

THE CITY OF FREDERICK

FISCAL YEAR 2013 BUDGET UPDATE

March 31, 2013



Prepared by the Department of Finance

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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
March 31, 2013

All Funds Summary

The City began Fiscal Year 2013 with an adopted budget of \$137,362,981. Through the third 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 March 31, 2013, the City's amended budget was \$141,338,798.

Through the third quarter, the City had realized 76.96% of salary costs and 95.12% of benefit costs. The large percentage of benefits expended is due to the timing of payments for certain benefits; specifically, health insurance, pension, OPEB, and worker's compensation insurance. Worker's compensation is \$132,901 greater than the budgeted amount. This is due to premium increases resulting from an unfavorable claims history.

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 90.61% of total budgeted revenues and 94.80% of budgeted tax revenues through the third 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 fourth quarter. The franchise fees for cable television are remitted to the City beginning in the second quarter.

Intergovernmental revenues are 67.75% 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
March 31, 2013**

Water and Sewer Fund

Overall, the Water and Sewer Fund is performing within budget. Charges for services are 73.74% of the total budget compared to 63.03% for the same time period in the prior year. This is due to the timing of billing cycles for water and sewer service. Expenditures appear reasonable with the explanations given above.

Parking Fund

Parking Fund revenues have been affected by the temporary closing of the Church Street Deck for renovations. Costs associated with Church Street Deck operations are also under budget at 42.38%. Other expenditures are within expectations and consistent with the explanations given above.

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. The debt service budget 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 52.76% 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
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Taxes	\$ 52,738,642	\$ 55,633,032	94.80%	\$ 47,163,861	\$ 47,910,631	98.44%
Licenses and permits	1,806,587	2,658,688	67.95%	1,528,026	2,273,274	67.22%
Intergovernmental	2,771,005	4,158,547	66.63%	6,579,542	9,888,128	66.54%
Charges for services	24,775,851	33,257,096	74.50%	20,853,370	32,039,539	65.09%
Fines and forfeitures	1,724,581	2,066,530	83.45%	1,884,045	2,274,730	82.82%
Other financing sources	17,606,343	19,251,070	91.46%	10,222,146	13,188,881	77.51%
Miscellaneous	1,528,634	2,230,541	68.53%	1,316,863	1,942,053	67.81%
Fund balance	-	22,083,294	0.00%	-	15,365,366	0.00%
Total revenues	102,951,643	141,338,798	72.84%	89,547,853	124,882,602	71.71%
Expenditures						
Personnel	49,457,275	58,197,654	84.98%	43,452,241	56,362,375	77.09%
Supplies	7,519,461	12,618,317	59.59%	6,904,130	12,021,711	57.43%
Other services and expenses	8,815,583	15,029,307	58.66%	7,595,297	13,857,850	54.81%
Capital outlay	1,357,932	2,490,888	54.52%	564,058	1,017,712	55.42%
Contingency	-	275,127	0.00%	-	118,921	0.00%
Debt service	27,591,549	33,204,346	83.10%	20,154,583	27,575,105	73.09%
Transfers to other funds	1,523,980	10,715,171	14.22%	1,484,549	5,391,953	27.53%
Fund balance (reserves)	-	8,807,988	0.00%	-	8,536,975	0.00%
Total expenditures	96,265,780	141,338,798	68.11%	80,154,858	124,882,602	64.18%
Net surplus (deficit)	\$ 6,685,863	\$ -		\$ 9,392,995	\$ -	

All Funds - Personnel
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 22,446,775	\$ 29,093,096	77.15%
Overtime	1,182,705	1,449,635	81.59%
Salaries - part time	1,032,299	1,466,970	70.37%
Salaries - seasonal	303,657	433,028	70.12%
Special allowance	37,729	46,212	81.64%
Total salaries	25,003,165	32,488,941	76.96%
Benefits:			
Workman's compensation	991,961	859,060	115.47%
FICA	1,801,983	2,482,443	72.59%
Insurance (health, life, dis)	6,726,438	7,409,316	90.78%
OPEB	2,640,000	2,640,000	100.00%
Unemployment	15,271	16,000	95.44%
Retirement	12,164,657	12,170,639	99.95%
Misc benefits	113,800	131,255	86.70%
Total benefits	24,454,110	25,708,713	95.12%
Total personnel	\$ 49,457,275	\$ 58,197,654	84.98%

All Funds - Supplies
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 2,323,451	\$ 3,606,637	64.42%
Medical supplies	12,243	23,174	52.83%
Clothing/uniforms	148,771	215,403	69.07%
Photographic supplies	-	3,700	0.00%
Weapons/ammo	24,966	97,170	25.69%
Fuel and oil	810,039	1,043,549	77.62%
Electricity	1,966,413	2,881,238	68.25%
Natural gas	135,671	171,644	79.04%
Heating fuel	5,308	7,100	74.76%
Chemicals	641,736	1,289,542	49.76%
Items purchased - resale	1,431,956	3,248,160	44.09%
Bar supplies	12,611	22,000	57.32%
Candy	6,296	7,500	83.95%
Souvenirs	-	1,500	0.00%
Total supplies	\$ 7,519,461	\$ 12,618,317	59.59%

