

# THE CITY OF FREDERICK

## FISCAL YEAR 2011 BUDGET UPDATE

December 31, 2010



Prepared by the Department of Finance

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## **Budget Update December 31, 2010**

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### **All Funds Summary**

The City began Fiscal Year 2011 with an adopted budget of \$114,016,167. Through the second quarter, the budget was amended for the addition of several grants and the loss of certain revenues from Frederick County Government. In addition, the budget was adjusted for prior year encumbrances which were rolled forward when the prior year numbers were finalized. As of December 31, 2010, the City's amended budget was \$115,886,285.

Overall expenditures are trending as anticipated. Through the second quarter, the City had realized 47.15% of salary costs and 69.08% 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 three payments fall in first half of the year.

Other costs which are weighted heavily in the first and second quarters include liability and property insurance, property taxes, and solid waste benefit charges.

### **General Fund**

The City realized 70.31% of the total budgeted revenues and 93.07% of budgeted tax revenues through the second quarter. The vast majority of Real Property Taxes are realized in the first quarter with amounts exceeding the projected budgeted amount. Personal Income Taxes are received throughout the year with more significant payments received in the third and fourth quarters.

Licenses and permit revenues are within expectations. Receipts for Alcoholic Beverage and Traders Licenses are historically received in the third and fourth quarter. The franchise fees for cable television are remitted to the City quarterly with the first payment received in the second quarter.

Other revenues are generally on target. The Speed Camera Program is anticipated to begin in the third 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 December 31, 2010**

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### **Water and Sewer Fund**

Overall, the Water and Sewer Fund is performing within budget. Revenues are 34.22% of the total budget, with Charges for Services trending at 44.47%. Billings for water and sewer service are accrued based on the service period causing revenue recognition to lag behind by a few billing cycles. Total revenue realized for the same period in the prior year was 29.04% of the total budget.

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 slightly 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 and are consistent with prior years.

### **Storm Water Fund**

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

### **Airport Fund**

The Airport is performing as anticipated and is constant with the prior year. 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.

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

Revenues for the Weinberg Center are 28.47% of the total budgeted amount. This falls within reasonable expectations as revenue from sponsorships are typically "in-kind" and are not recorded until the fourth quarter. Memberships, box office, production revenues, and other charges are trending at 46% of budget.

**Budget Update  
December 31, 2010**

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**Other Funds**

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

**All Funds - Summary**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>	<b>FY 2010 Actual</b>	<b>FY 2010 Amended</b>	<b>% of Budget</b>
<b>Revenues:</b>						
Taxes	\$ 47,416,708	\$ 50,946,547	93.07%	\$ 44,331,069	\$ 50,327,913	88.08%
Licenses and permits	727,821	1,923,350	37.84%	758,495	1,949,500	38.91%
Intergovernmental	4,110,199	9,483,892	43.34%	4,374,908	9,492,618	46.09%
Charges for services	12,726,654	28,937,196	43.98%	11,066,994	24,997,141	44.27%
Fines and forfeitures	609,948	1,665,423	36.62%	539,723	1,250,643	43.16%
Other financing sources	1,229,764	4,700,791	26.16%	1,315,114	8,034,906	16.37%
Miscellaneous	922,934	1,685,363	54.76%	846,173	1,884,707	44.90%
Fund balance	-	16,543,723	0.00%	-	16,424,845	0.00%
<b>Total revenues</b>	<b>67,744,028</b>	<b>115,886,285</b>	<b>58.46%</b>	<b>63,232,476</b>	<b>114,362,273</b>	<b>55.29%</b>
<b>Expenses:</b>						
Personnel	31,869,364	56,478,204	56.43%	31,419,439	56,639,192	55.47%
Supplies	3,879,956	11,769,209	32.97%	3,899,469	10,824,123	36.03%
Other services and expenses	4,938,836	13,168,404	37.51%	5,284,635	13,588,879	38.89%
Capital outlay	248,727	1,083,920	22.95%	1,522,375	2,023,386	75.24%
Contingency	2,860	420,998	0.68%	-	260,000	0.00%
Debt service	9,016,897	20,279,457	44.46%	8,974,336	19,862,982	45.18%
Transfers to other funds	975,719	3,187,003	30.62%	1,032,393	2,662,646	38.77%
Fund balance (Reserves)	-	9,499,090	0.00%	-	8,501,065	0.00%
<b>Total expenses</b>	<b>50,932,359</b>	<b>115,886,285</b>	<b>43.95%</b>	<b>52,132,647</b>	<b>114,362,273</b>	<b>45.59%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 16,811,669</b>	<b>\$ -</b>		<b>\$ 11,099,829</b>	<b>\$ -</b>	

**All Funds - Personnel**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
<b>Salaries:</b>			
Salaries - Full Time	\$ 13,868,503	\$ 29,296,402	47.34%
Overtime	693,323	1,499,636	46.23%
Salaries - Part Time	467,700	1,230,413	38.01%
Salaries - Seasonal	293,227	519,563	56.44%
Special Allowance	43,913	44,500	98.68%
<b>Total Salaries</b>	<b>15,366,666</b>	<b>32,590,514</b>	<b>47.15%</b>
<b>Benefits:</b>			
Workman's Compensation	637,602	1,011,506	63.03%
FICA	1,110,538	2,483,989	44.71%
Insurance (Health, Life, Dis)	4,299,032	7,520,517	57.16%
OPEB	-	2,239,999	0.00%
Unemployment	52,568	127,920	41.09%
Retirement	10,327,419	10,346,669	99.81%
Misc Benefits	75,539	157,090	48.09%
<b>Total Benefits</b>	<b>16,502,698</b>	<b>23,887,690</b>	<b>69.08%</b>
<b>Total Personnel</b>	<b>\$ 31,869,364</b>	<b>\$ 56,478,204</b>	<b>56.43%</b>

**All Funds - Supplies  
December 31, 2010**

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	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
General Supplies	\$ 1,088,823	\$ 3,283,182	33.16%
Medical Supplies	9,025	47,501	19.00%
Clothing/Uniforms	70,313	280,016	25.11%
Photographic Supplies	176	9,365	1.88%
Weapons/Ammo	22,249	118,599	18.76%
Fuel and Oil	414,903	899,226	46.14%
Electricity	1,060,658	2,849,232	37.23%
Natural Gas	33,159	230,900	14.36%
Heating Fuel	2,541	7,600	33.43%
Chemicals	353,144	1,301,518	27.13%
Items Purchased - Resale	816,778	2,723,796	29.99%
Bar Supplies	4,557	11,000	41.43%
Candy	2,884	6,074	47.48%
Souvenirs	746	1,200	62.17%
<b>Total Supplies</b>	<b>\$ 3,879,956</b>	<b>\$ 11,769,209</b>	<b>32.97%</b>

