

THE CITY OF FREDERICK

FISCAL YEAR 2013 BUDGET UPDATE

December 31, 2012



Prepared by the Department of Finance

M. Katherine Barkdoll, CPA
Director of Budget and Purchasing

Gerald D. Kolbfleisch, CPFO
Director of Finance

Member of Government Finance Officers Association
of the United States and Canada

Table of Contents

Title Page.....	1
Table of Contents.....	2-3
Budget Update Report.....	4-5
 <u>ALL FUNDS</u>	
All Funds Summary.....	6
Personnel Expenditures.....	7
Supplies Expenditures.....	8
Other Services and Expenditures.....	9
 <u>GENERAL FUND</u>	
General Fund Summary.....	10
General Fund Revenues.....	11-16
Expenditures by Department.....	17-18
Personnel Expenditures.....	19
Supplies Expenditures.....	20
Other Services and Expenditures.....	21
 <u>WATER AND SEWER FUND</u>	
Water and Sewer Fund Summary.....	22
Expenditures by Department.....	23
Personnel Expenditures.....	24
Supplies and Other Expenditures.....	25
 <u>PARKING FUND</u>	
Parking Fund Summary.....	26
Expenditures by Department.....	27
Personnel Expenditures.....	28
Supplies and Other Expenditures.....	29
 <u>CLUSTERED SPIRES GOLF COURSE</u>	
Clustered Spires Golf Course Summary.....	30
Personnel Expenditures.....	31
Supplies and Other Expenditures.....	32
 <u>STORM WATER FUND</u>	
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 Report
December 31, 2012**

All Funds Summary

The City began Fiscal Year 2013 with an adopted budget of \$137,362,981. During the first and second 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 December 31, 2012, the City's amended budget was \$140,989,238.

Overall expenditures are trending as anticipated. Through the second quarter, the City had realized 44.16% of salary costs and 80.84% of benefit costs. Benefit expenditures are higher in the first part of the year due to the timing of the pension and OPEB contributions. Workman's Compensation insurance also trends higher through the second 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 64.13% of total budgeted revenues and 88.43% of budgeted tax revenues through the second quarter. The vast majority of real property taxes are realized in the first quarter with amounts exceeding the projected budgeted amount. Personal income taxes and business property taxes are received throughout the year with more significant payments received in the third and fourth quarters.

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 majority of highway user revenues are received in the second half of the fiscal year.

In FY 2012, other financing sources include amounts related to the refunding of bonds which occurred in December 2011. The FY 2013 budget will be amended for the refunding transaction which occurred in January 2013.

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
December 31, 2012**

Water and Sewer Fund

Overall, the Water and Sewer Fund is performing within budget. Charges for services are 43.53% of the total budget. This is due to the timing of billing cycles for water and sewer service. Expenditures appear reasonable and are within expectations.

Parking Fund

Parking Fund revenues are down slightly due to the temporary closing of the Church Street Deck for renovations. Costs associated with Church Street Deck operations are also under budget at 28.85%. Other 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. The City replaced the fleet of golf carts in the first half of FY 2013, which accounts for the increase in expenditures over 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. 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 were refinanced in January 2013. 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 27.89% 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. Expenditures are trending as expected.

Other Funds

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

All Funds - Summary
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Taxes	\$ 49,195,064	\$ 55,633,032	88.43%	\$ 43,663,828	\$ 47,910,631	91.14%
Licenses and permits	870,610	2,658,688	32.75%	1,060,800	2,273,274	46.66%
Intergovernmental	1,392,064	4,111,989	33.85%	4,359,666	9,888,128	44.09%
Charges for services	14,630,796	33,257,096	43.99%	13,848,086	32,039,539	43.22%
Fines and forfeitures	1,103,825	2,066,530	53.41%	1,337,749	2,274,730	58.81%
Other financing sources	1,366,557	19,251,070	7.10%	9,762,610	13,188,881	74.02%
Miscellaneous	883,177	2,230,541	39.59%	843,692	1,942,053	43.44%
Fund balance	-	21,780,292	0.00%	-	15,365,366	0.00%
Total revenues	69,442,093	140,989,238	49.25%	74,876,431	124,882,602	59.96%
Expenditures						
Personnel	35,109,188	58,154,635	60.37%	34,335,337	56,362,375	60.92%
Supplies	4,232,633	12,603,796	33.58%	4,531,392	12,021,711	37.69%
Other services and expenses	5,470,583	14,721,335	37.16%	5,117,815	13,857,850	36.93%
Capital outlay	740,666	2,410,450	30.73%	460,074	1,017,712	45.21%
Contingency	-	371,517	0.00%	-	118,921	0.00%
Debt service	7,185,823	33,204,346	21.64%	16,142,049	27,575,105	58.54%
Transfers to other funds	1,080,598	10,715,171	10.08%	1,081,809	5,391,953	20.06%
Fund balance (reserves)	-	8,807,988	0.00%	-	8,536,975	0.00%
Total expenditures	53,819,491	140,989,238	38.17%	61,668,476	124,882,602	49.38%
Net surplus (deficit)	\$ 15,622,602	\$ -		\$ 13,207,955	\$ -	

All Funds - Personnel
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 12,814,247	\$ 29,093,096	44.05%
Overtime	661,251	1,409,673	46.91%
Salaries - part time	565,028	1,466,970	38.52%
Salaries - seasonal	250,184	433,028	57.78%
Special allowance	37,574	46,212	81.31%
Total salaries	14,328,284	32,448,979	44.16%
Benefits:			
Workman's compensation	483,431	859,060	56.27%
FICA	1,031,641	2,479,386	41.61%
Insurance (health, life, dis)	4,395,996	7,409,316	59.33%
OPEB	2,640,000	2,640,000	100.00%
Unemployment	-	14,500	0.00%
Retirement	12,151,889	12,170,639	99.85%
Misc benefits	77,947	132,755	58.71%
Total benefits	20,780,904	25,705,656	80.84%
Total personnel	\$ 35,109,188	\$ 58,154,635	60.37%

