

THE CITY OF FREDERICK

FISCAL YEAR 2012 BUDGET UPDATE

September 30, 2011



Prepared by the Department of Finance

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Budget Update September 30, 2011

All Funds Summary

The City began Fiscal Year 2012 with an adopted budget of \$111,654,793. During the first quarter, the budget was amended for the addition of several grants and insurance reimbursements. As of September 30, 2011, the City's amended budget was \$112,784,280.

Overall expenditures are trending as anticipated. Through the first quarter, the City had realized 24.75% of salary costs and 16.13% of benefit costs. The pension contribution of \$11,122,940 has not yet been remitted. 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 59% of the total budgeted revenues and 84.64% 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 19.95% of the budgeted amount. Grant revenues are recorded when received. The payment from the State of Maryland for Highway User Revenues (HUR) is typically received in the second half of the fiscal year. The \$17,890 of HUR received in FY 2012 was the final payment for FY 2011.

Other revenues are generally on target. The Speed Camera Program began issuing live citations on July 5, 2011 and has collected \$383,785 through the first quarter. This amount is gross collections and the offsetting expenditures have not yet been recorded. The City is evaluating this program on an on-going basis to determine its effectiveness and to update revenue projections. 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, 2011

Water and Sewer Fund

Overall, the Water and Sewer Fund is performing within budget. Charges for Services are 15.48% 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 and are within expectations.

Parking Fund

In total, Parking Fund revenues are consistent with budgeted amounts. Expenditures are within expectations. A budget transfer will be completed to move budget funds into the solid waste benefit charge category.

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.

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.

Airport Fund

The Airport is performing as anticipated. Other financing sources consist of a transfer from the General Fund. The majority of this transfer will take place at the end of the fiscal year.

Weinberg Center for the Arts

Revenues for the Weinberg Center are 6.44% 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 11.5% 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, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget | FY 2011 Actual | FY 2011 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| Revenues: | | | | | | |
| Taxes | \$ 40,550,304 | \$ 47,910,631 | 84.64% | \$ 44,697,676 | \$ 50,946,547 | 87.73% |
| Licenses and permits | 530,484 | 2,270,074 | 23.37% | 292,265 | 1,923,350 | 15.20% |
| Intergovernmental | 1,821,362 | 9,702,435 | 18.77% | 1,816,051 | 9,712,224 | 18.70% |
| Charges for services | 5,806,570 | 32,042,739 | 18.12% | 5,917,489 | 28,937,196 | 20.45% |
| Fines and forfeitures | 686,634 | 1,674,730 | 41.00% | 290,068 | 1,665,423 | 17.42% |
| Other financing sources | 441,060 | 5,323,010 | 8.29% | 633,120 | 4,713,895 | 13.43% |
| Miscellaneous | 346,143 | 1,882,053 | 18.39% | 453,566 | 1,690,863 | 26.82% |
| Fund balance | - | 11,978,608 | 0.00% | - | 16,543,723 | 0.00% |
| Total revenues | 50,182,557 | 112,784,280 | 44.49% | 54,100,235 | 116,133,221 | 46.58% |
| | | | | | | |
| Expenses: | | | | | | |
| Personnel | 11,867,774 | 56,354,785 | 21.06% | 22,305,629 | 56,458,804 | 39.51% |
| Supplies | 2,056,480 | 10,816,113 | 19.01% | 2,039,873 | 12,106,784 | 16.85% |
| Other services and expenses | 2,522,095 | 11,072,147 | 22.78% | 2,706,496 | 13,265,357 | 20.40% |
| Capital outlay | 289,111 | 294,464 | 98.18% | 90,328 | 1,028,499 | 8.78% |
| Contingency | - | 487,949 | 0.00% | - | 299,502 | 0.00% |
| Debt service | 3,888,412 | 19,907,780 | 19.53% | 4,692,646 | 20,279,457 | 23.14% |
| Transfers to other funds | 360,773 | 5,331,953 | 6.77% | 455,801 | 3,195,728 | 14.26% |
| Fund balance (Reserves) | - | 8,519,089 | 0.00% | - | 9,499,090 | 0.00% |
| Total expenses | 20,984,645 | 112,784,280 | 18.61% | 32,290,773 | 116,133,221 | 27.80% |
| Net Surplus (Deficit) | \$ 29,197,912 | \$ - | | \$ 21,809,462 | \$ - | |

**All Funds - Personnel
September 30, 2011**

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-------------------------------|---------------------------|----------------------------|------------------------|
| Salaries: | | | |
| Salaries - Full Time | \$ 7,133,415 | \$ 29,081,392 | 24.53% |
| Overtime | 366,870 | 1,415,073 | 25.93% |
| Salaries - Part Time | 273,147 | 1,269,777 | 21.51% |
| Salaries - Seasonal | 203,014 | 427,536 | 47.48% |
| Special Allowance | 1,400 | 46,212 | 3.03% |
| Total Salaries | 7,977,846 | 32,239,990 | 24.75% |
| | | | |
| Benefits: | | | |
| Workman's Compensation | 441,370 | 840,103 | 52.54% |
| FICA | 574,778 | 2,460,179 | 23.36% |
| Insurance (Health, Life, Dis) | 2,256,010 | 7,285,663 | 30.97% |
| OPEB | 560,000 | 2,240,000 | 25.00% |
| Unemployment | - | 14,500 | 0.00% |
| Retirement | - | 11,144,742 | 0.00% |
| Misc Benefits | 57,770 | 129,608 | 44.57% |
| Total Benefits | 3,889,928 | 24,114,795 | 16.13% |
| Total Personnel | \$ 11,867,774 | \$ 56,354,785 | 21.06% |

All Funds - Supplies
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|--------------------------|---------------------------|----------------------------|------------------------|
| General Supplies | \$ 705,397 | \$ 2,567,315 | 27.48% |
| Medical Supplies | 5,923 | 15,711 | 37.70% |
| Clothing/Uniforms | 34,146 | 132,926 | 25.69% |
| Photographic Supplies | - | 6,775 | 0.00% |
| Weapons/Ammo | 34,786 | 73,894 | 47.08% |
| Fuel and Oil | 240,349 | 925,325 | 25.97% |
| Electricity | 479,900 | 2,764,982 | 17.36% |
| Natural Gas | 3,568 | 206,000 | 1.73% |
| Heating Fuel | - | 7,100 | 0.00% |
| Chemicals | 199,869 | 968,910 | 20.63% |
| Items Purchased - Resale | 351,332 | 3,128,975 | 11.23% |
| Bar Supplies | 973 | 10,000 | 9.73% |
| Candy | 237 | 7,000 | 3.39% |
| Souvenirs | - | 1,200 | 0.00% |
| Total Supplies | \$ 2,056,480 | \$ 10,816,113 | 19.01% |

