

# THE CITY OF FREDERICK

## FISCAL YEAR 2011 BUDGET UPDATE SEPTEMBER 30, 2010



Prepared by the Department of Finance

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## **Budget Update September 30, 2010**

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### **All Funds Summary**

The City began Fiscal Year 2011 with an adopted budget of \$114,016,167. During the first quarter, the budget was amended for the addition of several grants and the loss of certain revenues from Frederick County Government. As of September 30, 2010, the City's amended budget was \$114,014,631.

Overall expenditures are trending as anticipated. Through the first quarter, the City had realized 25.80% of salary costs and 58.22% of benefit costs. The large percentage of benefits expended is due to the timing of payments for certain benefits. The pension contribution of \$10,325,669 is remitted at the beginning of each fiscal year. Workman's Compensation insurance is paid 4 times per year, however the first two payments fall in the first quarter.

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 62.74% of the total budgeted revenues and 87.73% of budgeted tax revenues for 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 21.29% of the budgeted amount. Grant revenues for the Frederick Community Action Agency will be recorded when received. Payment from the State of Maryland for Highway User Revenues had not been received by the end of the first quarter.

Other revenues are generally on target. The Speed Camera Program is anticipated to begin in the second quarter. Reimbursement for general services provided by the City for certain events are not realized until the spring when the events take place.

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

## **Budget Update September 30, 2010**

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### **Water and Sewer Fund**

Overall, the Water and Sewer Fund is performing within budget. Charges for Services are 18.40% of the total budget. This is due to the fact that billing for water and sewer service is accrued based on the service period and only one service period is recognized in the first quarter.

Expenditures appear reasonable with the exception of taxes. The City paid approximately \$4,200 in unanticipated property taxes to Frederick County for the water tower on S. Carroll Street. This property had not been taxed in prior years, however the tax is appropriate as the City is leasing the tower to an outside party, thus voiding the tax exemption.

### **Parking Fund**

In total, Parking Fund revenues are consistent with budgeted amounts. Licenses and permits revenue is down due to a decline in parking customers at the Marc Station lot as a result of the recent price increase. Expenditures 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.

### **Airport Fund**

The Airport is performing as anticipated. Revenues include payments for rent on the Waffle House property which is to be reimbursed to the FAA under the grant used to purchase the property. These amounts are not budgeted and will be transferred to the CIP project at year end.

### **Storm Water Fund**

Similar to the Water and Sewer Fund, charges for storm water 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.

## **Budget Update September 30, 2010**

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

Revenues for the Weinberg Center are 10.38% 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 18.34% of budget.

### **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, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Revenues:</b>				
Taxes	\$ 50,946,547	\$ 50,946,547	\$ 44,697,676	87.73%
Licenses and permits	1,923,350	1,923,350	292,265	15.20%
Intergovernmental	9,457,908	9,463,372	1,816,051	19.19%
Charges for services	28,944,196	28,937,196	5,917,489	20.45%
Fines and forfeitures	1,665,423	1,665,423	290,068	17.42%
Other financing sources	4,700,791	4,700,791	633,120	13.47%
Miscellaneous	1,685,363	1,685,363	453,566	26.91%
Fund balance	14,692,589	14,692,589	-	0.00%
<b>Total revenues</b>	<b>114,016,167</b>	<b>114,014,631</b>	<b>54,100,235</b>	<b>47.45%</b>
<b>Expenses:</b>				
Personnel	56,416,264	56,445,444	22,305,629	39.52%
Supplies	11,080,407	11,094,817	2,039,873	18.39%
Other services and expenses	12,379,346	12,159,408	2,706,496	22.26%
Capital outlay	843,600	839,664	90,328	10.76%
Contingency	510,000	509,748	-	0.00%
Debt service	20,279,457	20,279,457	4,692,646	23.14%
Transfers to other funds	2,739,383	3,187,003	455,801	14.30%
Fund balance (Reserves)	9,767,710	9,499,090	-	0.00%
<b>Total expenses</b>	<b>114,016,167</b>	<b>114,014,631</b>	<b>32,290,773</b>	<b>28.32%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,809,462</b>	

**All Funds - Personnel**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Salaries:</b>				
Salaries - Full Time	\$ 29,296,402	\$ 29,296,402	\$ 7,523,355	25.68%
Overtime	1,449,936	1,479,116	374,352	25.31%
Salaries - Part Time	1,218,173	1,218,173	259,142	21.27%
Salaries - Seasonal	519,563	519,563	240,127	46.22%
Special Allowance	44,500	44,500	1,836	4.13%
<b>Total Salaries</b>	<b>32,528,574</b>	<b>32,557,754</b>	<b>8,398,812</b>	<b>25.80%</b>
<b>Benefits:</b>				
Workman's Compensation	1,011,506	1,011,506	429,714	42.48%
FICA	2,483,989	2,483,989	610,498	24.58%
Insurance (Health, Life, Dis)	7,520,517	7,520,517	2,485,375	33.05%
OPEB	2,239,999	2,239,999	-	0.00%
Unemployment	127,920	127,920	-	0.00%
Retirement	10,346,669	10,346,669	10,325,669	99.80%
Misc Benefits	157,090	157,090	55,561	35.37%
<b>Total Benefits</b>	<b>23,887,690</b>	<b>23,887,690</b>	<b>13,906,817</b>	<b>58.22%</b>
<b>Total Personnel</b>	<b>\$ 56,416,264</b>	<b>\$ 56,445,444</b>	<b>\$ 22,305,629</b>	<b>39.52%</b>

**All Funds - Supplies**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
General Supplies	\$ 2,991,935	\$ 3,006,545	\$ 627,460	20.87%
Medical Supplies	42,950	42,950	4,392	10.23%
Clothing/Uniforms	196,111	196,111	35,579	18.14%
Photographic Supplies	9,150	9,150	176	1.92%
Weapons/Ammo	82,990	82,990	20,695	24.94%
Fuel and Oil	896,925	896,925	217,627	24.26%
Electricity	2,849,432	2,849,232	440,566	15.46%
Natural Gas	230,350	230,900	3,738	1.62%
Heating Fuel	7,600	7,600	560	7.37%
Chemicals	1,171,887	1,171,337	205,569	17.55%
Items Purchased - Resale	2,582,877	2,582,877	480,185	18.59%
Bar Supplies	11,000	11,000	2,767	25.15%
Candy	6,000	6,000	559	9.32%
Souvenirs	1,200	1,200	-	0.00%
<b>Total Supplies</b>	<b>\$ 11,080,407</b>	<b>\$ 11,094,817</b>	<b>\$ 2,039,873</b>	<b>18.39%</b>

