

THE CITY OF FREDERICK

FISCAL YEAR 2013 BUDGET UPDATE

September 30, 2012



Prepared by the Department of Finance

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Budget Update Report September 30, 2012

All Funds Summary

The City began Fiscal Year 2013 with an adopted budget of \$137,362,981. During the first quarter, the budget was amended for the addition of several grants and other miscellaneous adjustments. Encumbrances at June 30, 2012 were also rolled forward and included in the FY 2013 amended budget. As of September 30, 2012, the City's amended budget was \$139,460,495.

Overall expenditures are trending as anticipated. Through the first quarter, the City had realized 21.95% of salary costs and 71.80% of benefit costs. Both the pension and OPEB contributions were remitted in the first quarter, which accounts for the increase over the prior year when these payments weren't remitted until the second quarter. Workman's Compensation insurance trends higher in the first quarter as the majority of these costs are realized in the first part 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 58% of total budgeted revenues and 83% of budgeted tax revenues in the first quarter. The vast majority of real property taxes are realized in the first quarter with amounts 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 are not anticipated to be received until 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. The franchise fees for cable television are remitted to the City beginning in the second quarter.

Intergovernmental revenues are 13% of the budgeted amount. Grant revenues are recorded when received. The payment from the State of Maryland for highway user revenues is typically received in the second half of the fiscal year.

Other revenues are generally on target and are within expectations.

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

Budget Update Report
September 30, 2012

Water and Sewer Fund

Overall, the Water and Sewer Fund is performing within budget. Charges for services are 16% of the total budget. This is due to the billing cycles for water and sewer service. Charges are accrued based on the service period and only one service period was recognized in the first quarter. Expenditures appear reasonable and are within expectations.

Parking Fund

Parking Fund revenues and expenditures are consistent with budgeted amounts and are within expectations.

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 management fees are accrued based on service periods. There was one service period billed in the first quarter of the fiscal year. Expenditures appear reasonable and within expectations.

Airport Fund

The Airport is performing as anticipated. Debt service includes a \$13,655,000 lump sum payment due on certain Airport bonds. These bonds are expected to be refinanced in the next few months. Proceeds from the refinancing are included as budgeted revenue in the other financing sources category.

Weinberg Center for the Arts

Revenues for the Weinberg Center are 5% 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. Memberships, box office, production revenues, and other charges are trending at 10% of budget which is consistent with prior years.

Other Funds

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

All Funds - Summary
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Taxes	\$ 46,192,691	\$ 55,633,032	83.03%	\$ 40,550,304	\$ 47,910,631	84.64%
Licenses and permits	405,180	2,658,688	15.24%	530,484	2,273,274	23.34%
Intergovernmental	493,735	4,041,089	12.22%	1,821,362	9,888,128	18.42%
Charges for services	6,001,233	33,257,096	18.04%	5,806,570	32,039,539	18.12%
Fines and forfeitures	582,290	2,066,530	28.18%	686,634	2,274,730	30.19%
Other financing sources	622,691	19,155,004	3.25%	1,091,060	13,188,881	8.27%
Miscellaneous	408,821	2,186,541	18.70%	346,143	1,942,053	17.82%
Fund balance	-	20,462,515	0.00%	-	15,365,366	0.00%
Total revenues	54,706,641	139,460,495	39.23%	50,832,557	124,882,602	40.70%
Expenditures						
Personnel	25,556,519	58,094,371	43.99%	11,867,774	56,362,375	21.06%
Supplies	2,118,289	12,589,989	16.83%	2,056,480	12,021,711	17.11%
Other services and expenses	2,773,014	14,700,074	18.86%	2,522,095	13,857,850	18.20%
Capital outlay	348,255	2,136,997	16.30%	289,111	1,017,712	28.41%
Contingency	-	407,625	0.00%	-	118,921	0.00%
Debt service	4,073,037	33,204,346	12.27%	3,888,412	27,575,105	14.10%
Transfers to other funds	562,836	9,519,105	5.91%	360,773	5,391,953	6.69%
Fund balance (reserves)	-	8,807,988	0.00%	-	8,536,975	0.00%
Total expenditures	35,431,950	139,460,495	25.41%	20,984,645	124,882,602	16.80%
Net surplus (deficit)	\$ 19,274,691	\$ -		\$ 29,847,912	\$ -	

**All Funds - Personnel
September 30, 2012**

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 6,368,014	\$ 29,050,196	21.92%
Overtime	300,850	1,409,673	21.34%
Salaries - part time	265,774	1,466,970	18.12%
Salaries - seasonal	177,319	433,028	40.95%
Special allowance	164	46,212	0.35%
Total salaries	7,112,121	32,406,079	21.95%
Benefits:			
Workman's compensation	521,535	857,760	60.80%
FICA	515,067	2,476,104	20.80%
Insurance (health, life, dis)	2,568,373	7,396,534	34.72%
OPEB	2,640,000	2,640,000	100.00%
Unemployment	-	14,500	0.00%
Retirement	12,150,139	12,170,639	99.83%
Misc benefits	49,284	132,755	37.12%
Total benefits	18,444,398	25,688,292	71.80%
Total personnel	\$ 25,556,519	\$ 58,094,371	43.99%

All Funds - Supplies
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 974,727	\$ 3,636,300	26.81%
Medical supplies	3,088	23,174	13.33%
Clothing/uniforms	18,157	215,215	8.44%
Photographic supplies	-	3,700	0.00%
Weapons/ammo	168	97,170	0.17%
Fuel and oil	220,762	1,043,429	21.16%
Electricity	376,775	2,881,238	13.08%
Natural gas	1,953	171,461	1.14%
Heating fuel	-	7,100	0.00%
Chemicals	185,856	1,238,042	15.01%
Items purchased - resale	331,748	3,252,160	10.20%
Bar supplies	5,055	12,000	42.13%
Candy	-	7,500	0.00%
Souvenirs	-	1,500	0.00%
Total supplies	\$ 2,118,289	\$ 12,589,989	16.83%