**All Funds - Other Services and Expenses
September 30, 2011**

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|
| Professional Services | \$ 382,874 | \$ 1,853,916 | 20.65% |
| National Acts | 57,635 | 345,000 | 16.71% |
| Legal Service Fees | 4,012 | 104,500 | 3.84% |
| Disposal Fees | 380,285 | 2,352,250 | 16.17% |
| Custodial Services | 17,457 | 140,882 | 12.39% |
| Lawn Care | 3,317 | 4,000 | 82.93% |
| General Repair / Maintenance | 222,738 | 2,033,523 | 10.95% |
| Maintenance Contracts | 212,526 | 624,227 | 34.05% |
| Land and Buildings | 74,147 | 510,451 | 14.53% |
| Equipment and Vehicles | 8,697 | 107,252 | 8.11% |
| Water/Sewer Service | 8,730 | 37,088 | 23.54% |
| Storm Water Mgmt | 7,360 | 32,745 | 22.48% |
| Solid Waste Benefit Charge | 37,786 | 23,216 | 162.76% |
| Licenses and Permits | 5,443 | 18,090 | 30.09% |
| Taxes | 18,880 | 32,308 | 58.44% |
| Telephone | 66,323 | 409,346 | 16.20% |
| Postage | 14,354 | 104,674 | 13.71% |
| Transportation | 654 | 19,468 | 3.36% |
| Dues/Registration Fees | 93,374 | 181,845 | 51.35% |
| Lodging | 216 | 18,550 | 1.16% |
| Meals/Food | 891 | 1,500 | 59.40% |
| Advertising | 21,633 | 345,700 | 6.26% |
| Printing and Binding | 18,320 | 73,478 | 24.93% |
| Insurance | 595,325 | 1,000,789 | 59.49% |
| Donations | 268,283 | 677,309 | 39.61% |
| Miscellaneous | 835 | 20,040 | 4.17% |
| Total Other Services | \$ 2,522,095 | \$ 11,072,147 | 22.78% |

General Fund - Summary
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget | FY 2011 Actual | FY 2011 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| Revenues: | | | | | | |
| Taxes | \$ 40,550,304 | \$ 47,910,631 | 84.64% | \$ 44,697,676 | \$ 50,946,547 | 87.73% |
| Licenses and permits | 444,649 | 1,933,734 | 22.99% | 239,724 | 1,659,850 | 14.44% |
| Intergovernmental | 1,808,871 | 9,069,064 | 19.95% | 1,815,781 | 8,726,302 | 20.81% |
| Charges for services | 402,795 | 1,438,768 | 28.00% | 346,965 | 1,447,276 | 23.97% |
| Fines and forfeitures | 513,025 | 944,000 | 54.35% | 117,452 | 982,750 | 11.95% |
| Other financing sources | 346,625 | 1,878,651 | 18.45% | 461,793 | 2,377,500 | 19.42% |
| Miscellaneous | 255,036 | 1,113,594 | 22.90% | 269,456 | 1,060,667 | 25.40% |
| Fund balance | - | 10,837,689 | 0.00% | - | 10,423,489 | 0.00% |
| Total revenues | 44,321,305 | 75,126,131 | 59.00% | 47,948,847 | 77,624,381 | 61.77% |
| | | | | | | |
| Expenses: | | | | | | |
| Personnel | 9,718,171 | 45,873,948 | 21.18% | 18,588,445 | 46,162,954 | 40.27% |
| Supplies | 965,336 | 4,215,542 | 22.90% | 888,191 | 5,064,194 | 17.54% |
| Other services and expenses | 1,790,836 | 6,933,033 | 25.83% | 2,028,959 | 8,201,549 | 24.74% |
| Capital outlay | 289,111 | 226,664 | 127.55% | 63,938 | 873,841 | 7.32% |
| Contingency | - | 227,949 | 0.00% | - | 128,252 | 0.00% |
| Debt service | 2,509,666 | 7,298,490 | 34.39% | 2,837,172 | 7,075,703 | 40.10% |
| Transfers to other funds | 23,483 | 2,421,270 | 0.97% | - | 1,348,228 | 0.00% |
| Fund balance (Reserves) | - | 7,929,235 | 0.00% | - | 8,769,660 | 0.00% |
| Total expenses | 15,296,603 | 75,126,131 | 20.36% | 24,406,705 | 77,624,381 | 31.44% |
| Net Surplus (Deficit) | \$ 29,024,702 | \$ - | | \$ 23,542,142 | \$ - | |

General Fund - Revenues
September 30, 2011

| | Taxes | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| Real Property: Revenues from taxes on assessed value of real property | \$ 39,872,853 | \$ 39,716,606 | 100.39% |
| Business Property: Revenues from taxes on assessed values of certain business property | 344,050 | 1,433,750 | 24.00% |
| Public Utilities: Revenues from taxes on assessed value of certain property of public utilities | - | 959,000 | 0.00% |
| Personal Income Taxes: City's share of income taxes received by the State for returns filed from Frederick. | 573,493 | 5,550,000 | 10.33% |
| Admissions and Amusements: Taxes on gross receipts from admissions, the use or rental of recreation or sports equipment, and the sales of merchandise, refreshments, or services where entertainment is provided. | - | 300,000 | 0.00% |
| Other: Interest, credits, additions, abatements, discounts and other miscellaneous tax adjustments | (240,092) | (48,725) | 492.75% |
| Total Taxes | \$ 40,550,304 | \$ 47,910,631 | 84.64% |

General Fund - Revenues
September 30, 2011

Licenses and Permits

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|------------------------|
| Alcoholic Beverage Licenses: City's share of fees charged from licenses issued to allow sale of beer, wine, and liquor | \$ - | \$ 78,000 | 0.00% |
| Traders Licenses: Fees collected by the State from City businesses | 3,402 | 145,000 | 2.35% |
| Building Permits and Inspections : Revenue from permits issued for construction, electrical work, fire protection and plan review | 377,969 | 1,107,900 | 34.12% |
| Cable Television: Franchise fees for cable television in the City | - | 500,000 | 0.00% |
| Other: Occupational licenses, road closures, appeals, vending permits, parade permits, and other miscellaneous permits | 63,278 | 102,834 | 61.53% |
| Total Licenses and Permits | \$ 444,649 | \$ 1,933,734 | 22.99% |

General Fund - Revenues
September 30, 2011

| Intergovernmental | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| Tax Setoff: Reimbursements to the City by Frederick County for services the City provides but for which the County collects tax revenue | \$ 1,254,226 | \$ 5,016,903 | 25.00% |
| Frederick Community Action Agency: Various Federal, State, and local grants to support the Frederick Community Action Agency | 200,999 | 1,818,862 | 11.05% |
| Police: Various Federal, State, and local grants to support the Frederick Police Department | 21,675 | 1,103,463 | 1.96% |
| Highway User Revenue: City's share of gasoline tax and motor vehicle registrations collected by the State | 17,890 | 656,916 | 2.72% |
| Other: Costs assumed by Frederick County and other miscellaneous intergovernmental revenues | 314,081 | 472,920 | 66.41% |
| Total Intergovernmental | \$ 1,808,871 | \$ 9,069,064 | 19.95% |

General Fund - Revenues
September 30, 2011

Charges for Services

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|------------------------|
| Filing Fees: Charges relating to zoning such as map enhancements, text amendments, and use permits | \$ 32,601 | \$ 141,000 | 23.12% |
| Development Inspection and Review Fees: Charges for plan review by the Engineering department and inspection of new development | 61,028 | 226,000 | 27.00% |
| General Services: Reimbursement for services provided by the City for non-City events (Frederick Marathon, Festival of the Arts, etc.) | 3,595 | 99,400 | 3.62% |
| Charges for Repairs: Reimbursement from individuals for damages done to City property | 4,944 | 24,003 | 20.60% |
| Recreation Fees: Revenues from gym memberships, camps, various recreation programs, classes, and use of City swimming pools | 263,048 | 878,330 | 29.95% |
| Other: Legal review fees, police academy training, maintenance for Memorial Park, trash collection, bulk trash | 37,579 | 70,035 | 53.66% |
| Total Charges for Services | \$ 402,795 | \$ 1,438,768 | 28.00% |

General Fund - Revenues
September 30, 2011

Fines and Forfeitures

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|------------------------|
| Municipal Infractions: Fines for City code violations | \$ 2,460 | \$ 9,000 | 27.33% |
| Red Light Cameras: Fines generated by red light traffic violations at various locations in the City | 112,080 | 425,000 | 26.37% |
| False Alarm Fees: Fines imposed for repeat false alarms | 14,700 | 60,000 | 24.50% |
| Speed Camera Citations: Fines generated by speeding violations at various locations in the City | 383,785 | 450,000 | 85.29% |
| Total Fines and Forfeitures | \$ 513,025 | \$ 944,000 | 54.35% |