**All Funds - Other Services and Expenses  
September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Professional Services	\$ 2,096,413	\$ 2,079,408	\$ 321,538	15.46%
National Acts	350,000	312,000	104,149	33.38%
Legal Service Fees	34,000	34,000	1,978	5.82%
Disposal Fees	2,493,634	2,493,634	476,390	19.10%
Custodial Services	274,225	274,525	48,453	17.65%
Lawn Care	4,000	4,000	2,582	64.55%
General Repair / Maintenance	2,340,664	2,073,790	216,196	10.43%
Maintenance Contracts	692,605	698,307	209,830	30.05%
Land and Buildings	509,301	509,701	93,239	18.29%
Equipment and Vehicles	118,152	117,602	7,952	6.76%
Water/Sewer Service	37,850	37,850	4,191	11.07%
Storm Water Mgmt	22,615	22,615	3,799	16.80%
Solid Waste Benefit Charge	33,147	33,147	21,778	65.70%
Licenses and Permits	18,766	19,216	7,754	40.35%
Taxes	43,448	43,448	36,337	83.63%
Telephone	463,877	463,477	68,403	14.76%
Postage	115,319	114,669	23,199	20.23%
Transportation	18,775	18,225	672	3.69%
Dues/Registration Fees	231,484	239,819	98,456	41.05%
Lodging	23,602	24,130	1,801	7.46%
Meals/Food	2,500	2,980	500	16.78%
Advertising	416,753	415,365	22,351	5.38%
Printing and Binding	83,209	82,209	21,468	26.11%
Insurance	1,025,315	1,025,315	754,862	73.62%
Donations	776,192	866,476	156,163	18.02%
Miscellaneous	153,500	153,500	2,455	1.60%
<b>Total Other Services</b>	<b>\$ 12,379,346</b>	<b>\$ 12,159,408</b>	<b>\$ 2,706,496</b>	<b>22.26%</b>

**General Fund - Summary**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Revenues:</b>				
Taxes	\$ 50,946,547	\$ 50,946,547	\$ 44,697,676	87.73%
Licenses and permits	1,659,850	1,659,850	239,724	14.44%
Intergovernmental	8,614,270	8,529,450	1,815,781	21.29%
Charges for services	1,454,276	1,447,276	346,965	23.97%
Fines and forfeitures	982,750	982,750	117,452	11.95%
Other financing sources	2,377,500	2,377,500	461,793	19.42%
Miscellaneous	1,055,167	1,055,167	269,456	25.54%
Fund balance	9,422,456	9,422,456	-	0.00%
<b>Total revenues</b>	<b>76,512,816</b>	<b>76,420,996</b>	<b>47,948,847</b>	<b>62.74%</b>
<b>Expenses:</b>				
Personnel	46,120,414	46,149,594	18,588,445	40.28%
Supplies	4,530,028	4,527,738	888,191	19.62%
Other services and expenses	7,798,008	7,499,486	2,028,959	27.05%
Capital outlay	808,500	809,564	63,938	7.90%
Contingency	250,000	249,748	-	0.00%
Debt service	7,075,703	7,075,703	2,837,172	40.10%
Transfers to other funds	891,883	1,339,503	-	0.00%
Fund balance (Reserves)	9,038,280	8,769,660	-	0.00%
<b>Total expenses</b>	<b>76,512,816</b>	<b>76,420,996</b>	<b>24,406,705</b>	<b>31.94%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,542,142</b>	

**General Fund - Revenues**  
**September 30, 2010**

<b>Taxes</b>				
	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Real Property:</b> Revenues from taxes on assessed value of real property	\$ 43,296,807	\$ 43,296,807	\$ 43,943,039	101.49%
<b>Business Property:</b> Revenues from taxes on assessed values of certain business property	1,433,740	1,433,740	458,840	32.00%
<b>Public Utilities:</b> Revenues from taxes on assessed value of certain property of public utilities	964,000	964,000	-	0.00%
<b>Personal Income Taxes:</b> City's share of income taxes received by the State for returns filed from Frederick.	5,000,000	5,000,000	538,397	10.77%
<b>Admissions and Amusements:</b> Taxes on gross receipts from admissions, the use or rental of recreation or sports equipment, and the sales of merchandise, refreshments, or services where entertainment is provided.	335,000	335,000	-	0.00%
<b>Other:</b> Interest, credits, additions, abatements, discounts and other miscellaneous tax adjustments	(83,000)	(83,000)	(242,600)	292.29%
<b>Total Taxes</b>	<b>\$ 50,946,547</b>	<b>\$ 50,946,547</b>	<b>\$ 44,697,676</b>	<b>87.73%</b>

**General Fund - Revenues**  
**September 30, 2010**

<b>Licenses and Permits</b>				
	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Alcoholic Beverage Licenses:</b> City's share of fees charged from licenses issued to allow sale of beer, wine, and liquor	\$ 70,000	\$ 70,000	\$ -	0.00%
<b>Traders Licenses:</b> Fees collected by the State from City businesses	145,000	145,000	5,025	3.47%
<b>Building Permits and Inspections :</b> Revenue from permits issued for construction, electrical work, fire protection and plan review	943,000	943,000	225,472	23.91%
<b>Cable Television:</b> Franchise fees for cable television in the City	475,000	475,000	-	0.00%
<b>Other:</b> Occupational licenses, road closures, appeals, vending permits, parade permits, and other miscellaneous permits	26,850	26,850	9,227	34.36%
<b>Total Licenses and Permits</b>	<b>\$ 1,659,850</b>	<b>\$ 1,659,850</b>	<b>\$ 239,724</b>	<b>14.44%</b>

**General Fund - Revenues**  
**September 30, 2010**

	<b>Intergovernmental</b>			
	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Tax Setoff:</b> Reimbursements to the City by Frederick County for services the City provides but for which the County collects tax revenue	\$ 5,011,040	\$ 5,011,040	\$ 1,254,226	25.03%
<b>Frederick Community Action Agency:</b> Various Federal, State, and local grants to support the Frederick Community Action Agency	2,420,599	2,306,599	173,847	7.54%
<b>Police:</b> Various Federal, State, and local grants to support the Frederick Police Department	790,625	819,805	192,751	23.51%
<b>Highway User Revenue:</b> City's share of gasoline tax and motor vehicle registrations collected by the State	101,807	101,807	-	0.00%
<b>Other:</b> Costs assumed by Frederick County and other miscellaneous intergovernmental revenues	290,199	290,199	194,957	67.18%
<b>Total Intergovernmental</b>	<b>\$ 8,614,270</b>	<b>\$ 8,529,450</b>	<b>\$ 1,815,781</b>	<b>21.29%</b>

**General Fund - Revenues**  
**September 30, 2010**

<b>Charges for Services</b>				
	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Filing Fees:</b> Charges relating to zoning such as map enhancements, text amendments, and use permits	\$ 157,000	\$ 157,000	\$ 37,197	23.69%
<b>Development Inspection and Review Fees:</b> Charges for plan review by the Engineering department and inspection of new development	276,000	276,000	56,538	20.48%
<b>General Services:</b> Reimbursement for services provided by the City for non-City events (Frederick Marathon, Festival of the Arts, etc.)	57,606	57,606	-	0.00%
<b>Charges for Repairs:</b> Reimbursement from individuals for damages done to City property	28,324	28,324	8,483	29.95%
<b>Recreation Fees:</b> Revenues from gym memberships, camps, various recreation programs, classes, and use of City swimming pools	876,996	876,996	234,496	26.74%
<b>Other:</b> Legal review fees, police academy training, maintenance for Memorial Park, trash collection, bulk trash	58,350	51,350	10,251	19.96%
<b>Total Charges for Services</b>	<b>\$ 1,454,276</b>	<b>\$ 1,447,276</b>	<b>\$ 346,965</b>	<b>23.97%</b>