**All Funds - Other Services and Expenses  
December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Professional Services	\$ 668,957	\$ 2,401,894	27.85%
National Acts	181,124	312,968	57.87%
Legal Service Fees	55,576	34,000	163.46%
Disposal Fees	913,171	2,496,399	36.58%
Custodial Services	84,250	264,655	31.83%
Lawn Care	3,287	8,388	39.19%
General Repair / Maintenance	816,086	2,730,631	29.89%
Maintenance Contracts	320,027	740,311	43.23%
Land and Buildings	246,031	545,418	45.11%
Equipment and Vehicles	35,687	119,818	29.78%
Water/Sewer Service	16,199	37,850	42.80%
Storm Water Mgmt	10,803	22,615	47.77%
Solid Waste Benefit Charge	21,778	33,147	65.70%
Licenses and Permits	7,934	19,216	41.29%
Taxes	36,337	43,448	83.63%
Telephone	152,659	463,477	32.94%
Postage	38,242	114,857	33.30%
Transportation	1,626	18,225	8.92%
Dues/Registration Fees	119,365	260,671	45.79%
Lodging	2,175	25,116	8.66%
Meals/Food	1,627	5,028	32.36%
Advertising	56,728	429,288	13.21%
Printing and Binding	28,917	84,442	34.24%
Insurance	896,334	1,025,315	87.42%
Donations	220,540	777,727	28.36%
Miscellaneous	3,376	153,500	2.20%
<b>Total Other Services</b>	<b>\$ 4,938,836</b>	<b>\$ 13,168,404</b>	<b>37.51%</b>

**General Fund - Summary**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>	<b>FY 2010 Actual</b>	<b>FY 2010 Amended</b>	<b>% of Budget</b>
<b>Revenues:</b>						
Taxes	\$ 47,416,708	\$ 50,946,547	93.07%	\$ 44,331,069	\$ 50,327,913	88.08%
Licenses and permits	626,522	1,659,850	37.75%	640,074	1,711,925	37.39%
Intergovernmental	4,040,144	8,549,970	47.25%	3,827,904	8,633,107	44.34%
Charges for services	571,108	1,447,276	39.46%	670,271	1,506,415	44.49%
Fines and forfeitures	247,840	982,750	25.22%	283,784	546,525	51.93%
Other financing sources	994,878	2,377,500	41.85%	1,091,584	1,990,283	54.85%
Miscellaneous	554,978	1,055,167	52.60%	502,779	1,306,867	38.47%
Fund balance	-	10,423,489	0.00%	-	11,761,692	0.00%
<b>Total revenues</b>	<b>54,452,178</b>	<b>77,442,549</b>	<b>70.31%</b>	<b>51,347,465</b>	<b>77,784,727</b>	<b>66.01%</b>
<b>Expenses:</b>						
Personnel	26,516,837	46,182,354	57.42%	25,793,167	46,287,727	55.72%
Supplies	1,786,604	4,906,116	36.42%	1,870,164	5,368,157	34.84%
Other services and expenses	3,362,016	7,966,395	42.20%	3,788,348	8,910,482	42.52%
Capital outlay	204,373	953,070	21.44%	780,324	1,268,491	61.52%
Contingency	2,860	249,748	1.15%	-	-	0.00%
Debt service	5,345,342	7,075,703	75.55%	5,180,005	6,860,899	75.50%
Transfers to other funds	-	1,339,503	0.00%	-	587,906	0.00%
Fund balance (Reserves)	-	8,769,660	0.00%	-	8,501,065	0.00%
<b>Total expenses</b>	<b>37,218,032</b>	<b>77,442,549</b>	<b>48.06%</b>	<b>37,412,008</b>	<b>77,784,727</b>	<b>48.10%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 17,234,146</b>	<b>\$ -</b>		<b>\$ 13,935,457</b>	<b>\$ -</b>	

**General Fund - Revenues**  
**December 31, 2010**

	<b>Taxes</b>		
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
<b>Real Property:</b> Revenues from taxes on assessed value of real property	\$ 43,899,487	\$ 43,296,807	101.39%
<b>Business Property:</b> Revenues from taxes on assessed values of certain business property	929,031	1,433,740	64.80%
<b>Public Utilities:</b> Revenues from taxes on assessed value of certain property of public utilities	694,889	964,000	72.08%
<b>Personal Income Taxes:</b> City's share of income taxes received by the State for returns filed from Frederick.	2,007,197	5,000,000	40.14%
<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.	108,427	335,000	32.37%
<b>Other:</b> Interest, credits, additions, abatements, discounts and other miscellaneous tax adjustments	(222,323)	(83,000)	267.86%
<b>Total Taxes</b>	<b>\$ 47,416,708</b>	<b>\$ 50,946,547</b>	<b>93.07%</b>

**General Fund - Revenues**  
**December 31, 2010**

**Licenses and Permits**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</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	0.00%
<b>Traders Licenses:</b> Fees collected by the State from City businesses	12,988	145,000	8.96%
<b>Building Permits and Inspections :</b> Revenue from permits issued for construction, electrical work, fire protection and plan review	474,461	943,000	50.31%
<b>Cable Television:</b> Franchise fees for cable television in the City	125,840	475,000	26.49%
<b>Other:</b> Occupational licenses, road closures, appeals, vending permits, parade permits, and other miscellaneous permits	13,233	26,850	49.28%
<b>Total Licenses and Permits</b>	<b>\$ 626,522</b>	<b>\$ 1,659,850</b>	<b>37.75%</b>

**General Fund - Revenues**  
**December 31, 2010**

<b>Intergovernmental</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</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	\$ 2,508,452	\$ 5,011,040	50.06%
<b>Frederick Community Action Agency:</b> Various Federal, State, and local grants to support the Frederick Community Action Agency	614,003	2,306,599	26.62%
<b>Police:</b> Various Federal, State, and local grants to support the Frederick Police Department	458,250	840,325	54.53%
<b>Highway User Revenue:</b> City's share of gasoline tax and motor vehicle registrations collected by the State	96,693	101,807	94.98%
<b>Other:</b> Costs assumed by Frederick County and other miscellaneous intergovernmental revenues	362,746	290,199	125.00%
<b>Total Intergovernmental</b>	<b>\$ 4,040,144</b>	<b>\$ 8,549,970</b>	<b>47.25%</b>

**General Fund - Revenues**  
**December 31, 2010**

**Charges for Services**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
<b>Filing Fees:</b> Charges relating to zoning such as map enhancements, text amendments, and use permits	\$ 67,256	\$ 157,000	42.84%
<b>Development Inspection and Review Fees:</b> Charges for plan review by the Engineering department and inspection of new development	94,172	276,000	34.12%
<b>General Services:</b> Reimbursement for services provided by the City for non-City events (Frederick Marathon, Festival of the Arts, etc.)	-	57,606	0.00%
<b>Charges for Repairs:</b> Reimbursement from individuals for damages done to City property	28,313	28,324	99.96%
<b>Recreation Fees:</b> Revenues from gym memberships, camps, various recreation programs, classes, and use of City swimming pools	358,057	876,996	40.83%
<b>Other:</b> Legal review fees, police academy training, maintenance for Memorial Park, trash collection, bulk trash	23,310	51,350	45.39%
<b>Total Charges for Services</b>	<b>\$ 571,108</b>	<b>\$ 1,447,276</b>	<b>39.46%</b>

