

# THE CITY OF FREDERICK

## FISCAL YEAR 2012 BUDGET UPDATE

December 31, 2011



Prepared by the Department of Finance

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# Table of Contents

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|  |       |
|--|-------|
| Title Page.....                                | 1     |
| Table of Contents.....                         | 2-3   |
| Budget Update Report.....                      | 4-5   |
| <br><b><u>ALL FUNDS</u></b>                    |       |
| All Funds Summary.....                         | 6     |
| Personnel Expenditures.....                    | 7     |
| Supplies Expenditures.....                     | 8     |
| Other Services and Expenses.....               | 9     |
| <br><b><u>GENERAL FUND</u></b>                 |       |
| General Fund Summary.....                      | 10    |
| General Fund Revenues.....                     | 11-16 |
| Expenditures by Department.....                | 17-18 |
| Personnel Expenditures.....                    | 19    |
| Supplies Expenditures.....                     | 20    |
| Other Services and Expenses.....               | 21    |
| <br><b><u>WATER AND SEWER FUND</u></b>         |       |
| Water and Sewer Fund Summary.....              | 22    |
| Expenditures by Department.....                | 23    |
| Personnel Expenditures.....                    | 24    |
| Supplies and Other Expenditures.....           | 25    |
| <br><b><u>PARKING FUND</u></b>                 |       |
| Parking Fund Summary.....                      | 26    |
| Expenditures by Department.....                | 27    |
| Personnel Expenditures.....                    | 28    |
| Supplies and Other Expenditures.....           | 29    |
| <br><b><u>CLUSTERED SPIRES GOLF COURSE</u></b> |       |
| Clustered Spires Golf Course Summary.....      | 30    |
| Personnel Expenditures.....                    | 31    |
| Supplies and Other Expenditures.....           | 32    |
| <br><b><u>STORM WATER FUND</u></b>             |       |
| Storm Water Fund Summary.....                  | 33    |
| Personnel Expenditures.....                    | 34    |
| Supplies and Other Expenditures.....           | 35    |

## Table of Contents

---

### **AIRPORT FUND**

|                                      |    |
|--------------------------------------|----|
| Airport Fund Summary.....            | 36 |
| Personnel Expenditures.....          | 37 |
| Supplies and Other Expenditures..... | 38 |

### **WEINBERG CENTER FOR THE ARTS**

|   |    |
|---|----|
| Weinberg Center for the Arts Summary..... | 39 |
| Personnel Expenditures.....               | 40 |
| Supplies and Other Expenditures.....      | 41 |

### **COMMUNITY DEVELOPMENT FUND**

|   |    |
|---|----|
| Community Development Fund Summary..... | 42 |
| Personnel Expenditures.....             | 43 |
| Supplies and Other Expenditures.....    | 44 |

### **RENTAL OPERATIONS FUND**

|                                      |    |
|--------------------------------------|----|
| Rental Operations Fund Summary.....  | 45 |
| Personnel Expenditures.....          | 46 |
| Supplies and Other Expenditures..... | 47 |

### **CONTROLLED DANGEROUS SUBSTANCE FUND**

|  |    |
|--|----|
| Controlled Dangerous Substance Fund Summary..... | 48 |
| Supplies and Other Expenditures.....             | 49 |

## **Budget Update December 31, 2011**

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### **All Funds Summary**

The City began Fiscal Year 2012 with an adopted budget of \$111,654,793. Through the second quarter, the budget was amended for the addition of several grants and insurance reimbursements. In addition, the budget was adjusted for prior year encumbrances which were rolled forward when the prior year numbers were finalized. As of December 31, 2011, the City's amended budget was \$115,202,541.

Overall expenditures are trending as anticipated. Through the second quarter, the City had realized 49.57% of salary costs and 76.12% of benefit costs. The large percentage of benefits expended is due to the timing of payments for certain benefits. The pension contribution of \$11,122,942 was remitted in the second quarter. Workman's Compensation insurance is paid 4 times per year, however the first three payments fall in first half of the year.

Other costs which are weighted heavily in the beginning of the year include liability and property insurance, property taxes, and solid waste benefit charges.

### **General Fund**

The City realized 78.28% of the total budgeted revenues and 91.14% of budgeted tax revenues through the second quarter. The vast majority of Real Property Taxes are realized in the first quarter with amounts slightly exceeding the projected budgeted amount. Personal Income Taxes are received throughout the year with more significant payments received in the third and fourth quarters. The first payments for Public Utility and Admissions and Amusement Taxes were received in the second quarter.

Licenses and permit revenues are within expectations. Receipts for Alcoholic Beverage and Traders Licenses are historically received in the third and fourth quarter.

Intergovernmental revenues are 45.54% of the budgeted amount. Grant revenues are recorded when received. The majority of the Highway User Revenues (HUR) is typically received in the second half of the fiscal year.

Other revenues are generally on target. The Speed Camera Program began issuing live citations on July 5, 2011 and has collected \$699,844 through the second quarter. This amount is gross collections; whereas the amounts budgeted are net collections. Net revenue for the program is approximately \$447,590 to date. The City is evaluating this program on an on-going basis to determine its effectiveness and to update revenue projections. Reimbursement for general services provided by the City for certain events are not realized until the spring when the events take place.

Debt proceeds and related costs are the amounts received for the General Fund portion of the recent debt refinancing. The offsetting refunding of the bonds is shown as debt service expenditures.

## **Budget Update December 31, 2011**

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General Fund expenditures are in line with expectations based on the explanations given above.

### **Water and Sewer Fund**

Overall, the Water and Sewer Fund is performing within budget. Charges for Services are 41% of the total budget. This is due to the fact that billing for water and sewer service is accrued based on the service period causing revenue recognition to lag behind for completion of the billing cycles. Expenditures appear reasonable and are within expectations.

### **Parking Fund**

In total, Parking Fund revenues are consistent with budgeted amounts. Expenditures are within expectations. A budget transfer will be completed to move budget funds into the solid waste benefit charge category.

### **Clustered Spires Golf Course**

Clustered Spires Golf Course is a seasonal operation with most revenues and expenditures occurring in the spring and summer months. Both revenues and expenditures are within expectations and consistent with the prior year.

### **Storm Water Fund**

Similar to the Water and Sewer Fund, charges for storm water are accrued based on service periods. Expenditures appear reasonable and within expectations.

### **Airport Fund**

The Airport is performing as anticipated. Other financing sources include a transfer from the CIP into the fund for bond proceeds that were moved to General Fund CIP projects.

### **Weinberg Center for the Arts**

Revenues for the Weinberg Center are 28.47% of the total budgeted amount. This falls within reasonable expectations as historically the majority of revenues from sponsorships are not realized until the fourth quarter. Charges for services are 41.93% of the total budget, ahead of the prior year which was 30.99% for the same time period.

### **Other Funds**

The Community Development Fund, Rental Operations Fund, and the Controlled Dangerous Substance Fund are performing within expectations through the second quarter.

**All Funds - Summary**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2011<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| <b>Revenues:</b>             |                           |                            |                        |                           |                            |                        |
| Taxes                        | \$ 43,663,828             | \$ 47,910,631              | 91.14%                 | \$ 47,416,708             | \$ 50,946,547              | 93.07%                 |
| Licenses and permits         | 1,060,800                 | 2,270,074                  | 46.73%                 | 727,821                   | 1,923,350                  | 37.84%                 |
| Intergovernmental            | 4,359,666                 | 9,838,938                  | 44.31%                 | 4,110,199                 | 9,712,224                  | 42.32%                 |
| Charges for services         | 13,848,086                | 32,042,739                 | 43.22%                 | 12,726,654                | 28,937,196                 | 43.98%                 |
| Fines and forfeitures        | 1,337,749                 | 1,674,730                  | 79.88%                 | 609,948                   | 1,665,423                  | 36.62%                 |
| Other financing sources      | 9,762,610                 | 5,323,010                  | 183.40%                | 1,229,764                 | 4,713,895                  | 26.09%                 |
| Miscellaneous                | 843,692                   | 1,882,053                  | 44.83%                 | 922,934                   | 1,690,863                  | 54.58%                 |
| Fund balance                 | -                         | 14,260,366                 | 0.00%                  | -                         | 16,543,723                 | 0.00%                  |
| <b>Total revenues</b>        | <b>74,876,431</b>         | <b>115,202,541</b>         | <b>65.00%</b>          | <b>67,744,028</b>         | <b>116,133,221</b>         | <b>58.33%</b>          |
|                              |                           |                            |                        |                           |                            |                        |
| <b>Expenses:</b>             |                           |                            |                        |                           |                            |                        |
| Personnel                    | 34,335,337                | 56,354,785                 | 60.93%                 | 31,869,364                | 56,458,804                 | 56.45%                 |
| Supplies                     | 4,531,392                 | 11,824,229                 | 38.32%                 | 3,879,956                 | 12,106,784                 | 32.05%                 |
| Other services and expenses  | 5,117,815                 | 12,016,537                 | 42.59%                 | 4,938,836                 | 13,265,357                 | 37.23%                 |
| Capital outlay               | 460,074                   | 745,733                    | 61.69%                 | 248,727                   | 1,028,499                  | 24.18%                 |
| Contingency                  | -                         | 479,949                    | 0.00%                  | 2,860                     | 299,502                    | 0.95%                  |
| Debt service                 | 16,142,049                | 19,912,380                 | 81.07%                 | 9,016,897                 | 20,279,457                 | 44.46%                 |
| Transfers to other funds     | 1,081,809                 | 5,331,953                  | 20.29%                 | 975,719                   | 3,195,728                  | 30.53%                 |
| Fund balance (Reserves)      | -                         | 8,536,975                  | 0.00%                  | -                         | 9,499,090                  | 0.00%                  |
| <b>Total expenses</b>        | <b>61,668,476</b>         | <b>115,202,541</b>         | <b>53.53%</b>          | <b>50,932,359</b>         | <b>116,133,221</b>         | <b>43.86%</b>          |
| <b>Net Surplus (Deficit)</b> | <b>\$ 13,207,955</b>      | <b>\$ -</b>                |                        | <b>\$ 16,811,669</b>      | <b>\$ -</b>                |                        |