**General Fund - Revenues  
September 30, 2010**

<b>Fines and Forfeitures</b>				
	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Municipal Infractions:</b> Fines for City code violations	\$ 12,500	\$ 12,500	\$ 1,270	10.16%
<b>Red Light Cameras:</b> Fines generated by red light traffic violations at various locations in the City	450,000	450,000	115,082	25.57%
<b>False Alarm Fees:</b> Fines imposed for repeat false alarms	70,000	70,000	1,100	1.57%
<b>Speed Camera Citations:</b> Fines generated by speeding violations at various locations in the City	450,000	450,000	-	0.00%
<b>Park Enforcement Fines:</b> Revenues from miscellaneous park infractions	250	250	-	0.00%
<b>Total Fines and Forfeitures</b>	<b>\$ 982,750</b>	<b>\$ 982,750</b>	<b>\$ 117,452</b>	<b>11.95%</b>

<b>Miscellaneous Revenues</b>				
	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Investment Interest :</b> Earnings on cash in bank	\$ 203,172	\$ 203,172	\$ 34,017	16.74%
<b>Rents :</b> Revenues generated by the rental of City facilities.	507,945	507,945	167,654	33.01%
<b>Donations :</b> Donations made to the City by individuals or organizations	5,600	5,600	2,700	48.21%
<b>Other Miscellaneous Receipts:</b> Return check fees, discounts earned, and other various receipts	338,450	338,450	65,085	19.23%
<b>Total Miscellaneous Revenues</b>	<b>\$ 1,055,167</b>	<b>\$ 1,055,167</b>	<b>\$ 269,456</b>	<b>25.54%</b>

**General Fund - Revenues**  
**September 30, 2010**

<b>Other Financing Sources</b>				
	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Interfund Transfers:</b> Transfers from other funds to the general fund. Typically for overhead costs.	\$ 2,367,500	\$ 2,367,500	\$ 455,801	19.25%
<b>Insurance Reimbursements:</b> Proceeds from insurance for replacement or repair of assets	5,000	5,000	5,992	119.84%
<b>Sale of Capital Assets:</b> Proceeds from sale of assets	5,000	5,000	-	0.00%
<b>Fund Balance:</b> Source of funding relied upon to balance the budget. This funding is the accumulation of surplus from prior years.	9,422,456	9,422,456	-	0.00%
<b>Total Other Financing Sources</b>	<b>\$ 11,799,956</b>	<b>\$ 11,799,956</b>	<b>\$ 461,793</b>	<b>3.91%</b>

**General Fund - Expenditures by Department  
September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Mayor's Office	\$ 1,116,690	\$ 1,116,690	\$ 482,805	43.24%
Legal	649,535	649,787	178,931	27.54%
Election Board	3,830	3,830	291	7.60%
Finance	1,132,770	1,132,770	397,176	35.06%
Purchasing	614,215	614,215	205,616	33.48%
Information Technology	821,657	821,657	206,581	25.14%
Geographic Information Systems	431,434	431,434	112,426	26.06%
Human Resources	536,433	536,433	166,927	31.12%
Safety	199,213	199,213	64,663	32.46%
Planning	1,108,802	1,108,802	351,973	31.74%
Code Enforcement	639,929	639,929	225,565	35.25%
Facility Maintenance	842,087	842,087	303,296	36.02%
Asset Management	566,454	566,454	155,723	27.49%
Municipal Annex	424,790	424,790	99,216	23.36%
Community Promotion	70,324	70,324	53,868	76.60%
Special Events	281,188	281,188	92,720	32.97%
Police	25,986,163	26,015,343	10,601,695	40.75%
Fire	337,934	337,934	321,763	95.21%
Building Inspection	975,841	975,841	369,523	37.87%
Electrical Inspection	271,335	271,335	101,075	37.25%
DPW Projects	535,884	535,884	164,499	30.70%
General Administration - DPW	1,240,332	1,240,332	389,993	31.44%
Maintenance - Equipment and Machinery	1,004,329	1,004,329	391,959	39.03%
Engineering	1,430,785	1,430,785	446,453	31.20%
Waste Collection	3,800,666	3,800,666	1,059,484	27.88%
Street Maintenance	1,942,419	1,942,419	712,164	36.66%
Snow Removal	358,553	358,553	28,912	8.06%
Street Lights and Signals	2,467,940	2,167,940	547,676	25.26%
Traffic Lines and Signs	610,083	610,083	217,607	35.67%
Bus Maintenance	46,932	46,932	46,400	98.87%
Grounds Maintenance	3,072,849	3,072,849	1,107,766	36.05%
Harry Grove Stadium	134,573	134,573	32,640	24.25%
Recreation Centers	1,312,252	1,312,252	421,072	32.09%
Summer Playground Program	112,901	112,901	71,591	63.41%
Swimming Pools	271,731	271,731	155,654	57.28%
Community Development	75,295	75,295	51,512	68.41%

**General Fund - Expenditures by Department  
September 30, 2010**

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	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Economic Development	474,635	474,635	163,807	34.51%
Frederick Community				
Action Agency	3,354,167	3,354,167	1,066,819	31.81%
Debt Service	7,075,703	7,075,703	2,837,172	40.10%
Interfund Transfers	891,883	1,339,503	-	0.00%
Contingency	250,000	249,748	1,692	0.68%
Fund Balance (Reserves)	9,038,280	8,769,660	-	0.00%
<b>Total Expenditures</b>	<b>\$ 76,512,816</b>	<b>\$ 76,420,996</b>	<b>\$ 24,406,705</b>	<b>31.94%</b>

**General Fund - Personnel**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Salaries:</b>				
Salaries - Full Time	\$ 24,141,545	\$ 24,141,545	\$ 6,179,046	25.60%
Overtime	1,128,500	1,157,680	298,887	25.82%
Salaries - Part Time	854,493	854,493	190,805	22.33%
Salaries - Seasonal	199,363	199,363	137,313	68.88%
Special Allowance	44,500	44,500	1,836	4.13%
<b>Total Salaries</b>	<b>26,368,401</b>	<b>26,397,581</b>	<b>6,807,887</b>	<b>25.79%</b>
<b>Benefits:</b>				
Workman's Compensation	772,738	772,738	331,976	42.96%
FICA	2,012,738	2,012,738	495,175	24.60%
Insurance (Health, Life, Dis)	6,003,074	6,003,074	2,005,951	33.42%
OPEB	1,783,921	1,783,921	-	0.00%
Unemployment	117,260	117,260	-	0.00%
Retirement	8,920,414	8,920,414	8,896,449	99.73%
Misc Benefits	141,868	141,868	51,007	35.95%
<b>Total Benefits</b>	<b>19,752,013</b>	<b>19,752,013</b>	<b>11,780,558</b>	<b>59.64%</b>
<b>Total Personnel</b>	<b>\$ 46,120,414</b>	<b>\$ 46,149,594</b>	<b>\$ 18,588,445</b>	<b>40.28%</b>