**All Funds - Supplies
December 31, 2012**

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 1,527,475	\$ 3,641,294	41.95%
Medical supplies	4,985	23,174	21.51%
Clothing/uniforms	74,366	215,345	34.53%
Photographic supplies	-	3,700	0.00%
Weapons/ammo	4,014	97,170	4.13%
Fuel and oil	484,126	1,043,429	46.40%
Electricity	1,000,084	2,881,238	34.71%
Natural gas	35,709	170,144	20.99%
Heating fuel	2,355	7,100	33.17%
Chemicals	326,014	1,238,042	26.33%
Items purchased - resale	762,992	3,252,160	23.46%
Bar supplies	7,844	22,000	35.65%
Candy	2,669	7,500	35.59%
Souvenirs	-	1,500	0.00%
Total supplies	\$ 4,232,633	\$ 12,603,796	33.58%

**All Funds - Other Services and Expenditures
December 31, 2012**

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 905,365	\$ 3,000,998	30.17%
National acts	171,074	370,000	46.24%
Legal service fees	43,672	138,241	31.59%
Disposal fees	889,927	2,382,123	37.36%
Custodial services	51,048	142,562	35.81%
Lawn care	2,440	6,440	37.89%
General repair / maintenance	1,319,290	4,070,056	32.41%
Maintenance contracts	306,087	816,470	37.49%
Land and buildings	220,655	517,071	42.67%
Equipment and vehicles	74,930	150,487	49.79%
Water/sewer service	20,832	37,160	56.06%
Storm water mgmt	15,713	30,635	51.29%
Solid waste benefit charge	33,796	41,680	81.08%
Licenses and permits	1,902	18,970	10.03%
Taxes	18,404	19,101	96.35%
Telephone	155,476	451,081	34.47%
Postage	35,017	104,393	33.54%
Transportation	3,881	19,240	20.17%
Dues/registration fees	119,833	237,433	50.47%
Lodging	1,466	22,770	6.44%
Meals/food	1,078	5,938	18.15%
Advertising	84,074	393,561	21.36%
Printing and binding	31,211	83,182	37.52%
Insurance	756,479	1,008,402	75.02%
Donations	206,903	633,341	32.67%
Miscellaneous	30	20,000	0.15%
Total other services	\$ 5,470,583	\$ 14,721,335	37.16%

General Fund - Summary
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Taxes	\$ 49,195,064	\$ 55,633,032	88.43%	\$ 43,663,828	\$ 47,910,631	91.14%
Licenses and permits	720,565	2,295,068	31.40%	893,836	1,936,934	46.15%
Intergovernmental	1,275,854	3,616,152	35.28%	4,192,655	9,254,757	45.30%
Charges for services	816,544	1,588,130	51.42%	702,458	1,435,568	48.93%
Fines and forfeitures	710,461	1,337,050	53.14%	955,083	1,544,000	61.86%
Other financing sources	1,111,447	1,856,000	59.88%	8,933,651	9,744,522	91.68%
Miscellaneous	497,861	1,383,396	35.99%	549,611	1,173,594	46.83%
Fund balance	-	17,002,554	0.00%	-	13,185,090	0.00%
Total revenues	54,327,796	84,711,382	64.13%	59,891,122	86,185,096	69.49%
Expenditures:						
Personnel	29,029,287	47,614,332	60.97%	28,317,806	45,881,538	61.72%
Supplies	1,719,603	5,144,302	33.43%	2,051,675	4,869,302	42.13%
Other services and expenses	4,062,934	10,043,955	40.45%	3,552,211	9,232,939	38.47%
Capital outlay	449,416	1,704,423	26.37%	430,964	716,368	60.16%
Contingency	-	87,265	0.00%	-	55,639	0.00%
Debt service	3,843,671	7,098,537	54.15%	12,562,495	15,000,919	83.74%
Transfers to other funds	-	4,210,580	0.00%	23,483	2,481,270	0.95%
Fund balance (reserves)	-	8,807,988	0.00%	-	7,947,121	0.00%
Total expenditures	39,104,911	84,711,382	46.16%	46,938,634	86,185,096	54.46%
Net surplus (deficit)	\$ 15,222,885	\$ -		\$ 12,952,488	\$ -	

General Fund - Revenues
December 31, 2012

	Taxes		
	FY 2013 Actual	FY 2013 Amended	% of Budget
Real property: Revenues from taxes on assessed value of real property	\$ 45,355,838	\$ 45,142,160	100.47%
Business property: Revenues from taxes on assessed values of certain business property	796,441	2,630,597	30.28%
Public utilities: Revenues from taxes on assessed value of certain property of public utilities	800,004	1,109,000	72.14%
Personal income taxes: City's share of income taxes received by the State for returns filed from Frederick.	2,301,572	6,500,000	35.41%
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.	131,424	300,000	43.81%
Other: Interest, credits, additions, abatements, discounts and other miscellaneous tax adjustments	(190,215)	(48,725)	390.38%
Total taxes	\$ 49,195,064	\$ 55,633,032	88.43%

General Fund - Revenues
December 31, 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	8,424	150,000	5.62%
Building permits and inspections: Revenue from permits issued for construction, electrical work, fire protection and plan review	464,273	1,172,600	39.59%
Cable television: Franchise fees for cable television in the City	233,072	875,000	26.64%
Other: Occupational licenses, road closures, appeals, vending permits, parade permits, and other miscellaneous permits	14,796	42,468	34.84%
Total licenses and permits	\$ 720,565	\$ 2,295,068	31.40%