**All Funds - Personnel  
December 31, 2011**

|                               | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|-------------------------------|---------------------------|----------------------------|------------------------|
| <b>Salaries:</b>              |                           |                            |                        |
| Salaries - Full Time          | \$ 14,452,138             | \$ 29,081,392              | 49.70%                 |
| Overtime                      | 648,710                   | 1,415,073                  | 45.84%                 |
| Salaries - Part Time          | 578,939                   | 1,269,777                  | 45.59%                 |
| Salaries - Seasonal           | 262,976                   | 427,536                    | 61.51%                 |
| Special Allowance             | 37,566                    | 46,212                     | 81.29%                 |
| <b>Total Salaries</b>         | <b>15,980,329</b>         | <b>32,239,990</b>          | <b>49.57%</b>          |
|                               |                           |                            |                        |
| <b>Benefits:</b>              |                           |                            |                        |
| Workman's Compensation        | 662,055                   | 840,103                    | 78.81%                 |
| FICA                          | 1,147,450                 | 2,460,179                  | 46.64%                 |
| Insurance (Health, Life, Dis) | 4,213,081                 | 7,285,663                  | 57.83%                 |
| OPEB                          | 1,120,014                 | 2,240,000                  | 50.00%                 |
| Unemployment                  | 2,505                     | 14,500                     | 17.28%                 |
| Retirement                    | 11,124,743                | 11,144,742                 | 99.82%                 |
| Misc Benefits                 | 85,160                    | 129,608                    | 65.71%                 |
| <b>Total Benefits</b>         | <b>18,355,008</b>         | <b>24,114,795</b>          | <b>76.12%</b>          |
| <b>Total Personnel</b>        | <b>\$ 34,335,337</b>      | <b>\$ 56,354,785</b>       | <b>60.93%</b>          |

**All Funds - Supplies  
December 31, 2011**

|                          | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|--------------------------|---------------------------|----------------------------|------------------------|
| General Supplies         | \$ 1,367,581              | \$ 3,196,749               | 42.78%                 |
| Medical Supplies         | 10,556                    | 21,366                     | 49.41%                 |
| Clothing/Uniforms        | 55,909                    | 202,787                    | 27.57%                 |
| Photographic Supplies    | 90                        | 8,175                      | 1.10%                  |
| Weapons/Ammo             | 44,974                    | 113,047                    | 39.78%                 |
| Fuel and Oil             | 528,331                   | 928,870                    | 56.88%                 |
| Electricity              | 1,162,658                 | 2,764,982                  | 42.05%                 |
| Natural Gas              | 26,199                    | 207,350                    | 12.64%                 |
| Heating Fuel             | 1,104                     | 7,100                      | 15.55%                 |
| Chemicals                | 348,817                   | 1,156,223                  | 30.17%                 |
| Items Purchased - Resale | 976,181                   | 3,198,043                  | 30.52%                 |
| Bar Supplies             | 5,584                     | 10,956                     | 50.97%                 |
| Candy                    | 3,408                     | 7,105                      | 47.97%                 |
| Souvenirs                | -                         | 1,476                      | 0.00%                  |
| <b>Total Supplies</b>    | <b>\$ 4,531,392</b>       | <b>\$ 11,824,229</b>       | <b>38.32%</b>          |

**All Funds - Other Services and Expenses  
December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|
| Professional Services        | \$ 988,725                | \$ 2,242,644               | 44.09%                 |
| National Acts                | 181,542                   | 351,562                    | 51.64%                 |
| Legal Service Fees           | 23,472                    | 104,500                    | 22.46%                 |
| Disposal Fees                | 851,088                   | 2,387,927                  | 35.64%                 |
| Custodial Services           | 51,670                    | 145,104                    | 35.61%                 |
| Lawn Care                    | 3,317                     | 8,027                      | 41.32%                 |
| General Repair / Maintenance | 748,249                   | 2,391,226                  | 31.29%                 |
| Maintenance Contracts        | 316,812                   | 680,944                    | 46.53%                 |
| Land and Buildings           | 197,601                   | 526,673                    | 37.52%                 |
| Equipment and Vehicles       | 45,902                    | 115,279                    | 39.82%                 |
| Water/Sewer Service          | 19,533                    | 37,088                     | 52.67%                 |
| Storm Water Mgmt             | 15,119                    | 32,745                     | 46.17%                 |
| Solid Waste Benefit Charge   | 37,786                    | 23,216                     | 162.76%                |
| Licenses and Permits         | 8,872                     | 18,240                     | 48.64%                 |
| Taxes                        | 18,880                    | 32,308                     | 58.44%                 |
| Telephone                    | 177,511                   | 425,446                    | 41.72%                 |
| Postage                      | 35,605                    | 105,389                    | 33.78%                 |
| Transportation               | 2,032                     | 17,968                     | 11.31%                 |
| Dues/Registration Fees       | 114,243                   | 195,047                    | 58.57%                 |
| Lodging                      | 1,297                     | 16,550                     | 7.84%                  |
| Meals/Food                   | 1,242                     | 1,500                      | 82.80%                 |
| Advertising                  | 57,295                    | 359,598                    | 15.93%                 |
| Printing and Binding         | 26,964                    | 77,006                     | 35.02%                 |
| Insurance                    | 805,508                   | 1,000,789                  | 80.49%                 |
| Donations                    | 381,608                   | 699,721                    | 54.54%                 |
| Miscellaneous                | 5,942                     | 20,040                     | 29.65%                 |
| <b>Total Other Services</b>  | <b>\$ 5,117,815</b>       | <b>\$ 12,016,537</b>       | <b>42.59%</b>          |

**General Fund - Summary**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2011<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| <b>Revenues:</b>             |                           |                            |                        |                           |                            |                        |
| Taxes                        | \$ 43,663,828             | \$ 47,910,631              | 91.14%                 | \$ 47,416,708             | \$ 50,946,547              | 93.07%                 |
| Licenses and permits         | 893,836                   | 1,933,734                  | 46.22%                 | 626,522                   | 1,659,850                  | 37.75%                 |
| Intergovernmental            | 4,192,655                 | 9,205,567                  | 45.54%                 | 4,040,144                 | 8,726,302                  | 46.30%                 |
| Charges for services         | 702,458                   | 1,438,768                  | 48.82%                 | 571,108                   | 1,447,276                  | 39.46%                 |
| Fines and forfeitures        | 955,083                   | 944,000                    | 101.17%                | 247,840                   | 982,750                    | 25.22%                 |
| Other financing sources      | 8,933,651                 | 1,878,651                  | 475.54%                | 994,878                   | 2,377,500                  | 41.85%                 |
| Miscellaneous                | 549,611                   | 1,113,594                  | 49.35%                 | 554,978                   | 1,060,667                  | 52.32%                 |
| Fund balance                 | -                         | 12,080,090                 | 0.00%                  | -                         | 10,423,489                 | 0.00%                  |
| <b>Total revenues</b>        | <b>59,891,122</b>         | <b>76,505,035</b>          | <b>78.28%</b>          | <b>54,452,178</b>         | <b>77,624,381</b>          | <b>70.15%</b>          |
|                              |                           |                            |                        |                           |                            |                        |
| <b>Expenses:</b>             |                           |                            |                        |                           |                            |                        |
| Personnel                    | 28,317,806                | 45,873,948                 | 61.73%                 | 26,516,837                | 46,162,954                 | 57.44%                 |
| Supplies                     | 2,051,675                 | 4,648,222                  | 44.14%                 | 1,786,604                 | 5,064,194                  | 35.28%                 |
| Other services and expenses  | 3,552,211                 | 7,424,552                  | 47.84%                 | 3,362,016                 | 8,201,549                  | 40.99%                 |
| Capital outlay               | 430,964                   | 663,483                    | 64.95%                 | 204,373                   | 873,841                    | 23.39%                 |
| Contingency                  | -                         | 227,949                    | 0.00%                  | 2,860                     | 128,252                    | 0.00%                  |
| Debt service                 | 12,562,495                | 7,298,490                  | 172.12%                | 5,345,342                 | 7,075,703                  | 75.55%                 |
| Transfers to other funds     | 23,483                    | 2,421,270                  | 0.97%                  | -                         | 1,348,228                  | 0.00%                  |
| Fund balance (Reserves)      | -                         | 7,947,121                  | 0.00%                  | -                         | 8,769,660                  | 0.00%                  |
| <b>Total expenses</b>        | <b>46,938,634</b>         | <b>76,505,035</b>          | <b>61.35%</b>          | <b>37,218,032</b>         | <b>77,624,381</b>          | <b>47.95%</b>          |
| <b>Net Surplus (Deficit)</b> | <b>\$ 12,952,488</b>      | <b>\$ -</b>                |                        | <b>\$ 17,234,146</b>      | <b>\$ -</b>                |                        |

**General Fund - Revenues**  
**December 31, 2011**

|  | <b>Taxes</b>              |                            |                        |
|--|---------------------------|----------------------------|------------------------|
|  | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
| <b>Real Property:</b> Revenues from taxes on assessed value of real property   | \$ 39,888,660             | \$ 39,716,606              | 100.43%                |
| <b>Business Property:</b> Revenues from taxes on assessed values of certain business property  | 588,787                   | 1,433,750                  | 41.07%                 |
| <b>Public Utilities:</b> Revenues from taxes on assessed value of certain property of public utilities   | 884,421                   | 959,000                    | 92.22%                 |
| <b>Personal Income Taxes:</b> City's share of income taxes received by the State for returns filed from Frederick.   | 2,370,230                 | 5,550,000                  | 42.71%                 |
| <b>Admissions and Amusements:</b> Taxes on gross receipts from admissions, the use or rental of recreation or sports equipment, and the sales of merchandise, refreshments, or services where entertainment is provided. | 157,125                   | 300,000                    | 52.38%                 |
| <b>Other:</b> Interest, credits, additions, abatements, discounts and other miscellaneous tax adjustments  | (225,395)                 | (48,725)                   | 462.59%                |
| <b>Total Taxes</b>   | <b>\$ 43,663,828</b>      | <b>\$ 47,910,631</b>       | <b>91.14%</b>          |

**General Fund - Revenues**  
**December 31, 2011**

**Licenses and Permits**

|   | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
|---|---------------------------|----------------------------|------------------------|
| <b>Alcoholic Beverage Licenses:</b> City's share of fees charged from licenses issued to allow sale of beer, wine, and liquor               | \$ -                      | \$ 78,000                  | 0.00%                  |
| <b>Traders Licenses:</b> Fees collected by the State from City businesses   | 9,359                     | 145,000                    | 6.45%                  |
| <b>Building Permits and Inspections :</b><br>Revenue from permits issued for construction, electrical work, fire protection and plan review | 549,250                   | 1,107,900                  | 49.58%                 |
| <b>Cable Television:</b> Franchise fees for cable television in the City  | 258,705                   | 500,000                    | 51.74%                 |
| <b>Other:</b> Occupational licenses, road closures, appeals, vending permits, parade permits, and other miscellaneous permits               | 76,522                    | 102,834                    | 74.41%                 |
| <b>Total Licenses and Permits</b>   | <b>\$ 893,836</b>         | <b>\$ 1,933,734</b>        | <b>46.22%</b>          |