**General Fund - Supplies**  
**September 30, 2010**

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	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
General Supplies	\$ 1,589,153	\$ 1,587,063	\$ 347,990	21.93%
Medical Supplies	42,950	42,950	4,392	10.23%
Clothing/Uniforms	169,886	169,886	29,860	17.58%
Photographic Supplies	9,150	9,150	176	1.92%
Weapons/Ammo	82,990	82,990	20,695	24.94%
Fuel and Oil	678,715	678,715	172,049	25.35%
Electricity	1,486,682	1,486,482	244,111	16.42%
Natural Gas	180,150	180,150	3,173	1.76%
Heating Fuel	600	600	23	3.83%
Chemicals	178,875	178,875	2,970	1.66%
Items Purchased - Resale	110,877	110,877	62,752	56.60%
<b>Total Supplies</b>	<b>\$ 4,530,028</b>	<b>\$ 4,527,738</b>	<b>\$ 888,191</b>	<b>19.62%</b>

**General Fund - Other Services and Expenses**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Professional Services	\$ 1,438,800	\$ 1,433,795	\$ 194,864	13.59%
Legal Service Fees	34,000	34,000	1,978	5.82%
Disposal Fees	1,513,264	1,513,264	376,874	24.90%
Custodial Services	229,425	229,425	44,191	19.26%
Lawn Care	4,000	4,000	2,582	64.55%
General Repair / Maintenance	1,372,325	1,072,901	174,912	16.30%
Maintenance Contracts	589,780	590,482	180,609	30.59%
Land and Buildings	508,501	508,901	93,118	18.30%
Equipment and Vehicles	49,877	49,327	7,851	15.92%
Water/Sewer Service	20,750	20,750	4,151	20.00%
Storm Water Mgmt	16,150	16,150	3,745	23.19%
Solid Waste Benefit Charge	12,680	12,680	11,205	88.37%
Licenses and Permits	7,016	7,016	563	8.02%
Taxes	5,893	5,893	5,892	99.98%
Telephone	353,067	352,667	50,048	14.19%
Postage	55,123	54,473	9,526	17.49%
Transportation	13,350	12,800	633	4.95%
Dues/Registration Fees	185,674	194,009	89,311	46.03%
Lodging	15,952	16,480	1,801	10.93%
Meals/Food	800	1,280	500	39.06%
Advertising	71,763	70,375	3,447	4.90%
Printing and Binding	51,559	50,559	7,348	14.53%
Insurance	772,603	772,603	605,192	78.33%
Donations	334,656	334,656	156,163	46.66%
Miscellaneous	141,000	141,000	2,455	1.74%
<b>Total Other Services</b>	<b>\$ 7,798,008</b>	<b>\$ 7,499,486</b>	<b>\$ 2,028,959</b>	<b>27.05%</b>

**Water and Sewer Fund - Summary**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Revenues:</b>				
Licenses and permits	\$ 151,050	\$ 151,050	\$ 35,790	23.69%
Charges for services	18,863,220	18,863,220	3,470,253	18.40%
Fines and forfeitures	11,400	11,400	-	0.00%
Other financing sources	956,622	956,622	157,557	16.47%
Miscellaneous	44,700	44,700	37,774	84.51%
Fund balance	5,000,000	5,000,000	-	0.00%
<b>Total revenues</b>	<b>25,026,992</b>	<b>25,026,992</b>	<b>3,701,374</b>	<b>14.79%</b>
<b>Expenses:</b>				
Personnel	6,835,383	6,835,383	2,475,596	36.22%
Supplies	5,296,258	5,313,258	883,176	16.62%
Other services and expenses	2,054,715	2,042,715	303,980	14.88%
Capital outlay	17,000	12,000	-	0.00%
Contingency	200,000	200,000	-	0.00%
Debt service	8,973,636	8,973,636	1,292,949	14.41%
Transfers to other funds	1,650,000	1,650,000	399,001	24.18%
<b>Total expenses</b>	<b>25,026,992</b>	<b>25,026,992</b>	<b>5,354,702</b>	<b>21.40%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,653,328)</b>	

**Expenditures by Department**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Finance	\$ 270,135	\$ 270,135	\$ 88,796	32.87%
Plumbing Inspection	266,479	266,479	93,430	35.06%
Water Services	2,319,606	2,319,606	696,464	30.03%
Water Quality	348,434	348,434	109,779	31.51%
Water Treatment	5,110,290	5,110,290	1,364,788	26.71%
Wastewater Treatment Plant	3,768,657	3,768,657	805,872	21.38%
Sewer Maintenance	688,241	688,241	230,462	33.49%
Inflow and Infiltration	392,716	392,716	111,830	28.48%
Plant Maintenance	1,038,798	1,038,798	347,340	33.44%
Debt Service	8,973,636	8,973,636	1,292,949	14.41%
Interfund Transfers	1,650,000	1,650,000	399,001	24.18%
Contingency	200,000	200,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 25,026,992</b>	<b>\$ 25,026,992</b>	<b>\$ 5,540,711</b>	<b>22.14%</b>

**Water and Sewer Fund - Personnel**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Salaries:</b>				
Salaries - Full Time	\$ 3,634,155	\$ 3,634,155	\$ 947,092	26.06%
Overtime	276,200	276,200	66,049	23.91%
Salaries - Seasonal	4,800	4,800	-	0.00%
<b>Total Salaries</b>	<b>3,915,155</b>	<b>3,915,155</b>	<b>1,013,141</b>	<b>25.88%</b>
<b>Benefits:</b>				
Workman's Compensation	150,557	150,557	60,278	40.04%
FICA	299,501	299,501	73,381	24.50%
Insurance (Health, Life, Dis)	1,153,349	1,153,349	364,325	31.59%
OPEB	346,629	346,629	-	0.00%
Retirement	963,496	963,496	961,879	99.83%
Misc Benefits	6,696	6,696	2,592	38.71%
<b>Total Benefits</b>	<b>2,920,228</b>	<b>2,920,228</b>	<b>1,462,455</b>	<b>50.08%</b>
<b>Total Personnel</b>	<b>\$ 6,835,383</b>	<b>\$ 6,835,383</b>	<b>\$ 2,475,596</b>	<b>36.22%</b>

**Water and Sewer Fund - Supplies and Other Services**  
**September 30, 2010**

**Supplies**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
General Supplies	\$ 1,029,696	\$ 1,046,696	\$ 203,195	19.41%
Clothing/Uniforms	18,250	18,250	4,961	27.18%
Fuel and Oil	137,900	137,900	27,170	19.70%
Electricity	1,035,050	1,035,050	136,989	13.24%
Natural Gas	24,350	24,350	211	0.87%
Heating Fuel	7,000	7,000	537	7.67%
Chemicals	894,012	894,012	158,429	17.72%
Items Purchased - Resale	2,150,000	2,150,000	351,684	16.36%
<b>Total Supplies</b>	<b>\$ 5,296,258</b>	<b>\$ 5,313,258</b>	<b>\$ 883,176</b>	<b>16.62%</b>