All Funds - Other Services and Expenditures
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 1,617,639	\$ 3,021,498	53.54%
National acts	280,098	370,000	75.70%
Legal service fees	57,995	138,241	41.95%
Disposal fees	1,710,638	2,382,123	71.81%
Custodial services	96,613	142,562	67.77%
Lawn care	2,440	6,440	37.89%
General repair / maintenance	1,926,694	4,358,946	44.20%
Maintenance contracts	478,737	807,470	59.29%
Land and buildings	410,943	517,071	79.48%
Equipment and vehicles	89,573	154,026	58.15%
Water/sewer service	25,649	37,160	69.02%
Storm water mgmt	22,718	30,635	74.16%
Solid waste benefit charge	33,840	41,680	81.19%
Licenses and permits	8,132	19,170	42.42%
Taxes	18,404	19,101	96.35%
Telephone	292,056	450,881	64.77%
Postage	55,649	104,593	53.21%
Transportation	7,160	19,360	36.98%
Dues/registration fees	159,089	239,856	66.33%
Lodging	7,055	23,637	29.85%
Meals/food	1,661	6,018	27.60%
Advertising	144,394	393,914	36.66%
Printing and binding	42,316	83,182	50.87%
Insurance	1,017,329	1,008,402	100.89%
Donations	308,841	633,341	48.76%
Miscellaneous	(80)	20,000	-0.40%
Total other services	\$ 8,815,583	\$ 15,029,307	58.66%

General Fund - Summary
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Taxes	\$ 52,738,642	\$ 55,633,032	94.80%	\$ 47,163,861	\$ 47,910,631	98.44%
Licenses and permits	1,499,034	2,295,068	65.32%	1,270,882	1,936,934	65.61%
Intergovernmental	2,481,366	3,662,710	67.75%	6,268,014	9,254,757	67.73%
Charges for services	1,366,296	1,588,130	86.03%	1,022,200	1,435,568	71.21%
Fines and forfeitures	1,064,684	1,337,050	79.63%	1,311,537	1,544,000	84.94%
Other financing sources	16,920,597	1,856,000	911.67%	9,337,555	9,744,522	95.82%
Miscellaneous	999,522	1,383,396	72.25%	883,333	1,173,594	75.27%
Fund balance	-	17,305,556	0.00%	-	13,185,090	0.00%
Total revenues	77,070,141	85,060,942	90.61%	67,257,382	86,185,096	78.04%
Expenditures:						
Personnel	40,730,464	47,657,351	85.47%	35,662,342	45,881,538	77.73%
Supplies	3,340,439	5,194,867	64.30%	3,089,497	4,869,302	63.45%
Other services and expenses	6,389,457	10,361,429	61.67%	5,268,534	9,232,939	57.06%
Capital outlay	875,832	1,709,423	51.24%	511,708	716,368	71.43%
Contingency	-	20,767	0.00%	-	55,639	0.00%
Debt service	22,154,945	7,098,537	312.11%	14,850,531	15,000,919	99.00%
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	73,491,137	85,060,942	86.40%	59,406,095	86,185,096	68.93%
Net surplus (deficit)	\$ 3,579,004	\$ -		\$ 7,851,287	\$ -	

General Fund - Revenues
March 31, 2013

	Taxes		
	FY 2013 Actual	FY 2013 Amended	% of Budget
Real property: Revenues from taxes on assessed value of real property	\$ 45,273,219	\$ 45,142,160	100.29%
Business property: Revenues from taxes on assessed values of certain business property	2,146,815	2,630,597	81.61%
Public utilities: Revenues from taxes on assessed value of certain property of public utilities	1,055,710	1,109,000	95.19%
Personal income taxes: City's share of income taxes received by the State for returns filed from Frederick.	3,827,735	6,500,000	58.89%
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.	289,820	300,000	96.61%
Other: Interest, credits, additions, abatements, discounts and other miscellaneous tax adjustments	145,343	(48,725)	-298.29%
Total taxes	\$ 52,738,642	\$ 55,633,032	94.80%

General Fund - Revenues
March 31, 2013

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	12,134	150,000	8.09%
Building permits and inspections: Revenue from permits issued for construction, electrical work, fire protection and plan review	989,890	1,172,600	84.42%
Cable television: Franchise fees for cable television in the City	472,768	875,000	54.03%
Other: Occupational licenses, road closures, appeals, vending permits, parade permits, and other miscellaneous permits	24,242	42,468	57.08%
Total licenses and permits	\$ 1,499,034	\$ 2,295,068	65.32%

General Fund - Revenues
March 31, 2013

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	1,181,567	1,971,265	59.94%
Police : Various Federal, State, and local grants to support the Frederick Police Department	728,812	953,402	76.44%
Highway user revenue : City's share of gasoline tax and motor vehicle registrations collected by the State	253,516	430,266	58.92%
Other : Costs assumed by Frederick County and other miscellaneous intergovernmental revenues	317,471	307,777	103.15%
Total intergovernmental	\$ 2,481,366	\$ 3,662,710	67.75%

* 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
March 31, 2013

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	\$ 247,528	\$ 156,510	158.15%
Development inspection and review fees: Charges for plan review by the Engineering department and inspection of new development	414,621	260,000	159.47%
Waste collection: Commercial excess, supplemental, and bulk collections	88,519	170,550	51.90%
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	25,321	14,300	177.07%
Recreation fees: Revenues from gym memberships, camps, various recreation programs, classes, and use of City swimming pools	550,919	886,750	62.13%
Other: Legal review fees, police academy training, maintenance for Memorial Park	10,136	5,800	174.76%
Total charges for services	\$ 1,366,296	\$ 1,588,130	86.03%

General Fund - Revenues
March 31, 2013

Fines and Forfeitures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Municipal infractions: Fines for City code violations	\$ 6,525	\$ 7,050	92.55%
Red light cameras: Fines generated by red light traffic violations at various locations in the City	244,985	400,000	61.25%
False alarm fees: Fines imposed for repeat false alarms	57,505	30,000	191.68%
Speed camera citations: Fines generated by speeding violations at various locations in the City	755,669	900,000	83.96%
Total Fines and forfeitures	\$ 1,064,684	\$ 1,337,050	79.63%