**General Fund - Revenues**  
**December 31, 2011**

| <b>Intergovernmental</b>   |                           |                            |                        |
|--|---------------------------|----------------------------|------------------------|
|  | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
| <b>Tax Setoff:</b> Reimbursements to the City by Frederick County for services the City provides but for which the County collects tax revenue | \$ 2,508,452              | \$ 5,016,903               | 50.00%                 |
| <b>Frederick Community Action Agency:</b> Various Federal, State, and local grants to support the Frederick Community Action Agency            | 715,303                   | 1,818,862                  | 39.33%                 |
| <b>Police:</b> Various Federal, State, and local grants to support the Frederick Police Department   | 383,780                   | 1,204,966                  | 31.85%                 |
| <b>Highway User Revenue:</b> City's share of gasoline tax and motor vehicle registrations collected by the State                               | 199,079                   | 656,916                    | 30.31%                 |
| <b>Other:</b> Costs assumed by Frederick County and other miscellaneous intergovernmental revenues   | 386,041                   | 507,920                    | 76.00%                 |
| <b>Total Intergovernmental</b>   | <b>\$ 4,192,655</b>       | <b>\$ 9,205,567</b>        | <b>45.54%</b>          |

**General Fund - Revenues**  
**December 31, 2011**

**Charges for Services**

|   | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
|---|---------------------------|----------------------------|------------------------|
| <b>Filing Fees:</b> Charges relating to zoning such as map enhancements, text amendments, and use permits                                     | \$ 60,419                 | \$ 141,000                 | 42.85%                 |
| <b>Development Inspection and Review Fees:</b> Charges for plan review by the Engineering department and inspection of new development        | 124,942                   | 226,000                    | 55.28%                 |
| <b>General Services:</b> Reimbursement for services provided by the City for non-City events (Frederick Marathon, Festival of the Arts, etc.) | 30,388                    | 99,400                     | 30.57%                 |
| <b>Charges for Repairs:</b> Reimbursement from individuals for damages done to City property  | 10,662                    | 24,003                     | 44.42%                 |
| <b>Recreation Fees:</b> Revenues from gym memberships, camps, various recreation programs, classes, and use of City swimming pools            | 393,877                   | 878,330                    | 44.84%                 |
| <b>Other:</b> Legal review fees, police academy training, maintenance for Memorial Park, trash collection, bulk trash                         | 82,170                    | 70,035                     | 117.33%                |
| <b>Total Charges for Services</b>   | <b>\$ 702,458</b>         | <b>\$ 1,438,768</b>        | <b>48.82%</b>          |

**General Fund - Revenues**  
**December 31, 2011**

**Fines and Forfeitures**

|  | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
|--|---------------------------|----------------------------|------------------------|
| <b>Municipal Infractions:</b> Fines for City code violations   | \$ 3,735                  | \$ 9,000                   | 41.50%                 |
| <b>Red Light Cameras:</b> Fines generated by red light traffic violations at various locations in the City | 225,654                   | 425,000                    | 53.10%                 |
| <b>False Alarm Fees:</b> Fines imposed for repeat false alarms   | 25,850                    | 60,000                     | 43.08%                 |
| <b>Speed Camera Citations:</b> Fines generated by speeding violations at various locations in the City     | 699,844                   | 450,000                    | 155.52%                |
| <b>Total Fines and Forfeitures</b>   | <b>\$ 955,083</b>         | <b>\$ 944,000</b>          | <b>101.17%</b>         |

**Miscellaneous Revenues**

|  | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
|--|---------------------------|----------------------------|------------------------|
| <b>Investment Interest :</b> Earnings on cash in bank  | \$ 69,273                 | \$ 200,000                 | 34.64%                 |
| <b>Rents :</b> Revenues generated by the rental of City facilities.                                  | 299,262                   | 530,237                    | 56.44%                 |
| <b>Donations :</b> Donations made to the City by individuals or organizations                        | 750                       | 8,500                      | 8.82%                  |
| <b>Other Miscellaneous Receipts:</b> Return check fees, discounts earned, and other various receipts | 180,326                   | 374,857                    | 48.11%                 |
| <b>Total Miscellaneous Revenues</b>  | <b>\$ 549,611</b>         | <b>\$ 1,113,594</b>        | <b>49.35%</b>          |

**General Fund - Revenues**  
**December 31, 2011**

**Other Financing Sources**

|   | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
|---|---------------------------|----------------------------|------------------------|
| <b>Debt Proceeds and Related Costs :</b>  |                           |                            |                        |
| Revenues realized from bond issue   | \$ 7,869,420              | \$ -                       | 0.00%                  |
| <b>Interfund Transfers:</b> Transfers from other funds to the general fund, typically for overhead costs.                               | 1,033,326                 | 1,847,500                  | 55.93%                 |
| <b>Insurance Reimbursements:</b> Proceeds from insurance for replacement or repair of assets  | 23,771                    | 28,651                     | 82.97%                 |
| <b>Sale of Capital Assets:</b> Proceeds from sale of assets   | 7,134                     | 2,500                      | 285.36%                |
| <b>Fund Balance:</b> Source of funding relied upon to balance the budget. This funding is the accumulation of surplus from prior years. | -                         | 12,080,090                 | 0.00%                  |
| <b>Total Other Financing Sources</b>  | <b>\$ 8,933,651</b>       | <b>\$ 13,958,741</b>       | <b>64.00%</b>          |

**General Fund - Expenditures by Department  
December 31, 2011**

|                                | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
|--------------------------------|---------------------------|----------------------------|------------------------|
| Mayor's Office                 | \$ 627,599                | \$ 957,133                 | 65.57%                 |
| Legal                          | 368,643                   | 748,394                    | 49.26%                 |
| Election Board                 | 12                        | 3,508                      | 0.34%                  |
| Finance                        | 670,010                   | 1,148,270                  | 58.35%                 |
| Purchasing                     | 364,308                   | 629,897                    | 57.84%                 |
| Information Technology         | 425,178                   | 784,072                    | 54.23%                 |
| Geographic Information Systems | 189,816                   | 318,023                    | 59.69%                 |
| Audio Visual                   | 69,710                    | 124,040                    | 56.20%                 |
| Human Resources                | 346,911                   | 618,907                    | 56.05%                 |
| Safety                         | 116,614                   | 202,605                    | 57.56%                 |
| Planning                       | 568,598                   | 1,078,747                  | 52.71%                 |
| Code Enforcement               | 314,609                   | 525,160                    | 59.91%                 |
| Facility Maintenance           | 477,915                   | 857,207                    | 55.75%                 |
| Asset Management               | 255,511                   | 523,986                    | 48.76%                 |
| Municipal Annex                | 185,900                   | 396,188                    | 46.92%                 |
| Community Promotion            | 54,036                    | 59,227                     | 91.24%                 |
| Special Events                 | 158,596                   | 282,868                    | 56.07%                 |
| Police                         | 16,230,495                | 26,172,222                 | 62.01%                 |
| Fire                           | 321,370                   | 337,503                    | 95.22%                 |
| Building Inspection            | 560,931                   | 967,115                    | 58.00%                 |
| Electrical Inspection          | 174,141                   | 300,177                    | 58.01%                 |
| DPW Projects                   | 256,481                   | 439,866                    | 58.31%                 |
| General Administration - DPW   | 688,038                   | 1,185,570                  | 58.03%                 |
| Maintenance - Equipment        |                           |                            |                        |
| and Machinery                  | 598,772                   | 1,018,112                  | 58.81%                 |
| Engineering                    | 755,258                   | 1,351,950                  | 55.86%                 |
| Waste Collection               | 2,035,072                 | 3,763,683                  | 54.07%                 |
| Street Maintenance             | 1,155,064                 | 2,086,587                  | 55.36%                 |
| Snow Removal                   | 33,903                    | 249,382                    | 13.59%                 |
| Street Lights and Signals      | 1,109,131                 | 2,221,741                  | 49.92%                 |
| Traffic Lines and Signs        | 336,710                   | 674,290                    | 49.94%                 |
| Bus Maintenance                | 29,259                    | 29,447                     | 99.36%                 |
| Grounds Maintenance            | 1,716,712                 | 3,087,406                  | 55.60%                 |
| Harry Grove Stadium            | 66,379                    | 136,971                    | 48.46%                 |
| Recreation Centers             | 755,651                   | 1,285,674                  | 58.77%                 |
| Burck Street Center            | 4,338                     | 14,925                     | 29.07%                 |
| Summer Playground Program      | 80,015                    | 116,066                    | 68.94%                 |

**General Fund - Expenditures by Department  
December 31, 2011**

|                           | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
|---------------------------|---------------------------|----------------------------|------------------------|
| Swimming Pools            | 157,542                   | 274,116                    | 57.47%                 |
| Community Development     | 53,363                    | 63,038                     | 84.65%                 |
| Economic Development      | 401,685                   | 610,734                    | 65.77%                 |
| Frederick Community       |                           |                            |                        |
| Action Agency             | 1,638,273                 | 2,965,398                  | 55.25%                 |
| Debt Service              | 12,562,495                | 7,298,490                  | 172.12%                |
| Interfund Transfers       | 23,483                    | 2,421,270                  | 0.97%                  |
| Contingency               | 107                       | 227,949                    | 0.05%                  |
| Fund Balance (Reserves)   | -                         | 7,947,121                  | 0.00%                  |
| <b>Total Expenditures</b> | <b>\$ 46,938,634</b>      | <b>\$ 76,505,035</b>       | <b>61.35%</b>          |

**General Fund - Personnel**  
**December 31, 2011**

|                               | FY 2012<br>Actual    | FY 2012<br>Amended   | % of<br>Budget |
|-------------------------------|----------------------|----------------------|----------------|
| <b>Salaries:</b>              |                      |                      |                |
| Salaries - Full Time          | \$ 11,918,008        | \$ 23,747,367        | 50.19%         |
| Overtime                      | 516,095              | 1,097,566            | 47.02%         |
| Salaries - Part Time          | 433,517              | 894,004              | 48.49%         |
| Salaries - Seasonal           | 147,910              | 181,136              | 81.66%         |
| Special Allowance             | 37,566               | 46,212               | 81.29%         |
| <b>Total Salaries</b>         | <b>13,053,096</b>    | <b>25,966,285</b>    | <b>50.27%</b>  |
|                               |                      |                      |                |
| <b>Benefits:</b>              |                      |                      |                |
| Workman's Compensation        | 528,356              | 668,044              | 79.09%         |
| FICA                          | 935,732              | 1,980,231            | 47.25%         |
| Insurance (Health, Life, Dis) | 3,387,954            | 5,898,767            | 57.43%         |
| OPEB                          | 898,010              | 1,796,004            | 50.00%         |
| Unemployment                  | 2,505                | -                    | 0.00%          |
| Retirement                    | 9,435,418            | 9,449,406            | 99.85%         |
| Misc Benefits                 | 76,735               | 115,211              | 66.60%         |
| <b>Total Benefits</b>         | <b>15,264,710</b>    | <b>19,907,663</b>    | <b>76.68%</b>  |
| <b>Total Personnel</b>        | <b>\$ 28,317,806</b> | <b>\$ 45,873,948</b> | <b>61.73%</b>  |