**All Funds - Other Services and Expenditures
September 30, 2012**

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 368,024	\$ 2,944,050	12.50%
National acts	104,410	380,000	27.48%
Legal service fees	9,290	138,241	6.72%
Disposal fees	346,077	2,382,123	14.53%
Custodial services	17,344	142,849	12.14%
Lawn care	2,440	6,440	37.89%
General repair / maintenance	479,467	4,083,377	11.74%
Maintenance contracts	228,822	816,470	28.03%
Land and buildings	94,508	517,071	18.28%
Equipment and vehicles	20,152	150,487	13.39%
Water/sewer service	9,281	37,160	24.98%
Storm water mgmt	7,408	30,635	24.18%
Solid waste benefit charge	33,796	41,680	81.08%
Licenses and permits	311	18,139	1.71%
Taxes	18,404	19,101	96.35%
Telephone	55,001	451,081	12.19%
Postage	16,372	104,393	15.68%
Transportation	1,899	18,190	10.44%
Dues/registration fees	108,783	231,332	47.02%
Lodging	541	22,770	2.38%
Meals/food	289	5,938	4.87%
Advertising	31,042	411,795	7.54%
Printing and binding	19,061	85,009	22.42%
Insurance	671,498	1,008,402	66.59%
Donations	128,794	633,341	20.34%
Miscellaneous	-	20,000	0.00%
Total other services	\$ 2,773,014	\$ 14,700,074	18.86%

General Fund - Summary
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Taxes	\$ 46,192,691	\$ 55,633,032	83.03%	\$ 40,550,304	\$ 47,910,631	84.64%
Licenses and permits	308,166	2,295,068	13.43%	444,649	1,936,934	22.96%
Intergovernmental	460,409	3,545,252	12.99%	1,808,871	9,254,757	19.55%
Charges for services	397,380	1,588,130	25.02%	402,795	1,435,568	28.06%
Fines and forfeitures	408,917	1,337,050	30.58%	513,025	1,544,000	33.23%
Other financing sources	564,536	1,856,000	30.42%	346,625	9,744,522	3.56%
Miscellaneous	213,551	1,339,396	15.94%	255,036	1,173,594	21.73%
Fund balance	-	15,685,490	0.00%	-	13,185,090	0.00%
Total revenues	48,545,650	83,279,418	58.29%	44,321,305	86,185,096	51.43%
Expenditures:						
Personnel	21,291,589	47,554,068	44.77%	9,718,171	45,881,538	21.18%
Supplies	717,768	5,136,178	13.97%	965,336	4,869,302	19.82%
Other services and expenses	2,101,787	10,021,085	20.97%	1,790,836	9,232,939	19.40%
Capital outlay	92,874	1,549,423	5.99%	289,111	716,368	40.36%
Contingency	-	97,625	0.00%	-	55,639	0.00%
Debt service	2,368,613	7,098,537	33.37%	2,509,666	15,000,919	16.73%
Transfers to other funds	-	3,014,514	0.00%	23,483	2,481,270	0.95%
Fund balance (reserves)	-	8,807,988	0.00%	-	7,947,121	0.00%
Total expenditures	26,572,631	83,279,418	31.91%	15,296,603	86,185,096	17.75%
Net surplus (deficit)	\$ 21,973,019	\$ -		\$ 29,024,702	\$ -	

General Fund - Revenues
September 30, 2012

	Taxes		
	FY 2013 Actual	FY 2013 Amended	% of Budget
Real property: Revenues from taxes on assessed value of real property	\$ 45,428,571	\$ 45,142,160	100.63%
Business property: Revenues from taxes on assessed values of certain business property	323,882	2,630,597	12.31%
Public utilities: Revenues from taxes on assessed value of certain property of public utilities	-	1,109,000	0.00%
Personal income taxes: City's share of income taxes received by the State for returns filed from Frederick.	649,433	6,500,000	9.99%
Admissions and amusements: 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.	-	300,000	0.00%
Other: Interest, credits, additions, abatements, discounts and other miscellaneous tax adjustments	(209,195)	(48,725)	429.34%
Total taxes	\$ 46,192,691	\$ 55,633,032	83.03%

General Fund - Revenues
September 30, 2012

Licenses and Permits

	FY 2013 Actual	FY 2013 Amended	% of Budget
Alcoholic beverage licenses: City's share of fees charged from licenses issued to allow sale of beer, wine, and liquor	\$ -	\$ 55,000	0.00%
Traders licenses: Fees collected by the State from City businesses	3,485	150,000	2.32%
Building permits and inspections: Revenue from permits issued for construction, electrical work, fire protection and plan review	294,999	1,172,600	25.16%
Cable television: Franchise fees for cable television in the City	-	875,000	0.00%
Other: Occupational licenses, road closures, appeals, vending permits, parade permits, and other miscellaneous permits	9,682	42,468	22.80%
Total licenses and permits	\$ 308,166	\$ 2,295,068	13.43%

General Fund - Revenues
September 30, 2012

Intergovernmental			
	FY 2013 Actual	FY 2013 Amended	% of Budget
Tax setoff *: Reimbursements to the City by Frederick County for services the City provides but for which the County collects tax revenue	\$ -	\$ -	0.00%
Frederick Community Action Agency: Various Federal, State, and local grants to support the Frederick Community Action Agency	114,143	1,900,365	6.01%
Police: Various Federal, State, and local grants to support the Frederick Police Department	170,359	906,844	18.79%
Highway user revenue: City's share of gasoline tax and motor vehicle registrations collected by the State	-	430,266	0.00%
Other: Costs assumed by Frederick County and other miscellaneous intergovernmental revenues	175,907	307,777	57.15%
Total intergovernmental	\$ 460,409	\$ 3,545,252	12.99%

* In FY 13, this method of reimbursement was converted to a tax differential system and is included with real property tax revenue.