General Fund - Revenues
December 31, 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	550,612	1,971,265	27.93%
Police: Various Federal, State, and local grants to support the Frederick Police Department	383,119	906,844	42.25%
Highway user revenue: City's share of gasoline tax and motor vehicle registrations collected by the State	120,413	430,266	27.99%
Other: Costs assumed by Frederick County and other miscellaneous intergovernmental revenues	221,710	307,777	72.04%
Total intergovernmental	\$ 1,275,854	\$ 3,616,152	35.28%

* 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
December 31, 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	\$ 117,279	\$ 156,510	74.93%
Development inspection and review fees: Charges for plan review by the Engineering department and inspection of new development	243,997	260,000	93.85%
Waste collection: Commercial excess, supplemental, and bulk collections	56,283	170,550	33.00%
General services: Reimbursement for services provided by the City for non-City events (Frederick Marathon, Festival of the Arts, etc.)	29,252	94,220	31.05%
Charges for repairs: Reimbursement from individuals for damages done to City property	11,110	14,300	77.69%
Recreation fees: Revenues from gym memberships, camps, various recreation programs, classes, and use of City swimming pools	353,287	886,750	39.84%
Other: Legal review fees, police academy training, maintenance for Memorial Park	5,336	5,800	92.00%
Total charges for services	\$ 816,544	\$ 1,588,130	51.42%

General Fund - Revenues
December 31, 2012

Fines and Forfeitures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Municipal infractions: Fines for City code violations	\$ 4,870	\$ 7,050	69.08%
Red light cameras: Fines generated by red light traffic violations at various locations in the City	159,668	400,000	39.92%
False alarm fees: Fines imposed for repeat false alarms	28,775	30,000	95.92%
Speed camera citations: Fines generated by speeding violations at various locations in the City	517,148	900,000	57.46%
Total Fines and forfeitures	\$ 710,461	\$ 1,337,050	53.14%

Miscellaneous Revenues

	FY 2013 Actual	FY 2013 Amended	% of Budget
Investment interest : Earnings on cash in bank	\$ 46,141	\$ 160,000	28.84%
Rents : Revenues generated by the rental of City facilities.	346,530	684,450	50.63%
Donations : Donations made to the City by individuals or organizations	1,628	45,500	3.58%
Other miscellaneous receipts: Return check fees, discounts earned, and other various receipts	103,562	493,446	20.99%
Total miscellaneous revenues	\$ 497,861	\$ 1,383,396	35.99%

General Fund - Revenues
December 31, 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.	\$ 1,080,598	\$ 1,847,500	58.49%
Insurance reimbursements: Proceeds from insurance for replacement or repair of assets	1,437	-	100.00%
Sale of capital assets: Proceeds from sale of assets	29,412	8,500	346.02%
Fund balance: Source of funding relied upon to balance the budget. This funding is the accumulation of surplus from prior years.	-	17,002,554	0.00%
Total other financing sources	\$ 1,111,447	\$ 18,858,554	5.89%

**General Fund - Expenditures by Department
December 31, 2012**

	FY 2013 Actual	FY 2013 Amended	% of Budget
Mayor's Office	\$ 734,683	\$ 1,082,435	67.87%
Legal	374,709	765,695	48.94%
Election Board	2,008	3,508	57.24%
Finance	659,345	1,289,431	51.13%
Purchasing	353,875	633,682	55.84%
Information Technology	476,295	886,743	53.71%
Geographic Information Systems	110,859	243,318	45.56%
Audio Visual	70,506	190,566	37.00%
Human Resources	349,885	725,159	48.25%
Safety	111,181	199,394	55.76%
Planning	596,195	1,114,001	53.52%
Code Enforcement	326,548	608,174	53.69%
Facility Maintenance	512,693	890,079	57.60%
Asset Management	195,940	503,346	38.93%
Municipal Annex	184,536	391,888	47.09%
Community Promotion	52,819	65,756	80.33%
Special Events	138,380	223,852	61.82%
Police	16,738,086	28,144,142	59.47%
Fire	326,864	335,143	97.53%
Building Inspection	662,929	1,124,387	58.96%
Electrical Inspection	209,580	343,684	60.98%
DPW Projects	277,438	516,897	53.67%
General Administration - DPW	634,146	1,407,970	45.04%
Maintenance - Equipment			
and Machinery	639,538	1,101,668	58.05%
Engineering	721,276	1,379,603	52.28%
Waste Collection	1,766,572	3,849,952	45.89%
Street Maintenance	1,872,728	3,994,168	46.89%
Snow Removal	30,239	343,898	8.79%
Street Lights and Signals	1,108,669	2,343,100	47.32%
Traffic Lines and Signs	311,937	611,373	51.02%
Bus Maintenance	29,999	30,122	99.59%
Grounds Maintenance	1,701,705	3,287,793	51.76%
Harry Grove Stadium	62,329	178,951	34.83%
Recreation Centers	708,149	1,337,310	52.95%
Burck Street Center	5,033	25,180	19.99%
Summer Playground Program	66,322	117,554	56.42%

General Fund - Expenditures by Department
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Swimming Pools	137,192	273,388	50.18%
Community Development	50,787	60,437	84.03%
Economic Development	275,089	604,920	45.48%
Frederick Community			
Action Agency	1,674,176	3,278,345	51.07%
Debt Service	3,843,671	7,098,537	54.15%
Interfund Transfers	-	4,210,580	0.00%
Contingency	-	87,265	0.00%
Fund Balance (reserves)	-	8,807,988	0.00%
Total expenditures	\$ 39,104,911	\$ 84,711,382	46.16%