**General Fund - Supplies**  
**December 31, 2011**

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|                          | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|--------------------------|---------------------------|----------------------------|------------------------|
| General Supplies         | \$ 828,616                | \$ 1,766,112               | 46.92%                 |
| Medical Supplies         | 10,556                    | 21,366                     | 49.41%                 |
| Clothing/Uniforms        | 50,298                    | 178,380                    | 28.20%                 |
| Photographic Supplies    | 90                        | 8,175                      | 1.10%                  |
| Weapons/Ammo             | 44,974                    | 113,047                    | 39.78%                 |
| Fuel and Oil             | 396,129                   | 702,839                    | 56.36%                 |
| Electricity              | 624,272                   | 1,492,982                  | 41.81%                 |
| Natural Gas              | 20,934                    | 164,600                    | 12.72%                 |
| Heating Fuel             | -                         | 600                        | 0.00%                  |
| Chemicals                | 6,833                     | 99,447                     | 6.87%                  |
| Items Purchased - Resale | 68,973                    | 100,674                    | 68.51%                 |
| <b>Total Supplies</b>    | <b>\$ 2,051,675</b>       | <b>\$ 4,648,222</b>        | <b>44.14%</b>          |

**General Fund - Other Services and Expenses**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|
| Professional Services        | \$ 754,378                | \$ 1,443,267               | 52.27%                 |
| Legal Service Fees           | 23,472                    | 104,500                    | 22.46%                 |
| Disposal Fees                | 627,914                   | 1,517,642                  | 41.37%                 |
| Custodial Services           | 42,257                    | 107,362                    | 39.36%                 |
| Lawn Care                    | 3,317                     | 8,027                      | 41.32%                 |
| General Repair / Maintenance | 360,110                   | 1,216,099                  | 29.61%                 |
| Maintenance Contracts        | 272,919                   | 581,600                    | 46.93%                 |
| Land and Buildings           | 197,475                   | 526,473                    | 37.51%                 |
| Equipment and Vehicles       | 14,775                    | 44,044                     | 33.55%                 |
| Water/Sewer Service          | 13,995                    | 22,638                     | 61.82%                 |
| Storm Water Mgmt             | 8,619                     | 16,330                     | 52.78%                 |
| Solid Waste Benefit Charge   | 15,195                    | 12,632                     | 120.29%                |
| Licenses and Permits         | 2,163                     | 6,840                      | 31.62%                 |
| Taxes                        | 4,984                     | 5,031                      | 99.07%                 |
| Telephone                    | 133,596                   | 323,456                    | 41.30%                 |
| Postage                      | 14,928                    | 43,314                     | 34.46%                 |
| Transportation               | 1,959                     | 9,698                      | 20.20%                 |
| Dues/Registration Fees       | 102,053                   | 162,784                    | 62.69%                 |
| Lodging                      | 1,297                     | 12,850                     | 10.09%                 |
| Meals/Food                   | 1,242                     | 1,100                      | 112.91%                |
| Advertising                  | 7,972                     | 39,438                     | 20.21%                 |
| Printing and Binding         | 12,841                    | 44,111                     | 29.11%                 |
| Insurance                    | 610,505                   | 704,808                    | 86.62%                 |
| Donations                    | 319,103                   | 457,968                    | 69.68%                 |
| Miscellaneous                | 5,142                     | 12,540                     | 41.00%                 |
| <b>Total Other Services</b>  | <b>\$ 3,552,211</b>       | <b>\$ 7,424,552</b>        | <b>47.84%</b>          |

**Water and Sewer Fund - Summary**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2011<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| <b>Revenues:</b>             |                           |                            |                        |                           |                            |                        |
| Licenses and permits         | \$ 95,636                 | \$ 162,600                 | 58.82%                 | \$ 63,565                 | \$ 151,050                 | 42.08%                 |
| Charges for services         | 9,153,023                 | 22,323,448                 | 41.00%                 | 8,388,472                 | 18,863,220                 | 44.47%                 |
| Fines and forfeitures        | 10,640                    | 20,500                     | 51.90%                 | 4,603                     | 11,400                     | 40.38%                 |
| Other financing sources      | 116,353                   | 2,550,000                  | 4.56%                  | 209,492                   | 956,622                    | 21.90%                 |
| Miscellaneous                | 41,764                    | 7,000                      | 596.63%                | 52,563                    | 44,700                     | 117.59%                |
| Fund balance                 | -                         | 742,425                    | 0.00%                  | -                         | 5,450,022                  | 0.00%                  |
| <b>Total revenues</b>        | <b>9,417,416</b>          | <b>25,805,973</b>          | <b>36.49%</b>          | <b>8,718,695</b>          | <b>25,477,014</b>          | <b>34.22%</b>          |
|                              |                           |                            |                        |                           |                            |                        |
| <b>Expenses:</b>             |                           |                            |                        |                           |                            |                        |
| Personnel                    | 4,052,636                 | 7,004,091                  | 57.86%                 | 3,567,368                 | 6,835,383                  | 52.19%                 |
| Supplies                     | 2,079,972                 | 5,938,478                  | 35.03%                 | 1,633,757                 | 5,676,109                  | 28.78%                 |
| Other services and expenses  | 755,116                   | 2,065,417                  | 36.56%                 | 803,812                   | 2,112,078                  | 38.06%                 |
| Capital outlay               | 18,910                    | 20,000                     | 94.55%                 | 11,964                    | 118,558                    | 10.09%                 |
| Contingency                  | -                         | 200,000                    | 0.00%                  | -                         | 111,250                    | 0.00%                  |
| Debt service                 | 2,502,341                 | 8,927,987                  | 28.03%                 | 2,554,649                 | 8,973,636                  | 28.47%                 |
| Transfers to other funds     | 903,362                   | 1,650,000                  | 54.75%                 | 860,844                   | 1,650,000                  | 52.17%                 |
| <b>Total expenses</b>        | <b>10,312,337</b>         | <b>25,805,973</b>          | <b>39.96%</b>          | <b>9,432,394</b>          | <b>25,477,014</b>          | <b>37.02%</b>          |
| <b>Net Surplus (Deficit)</b> | <b>\$ (894,921)</b>       | <b>\$ -</b>                |                        | <b>\$ (713,699)</b>       | <b>\$ -</b>                |                        |

**Water and Sewer Fund - Expenditures by Department  
December 31, 2011**

|                            | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
|----------------------------|---------------------------|----------------------------|------------------------|
| Finance                    | \$ 138,767                | \$ 268,044                 | 51.77%                 |
| Plumbing Inspection        | 189,877                   | 295,362                    | 64.29%                 |
| Water Services             | 1,181,655                 | 2,396,232                  | 49.31%                 |
| Water Quality              | 184,146                   | 390,828                    | 47.12%                 |
| Water Treatment            | 2,430,834                 | 5,825,762                  | 41.73%                 |
| Wastewater Treatment Plant | 1,583,450                 | 3,663,859                  | 43.22%                 |
| Sewer Maintenance          | 408,835                   | 776,903                    | 52.62%                 |
| Inflow and Infiltration    | 234,143                   | 389,362                    | 60.14%                 |
| Plant Maintenance          | 554,927                   | 1,021,634                  | 54.32%                 |
| Debt Service               | 2,502,341                 | 8,927,987                  | 28.03%                 |
| Interfund Transfers        | 903,362                   | 1,650,000                  | 54.75%                 |
| Contingency                | -                         | 200,000                    | 0.00%                  |
| <b>Total Expenditures</b>  | <b>\$ 10,312,337</b>      | <b>\$ 25,805,973</b>       | <b>39.96%</b>          |

**Water and Sewer Fund - Personnel**  
**December 31, 2011**

|                               | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|-------------------------------|---------------------------|----------------------------|------------------------|
| <b>Salaries:</b>              |                           |                            |                        |
| Salaries - Full Time          | \$ 1,794,614              | \$ 3,795,112               | 47.29%                 |
| Overtime                      | 115,413                   | 268,700                    | 42.95%                 |
| <b>Total Salaries</b>         | <b>1,910,027</b>          | <b>4,063,812</b>           | <b>47.00%</b>          |
| <b>Benefits:</b>              |                           |                            |                        |
| Workman's Compensation        | 80,580                    | 103,700                    | 77.70%                 |
| FICA                          | 137,912                   | 310,877                    | 44.36%                 |
| Insurance (Health, Life, Dis) | 630,176                   | 1,060,613                  | 59.42%                 |
| OPEB                          | 166,446                   | 332,886                    | 50.00%                 |
| Retirement                    | 1,122,723                 | 1,124,167                  | 99.87%                 |
| Misc Benefits                 | 4,772                     | 8,036                      | 59.38%                 |
| <b>Total Benefits</b>         | <b>2,142,609</b>          | <b>2,940,279</b>           | <b>72.87%</b>          |
| <b>Total Personnel</b>        | <b>\$ 4,052,636</b>       | <b>\$ 7,004,091</b>        | <b>57.86%</b>          |

**Water and Sewer Fund - Supplies and Other Services**  
**December 31, 2011**

| <b>Supplies</b>          |                           |                            |                        |
|--------------------------|---------------------------|----------------------------|------------------------|
|                          | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| General Supplies         | \$ 414,829                | \$ 1,046,830               | 39.63%                 |
| Clothing/Uniforms        | 5,292                     | 19,817                     | 26.70%                 |
| Fuel and Oil             | 88,670                    | 137,150                    | 64.65%                 |
| Electricity              | 412,909                   | 979,000                    | 42.18%                 |
| Natural Gas              | 1,416                     | 15,350                     | 9.22%                  |
| Heating Fuel             | 1,104                     | 6,500                      | 16.98%                 |
| Chemicals                | 316,300                   | 963,611                    | 32.82%                 |
| Items Purchased - Resale | 839,452                   | 2,770,220                  | 30.30%                 |
| <b>Total Supplies</b>    | <b>\$ 2,079,972</b>       | <b>\$ 5,938,478</b>        | <b>35.03%</b>          |

**Other Services and Expenses**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|
| Professional Services        | \$ 90,048                 | \$ 288,962                 | 31.16%                 |
| Disposal Fees                | 222,324                   | 847,672                    | 26.23%                 |
| Custodial Services           | -                         | 1,350                      | 0.00%                  |
| General Repair / Maintenance | 241,981                   | 531,297                    | 45.55%                 |
| Maintenance Contracts        | 14,518                    | 35,608                     | 40.77%                 |
| Land and Buildings           | 126                       | 200                        | 63.00%                 |
| Equipment and Vehicles       | 1,792                     | 11,500                     | 15.58%                 |
| Solid Waste Benefit Charge   | 1,546                     | 1,575                      | 98.16%                 |
| Licenses and Permits         | 6,163                     | 7,950                      | 77.52%                 |
| Taxes                        | 5,379                     | 6,556                      | 82.05%                 |
| Telephone                    | 28,230                    | 69,890                     | 40.39%                 |
| Postage                      | 19,419                    | 51,155                     | 37.96%                 |
| Transportation               | -                         | 150                        | 0.00%                  |
| Dues/Registration Fees       | 1,770                     | 7,521                      | 23.53%                 |
| Lodging                      | -                         | 1,900                      | 0.00%                  |
| Advertising                  | -                         | 3,900                      | 0.00%                  |
| Printing and Binding         | -                         | 4,000                      | 0.00%                  |
| Insurance                    | 121,020                   | 186,731                    | 64.81%                 |
| Miscellaneous                | 800                       | 7,500                      | 10.67%                 |
| <b>Total Other Services</b>  | <b>\$ 755,116</b>         | <b>\$ 2,065,417</b>        | <b>36.56%</b>          |