Miscellaneous Revenues

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|------------------------|
| Investment Interest : Earnings on cash in bank | \$ 24,764 | \$ 200,000 | 12.38% |
| Rents : Revenues generated by the rental of City facilities. | 142,317 | 530,237 | 26.84% |
| Donations : Donations made to the City by individuals or organizations | 750 | 8,500 | 8.82% |
| Other Miscellaneous Receipts: Return check fees, discounts earned, and other various receipts | 87,205 | 374,857 | 23.26% |
| Total Miscellaneous Revenues | \$ 255,036 | \$ 1,113,594 | 22.90% |

General Fund - Revenues
September 30, 2011

Other Financing Sources

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|------------------------|
| Interfund Transfers: Transfers from other funds to the general fund, typically for overhead costs. | \$ 315,840 | \$ 1,847,500 | 17.10% |
| Insurance Reimbursements: Proceeds from insurance for replacement or repair of assets | 23,651 | 28,651 | 82.55% |
| Sale of Capital Assets: Proceeds from sale of assets | 7,134 | 2,500 | 285.36% |
| Fund Balance: Source of funding relied upon to balance the budget. This funding is the accumulation of surplus from prior years. | - | 10,837,689 | 0.00% |
| Total Other Financing Sources | \$ 346,625 | \$ 12,716,340 | 2.73% |

**General Fund - Expenditures by Department
September 30, 2011**

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|--------------------------------|---------------------------|----------------------------|------------------------|
| Mayor's Office | \$ 266,994 | \$ 956,340 | 27.92% |
| Legal | 162,019 | 743,635 | 21.79% |
| Election Board | 6 | 3,508 | 0.17% |
| Finance | 254,066 | 1,105,589 | 22.98% |
| Purchasing | 153,479 | 628,373 | 24.42% |
| Information Technology | 246,642 | 697,758 | 35.35% |
| Geographic Information Systems | 79,925 | 229,454 | 34.83% |
| Audio Visual | 25,932 | 124,040 | 20.91% |
| Human Resources | 131,780 | 609,328 | 21.63% |
| Safety | 53,010 | 198,788 | 26.67% |
| Planning | 232,758 | 1,075,202 | 21.65% |
| Code Enforcement | 121,898 | 525,051 | 23.22% |
| Facility Maintenance | 186,681 | 854,770 | 21.84% |
| Asset Management | 117,816 | 505,736 | 23.30% |
| Municipal Annex | 76,894 | 392,239 | 19.60% |
| Community Promotion | 51,852 | 57,799 | 89.71% |
| Special Events | 62,838 | 280,220 | 22.42% |
| Police | 5,090,502 | 25,841,474 | 19.70% |
| Fire | 6,343 | 337,503 | 1.88% |
| Building Inspection | 203,304 | 966,933 | 21.03% |
| Electrical Inspection | 77,291 | 300,177 | 25.75% |
| DPW Projects | 94,433 | 439,051 | 21.51% |
| General Administration - DPW | 272,468 | 1,176,984 | 23.15% |
| Maintenance - Equipment | | | |
| and Machinery | 222,980 | 1,015,227 | 21.96% |
| Engineering | 316,424 | 1,306,828 | 24.21% |
| Waste Collection | 1,010,576 | 3,531,953 | 28.61% |
| Street Maintenance | 391,191 | 2,009,608 | 19.47% |
| Snow Removal | 17,210 | 243,047 | 7.08% |
| Street Lights and Signals | 458,828 | 2,200,328 | 20.85% |
| Traffic Lines and Signs | 158,552 | 635,589 | 24.95% |
| Bus Maintenance | 9,942 | 29,447 | 33.76% |
| Grounds Maintenance | 640,828 | 2,861,425 | 22.40% |
| Harry Grove Stadium | 34,559 | 136,971 | 25.23% |
| Recreation Centers | 299,181 | 1,260,357 | 23.74% |
| Burck Street Center | 563 | 14,925 | 3.77% |
| Summer Playground Program | 74,335 | 114,202 | 65.09% |

**General Fund - Expenditures by Department
September 30, 2011**

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|---------------------------|---------------------------|----------------------------|------------------------|
| Swimming Pools | 129,691 | 271,153 | 47.83% |
| Community Development | 8,350 | 63,038 | 13.25% |
| Economic Development | 277,631 | 608,792 | 45.60% |
| Frederick Community | | | |
| Action Agency | 743,146 | 2,896,345 | 25.66% |
| Debt Service | 2,509,666 | 7,298,490 | 34.39% |
| Interfund Transfers | 23,483 | 2,421,270 | 0.97% |
| Contingency | 536 | 227,949 | 0.24% |
| Fund Balance (Reserves) | - | 7,929,235 | 0.00% |
| Total Expenditures | \$ 15,296,603 | \$ 75,126,131 | 20.36% |

General Fund - Personnel
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-------------------------------|---------------------|----------------------|----------------|
| Salaries: | | | |
| Salaries - Full Time | \$ 5,943,465 | \$ 23,747,367 | 25.03% |
| Overtime | 297,316 | 1,097,566 | 27.09% |
| Salaries - Part Time | 202,737 | 894,004 | 22.68% |
| Salaries - Seasonal | 134,740 | 181,136 | 74.39% |
| Special Allowance | 1,400 | 46,212 | 3.03% |
| Total Salaries | 6,579,658 | 25,966,285 | 25.34% |
| | | | |
| Benefits: | | | |
| Workman's Compensation | 352,237 | 668,044 | 52.73% |
| FICA | 473,852 | 1,980,231 | 23.93% |
| Insurance (Health, Life, Dis) | 1,811,526 | 5,898,767 | 30.71% |
| OPEB | 449,001 | 1,796,004 | 25.00% |
| Retirement | (1,153) | 9,449,406 | -0.01% |
| Misc Benefits | 53,050 | 115,211 | 46.05% |
| Total Benefits | 3,138,513 | 19,907,663 | 15.77% |
| Total Personnel | \$ 9,718,171 | \$ 45,873,948 | 21.18% |

General Fund - Supplies
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|--------------------------|---------------------------|----------------------------|------------------------|
| General Supplies | \$ 421,787 | \$ 1,454,739 | 28.99% |
| Medical Supplies | 5,923 | 15,711 | 37.70% |
| Clothing/Uniforms | 32,726 | 111,926 | 29.24% |
| Photographic Supplies | - | 6,775 | 0.00% |
| Weapons/Ammo | 34,786 | 73,894 | 47.08% |
| Fuel and Oil | 194,485 | 701,325 | 27.73% |
| Electricity | 254,382 | 1,492,982 | 17.04% |
| Natural Gas | 3,010 | 163,250 | 1.84% |
| Heating Fuel | - | 600 | 0.00% |
| Chemicals | 5,038 | 94,500 | 5.33% |
| Items Purchased - Resale | 13,199 | 99,840 | 13.22% |
| Total Supplies | \$ 965,336 | \$ 4,215,542 | 22.90% |