General Fund - Revenues
September 30, 2012

Charges for Services

	FY 2013 Actual	FY 2013 Amended	% of Budget
Filing fees: Charges relating to zoning such as map enhancements, text amendments, and use permits	\$ 40,575	\$ 156,510	25.92%
Development inspection and review fees: Charges for plan review by the Engineering department and inspection of new development	94,134	260,000	36.21%
Waste collection: Commercial excess, supplemental, and bulk collections	23,330	170,550	13.68%
General services: Reimbursement for services provided by the City for non-City events (Frederick Marathon, Festival of the Arts, etc.)	-	94,220	0.00%
Charges for repairs: Reimbursement from individuals for damages done to City property	4,745	14,300	33.18%
Recreation fees: Revenues from gym memberships, camps, various recreation programs, classes, and use of City swimming pools	231,796	886,750	26.14%
Other: Legal review fees, police academy training, maintenance for Memorial Park	2,800	5,800	48.28%
Total charges for services	\$ 397,380	\$ 1,588,130	25.02%

General Fund - Revenues
September 30, 2012

Fines and Forfeitures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Municipal infractions: Fines for City code violations	\$ 2,180	\$ 7,050	30.92%
Red light cameras: Fines generated by red light traffic violations at various locations in the City	80,219	400,000	20.05%
False alarm fees: Fines imposed for repeat false alarms	14,425	30,000	48.08%
Speed camera citations: Fines generated by speeding violations at various locations in the City	312,093	900,000	34.68%
Total Fines and forfeitures	\$ 408,917	\$ 1,337,050	30.58%

Miscellaneous Revenues

	FY 2013 Actual	FY 2013 Amended	% of Budget
Investment interest : Earnings on cash in bank	\$ 17,586	\$ 160,000	10.99%
Rents : Revenues generated by the rental of City facilities.	168,420	684,450	24.61%
Donations : Donations made to the City by individuals or organizations	1,595	1,500	106.33%
Other miscellaneous receipts: Return check fees, discounts earned, and other various receipts	25,950	493,446	5.26%
Total miscellaneous revenues	\$ 213,551	\$ 1,339,396	15.94%

General Fund - Revenues
September 30, 2012

Other Financing Sources

	FY 2013 Actual	FY 2013 Amended	% of Budget
Interfund transfers: Transfers from other funds to the general fund, typically for overhead costs.	\$ 562,836	\$ 1,847,500	30.46%
Insurance reimbursements: Proceeds from insurance for replacement or repair of assets	1,700	-	100.00%
Sale of capital assets: Proceeds from sale of assets	-	8,500	0.00%
Fund balance: Source of funding relied upon to balance the budget. This funding is the accumulation of surplus from prior years.	-	15,685,490	0.00%
Total other financing sources	\$ 564,536	\$ 17,541,490	3.22%

**General Fund - Expenditures by Department
September 30, 2012**

	FY 2013 Actual	FY 2013 Amended	% of Budget
Mayor's Office	\$ 504,220	\$ 1,080,935	46.65%
Legal	209,997	765,695	27.43%
Election Board	2,008	3,508	57.24%
Finance	459,665	1,289,431	35.65%
Purchasing	237,176	633,682	37.43%
Information Technology	343,496	886,743	38.74%
Geographic Information Systems	70,006	243,318	28.77%
Audio Visual	36,082	190,566	18.93%
Human Resources	219,538	715,159	30.70%
Safety	81,421	209,394	38.88%
Planning	386,362	1,114,001	34.68%
Code Enforcement	212,494	608,174	34.94%
Facility Maintenance	357,732	890,079	40.19%
Asset Management	113,993	503,346	22.65%
Municipal Annex	96,246	391,888	24.56%
Community Promotion	51,400	65,756	78.17%
Special Events	101,557	223,852	45.37%
Police	12,294,013	28,144,144	43.68%
Fire	324,439	335,143	96.81%
Building Inspection	400,024	1,043,721	38.33%
Electrical Inspection	112,999	303,350	37.25%
DPW Projects	191,940	516,897	37.13%
General Administration - DPW	424,096	1,407,970	30.12%
Maintenance - Equipment			
and Machinery	450,594	1,101,668	40.90%
Engineering	480,580	1,379,603	34.83%
Waste Collection	1,014,347	3,849,952	26.35%
Street Maintenance	973,563	3,994,168	24.37%
Snow Removal	7,542	343,898	2.19%
Street Lights and Signals	593,991	2,343,100	25.35%
Traffic Lines and Signs	222,647	611,373	36.42%
Bus Maintenance	29,913	30,122	99.31%
Grounds Maintenance	1,205,377	3,253,793	37.05%
Harry Grove Stadium	39,191	178,951	21.90%
Recreation Centers	452,070	1,337,310	33.80%
Burck Street Center	3,139	16,320	19.23%
Summer Playground Program	61,467	117,554	52.29%

**General Fund - Expenditures by Department
September 30, 2012**

	FY 2013 Actual	FY 2013 Amended	% of Budget
Swimming Pools	129,133	263,388	49.03%
Community Development	45,614	60,437	75.47%
Economic Development	179,735	604,920	29.71%
Frederick Community			
Action Agency	1,084,211	3,207,445	33.80%
Debt Service	2,368,613	7,098,537	33.37%
Interfund Transfers	-	3,014,514	0.00%
Contingency	-	97,625	0.00%
Fund Balance (reserves)	-	8,807,988	0.00%
Total expenditures	\$ 26,572,631	\$ 83,279,418	31.91%