**Parking Fund - Summary**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2011<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| <b>Revenues:</b>             |                           |                            |                        |                           |                            |                        |
| Licenses and permits         | \$ 71,328                 | \$ 173,740                 | 41.05%                 | \$ 37,734                 | \$ 112,450                 | 33.56%                 |
| Intergovernmental            | 22,881                    | 128,250                    | 17.84%                 | 33,895                    | 115,000                    | 29.47%                 |
| Charges for services         | 1,726,078                 | 3,357,028                  | 51.42%                 | 1,590,712                 | 3,476,588                  | 45.75%                 |
| Fines and forfeitures        | 345,638                   | 685,230                    | 50.44%                 | 344,267                   | 643,273                    | 53.52%                 |
| Other financing sources      | 6,544                     | -                          | 0.00%                  | 5,932                     | 15,000                     | 39.55%                 |
| Miscellaneous                | 182,805                   | 347,471                    | 52.61%                 | 182,762                   | 362,000                    | 50.49%                 |
| Fund balance                 | -                         | 1,154,609                  | 0.00%                  | -                         | 313,837                    | 0.00%                  |
| <b>Total revenues</b>        | <b>2,355,274</b>          | <b>5,846,328</b>           | <b>40.29%</b>          | <b>2,195,302</b>          | <b>5,038,148</b>           | <b>43.57%</b>          |
|                              |                           |                            |                        |                           |                            |                        |
| <b>Expenses:</b>             |                           |                            |                        |                           |                            |                        |
| Personnel                    | 569,606                   | 1,003,429                  | 56.77%                 | 509,919                   | 1,000,225                  | 50.98%                 |
| Supplies                     | 118,135                   | 337,109                    | 35.04%                 | 106,705                   | 373,041                    | 28.60%                 |
| Other services and expenses  | 153,397                   | 737,276                    | 20.81%                 | 142,459                   | 808,671                    | 17.62%                 |
| Contingency                  | -                         | 42,000                     | 0.00%                  | -                         | 50,000                     | 0.00%                  |
| Debt service                 | 655,047                   | 2,576,514                  | 25.42%                 | 674,722                   | 2,656,211                  | 25.40%                 |
| Transfers to other funds     | 89,867                    | 1,150,000                  | 7.81%                  | 85,218                    | 150,000                    | 56.81%                 |
| <b>Total expenses</b>        | <b>1,586,052</b>          | <b>5,846,328</b>           | <b>27.13%</b>          | <b>1,519,023</b>          | <b>5,038,148</b>           | <b>30.15%</b>          |
| <b>Net Surplus (Deficit)</b> | <b>\$ 769,222</b>         | <b>\$ -</b>                |                        | <b>\$ 676,279</b>         | <b>\$ -</b>                |                        |

**Parking Fund - Expenditures by Department**  
**December 31, 2011**

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|                             | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|-----------------------------|---------------------------|----------------------------|------------------------|
| Public Parking              | \$ 400,576                | \$ 917,789                 | 43.65%                 |
| Church Street Deck          | 73,443                    | 275,724                    | 26.64%                 |
| Court Street Deck           | 118,280                   | 220,400                    | 53.67%                 |
| Carroll Creek Deck          | 103,392                   | 325,334                    | 31.78%                 |
| West Patrick Street Deck    | 83,752                    | 192,588                    | 43.49%                 |
| East All Saints Street Deck | 61,695                    | 145,979                    | 42.26%                 |
| Debt Service                | 655,047                   | 2,576,514                  | 25.42%                 |
| Interfund Transfers         | 89,867                    | 1,150,000                  | 7.81%                  |
| Contingency                 | -                         | 42,000                     | 0.00%                  |
| <b>Total Expenditures</b>   | <b>\$ 1,586,052</b>       | <b>\$ 5,846,328</b>        | <b>27.13%</b>          |

**Parking Fund - Personnel**  
**December 31, 2011**

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|                               | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|-------------------------------|---------------------------|----------------------------|------------------------|
| <b>Salaries:</b>              |                           |                            |                        |
| Salaries - Full Time          | \$ 107,265                | \$ 221,082                 | 48.52%                 |
| Overtime                      | 13,723                    | 33,707                     | 40.71%                 |
| Salaries - Part Time          | 144,450                   | 375,773                    | 38.44%                 |
| <b>Total Salaries</b>         | <b>265,438</b>            | <b>630,562</b>             | <b>42.10%</b>          |
|                               |                           |                            |                        |
| <b>Benefits:</b>              |                           |                            |                        |
| Workman's Compensation        | 21,581                    | 27,772                     | 77.71%                 |
| FICA                          | 19,876                    | 48,247                     | 41.20%                 |
| Insurance (Health, Life, Dis) | 35,472                    | 58,701                     | 60.43%                 |
| OPEB                          | 10,909                    | 21,817                     | 50.00%                 |
| Retirement                    | 216,330                   | 216,330                    | 100.00%                |
| <b>Total Benefits</b>         | <b>304,168</b>            | <b>372,867</b>             | <b>81.58%</b>          |
| <b>Total Personnel</b>        | <b>\$ 569,606</b>         | <b>\$ 1,003,429</b>        | <b>56.77%</b>          |

**Parking Fund - Supplies and Other Services**  
**December 31, 2011**

| <b>Supplies</b>       |                           |                            |                        |
|-----------------------|---------------------------|----------------------------|------------------------|
|                       | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| General Supplies      | \$ 40,631                 | \$ 147,059                 | 27.63%                 |
| Clothing/Uniforms     | 69                        | 2,500                      | 2.76%                  |
| Fuel and Oil          | 5,009                     | 8,000                      | 62.61%                 |
| Electricity           | 72,296                    | 171,500                    | 42.16%                 |
| Natural Gas           | 130                       | 550                        | 23.64%                 |
| Chemicals             | -                         | 7,500                      | 0.00%                  |
| <b>Total Supplies</b> | <b>\$ 118,135</b>         | <b>\$ 337,109</b>          | <b>35.04%</b>          |

| <b>Other Services and Expenses</b> |                           |                            |                        |
|------------------------------------|---------------------------|----------------------------|------------------------|
|                                    | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| Professional Services              | \$ 66,217                 | \$ 317,600                 | 20.85%                 |
| General Repair / Maintenance       | 19,263                    | 309,933                    | 6.22%                  |
| Maintenance Contracts              | 25,409                    | 42,984                     | 59.11%                 |
| Equipment and Vehicles             | 315                       | 1,300                      | 24.23%                 |
| Water/Sewer Service                | 1,922                     | 4,000                      | 48.05%                 |
| Storm Water Mgmt                   | 439                       | 4,265                      | 10.29%                 |
| Solid Waste Benefit Charge         | 12,348                    | -                          | 100.00%                |
| Telephone                          | 5,170                     | 14,650                     | 35.29%                 |
| Postage                            | 249                       | 1,000                      | 24.90%                 |
| Dues/Registration Fees             | 595                       | 600                        | 99.17%                 |
| Insurance                          | 21,470                    | 40,944                     | 52.44%                 |
| <b>Total Other Services</b>        | <b>\$ 153,397</b>         | <b>\$ 737,276</b>          | <b>20.81%</b>          |

**Clustered Spires Golf Course - Summary**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2011<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| <b>Revenues:</b>             |                           |                            |                        |                           |                            |                        |
| Charges for services         | \$ 764,298                | \$ 1,697,500               | 45.02%                 | \$ 798,572                | \$ 1,749,500               | 45.65%                 |
| Other financing sources      | 7                         | -                          | 0.00%                  | 16                        | 448,158                    | 0.00%                  |
| Miscellaneous                | 3,535                     | 500                        | 707.00%                | 4,452                     | 2,500                      | 178.08%                |
| Fund balance                 | -                         | 77,633                     | 0.00%                  | -                         | 104,499                    | 0.00%                  |
| <b>Total revenues</b>        | <b>767,840</b>            | <b>1,775,633</b>           | <b>43.24%</b>          | <b>803,040</b>            | <b>2,304,657</b>           | <b>34.84%</b>          |
|                              |                           |                            |                        |                           |                            |                        |
| <b>Expenses:</b>             |                           |                            |                        |                           |                            |                        |
| Personnel                    | 581,408                   | 975,742                    | 59.59%                 | 525,911                   | 980,606                    | 53.63%                 |
| Supplies                     | 162,405                   | 565,632                    | 28.71%                 | 248,163                   | 670,848                    | 36.99%                 |
| Other services and expenses  | 35,140                    | 99,547                     | 35.30%                 | 42,553                    | 147,731                    | 28.80%                 |
| Capital outlay               | -                         | -                          | 0.00%                  | 17,889                    | 18,100                     | 98.83%                 |
| Debt service                 | 20,784                    | 76,629                     | 27.12%                 | 24,913                    | 487,372                    | 5.11%                  |
| Transfers to other funds     | -                         | 58,083                     | 0.00%                  | -                         | -                          | 0.00%                  |
| <b>Total expenses</b>        | <b>799,737</b>            | <b>1,775,633</b>           | <b>45.04%</b>          | <b>859,429</b>            | <b>2,304,657</b>           | <b>37.29%</b>          |
| <b>Net Surplus (Deficit)</b> | <b>\$ (31,897)</b>        | <b>\$ -</b>                |                        | <b>\$ (56,389)</b>        | <b>\$ -</b>                |                        |

**Expenditures by Department**

|                           | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
|---------------------------|---------------------------|----------------------------|------------------------|
| Maintenance               | \$ 337,992                | \$ 588,128                 | 57.47%                 |
| Clubhouse                 | 305,455                   | 757,091                    | 40.35%                 |
| Restaurant                | 135,506                   | 295,702                    | 45.83%                 |
| Debt Service              | 20,784                    | 76,629                     | 27.12%                 |
| Interfund Transfers       | -                         | 58,083                     | 0.00%                  |
| <b>Total Expenditures</b> | <b>\$ 799,737</b>         | <b>\$ 1,775,633</b>        | <b>45.04%</b>          |

**Clustered Spires Golf Course - Personnel**  
**December 31, 2011**

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|                               | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|-------------------------------|---------------------------|----------------------------|------------------------|
| <b>Salaries:</b>              |                           |                            |                        |
| Salaries - Full Time          | \$ 195,747                | \$ 405,453                 | 48.28%                 |
| Salaries - Seasonal           | 93,798                    | 186,400                    | 50.32%                 |
| <b>Total Salaries</b>         | <b>289,545</b>            | <b>591,853</b>             | <b>48.92%</b>          |
| <b>Benefits:</b>              |                           |                            |                        |
| Workman's Compensation        | 6,987                     | 8,992                      | 77.70%                 |
| FICA                          | 20,875                    | 45,281                     | 46.10%                 |
| Insurance (Health, Life, Dis) | 51,212                    | 85,964                     | 59.57%                 |
| OPEB                          | 16,364                    | 32,727                     | 50.00%                 |
| Unemployment                  | -                         | 14,500                     | 0.00%                  |
| Retirement                    | 196,425                   | 196,425                    | 100.00%                |
| <b>Total Benefits</b>         | <b>291,863</b>            | <b>383,889</b>             | <b>76.03%</b>          |
| <b>Total Personnel</b>        | <b>\$ 581,408</b>         | <b>\$ 975,742</b>          | <b>59.59%</b>          |