**General Fund - Revenues**  
**December 31, 2010**

**Fines and Forfeitures**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
<b>Municipal Infractions:</b> Fines for City code violations	\$ 2,190	\$ 12,500	17.52%
<b>Red Light Cameras:</b> Fines generated by red light traffic violations at various locations in the City	214,475	450,000	47.66%
<b>False Alarm Fees:</b> Fines imposed for repeat false alarms	31,175	70,000	44.54%
<b>Speed Camera Citations:</b> Fines generated by speeding violations at various locations in the City	-	450,000	0.00%
<b>Park Enforcement Fines:</b> Revenues from miscellaneous park infractions	-	250	0.00%
<b>Total Fines and Forfeitures</b>	<b>\$ 247,840</b>	<b>\$ 982,750</b>	<b>25.22%</b>

**Miscellaneous Revenues**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
<b>Investment Interest :</b> Earnings on cash in bank	\$ 83,870	\$ 203,172	41.28%
<b>Rents :</b> Revenues generated by the rental of City facilities.	273,915	507,945	53.93%
<b>Donations :</b> Donations made to the City by individuals or organizations	5,700	5,600	101.79%
<b>Other Miscellaneous Receipts:</b> Return check fees, discounts earned, and other various receipts	191,493	338,450	56.58%
<b>Total Miscellaneous Revenues</b>	<b>\$ 554,978</b>	<b>\$ 1,055,167</b>	<b>52.60%</b>

**General Fund - Revenues**  
**December 31, 2010**

**Other Financing Sources**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
<b>Interfund Transfers:</b> Transfers from other funds to the general fund, typically for overhead costs.	\$ 975,718	\$ 2,367,500	41.21%
<b>Insurance Reimbursements:</b> Proceeds from insurance for replacement or repair of assets	18,260	5,000	365.20%
<b>Sale of Capital Assets:</b> Proceeds from sale of assets	900	5,000	18.00%
<b>Fund Balance:</b> Source of funding relied upon to balance the budget. This funding is the accumulation of surplus from prior years.	-	10,423,489	0.00%
<b>Total Other Financing Sources</b>	<b>\$ 994,878</b>	<b>\$ 12,800,989</b>	<b>7.77%</b>

**General Fund - Expenditures by Department  
December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Mayor's Office	\$ 712,644	\$ 1,117,172	63.79%
Legal	306,717	649,905	47.19%
Election Board	417	3,862	10.80%
Finance	602,952	1,172,855	51.41%
Purchasing	320,813	614,215	52.23%
Information Technology	283,026	864,308	32.75%
Geographic Information Systems	170,354	459,666	37.06%
Human Resources	260,149	569,803	45.66%
Safety	104,780	199,213	52.60%
Planning	571,326	1,108,802	51.53%
Code Enforcement	343,834	640,199	53.71%
Facility Maintenance	464,778	845,335	54.98%
Asset Management	248,185	580,568	42.75%
Municipal Annex	189,220	427,315	44.28%
Community Promotion	57,488	75,761	75.88%
Special Events	142,503	281,435	50.63%
Police	14,964,452	26,301,735	56.90%
Fire	327,207	337,934	96.83%
Building Inspection	548,401	978,081	56.07%
Electrical Inspection	160,694	271,399	59.21%
DPW Projects	239,524	536,581	44.64%
General Administration - DPW	656,213	1,244,336	52.74%
Maintenance - Equipment and Machinery	567,434	1,008,628	56.26%
Engineering	695,482	1,468,186	47.37%
Waste Collection	1,749,926	3,831,389	45.67%
Street Maintenance	1,111,069	2,102,737	52.84%
Snow Removal	74,759	398,398	18.76%
Street Lights and Signals	992,026	2,179,018	45.53%
Traffic Lines and Signs	337,373	630,959	53.47%
Bus Maintenance	46,530	46,932	99.14%
Grounds Maintenance	1,609,329	3,185,421	50.52%
Harry Grove Stadium	62,055	134,573	46.11%
Recreation Centers	652,165	1,319,084	49.44%
Summer Playground Program	77,197	114,568	67.38%
Swimming Pools	164,653	285,197	57.73%
Community Development	60,859	75,295	80.83%

**General Fund - Expenditures by Department  
December 31, 2010**

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	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Economic Development	255,605	477,691	53.51%
Frederick Community			
Action Agency	1,737,691	3,469,379	50.09%
Debt Service	5,345,342	7,075,703	75.55%
Interfund Transfers	-	1,339,503	0.00%
Contingency	2,860	249,748	1.15%
Fund Balance (Reserves)	-	8,769,660	0.00%
<b>Total Expenditures</b>	<b>\$ 37,218,032</b>	<b>\$ 77,442,549</b>	<b>48.06%</b>

**General Fund - Personnel**  
**December 31, 2010**

	FY 2011 Actual	FY 2011 Amended	% of Budget
<b>Salaries:</b>			
Salaries - Full Time	\$ 11,522,102	\$ 24,141,545	47.73%
Overtime	563,324	1,178,200	47.81%
Salaries - Part Time	345,561	866,733	39.87%
Salaries - Seasonal	151,742	199,363	76.11%
Special Allowance	43,913	44,500	98.68%
<b>Total Salaries</b>	<b>12,626,642</b>	<b>26,430,341</b>	<b>47.77%</b>
<b>Benefits:</b>			
Workman's Compensation	492,582	772,738	63.75%
FICA	913,151	2,012,738	45.37%
Insurance (Health, Life, Dis)	3,470,401	6,003,074	57.81%
OPEB	-	1,783,921	0.00%
Unemployment	47,362	117,260	40.39%
Retirement	8,897,991	8,920,414	99.75%
Misc Benefits	68,708	141,868	48.43%
<b>Total Benefits</b>	<b>13,890,195</b>	<b>19,752,013</b>	<b>70.32%</b>
<b>Total Personnel</b>	<b>\$ 26,516,837</b>	<b>\$ 46,182,354</b>	<b>57.42%</b>

**General Fund - Supplies**  
**December 31, 2010**

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	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
General Supplies	\$ 642,930	\$ 1,747,698	36.79%
Medical Supplies	9,025	47,501	19.00%
Clothing/Uniforms	58,785	245,846	23.91%
Photographic Supplies	176	9,365	1.88%
Weapons/Ammo	22,249	118,599	18.76%
Fuel and Oil	334,560	681,016	49.13%
Electricity	593,310	1,486,482	39.91%
Natural Gas	27,620	180,150	15.33%
Heating Fuel	23	600	3.83%
Chemicals	4,790	215,726	2.22%
Items Purchased - Resale	93,136	173,133	53.79%
<b>Total Supplies</b>	<b>\$ 1,786,604</b>	<b>\$ 4,906,116</b>	<b>36.42%</b>

**General Fund - Other Services and Expenses**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Professional Services	\$ 415,691	\$ 1,642,187	25.31%
Legal Service Fees	55,576	34,000	163.46%
Disposal Fees	640,980	1,514,288	42.33%
Custodial Services	70,630	217,185	32.52%
Lawn Care	3,287	8,388	39.19%
General Repair / Maintenance	417,794	1,245,381	33.55%
Maintenance Contracts	276,337	625,324	44.19%
Land and Buildings	245,882	544,618	45.15%
Equipment and Vehicles	15,859	50,793	31.22%
Water/Sewer Service	12,112	20,750	58.37%
Storm Water Mgmt	8,228	16,150	50.95%
Solid Waste Benefit Charge	11,205	12,680	88.37%
Licenses and Permits	423	7,016	6.03%
Taxes	5,892	5,893	99.98%
Telephone	115,449	352,667	32.74%
Postage	14,802	54,661	27.08%
Transportation	1,517	12,800	11.85%
Dues/Registration Fees	103,864	207,774	49.99%
Lodging	2,175	17,466	12.45%
Meals/Food	1,627	3,328	48.89%
Advertising	10,461	70,460	14.85%
Printing and Binding	11,730	52,792	22.22%
Insurance	706,779	772,603	91.48%
Donations	210,340	336,191	62.57%
Miscellaneous	3,376	141,000	2.39%
<b>Total Other Services</b>	<b>\$ 3,362,016</b>	<b>\$ 7,966,395</b>	<b>42.20%</b>