Miscellaneous Revenues

	FY 2013 Actual	FY 2013 Amended	% of Budget
Investment interest : Earnings on cash in bank	\$ 80,856	\$ 160,000	50.54%
Rents : Revenues generated by the rental of City facilities.	614,312	684,450	89.75%
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	302,726	493,446	61.35%
Total miscellaneous revenues	\$ 999,522	\$ 1,383,396	72.25%

General Fund - Revenues
March 31, 2013

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.	\$ 1,523,981	\$ 1,847,500	82.49%
Insurance reimbursements: Proceeds from insurance for replacement or repair of assets	1,437	-	100.00%
Sale of capital assets: Proceeds from sale of assets	36,869	8,500	433.75%
Proceeds from debt issue	15,358,310	-	N/A
Fund balance: Source of funding relied upon to balance the budget. This funding is the accumulation of surplus from prior years.	-	17,305,556	0.00%
Total other financing sources	\$ 16,920,597	\$ 19,161,556	88.30%

**General Fund - Expenditures by Department
March 31, 2013**

	FY 2013 Actual	FY 2013 Amended	% of Budget
Mayor's Office	\$ 927,082	\$ 1,083,435	85.57%
Legal	559,632	765,695	73.09%
Election Board	2,150	3,508	61.29%
Finance	935,432	1,289,431	72.55%
Purchasing	537,594	633,682	84.84%
Information Technology	690,545	886,743	77.87%
Geographic Information Systems	190,321	243,318	78.22%
Audio Visual	107,938	190,566	56.64%
Human Resources	532,526	735,159	72.44%
Safety	171,254	199,394	85.89%
Planning	905,858	1,114,001	81.32%
Code Enforcement	503,591	608,174	82.80%
Facility Maintenance	750,415	890,079	84.31%
Asset Management	313,657	801,346	39.14%
Municipal Annex	304,710	391,888	77.75%
Community Promotion	63,931	65,756	97.22%
Special Events	190,290	223,852	85.01%
Police	23,710,171	28,190,702	84.11%
Fire	330,393	335,143	98.58%
Building Inspection	955,440	1,124,387	84.97%
Electrical Inspection	299,245	343,684	87.07%
DPW Projects	408,996	516,897	79.13%
General Administration - DPW	1,055,435	1,407,970	74.96%
Maintenance - Equipment			
and Machinery	862,588	1,101,668	78.30%
Engineering	1,113,625	1,379,603	80.72%
Waste Collection	2,803,839	3,849,952	72.83%
Street Maintenance	2,590,619	3,994,168	64.86%
Snow Removal	294,074	395,396	74.37%
Street Lights and Signals	1,761,076	2,343,100	75.16%
Traffic Lines and Signs	454,142	611,373	74.28%
Bus Maintenance	30,122	30,122	100.00%
Grounds Maintenance	2,473,413	3,292,793	75.12%
Harry Grove Stadium	103,291	178,951	57.72%
Recreation Centers	1,055,465	1,337,310	78.92%
Burck Street Center	18,457	25,180	73.30%
Summer Playground Program	74,850	117,554	63.67%

**General Fund - Expenditures by Department
March 31, 2013**

	FY 2013 Actual	FY 2013 Amended	% of Budget
Swimming Pools	202,354	277,388	72.95%
Community Development	58,195	60,437	96.29%
Economic Development	422,124	604,920	69.78%
Frederick Community			
Action Agency	2,571,352	3,278,345	78.43%
Debt Service	22,154,945	7,098,537	312.11%
Interfund Transfers	-	4,210,580	0.00%
Contingency	-	20,767	0.00%
Fund Balance (reserves)	-	8,807,988	0.00%
Total expenditures	\$ 73,491,137	\$ 85,060,942	86.40%

General Fund - Personnel
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 18,432,096	\$ 23,851,376	77.28%
Overtime	977,132	1,131,828	86.33%
Salaries - part time	758,645	1,014,606	74.77%
Salaries - seasonal	113,716	187,228	60.74%
Special allowance	37,729	46,212	81.64%
Total salaries	20,319,318	26,231,250	77.46%
Benefits:			
Workman's compensation	787,022	682,375	115.34%
FICA	1,464,471	2,003,728	73.09%
Insurance (health, life, dis)	5,423,969	5,985,616	90.62%
OPEB	2,192,369	2,192,369	100.00%
Unemployment	7,513	1,500	500.87%
Retirement	10,434,132	10,442,505	99.92%
Misc benefits	101,670	118,008	86.16%
Total benefits	20,411,146	21,426,101	95.26%
Total personnel	\$ 40,730,464	\$ 47,657,351	85.47%

General Fund - Supplies
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 1,210,678	\$ 1,981,777	61.09%
Medical supplies	12,243	23,174	52.83%
Clothing/uniforms	135,818	190,845	71.17%
Photographic supplies	-	3,700	0.00%
Weapons/ammo	24,966	97,170	25.69%
Fuel and oil	633,992	801,586	79.09%
Electricity	1,023,250	1,571,638	65.11%
Natural gas	110,913	135,650	81.76%
Heating fuel	1,272	600	212.00%
Chemicals	139,412	217,392	64.13%
Items purchased - resale	47,895	171,335	27.95%
Total supplies	\$ 3,340,439	\$ 5,194,867	64.30%

