Dental Claims			\$470,461.67	\$472,281.30	\$470,000.00	\$470,000.00	\$463,202.10	\$530,000.00	\$60,000.00	113%		
67	7230	Insurance			\$570,012.79	\$449,490.81	\$590,000.00	\$590,000.00	\$438,422.34	\$750,000.00	\$160,000.00	127%		
68	7303	Regulatory and Bank Fees			\$310.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
69	<u>Total: General Operating</u>				\$9,665,776.53	\$9,347,217.55	\$10,393,591.00	\$10,449,091.00	\$9,083,738.63	\$10,524,000.00	\$130,409.00	101%		
70	<u>Interfund</u>													
71	8015	Indirect Fees			\$157.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
72	<u>Total: Interfund</u>				\$157.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++		
73	Division Total: Health and Dental Insurance				\$9,665,933.53	\$9,348,158.99	\$10,393,591.00	\$10,449,091.00	\$9,083,956.57	\$10,524,000.00	\$130,409.00	101%		
74	Department Total: Human Resources				\$9,665,933.53	\$9,348,158.99	\$10,393,591.00	\$10,449,091.00	\$9,083,956.57	\$10,524,000.00	\$130,409.00	####		
75	Revenue Totals:				\$8,816,461.31	\$10,176,197.17	\$10,393,591.00	\$10,443,591.00	\$10,142,585.87	\$10,635,874.00	\$242,283.00	102%		
76	Expense Totals				\$9,665,933.53	\$9,348,158.99	\$10,393,591.00	\$10,449,091.00	\$9,083,956.57	\$10,524,000.00	\$130,409.00	101%		
77	Fund Total: Self Insurance				(\$849,472.22)	\$828,038.18	\$0.00	(\$5,500.00)	\$1,058,629.30	\$111,874.00	\$111,874.00	+++		
78														
79	Revenue Grand Totals:				\$8,816,461.31	\$10,176,197.17	\$10,393,591.00	\$10,443,591.00	\$10,142,585.87	\$10,635,874.00	\$242,283.00	102%		
80	Expense Grand Totals:				\$9,665,933.53	\$9,348,158.99	\$10,393,591.00	\$10,449,091.00	\$9,083,956.57	\$10,524,000.00	\$130,409.00	101%		
81	Net Grand Totals:				(\$849,472.22)	\$828,038.18	\$0.00	(\$5,500.00)	\$1,058,629.30	\$111,874.00	\$111,874.00	+++		