General Fund - Personnel
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 5,201,682	\$ 23,808,476	21.85%
Overtime	239,509	1,091,866	21.94%
Salaries - part time	190,208	1,014,606	18.75%
Salaries - seasonal	98,950	187,228	52.85%
Special allowance	164	46,212	0.35%
Total salaries	5,730,513	26,148,388	21.92%
Benefits:			
Workman's compensation	413,715	681,075	60.74%
FICA	415,100	1,997,389	20.78%
Insurance (health, life, dis)	2,070,915	5,972,834	34.67%
OPEB	2,192,369	2,192,369	100.00%
Retirement	10,423,067	10,442,505	99.81%
Misc benefits	45,910	119,508	38.42%
Total benefits	15,561,076	21,405,680	72.70%
Total personnel	\$ 21,291,589	\$ 47,554,068	44.77%

General Fund - Supplies
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 300,513	\$ 1,970,894	15.25%
Medical supplies	3,088	23,174	13.33%
Clothing/uniforms	16,336	190,657	8.57%
Photographic supplies	-	3,700	0.00%
Weapons/ammo	168	97,170	0.17%
Fuel and oil	160,657	801,466	20.05%
Electricity	197,973	1,571,638	12.60%
Natural gas	1,537	135,650	1.13%
Heating fuel	-	600	0.00%
Chemicals	4,940	165,894	2.98%
Items purchased - resale	32,556	175,335	18.57%
Total supplies	\$ 717,768	\$ 5,136,178	13.97%

General Fund - Other Services and Expenditures
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 256,096	\$ 2,117,424	12.09%
Legal service fees	9,290	138,241	6.72%
Disposal fees	266,591	1,524,777	17.48%
Custodial services	16,115	108,228	14.89%
Lawn care	2,440	6,440	37.89%
General repair / maintenance	415,957	2,922,590	14.23%
Maintenance contracts	208,449	623,004	33.46%
Land and buildings	94,380	516,871	18.26%
Equipment and vehicles	15,376	51,676	29.75%
Water/sewer service	5,767	23,950	24.08%
Storm water mgmt	4,247	17,355	24.47%
Solid waste benefit charge	11,205	19,054	58.81%
Licenses and permits	61	7,720	0.79%
Taxes	4,630	5,032	92.01%
Telephone	39,304	338,977	11.59%
Postage	6,136	43,443	14.12%
Transportation	1,899	15,240	12.46%
Dues/registration fees	104,385	200,920	51.95%
Lodging	541	19,420	2.79%
Meals/food	289	5,263	5.49%
Advertising	16,736	117,507	14.24%
Printing and binding	10,864	55,009	19.75%
Insurance	482,235	720,675	66.91%
Donations	128,794	412,269	31.24%
Miscellaneous	-	10,000	0.00%
Total other services	\$ 2,101,787	\$ 10,021,085	20.97%

Water and Sewer Fund - Summary
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Licenses and permits	\$ 69,840	\$ 207,880	33.60%	\$ 48,740	\$ 162,600	29.98%
Charges for services	3,725,257	22,996,320	16.20%	3,455,228	22,323,448	15.48%
Fines and forfeitures	-	25,500	0.00%	250	20,500	1.22%
Other financing sources	44,851	2,554,080	1.76%	49,185	2,550,000	1.93%
Miscellaneous	14,482	7,200	201.14%	13,292	7,000	189.89%
Fund balance	-	3,875,623	0.00%	-	742,425	0.00%
Total revenues	3,854,430	29,666,603	12.99%	3,566,695	25,805,973	13.82%
Expenditures:						
Personnel	2,871,705	7,013,971	40.94%	1,436,431	7,004,091	20.51%
Supplies	765,409	5,771,543	13.26%	884,752	5,908,305	14.97%
Other services and expenses	305,017	2,164,836	14.09%	426,387	2,099,213	20.31%
Capital outlay	243,081	517,218	47.00%	-	234,699	0.00%
Contingency	-	200,000	0.00%	-	11,282	0.00%
Debt service	1,214,087	8,941,944	13.58%	843,048	8,898,383	9.47%
Transfers to other funds	492,236	5,057,091	9.73%	274,194	1,650,000	16.62%
Total expenditures	5,891,535	29,666,603	19.86%	3,864,812	25,805,973	14.98%
Net surplus (deficit)	\$ (2,037,105)	\$ -		\$ (298,117)	\$ -	

**Water and Sewer Fund - Expenditures by Department
September 30, 2012**

	FY 2013 Actual	FY 2013 Amended	% of Budget
Finance	\$ 91,553	\$ 271,679	33.70%
Plumbing Inspection	136,914	321,977	42.52%
Water Services	754,147	2,573,518	29.30%
Water Quality	114,515	367,759	31.14%
Water Treatment	1,220,807	5,815,863	20.99%
Wastewater Treatment Plant	1,040,117	3,770,481	27.59%
Sewer Maintenance	267,001	914,995	29.18%
Inflow and Infiltration	141,587	373,025	37.96%
Plant Maintenance	418,571	1,058,271	39.55%
Debt Service	1,214,087	8,941,944	13.58%
Interfund Transfers	492,236	5,057,091	9.73%
Contingency	-	200,000	0.00%
Total expenditures	\$ 5,891,535	\$ 29,666,603	19.86%

Water and Sewer Fund - Personnel
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 828,212	\$ 3,751,081	22.08%
Overtime	52,144	269,000	19.38%
Total salaries	880,356	4,020,081	21.90%
Benefits:			
Workman's compensation	65,008	106,528	61.02%
FICA	63,604	307,546	20.68%
Insurance (health, life, dis)	373,043	1,081,910	34.48%
OPEB	335,610	335,610	100.00%
Retirement	1,152,010	1,154,002	99.83%
Misc benefits	2,074	8,294	25.01%
Total benefits	1,991,349	2,993,890	66.51%
Total personnel	\$ 2,871,705	\$ 7,013,971	40.94%