General Fund - Other Services and Expenditures
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 1,082,618	\$ 2,145,826	50.45%
Legal service fees	57,995	138,241	41.95%
Disposal fees	1,082,580	1,524,777	71.00%
Custodial services	74,175	107,228	69.18%
Lawn care	2,440	6,440	37.89%
General repair / maintenance	1,665,353	3,236,386	51.46%
Maintenance contracts	416,001	614,004	67.75%
Land and buildings	410,815	516,871	79.48%
Equipment and vehicles	36,070	55,215	65.33%
Water/sewer service	15,815	23,950	66.03%
Storm water mgmt	12,834	17,355	73.95%
Solid waste benefit charge	11,205	19,054	58.81%
Licenses and permits	5,000	8,451	59.16%
Taxes	4,630	5,032	92.01%
Telephone	216,255	338,777	63.83%
Postage	22,131	43,643	50.71%
Transportation	6,690	16,160	41.40%
Dues/registration fees	145,111	204,094	71.10%
Lodging	6,415	20,147	31.84%
Meals/food	1,661	5,343	31.09%
Advertising	51,335	118,309	43.39%
Printing and binding	26,264	53,182	49.39%
Insurance	749,723	720,675	104.03%
Donations	286,341	412,269	69.45%
Miscellaneous	-	10,000	0.00%
Total other services	\$ 6,389,457	\$ 10,361,429	61.67%

Water and Sewer Fund - Summary
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Licenses and permits	\$ 194,640	\$ 207,880	93.63%	\$ 140,834	\$ 162,600	86.61%
Charges for services	16,958,395	22,996,320	73.74%	14,071,089	22,323,448	63.03%
Fines and forfeitures	34,830	25,500	136.59%	20,480	20,500	99.90%
Other financing sources	569,693	2,554,080	22.31%	152,353	2,550,000	5.97%
Miscellaneous	68,318	7,200	948.86%	53,935	7,000	770.50%
Fund balance	-	3,875,623	0.00%	-	742,425	0.00%
Total revenues	17,825,876	29,666,603	60.09%	14,438,691	25,805,973	55.95%
Expenditures:						
Personnel	5,879,683	7,013,971	83.83%	5,270,711	7,004,091	75.25%
Supplies	3,021,242	5,749,926	52.54%	3,176,329	5,908,305	53.76%
Other services and expenses	1,314,551	2,164,066	60.74%	1,149,268	2,099,213	54.75%
Capital outlay	315,275	569,497	55.36%	23,305	234,699	9.93%
Contingency	-	170,108	0.00%	-	11,282	0.00%
Debt service	3,855,441	8,941,944	43.12%	3,709,484	8,898,383	41.69%
Transfers to other funds	1,334,359	5,057,091	26.39%	1,259,352	1,650,000	76.32%
Total expenditures	15,720,551	29,666,603	52.99%	14,588,449	25,805,973	56.53%
Net surplus (deficit)	\$ 2,105,325	\$ -		\$ (149,758)	\$ -	

Water and Sewer Fund - Expenditures by Department
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Finance	\$ 212,276	\$ 271,679	78.13%
Plumbing Inspection	276,966	321,977	86.02%
Water Services	1,799,954	2,603,410	69.14%
Water Quality	283,816	367,759	77.17%
Water Treatment	3,442,954	5,815,862	59.20%
Wastewater Treatment Plant	2,690,283	3,770,482	71.35%
Sewer Maintenance	620,905	914,995	67.86%
Inflow and Infiltration	314,510	373,025	84.31%
Plant Maintenance	889,087	1,058,271	84.01%
Debt Service	3,855,441	8,941,944	43.12%
Interfund Transfers	1,334,359	5,057,091	26.39%
Contingency	-	170,108	0.00%
Total expenditures	\$ 15,720,551	\$ 29,666,603	52.99%

Water and Sewer Fund - Personnel
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 2,868,762	\$ 3,751,081	76.48%
Overtime	174,341	269,000	64.81%
Total salaries	3,043,103	4,020,081	75.70%
Benefits:			
Workman's compensation	123,563	106,528	115.99%
FICA	218,602	307,546	71.08%
Insurance (health, life, dis)	994,602	1,081,910	91.93%
OPEB	335,610	335,610	100.00%
Unemployment	3,870	-	0.00%
Retirement	1,153,421	1,154,002	99.95%
Misc benefits	6,912	8,294	83.34%
Total benefits	2,836,580	2,993,890	94.75%
Total personnel	\$ 5,879,683	\$ 7,013,971	83.83%

Water and Sewer Fund - Supplies and Other Services
March 31, 2013

Supplies			
	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 481,073	\$ 793,226	60.65%
Clothing/uniforms	11,160	18,108	61.63%
Fuel and oil	111,148	151,952	73.15%
Electricity	732,844	1,011,000	72.49%
Natural gas	5,957	13,144	45.32%
Heating fuel	4,036	6,500	62.09%
Chemicals	449,408	983,036	45.72%
Items purchased - resale	1,225,616	2,772,960	44.20%
Total supplies	\$ 3,021,242	\$ 5,749,926	52.54%

Other Services and Expenditures			
	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 194,079	\$ 303,801	63.88%
Disposal fees	623,657	830,618	75.08%
General repair / maintenance	196,241	543,737	36.09%
Maintenance contracts	22,186	107,379	20.66%
Land and buildings	128	200	64.00%
Equipment and vehicles	17,781	29,999	59.27%
Solid waste benefit charge	1,546	1,574	98.22%
Licenses and permits	1,160	7,069	16.41%
Taxes	5,257	5,478	95.97%
Telephone	48,268	71,204	67.79%
Postage	30,859	51,535	59.88%
Transportation	-	100	0.00%
Dues/registration fees	5,222	9,890	52.80%
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	165,425	180,190	91.81%
Miscellaneous	(80)	10,000	-0.80%
Total other services	\$ 1,314,551	\$ 2,164,066	60.74%