**Clustered Spires Golf Course - Supplies and Other Services  
December 31, 2011**

| <b>Supplies</b>          |                           |                            |                        |
|--------------------------|---------------------------|----------------------------|------------------------|
|                          | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| General Supplies         | \$ 27,414                 | \$ 85,678                  | 32.00%                 |
| Clothing/Uniforms        | -                         | 290                        | 0.00%                  |
| Fuel and Oil             | 18,717                    | 33,350                     | 56.12%                 |
| Electricity              | 22,148                    | 39,500                     | 56.07%                 |
| Natural Gas              | 686                       | 4,500                      | 15.24%                 |
| Chemicals                | 25,684                    | 75,165                     | 34.17%                 |
| Items Purchased - Resale | 67,756                    | 327,149                    | 20.71%                 |
| <b>Total Supplies</b>    | <b>\$ 162,405</b>         | <b>\$ 565,632</b>          | <b>28.71%</b>          |

| <b>Other Services and Expenses</b> |                           |                            |                        |
|------------------------------------|---------------------------|----------------------------|------------------------|
|                                    | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| Professional Services              | \$ 14,919                 | \$ 42,900                  | 34.78%                 |
| General Repair / Maintenance       | 1,373                     | 10,019                     | 13.70%                 |
| Maintenance Contracts              | 427                       | 1,942                      | 21.99%                 |
| Water/Sewer Service                | 1,372                     | 2,350                      | 58.38%                 |
| Storm Water Mgmt                   | 3,078                     | 6,600                      | 46.64%                 |
| Solid Waste Benefit Charge         | 168                       | 150                        | 112.00%                |
| Licenses and Permits               | -                         | 2,000                      | 0.00%                  |
| Telephone                          | 3,925                     | 3,200                      | 122.66%                |
| Postage                            | 151                       | 390                        | 38.72%                 |
| Transportation                     | -                         | 100                        | 0.00%                  |
| Dues/Registration Fees             | -                         | 1,025                      | 0.00%                  |
| Advertising                        | 1,975                     | 17,245                     | 11.45%                 |
| Insurance                          | 7,752                     | 11,626                     | 66.68%                 |
| <b>Total Other Services</b>        | <b>\$ 35,140</b>          | <b>\$ 99,547</b>           | <b>35.30%</b>          |

**Storm Water Fund - Summary**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2011<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| <b>Revenues:</b>             |                           |                            |                        |                           |                            |                        |
| Charges for services         | \$ 729,495                | \$ 1,653,240               | 44.13%                 | \$ 688,850                | \$ 1,624,800               | 42.40%                 |
| Other financing sources      | 13,535                    | 9,536                      | 141.94%                | 3,231                     | 7,500                      | 43.08%                 |
| Miscellaneous                | 273                       | -                          | 0.00%                  | 454                       | -                          | 0.00%                  |
| Fund balance                 | -                         | 38,920                     | 0.00%                  | -                         | 123,362                    | 0.00%                  |
| <b>Total revenues</b>        | <b>743,303</b>            | <b>1,701,696</b>           | <b>43.68%</b>          | <b>692,535</b>            | <b>1,755,662</b>           | <b>39.45%</b>          |
| <b>Expenses:</b>             |                           |                            |                        |                           |                            |                        |
| Personnel                    | 351,749                   | 627,698                    | 56.04%                 | 300,628                   | 585,265                    | 51.37%                 |
| Supplies                     | 54,254                    | 111,769                    | 48.54%                 | 33,534                    | 95,916                     | 34.96%                 |
| Other services and expenses  | 54,981                    | 202,481                    | 27.15%                 | 117,901                   | 189,307                    | 62.28%                 |
| Capital outlay               | -                         | 15,500                     | 0.00%                  | -                         | -                          | 0.00%                  |
| Contingency                  | -                         | 10,000                     | 0.00%                  | -                         | 10,000                     | 0.00%                  |
| Debt service                 | 25,909                    | 96,894                     | 26.74%                 | 26,584                    | 98,244                     | 27.06%                 |
| Transfers to other funds     | 27,002                    | 47,500                     | 56.85%                 | 29,657                    | 47,500                     | 62.44%                 |
| Fund balance (Reserves)      | -                         | 589,854                    | 0.00%                  | -                         | 729,430                    | 0.00%                  |
| <b>Total expenses</b>        | <b>513,895</b>            | <b>1,701,696</b>           | <b>30.20%</b>          | <b>508,304</b>            | <b>1,755,662</b>           | <b>28.95%</b>          |
| <b>Net Surplus (Deficit)</b> | <b>\$ 229,408</b>         | <b>\$ -</b>                |                        | <b>\$ 184,231</b>         | <b>\$ -</b>                |                        |

**Expenditures by Department**

|                           | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> |
|---------------------------|---------------------------|----------------------------|------------------------|
| Street Sweeping           | \$ 166,126                | \$ 338,562                 | 49.07%                 |
| Storm Water               | 294,858                   | 618,886                    | 47.64%                 |
| Debt Service              | 25,909                    | 96,894                     | 26.74%                 |
| Interfund Transfers       | 27,002                    | 47,500                     | 56.85%                 |
| Contingency               | -                         | 10,000                     | 0.00%                  |
| Fund Balance (Reserves)   | -                         | 589,854                    | 0.00%                  |
| <b>Total Expenditures</b> | <b>\$ 513,895</b>         | <b>\$ 1,701,696</b>        | <b>30.20%</b>          |

**Storm Water Fund - Personnel**  
**December 31, 2011**

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|                               | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|-------------------------------|---------------------------|----------------------------|------------------------|
| <b>Salaries:</b>              |                           |                            |                        |
| Salaries - Full Time          | \$ 170,741                | \$ 365,897                 | 46.66%                 |
| Overtime                      | 3,298                     | 10,000                     | 32.98%                 |
| <b>Total Salaries</b>         | <b>174,039</b>            | <b>375,897</b>             | <b>46.30%</b>          |
| <b>Benefits:</b>              |                           |                            |                        |
| Workman's Compensation        | 15,143                    | 19,488                     | 77.70%                 |
| FICA                          | 12,597                    | 28,756                     | 43.81%                 |
| Insurance (Health, Life, Dis) | 51,297                    | 89,668                     | 57.21%                 |
| OPEB                          | 14,648                    | 29,294                     | 50.00%                 |
| Retirement                    | 83,569                    | 84,372                     | 99.05%                 |
| Misc Benefits                 | 456                       | 223                        | 204.48%                |
| <b>Total Benefits</b>         | <b>177,710</b>            | <b>251,801</b>             | <b>70.58%</b>          |
| <b>Total Personnel</b>        | <b>\$ 351,749</b>         | <b>\$ 627,698</b>          | <b>56.04%</b>          |

**Storm Water Fund - Supplies and Other Services  
December 31, 2011**

| <b>Supplies</b>       |                           |                            |                        |
|-----------------------|---------------------------|----------------------------|------------------------|
|                       | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| General Supplies      | \$ 32,339                 | \$ 60,588                  | 53.38%                 |
| Clothing/Uniforms     | 250                       | 1,800                      | 13.89%                 |
| Fuel and Oil          | 18,249                    | 39,531                     | 46.16%                 |
| Electricity           | 3,310                     | 9,000                      | 36.78%                 |
| Natural Gas           | 106                       | 350                        | 30.29%                 |
| Chemicals             | -                         | 500                        | 0.00%                  |
| <b>Total Supplies</b> | <b>\$ 54,254</b>          | <b>\$ 111,769</b>          | <b>48.54%</b>          |

| <b>Other Services and Expenses</b> |                           |                            |                        |
|------------------------------------|---------------------------|----------------------------|------------------------|
|                                    | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| Professional Services              | \$ 9,187                  | \$ 16,407                  | 55.99%                 |
| Disposal Fees                      | 850                       | 22,113                     | 3.84%                  |
| General Repair / Maintenance       | 36,091                    | 153,154                    | 23.57%                 |
| Licenses and Permits               | -                         | 100                        | 0.00%                  |
| Telephone                          | 495                       | 1,000                      | 49.50%                 |
| Postage                            | -                         | 75                         | 0.00%                  |
| Dues/Registration Fees             | 35                        | 500                        | 7.00%                  |
| Insurance                          | 8,323                     | 9,132                      | 91.14%                 |
| <b>Total Other Services</b>        | <b>\$ 54,981</b>          | <b>\$ 202,481</b>          | <b>27.15%</b>          |

**Airport Fund - Summary**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2011<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| <b>Revenues:</b>             |                           |                            |                        |                           |                            |                        |
| Charges for services         | \$ 471,053                | \$ 853,505                 | 55.19%                 | \$ 413,652                | \$ 887,362                 | 46.62%                 |
| Other financing sources      | 678,252                   | 710,774                    | 95.42%                 | 6,360                     | 739,370                    | 0.86%                  |
| Miscellaneous                | 4,468                     | -                          | 0.00%                  | 40,959                    | 8,200                      | 499.50%                |
| Fund balance                 | -                         | 45,579                     | 0.00%                  | -                         | 33,571                     | 0.00%                  |
| <b>Total revenues</b>        | <b>1,153,773</b>          | <b>1,609,858</b>           | <b>71.67%</b>          | <b>460,971</b>            | <b>1,668,503</b>           | <b>27.63%</b>          |
|                              |                           |                            |                        |                           |                            |                        |
| <b>Expenses:</b>             |                           |                            |                        |                           |                            |                        |
| Personnel                    | 156,336                   | 297,748                    | 52.51%                 | 140,928                   | 286,910                    | 49.12%                 |
| Supplies                     | 31,250                    | 113,220                    | 27.60%                 | 39,268                    | 108,874                    | 36.07%                 |
| Other services and expenses  | 91,937                    | 257,924                    | 35.64%                 | 106,443                   | 284,428                    | 37.42%                 |
| Capital outlay               | -                         | -                          | 0.00%                  | 8,501                     | -                          | 0.00%                  |
| Debt service                 | 375,473                   | 935,866                    | 40.12%                 | 390,687                   | 988,291                    | 39.53%                 |
| Transfers to other funds     | 25,000                    | 5,100                      | 490.20%                | -                         | -                          | 0.00%                  |
| <b>Total expenses</b>        | <b>679,996</b>            | <b>1,609,858</b>           | <b>42.24%</b>          | <b>685,827</b>            | <b>1,668,503</b>           | <b>41.10%</b>          |
| <b>Net Surplus (Deficit)</b> | <b>\$ 473,777</b>         | <b>\$ -</b>                |                        | <b>\$ (224,856)</b>       | <b>\$ -</b>                |                        |