General Fund - Other Services and Expenses
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|
| Professional Services | \$ 211,033 | \$ 1,230,071 | 17.16% |
| Legal Service Fees | 4,012 | 104,500 | 3.84% |
| Disposal Fees | 262,769 | 1,516,850 | 17.32% |
| Custodial Services | 16,715 | 106,162 | 15.74% |
| Lawn Care | 3,317 | 4,000 | 82.93% |
| General Repair / Maintenance | 145,701 | 1,058,285 | 13.77% |
| Maintenance Contracts | 187,111 | 533,012 | 35.10% |
| Land and Buildings | 74,021 | 510,251 | 14.51% |
| Equipment and Vehicles | 6,723 | 40,227 | 16.71% |
| Water/Sewer Service | 5,853 | 22,638 | 25.85% |
| Storm Water Mgmt | 4,164 | 16,330 | 25.50% |
| Solid Waste Benefit Charge | 15,195 | 12,632 | 120.29% |
| Licenses and Permits | 300 | 6,790 | 4.42% |
| Taxes | 4,984 | 5,031 | 99.07% |
| Telephone | 47,678 | 307,356 | 15.51% |
| Postage | 4,280 | 42,854 | 9.99% |
| Transportation | 581 | 11,198 | 5.19% |
| Dues/Registration Fees | 86,151 | 156,764 | 54.96% |
| Lodging | 216 | 14,850 | 1.45% |
| Meals/Food | 891 | 1,100 | 81.00% |
| Advertising | 2,927 | 38,100 | 7.68% |
| Printing and Binding | 8,668 | 41,128 | 21.08% |
| Insurance | 429,228 | 704,808 | 60.90% |
| Donations | 268,283 | 435,556 | 61.60% |
| Miscellaneous | 35 | 12,540 | 0.28% |
| Total Other Services | \$ 1,790,836 | \$ 6,933,033 | 25.83% |

Water and Sewer Fund - Summary
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget | FY 2011 Actual | FY 2011 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| Revenues: | | | | | | |
| Licenses and permits | \$ 48,740 | \$ 162,600 | 29.98% | \$ 35,790 | \$ 151,050 | 23.69% |
| Charges for services | 3,455,228 | 22,323,448 | 15.48% | 3,470,253 | 18,863,220 | 18.40% |
| Fines and forfeitures | 250 | 20,500 | 1.22% | - | 11,400 | 0.00% |
| Other financing sources | 49,185 | 2,550,000 | 1.93% | 157,557 | 956,622 | 16.47% |
| Miscellaneous | 13,292 | 7,000 | 189.89% | 37,774 | 44,700 | 84.51% |
| Fund balance | - | 29,965 | 0.00% | - | 5,450,022 | 0.00% |
| Total revenues | 3,566,695 | 25,093,513 | 14.21% | 3,701,374 | 25,477,014 | 14.53% |
| | | | | | | |
| Expenses: | | | | | | |
| Personnel | 1,436,431 | 7,004,091 | 20.51% | 2,475,596 | 6,835,383 | 36.22% |
| Supplies | 884,752 | 5,438,287 | 16.27% | 883,176 | 5,676,109 | 15.56% |
| Other services and expenses | 426,387 | 1,853,148 | 23.01% | 303,980 | 2,112,078 | 14.39% |
| Capital outlay | - | 20,000 | 0.00% | - | 118,558 | 0.00% |
| Contingency | - | 200,000 | 0.00% | - | 111,250 | 0.00% |
| Debt service | 843,048 | 8,927,987 | 9.44% | 1,292,949 | 8,973,636 | 14.41% |
| Transfers to other funds | 274,194 | 1,650,000 | 16.62% | 399,001 | 1,650,000 | 24.18% |
| Total expenses | 3,864,812 | 25,093,513 | 15.40% | 5,354,702 | 25,477,014 | 21.02% |
| Net Surplus (Deficit) | \$ (298,117) | \$ - | | \$ (1,653,328) | \$ - | |

**Water and Sewer Fund - Expenditures by Department
September 30, 2011**

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|----------------------------|---------------------------|----------------------------|------------------------|
| Finance | \$ 53,001 | \$ 266,644 | 19.88% |
| Plumbing Inspection | 67,602 | 295,362 | 22.89% |
| Water Services | 478,204 | 2,322,767 | 20.59% |
| Water Quality | 80,657 | 376,499 | 21.42% |
| Water Treatment | 959,496 | 5,539,883 | 17.32% |
| Wastewater Treatment Plant | 588,128 | 3,398,526 | 17.31% |
| Sewer Maintenance | 168,688 | 747,805 | 22.56% |
| Inflow and Infiltration | 68,609 | 357,217 | 19.21% |
| Plant Maintenance | 224,310 | 1,010,823 | 22.19% |
| Debt Service | 843,048 | 8,927,987 | 9.44% |
| Interfund Transfers | 274,194 | 1,650,000 | 16.62% |
| Contingency | - | 200,000 | 0.00% |
| Total Expenditures | \$ 3,805,937 | \$ 25,093,513 | 15.17% |

Water and Sewer Fund - Personnel
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-------------------------------|---------------------------|----------------------------|------------------------|
| Salaries: | | | |
| Salaries - Full Time | \$ 841,093 | \$ 3,795,112 | 22.16% |
| Overtime | 61,402 | 268,700 | 22.85% |
| Total Salaries | 902,495 | 4,063,812 | 22.21% |
| | | | |
| Benefits: | | | |
| Workman's Compensation | 53,721 | 103,700 | 51.80% |
| FICA | 64,874 | 310,877 | 20.87% |
| Insurance (Health, Life, Dis) | 329,446 | 1,060,613 | 31.06% |
| OPEB | 83,222 | 332,886 | 25.00% |
| Retirement | - | 1,124,167 | 0.00% |
| Misc Benefits | 2,673 | 8,036 | 33.26% |
| Total Benefits | 533,936 | 2,940,279 | 18.16% |
| Total Personnel | \$ 1,436,431 | \$ 7,004,091 | 20.51% |

Water and Sewer Fund - Supplies and Other Services
September 30, 2011

| Supplies | | | |
|--------------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| General Supplies | \$ 210,160 | \$ 739,042 | 28.44% |
| Clothing/Uniforms | 1,351 | 16,700 | 8.09% |
| Fuel and Oil | 24,560 | 137,150 | 17.91% |
| Electricity | 173,910 | 979,000 | 17.76% |
| Natural Gas | 198 | 15,350 | 1.29% |
| Heating Fuel | - | 6,500 | 0.00% |
| Chemicals | 172,404 | 781,910 | 22.05% |
| Items Purchased - Resale | 302,169 | 2,762,635 | 10.94% |
| Total Supplies | \$ 884,752 | \$ 5,438,287 | 16.27% |

| Other Services and Expenses | | | |
|------------------------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| Professional Services | \$ 102,612 | \$ 254,212 | 40.36% |
| Disposal Fees | 116,666 | 816,900 | 14.28% |
| General Repair / Maintenance | 62,001 | 393,358 | 15.76% |
| Maintenance Contracts | 3,835 | 31,925 | 12.01% |
| Land and Buildings | 126 | 200 | 63.00% |
| Equipment and Vehicles | 896 | 7,725 | 11.60% |
| Solid Waste Benefit Charge | 1,546 | 1,575 | 98.16% |
| Licenses and Permits | 5,143 | 7,950 | 64.69% |
| Taxes | 5,379 | 6,556 | 82.05% |
| Telephone | 12,733 | 69,890 | 18.22% |
| Postage | 9,421 | 51,155 | 18.42% |
| Transportation | - | 150 | 0.00% |
| Dues/Registration Fees | 1,208 | 7,521 | 16.06% |
| Lodging | - | 1,900 | 0.00% |
| Advertising | - | 3,900 | 0.00% |
| Printing and Binding | - | 4,000 | 0.00% |
| Insurance | 104,021 | 186,731 | 55.71% |
| Miscellaneous | 800 | 7,500 | 10.67% |
| Total Other Services | \$ 426,387 | \$ 1,853,148 | 23.01% |