General Fund - Personnel
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 10,489,541	\$ 23,851,376	43.98%
Overtime	535,764	1,091,866	49.07%
Salaries - part time	409,580	1,014,606	40.37%
Salaries - seasonal	107,836	187,228	57.60%
Special allowance	37,574	46,212	81.31%
Total salaries	11,580,295	26,191,288	44.21%
Benefits:			
Workman's compensation	383,620	682,375	56.22%
FICA	833,141	2,000,671	41.64%
Insurance (health, life, dis)	3,544,961	5,985,616	59.22%
OPEB	2,192,369	2,192,369	100.00%
Retirement	10,423,697	10,442,505	99.82%
Misc benefits	71,204	119,508	59.58%
Total benefits	17,448,992	21,423,044	81.45%
Total personnel	\$ 29,029,287	\$ 47,614,332	60.97%

General Fund - Supplies
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 665,441	\$ 1,978,888	33.63%
Medical supplies	4,985	23,174	21.51%
Clothing/uniforms	67,245	190,787	35.25%
Photographic supplies	-	3,700	0.00%
Weapons/ammo	4,014	97,170	4.13%
Fuel and oil	366,045	801,466	45.67%
Electricity	525,775	1,571,638	33.45%
Natural gas	31,722	135,650	23.39%
Heating fuel	509	600	84.83%
Chemicals	6,160	165,894	3.71%
Items purchased - resale	47,707	175,335	27.21%
Total supplies	\$ 1,719,603	\$ 5,144,302	33.43%

General Fund - Other Services and Expenditures
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 555,061	\$ 2,128,624	26.08%
Legal service fees	43,672	138,241	31.59%
Disposal fees	635,322	1,524,777	41.67%
Custodial services	40,475	107,228	37.75%
Lawn care	2,440	6,440	37.89%
General repair / maintenance	1,180,671	2,933,056	40.25%
Maintenance contracts	271,091	623,004	43.51%
Land and buildings	220,527	516,871	42.67%
Equipment and vehicles	23,737	51,676	45.93%
Water/sewer service	13,948	23,950	58.24%
Storm water mgmt	8,888	17,355	51.21%
Solid waste benefit charge	11,205	19,054	58.81%
Licenses and permits	1,166	8,451	13.80%
Taxes	4,630	5,032	92.01%
Telephone	112,426	338,977	33.17%
Postage	13,720	43,443	31.58%
Transportation	3,881	16,040	24.20%
Dues/registration fees	113,222	202,971	55.78%
Lodging	1,466	19,420	7.55%
Meals/food	1,078	5,263	20.48%
Advertising	29,745	117,956	25.22%
Printing and binding	19,292	53,182	36.28%
Insurance	562,538	720,675	78.06%
Donations	192,703	412,269	46.74%
Miscellaneous	30	10,000	0.30%
Total other services	\$ 4,062,934	\$ 10,043,955	40.45%

Water and Sewer Fund - Summary
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Licenses and permits	\$ 95,034	\$ 207,880	45.72%	\$ 95,636	\$ 162,600	58.82%
Charges for services	10,009,857	22,996,320	43.53%	9,153,023	22,323,448	41.00%
Fines and forfeitures	11,400	25,500	44.71%	10,640	20,500	51.90%
Other financing sources	225,567	2,554,080	8.83%	116,353	2,550,000	4.56%
Miscellaneous	44,026	7,200	611.47%	41,764	7,000	596.63%
Fund balance	-	3,875,623	0.00%	-	742,425	0.00%
Total revenues	10,385,884	29,666,603	35.01%	9,417,416	25,805,973	36.49%
Expenditures:						
Personnel	4,082,544	7,013,971	58.21%	4,052,636	7,004,091	57.86%
Supplies	1,662,947	5,770,126	28.82%	2,079,972	5,908,305	35.20%
Other services and expenses	669,557	2,143,866	31.23%	755,116	2,099,213	35.97%
Capital outlay	278,950	539,605	51.70%	18,910	234,699	8.06%
Contingency	-	200,000	0.00%	-	11,282	0.00%
Debt service	2,364,679	8,941,944	26.44%	2,502,341	8,898,383	28.12%
Transfers to other funds	936,230	5,057,091	18.51%	903,362	1,650,000	54.75%
Total expenditures	9,994,907	29,666,603	33.69%	10,312,337	25,805,973	39.96%
Net surplus (deficit)	\$ 390,977	\$ -		\$ (894,921)	\$ -	

**Water and Sewer Fund - Expenditures by Department
December 31, 2012**

	FY 2013 Actual	FY 2013 Amended	% of Budget
Finance	\$ 143,881	\$ 271,679	52.96%
Plumbing Inspection	191,435	321,977	59.46%
Water Services	1,107,918	2,573,518	43.05%
Water Quality	182,743	367,759	49.69%
Water Treatment	2,142,685	5,815,862	36.84%
Wastewater Treatment Plant	1,693,427	3,770,482	44.91%
Sewer Maintenance	422,174	914,995	46.14%
Inflow and Infiltration	202,251	373,025	54.22%
Plant Maintenance	607,484	1,058,271	57.40%
Debt Service	2,364,679	8,941,944	26.44%
Interfund Transfers	936,230	5,057,091	18.51%
Contingency	-	200,000	0.00%
Total expenditures	\$ 9,994,907	\$ 29,666,603	33.69%

Water and Sewer Fund - Personnel
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 1,654,622	\$ 3,751,081	44.11%
Overtime	106,689	269,000	39.66%
Total salaries	1,761,311	4,020,081	43.81%
Benefits:			
Workman's compensation	60,178	106,528	56.49%
FICA	126,931	307,546	41.27%
Insurance (health, life, dis)	642,187	1,081,910	59.36%
OPEB	335,610	335,610	100.00%
Retirement	1,152,180	1,154,002	99.84%
Misc benefits	4,147	8,294	50.00%
Total benefits	2,321,233	2,993,890	77.53%
Total personnel	\$ 4,082,544	\$ 7,013,971	58.21%