**Water and Sewer Fund - Summary**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>	<b>FY 2010 Actual</b>	<b>FY 2010 Amended</b>	<b>% of Budget</b>
<b>Revenues:</b>						
Licenses and permits	\$ 63,565	\$ 151,050	42.08%	\$ 74,923	\$ 127,800	58.63%
Charges for services	8,388,472	18,863,220	44.47%	6,831,120	15,913,995	42.93%
Fines and forfeitures	4,603	11,400	40.38%	10,185	8,750	116.40%
Other financing sources	209,492	956,622	21.90%	153,305	4,556,985	3.36%
Miscellaneous	52,563	44,700	117.59%	34,637	1,850	1872.27%
Fund balance	-	5,450,022	0.00%	-	3,853,371	0.00%
<b>Total revenues</b>	<b>8,718,695</b>	<b>25,477,014</b>	<b>34.22%</b>	<b>7,104,170</b>	<b>24,462,751</b>	<b>29.04%</b>
<b>Expenses:</b>						
Personnel	3,567,368	6,835,383	52.19%	3,742,135	6,924,538	54.04%
Supplies	1,633,757	5,491,759	29.75%	1,583,018	4,079,523	38.80%
Other services and expenses	803,812	2,314,236	34.73%	688,473	2,220,652	31.00%
Capital outlay	11,964	100,750	11.87%	482,384	558,145	86.43%
Contingency	-	111,250	0.00%	-	200,000	0.00%
Debt service	2,554,649	8,973,636	28.47%	2,639,281	8,836,110	29.87%
Transfers to other funds	860,844	1,650,000	52.17%	886,227	1,643,783	53.91%
<b>Total expenses</b>	<b>9,432,394</b>	<b>25,477,014</b>	<b>37.02%</b>	<b>10,021,518</b>	<b>24,462,751</b>	<b>40.97%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (713,699)</b>	<b>\$ -</b>		<b>\$ (2,917,348)</b>	<b>\$ -</b>	

**Water and Sewer Fund - Expenditures by Department  
December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Finance	\$ 132,642	\$ 270,135	49.10%
Plumbing Inspection	138,774	266,511	52.07%
Water Services	1,063,688	2,361,711	45.04%
Water Quality	169,427	367,957	46.05%
Water Treatment	2,089,406	5,467,698	38.21%
Wastewater Treatment Plant	1,393,762	3,789,136	36.78%
Sewer Maintenance	331,624	782,016	42.41%
Inflow and Infiltration	173,386	395,921	43.79%
Plant Maintenance	524,192	1,041,043	50.35%
Debt Service	2,554,649	8,973,636	28.47%
Interfund Transfers	860,844	1,650,000	52.17%
Contingency	-	111,250	0.00%
<b>Total Expenditures</b>	<b>\$ 9,432,394</b>	<b>\$ 25,477,014</b>	<b>37.02%</b>

**Water and Sewer Fund - Personnel**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
<b>Salaries:</b>			
Salaries - Full Time	\$ 1,642,820	\$ 3,634,155	45.21%
Overtime	113,876	276,200	41.23%
Salaries - Seasonal	-	4,800	0.00%
<b>Total Salaries</b>	<b>1,756,696</b>	<b>3,915,155</b>	<b>44.87%</b>
<b>Benefits:</b>			
Workman's Compensation	89,438	150,557	59.40%
FICA	126,590	299,501	42.27%
Insurance (Health, Life, Dis)	628,742	1,153,349	54.51%
OPEB	-	346,629	0.00%
Retirement	962,014	963,496	99.85%
Misc Benefits	3,888	6,696	58.06%
<b>Total Benefits</b>	<b>1,810,672</b>	<b>2,920,228</b>	<b>62.00%</b>
<b>Total Personnel</b>	<b>\$ 3,567,368</b>	<b>\$ 6,835,383</b>	<b>52.19%</b>

**Water and Sewer Fund - Supplies and Other Services**  
**December 31, 2010**

<b>Supplies</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
General Supplies	\$ 320,961	\$ 1,119,806	28.66%
Clothing/Uniforms	9,738	24,620	39.55%
Fuel and Oil	46,867	137,900	33.99%
Electricity	349,368	1,035,050	33.75%
Natural Gas	2,214	24,350	9.09%
Heating Fuel	2,518	7,000	35.97%
Chemicals	267,069	987,177	27.05%
Items Purchased - Resale	635,022	2,155,856	29.46%
<b>Total Supplies</b>	<b>\$ 1,633,757</b>	<b>\$ 5,491,759</b>	<b>29.75%</b>

**Other Services and Expenses**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Professional Services	\$ 96,901	\$ 290,861	33.32%
Disposal Fees	262,856	964,708	27.25%
Custodial Services	-	6,560	0.00%
General Repair / Maintenance	259,820	693,808	37.45%
Maintenance Contracts	16,810	47,088	35.70%
Land and Buildings	149	200	74.50%
Equipment and Vehicles	(49)	5,225	-0.94%
Solid Waste Benefit Charge	1,546	1,520	101.71%
Licenses and Permits	7,012	9,150	76.63%
Taxes	6,001	2,500	240.04%
Telephone	25,253	73,110	34.54%
Postage	17,866	48,581	36.78%
Transportation	57	650	8.77%
Dues/Registration Fees	4,516	17,165	26.31%
Lodging	-	2,900	0.00%
Meals/Food	-	200	0.00%
Advertising	763	3,900	19.56%
Printing and Binding	-	4,000	0.00%
Insurance	104,311	129,610	80.48%
Miscellaneous	-	12,500	0.00%
<b>Total Other Services</b>	<b>\$ 803,812</b>	<b>\$ 2,314,236</b>	<b>34.73%</b>