Parking Fund - Summary
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget | FY 2011 Actual | FY 2011 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| Revenues: | | | | | | |
| Licenses and permits | \$ 37,095 | \$ 173,740 | 21.35% | \$ 16,751 | \$ 112,450 | 14.90% |
| Intergovernmental | - | 128,250 | 0.00% | - | 115,000 | 0.00% |
| Charges for services | 893,351 | 3,357,028 | 26.61% | 859,126 | 3,476,588 | 24.71% |
| Fines and forfeitures | 161,666 | 685,230 | 23.59% | 171,616 | 643,273 | 26.68% |
| Other financing sources | 2,404 | - | 0.00% | 3,022 | 15,000 | 20.15% |
| Miscellaneous | 60,931 | 347,471 | 17.54% | 91,376 | 362,000 | 25.24% |
| Fund balance | - | 1,023,909 | 0.00% | - | 313,837 | 0.00% |
| Total revenues | 1,155,447 | 5,715,628 | 20.22% | 1,141,891 | 5,038,148 | 22.66% |
| | | | | | | |
| Expenses: | | | | | | |
| Personnel | 176,242 | 1,003,429 | 17.56% | 369,975 | 1,000,225 | 36.99% |
| Supplies | 50,623 | 334,800 | 15.12% | 55,448 | 373,041 | 14.86% |
| Other services and expenses | 89,350 | 600,885 | 14.87% | 77,273 | 808,671 | 9.56% |
| Contingency | - | 50,000 | 0.00% | - | 50,000 | 0.00% |
| Debt service | 325,846 | 2,576,514 | 12.65% | 339,245 | 2,656,211 | 12.77% |
| Transfers to other funds | 30,217 | 1,150,000 | 2.63% | 38,734 | 150,000 | 25.82% |
| Total expenses | 672,278 | 5,715,628 | 11.76% | 880,675 | 5,038,148 | 17.48% |
| Net Surplus (Deficit) | \$ 483,169 | \$ - | | \$ 261,216 | \$ - | |

Parking Fund - Expenditures by Department
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-----------------------------|---------------------------|----------------------------|------------------------|
| Public Parking | \$ 135,573 | \$ 797,543 | 17.00% |
| Church Street Deck | 34,872 | 275,724 | 12.65% |
| Court Street Deck | 44,570 | 217,757 | 20.47% |
| Carroll Creek Deck | 34,144 | 317,963 | 10.74% |
| West Patrick Street Deck | 34,667 | 184,588 | 18.78% |
| East All Saints Street Deck | 32,389 | 145,539 | 22.25% |
| Debt Service | 325,846 | 2,576,514 | 12.65% |
| Interfund Transfers | 30,217 | 1,150,000 | 2.63% |
| Contingency | - | 50,000 | 0.00% |
| Total Expenditures | \$ 672,278 | \$ 5,715,628 | 11.76% |

Parking Fund - Personnel
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-------------------------------|---------------------------|----------------------------|------------------------|
| Salaries: | | | |
| Salaries - Full Time | \$ 49,952 | \$ 221,082 | 22.59% |
| Overtime | 6,489 | 33,707 | 19.25% |
| Salaries - Part Time | 69,965 | 375,773 | 18.62% |
| Total Salaries | 126,406 | 630,562 | 20.05% |
| | | | |
| Benefits: | | | |
| Workman's Compensation | 14,386 | 27,772 | 51.80% |
| FICA | 9,452 | 48,247 | 19.59% |
| Insurance (Health, Life, Dis) | 20,544 | 58,701 | 35.00% |
| OPEB | 5,454 | 21,817 | 25.00% |
| Retirement | - | 216,330 | 0.00% |
| Total Benefits | 49,836 | 372,867 | 13.37% |
| Total Personnel | \$ 176,242 | \$ 1,003,429 | 17.56% |

Parking Fund - Supplies and Other Services
September 30, 2011

| Supplies | | | |
|-----------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| General Supplies | \$ 19,398 | \$ 144,750 | 13.40% |
| Clothing/Uniforms | 69 | 2,500 | 2.76% |
| Fuel and Oil | 2,599 | 8,000 | 32.49% |
| Electricity | 28,504 | 171,500 | 16.62% |
| Natural Gas | 53 | 550 | 9.64% |
| Chemicals | - | 7,500 | 0.00% |
| Total Supplies | \$ 50,623 | \$ 334,800 | 15.12% |

| Other Services and Expenses | | | |
|------------------------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| Professional Services | \$ 26,133 | \$ 200,586 | 13.03% |
| General Repair / Maintenance | 7,260 | 291,000 | 2.49% |
| Maintenance Contracts | 19,340 | 42,540 | 45.46% |
| Equipment and Vehicles | 308 | 1,300 | 23.69% |
| Water/Sewer Service | 927 | 4,000 | 23.18% |
| Storm Water Mgmt | 217 | 4,265 | 5.09% |
| Solid Waste Benefit Charge | 12,348 | - | 100.00% |
| Telephone | 2,193 | 14,650 | 14.97% |
| Postage | 128 | 1,000 | 12.80% |
| Dues/Registration Fees | - | 600 | 0.00% |
| Insurance | 20,496 | 40,944 | 50.06% |
| Total Other Services | \$ 89,350 | \$ 600,885 | 14.87% |

Clustered Spires Golf Course - Summary
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget | FY 2011 Actual | FY 2011 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| Revenues: | | | | | | |
| Charges for services | \$ 526,102 | \$ 1,697,500 | 30.99% | \$ 577,317 | \$ 1,749,500 | 33.00% |
| Other financing sources | 3 | - | 0.00% | 6 | 448,158 | 0.00% |
| Miscellaneous | 1,555 | 500 | 311.00% | 1,021 | 2,500 | 40.84% |
| Fund balance | - | - | 0.00% | - | 104,499 | 0.00% |
| Total revenues | 527,660 | 1,698,000 | 31.08% | 578,344 | 2,304,657 | 25.09% |
| | | | | | | |
| Expenses: | | | | | | |
| Personnel | 208,367 | 975,742 | 21.35% | 392,064 | 980,606 | 39.98% |
| Supplies | 100,231 | 497,750 | 20.14% | 158,696 | 670,848 | 23.66% |
| Other services and expenses | 21,380 | 89,796 | 23.81% | 26,197 | 147,731 | 17.73% |
| Capital outlay | - | - | 0.00% | 17,889 | 18,100 | 98.83% |
| Debt service | 10,392 | 76,629 | 13.56% | 14,259 | 487,372 | 2.93% |
| Transfers to other funds | - | 58,083 | 0.00% | - | - | 0.00% |
| Total expenses | 340,370 | 1,698,000 | 20.05% | 609,105 | 2,304,657 | 26.43% |
| Net Surplus (Deficit) | \$ 187,290 | \$ - | | \$ (30,761) | \$ - | |

Expenditures by Department

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|---------------------------|---------------------------|----------------------------|------------------------|
| Maintenance | \$ 141,563 | \$ 582,333 | 24.31% |
| Clubhouse | 128,876 | 724,131 | 17.80% |
| Restaurant | 59,539 | 256,824 | 23.18% |
| Debt Service | 10,392 | 76,629 | 13.56% |
| Interfund Transfers | - | 58,083 | 0.00% |
| Total Expenditures | \$ 340,370 | \$ 1,698,000 | 20.05% |

Clustered Spires Golf Course - Personnel
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-------------------------------|---------------------------|----------------------------|------------------------|
| Salaries: | | | |
| Salaries - Full Time | \$ 92,595 | \$ 405,453 | 22.84% |
| Salaries - Seasonal | 61,462 | 186,400 | 32.97% |
| Total Salaries | 154,057 | 591,853 | 26.03% |
| Benefits: | | | |
| Workman's Compensation | 4,659 | 8,992 | 51.81% |
| FICA | 11,174 | 45,281 | 24.68% |
| Insurance (Health, Life, Dis) | 30,295 | 85,964 | 35.24% |
| OPEB | 8,182 | 32,727 | 25.00% |
| Unemployment | - | 14,500 | 0.00% |
| Retirement | - | 196,425 | 0.00% |
| Total Benefits | 54,310 | 383,889 | 14.15% |
| Total Personnel | \$ 208,367 | \$ 975,742 | 21.35% |