Water and Sewer Fund - Supplies and Other Services
December 31, 2012

Supplies			
	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 292,302	\$ 813,426	35.93%
Clothing/uniforms	5,657	18,108	31.24%
Fuel and oil	72,072	151,952	47.43%
Electricity	360,263	1,011,000	35.63%
Natural gas	722	13,144	5.49%
Heating fuel	1,846	6,500	28.40%
Chemicals	298,029	983,036	30.32%
Items purchased - resale	632,056	2,772,960	22.79%
Total supplies	\$ 1,662,947	\$ 5,770,126	28.82%

Other Services and Expenditures			
	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 117,554	\$ 303,801	38.69%
Disposal fees	250,204	830,618	30.12%
General repair / maintenance	94,926	524,437	18.10%
Maintenance contracts	9,092	107,379	8.47%
Land and buildings	128	200	64.00%
Equipment and vehicles	16,879	29,999	56.27%
Solid waste benefit charge	1,546	1,574	98.22%
Licenses and permits	610	6,869	8.88%
Taxes	5,257	5,478	95.97%
Telephone	29,312	71,204	41.17%
Postage	19,701	51,535	38.23%
Transportation	-	100	0.00%
Dues/registration fees	1,678	9,190	18.26%
Lodging	-	1,200	0.00%
Meals/food	-	275	0.00%
Advertising	2,822	5,817	48.51%
Printing and binding	-	4,000	0.00%
Insurance	119,848	180,190	66.51%
Miscellaneous	-	10,000	0.00%
Total other services	\$ 669,557	\$ 2,143,866	31.23%

Parking Fund - Summary
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Licenses and permits	\$ 55,011	\$ 155,740	35.32%	\$ 71,328	\$ 173,740	41.05%
Intergovernmental	29,942	146,192	20.48%	22,881	128,250	17.84%
Charges for services	1,628,362	3,462,144	47.03%	1,726,078	3,357,028	51.42%
Fines and forfeitures	344,865	678,980	50.79%	345,638	685,230	50.44%
Other financing sources	4,582	-	100.00%	6,544	-	100.00%
Miscellaneous	182,802	347,471	52.61%	182,805	347,471	52.61%
Fund balance	-	134,903	0.00%	-	1,154,609	0.00%
Total revenues	2,245,564	4,925,430	45.59%	2,355,274	5,846,328	40.29%
Expenditures:						
Personnel	588,669	1,076,978	54.66%	569,606	1,003,429	56.77%
Supplies	250,527	490,556	51.07%	118,135	337,109	35.04%
Other services and expenses	149,557	708,131	21.12%	153,397	742,641	20.66%
Contingency	-	74,252	0.00%	-	42,000	0.00%
Debt service	597,581	2,425,513	24.64%	655,047	2,571,149	25.48%
Transfers to other funds	104,019	150,000	69.35%	89,867	1,150,000	7.81%
Total expenditures	1,690,353	4,925,430	34.32%	1,586,052	5,846,328	27.13%
Net surplus (deficit)	\$ 555,211	\$ -		\$ 769,222	\$ -	

Parking Fund - Expenditures by Department
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Public Parking	\$ 409,167	\$ 857,068	47.74%
Church Street Deck	103,859	360,040	28.85%
Court Street Deck	152,130	285,067	53.37%
Carroll Creek Deck	126,763	350,844	36.13%
West Patrick Street Deck	119,364	229,185	52.08%
East All Saints Street Deck	77,470	193,461	40.04%
Debt Service	597,581	2,425,513	24.64%
Interfund Transfers	104,019	150,000	69.35%
Contingency	-	74,252	0.00%
Total expenditures	\$ 1,690,353	\$ 4,925,430	34.32%

Parking Fund - Personnel
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 101,290	\$ 219,274	46.19%
Overtime	14,831	33,707	44.00%
Salaries - part time	150,278	432,059	34.78%
Total salaries	266,399	685,040	38.89%
Benefits:			
Workman's compensation	15,599	27,613	56.49%
FICA	19,950	52,395	38.08%
Insurance (health, life, dis)	36,686	61,895	59.27%
OPEB	25,663	25,663	100.00%
Retirement	224,372	224,372	100.00%
Total benefits	322,270	391,938	82.22%
Total personnel	\$ 588,669	\$ 1,076,978	54.66%

Parking Fund - Supplies and Other Services
December 31, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 188,118	\$ 299,306	62.85%
Clothing/uniforms	563	4,800	11.73%
Fuel and oil	4,508	10,700	42.13%
Electricity	57,248	171,500	33.38%
Natural gas	90	500	18.00%
Chemicals	-	3,750	0.00%
Total supplies	\$ 250,527	\$ 490,556	51.07%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 81,060	\$ 245,461	33.02%
General repair / maintenance	12,414	346,096	3.59%
Maintenance contracts	14,554	40,744	35.72%
Equipment and vehicles	-	1,427	0.00%
Water/sewer service	2,391	4,810	49.71%
Storm water mgmt	454	1,130	40.18%
Solid waste benefit charge	12,348	12,348	100.00%
Telephone	4,515	14,200	31.80%
Postage	515	1,000	51.50%
Transportation	-	900	0.00%
Dues/registration fees	595	1,300	45.77%
Lodging	-	550	0.00%
Insurance	20,711	38,165	54.27%
Total other services	\$ 149,557	\$ 708,131	21.12%