**Parking Fund - Summary**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>	<b>FY 2010 Actual</b>	<b>FY 2010 Amended</b>	<b>% of Budget</b>
<b>Revenues:</b>						
Licenses and permits	\$ 37,734	\$ 112,450	33.56%	\$ 43,498	\$ 109,775	39.62%
Intergovernmental	33,895	115,000	29.47%	39,849	95,000	41.95%
Charges for services	1,590,712	3,476,588	45.75%	1,347,914	3,198,074	42.15%
Fines and forfeitures	344,267	643,273	53.52%	217,318	668,368	32.51%
Other financing sources	5,932	15,000	39.55%	15,338	40,000	38.35%
Miscellaneous	182,762	362,000	50.49%	182,814	362,000	50.50%
Fund balance	-	313,837	0.00%	-	510,937	0.00%
<b>Total revenues</b>	<b>2,195,302</b>	<b>5,038,148</b>	<b>43.57%</b>	<b>1,846,731</b>	<b>4,984,154</b>	<b>37.05%</b>
<b>Expenses:</b>						
Personnel	509,919	1,000,225	50.98%	541,529	991,593	54.61%
Supplies	106,705	377,009	28.30%	112,853	426,721	26.45%
Other services and expenses	142,459	804,703	17.70%	150,692	647,514	23.27%
Capital outlay	-	-	0.00%	-	36,000	0.00%
Contingency	-	50,000	0.00%	-	50,000	0.00%
Debt service	674,722	2,656,211	25.40%	702,290	2,682,326	26.18%
Transfers to other funds	85,218	150,000	56.81%	93,215	150,000	62.14%
<b>Total expenses</b>	<b>1,519,023</b>	<b>5,038,148</b>	<b>30.15%</b>	<b>1,600,579</b>	<b>4,984,154</b>	<b>32.11%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 676,279</b>	<b>\$ -</b>		<b>\$ 246,152</b>	<b>\$ -</b>	

**Parking Fund - Expenditures by Department  
December 31, 2010**

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	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Public Parking	\$ 365,496	\$ 898,093	40.70%
Church Street Deck	84,004	333,845	25.16%
Court Street Deck	90,990	215,327	42.26%
Carroll Creek Deck	100,208	391,339	25.61%
West Patrick Street Deck	72,396	214,788	33.71%
East All Saints Street Deck	45,989	128,545	35.78%
Debt Service	674,722	2,656,211	25.40%
Interfund Transfers	85,218	150,000	56.81%
Contingency	-	50,000	0.00%
<b>Total Expenditures</b>	<b>\$ 1,519,023</b>	<b>\$ 5,038,148</b>	<b>30.15%</b>

**Parking Fund - Personnel**  
**December 31, 2010**

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	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
<b>Salaries:</b>			
Salaries - Full Time	\$ 121,145	\$ 260,994	46.42%
Overtime	14,151	30,136	46.96%
Salaries - Part Time	122,037	363,680	33.56%
<b>Total Salaries</b>	<b>257,333</b>	<b>654,810</b>	<b>39.30%</b>
<b>Benefits:</b>			
Workman's Compensation	22,041	34,620	63.67%
FICA	19,192	50,098	38.31%
Insurance (Health, Life, Dis)	35,267	63,544	55.50%
OPEB	-	21,067	0.00%
Retirement	176,086	176,086	100.00%
<b>Total Benefits</b>	<b>252,586</b>	<b>345,415</b>	<b>73.13%</b>
<b>Total Personnel</b>	<b>\$ 509,919</b>	<b>\$ 1,000,225</b>	<b>50.98%</b>

**Parking Fund - Supplies and Other Services**  
**December 31, 2010**

<b>Supplies</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
General Supplies	\$ 33,649	\$ 142,049	23.69%
Clothing/Uniforms	-	2,500	0.00%
Fuel and Oil	3,992	5,460	73.11%
Electricity	68,839	219,500	31.36%
Natural Gas	225	550	40.91%
Chemicals	-	6,950	0.00%
<b>Total Supplies</b>	<b>\$ 106,705</b>	<b>\$ 377,009</b>	<b>28.30%</b>

<b>Other Services and Expenses</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Professional Services	\$ 61,843	\$ 290,533	21.29%
General Repair / Maintenance	20,330	398,333	5.10%
Maintenance Contracts	21,895	35,527	61.63%
Equipment and Vehicles	140	4,300	3.26%
Water/Sewer Service	962	1,500	64.13%
Storm Water Mgmt	1,053	915	115.08%
Telephone	4,729	14,550	32.50%
Postage	458	1,000	45.80%
Transportation	-	375	0.00%
Dues/Registration Fees	520	600	86.67%
Lodging	-	550	0.00%
Advertising	-	200	0.00%
Insurance	30,529	56,320	54.21%
<b>Total Other Services</b>	<b>\$ 142,459</b>	<b>\$ 804,703</b>	<b>17.70%</b>

**Clustered Spires Golf Course - Summary**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>	<b>FY 2010 Actual</b>	<b>FY 2010 Amended</b>	<b>% of Budget</b>
<b>Revenues:</b>						
Charges for services	\$ 798,572	\$ 1,749,500	45.65%	\$ 838,066	\$ 1,734,000	48.33%
Other financing sources	16	435,054	0.00%	2,204	490,826	0.45%
Miscellaneous	4,452	2,500	178.08%	1,343	8,500	15.80%
Fund balance	-	104,499	0.00%	-	82,562	0.00%
<b>Total revenues</b>	<b>803,040</b>	<b>2,291,553</b>	<b>35.04%</b>	<b>841,613</b>	<b>2,315,888</b>	<b>36.34%</b>
<b>Expenses:</b>						
Personnel	525,911	980,606	53.63%	549,507	971,162	56.58%
Supplies	248,163	669,213	37.08%	234,990	664,667	35.35%
Other services and expenses	42,553	136,262	31.23%	48,677	150,434	32.36%
Capital outlay	17,889	18,100	98.83%	18,877	19,000	99.35%
Debt service	24,913	487,372	5.11%	30,960	510,625	6.06%
<b>Total expenses</b>	<b>859,429</b>	<b>2,291,553</b>	<b>37.50%</b>	<b>883,011</b>	<b>2,315,888</b>	<b>38.13%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (56,389)</b>	<b>\$ -</b>		<b>\$ (41,398)</b>	<b>\$ -</b>	

**Expenditures by Department**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Maintenance	\$ 357,589	\$ 606,346	58.97%
Clubhouse	308,585	831,367	37.12%
Restaurant	168,342	366,468	45.94%
Debt Service	24,913	487,372	5.11%
<b>Total Expenditures</b>	<b>\$ 859,429</b>	<b>\$ 2,291,553</b>	<b>37.50%</b>

**Clustered Spires Golf Course - Personnel**  
**December 31, 2010**

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	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
<b>Salaries:</b>			
Salaries - Full Time	\$ 183,537	\$ 391,873	46.84%
Salaries - Seasonal	117,400	267,400	43.90%
<b>Total Salaries</b>	<b>300,937</b>	<b>659,273</b>	<b>45.65%</b>
<b>Benefits:</b>			
Workman's Compensation	7,443	11,692	63.66%
FICA	21,520	50,438	42.67%
Insurance (Health, Life, Dis)	49,648	81,527	60.90%
OPEB	-	31,599	0.00%
Unemployment	286	-	0.00%
Retirement	146,077	146,077	100.00%
<b>Total Benefits</b>	<b>224,974</b>	<b>321,333</b>	<b>70.01%</b>
<b>Total Personnel</b>	<b>\$ 525,911</b>	<b>\$ 980,606</b>	<b>53.63%</b>

**Clustered Spires Golf Course - Supplies and Other Services**  
**December 31, 2010**

<b>Supplies</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
General Supplies	\$ 41,051	\$ 111,483	36.82%
Clothing/Uniforms	-	3,408	0.00%
Fuel and Oil	14,688	35,350	41.55%
Electricity	22,461	38,000	59.11%
Natural Gas	699	4,500	15.53%
Chemicals	80,644	81,665	98.75%
Items Purchased - Resale	88,620	394,807	22.45%
<b>Total Supplies</b>	<b>\$ 248,163</b>	<b>\$ 669,213</b>	<b>37.08%</b>