**Airport Fund - Personnel**  
**December 31, 2011**

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|                               | FY 2012<br>Actual | FY 2012<br>Amended | % of<br>Budget |
|-------------------------------|-------------------|--------------------|----------------|
| <b>Salaries:</b>              |                   |                    |                |
| Salaries - Full Time          | \$ 90,908         | \$ 199,325         | 45.61%         |
| Overtime                      | -                 | 5,100              | 0.00%          |
| <b>Total Salaries</b>         | <b>90,908</b>     | <b>204,425</b>     | <b>44.47%</b>  |
| <b>Benefits:</b>              |                   |                    |                |
| Workman's Compensation        | 5,247             | 6,752              | 77.71%         |
| FICA                          | 6,635             | 15,639             | 42.43%         |
| Insurance (Health, Life, Dis) | 14,549            | 24,829             | 58.60%         |
| OPEB                          | 6,364             | 12,727             | 50.00%         |
| Retirement                    | 32,307            | 32,818             | 98.44%         |
| Misc Benefits                 | 326               | 558                | 58.42%         |
| <b>Total Benefits</b>         | <b>65,428</b>     | <b>93,323</b>      | <b>70.11%</b>  |
| <b>Total Personnel</b>        | <b>\$ 156,336</b> | <b>\$ 297,748</b>  | <b>52.51%</b>  |

**Airport Fund - Supplies and Other Services**  
**December 31, 2011**

| <b>Supplies</b>       |                           |                            |                        |
|-----------------------|---------------------------|----------------------------|------------------------|
|                       | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| General Supplies      | \$ 11,871                 | \$ 45,720                  | 25.96%                 |
| Fuel and Oil          | 1,557                     | 8,000                      | 19.46%                 |
| Electricity           | 17,264                    | 47,500                     | 36.35%                 |
| Natural Gas           | 558                       | 2,000                      | 27.90%                 |
| Chemicals             | -                         | 10,000                     | 0.00%                  |
| <b>Total Supplies</b> | <b>\$ 31,250</b>          | <b>\$ 113,220</b>          | <b>27.60%</b>          |

| <b>Other Services and Expenses</b> |                           |                            |                        |
|------------------------------------|---------------------------|----------------------------|------------------------|
|                                    | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| Professional Services              | \$ 13,923                 | \$ 46,283                  | 30.08%                 |
| Disposal Fees                      | -                         | 500                        | 0.00%                  |
| Custodial Services                 | 717                       | 2,220                      | 32.30%                 |
| General Repair / Maintenance       | 3,140                     | 62,511                     | 5.02%                  |
| Maintenance Contracts              | 1,610                     | 11,980                     | 13.44%                 |
| Equipment and Vehicles             | 24,947                    | 50,085                     | 49.81%                 |
| Water/Sewer Service                | 477                       | 5,000                      | 9.54%                  |
| Storm Water Mgmt                   | 2,728                     | 5,000                      | 54.56%                 |
| Solid Waste Benefit Charge         | 7,404                     | 7,734                      | 95.73%                 |
| Taxes                              | 7,264                     | 19,021                     | 38.19%                 |
| Telephone                          | 3,501                     | 7,500                      | 46.68%                 |
| Postage                            | 204                       | 700                        | 29.14%                 |
| Transportation                     | -                         | 500                        | 0.00%                  |
| Dues/Registration Fees             | 5,875                     | 7,000                      | 83.93%                 |
| Lodging                            | -                         | 500                        | 0.00%                  |
| Advertising                        | 2,500                     | 3,000                      | 83.33%                 |
| Printing and Binding               | -                         | 3,000                      | 0.00%                  |
| Insurance                          | 17,647                    | 25,390                     | 69.50%                 |
| <b>Total Other Services</b>        | <b>\$ 91,937</b>          | <b>\$ 257,924</b>          | <b>35.64%</b>          |

**Weinberg Center for the Arts - Summary**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2011<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| <b>Revenues:</b>             |                           |                            |                        |                           |                            |                        |
| Intergovernmental            | \$ 21,375                 | \$ 41,121                  | 51.98%                 | \$ 13,484                 | \$ 51,000                  | 26.44%                 |
| Charges for services         | 301,440                   | 718,950                    | 41.93%                 | 275,288                   | 888,450                    | 30.99%                 |
| Other financing sources      | -                         | 147,745                    | 0.00%                  | -                         | 152,513                    | 0.00%                  |
| Miscellaneous                | 55,663                    | 400,000                    | 13.92%                 | 81,334                    | 202,800                    | 40.11%                 |
| Fund balance                 | -                         | 21,666                     | 0.00%                  | -                         | 5,303                      | 0.00%                  |
| <b>Total revenues</b>        | <b>378,478</b>            | <b>1,329,482</b>           | <b>28.47%</b>          | <b>370,106</b>            | <b>1,300,066</b>           | <b>28.47%</b>          |
| <b>Expenses:</b>             |                           |                            |                        |                           |                            |                        |
| Personnel                    | 231,939                   | 419,386                    | 55.30%                 | 208,811                   | 405,304                    | 51.52%                 |
| Supplies                     | 28,814                    | 83,816                     | 34.38%                 | 31,035                    | 77,274                     | 40.16%                 |
| Other services and expenses  | 305,289                   | 826,280                    | 36.95%                 | 312,802                   | 817,488                    | 38.26%                 |
| <b>Total expenses</b>        | <b>566,042</b>            | <b>1,329,482</b>           | <b>42.58%</b>          | <b>552,648</b>            | <b>1,300,066</b>           | <b>42.51%</b>          |
| <b>Net Surplus (Deficit)</b> | <b>\$ (187,564)</b>       | <b>\$ -</b>                |                        | <b>\$ (182,542)</b>       | <b>\$ -</b>                |                        |

**Weinberg Center for the Arts - Personnel**  
**December 31, 2011**

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|                               | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|-------------------------------|---------------------------|----------------------------|------------------------|
| <b>Salaries:</b>              |                           |                            |                        |
| Salaries - Full Time          | \$ 122,144                | \$ 233,986                 | 52.20%                 |
| Salaries - Seasonal           | 21,268                    | 60,000                     | 35.45%                 |
| <b>Total Salaries</b>         | <b>143,412</b>            | <b>293,986</b>             | <b>48.78%</b>          |
| <b>Benefits:</b>              |                           |                            |                        |
| Workman's Compensation        | 3,930                     | 5,057                      | 77.71%                 |
| FICA                          | 10,101                    | 22,490                     | 44.91%                 |
| Insurance (Health, Life, Dis) | 29,603                    | 44,293                     | 66.83%                 |
| OPEB                          | 7,273                     | 14,545                     | 50.00%                 |
| Retirement                    | 35,667                    | 35,667                     | 100.00%                |
| Misc Benefits                 | 1,953                     | 3,348                      | 58.33%                 |
| <b>Total Benefits</b>         | <b>88,527</b>             | <b>125,400</b>             | <b>70.60%</b>          |
| <b>Total Personnel</b>        | <b>\$ 231,939</b>         | <b>\$ 419,386</b>          | <b>55.30%</b>          |

**Weinberg Center for the Arts - Supplies and Other Services**  
**December 31, 2011**

| <b>Supplies</b>       |                           |                            |                        |
|-----------------------|---------------------------|----------------------------|------------------------|
|                       | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| General Supplies      | \$ 7,107                  | \$ 20,279                  | 35.05%                 |
| Electricity           | 10,346                    | 24,000                     | 43.11%                 |
| Natural Gas           | 2,369                     | 20,000                     | 11.85%                 |
| Bar Supplies          | 5,584                     | 10,956                     | 50.97%                 |
| Candy                 | 3,408                     | 7,105                      | 47.97%                 |
| Souvenirs             | -                         | 1,476                      | 0.00%                  |
| <b>Total Supplies</b> | <b>\$ 28,814</b>          | <b>\$ 83,816</b>           | <b>34.38%</b>          |

| <b>Other Services and Expenses</b> |                           |                            |                        |
|------------------------------------|---------------------------|----------------------------|------------------------|
|                                    | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| Professional Services              | \$ 37,393                 | \$ 71,620                  | 52.21%                 |
| National Acts                      | 181,542                   | 351,562                    | 51.64%                 |
| Custodial Services                 | 8,696                     | 34,172                     | 25.45%                 |
| General Repair / Maintenance       | 1,588                     | 8,813                      | 18.02%                 |
| Maintenance Contracts              | 1,929                     | 6,330                      | 30.47%                 |
| Equipment and Vehicles             | 4,073                     | 8,350                      | 48.78%                 |
| Water/Sewer Service                | 1,121                     | 1,300                      | 86.23%                 |
| Storm Water Mgmt                   | 92                        | 200                        | 46.00%                 |
| Solid Waste Benefit Charge         | 1,125                     | 1,125                      | 100.00%                |
| Licenses and Permits               | 546                       | 1,350                      | 40.44%                 |
| Taxes                              | 1,253                     | 1,700                      | 73.71%                 |
| Telephone                          | 2,126                     | 4,750                      | 44.76%                 |
| Postage                            | 635                       | 8,255                      | 7.69%                  |
| Transportation                     | -                         | 350                        | 0.00%                  |
| Dues/Registration Fees             | -                         | 500                        | 0.00%                  |
| Lodging                            | -                         | 800                        | 0.00%                  |
| Meals/Food                         | -                         | 200                        | 0.00%                  |
| Advertising                        | 43,929                    | 294,053                    | 14.94%                 |
| Printing and Binding               | 14,123                    | 24,395                     | 57.89%                 |
| Insurance                          | 5,118                     | 6,455                      | 79.29%                 |
| <b>Total Other Services</b>        | <b>\$ 305,289</b>         | <b>\$ 826,280</b>          | <b>36.95%</b>          |

**Community Development Fund - Summary**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2011<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| <b>Revenues:</b>             |                           |                            |                        |                           |                            |                        |
| Intergovernmental            | \$ 122,755                | \$ 464,000                 | 26.46%                 | \$ 10,425                 | \$ 819,922                 | 1.27%                  |
| Charges for services         | -                         | 300                        | 0.00%                  | -                         | -                          | 0.00%                  |
| Miscellaneous                | 285                       | 300                        | 95.00%                 | 503                       | -                          | 0.00%                  |
| Fund balance                 | -                         | 762                        | 0.00%                  | -                         | 92                         | 0.00%                  |
| <b>Total revenues</b>        | <b>123,040</b>            | <b>465,362</b>             | <b>26.44%</b>          | <b>10,928</b>             | <b>820,014</b>             | <b>1.33%</b>           |
|                              |                           |                            |                        |                           |                            |                        |
| <b>Expenses:</b>             |                           |                            |                        |                           |                            |                        |
| Personnel                    | 57,567                    | 117,432                    | 49.02%                 | 79,130                    | 174,091                    | 45.45%                 |
| Supplies                     | -                         | 3,000                      | 0.00%                  | 458                       | 3,448                      | 13.28%                 |
| Other services and expenses  | 150,358                   | 344,930                    | 43.59%                 | 29,148                    | 642,475                    | 4.54%                  |
| Transfers to other funds     | 13,095                    | -                          | 0.00%                  | -                         | -                          | 0.00%                  |
| <b>Total expenses</b>        | <b>221,020</b>            | <b>465,362</b>             | <b>47.49%</b>          | <b>108,736</b>            | <b>820,014</b>             | <b>13.26%</b>          |
| <b>Net Surplus (Deficit)</b> | <b>\$ (97,980)</b>        | <b>\$ -</b>                |                        | <b>\$ (97,808)</b>        | <b>\$ -</b>                |                        |