Clustered Spires Golf Course - Summary
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Charges for services	\$ 782,369	\$ 1,673,000	46.76%	\$ 764,298	\$ 1,697,500	45.02%
Other financing sources	11	290,596	0.00%	7	-	100.00%
Miscellaneous	70,528	-	100.00%	3,535	500	707.00%
Fund balance	-	99,043	0.00%	-	77,633	0.00%
Total revenues	852,908	2,062,639	41.35%	767,840	1,775,633	43.24%
Expenditures:						
Personnel	589,369	961,794	61.28%	581,408	975,742	59.59%
Supplies	494,578	856,541	57.74%	162,405	567,807	28.60%
Other services and expenses	50,489	118,320	42.67%	35,140	97,432	36.07%
Capital outlay	-	45,756	0.00%	-	-	0.00%
Debt service	20,084	80,228	25.03%	20,784	76,569	27.14%
Transfers to other funds	-	-	0.00%	-	58,083	0.00%
Total expenditures	1,154,520	2,062,639	55.97%	799,737	1,775,633	45.04%
Net surplus (deficit)	\$ (301,612)	\$ -		\$ (31,897)	\$ -	

Expenditures by Department

	FY 2013 Actual	FY 2013 Amended	% of Budget
Maintenance	\$ 351,749	\$ 638,085	55.13%
Clubhouse	634,140	1,075,023	58.99%
Restaurant	148,547	269,303	55.16%
Debt Service	20,084	80,228	25.03%
Total expenditures	\$ 1,154,520	\$ 2,062,639	55.97%

Clustered Spires Golf Course - Personnel
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 180,360	\$ 402,466	44.81%
Salaries - seasonal	113,943	185,800	61.33%
Total salaries	294,303	588,266	50.03%
Benefits:			
Workman's compensation	5,210	9,223	56.49%
FICA	21,418	45,003	47.59%
Insurance (health, life, dis)	55,080	91,444	60.23%
OPEB	32,995	32,995	100.00%
Unemployment	-	14,500	0.00%
Retirement	180,363	180,363	100.00%
Total benefits	295,066	373,528	78.99%
Total personnel	\$ 589,369	\$ 961,794	61.28%

Clustered Spires Golf Course - Supplies and Other Services
December 31, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 343,110	\$ 397,605	86.29%
Fuel and oil	20,592	33,750	61.01%
Electricity	25,345	42,100	60.20%
Natural gas	477	4,500	10.60%
Chemicals	21,825	74,721	29.21%
Items purchased - resale	83,229	303,865	27.39%
Total supplies	\$ 494,578	\$ 856,541	57.74%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 14,104	\$ 48,944	28.82%
General repair / maintenance	5,239	10,700	48.96%
Maintenance contracts	4,340	1,956	221.88%
Water/sewer service	1,650	2,350	70.21%
Storm water mgmt	3,111	6,600	47.14%
Solid waste benefit charge	168	175	96.00%
Licenses and permits	-	2,000	0.00%
Telephone	3,068	9,600	31.96%
Postage	111	390	28.46%
Transportation	-	100	0.00%
Dues/registration fees	1,503	6,030	24.93%
Advertising	8,422	18,106	46.51%
Insurance	8,773	11,369	77.17%
Total other services	\$ 50,489	\$ 118,320	42.67%

Storm Water Fund - Summary
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Charges for services	\$ 684,645	\$ 1,830,000	37.41%	\$ 729,495	\$ 1,653,240	44.13%
Other financing sources	3,894	7,500	51.92%	13,535	9,536	141.94%
Miscellaneous	390	-	100.00%	273	-	100.00%
Fund balance	-	532,627	0.00%	-	38,920	0.00%
Total revenues	688,929	2,370,127	29.07%	743,303	1,701,696	43.68%
Expenditures:						
Personnel	351,568	628,558	55.93%	351,749	627,698	56.04%
Supplies	36,589	111,917	32.69%	54,254	117,769	46.07%
Other services and expenses	20,348	222,060	9.16%	54,981	192,161	28.61%
Capital outlay	-	-	0.00%	-	19,895	0.00%
Contingency	-	10,000	0.00%	-	10,000	0.00%
Debt service	25,009	100,092	24.99%	25,909	96,819	26.76%
Transfers to other funds	29,093	1,297,500	2.24%	27,002	47,500	56.85%
Fund balance (reserves)	-	-	0.00%	-	589,854	0.00%
Total expenditures	462,607	2,370,127	19.52%	513,895	1,701,696	30.20%
Net surplus (deficit)	\$ 226,322	\$ -		\$ 229,408	\$ -	

Expenditures by Department

	FY 2013 Actual	FY 2013 Amended	% of Budget
Street Sweeping	\$ 162,283	\$ 319,021	50.87%
Storm Water	246,222	643,514	38.26%
Debt Service	25,009	100,092	24.99%
Interfund Transfers	29,093	1,297,500	2.24%
Contingency	-	10,000	0.00%
Total expenditures	\$ 462,607	\$ 2,370,127	19.52%

Storm Water Fund - Personnel
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 152,724	\$ 362,868	42.09%
Overtime	3,967	10,000	39.67%
Total salaries	156,691	372,868	42.02%
Benefits:			
Workman's compensation	9,566	16,934	56.49%
FICA	11,035	28,526	38.68%
Insurance (health, life, dis)	55,229	90,780	60.84%
OPEB	29,534	29,534	100.00%
Retirement	89,110	89,110	100.00%
Misc benefits	403	806	50.00%
Total benefits	194,877	255,690	76.22%
Total personnel	\$ 351,568	\$ 628,558	55.93%

Storm Water Fund - Supplies and Other Services
December 31, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 14,169	\$ 58,840	24.08%
Clothing/uniforms	901	1,650	54.61%
Fuel and oil	19,345	41,561	46.55%
Electricity	2,086	9,000	23.18%
Natural gas	88	350	25.14%
Chemicals	-	516	0.00%
Total supplies	\$ 36,589	\$ 111,917	32.69%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 6,004	\$ 16,307	36.82%
Disposal fees	4,401	26,228	16.78%
General repair / maintenance	1,442	156,093	0.92%
Maintenance contracts	-	12,000	0.00%
Licenses and permits	-	100	0.00%
Telephone	1,094	1,000	109.40%
Postage	-	75	0.00%
Dues/registration fees	-	500	0.00%
Insurance	7,407	9,757	75.91%
Total other services	\$ 20,348	\$ 222,060	9.16%