Water and Sewer Fund - Supplies and Other Services
September 30, 2012

Supplies			
	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 181,322	\$ 813,526	22.29%
Clothing/uniforms	1,701	18,108	9.39%
Fuel and oil	38,368	151,952	25.25%
Electricity	132,319	1,011,000	13.09%
Natural gas	156	14,461	1.08%
Heating fuel	-	6,500	0.00%
Chemicals	161,951	983,036	16.47%
Items purchased - resale	249,592	2,772,960	9.00%
Total supplies	\$ 765,409	\$ 5,771,543	13.26%

Other Services and Expenditures			
	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 42,976	\$ 303,801	14.15%
Disposal fees	75,085	830,618	9.04%
General repair / maintenance	33,278	547,974	6.07%
Maintenance contracts	6,332	107,379	5.90%
Land and buildings	128	200	64.00%
Equipment and vehicles	896	29,999	2.99%
Solid waste benefit charge	1,546	1,574	98.22%
Licenses and permits	250	6,769	3.69%
Taxes	5,257	5,478	95.97%
Telephone	11,751	71,204	16.50%
Postage	9,765	51,535	18.95%
Transportation	-	100	0.00%
Dues/registration fees	670	8,040	8.33%
Lodging	-	1,200	0.00%
Meals/food	-	275	0.00%
Advertising	-	4,500	0.00%
Printing and binding	-	4,000	0.00%
Insurance	117,083	180,190	64.98%
Miscellaneous	-	10,000	0.00%
Total other services	\$ 305,017	\$ 2,164,836	14.09%

Parking Fund - Summary
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Licenses and permits	\$ 27,174	\$ 155,740	17.45%	\$ 37,095	\$ 173,740	21.35%
Intergovernmental	-	146,192	0.00%	-	128,250	0.00%
Charges for services	863,472	3,462,144	24.94%	893,351	3,357,028	26.61%
Fines and forfeitures	173,373	678,980	25.53%	161,666	685,230	23.59%
Other financing sources	2,016	-	100.00%	2,404	-	100.00%
Miscellaneous	91,388	347,471	26.30%	60,931	347,471	17.54%
Fund balance	-	134,903	0.00%	-	1,154,609	0.00%
Total revenues	1,157,423	4,925,430	23.50%	1,155,447	5,846,328	19.76%
Expenditures:						
Personnel	431,385	1,076,978	40.06%	176,242	1,003,429	17.56%
Supplies	168,312	490,556	34.31%	50,623	337,109	15.02%
Other services and expenses	80,146	682,383	11.75%	89,350	742,641	12.03%
Contingency	-	100,000	0.00%	-	42,000	0.00%
Debt service	300,194	2,425,513	12.38%	325,846	2,571,149	12.67%
Transfers to other funds	48,370	150,000	32.25%	30,217	1,150,000	2.63%
Total expenditures	1,028,407	4,925,430	20.88%	672,278	5,846,328	11.50%
Net surplus (deficit)	\$ 129,016	\$ -		\$ 483,169	\$ -	

Parking Fund - Expenditures by Department
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Public Parking	\$ 271,602	\$ 857,068	31.69%
Church Street Deck	71,769	360,040	19.93%
Court Street Deck	119,457	285,067	41.90%
Carroll Creek Deck	96,856	350,844	27.61%
West Patrick Street Deck	71,003	229,185	30.98%
East All Saints Street Deck	49,156	167,713	29.31%
Debt Service	300,194	2,425,513	12.38%
Interfund Transfers	48,370	150,000	32.25%
Contingency	-	100,000	0.00%
Total expenditures	\$ 1,028,407	\$ 4,925,430	20.88%

Parking Fund - Personnel
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 50,688	\$ 219,274	23.12%
Overtime	8,037	33,707	23.84%
Salaries - part time	74,492	432,059	17.24%
Total salaries	133,217	685,040	19.45%
Benefits:			
Workman's compensation	16,851	27,613	61.03%
FICA	9,972	52,395	19.03%
Insurance (health, life, dis)	21,310	61,895	34.43%
OPEB	25,663	25,663	100.00%
Retirement	224,372	224,372	100.00%
Total benefits	298,168	391,938	76.08%
Total personnel	\$ 431,385	\$ 1,076,978	40.06%

Parking Fund - Supplies and Other Services
September 30, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 140,952	\$ 299,306	47.09%
Clothing/uniforms	-	4,800	0.00%
Fuel and oil	2,142	10,700	20.02%
Electricity	25,194	171,500	14.69%
Natural gas	24	500	4.80%
Chemicals	-	3,750	0.00%
Total supplies	\$ 168,312	\$ 490,556	34.31%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 29,095	\$ 219,713	13.24%
General repair / maintenance	8,279	346,096	2.39%
Maintenance contracts	7,394	40,744	18.15%
Equipment and vehicles	-	1,427	0.00%
Water/sewer service	1,138	4,810	23.66%
Storm water mgmt	214	1,130	18.94%
Solid waste benefit charge	12,348	12,348	100.00%
Telephone	1,098	14,200	7.73%
Postage	122	1,000	12.20%
Transportation	-	900	0.00%
Dues/registration fees	-	1,300	0.00%
Lodging	-	550	0.00%
Insurance	20,458	38,165	53.60%
Total other services	\$ 80,146	\$ 682,383	11.75%