Clustered Spires Golf Course - Supplies and Other Services
September 30, 2011

| Supplies | | | |
|--------------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| General Supplies | \$ 19,675 | \$ 78,900 | 24.94% |
| Fuel and Oil | 10,643 | 33,350 | 31.91% |
| Electricity | 11,470 | 39,500 | 29.04% |
| Natural Gas | 52 | 4,500 | 1.16% |
| Chemicals | 22,427 | 75,000 | 29.90% |
| Items Purchased - Resale | 35,964 | 266,500 | 13.49% |
| Total Supplies | \$ 100,231 | \$ 497,750 | 20.14% |

| Other Services and Expenses | | | |
|------------------------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| Professional Services | \$ 9,286 | \$ 42,900 | 21.65% |
| General Repair / Maintenance | 1,013 | 8,300 | 12.20% |
| Maintenance Contracts | 290 | 1,750 | 16.57% |
| Water/Sewer Service | 571 | 2,350 | 24.30% |
| Storm Water Mgmt | 1,506 | 6,600 | 22.82% |
| Solid Waste Benefit Charge | 168 | 150 | 112.00% |
| Licenses and Permits | - | 2,000 | 0.00% |
| Telephone | 1,616 | 3,200 | 50.50% |
| Postage | 151 | 390 | 38.72% |
| Transportation | - | 100 | 0.00% |
| Dues/Registration Fees | - | 930 | 0.00% |
| Advertising | 1,579 | 9,500 | 16.62% |
| Insurance | 5,200 | 11,626 | 44.73% |
| Total Other Services | \$ 21,380 | \$ 89,796 | 23.81% |

Storm Water Fund - Summary
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget | FY 2011 Actual | FY 2011 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| Revenues: | | | | | | |
| Charges for services | \$ 253,895 | \$ 1,653,240 | 15.36% | \$ 280,266 | \$ 1,624,800 | 17.25% |
| Other financing sources | 11,227 | 9,536 | 117.73% | 1,545 | 7,500 | 20.60% |
| Miscellaneous | 11 | - | 0.00% | 41 | - | 0.00% |
| Fund balance | - | - | 0.00% | - | 123,362 | 0.00% |
| Total revenues | 265,133 | 1,662,776 | 15.95% | 281,852 | 1,755,662 | 16.05% |
| | | | | | | |
| Expenses: | | | | | | |
| Personnel | 131,123 | 627,698 | 20.89% | 206,661 | 585,265 | 35.31% |
| Supplies | 28,590 | 104,436 | 27.38% | 17,318 | 95,916 | 18.06% |
| Other services and expenses | 14,301 | 170,894 | 8.37% | 10,511 | 189,307 | 5.55% |
| Capital outlay | - | 15,500 | 0.00% | - | - | 0.00% |
| Contingency | - | 10,000 | 0.00% | - | 10,000 | 0.00% |
| Debt service | 12,955 | 96,894 | 13.37% | 13,292 | 98,244 | 13.53% |
| Transfers to other funds | 7,879 | 47,500 | 16.59% | 18,066 | 47,500 | 38.03% |
| Fund balance (Reserves) | - | 589,854 | 0.00% | - | 729,430 | 0.00% |
| Total expenses | 194,848 | 1,662,776 | 11.72% | 265,848 | 1,755,662 | 15.14% |
| Net Surplus (Deficit) | \$ 70,285 | \$ - | | \$ 16,004 | \$ - | |

Expenditures by Department

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|---------------------------|---------------------------|----------------------------|------------------------|
| Street Sweeping | \$ 71,013 | \$ 333,811 | 21.27% |
| Storm Water | 103,001 | 584,717 | 17.62% |
| Debt Service | 12,955 | 96,894 | 13.37% |
| Interfund Transfers | 7,879 | 47,500 | 16.59% |
| Contingency | - | 10,000 | 0.00% |
| Fund Balance (Reserves) | - | 589,854 | 0.00% |
| Total Expenditures | \$ 194,848 | \$ 1,662,776 | 11.72% |

Storm Water Fund - Personnel
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-------------------------------|---------------------------|----------------------------|------------------------|
| Salaries: | | | |
| Salaries - Full Time | \$ 75,963 | \$ 365,897 | 20.76% |
| Overtime | 1,482 | 10,000 | 14.82% |
| Total Salaries | 77,445 | 375,897 | 20.60% |
| Benefits: | | | |
| Workman's Compensation | 10,095 | 19,488 | 51.80% |
| FICA | 5,682 | 28,756 | 19.76% |
| Insurance (Health, Life, Dis) | 30,318 | 89,668 | 33.81% |
| OPEB | 7,323 | 29,294 | 25.00% |
| Retirement | - | 84,372 | 0.00% |
| Misc Benefits | 260 | 223 | 116.59% |
| Total Benefits | 53,678 | 251,801 | 21.32% |
| Total Personnel | \$ 131,123 | \$ 627,698 | 20.89% |

Storm Water Fund - Supplies and Other Services
September 30, 2011

Supplies

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-----------------------|---------------------------|----------------------------|------------------------|
| General Supplies | \$ 20,825 | \$ 55,786 | 37.33% |
| Clothing/Uniforms | - | 1,800 | 0.00% |
| Fuel and Oil | 7,308 | 37,500 | 19.49% |
| Electricity | 414 | 9,000 | 4.60% |
| Natural Gas | 43 | 350 | 12.29% |
| Total Supplies | \$ 28,590 | \$ 104,436 | 27.38% |

Other Services and Expenses

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|
| Professional Services | \$ 3,893 | \$ 16,407 | 23.73% |
| Disposal Fees | 850 | 18,000 | 4.72% |
| General Repair / Maintenance | 3,405 | 125,680 | 2.71% |
| Licenses and Permits | - | 100 | 0.00% |
| Telephone | 248 | 1,000 | 24.80% |
| Postage | - | 75 | 0.00% |
| Dues/Registration Fees | - | 500 | 0.00% |
| Insurance | 5,905 | 9,132 | 64.66% |
| Total Other Services | \$ 14,301 | \$ 170,894 | 8.37% |

Airport Fund - Summary
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget | FY 2011 Actual | FY 2011 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| Revenues: | | | | | | |
| Charges for services | \$ 201,718 | \$ 853,505 | 23.63% | \$ 272,724 | \$ 887,362 | 30.73% |
| Other financing sources | 25,814 | 710,774 | 3.63% | 2,654 | 739,370 | 0.36% |
| Miscellaneous | 1,800 | - | 0.00% | 27,375 | 8,200 | 333.84% |
| Fund balance | - | - | 0.00% | - | 33,571 | 0.00% |
| Total revenues | 229,332 | 1,564,279 | 14.66% | 302,753 | 1,668,503 | 18.15% |
| | | | | | | |
| Expenses: | | | | | | |
| Personnel | 63,474 | 297,748 | 21.32% | 94,171 | 286,910 | 32.82% |
| Supplies | 15,509 | 107,500 | 14.43% | 21,239 | 108,874 | 19.51% |
| Other services and expenses | 56,424 | 222,665 | 25.34% | 70,661 | 284,428 | 24.84% |
| Capital outlay | - | - | 0.00% | 8,501 | - | 0.00% |
| Debt service | 186,505 | 931,266 | 20.03% | 195,729 | 988,291 | 19.80% |
| Transfers to other funds | 25,000 | 5,100 | 490.20% | - | - | 0.00% |
| Total expenses | 346,912 | 1,564,279 | 22.18% | 390,301 | 1,668,503 | 23.39% |
| Net Surplus (Deficit) | \$ (117,580) | \$ - | | \$ (87,548) | \$ - | |