<b>Other Services and Expenses</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Professional Services	\$ 18,655	\$ 43,346	43.04%
Disposal Fees	(55)	400	-13.75%
Custodial Services	1,050	6,200	16.94%
General Repair / Maintenance	2,937	18,315	16.04%
Maintenance Contracts	167	3,286	5.08%
Equipment and Vehicles	-	750	0.00%
Water/Sewer Service	2,395	6,700	35.75%
Solid Waste Benefit Charge	168	120	140.00%
Licenses and Permits	-	1,700	0.00%
Telephone	2,862	7,650	37.41%
Postage	88	640	13.75%
Transportation	-	1,400	0.00%
Dues/Registration Fees	150	3,100	4.84%
Lodging	-	1,400	0.00%
Advertising	5,844	31,539	18.53%
Insurance	8,292	9,716	85.34%
<b>Total Other Services</b>	<b>\$ 42,553</b>	<b>\$ 136,262</b>	<b>31.23%</b>

**Storm Water Fund - Summary**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>	<b>FY 2010 Actual</b>	<b>FY 2010 Amended</b>	<b>% of Budget</b>
<b>Revenues:</b>						
Charges for services	\$ 688,850	\$ 1,624,800	42.40%	\$ 592,048	\$ 1,209,600	48.95%
Other financing sources	3,231	7,500	0.00%	3,757	-	0.00%
Miscellaneous	454	-	0.00%	17	-	0.00%
Fund balance	-	123,362	0.00%	-	134,408	0.00%
<b>Total revenues</b>	<b>692,535</b>	<b>1,755,662</b>	<b>39.45%</b>	<b>595,822</b>	<b>1,344,008</b>	<b>44.33%</b>
<b>Expenses:</b>						
Personnel	300,628	585,265	51.37%	316,494	564,970	56.02%
Supplies	33,534	102,436	32.74%	40,724	100,003	40.72%
Other services and expenses	117,901	182,787	64.50%	27,081	284,601	9.52%
Capital outlay	-	-	0.00%	129,358	130,000	99.51%
Contingency	-	10,000	0.00%	-	10,000	0.00%
Debt service	26,584	98,244	27.06%	26,584	50,477	52.67%
Transfers to other funds	29,657	47,500	62.44%	25,439	203,957	12.47%
<b>Total expenses</b>	<b>508,304</b>	<b>1,755,662</b>	<b>28.95%</b>	<b>565,680</b>	<b>1,344,008</b>	<b>42.09%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 184,231</b>	<b>\$ -</b>		<b>\$ 30,142</b>	<b>\$ -</b>	

**Expenditures by Department**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Street Sweeping	\$ 163,553	\$ 328,527	49.78%
Storm Water	288,510	541,961	53.23%
Debt Service	26,584	98,244	27.06%
Interfund Transfers	29,657	47,500	62.44%
Contingency	-	10,000	0.00%
Fund Balance (Reserves)	-	729,430	0.00%
<b>Total Expenditures</b>	<b>\$ 508,304</b>	<b>\$ 1,755,662</b>	<b>28.95%</b>

**Storm Water Fund - Personnel**  
**December 31, 2010**

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	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
<b>Salaries:</b>			
Salaries - Full Time	\$ 147,149	\$ 320,289	45.94%
Overtime	1,972	10,000	19.72%
<b>Total Salaries</b>	<b>149,121</b>	<b>330,289</b>	<b>45.15%</b>
<b>Benefits:</b>			
Workman's Compensation	12,134	19,060	63.66%
FICA	10,545	25,265	41.74%
Insurance (Health, Life, Dis)	49,669	103,643	47.92%
OPEB	-	26,940	0.00%
Retirement	79,051	79,852	99.00%
Misc Benefits	108	216	50.00%
<b>Total Benefits</b>	<b>151,507</b>	<b>254,976</b>	<b>59.42%</b>
<b>Total Personnel</b>	<b>\$ 300,628</b>	<b>\$ 585,265</b>	<b>51.37%</b>

**Storm Water Fund - Supplies and Other Services  
December 31, 2010**

<b>Supplies</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
General Supplies	\$ 16,149	\$ 56,044	28.81%
Clothing/Uniforms	1,790	3,542	50.54%
Fuel and Oil	13,989	37,500	37.30%
Electricity	1,499	5,000	29.98%
Natural Gas	107	350	30.57%
<b>Total Supplies</b>	<b>\$ 33,534</b>	<b>\$ 102,436</b>	<b>32.74%</b>

<b>Other Services and Expenses</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Professional Services	\$ 5,914	\$ 12,412	47.65%
Disposal Fees	9,390	16,503	56.90%
General Repair / Maintenance	93,653	142,310	65.81%
Licenses and Permits	-	100	0.00%
Telephone	493	1,000	49.30%
Postage	-	75	0.00%
Dues/Registration Fees	-	500	0.00%
Insurance	8,451	9,887	85.48%
<b>Total Other Services</b>	<b>\$ 117,901</b>	<b>\$ 182,787</b>	<b>64.50%</b>

**Airport Fund - Summary**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>	<b>FY 2010 Actual</b>	<b>FY 2010 Amended</b>	<b>% of Budget</b>
<b>Revenues:</b>						
Charges for services	\$ 413,652	\$ 887,362	46.62%	\$ 411,002	\$ 842,924	48.76%
Other financing sources	6,360	739,370	0.86%	7,173	750,000	0.96%
Miscellaneous	40,959	8,200	499.50%	59,825	8,200	729.57%
Fund balance	-	33,571	0.00%	-	10,679	0.00%
<b>Total revenues</b>	<b>460,971</b>	<b>1,668,503</b>	<b>27.63%</b>	<b>478,000</b>	<b>1,611,803</b>	<b>29.66%</b>
<b>Expenses:</b>						
Personnel	140,928	286,910	49.12%	152,061	302,217	50.32%
Supplies	39,268	98,874	39.72%	28,563	89,821	31.80%
Other services and expenses	106,443	294,428	36.15%	152,213	297,220	51.21%
Capital outlay	8,501	-	0.00%	-	-	0.00%
Debt service	390,687	988,291	39.53%	395,216	922,545	42.84%
<b>Total expenses</b>	<b>685,827</b>	<b>1,668,503</b>	<b>41.10%</b>	<b>728,053</b>	<b>1,611,803</b>	<b>45.17%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (224,856)</b>	<b>\$ -</b>		<b>\$ (250,053)</b>	<b>\$ -</b>	

**Airport Fund - Personnel**  
**December 31, 2010**

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	FY 2011 Actual	FY 2011 Amended	% of Budget
<b>Salaries:</b>			
Salaries - Full Time	\$ 85,515	\$ 185,924	45.99%
Overtime	-	5,100	0.00%
<b>Total Salaries</b>	<b>85,515</b>	<b>191,024</b>	<b>44.77%</b>
<b>Benefits:</b>			
Workman's Compensation	4,484	7,041	63.68%
FICA	6,104	14,613	41.77%
Insurance (Health, Life, Dis)	22,258	39,167	56.83%
OPEB	-	12,288	0.00%
Retirement	22,297	22,297	100.00%
Misc Benefits	270	480	56.25%
<b>Total Benefits</b>	<b>55,413</b>	<b>95,886</b>	<b>57.79%</b>
<b>Total Personnel</b>	<b>\$ 140,928</b>	<b>\$ 286,910</b>	<b>49.12%</b>