**Community Development Fund - Personnel**  
**December 31, 2011**

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|                               | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|-------------------------------|---------------------------|----------------------------|------------------------|
| <b>Salaries:</b>              |                           |                            |                        |
| Salaries - Full Time          | \$ 43,786                 | \$ 91,869                  | 47.66%                 |
| <b>Total Salaries</b>         | <b>43,786</b>             | <b>91,869</b>              | <b>47.66%</b>          |
|                               |                           |                            |                        |
| <b>Benefits:</b>              |                           |                            |                        |
| Workman's Compensation        | 207                       | 267                        | 77.53%                 |
| FICA                          | 3,028                     | 7,028                      | 43.08%                 |
| Insurance (Health, Life, Dis) | 9,704                     | 16,036                     | 60.51%                 |
| Misc Benefits                 | 842                       | 2,232                      | 37.72%                 |
| <b>Total Benefits</b>         | <b>13,781</b>             | <b>25,563</b>              | <b>53.91%</b>          |
| <b>Total Personnel</b>        | <b>\$ 57,567</b>          | <b>\$ 117,432</b>          | <b>49.02%</b>          |

**Community Development Fund - Supplies and Other Services**  
**December 31, 2011**

| <b>Supplies</b>       |                           |                            |                        |
|-----------------------|---------------------------|----------------------------|------------------------|
|                       | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| General Supplies      | \$ -                      | \$ 3,000                   | 0.00%                  |
| <b>Total Supplies</b> | <b>\$ -</b>               | <b>\$ 3,000</b>            | <b>0.00%</b>           |

| <b>Other Services and Expenses</b> |                           |                            |                        |
|------------------------------------|---------------------------|----------------------------|------------------------|
|                                    | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
| Professional Services              | \$ 12                     | \$ 4,500                   | 0.27%                  |
| General Repair / Maintenance       | 84,543                    | 90,000                     | 93.94%                 |
| Telephone                          | 468                       | 1,000                      | 46.80%                 |
| Postage                            | 19                        | 500                        | 3.80%                  |
| Transportation                     | 73                        | 1,000                      | 7.30%                  |
| Dues/Registration Fees             | -                         | 500                        | 0.00%                  |
| Lodging                            | -                         | 500                        | 0.00%                  |
| Meals/Food                         | -                         | 200                        | 0.00%                  |
| Advertising                        | 919                       | 1,962                      | 46.84%                 |
| Printing and Binding               | -                         | 1,500                      | 0.00%                  |
| Insurance                          | 1,819                     | 1,515                      | 120.07%                |
| Donations                          | 62,505                    | 241,753                    | 25.85%                 |
| <b>Total Other Services</b>        | <b>\$ 150,358</b>         | <b>\$ 344,930</b>          | <b>43.59%</b>          |

**Rental Operations Fund - Summary**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>%<br/>of Budget</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2011<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| <b>Revenues:</b>             |                           |                            |                        |                           |                            |                        |
| Charges for services         | \$ 241                    | \$ -                       | 0.00%                  | \$ -                      | \$ -                       | 0.00%                  |
| Other financing sources      | 14,268                    | 26,304                     | 54.24%                 | 9,855                     | 17,232                     | 57.19%                 |
| Miscellaneous                | 4,958                     | 13,188                     | 37.59%                 | 4,235                     | 9,996                      | 42.37%                 |
| Fund balance                 | -                         | 23,029                     | 0.00%                  | -                         | 11,613                     | 0.00%                  |
| <b>Total revenues</b>        | <b>19,467</b>             | <b>62,521</b>              | <b>31.14%</b>          | <b>14,090</b>             | <b>38,841</b>              | <b>36.28%</b>          |
|                              |                           |                            |                        |                           |                            |                        |
| <b>Expenses:</b>             |                           |                            |                        |                           |                            |                        |
| Personnel                    | 16,290                    | 35,311                     | 46.13%                 | 19,832                    | 28,066                     | 70.66%                 |
| Supplies                     | 113                       | 1,500                      | 7.53%                  | (65)                      | 1,000                      | -6.50%                 |
| Other services and expenses  | 2,238                     | 5,710                      | 39.19%                 | 6,307                     | 9,775                      | 64.52%                 |
| Capital outlay               | -                         | 20,000                     | 0.00%                  | -                         | -                          | 0.00%                  |
| <b>Total expenses</b>        | <b>18,641</b>             | <b>62,521</b>              | <b>29.82%</b>          | <b>26,074</b>             | <b>38,841</b>              | <b>67.13%</b>          |
| <b>Net Surplus (Deficit)</b> | <b>\$ 826</b>             | <b>\$ -</b>                |                        | <b>\$ (11,984)</b>        | <b>\$ -</b>                |                        |

**Rental Operations Fund - Personnel**  
**December 31, 2011**

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|                               | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|-------------------------------|---------------------------|----------------------------|------------------------|
| <b>Salaries:</b>              |                           |                            |                        |
| Salaries - Full Time          | \$ 8,925                  | \$ 21,301                  | 41.90%                 |
| Overtime                      | 181                       | -                          | 0.00%                  |
| Salaries - Part Time          | 972                       | -                          | 0.00%                  |
| <b>Total Salaries</b>         | <b>10,078</b>             | <b>21,301</b>              | <b>47.31%</b>          |
|                               |                           |                            |                        |
| <b>Benefits:</b>              |                           |                            |                        |
| Workman's Compensation        | 24                        | 31                         | 77.42%                 |
| FICA                          | 694                       | 1,630                      | 42.58%                 |
| Insurance (Health, Life, Dis) | 3,114                     | 6,792                      | 45.85%                 |
| Retirement                    | 2,304                     | 5,557                      | 0.00%                  |
| Misc Benefits                 | 76                        | -                          | 0.00%                  |
| <b>Total Benefits</b>         | <b>6,212</b>              | <b>14,010</b>              | <b>44.34%</b>          |
| <b>Total Personnel</b>        | <b>\$ 16,290</b>          | <b>\$ 35,311</b>           | <b>46.13%</b>          |

**Rental Operations Fund - Supplies and Other Services**  
**December 31, 2011**

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**Supplies**

|                       | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|-----------------------|---------------------------|----------------------------|------------------------|
| Electricity           | \$ 113                    | \$ 1,500                   | 7.53%                  |
| <b>Total Supplies</b> | <b>\$ 113</b>             | <b>\$ 1,500</b>            | <b>7.53%</b>           |

**Other Services and Expenses**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|
| Professional Services        | \$ 500                    | \$ 1,200                   | 41.67%                 |
| General Repair / Maintenance | 160                       | 1,000                      | 0.00%                  |
| Maintenance Contracts        | -                         | 500                        | 0.00%                  |
| Water/Sewer Service          | 646                       | 1,800                      | 35.89%                 |
| Storm Water Mgmt             | 163                       | 350                        | 46.57%                 |
| Insurance                    | 769                       | 860                        | 89.42%                 |
| <b>Total Other Services</b>  | <b>\$ 2,238</b>           | <b>\$ 5,710</b>            | <b>39.19%</b>          |

**Controlled Dangerous Substance Fund**  
**December 31, 2011**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> | <b>FY 2011<br/>Actual</b> | <b>FY 2011<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| <b>Revenues:</b>             |                           |                            |                        |                           |                            |                        |
| Intergovernmental            | \$ -                      | \$ -                       | 0.00%                  | \$ 12,251                 | \$ -                       | 0.00%                  |
| Fines and forfeitures        | 26,388                    | 25,000                     | 105.55%                | 13,238                    | 28,000                     | 47.28%                 |
| Miscellaneous                | 330                       | -                          | 0.00%                  | 694                       | -                          | 0.00%                  |
| Fund balance                 | -                         | 75,653                     | 0.00%                  | -                         | 77,935                     | 0.00%                  |
| <b>Total revenues</b>        | <b>26,718</b>             | <b>100,653</b>             | <b>26.54%</b>          | <b>26,183</b>             | <b>105,935</b>             | <b>24.72%</b>          |
|                              |                           |                            |                        |                           |                            |                        |
| <b>Expenses:</b>             |                           |                            |                        |                           |                            |                        |
| Supplies                     | 4,774                     | 21,483                     | 22.22%                 | 497                       | 36,080                     | 1.38%                  |
| Other services and expenses  | 17,148                    | 52,420                     | 32.71%                 | 15,395                    | 51,855                     | 29.69%                 |
| Capital outlay               | 10,200                    | 26,750                     | 38.13%                 | 6,000                     | 18,000                     | 33.33%                 |
| <b>Total expenses</b>        | <b>32,122</b>             | <b>100,653</b>             | <b>31.91%</b>          | <b>21,892</b>             | <b>105,935</b>             | <b>20.67%</b>          |
| <b>Net Surplus (Deficit)</b> | <b>\$ (5,404)</b>         | <b>\$ -</b>                |                        | <b>\$ 4,291</b>           | <b>\$ -</b>                |                        |

**Controlled Dangerous Substance - Supplies and Other Services**  
**December 31, 2011**

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**Supplies**

|                       | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|-----------------------|---------------------------|----------------------------|------------------------|
| General Supplies      | \$ 4,774                  | \$ 21,483                  | 22.22%                 |
| <b>Total Supplies</b> | <b>\$ 4,774</b>           | <b>\$ 21,483</b>           | <b>22.22%</b>          |

**Other Services and Expenses**

|                              | <b>FY 2012<br/>Actual</b> | <b>FY 2012<br/>Amended</b> | <b>% of<br/>Budget</b> |
|------------------------------|---------------------------|----------------------------|------------------------|
| Professional Services        | \$ 2,148                  | \$ 9,905                   | 21.69%                 |
| General Repair / Maintenance | -                         | 8,400                      | 0.00%                  |
| Transportation               | -                         | 6,170                      | 0.00%                  |
| Dues/Registration Fees       | 3,915                     | 14,617                     | 26.78%                 |
| Insurance                    | 11,085                    | 13,328                     | 83.17%                 |
| <b>Total Other Services</b>  | <b>\$ 17,148</b>          | <b>\$ 52,420</b>           | <b>32.71%</b>          |