Clustered Spires Golf Course - Summary
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Charges for services	\$ 554,813	\$ 1,673,000	33.16%	\$ 526,102	\$ 1,697,500	30.99%
Other financing sources	4	290,596	0.00%	3	-	100.00%
Miscellaneous	67,998	-	100.00%	1,555	500	311.00%
Fund balance	-	99,043	0.00%	-	77,633	0.00%
Total revenues	622,815	2,062,639	30.20%	527,660	1,775,633	29.72%
Expenditures:						
Personnel	426,753	961,794	44.37%	208,367	975,742	21.35%
Supplies	421,392	859,441	49.03%	100,231	567,807	17.65%
Other services and expenses	33,703	115,420	29.20%	21,380	97,432	21.94%
Capital outlay	-	45,756	0.00%	-	-	0.00%
Debt service	10,042	80,228	12.52%	10,392	76,569	13.57%
Transfers to other funds	-	-	0.00%	-	58,083	0.00%
Total expenditures	891,890	2,062,639	43.24%	340,370	1,775,633	19.17%
Net surplus (deficit)	\$ (269,075)	\$ -		\$ 187,290	\$ -	

Expenditures by Department

	FY 2013 Actual	FY 2013 Amended	% of Budget
Maintenance	\$ 265,615	\$ 638,085	41.63%
Clubhouse	521,819	1,075,023	48.54%
Restaurant	94,414	269,303	35.06%
Debt Service	10,042	80,228	12.52%
Total expenditures	\$ 891,890	\$ 2,062,639	43.24%

Clustered Spires Golf Course - Personnel
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 91,427	\$ 402,466	22.72%
Salaries - seasonal	70,085	185,800	37.72%
Total salaries	161,512	588,266	27.46%
Benefits:			
Workman's compensation	5,628	9,223	61.02%
FICA	11,797	45,003	26.21%
Insurance (health, life, dis)	34,458	91,444	37.68%
OPEB	32,995	32,995	100.00%
Unemployment	-	14,500	0.00%
Retirement	180,363	180,363	100.00%
Total benefits	265,241	373,528	71.01%
Total personnel	\$ 426,753	\$ 961,794	44.37%

Clustered Spires Golf Course - Supplies and Other Services
September 30, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 332,963	\$ 400,505	83.14%
Fuel and oil	12,448	33,750	36.88%
Electricity	7,392	42,100	17.56%
Natural gas	24	4,500	0.53%
Chemicals	18,965	74,721	25.38%
Items purchased - resale	49,600	303,865	16.32%
Total supplies	\$ 421,392	\$ 859,441	49.03%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 7,752	\$ 48,944	15.84%
General repair / maintenance	4,542	10,700	42.45%
Maintenance contracts	1,543	1,956	78.89%
Water/sewer service	741	2,350	31.53%
Storm water mgmt	1,489	6,600	22.56%
Solid waste benefit charge	168	175	96.00%
Licenses and permits	-	2,000	0.00%
Telephone	1,027	9,600	10.70%
Postage	-	390	0.00%
Transportation	-	100	0.00%
Dues/registration fees	1,503	3,130	48.02%
Advertising	6,373	18,106	35.20%
Insurance	8,565	11,369	75.34%
Total other services	\$ 33,703	\$ 115,420	29.20%

Storm Water Fund - Summary
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Charges for services	\$ 200,738	\$ 1,830,000	10.97%	\$ 253,895	\$ 1,653,240	15.36%
Other financing sources	1,596	7,500	21.28%	11,227	9,536	117.73%
Miscellaneous	7	-	100.00%	11	-	100.00%
Fund balance	-	532,627	0.00%	-	38,920	0.00%
Total revenues	202,341	2,370,127	8.54%	265,133	1,701,696	15.58%
Expenditures:						
Personnel	243,026	628,558	38.66%	131,123	627,698	20.89%
Supplies	13,383	111,917	11.96%	28,590	117,769	24.28%
Other services and expenses	15,470	222,060	6.97%	14,301	192,161	7.44%
Capital outlay	-	-	0.00%	-	19,895	0.00%
Contingency	-	10,000	0.00%	-	10,000	0.00%
Debt service	12,505	100,092	12.49%	12,955	96,819	13.38%
Transfers to other funds	17,667	1,297,500	1.36%	7,879	47,500	16.59%
Fund balance (reserves)	-	-	0.00%	-	589,854	0.00%
Total expenditures	302,051	2,370,127	12.74%	194,848	1,701,696	11.45%
Net surplus (deficit)	\$ (99,710)	\$ -		\$ 70,285	\$ -	

Expenditures by Department

	FY 2013 Actual	FY 2013 Amended	% of Budget
Street Sweeping	\$ 113,432	\$ 319,021	35.56%
Storm Water	158,447	643,514	24.62%
Debt Service	12,505	100,092	12.49%
Interfund Transfers	17,667	1,297,500	1.36%
Contingency	-	10,000	0.00%
Total expenditures	\$ 302,051	\$ 2,370,127	12.74%

Storm Water Fund - Personnel
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 73,887	\$ 362,868	20.36%
Overtime	1,160	10,000	11.60%
Total salaries	75,047	372,868	20.13%
Benefits:			
Workman's compensation	10,334	16,934	61.03%
FICA	5,264	28,526	18.45%
Insurance (health, life, dis)	33,535	90,780	36.94%
OPEB	29,534	29,534	100.00%
Retirement	89,110	89,110	100.00%
Misc benefits	202	806	25.06%
Total benefits	167,979	255,690	65.70%
Total personnel	\$ 243,026	\$ 628,558	38.66%

Storm Water Fund - Supplies and Other Services
September 30, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 6,157	\$ 58,840	10.46%
Clothing/uniforms	120	1,650	7.27%
Fuel and oil	6,332	41,561	15.24%
Electricity	740	9,000	8.22%
Natural gas	34	350	9.71%
Chemicals	-	516	0.00%
Total supplies	\$ 13,383	\$ 111,917	11.96%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 2,423	\$ 16,307	14.86%
Disposal fees	4,401	26,228	16.78%
General repair / maintenance	1,155	156,093	0.74%
Maintenance contracts	-	12,000	0.00%
Licenses and permits	-	100	0.00%
Telephone	176	1,000	17.60%
Postage	-	75	0.00%
Dues/registration fees	-	500	0.00%
Insurance	7,315	9,757	74.97%
Total other services	\$ 15,470	\$ 222,060	6.97%