Parking Fund - Summary
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Licenses and permits	\$ 112,913	\$ 155,740	72.50%	\$ 116,310	\$ 173,740	66.94%
Intergovernmental	72,474	146,192	49.57%	44,862	128,250	34.98%
Charges for services	2,814,136	3,462,144	81.28%	2,517,604	3,357,028	75.00%
Fines and forfeitures	577,776	678,980	85.09%	505,769	685,230	73.81%
Other financing sources	7,772	-	100.00%	16,740	-	100.00%
Miscellaneous	305,015	347,471	87.78%	274,192	347,471	78.91%
Fund balance	-	134,903	0.00%	-	1,154,609	0.00%
Total revenues	3,890,086	4,925,430	78.98%	3,475,477	5,846,328	59.45%
Expenditures:						
Personnel	837,987	1,076,978	77.81%	718,325	1,003,429	71.59%
Supplies	334,788	490,556	68.25%	193,902	337,109	57.52%
Other services and expenses	240,570	708,131	33.97%	224,095	742,641	30.18%
Contingency	-	74,252	0.00%	-	42,000	0.00%
Debt service	981,502	2,425,513	40.47%	970,989	2,571,149	37.76%
Transfers to other funds	131,787	150,000	87.86%	119,982	1,150,000	10.43%
Total expenditures	2,526,634	4,925,430	51.30%	2,227,293	5,846,328	38.10%
Net surplus (deficit)	\$ 1,363,452	\$ -		\$ 1,248,184	\$ -	

Parking Fund - Expenditures by Department
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Public Parking	\$ 603,008	\$ 857,068	70.36%
Church Street Deck	152,571	360,040	42.38%
Court Street Deck	203,765	285,067	71.48%
Carroll Creek Deck	169,950	350,844	48.44%
West Patrick Street Deck	165,176	229,185	72.07%
East All Saints Street Deck	118,875	193,461	61.45%
Debt Service	981,502	2,425,513	40.47%
Interfund Transfers	131,787	150,000	87.86%
Contingency	-	74,252	0.00%
Total expenditures	\$ 2,526,634	\$ 4,925,430	51.30%

Parking Fund - Personnel
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 177,571	\$ 219,274	80.98%
Overtime	24,874	33,707	73.79%
Salaries - part time	261,982	432,059	60.64%
Total salaries	464,427	685,040	67.80%
Benefits:			
Workman's compensation	32,028	27,613	115.99%
FICA	34,776	52,395	66.37%
Insurance (health, life, dis)	56,721	61,895	91.64%
OPEB	25,663	25,663	100.00%
Retirement	224,372	224,372	100.00%
Total benefits	373,560	391,938	95.31%
Total personnel	\$ 837,987	\$ 1,076,978	77.81%

Parking Fund - Supplies and Other Services
March 31, 2013

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 201,331	\$ 299,306	67.27%
Clothing/uniforms	563	4,800	11.73%
Fuel and oil	7,926	10,700	74.07%
Electricity	121,006	171,500	70.56%
Natural gas	212	500	42.40%
Chemicals	3,750	3,750	100.00%
Total supplies	\$ 334,788	\$ 490,556	68.25%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 139,398	\$ 245,461	56.79%
General repair / maintenance	18,772	346,096	5.42%
Maintenance contracts	26,164	40,744	64.22%
Equipment and vehicles	-	1,427	0.00%
Water/sewer service	3,397	4,810	70.62%
Storm water mgmt	645	1,130	57.08%
Solid waste benefit charge	12,348	12,348	100.00%
Telephone	9,298	14,200	65.48%
Postage	696	1,000	69.60%
Transportation	-	900	0.00%
Dues/registration fees	1,235	1,300	95.00%
Lodging	-	550	0.00%
Insurance	28,617	38,165	74.98%
Total other services	\$ 240,570	\$ 708,131	33.97%

Clustered Spires Golf Course - Summary
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Charges for services	\$ 1,063,129	\$ 1,673,000	63.55%	\$ 944,220	\$ 1,697,500	55.62%
Other financing sources	68,681	290,596	23.63%	11	-	100.00%
Miscellaneous	3,170	-	100.00%	4,832	500	966.40%
Fund balance	-	99,043	0.00%	-	77,633	0.00%
Total revenues	1,134,980	2,062,639	55.03%	949,063	1,775,633	53.45%
Expenditures:						
Personnel	782,497	961,794	81.36%	712,360	975,742	73.01%
Supplies	610,120	853,241	71.51%	250,196	567,807	44.06%
Other services and expenses	70,079	121,620	57.62%	55,482	97,432	56.94%
Capital outlay	45,756	45,756	100.00%	-	-	0.00%
Debt service	33,215	80,228	41.40%	31,068	76,569	40.58%
Transfers to other funds	-	-	0.00%	-	58,083	0.00%
Total expenditures	1,541,667	2,062,639	74.74%	1,049,106	1,775,633	59.08%
Net surplus (deficit)	\$ (406,687)	\$ -		\$ (100,043)	\$ -	

Expenditures by Department

	FY 2013 Actual	FY 2013 Amended	% of Budget
Maintenance	\$ 511,184	\$ 638,085	80.11%
Clubhouse	812,392	1,075,023	75.57%
Restaurant	184,876	269,303	68.65%
Debt Service	33,215	80,228	41.40%
Total expenditures	\$ 1,541,667	\$ 2,062,639	74.74%