**Airport Fund - Supplies and Other Services**  
**December 31, 2010**

<b>Supplies</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
General Supplies	\$ 23,809	\$ 45,874	51.90%
Fuel and Oil	807	2,000	40.35%
Electricity	13,862	40,000	34.66%
Natural Gas	149	1,000	14.90%
Chemicals	641	10,000	6.41%
<b>Total Supplies</b>	<b>\$ 39,268</b>	<b>\$ 98,874</b>	<b>39.72%</b>

<b>Other Services and Expenses</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Professional Services	\$ 10,942	\$ 56,190	19.47%
Disposal Fees	-	500	0.00%
Custodial Services	800	1,800	44.44%
General Repair / Maintenance	13,064	58,532	22.32%
Maintenance Contracts	2,140	17,314	12.36%
Equipment and Vehicles	16,432	50,000	32.86%
Water/Sewer Service	165	5,000	3.30%
Storm Water Mgmt	1,388	5,000	27.76%
Solid Waste Benefit Charge	7,734	17,702	43.69%
Taxes	22,744	33,555	67.78%
Telephone	1,683	6,000	28.05%
Postage	269	1,500	17.93%
Transportation	13	1,000	1.30%
Dues/Registration Fees	6,270	6,945	90.28%
Lodging	-	1,000	0.00%
Meals/Food	-	1,000	0.00%
Advertising	-	3,000	0.00%
Printing and Binding	2,136	3,000	71.20%
Insurance	20,663	25,390	81.38%
<b>Total Other Services</b>	<b>\$ 106,443</b>	<b>\$ 294,428</b>	<b>36.15%</b>

**Weinberg Center for the Arts - Summary**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>	<b>FY 2010 Actual</b>	<b>FY 2010 Amended</b>	<b>% of Budget</b>
<b>Revenues:</b>						
Intergovernmental	\$ 13,484	\$ 51,000	26.44%	\$ 22,035	\$ 42,000	52.46%
Charges for services	275,288	888,450	30.99%	376,573	591,133	63.70%
Other financing sources	-	152,513	0.00%	-	178,500	0.00%
Miscellaneous	81,334	202,800	40.11%	55,670	181,194	30.72%
Fund balance	-	5,303	0.00%	-	13,816	0.00%
<b>Total revenues</b>	<b>370,106</b>	<b>1,300,066</b>	<b>28.47%</b>	<b>454,278</b>	<b>1,006,643</b>	<b>45.13%</b>
<b>Expenses:</b>						
Personnel	208,811	405,304	51.52%	199,021	376,986	52.79%
Supplies	31,035	77,274	40.16%	28,328	74,381	38.08%
Other services and expenses	312,802	817,488	38.26%	317,063	555,276	57.10%
<b>Total expenses</b>	<b>552,648</b>	<b>1,300,066</b>	<b>42.51%</b>	<b>544,412</b>	<b>1,006,643</b>	<b>54.08%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (182,542)</b>	<b>\$ -</b>		<b>\$ (90,134)</b>	<b>\$ -</b>	

**Weinberg Center for the Arts - Personnel**  
**December 31, 2010**

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	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
<b>Salaries:</b>			
Salaries - Full Time	\$ 106,927	\$ 227,022	47.10%
Salaries - Part Time	102	-	0.00%
Salaries - Seasonal	24,085	48,000	50.18%
<b>Total Salaries</b>	<b>131,114</b>	<b>275,022</b>	<b>47.67%</b>
<b>Benefits:</b>			
Workman's Compensation	3,555	5,584	63.66%
FICA	9,377	21,039	44.57%
Insurance (Health, Life, Dis)	24,698	43,337	56.99%
OPEB	-	17,555	0.00%
Retirement	38,447	38,447	100.00%
Misc Benefits	1,620	4,320	37.50%
<b>Total Benefits</b>	<b>77,697</b>	<b>130,282</b>	<b>59.64%</b>
<b>Total Personnel</b>	<b>\$ 208,811</b>	<b>\$ 405,304</b>	<b>51.52%</b>

**Weinberg Center for the Arts - Supplies and Other Services**  
**December 31, 2010**

<b>Supplies</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
General Supplies	\$ 9,312	\$ 15,000	62.08%
Electricity	11,391	24,000	47.46%
Natural Gas	2,145	20,000	10.73%
Bar Supplies	4,557	11,000	41.43%
Candy	2,884	6,074	47.48%
Souvenirs	746	1,200	62.17%
<b>Total Supplies</b>	<b>\$ 31,035</b>	<b>\$ 77,274</b>	<b>40.16%</b>

<b>Other Services and Expenses</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Professional Services	\$ 41,482	\$ 44,000	94.28%
National Acts	181,124	312,968	57.87%
Custodial Services	11,770	32,910	35.76%
General Repair / Maintenance	3,925	39,530	9.93%
Maintenance Contracts	2,553	11,272	22.65%
Equipment and Vehicles	3,305	8,750	37.77%
Water/Sewer Service	308	1,300	23.69%
Storm Water Mgmt	48	200	24.00%
Solid Waste Benefit Charge	1,125	1,125	100.00%
Licenses and Permits	499	1,250	39.92%
Taxes	1,700	1,500	113.33%
Telephone	1,766	7,000	25.23%
Postage	4,690	8,000	58.63%
Transportation	-	500	0.00%
Dues/Registration Fees	-	500	0.00%
Lodging	-	800	0.00%
Meals/Food	-	200	0.00%
Advertising	38,995	316,589	12.32%
Printing and Binding	15,051	23,850	63.11%
Insurance	4,461	5,244	85.07%
<b>Total Other Services</b>	<b>\$ 312,802</b>	<b>\$ 817,488</b>	<b>38.26%</b>

**Community Development Fund - Summary**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>	<b>FY 2010 Actual</b>	<b>FY 2010 Amended</b>	<b>% of Budget</b>
<b>Revenues:</b>						
Intergovernmental	\$ 10,425	\$ 767,922	1.36%	\$ 485,120	\$ 722,511	67.14%
Charges for services	-	-	0.00%	-	1,000	0.00%
Other financing sources			0.00%	31,625	-	0.00%
Miscellaneous	503	-	0.00%	258	1,000	25.80%
Fund balance	-	92	0.00%	-	15,293	0.00%
<b>Total revenues</b>	<b>10,928</b>	<b>768,014</b>	<b>1.42%</b>	<b>517,003</b>	<b>739,804</b>	<b>69.88%</b>
<b>Expenses:</b>						
Personnel	79,130	174,091	45.45%	107,005	194,564	55.00%
Supplies	458	3,448	13.28%	399	6,397	6.24%
Other services and expenses	29,148	590,475	4.94%	92,535	461,843	20.04%
Capital outlay			0.00%	111,432	-	0.00%
Transfers to other funds	-	-	0.00%	27,512	77,000	35.73%
<b>Total expenses</b>	<b>108,736</b>	<b>768,014</b>	<b>14.16%</b>	<b>338,883</b>	<b>739,804</b>	<b>45.81%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (97,808)</b>	<b>\$ -</b>		<b>\$ 178,120</b>	<b>\$ -</b>	