**Other Services and Expenses**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Professional Services	\$ 299,590	\$ 287,590	\$ 55,414	19.27%
Disposal Fees	964,470	964,470	99,516	10.32%
Custodial Services	4,600	4,600	-	0.00%
General Repair / Maintenance	431,809	431,359	19,277	4.47%
Maintenance Contracts	43,485	43,485	9,360	21.52%
Land and Buildings	200	200	121	60.50%
Equipment and Vehicles	5,225	5,225	(69)	-1.32%
Solid Waste Benefit Charge	1,520	1,520	1,546	101.71%
Licenses and Permits	8,700	9,150	6,692	73.14%
Taxes	2,500	2,500	6,001	240.04%
Telephone	73,110	73,110	12,252	16.76%
Postage	48,581	48,581	8,923	18.37%
Transportation	650	650	-	0.00%
Dues/Registration Fees	17,165	17,165	3,000	17.48%
Lodging	2,900	2,900	-	0.00%
Meals/Food	200	200	-	0.00%
Advertising	3,900	3,900	551	14.13%
Printing and Binding	4,000	4,000	-	0.00%
Insurance	129,610	129,610	81,396	62.80%
Miscellaneous	12,500	12,500	-	0.00%
<b>Total Other Services</b>	<b>\$ 2,054,715</b>	<b>\$ 2,042,715</b>	<b>\$ 303,980</b>	<b>14.88%</b>

**Parking Fund - Summary**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Revenues:</b>				
Licenses and permits	\$ 112,450	\$ 112,450	\$ 16,751	14.90%
Intergovernmental	115,000	115,000	-	0.00%
Charges for services	3,476,588	3,476,588	859,126	24.71%
Fines and forfeitures	643,273	643,273	171,616	26.68%
Other financing sources	15,000	15,000	3,022	20.15%
Miscellaneous	362,000	362,000	91,376	25.24%
Fund balance	204,235	204,235	-	0.00%
<b>Total revenues</b>	<b>4,928,546</b>	<b>4,928,546</b>	<b>1,141,891</b>	<b>23.17%</b>
<b>Expenses:</b>				
Personnel	1,000,225	1,000,225	369,975	36.99%
Supplies	367,010	367,010	55,448	15.11%
Other services and expenses	705,100	705,100	77,273	10.96%
Contingency	50,000	50,000	-	0.00%
Debt service	2,656,211	2,656,211	339,245	12.77%
Transfers to other funds	150,000	150,000	38,734	25.82%
<b>Total expenses</b>	<b>4,928,546</b>	<b>4,928,546</b>	<b>880,675</b>	<b>17.87%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 261,216</b>	

**Expenditures by Department**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Public Parking	\$ 799,285	\$ 799,285	\$ 239,693	29.99%
Church Street Deck	333,710	333,710	59,136	17.72%
Court Street Deck	212,899	212,899	58,905	27.67%
Carroll Creek Deck	384,066	384,066	73,067	19.02%
West Patrick Street Deck	214,543	214,543	48,545	22.63%
East All Saints Street Deck	127,832	127,832	23,350	18.27%
Debt Service	2,656,211	2,656,211	339,245	12.77%
Interfund Transfers	150,000	150,000	38,734	25.82%
Contingency	50,000	50,000	-	0.00%
<b>Total Expenditures</b>	<b>\$ 4,928,546</b>	<b>\$ 4,928,546</b>	<b>\$ 880,675</b>	<b>17.87%</b>

**Parking Fund - Personnel**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Salaries:</b>				
Salaries - Full Time	\$ 260,994	\$ 260,994	\$ 70,269	26.92%
Overtime	30,136	30,136	8,281	27.48%
Salaries - Part Time	363,680	363,680	68,337	18.79%
<b>Total Salaries</b>	<b>654,810</b>	<b>654,810</b>	<b>146,887</b>	<b>22.43%</b>
<b>Benefits:</b>				
Workman's Compensation	34,620	34,620	14,854	42.91%
FICA	50,098	50,098	10,959	21.88%
Insurance (Health, Life, Dis)	63,544	63,544	21,189	33.35%
OPEB	21,067	21,067	-	0.00%
Retirement	176,086	176,086	176,086	100.00%
<b>Total Benefits</b>	<b>345,415</b>	<b>345,415</b>	<b>223,088</b>	<b>64.59%</b>
<b>Total Personnel</b>	<b>\$ 1,000,225</b>	<b>\$ 1,000,225</b>	<b>\$ 369,975</b>	<b>36.99%</b>

**Parking Fund - Supplies and Other Services**  
**September 30, 2010**

**Supplies**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
General Supplies	\$ 132,050	\$ 132,050	\$ 18,820	14.25%
Clothing/Uniforms	2,500	2,500	-	0.00%
Fuel and Oil	5,460	5,460	2,109	38.63%
Electricity	219,500	219,500	34,378	15.66%
Natural Gas	-	550	141	25.64%
Chemicals	7,500	6,950	-	0.00%
<b>Total Supplies</b>	<b>\$ 367,010</b>	<b>\$ 367,010</b>	<b>\$ 55,448</b>	<b>15.11%</b>

**Other Services and Expenses**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Professional Services	\$ 201,800	\$ 201,800	\$ 24,515	12.15%
General Repair / Maintenance	388,000	388,000	8,157	2.10%
Maintenance Contracts	34,990	34,990	16,377	46.80%
Equipment and Vehicles	4,300	4,300	-	0.00%
Water/Sewer Service	1,500	1,500	-	0.00%
Storm Water Mgmt	915	915	-	0.00%
Telephone	14,550	14,550	2,649	18.21%
Postage	1,000	1,000	175	17.50%
Transportation	375	375	-	0.00%
Dues/Registration Fees	600	600	-	0.00%
Lodging	550	550	-	0.00%
Advertising	200	200	-	0.00%
Insurance	56,320	56,320	25,400	45.10%
<b>Total Other Services</b>	<b>\$ 705,100</b>	<b>\$ 705,100</b>	<b>\$ 77,273</b>	<b>10.96%</b>

**Clustered Spires Golf Course - Summary**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Revenues:</b>				
Charges for services	\$ 1,749,500	\$ 1,749,500	\$ 577,317	33.00%
Other financing sources	435,054	435,054	6	0.00%
Miscellaneous	2,500	2,500	1,021	40.84%
<b>Total revenues</b>	<b>2,187,054</b>	<b>2,187,054</b>	<b>578,344</b>	<b>26.44%</b>
<b>Expenses:</b>				
Personnel	980,606	980,606	392,064	39.98%
Supplies	580,950	580,950	158,696	27.32%
Other services and expenses	120,026	120,026	26,197	21.83%
Capital outlay	18,100	18,100	17,889	98.83%
Debt service	487,372	487,372	14,259	2.93%
<b>Total expenses</b>	<b>2,187,054</b>	<b>2,187,054</b>	<b>609,105</b>	<b>27.85%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (30,761)</b>	

**Expenditures by Department**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Maintenance	\$ 599,487	\$ 599,487	\$ 251,453	41.94%
Clubhouse	760,574	760,574	213,293	28.04%
Restaurant	339,621	339,621	130,100	38.31%
Debt Service	487,372	487,372	14,259	2.93%
<b>Total Expenditures</b>	<b>\$ 2,187,054</b>	<b>\$ 2,187,054</b>	<b>\$ 609,105</b>	<b>27.85%</b>