Clustered Spires Golf Course - Personnel
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 303,996	\$ 402,466	75.53%
Salaries - seasonal	137,053	185,800	73.76%
Total salaries	441,049	588,266	74.97%
Benefits:			
Workman's compensation	10,698	9,223	115.99%
FICA	31,856	45,003	70.79%
Insurance (health, life, dis)	81,648	91,444	89.29%
OPEB	32,995	32,995	100.00%
Unemployment	3,888	14,500	0.00%
Retirement	180,363	180,363	100.00%
Total benefits	341,448	373,528	91.41%
Total personnel	\$ 782,497	\$ 961,794	81.36%

Clustered Spires Golf Course - Supplies and Other Services
March 31, 2013

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 361,054	\$ 394,305	91.57%
Fuel and oil	24,017	33,750	71.16%
Electricity	24,958	42,100	59.28%
Natural gas	2,479	4,500	55.09%
Chemicals	39,167	74,721	52.42%
Items purchased - resale	158,445	303,865	52.14%
Total supplies	\$ 610,120	\$ 853,241	71.51%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 21,951	\$ 52,244	42.02%
General repair / maintenance	6,196	10,700	57.91%
Maintenance contracts	4,529	1,956	231.54%
Water/sewer service	2,121	2,350	90.26%
Storm water mgmt	4,501	6,600	68.20%
Solid waste benefit charge	168	175	96.00%
Licenses and permits	1,581	2,000	79.05%
Telephone	6,346	9,600	66.10%
Postage	140	390	35.90%
Transportation	-	100	0.00%
Dues/registration fees	2,566	6,030	42.55%
Advertising	9,723	18,106	53.70%
Insurance	10,257	11,369	90.22%
Total other services	\$ 70,079	\$ 121,620	57.62%

Storm Water Fund - Summary
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Charges for services	\$ 1,291,301	\$ 1,830,000	70.56%	\$ 1,169,844	\$ 1,653,240	70.76%
Other financing sources	7,007	7,500	93.43%	16,032	9,536	168.12%
Miscellaneous	504	-	100.00%	617	-	100.00%
Fund balance	-	532,627	0.00%	-	38,920	0.00%
Total revenues	1,298,812	2,370,127	54.80%	1,186,493	1,701,696	69.72%
Expenditures:						
Personnel	524,267	628,558	83.41%	464,697	627,698	74.03%
Supplies	63,773	111,917	56.98%	81,930	117,769	69.57%
Other services and expenses	38,637	222,060	17.40%	66,222	192,161	34.46%
Capital outlay	-	-	0.00%	4,395	19,895	0.00%
Contingency	-	10,000	0.00%	-	10,000	0.00%
Debt service	41,358	100,092	41.32%	38,724	96,819	40.00%
Transfers to other funds	36,935	1,297,500	2.85%	37,489	47,500	78.92%
Fund balance (reserves)	-	-	0.00%	-	589,854	0.00%
Total expenditures	704,970	2,370,127	29.74%	693,457	1,701,696	40.75%
Net surplus (deficit)	\$ 593,842	\$ -		\$ 493,036	\$ -	

Expenditures by Department

	FY 2013 Actual	FY 2013 Amended	% of Budget
Street Sweeping	\$ 242,118	\$ 319,021	75.89%
Storm Water	384,559	643,514	59.76%
Debt Service	41,358	100,092	41.32%
Interfund Transfers	36,935	1,297,500	2.85%
Contingency	-	10,000	0.00%
Total expenditures	\$ 704,970	\$ 2,370,127	29.74%

Storm Water Fund - Personnel
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 274,190	\$ 362,868	75.56%
Overtime	5,568	10,000	55.68%
Total salaries	279,758	372,868	75.03%
Benefits:			
Workman's compensation	19,642	16,934	115.99%
FICA	19,726	28,526	69.15%
Insurance (health, life, dis)	85,825	90,780	94.54%
OPEB	29,534	29,534	100.00%
Retirement	89,110	89,110	100.00%
Misc benefits	672	806	83.37%
Total benefits	244,509	255,690	95.63%
Total personnel	\$ 524,267	\$ 628,558	83.41%

**Storm Water Fund - Supplies and Other Services
March 31, 2013**

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 25,377	\$ 58,840	43.13%
Clothing/uniforms	1,230	1,650	74.55%
Fuel and oil	30,095	41,561	72.41%
Electricity	6,898	9,000	76.64%
Natural gas	173	350	49.43%
Chemicals	-	516	0.00%
Total supplies	\$ 63,773	\$ 111,917	56.98%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 10,418	\$ 16,307	63.89%
Disposal fees	4,401	26,228	16.78%
General repair / maintenance	8,944	155,493	5.75%
Maintenance contracts	-	12,000	0.00%
Licenses and permits	-	100	0.00%
Telephone	1,664	1,000	166.40%
Postage	-	75	0.00%
Dues/registration fees	630	1,100	57.27%
Insurance	12,580	9,757	128.93%
Total other services	\$ 38,637	\$ 222,060	17.40%

Airport Fund - Summary
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Charges for services	\$ 668,995	\$ 906,413	73.81%	\$ 603,291	\$ 853,505	70.68%
Other financing sources	8,403	14,379,392	0.06%	680,556	710,774	95.75%
Miscellaneous	23,905	7,200	332.01%	5,681	-	100.00%
Fund balance	-	60,116	0.00%	-	45,579	0.00%
Total revenues	701,303	15,353,121	4.57%	1,289,528	1,609,858	80.10%
Expenditures:						
Personnel	238,680	292,587	81.58%	201,311	297,748	67.61%
Supplies	71,255	90,081	79.10%	54,095	110,620	48.90%
Other services and expenses	160,165	270,809	59.14%	99,799	265,124	37.64%
Capital outlay	43,446	141,612	0.00%	-	-	0.00%
Debt service	525,088	14,558,032	3.61%	553,787	931,266	59.47%
Transfers to other funds	-	-	0.00%	25,000	5,100	490.20%
Total expenditures	1,038,634	15,353,121	6.76%	933,992	1,609,858	58.02%
Net surplus (deficit)	\$ (337,331)	\$ -		\$ 355,536	\$ -	