**Community Development Fund - Personnel**  
**December 31, 2010**

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	FY 2011 Actual	FY 2011 Amended	% of Budget
<b>Salaries:</b>			
Salaries - Full Time	\$ 49,605	\$ 114,088	43.48%
<b>Total Salaries</b>	<b>49,605</b>	<b>114,088</b>	<b>43.48%</b>
<b>Benefits:</b>			
Workman's Compensation	5,902	10,179	57.98%
FICA	3,405	8,728	39.01%
Insurance (Health, Life, Dis)	14,353	27,196	52.78%
Unemployment	4,920	10,660	46.15%
Misc Benefits	945	3,240	29.17%
<b>Total Benefits</b>	<b>29,525</b>	<b>60,003</b>	<b>49.21%</b>
<b>Total Personnel</b>	<b>\$ 79,130</b>	<b>\$ 174,091</b>	<b>45.45%</b>

**Community Development Fund - Supplies and Other Services**  
**December 31, 2010**

<b>Supplies</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
General Supplies	\$ 458	\$ 3,148	14.55%
Clothing/Uniforms	-	100	0.00%
Electricity	-	200	0.00%
<b>Total Supplies</b>	<b>\$ 458</b>	<b>\$ 3,448</b>	<b>13.28%</b>

<b>Other Services and Expenses</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Professional Services	\$ 15,690	\$ 12,925	121.39%
General Repair / Maintenance	-	122,859	0.00%
Land and Buildings	-	600	0.00%
Water/Sewer Service	-	100	0.00%
Storm Water Mgmt	-	100	0.00%
Telephone	424	1,500	28.27%
Postage	69	400	17.25%
Transportation	8	1,500	0.53%
Dues/Registration Fees	-	1,000	0.00%
Lodging	-	1,000	0.00%
Meals/Food	-	300	0.00%
Advertising	665	3,600	18.47%
Printing and Binding	-	800	0.00%
Insurance	2,092	2,255	92.77%
Donations	10,200	441,536	2.31%
<b>Total Other Services</b>	<b>\$ 29,148</b>	<b>\$ 590,475</b>	<b>4.94%</b>

**Rental Operations Fund - Summary**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>	<b>FY 2010 Actual</b>	<b>FY 2010 Amended</b>	<b>% of Budget</b>
<b>Revenues:</b>						
Other financing sources	\$ 9,855	\$ 17,232	57.19%	\$ 10,128	\$ 28,312	35.77%
Miscellaneous	4,235	9,996	42.37%	8,648	13,596	63.61%
Fund balance	-	11,613	0.00%	-	17,946	0.00%
<b>Total revenues</b>	<b>14,090</b>	<b>38,841</b>	<b>36.28%</b>	<b>18,776</b>	<b>59,854</b>	<b>31.37%</b>
<b>Expenses:</b>						
Personnel	19,832	28,066	70.66%	18,520	25,435	72.81%
Supplies	(65)	1,000	-6.50%	249	2,953	8.43%
Other services and expenses	6,307	9,775	64.52%	6,366	31,466	20.23%
<b>Total expenses</b>	<b>26,074</b>	<b>38,841</b>	<b>67.13%</b>	<b>25,135</b>	<b>59,854</b>	<b>41.99%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (11,984)</b>	<b>\$ -</b>		<b>\$ (6,359)</b>	<b>\$ -</b>	

**Rental Operations Fund - Personnel**  
**December 31, 2010**

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	FY 2011 Actual	FY 2011 Amended	% of Budget
<b>Salaries:</b>			
Salaries - Full Time	\$ 9,703	\$ 20,512	47.30%
<b>Total Salaries</b>	<b>9,703</b>	<b>20,512</b>	<b>47.30%</b>
<b>Benefits:</b>			
Workman's Compensation	23	35	65.71%
FICA	654	1,569	41.68%
Insurance (Health, Life, Dis)	3,996	5,680	70.35%
Retirement	5,456	-	0.00%
Misc Benefits	-	270	0.00%
<b>Total Benefits</b>	<b>10,129</b>	<b>7,554</b>	<b>134.09%</b>
<b>Total Personnel</b>	<b>\$ 19,832</b>	<b>\$ 28,066</b>	<b>70.66%</b>

**Rental Operations Fund - Supplies and Other Services**  
**December 31, 2010**

<b>Supplies</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
General Supplies	\$ 7	\$ -	0.00%
Electricity	(72)	1,000	-7.20%
<b>Total Supplies</b>	<b>\$ (65)</b>	<b>\$ 1,000</b>	<b>-6.50%</b>

<b>Other Services and Expenses</b>			
	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Professional Services	\$ 500	\$ 1,000	50.00%
General Repair / Maintenance	4,563	4,563	0.00%
Maintenance Contracts	125	500	25.00%
Water/Sewer Service	257	2,500	10.28%
Storm Water Mgmt	86	250	34.40%
Insurance	776	962	80.67%
<b>Total Other Services</b>	<b>\$ 6,307</b>	<b>\$ 9,775</b>	<b>64.52%</b>

**Controlled Dangerous Substance Fund**  
**December 31, 2010**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>	<b>FY 2010 Actual</b>	<b>FY 2010 Amended</b>	<b>% of Budget</b>
<b>Revenues:</b>						
Intergovernmental	\$ 12,251	\$ -	0.00%	\$ -	\$ -	0.00%
Fines and forfeitures	13,238	28,000	47.28%	28,436	27,000	105.32%
Miscellaneous	694	-	0.00%	182	1,500	12.13%
Fund balance	-	77,935	0.00%	-	24,141	0.00%
<b>Total revenues</b>	<b>26,183</b>	<b>105,935</b>	<b>24.72%</b>	<b>28,618</b>	<b>52,641</b>	<b>54.36%</b>
<b>Expenses:</b>						
Supplies	497	42,080	1.18%	181	11,500	1.57%
Other services and expenses	15,395	51,855	29.69%	13,187	29,391	44.87%
Capital outlay	6,000	12,000	50.00%	-	11,750	0.00%
<b>Total expenses</b>	<b>21,892</b>	<b>105,935</b>	<b>20.67%</b>	<b>13,368</b>	<b>52,641</b>	<b>25.39%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 4,291</b>	<b>\$ -</b>		<b>\$ 15,250</b>	<b>\$ -</b>	

**Controlled Dangerous Substance - Supplies and Other Services  
December 31, 2010**

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**Supplies**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
General Supplies	\$ 497	\$ 42,080	1.18%
<b>Total Supplies</b>	<b>\$ 497</b>	<b>\$ 42,080</b>	<b>1.18%</b>

**Other Services and Expenses**

	<b>FY 2011 Actual</b>	<b>FY 2011 Amended</b>	<b>% of Budget</b>
Professional Services	\$ 1,339	\$ 8,440	15.86%
General Repair / Maintenance	-	7,000	0.00%
Transportation	31	-	0.00%
Dues/Registration Fees	4,045	23,087	17.52%
Insurance	9,980	13,328	74.88%
<b>Total Other Services</b>	<b>\$ 15,395</b>	<b>\$ 51,855</b>	<b>29.69%</b>