Airport Fund - Summary
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Charges for services	\$ 397,550	\$ 906,413	43.86%	\$ 471,053	\$ 853,505	55.19%
Other financing sources	5,727	14,379,392	0.04%	678,252	710,774	95.42%
Miscellaneous	14,329	7,200	199.01%	4,468	-	100.00%
Fund balance	-	60,116	0.00%	-	45,579	0.00%
Total revenues	417,606	15,353,121	2.72%	1,153,773	1,609,858	71.67%
Expenditures:						
Personnel	159,076	292,587	54.37%	156,336	297,748	52.51%
Supplies	32,664	102,625	31.83%	31,250	110,620	28.25%
Other services and expenses	137,439	303,811	45.24%	91,937	265,124	34.68%
Capital outlay	-	96,066	0.00%	-	-	0.00%
Debt service	334,799	14,558,032	2.30%	375,473	931,266	40.32%
Transfers to other funds	-	-	0.00%	25,000	5,100	490.20%
Total expenditures	663,978	15,353,121	4.32%	679,996	1,609,858	42.24%
Net surplus (deficit)	\$ (246,372)	\$ -		\$ 473,777	\$ -	

Airport Fund - Personnel
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 92,293	\$ 197,905	46.64%
Overtime	-	5,100	0.00%
Total salaries	92,293	203,005	45.46%
Benefits:			
Workman's compensation	6,151	10,888	56.49%
FICA	6,795	15,531	43.75%
Insurance (health, life, dis)	12,486	21,524	58.01%
OPEB	9,165	9,165	100.00%
Retirement	31,898	31,898	100.00%
Misc benefits	288	576	50.00%
Total benefits	66,783	89,582	74.55%
Total personnel	\$ 159,076	\$ 292,587	54.37%

Airport Fund - Supplies and Other Services
December 31, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 14,049	\$ 40,000	35.12%
Fuel and oil	1,464	4,000	36.60%
Electricity	16,984	47,500	35.76%
Natural gas	167	1,000	16.70%
Chemicals	-	10,125	0.00%
Total supplies	\$ 32,664	\$ 102,625	31.83%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 42,842	\$ 67,607	63.37%
Disposal fees	-	500	0.00%
Custodial services	1,680	5,100	32.94%
General repair / maintenance	14,795	76,562	19.32%
Maintenance contracts	2,217	23,387	9.48%
Equipment and vehicles	30,062	60,385	49.78%
Water/sewer service	956	2,000	47.80%
Storm water mgmt	3,000	5,000	60.00%
Solid waste benefit charge	7,404	7,404	100.00%
Taxes	7,264	7,331	99.09%
Telephone	2,995	11,000	27.23%
Postage	172	500	34.40%
Transportation	-	500	0.00%
Dues/registration fees	2,810	7,000	40.14%
Lodging	-	500	0.00%
Advertising	297	3,000	9.90%
Printing and binding	-	3,000	0.00%
Insurance	20,945	23,035	90.93%
Total other services	\$ 137,439	\$ 303,811	45.24%

Weinberg Center for the Arts - Summary
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Intergovernmental	\$ 26,250	\$ 40,000	65.63%	\$ 21,375	\$ 41,121	51.98%
Charges for services	311,469	801,089	38.88%	301,440	718,950	41.93%
Other financing sources	-	136,082	0.00%	-	147,745	0.00%
Miscellaneous	68,641	476,250	14.41%	55,663	400,000	13.92%
Fund balance	-	3,672	0.00%	-	21,666	0.00%
Total revenues	406,360	1,457,093	27.89%	378,478	1,329,482	28.47%
Expenditures:						
Personnel	254,625	461,876	55.13%	231,939	419,386	55.30%
Supplies	33,737	103,644	32.55%	28,814	84,816	33.97%
Other services and expenses	333,953	891,573	37.46%	305,289	825,280	36.99%
Total expenditures	622,315	1,457,093	42.71%	566,042	1,329,482	42.58%
Net surplus (deficit)	\$ (215,955)	\$ -		\$ (187,564)	\$ -	

Weinberg Center for the Arts - Personnel
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 107,270	\$ 232,079	46.22%
Salaries - part time	5,170	20,305	0.00%
Salaries - seasonal	28,405	60,000	47.34%
Total salaries	140,845	312,384	45.09%
Benefits:			
Workman's compensation	2,943	5,210	56.49%
FICA	9,934	23,897	41.57%
Insurance (health, life, dis)	36,089	53,876	66.99%
OPEB	14,664	14,664	100.00%
Retirement	48,389	48,389	100.00%
Misc benefits	1,761	3,456	50.95%
Total benefits	113,780	149,492	76.11%
Total personnel	\$ 254,625	\$ 461,876	55.13%

Weinberg Center for the Arts - Supplies and Other Services
December 31, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 8,486	\$ 30,644	27.69%
Electricity	12,295	27,000	45.54%
Natural gas	2,443	15,000	16.29%
Bar supplies	7,844	22,000	35.65%
Candy	2,669	7,500	35.59%
Souvenirs	-	1,500	0.00%
Total supplies	\$ 33,737	\$ 103,644	32.55%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 73,856	\$ 171,718	43.01%
National acts	171,074	370,000	46.24%
Custodial services	8,893	30,234	29.41%
General repair / maintenance	6,169	7,500	82.25%
Maintenance contracts	4,793	7,500	63.91%
Equipment and vehicles	4,252	7,000	60.74%
Water/sewer service	1,189	2,250	52.84%
Storm water mgmt	94	200	47.00%
Solid waste benefit charge	1,125	1,125	100.00%
Licenses and permits	126	1,550	8.13%
Taxes	1,253	1,260	99.44%
Telephone	1,730	5,100	33.92%
Postage	788	7,100	11.10%
Transportation	-	350	0.00%
Dues/registration fees	-	570	0.00%
Lodging	-	600	0.00%
Meals/food	-	200	0.00%
Advertising	42,095	246,006	17.11%
Printing and binding	11,919	22,500	52.97%
Insurance	4,597	8,810	52.18%
Total other services	\$ 333,953	\$ 891,573	37.46%