Airport Fund - Personnel
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-------------------------------|-------------------|--------------------|----------------|
| Salaries: | | | |
| Salaries - Full Time | \$ 44,378 | \$ 199,325 | 22.26% |
| Overtime | - | 5,100 | 0.00% |
| Total Salaries | 44,378 | 204,425 | 21.71% |
| Benefits: | | | |
| Workman's Compensation | 3,498 | 6,752 | 51.81% |
| FICA | 3,223 | 15,639 | 20.61% |
| Insurance (Health, Life, Dis) | 9,007 | 24,829 | 36.28% |
| OPEB | 3,182 | 12,727 | 25.00% |
| Retirement | - | 32,818 | 0.00% |
| Misc Benefits | 186 | 558 | 33.33% |
| Total Benefits | 19,096 | 93,323 | 20.46% |
| Total Personnel | \$ 63,474 | \$ 297,748 | 21.32% |

Airport Fund - Supplies and Other Services
September 30, 2011

| Supplies | | | |
|-----------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| General Supplies | \$ 7,918 | \$ 40,000 | 19.80% |
| Fuel and Oil | 754 | 8,000 | 9.43% |
| Electricity | 6,763 | 47,500 | 14.24% |
| Natural Gas | 74 | 2,000 | 3.70% |
| Chemicals | - | 10,000 | 0.00% |
| Total Supplies | \$ 15,509 | \$ 107,500 | 14.43% |

| Other Services and Expenses | | | |
|------------------------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| Professional Services | \$ 14,325 | \$ 24,600 | 58.23% |
| Disposal Fees | - | 500 | 0.00% |
| Custodial Services | 287 | 2,220 | 12.93% |
| General Repair / Maintenance | 2,738 | 52,500 | 5.22% |
| Maintenance Contracts | 540 | 8,500 | 6.35% |
| Equipment and Vehicles | 170 | 50,000 | 0.34% |
| Water/Sewer Service | 227 | 5,000 | 4.54% |
| Storm Water Mgmt | 1,349 | 5,000 | 26.98% |
| Solid Waste Benefit Charge | 7,404 | 7,734 | 95.73% |
| Taxes | 7,264 | 19,021 | 38.19% |
| Telephone | 831 | 7,500 | 11.08% |
| Postage | 135 | 700 | 19.29% |
| Transportation | - | 500 | 0.00% |
| Dues/Registration Fees | 2,100 | 7,000 | 30.00% |
| Lodging | - | 500 | 0.00% |
| Advertising | 2,500 | 3,000 | 83.33% |
| Printing and Binding | - | 3,000 | 0.00% |
| Insurance | 16,554 | 25,390 | 65.20% |
| Total Other Services | \$ 56,424 | \$ 222,665 | 25.34% |

Weinberg Center for the Arts - Summary
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget | FY 2011 Actual | FY 2011 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| Revenues: | | | | | | |
| Intergovernmental | \$ - | \$ 41,121 | 0.00% | \$ - | \$ 51,000 | 0.00% |
| Charges for services | 73,481 | 718,950 | 10.22% | 110,838 | 888,450 | 12.48% |
| Other financing sources | - | 147,745 | 0.00% | - | 152,513 | 0.00% |
| Miscellaneous | 10,774 | 400,000 | 2.69% | 23,519 | 202,800 | 11.60% |
| Fund balance | - | - | 0.00% | - | 5,303 | 0.00% |
| Total revenues | 84,255 | 1,307,816 | 6.44% | 134,357 | 1,300,066 | 10.33% |
| Expenses: | | | | | | |
| Personnel | 97,719 | 419,386 | 23.30% | 123,505 | 405,304 | 30.47% |
| Supplies | 8,239 | 81,450 | 10.12% | 15,589 | 77,274 | 20.17% |
| Other services and expenses | 107,482 | 806,980 | 13.32% | 173,094 | 817,488 | 21.17% |
| Total expenses | 213,440 | 1,307,816 | 16.32% | 312,188 | 1,300,066 | 24.01% |
| Net Surplus (Deficit) | \$ (129,185) | \$ - | | \$ (177,831) | \$ - | |

Weinberg Center for the Arts - Personnel
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-------------------------------|---------------------------|----------------------------|------------------------|
| Salaries: | | | |
| Salaries - Full Time | \$ 61,482 | \$ 233,986 | 26.28% |
| Salaries - Seasonal | 6,812 | 60,000 | 11.35% |
| Total Salaries | 68,294 | 293,986 | 23.23% |
| Benefits: | | | |
| Workman's Compensation | 2,620 | 5,057 | 51.81% |
| FICA | 4,800 | 22,490 | 21.34% |
| Insurance (Health, Life, Dis) | 17,253 | 44,293 | 38.95% |
| OPEB | 3,636 | 14,545 | 25.00% |
| Retirement | - | 35,667 | 0.00% |
| Misc Benefits | 1,116 | 3,348 | 33.33% |
| Total Benefits | 29,425 | 125,400 | 23.46% |
| Total Personnel | \$ 97,719 | \$ 419,386 | 23.30% |

Weinberg Center for the Arts - Supplies and Other Services
September 30, 2011

| Supplies | | | |
|-----------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| General Supplies | \$ 2,461 | \$ 19,250 | 12.78% |
| Electricity | 4,430 | 24,000 | 18.46% |
| Natural Gas | 138 | 20,000 | 0.69% |
| Bar Supplies | 973 | 10,000 | 9.73% |
| Candy | 237 | 7,000 | 3.39% |
| Souvenirs | - | 1,200 | 0.00% |
| Total Supplies | \$ 8,239 | \$ 81,450 | 10.12% |

| Other Services and Expenses | | | |
|------------------------------------|---------------------------|----------------------------|------------------------|
| | FY 2012 Actual | FY 2012 Amended | % of Budget |
| Professional Services | \$ 14,614 | \$ 70,000 | 20.88% |
| National Acts | 57,635 | 345,000 | 16.71% |
| Custodial Services | 455 | 32,500 | 1.40% |
| General Repair / Maintenance | 620 | 5,000 | 12.40% |
| Maintenance Contracts | 1,410 | 6,000 | 23.50% |
| Equipment and Vehicles | 600 | 8,000 | 7.50% |
| Water/Sewer Service | 812 | 1,300 | 62.46% |
| Storm Water Mgmt | 45 | 200 | 22.50% |
| Solid Waste Benefit Charge | 1,125 | 1,125 | 100.00% |
| Licenses and Permits | - | 1,250 | 0.00% |
| Taxes | 1,253 | 1,700 | 73.71% |
| Telephone | 818 | 4,750 | 17.22% |
| Postage | 233 | 8,000 | 2.91% |
| Transportation | - | 350 | 0.00% |
| Dues/Registration Fees | - | 500 | 0.00% |
| Lodging | - | 800 | 0.00% |
| Meals/Food | - | 200 | 0.00% |
| Advertising | 14,330 | 290,000 | 4.94% |
| Printing and Binding | 9,652 | 23,850 | 40.47% |
| Insurance | 3,880 | 6,455 | 60.11% |
| Total Other Services | \$ 107,482 | \$ 806,980 | 13.32% |