**Clustered Spires Golf Course - Personnel**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Salaries:</b>				
Salaries - Full Time	\$ 391,873	\$ 391,873	\$ 103,945	26.53%
Salaries - Seasonal	267,400	267,400	93,968	35.14%
<b>Total Salaries</b>	<b>659,273</b>	<b>659,273</b>	<b>197,913</b>	<b>30.02%</b>
<b>Benefits:</b>				
Workman's Compensation	11,692	11,692	5,016	42.90%
FICA	50,438	50,438	14,450	28.65%
Insurance (Health, Life, Dis)	81,527	81,527	28,608	35.09%
OPEB	31,599	31,599	-	0.00%
Retirement	146,077	146,077	146,077	100.00%
<b>Total Benefits</b>	<b>321,333</b>	<b>321,333</b>	<b>194,151</b>	<b>60.42%</b>
<b>Total Personnel</b>	<b>\$ 980,606</b>	<b>\$ 980,606</b>	<b>\$ 392,064</b>	<b>39.98%</b>

**Clustered Spires Golf Course - Supplies and Other Services**  
**September 30, 2010**

**Supplies**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
General Supplies	\$ 96,150	\$ 96,150	\$ 26,734	27.80%
Clothing/Uniforms	3,450	3,450	-	0.00%
Fuel and Oil	35,350	35,350	8,870	25.09%
Electricity	38,000	38,000	13,153	34.61%
Natural Gas	4,500	4,500	20	0.44%
Chemicals	81,500	81,500	44,170	54.20%
Items Purchased - Resale	322,000	322,000	65,749	20.42%
<b>Total Supplies</b>	<b>\$ 580,950</b>	<b>\$ 580,950</b>	<b>\$ 158,696</b>	<b>27.32%</b>

**Other Services and Expenses**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Professional Services	\$ 40,550	\$ 40,550	\$ 12,427	30.65%
Disposal Fees	400	400	-	0.00%
Custodial Services	6,200	6,200	700	11.29%
General Repair / Maintenance	17,850	17,850	2,407	13.48%
Maintenance Contracts	2,850	2,850	60	2.11%
Equipment and Vehicles	750	750	-	0.00%
Water/Sewer Service	6,700	6,700	-	0.00%
Solid Waste Benefit Charge	120	120	168	140.00%
Licenses and Permits	1,700	1,700	-	0.00%
Telephone	7,650	7,650	1,315	17.19%
Postage	640	640	-	0.00%
Transportation	1,400	1,400	-	0.00%
Dues/Registration Fees	3,100	3,100	-	0.00%
Lodging	1,400	1,400	-	0.00%
Advertising	19,000	19,000	3,153	16.59%
Insurance	9,716	9,716	5,967	61.41%
<b>Total Other Services</b>	<b>\$ 120,026</b>	<b>\$ 120,026</b>	<b>\$ 26,197</b>	<b>21.83%</b>

**Storm Water Fund - Summary**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Revenues:</b>				
Charges for services	\$ 1,624,800	\$ 1,624,800	\$ 280,266	17.25%
Other financing sources	7,500	7,500	1,545	0.00%
Miscellaneous	-	-	41	0.00%
<b>Total revenues</b>	<b>1,632,300</b>	<b>1,632,300</b>	<b>281,852</b>	<b>17.27%</b>
<b>Expenses:</b>				
Personnel	585,265	585,265	206,661	35.31%
Supplies	94,525	94,525	17,318	18.32%
Other services and expenses	67,336	67,336	10,511	15.61%
Contingency	10,000	10,000	-	0.00%
Debt service	98,244	98,244	13,292	13.53%
Transfers to other funds	47,500	47,500	18,066	38.03%
Fund balance (Reserves)	729,430	729,430	-	0.00%
<b>Total expenses</b>	<b>1,632,300</b>	<b>1,632,300</b>	<b>265,848</b>	<b>16.29%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,004</b>	

**Expenditures by Department**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Street Sweeping	\$ 325,118	\$ 325,118	\$ 104,758	32.22%
Storm Water	422,008	422,008	220,348	52.21%
Debt Service	98,244	98,244	13,292	13.53%
Interfund Transfers	47,500	47,500	18,066	38.03%
Contingency	10,000	10,000	-	0.00%
Fund Balance (Reserves)	729,430	729,430	-	0.00%
<b>Total Expenditures</b>	<b>\$ 1,632,300</b>	<b>\$ 1,632,300</b>	<b>\$ 356,464</b>	<b>21.84%</b>

**Storm Water Fund - Personnel**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Salaries:</b>				
Salaries - Full Time	\$ 320,289	\$ 320,289	\$ 83,656	26.12%
Overtime	10,000	10,000	1,135	11.35%
<b>Total Salaries</b>	<b>330,289</b>	<b>330,289</b>	<b>84,791</b>	<b>25.67%</b>
<b>Benefits:</b>				
Workman's Compensation	19,060	19,060	8,178	42.91%
FICA	25,265	25,265	6,029	23.86%
Insurance (Health, Life, Dis)	103,643	103,643	28,613	27.61%
OPEB	26,940	26,940	-	0.00%
Retirement	79,852	79,852	78,978	98.91%
Misc Benefits	216	216	72	33.33%
<b>Total Benefits</b>	<b>254,976</b>	<b>254,976</b>	<b>121,870</b>	<b>47.80%</b>
<b>Total Personnel</b>	<b>\$ 585,265</b>	<b>\$ 585,265</b>	<b>\$ 206,661</b>	<b>35.31%</b>

**Storm Water Fund - Supplies and Other Services  
September 30, 2010**

**Supplies**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
General Supplies	\$ 49,750	\$ 49,750	\$ 8,949	17.99%
Clothing/Uniforms	1,925	1,925	758	39.38%
Fuel and Oil	37,500	37,500	7,126	19.00%
Electricity	5,000	5,000	440	8.80%
Natural Gas	350	350	45	12.86%
<b>Total Supplies</b>	<b>\$ 94,525</b>	<b>\$ 94,525</b>	<b>\$ 17,318</b>	<b>18.32%</b>

**Other Services and Expenses**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Professional Services	\$ 12,094	\$ 12,094	\$ 2,202	18.21%
Disposal Fees	15,000	15,000	-	0.00%
General Repair / Maintenance	28,680	28,680	1,841	6.42%
Licenses and Permits	100	100	-	0.00%
Telephone	1,000	1,000	247	24.70%
Postage	75	75	-	0.00%
Dues/Registration Fees	500	500	-	0.00%
Insurance	9,887	9,887	6,221	62.92%
<b>Total Other Services</b>	<b>\$ 67,336</b>	<b>\$ 67,336</b>	<b>\$ 10,511</b>	<b>15.61%</b>

**Airport Fund - Summary**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Revenues:</b>				
Charges for services	\$ 887,362	\$ 887,362	\$ 272,724	30.73%
Other financing sources	739,370	739,370	2,654	0.36%
Miscellaneous	8,200	8,200	27,375	333.84%
<b>Total revenues</b>	<b>1,634,932</b>	<b>1,634,932</b>	<b>302,753</b>	<b>18.52%</b>
<b>Expenses:</b>				
Personnel	286,910	286,910	94,171	32.82%
Supplies	88,000	87,700	21,239	24.22%
Other services and expenses	271,731	272,031	70,661	25.98%
Capital outlay	-	-	8,501	0.00%
Debt service	988,291	988,291	195,729	19.80%
<b>Total expenses</b>	<b>1,634,932</b>	<b>1,634,932</b>	<b>390,301</b>	<b>23.87%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (87,548)</b>	