Community Development Fund - Summary
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Intergovernmental	\$ 60,018	\$ 309,645	19.38%	\$ 122,755	\$ 464,000	26.46%
Charges for services	-	-	0.00%	-	300	0.00%
Miscellaneous	217	-	100.00%	285	300	95.00%
Fund balance	-	534	0.00%	-	762	0.00%
Total revenues	60,235	310,179	19.42%	123,040	465,362	26.44%
Expenditures:						
Personnel	37,474	77,510	48.35%	57,567	117,432	49.02%
Supplies	-	508	0.00%	-	3,000	0.00%
Other services and expenses	16,820	232,161	7.24%	150,358	344,930	43.59%
Transfers to other funds	11,256	-	100.00%	13,095	-	0.00%
Total expenditures	65,550	310,179	21.13%	221,020	465,362	47.49%
Net surplus (deficit)	\$ (5,315)	\$ -		\$ (97,980)	\$ -	

Community Development Fund - Personnel
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 25,945	\$ 56,214	46.15%
Total salaries	25,945	56,214	46.15%
Benefits:			
Workman's compensation	119	210	56.67%
FICA	1,736	4,300	40.37%
Insurance (health, life, dis)	9,674	16,786	57.63%
Total benefits	11,529	21,296	54.14%
Total personnel	\$ 37,474	\$ 77,510	48.35%

Community Development Fund - Supplies and Other Services
December 31, 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	\$ 118	\$ 3,000	3.93%
Telephone	336	-	100.00%
Postage	10	350	2.86%
Transportation	-	1,250	0.00%
Dues/registration fees	25	1,200	2.08%
Lodging	-	500	0.00%
Meals/food	-	200	0.00%
Advertising	693	2,676	25.90%
Printing and binding	-	500	0.00%
Insurance	1,438	1,413	101.77%
Donations	14,200	221,072	6.42%
Total other services	\$ 16,820	\$ 232,161	7.24%

Rental Operations Fund - Summary
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Charges for services	\$ -	\$ -	0.00%	\$ 241	-	100.00%
Other financing sources	15,329	27,420	55.90%	14,268	26,304	54.24%
Miscellaneous	4,185	9,024	46.38%	4,958	13,188	37.59%
Fund balance	-	250	0.00%	-	23,029	0.00%
Total revenues	19,514	36,694	53.18%	19,467	62,521	31.14%
Expenditures:						
Personnel	16,576	27,029	61.33%	16,290	35,311	46.13%
Supplies	88	3,629	2.42%	113	1,500	7.53%
Other services and expenses	5,477	6,036	90.74%	2,238	5,710	39.19%
Capital outlay	-	-	0.00%	-	20,000	0.00%
Total expenditures	22,141	36,694	60.34%	18,641	62,521	29.82%
Net surplus (deficit)	\$ (2,627)	\$ -		\$ 826	\$ -	

Rental Operations Fund - Personnel
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 10,202	\$ 19,833	51.44%
Total salaries	10,202	19,833	51.44%
Benefits:			
Workman's compensation	45	79	56.96%
FICA	701	1,517	46.21%
Insurance (health, life, dis)	3,604	5,485	65.71%
Retirement	1,880	-	100.00%
Misc benefits	144	115	125.22%
Total benefits	6,374	7,196	88.58%
Total personnel	\$ 16,576	\$ 27,029	61.33%

Rental Operations Fund - Supplies and Other Services
December 31, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ -	\$ 2,129	0.00%
Electricity	88	1,500	5.87%
Total supplies	\$ 88	\$ 3,629	2.42%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 2,999	\$ 1,450	206.83%
General repair / maintenance	956	1,000	95.60%
Maintenance contracts	-	500	0.00%
Water/sewer service	698	1,800	38.78%
Storm water mgmt	166	350	47.43%
Insurance	658	936	70.30%
Total other services	\$ 5,477	\$ 6,036	90.74%

Controlled Dangerous Substance Fund
December 31, 2012

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Fines and forfeitures	\$ 37,099	\$ 25,000	148.40%	\$ 26,388	\$ 25,000	105.55%
Miscellaneous	198	-	100.00%	330	-	100.00%
Fund balance	-	70,970	0.00%	-	75,653	0.00%
Total revenues	37,297	95,970	38.86%	26,718	100,653	26.54%
Expenditures:						
Supplies	1,900	19,948	9.52%	4,774	21,483	22.22%
Other services and expenses	24,009	51,422	46.69%	17,148	52,420	32.71%
Capital outlay	12,300	24,600	50.00%	10,200	26,750	38.13%
Total expenditures	38,209	95,970	39.81%	32,122	100,653	31.91%
Net surplus (deficit)	\$ (912)	\$ -		\$ (5,404)	\$ -	

Controlled Dangerous Substance - Supplies and Other Services
December 31, 2012

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 1,800	\$ 19,948	9.02%
Fuel and oil	100	-	100.00%
Total supplies	\$ 1,900	\$ 19,948	9.52%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 11,767	\$ 14,086	83.54%
General repair / maintenance	2,678	14,612	18.33%
Dues/registration fees	-	8,672	0.00%
Insurance	9,564	14,052	68.06%
Total other services	\$ 24,009	\$ 51,422	46.69%