Community Development Fund - Summary
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget | FY 2011 Actual | FY 2011 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| Revenues: | | | | | | |
| Intergovernmental | \$ 12,491 | \$ 464,000 | 2.69% | \$ 270 | \$ 819,922 | 0.03% |
| Charges for services | - | 300 | 0.00% | - | - | 0.00% |
| Miscellaneous | 115 | 300 | 38.33% | - | - | 0.00% |
| Fund balance | - | - | 0.00% | - | 92 | 0.00% |
| Total revenues | 12,606 | 464,600 | 2.71% | 270 | 820,014 | 0.03% |
| | | | | | | |
| Expenses: | | | | | | |
| Personnel | 28,148 | 117,432 | 23.97% | 41,517 | 174,091 | 23.85% |
| Supplies | - | 3,000 | 0.00% | (7) | 3,448 | -0.20% |
| Other services and expenses | 1,630 | 344,168 | 0.47% | 3,138 | 642,475 | 0.49% |
| Total expenses | 29,778 | 464,600 | 6.41% | 44,648 | 820,014 | 5.44% |
| Net Surplus (Deficit) | \$ (17,172) | \$ - | | \$ (44,378) | \$ - | |

Community Development Fund - Personnel
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-------------------------------|-------------------|--------------------|----------------|
| Salaries: | | | |
| Salaries - Full Time | \$ 20,389 | \$ 91,869 | 22.19% |
| Total Salaries | 20,389 | 91,869 | 22.19% |
| | | | |
| Benefits: | | | |
| Workman's Compensation | 138 | 267 | 51.69% |
| FICA | 1,398 | 7,028 | 19.89% |
| Insurance (Health, Life, Dis) | 5,772 | 16,036 | 35.99% |
| Misc Benefits | 451 | 2,232 | 20.21% |
| Total Benefits | 7,759 | 25,563 | 30.35% |
| Total Personnel | \$ 28,148 | \$ 117,432 | 23.97% |

Community Development Fund - Supplies and Other Services
September 30, 2011

Supplies

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-----------------------|---------------------------|----------------------------|------------------------|
| General Supplies | \$ - | \$ 3,000 | 0.00% |
| Total Supplies | \$ - | \$ 3,000 | 0.00% |

Other Services and Expenses

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|
| Professional Services | \$ - | \$ 4,500 | 0.00% |
| General Repair / Maintenance | - | 90,000 | 0.00% |
| Telephone | 206 | 1,000 | 20.60% |
| Postage | 6 | 500 | 1.20% |
| Transportation | 73 | 1,000 | 7.30% |
| Dues/Registration Fees | - | 500 | 0.00% |
| Lodging | - | 500 | 0.00% |
| Meals/Food | - | 200 | 0.00% |
| Advertising | 297 | 1,200 | 24.75% |
| Printing and Binding | - | 1,500 | 0.00% |
| Insurance | 1,048 | 1,515 | 69.17% |
| Donations | - | 241,753 | 0.00% |
| Total Other Services | \$ 1,630 | \$ 344,168 | 0.47% |

Rental Operations Fund - Summary
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget | FY 2011 Actual | FY 2011 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| Revenues: | | | | | | |
| Other financing sources | \$ 5,802 | \$ 26,304 | 22.06% | \$ 6,543 | \$ 17,232 | 37.97% |
| Miscellaneous | 2,478 | 13,188 | 18.79% | 2,817 | 9,996 | 28.18% |
| Fund balance | - | 23,029 | 0.00% | - | 11,613 | 0.00% |
| Total revenues | 8,280 | 62,521 | 13.24% | 9,360 | 38,841 | 24.10% |
| | | | | | | |
| Expenses: | | | | | | |
| Personnel | 8,099 | 35,311 | 22.94% | 13,695 | 28,066 | 48.80% |
| Supplies | 27 | 1,500 | 1.80% | (62) | 1,000 | -6.20% |
| Other services and expenses | 1,288 | 5,710 | 22.56% | 831 | 9,775 | 8.50% |
| Capital outlay | - | 20,000 | 0.00% | - | - | 0.00% |
| Total expenses | 9,414 | 62,521 | 15.06% | 14,464 | 38,841 | 37.24% |
| Net Surplus (Deficit) | \$ (1,134) | \$ - | | \$ (5,104) | \$ - | |

Rental Operations Fund - Personnel
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-------------------------------|---------------------------|----------------------------|------------------------|
| Salaries: | | | |
| Salaries - Full Time | \$ 4,098 | \$ 21,301 | 19.24% |
| Overtime | 181 | - | 0.00% |
| Salaries - Part Time | 445 | - | 0.00% |
| Total Salaries | 4,724 | 21,301 | 22.18% |
| | | | |
| Benefits: | | | |
| Workman's Compensation | 16 | 31 | 51.61% |
| FICA | 323 | 1,630 | 19.82% |
| Insurance (Health, Life, Dis) | 1,849 | 6,792 | 27.22% |
| Retirement | 1,153 | 5,557 | 0.00% |
| Misc Benefits | 34 | - | 0.00% |
| Total Benefits | 3,375 | 14,010 | 24.09% |
| Total Personnel | \$ 8,099 | \$ 35,311 | 22.94% |

Rental Operations Fund - Supplies and Other Services
September 30, 2011

Supplies

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-----------------------|---------------------------|----------------------------|------------------------|
| Electricity | \$ 27 | \$ 1,500 | 1.80% |
| Total Supplies | \$ 27 | \$ 1,500 | 1.80% |

Other Services and Expenses

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|
| Professional Services | \$ 300 | \$ 1,200 | 25.00% |
| General Repair / Maintenance | - | 1,000 | 0.00% |
| Maintenance Contracts | - | 500 | 0.00% |
| Water/Sewer Service | 340 | 1,800 | 18.89% |
| Storm Water Mgmt | 79 | 350 | 22.57% |
| Insurance | 569 | 860 | 66.16% |
| Total Other Services | \$ 1,288 | \$ 5,710 | 22.56% |

Controlled Dangerous Substance Fund
September 30, 2011

| | FY 2012 Actual | FY 2012 Amended | % of Budget | FY 2011 Actual | FY 2011 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|---------------------------|----------------------------|------------------------|
| Revenues: | | | | | | |
| Fines and forfeitures | \$ 11,693 | \$ 25,000 | 46.77% | \$ 1,000 | \$ 28,000 | 3.57% |
| Miscellaneous | 151 | - | 0.00% | 187 | - | 0.00% |
| Fund balance | - | 64,016 | 0.00% | - | 77,935 | 0.00% |
| Total revenues | 11,844 | 89,016 | 13.31% | 1,187 | 105,935 | 1.12% |
| | | | | | | |
| Expenses: | | | | | | |
| Supplies | 3,173 | 31,848 | 9.96% | 285 | 36,080 | 0.79% |
| Other services and expenses | 13,017 | 44,868 | 29.01% | 11,852 | 51,855 | 22.86% |
| Capital outlay | - | 12,300 | 0.00% | - | 18,000 | 0.00% |
| Total expenses | 16,190 | 89,016 | 18.19% | 12,137 | 105,935 | 11.46% |
| Net Surplus (Deficit) | \$ (4,346) | \$ - | | \$ (10,950) | \$ - | |

Controlled Dangerous Substance - Supplies and Other Services
September 30, 2011

Supplies

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|-----------------------|---------------------------|----------------------------|------------------------|
| General Supplies | \$ 3,173 | \$ 31,848 | 9.96% |
| Total Supplies | \$ 3,173 | \$ 31,848 | 9.96% |

Other Services and Expenses

| | FY 2012 Actual | FY 2012 Amended | % of Budget |
|------------------------------|---------------------------|----------------------------|------------------------|
| Professional Services | \$ 678 | \$ 9,440 | 7.18% |
| General Repair / Maintenance | - | 8,400 | 0.00% |
| Transportation | - | 6,170 | 0.00% |
| Dues/Registration Fees | 3,915 | 7,530 | 51.99% |
| Insurance | 8,424 | 13,328 | 63.21% |
| Total Other Services | \$ 13,017 | \$ 44,868 | 29.01% |