Airport Fund - Personnel
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 153,083	\$ 197,905	77.35%
Overtime	790	5,100	15.49%
Total salaries	153,873	203,005	75.80%
Benefits:			
Workman's compensation	12,629	10,888	115.99%
FICA	11,369	15,531	73.20%
Insurance (health, life, dis)	19,266	21,524	89.51%
OPEB	9,165	9,165	100.00%
Retirement	31,898	31,898	100.00%
Misc benefits	480	576	83.33%
Total benefits	84,807	89,582	94.67%
Total personnel	\$ 238,680	\$ 292,587	81.58%

Airport Fund - Supplies and Other Services
March 31, 2013

Supplies			
	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 17,623	\$ 25,954	67.90%
Fuel and oil	2,761	4,000	69.03%
Electricity	37,611	47,500	79.18%
Natural gas	3,261	2,500	130.44%
Chemicals	9,999	10,127	98.74%
Total supplies	\$ 71,255	\$ 90,081	79.10%

Other Services and Expenditures			
	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 47,746	\$ 67,605	70.62%
Disposal fees	-	500	0.00%
Custodial services	2,520	5,100	49.41%
General repair / maintenance	19,653	43,422	45.26%
Maintenance contracts	3,982	23,387	17.03%
Equipment and vehicles	30,317	60,385	50.21%
Water/sewer service	1,348	2,000	67.40%
Storm water mgmt	4,362	5,000	87.24%
Solid waste benefit charge	7,448	7,404	100.59%
Licenses and Permits	100	-	100.00%
Taxes	7,264	7,331	99.09%
Telephone	5,899	11,000	53.63%
Postage	210	500	42.00%
Transportation	470	500	94.00%
Dues/registration fees	3,945	7,000	56.36%
Lodging	640	640	100.00%
Advertising	297	3,000	9.90%
Printing and binding	-	3,000	0.00%
Insurance	23,964	23,035	104.03%
Total other services	\$ 160,165	\$ 270,809	59.14%

Weinberg Center for the Arts - Summary
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Intergovernmental	\$ 35,000	\$ 40,000	87.50%	\$ 29,813	\$ 41,121	72.50%
Charges for services	613,378	801,089	76.57%	524,881	718,950	73.01%
Other financing sources	-	136,082	0.00%	-	147,745	0.00%
Miscellaneous	120,397	476,250	25.28%	87,151	400,000	21.79%
Fund balance	-	3,672	0.00%	-	21,666	0.00%
Total revenues	768,775	1,457,093	52.76%	641,845	1,329,482	48.28%
Expenditures:						
Personnel	375,232	461,876	81.24%	315,666	419,386	75.27%
Supplies	66,992	103,644	64.64%	48,326	84,816	56.98%
Other services and expenses	537,600	891,573	60.30%	494,239	825,280	59.89%
Total expenditures	979,824	1,457,093	67.25%	858,231	1,329,482	64.55%
Net surplus (deficit)	\$ (211,049)	\$ -		\$ (216,386)	\$ -	

Weinberg Center for the Arts - Personnel
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 175,684	\$ 232,079	75.70%
Salaries - part time	11,672	20,305	0.00%
Salaries - seasonal	52,888	60,000	88.15%
Total salaries	240,244	312,384	76.91%
Benefits:			
Workman's compensation	6,043	5,210	115.99%
FICA	17,042	23,897	71.31%
Insurance (health, life, dis)	45,912	53,876	85.22%
OPEB	14,664	14,664	100.00%
Retirement	48,389	48,389	100.00%
Misc benefits	2,938	3,456	85.01%
Total benefits	134,988	149,492	90.30%
Total personnel	\$ 375,232	\$ 461,876	81.24%

Weinberg Center for the Arts - Supplies and Other Services
March 31, 2013

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 15,729	\$ 30,644	51.33%
Electricity	19,680	27,000	72.89%
Natural gas	12,676	15,000	84.51%
Bar supplies	12,611	22,000	57.32%
Candy	6,296	7,500	83.95%
Souvenirs	-	1,500	0.00%
Total supplies	\$ 66,992	\$ 103,644	64.64%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 107,979	\$ 171,718	62.88%
National acts	280,098	370,000	75.70%
Custodial services	19,918	30,234	65.88%
General repair / maintenance	7,328	7,500	97.71%
Maintenance contracts	5,875	7,500	78.33%
Equipment and vehicles	5,405	7,000	77.21%
Water/sewer service	1,958	2,250	87.02%
Storm water mgmt	136	200	68.00%
Solid waste benefit charge	1,125	1,125	100.00%
Licenses and permits	291	1,550	18.77%
Taxes	1,253	1,260	99.44%
Telephone	3,630	5,100	71.18%
Postage	1,596	7,100	22.48%
Transportation	-	350	0.00%
Dues/registration fees	-	570	0.00%
Lodging	-	600	0.00%
Meals/food	-	200	0.00%
Advertising	79,411	246,006	32.28%
Printing and binding	16,052	22,500	71.34%
Insurance	5,545	8,810	62.94%
Total other services	\$ 537,600	\$ 891,573	60.30%