Airport Fund - Summary
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Charges for services	\$ 198,559	\$ 906,413	21.91%	\$ 201,718	\$ 853,505	23.63%
Other financing sources	1,490	14,283,326	0.01%	675,814	710,774	95.08%
Miscellaneous	7,165	7,200	99.51%	1,800	-	100.00%
Fund balance	-	59,403	0.00%	-	45,579	0.00%
Total revenues	207,214	15,256,342	1.36%	879,332	1,609,858	54.62%
Expenditures:						
Personnel	109,348	292,587	37.37%	63,474	297,748	21.32%
Supplies	13,736	102,625	13.38%	15,509	110,620	14.02%
Other services and expenses	57,534	303,098	18.98%	56,424	265,124	21.28%
Debt service	167,596	14,558,032	1.15%	186,505	931,266	20.03%
Transfers to other funds	-	-	0.00%	25,000	5,100	490.20%
Total expenditures	348,214	15,256,342	2.28%	346,912	1,609,858	21.55%
Net surplus (deficit)	\$ (141,000)	\$ -		\$ 532,420	\$ -	

Airport Fund - Personnel
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 50,529	\$ 197,905	25.53%
Overtime	-	5,100	0.00%
Total salaries	50,529	203,005	24.89%
Benefits:			
Workman's compensation	6,644	10,888	61.02%
FICA	3,702	15,531	23.84%
Insurance (health, life, dis)	7,266	21,524	33.76%
OPEB	9,165	9,165	100.00%
Retirement	31,898	31,898	100.00%
Misc benefits	144	576	25.00%
Total benefits	58,819	89,582	65.66%
Total personnel	\$ 109,348	\$ 292,587	37.37%

Airport Fund - Supplies and Other Services
September 30, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 6,801	\$ 40,000	17.00%
Fuel and oil	715	4,000	17.88%
Electricity	6,165	47,500	12.98%
Natural gas	55	1,000	5.50%
Chemicals	-	10,125	0.00%
Total supplies	\$ 13,736	\$ 102,625	13.38%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 4,782	\$ 67,607	7.07%
Disposal fees	-	500	0.00%
Custodial services	560	4,387	12.76%
General repair / maintenance	10,995	76,812	14.31%
Maintenance contracts	1,042	23,387	4.46%
Equipment and vehicles	555	60,385	0.92%
Water/sewer service	470	2,000	23.50%
Storm water mgmt	1,334	5,000	26.68%
Solid waste benefit charge	7,404	7,404	100.00%
Taxes	7,264	7,331	99.09%
Telephone	1,025	11,000	9.32%
Postage	63	500	12.60%
Transportation	-	250	0.00%
Dues/registration fees	2,200	7,000	31.43%
Lodging	-	500	0.00%
Advertising	-	3,000	0.00%
Printing and binding	-	3,000	0.00%
Insurance	19,840	23,035	86.13%
Total other services	\$ 57,534	\$ 303,098	18.98%

Weinberg Center for the Arts - Summary
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Intergovernmental	\$ -	\$ 40,000	0.00%	\$ -	\$ 41,121	0.00%
Charges for services	61,014	801,089	7.62%	73,481	718,950	10.22%
Other financing sources	-	136,082	0.00%	-	147,745	0.00%
Miscellaneous	12,008	476,250	2.52%	10,774	400,000	2.69%
Fund balance	-	3,672	0.00%	-	21,666	0.00%
Total revenues	73,022	1,457,093	5.01%	84,255	1,329,482	6.34%
Expenditures:						
Personnel	154,528	461,876	33.46%	97,719	419,386	23.30%
Supplies	16,867	93,644	18.01%	8,239	84,816	9.71%
Other services and expenses	156,620	901,573	17.37%	107,482	825,280	13.02%
Total expenditures	328,015	1,457,093	22.51%	213,440	1,329,482	16.05%
Net surplus (deficit)	\$ (254,993)	\$ -		\$ (129,185)	\$ -	

Weinberg Center for the Arts - Personnel
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 53,557	\$ 232,079	23.08%
Salaries - part time	1,074	20,305	0.00%
Salaries - seasonal	8,284	60,000	13.81%
Total salaries	62,915	312,384	20.14%
Benefits:			
Workman's compensation	3,179	5,210	61.02%
FICA	4,411	23,897	18.46%
Insurance (health, life, dis)	20,088	53,876	37.29%
OPEB	14,664	14,664	100.00%
Retirement	48,389	48,389	100.00%
Misc benefits	882	3,456	25.52%
Total benefits	91,613	149,492	61.28%
Total personnel	\$ 154,528	\$ 461,876	33.46%

Weinberg Center for the Arts - Supplies and Other Services
September 30, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 4,728	\$ 30,644	15.43%
Electricity	6,961	27,000	25.78%
Natural gas	123	15,000	0.82%
Bar supplies	5,055	12,000	42.13%
Candy	-	7,500	0.00%
Souvenirs	-	1,500	0.00%
Total supplies	\$ 16,867	\$ 93,644	18.01%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 16,796	\$ 151,718	11.07%
National acts	104,410	380,000	27.48%
Custodial services	669	30,234	2.21%
General repair / maintenance	3,276	7,500	43.68%
Maintenance contracts	4,062	7,500	54.16%
Equipment and vehicles	3,325	7,000	47.50%
Water/sewer service	865	2,250	38.44%
Storm water mgmt	45	200	22.50%
Solid waste benefit charge	1,125	1,125	100.00%
Licenses and permits	-	1,550	0.00%
Taxes	1,253	1,260	99.44%
Telephone	527	5,100	10.33%
Postage	278	7,100	3.92%
Transportation	-	350	0.00%
Dues/registration fees	-	570	0.00%
Lodging	-	600	0.00%
Meals/food	-	200	0.00%
Advertising	7,353	266,006	2.76%
Printing and binding	8,197	22,500	36.43%
Insurance	4,439	8,810	50.39%
Total other services	\$ 156,620	\$ 901,573	17.37%