**Airport Fund - Personnel**  
**September 30, 2010**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Salaries:</b>				
Salaries - Full Time	\$ 185,924	\$ 185,924	\$ 52,185	28.07%
Overtime	5,100	5,100	-	0.00%
<b>Total Salaries</b>	<b>191,024</b>	<b>191,024</b>	<b>52,185</b>	<b>27.32%</b>
<b>Benefits:</b>				
Workman's Compensation	7,041	7,041	3,022	42.92%
FICA	14,613	14,613	3,748	25.65%
Insurance (Health, Life, Dis)	39,167	39,167	12,739	32.52%
OPEB	12,288	12,288	-	0.00%
Retirement	22,297	22,297	22,297	100.00%
Misc Benefits	480	480	180	37.50%
<b>Total Benefits</b>	<b>95,886</b>	<b>95,886</b>	<b>41,986</b>	<b>43.79%</b>
<b>Total Personnel</b>	<b>\$ 286,910</b>	<b>\$ 286,910</b>	<b>\$ 94,171</b>	<b>32.82%</b>

**Airport Fund - Supplies and Other Services**  
**September 30, 2010**

**Supplies**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
General Supplies	\$ 35,000	\$ 34,700	\$ 14,916	42.99%
Fuel and Oil	2,000	2,000	303	15.15%
Electricity	40,000	40,000	5,981	14.95%
Natural Gas	1,000	1,000	39	3.90%
Chemicals	10,000	10,000	-	0.00%
<b>Total Supplies</b>	<b>\$ 88,000</b>	<b>\$ 87,700</b>	<b>\$ 21,239</b>	<b>24.22%</b>

**Other Services and Expenses**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Professional Services	\$ 44,639	\$ 44,639	\$ 10,575	23.69%
Disposal Fees	500	500	-	0.00%
Custodial Services	1,500	1,800	477	26.50%
General Repair / Maintenance	50,000	50,000	6,907	13.81%
Maintenance Contracts	15,000	15,000	1,340	8.93%
Equipment and Vehicles	50,000	50,000	170	0.34%
Water/Sewer Service	5,000	5,000	40	0.80%
Storm Water Mgmt	5,000	5,000	54	1.08%
Solid Waste Benefit Charge	17,702	17,702	7,734	43.69%
Taxes	33,555	33,555	22,744	67.78%
Telephone	6,000	6,000	812	13.53%
Postage	1,500	1,500	173	11.53%
Transportation	1,000	1,000	-	0.00%
Dues/Registration Fees	6,945	6,945	2,100	30.24%
Lodging	1,000	1,000	-	0.00%
Meals/Food	1,000	1,000	-	0.00%
Advertising	3,000	3,000	-	0.00%
Printing and Binding	3,000	3,000	-	0.00%
Insurance	25,390	25,390	17,535	69.06%
<b>Total Other Services</b>	<b>\$ 271,731</b>	<b>\$ 272,031</b>	<b>\$ 70,661</b>	<b>25.98%</b>

**Weinberg Center for the Arts - Summary**  
**September 30, 2010**

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	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Revenues:</b>				
Intergovernmental	\$ 51,000	\$ 51,000	\$ -	0.00%
Charges for services	888,450	888,450	110,838	12.48%
Other financing sources	152,513	152,513	-	0.00%
Miscellaneous	202,800	202,800	23,519	11.60%
<b>Total revenues</b>	<b>1,294,763</b>	<b>1,294,763</b>	<b>134,357</b>	<b>10.38%</b>
<b>Expenses:</b>				
Personnel	405,304	405,304	123,505	30.47%
Supplies	77,200	77,200	15,589	20.19%
Other services and expenses	812,259	812,259	173,094	21.31%
<b>Total expenses</b>	<b>1,294,763</b>	<b>1,294,763</b>	<b>312,188</b>	<b>24.11%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (177,831)</b>	

**Weinberg Center for the Arts - Personnel**  
**September 30, 2010**

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	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Salaries:</b>				
Salaries - Full Time	\$ 227,022	\$ 227,022	\$ 54,930	24.20%
Salaries - Seasonal	48,000	48,000	8,846	18.43%
<b>Total Salaries</b>	<b>275,022</b>	<b>275,022</b>	<b>63,776</b>	<b>23.19%</b>
<b>Benefits:</b>				
Workman's Compensation	5,584	5,584	2,396	42.91%
FICA	21,039	21,039	4,547	21.61%
Insurance (Health, Life, Dis)	43,337	43,337	13,259	30.60%
OPEB	17,555	17,555	-	0.00%
Retirement	38,447	38,447	38,447	100.00%
Misc Benefits	4,320	4,320	1,080	25.00%
<b>Total Benefits</b>	<b>130,282</b>	<b>130,282</b>	<b>59,729</b>	<b>45.85%</b>
<b>Total Personnel</b>	<b>\$ 405,304</b>	<b>\$ 405,304</b>	<b>\$ 123,505</b>	<b>30.47%</b>

**Weinberg Center for the Arts - Supplies and Other Services**  
**September 30, 2010**

**Supplies**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
General Supplies	\$ 15,000	\$ 15,000	\$ 6,578	43.85%
Electricity	24,000	24,000	5,576	23.23%
Natural Gas	20,000	20,000	109	0.55%
Bar Supplies	11,000	11,000	2,767	25.15%
Candy	6,000	6,000	559	9.32%
Souvenirs	1,200	1,200	-	0.00%
<b>Total Supplies</b>	<b>\$ 77,200</b>	<b>\$ 77,200</b>	<b>\$ 15,589</b>	<b>20.19%</b>

**Other Services and Expenses**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Professional Services	\$ 44,000	\$ 44,000	\$ 20,141	45.78%
National Acts	350,000	312,000	104,149	33.38%
Custodial Services	32,500	32,500	3,085	9.49%
General Repair / Maintenance	5,000	38,000	2,695	7.09%
Maintenance Contracts	6,000	11,000	2,034	18.49%
Equipment and Vehicles	8,000	8,000	-	0.00%
Water/Sewer Service	1,300	1,300	-	0.00%
Storm Water Mgmt	200	200	-	0.00%
Solid Waste Benefit Charge	1,125	1,125	1,125	100.00%
Licenses and Permits	1,250	1,250	499	39.92%
Taxes	1,500	1,500	1,700	113.33%
Telephone	7,000	7,000	860	12.29%
Postage	8,000	8,000	4,373	54.66%
Transportation	500	500	-	0.00%
Dues/Registration Fees	500	500	-	0.00%
Lodging	800	800	-	0.00%
Meals/Food	200	200	-	0.00%
Advertising	315,290	315,290	14,875	4.72%
Printing and Binding	23,850	23,850	14,120	59.20%
Insurance	5,244	5,244	3,438	65.56%
<b>Total Other Services</b>	<b>\$ 812,259</b>	<b>\$ 812,259</b>	<b>\$ 173,094</b>	<b>21.31%</b>