Community Development Fund - Summary
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Intergovernmental	\$ 182,165	\$ 309,645	58.83%	\$ 236,853	\$ 464,000	51.05%
Charges for services	-	-	0.00%	-	300	0.00%
Miscellaneous	357	-	100.00%	417	300	139.00%
Fund balance	-	534	0.00%	-	762	0.00%
Total revenues	182,522	310,179	58.84%	237,270	465,362	50.99%
Expenditures:						
Personnel	63,472	77,510	81.89%	83,471	117,432	71.08%
Supplies	196	508	38.58%	-	3,000	0.00%
Other services and expenses	26,165	232,161	11.27%	212,652	344,930	61.65%
Capital outlay	65,323	-	100.00%			0.00%
Transfers to other funds	20,899	-	100.00%	19,243	-	0.00%
Total expenditures	176,055	310,179	56.76%	315,366	465,362	67.77%
Net surplus (deficit)	\$ 6,467	\$ -		\$ (78,096)	\$ -	

Community Development Fund - Personnel
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 45,404	\$ 56,214	80.77%
Total salaries	45,404	56,214	80.77%
Benefits:			
Workman's compensation	244	210	116.19%
FICA	3,038	4,300	70.65%
Insurance (health, life, dis)	13,826	16,786	82.37%
Misc Benefits	960	-	100.00%
Total benefits	18,068	21,296	84.84%
Total personnel	\$ 63,472	\$ 77,510	81.89%

Community Development Fund - Supplies and Other Services
March 31, 2013

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 196	\$ 508	38.58%
Total supplies	\$ 196	\$ 508	38.58%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 193	\$ 3,000	6.43%
Telephone	696	-	100.00%
Postage	17	350	4.86%
Transportation	-	1,250	0.00%
Dues/registration fees	250	1,200	20.83%
Lodging	-	500	0.00%
Meals/food	-	200	0.00%
Advertising	806	2,676	30.12%
Printing and binding	-	500	0.00%
Insurance	1,703	1,413	120.52%
Donations	22,500	221,072	10.18%
Total other services	\$ 26,165	\$ 232,161	11.27%

Rental Operations Fund - Summary
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Charges for services	\$ 221	\$ -	0.00%	\$ 241	-	100.00%
Other financing sources	24,190	27,420	88.22%	18,899	26,304	71.85%
Miscellaneous	7,097	9,024	78.65%	6,198	13,188	47.00%
Fund balance	-	250	0.00%	-	23,029	0.00%
Total revenues	31,508	36,694	85.87%	25,338	62,521	40.53%
Expenditures:						
Personnel	24,993	27,029	92.47%	23,358	35,311	66.15%
Supplies	166	3,629	4.57%	164	1,500	10.93%
Other services and expenses	7,298	6,036	120.91%	3,141	5,710	55.01%
Capital outlay	-	-	0.00%	-	20,000	0.00%
Total expenditures	32,457	36,694	88.45%	26,663	62,521	42.65%
Net surplus (deficit)	\$ (949)	\$ -		\$ (1,325)	\$ -	

Rental Operations Fund - Personnel
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget
Salaries:			
Salaries - full time	\$ 15,989	\$ 19,833	80.62%
Total salaries	15,989	19,833	80.62%
Benefits:			
Workman's compensation	92	79	116.46%
FICA	1,103	1,517	72.71%
Insurance (health, life, dis)	4,669	5,485	85.12%
Retirement	2,972	-	100.00%
Misc benefits	168	115	146.09%
Total benefits	9,004	7,196	125.13%
Total personnel	\$ 24,993	\$ 27,029	92.47%

Rental Operations Fund - Supplies and Other Services
March 31, 2013

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ -	\$ 2,129	0.00%
Electricity	166	1,500	11.07%
Total supplies	\$ 166	\$ 3,629	4.57%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 3,499	\$ 1,450	241.31%
General repair / maintenance	1,334	1,000	133.40%
Maintenance contracts	-	500	0.00%
Water/sewer service	1,010	1,800	56.11%
Storm water mgmt	240	350	68.57%
Insurance	1,215	936	129.81%
Total other services	\$ 7,298	\$ 6,036	120.91%

Controlled Dangerous Substance Fund
March 31, 2013

	FY 2013 Actual	FY 2013 Amended	% of Budget	FY 2012 Actual	FY 2012 Amended	% of Budget
Revenues:						
Fines and forfeitures	\$ 47,291	\$ 25,000	189.16%	\$ 46,259	\$ 25,000	185.04%
Miscellaneous	349	-	100.00%	507	-	100.00%
Fund balance	-	70,970	0.00%	-	75,653	0.00%
Total revenues	47,640	95,970	49.64%	46,766	100,653	46.46%
Expenditures:						
Supplies	10,490	19,948	52.59%	9,691	21,483	45.11%
Other services and expenses	31,061	51,422	60.40%	21,865	52,420	41.71%
Capital outlay	12,300	24,600	50.00%	24,650	26,750	92.15%
Total expenditures	53,851	95,970	56.11%	56,206	100,653	55.84%
Net surplus (deficit)	\$ (6,211)	\$ -		\$ (9,440)	\$ -	

Controlled Dangerous Substance - Supplies and Other Services
March 31, 2013

Supplies

	FY 2013 Actual	FY 2013 Amended	% of Budget
General supplies	\$ 10,390	\$ 19,948	52.09%
Fuel and oil	100	-	100.00%
Total supplies	\$ 10,490	\$ 19,948	52.59%

Other Services and Expenditures

	FY 2013 Actual	FY 2013 Amended	% of Budget
Professional services	\$ 9,758	\$ 14,086	69.27%
General repair / maintenance	2,873	14,612	19.66%
Dues/registration fees	130	8,672	1.50%
Insurance	18,300	14,052	130.23%
Total other services	\$ 31,061	\$ 51,422	60.40%