Community Development Fund - Summary
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Intergovernmental	\$ 33,326	\$ 309,645	10.76%	\$ 12,491	\$ 464,000	2.69%
Charges for services	-	-	0.00%	-	300	0.00%
Miscellaneous	86	-	100.00%	115	300	38.33%
Fund balance	-	534	0.00%	-	762	0.00%
Total revenues	33,412	310,179	10.77%	12,606	465,362	2.71%
Expenditures:						
Personnel	19,642	77,510	25.34%	28,148	117,432	23.97%
Supplies	-	508	0.00%	-	3,000	0.00%
Other services and expenses	2,061	232,161	0.89%	1,630	344,930	0.47%
Transfers to other funds	4,563	-	100.00%	-	-	0.00%
Total expenditures	26,266	310,179	8.47%	29,778	465,362	6.40%
Net surplus (deficit)	\$ 7,146	\$ -		\$ (17,172)	\$ -	

Community Development Fund - Personnel
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 12,971	\$ 56,214	23.07%
Total salaries	12,971	56,214	23.07%
Benefits:			
Workman's compensation	128	210	60.95%
FICA	869	4,300	20.21%
Insurance (health, life, dis)	5,674	16,786	33.80%
Total benefits	6,671	21,296	31.33%
Total personnel	\$ 19,642	\$ 77,510	25.34%

Community Development Fund - Supplies and Other Services
September 30, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ -	\$ 508	0.00%
Total supplies	\$ -	\$ 508	0.00%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ -	\$ 3,000	0.00%
Telephone	93	-	100.00%
Postage	8	350	2.29%
Transportation	-	1,250	0.00%
Dues/registration fees	25	1,200	2.08%
Lodging	-	500	0.00%
Meals/food	-	200	0.00%
Advertising	580	2,676	21.67%
Printing and binding	-	500	0.00%
Insurance	1,355	1,413	95.90%
Donations	-	221,072	0.00%
Total other services	\$ 2,061	\$ 232,161	0.89%

Rental Operations Fund - Summary
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Other financing sources	\$ 8,198	\$ 27,420	29.90%	\$ 5,802	\$ 26,304	22.06%
Miscellaneous	2,046	9,024	22.67%	2,478	13,188	18.79%
Fund balance	-	250	0.00%	-	23,029	0.00%
Total revenues	10,244	36,694	27.92%	8,280	62,521	13.24%
Expenditures:						
Personnel	8,543	27,029	31.61%	8,099	35,311	22.94%
Supplies	31	3,629	0.85%	27	1,500	1.80%
Other services and expenses	1,333	6,036	22.08%	1,288	5,710	22.56%
Capital outlay	-	-	0.00%	-	20,000	0.00%
Total expenditures	9,907	36,694	27.00%	9,414	62,521	15.06%
Net surplus (deficit)	\$ 337	\$ -		\$ (1,134)	\$ -	

Rental Operations Fund - Personnel
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 5,061	\$ 19,833	25.52%
Total salaries	5,061	19,833	25.52%
Benefits:			
Workman's compensation	48	79	60.76%
FICA	348	1,517	22.94%
Insurance (health, life, dis)	2,084	5,485	37.99%
Retirement	930	-	100.00%
Misc benefits	72	115	62.61%
Total benefits	3,482	7,196	48.39%
Total personnel	\$ 8,543	\$ 27,029	31.61%

Rental Operations Fund - Supplies and Other Services
September 30, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ -	\$ 2,129	0.00%
Electricity	31	1,500	2.07%
Total supplies	\$ 31	\$ 3,629	0.85%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 300	\$ 1,450	20.69%
General repair / maintenance	-	1,000	0.00%
Maintenance contracts	-	500	0.00%
Water/sewer service	300	1,800	16.67%
Storm water mgmt	79	350	22.57%
Insurance	654	936	69.87%
Total other services	\$ 1,333	\$ 6,036	22.08%

Controlled Dangerous Substance Fund
September 30, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Fines and forfeitures	\$ -	\$ 25,000	0.00%	\$ 11,693	\$ 25,000	46.77%
Miscellaneous	90	-	100.00%	151	-	100.00%
Fund balance	-	70,970	0.00%	-	75,653	0.00%
Total revenues	90	95,970	0.09%	11,844	100,653	11.77%
Expenditures:						
Supplies	1,391	19,948	6.97%	3,173	21,483	14.77%
Other services and expenses	19,343	51,422	37.62%	13,017	52,420	24.83%
Capital outlay	12,300	24,600	50.00%	-	26,750	0.00%
Total expenditures	33,034	95,970	34.42%	16,190	100,653	16.08%
Net surplus (deficit)	\$ (32,944)	\$ -		\$ (4,346)	\$ -	

Controlled Dangerous Substance - Supplies and Other Services
September 30, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 1,291	\$ 19,948	6.47%
Fuel and oil	100	-	100.00%
Total supplies	\$ 1,391	\$ 19,948	6.97%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 7,804	\$ 14,086	55.40%
General repair / maintenance	1,985	14,612	13.58%
Dues/registration fees	-	8,672	0.00%
Insurance	9,554	14,052	67.99%
Total other services	\$ 19,343	\$ 51,422	37.62%