**Community Development Fund - Summary**  
**September 30, 2010**

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	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Revenues:</b>				
Intergovernmental	\$ 677,638	\$ 767,922	\$ 270	0.04%
<b>Total revenues</b>	<b>677,638</b>	<b>767,922</b>	<b>270</b>	<b>0.04%</b>
<b>Expenses:</b>				
Personnel	174,091	174,091	41,517	23.85%
Supplies	3,356	3,356	(7)	-0.21%
Other services and expenses	500,191	590,475	3,138	0.53%
<b>Total expenses</b>	<b>677,638</b>	<b>767,922</b>	<b>44,648</b>	<b>5.81%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (44,378)</b>	

**Community Development Fund - Personnel**  
**September 30, 2010**

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	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Salaries:</b>				
Salaries - Full Time	\$ 114,088	\$ 114,088	\$ 26,710	23.41%
<b>Total Salaries</b>	<b>114,088</b>	<b>114,088</b>	<b>26,710</b>	<b>23.41%</b>
<b>Benefits:</b>				
Workman's Compensation	10,179	10,179	3,978	39.08%
FICA	8,728	8,728	1,834	21.01%
Insurance (Health, Life, Dis)	27,196	27,196	8,365	30.76%
Unemployment	10,660	10,660	-	0.00%
Misc Benefits	3,240	3,240	630	19.44%
<b>Total Benefits</b>	<b>60,003</b>	<b>60,003</b>	<b>14,807</b>	<b>24.68%</b>
<b>Total Personnel</b>	<b>\$ 174,091</b>	<b>\$ 174,091</b>	<b>\$ 41,517</b>	<b>23.85%</b>

**Community Development Fund - Supplies and Other Services**  
**September 30, 2010**

**Supplies**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
General Supplies	\$ 3,056	\$ 3,056	\$ (7)	-0.23%
Clothing/Uniforms	100	100	-	0.00%
Electricity	200	200	-	0.00%
<b>Total Supplies</b>	<b>\$ 3,356</b>	<b>\$ 3,356</b>	<b>\$ (7)</b>	<b>-0.21%</b>

**Other Services and Expenses**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Professional Services	\$ 5,500	\$ 5,500	\$ 1,085	19.73%
General Repair / Maintenance	40,000	40,000	-	0.00%
Land and Buildings	600	600	-	0.00%
Water/Sewer Service	100	100	-	0.00%
Storm Water Mgmt	100	100	-	0.00%
Telephone	1,500	1,500	220	14.67%
Postage	400	400	29	7.25%
Transportation	1,500	1,500	8	0.53%
Dues/Registration Fees	1,000	1,000	-	0.00%
Lodging	1,000	1,000	-	0.00%
Meals/Food	300	300	-	0.00%
Advertising	3,600	3,600	325	9.03%
Printing and Binding	800	800	-	0.00%
Insurance	2,255	2,255	1,471	65.23%
Donations	441,536	531,820	-	0.00%
<b>Total Other Services</b>	<b>\$ 500,191</b>	<b>\$ 590,475</b>	<b>\$ 3,138</b>	<b>0.53%</b>

**Rental Operations Fund - Summary**  
**September 30, 2010**

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	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Revenues:</b>				
Other financing sources	\$ 17,232	\$ 17,232	\$ 6,543	37.97%
Miscellaneous	9,996	9,996	2,817	28.18%
Fund balance	7,050	7,050	-	0.00%
<b>Total revenues</b>	<b>34,278</b>	<b>34,278</b>	<b>9,360</b>	<b>27.31%</b>
<b>Expenses:</b>				
Personnel	28,066	28,066	13,695	48.80%
Supplies	1,000	1,000	(62)	-6.20%
Other services and expenses	5,212	5,212	831	15.94%
<b>Total expenses</b>	<b>34,278</b>	<b>34,278</b>	<b>14,464</b>	<b>42.20%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,104)</b>	

**Rental Operations Fund - Personnel**  
**September 30, 2010**

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	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Salaries:</b>				
Salaries - Full Time	\$ 20,512	\$ 20,512	\$ 5,522	26.92%
<b>Total Salaries</b>	<b>20,512</b>	<b>20,512</b>	<b>5,522</b>	<b>26.92%</b>
<b>Benefits:</b>				
Workman's Compensation	35	35	16	45.71%
FICA	1,569	1,569	375	23.90%
Insurance (Health, Life, Dis)	5,680	5,680	2,326	40.95%
Retirement	-	-	5,456	0.00%
Misc Benefits	270	270	-	0.00%
<b>Total Benefits</b>	<b>7,554</b>	<b>7,554</b>	<b>8,173</b>	<b>108.19%</b>
<b>Total Personnel</b>	<b>\$ 28,066</b>	<b>\$ 28,066</b>	<b>\$ 13,695</b>	<b>48.80%</b>

**Rental Operations Fund - Supplies and Other Services**  
**September 30, 2010**

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**Supplies**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Electricity	\$ 1,000	\$ 1,000	\$ (62)	-6.20%
<b>Total Supplies</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ (62)</b>	<b>-6.20%</b>

**Other Services and Expenses**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Professional Services	\$ 1,000	\$ 1,000	\$ 200	20.00%
Maintenance Contracts	500	500	50	10.00%
Water/Sewer Service	2,500	2,500	-	0.00%
Storm Water Mgmt	250	250	-	0.00%
Insurance	962	962	581	60.40%
<b>Total Other Services</b>	<b>\$ 5,212</b>	<b>\$ 5,212</b>	<b>\$ 831</b>	<b>15.94%</b>

**Controlled Dangerous Substance Fund**  
**September 30, 2010**

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**Controlled Dangerous Substance Fund**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
<b>Revenues:</b>				
Fines and forfeitures	\$ 28,000	\$ 28,000	\$ 1,000	3.57%
Miscellaneous	-	-	187	0.00%
Fund balance	58,848	58,848	-	0.00%
<b>Total revenues</b>	<b>86,848</b>	<b>86,848</b>	<b>1,187</b>	<b>1.37%</b>
<b>Expenses:</b>				
Supplies	42,080	42,080	285	0.68%
Other services and expenses	44,768	44,768	11,852	26.47%
<b>Total expenses</b>	<b>86,848</b>	<b>86,848</b>	<b>12,137</b>	<b>13.97%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,950)</b>	

**Controlled Dangerous Substance - Supplies and Other Services**  
**September 30, 2010**

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**Supplies**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
General Supplies	\$ 42,080	\$ 42,080	\$ 285	0.68%
<b>Total Supplies</b>	<b>\$ 42,080</b>	<b>\$ 42,080</b>	<b>\$ 285</b>	<b>0.68%</b>

**Other Services and Expenses**

	<b>FY 2011 Adopted</b>	<b>FY 2011 Amended</b>	<b>FY 2011 Actual</b>	<b>% of Budget</b>
Professional Services	\$ 8,440	\$ 8,440	\$ 115	1.36%
General Repair / Maintenance	7,000	7,000	-	0.00%
Transportation	-	-	31	0.00%
Dues/Registration Fees	16,000	16,000	4,045	25.28%
Insurance	13,328	13,328	7,661	57.48%
<b>Total Other Services</b>	<b>\$ 44,768</b>	<b>\$ 44,768</b>	<b>\$ 11,852</b>	<b>26.47%</b>