

**City of Springfield,
Massachusetts**



**FY13
Quarterly Financial Report**

Quarter Ending: September 30, 2012

Presented: November 19, 2012



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SECTION 1: INTRODUCTION / SUMMARY

Honorable Members of the City Council:

The following pages represent the Quarterly Financial Report for the City of Springfield examining the period of July 1, 2012 through September 30, 2012 or the first quarter of Fiscal Year 2013 (FY13). The following information is included:

- Balance Sheets
- Revenue Data
- Expenditure Data
- Grants Data
- FY End Forecast Data

The goal of the report is to be open and transparent about the City's finances and to educate as many people as possible as to the challenges that the City continues to face. This report is focused on the General Fund budget and does not include the Tornado fund or the October Snow Storm Fund.

If you have any questions about the information in these pages, our team will be available to discuss. Thank you for your attention to this important information.

Respectfully,

Domenic J. Sarno
Mayor

Lee C. Erdmann
CAFO



SECTION 2: BALANCE SHEETS

Section two of the Quarterly Financial Report is intended to serve as an introduction to the City of Springfield's balance sheets. These balance sheets are comprised of three components.

Governmental

Proprietary

Fiduciary

GOVERNMENTAL FUND TYPE

General Fund – The fund used to account for most financial resources and activities governed by the normal town meeting/city council appropriation process.

Stabilization Fund – A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose (MGL Ch. 40 §5B). Communities may establish one or more stabilization funds for different purposes and may appropriate into them in any year an amount not to exceed ten percent of the prior year's tax levy. The total of all stabilization fund balances shall not exceed ten percent of the community's equalized value, and any interest shall be added to and become a part of the funds. A two-thirds vote of town meeting or city council is required to establish, amend the purpose of, or appropriate money into or from the stabilization fund. (See DOR IGR 04-201)

Special Revenue Fund – Funds, established by statute only, containing revenues that are earmarked for and restricted to expenditures for specific purposes. Special revenue funds include receipts reserved for appropriation, revolving funds, grants from governmental entities, and gifts from private individuals or organizations.

Capital Projects Fund – Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

PROPRIETARY FUND TYPE

Enterprise Fund – An enterprise fund, authorized by MGL Ch. 44 §53F½, is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services. See DOR IGR 08-101

Internal Service Fund – A municipal accounting fund used to accumulate the cost of central services such as data processing, printing, postage, motor pool. Costs or charges to an internal service fund are then allocated to other departments or funds within the government unit.



FIDUCIARY FUND TYPE

Trust Fund – In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by town meeting. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Private-Purpose Trust Funds – A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefits individuals, private organizations, or other governments. An example is a scholarship fund.

Agency Fund – This is one of four types of fiduciary funds. It is used to report resources in a purely custodial capacity by a governmental unit. Agency funds generally involve only the receipt, temporary investment, and periodic transfer of money to fulfill legal obligations to individuals, private organizations, or other governments. For example, certain employee payroll withholdings typically accumulate in an agency fund until due and forwarded to the federal government, health care provider, and so forth.

The following information is to define specific line items in the balance sheets to help the user have a clearer understanding of the information presented.

Encumbrance – A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that is chargeable to, but not yet paid from, a specific appropriation account.

Massachusetts General Laws Chapter 656 of the Acts of 1989 - This statute requires the City of Springfield to account for one percent of the prior year's gross amount to be raised on the tax re-cap as a reservation of fund balance in the general fund.

Net School Spending (NSS) – School budget and municipal budget amounts attributable to education, excluding long-term debt service, student transportation, school lunches and certain other specified school expenditures. A community's NSS funding must equal or exceed the NSS Requirement established annually by the Department of Elementary and Secondary Education (DESE). (See Education Reform Act of 1993)

Undesignated Fund Balance – Monies in the various government funds as of June 30 that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash. (See Designated Fund Balance)

Unreserved Fund Balance (Surplus Revenue Account) – The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Source: DOR UMAS manual



City of Springfield, Massachusetts
Quarterly Financial Report
QE 9/30/2012

City of Springfield, Massachusetts
All Funds
Combined Balance Sheet
September 30, 2012

	Governmental Fund Types				
	General	Stabilization Reserves	Special Revenue	MGL Ch. 44 Sec. 31 Deficit Funds	Capital Projects
ASSETS					
Cash and cash equivalents	\$ 57,976,429	\$ 31,060,239	\$ 46,644,827	\$ (12,911,729)	\$ (5,716,189)
Receivables, net of uncollectible:					
Real estate and personal property taxes	49,162,055	-	-	-	-
Tax liens	2,506,504	-	-	-	-
Motor vehicle excise taxes	7,403,581	-	-	-	-
Departmental and other	1,505,099	-	737,091	-	-
Due from Commonwealth	-	-	-	-	103,091
Due from other funds	-	-	-	-	-
Tax foreclosures	19,126,205	-	-	-	-
User Charges Receivable	-	-	-	-	-
User Trash Lien Receivable	-	-	-	-	-
Amt to be provided for LTD obligations	-	-	-	-	-
TOTAL ASSETS	\$ 137,679,874	\$ 31,060,239	\$ 47,381,917	\$ (12,911,729)	\$ (5,613,098)
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Warrants payable	\$ 30,165	\$ -	\$ 205,819	\$ 141,948	\$ 1,464,585
Tax refunds payable	13,713,635	-	-	-	-
Deputy Fees payable	-	-	-	-	-
Payroll withholdings	-	-	-	-	-
Abandoned property	1,275,762	-	-	-	-
Other liabilities	1,460,217	-	4,463,742	-	-
General Obligation Long-term Debt	-	-	-	-	-
Deferred revenues-User Charges	-	-	-	-	-
Deferred revenues	79,703,445	-	737,089	-	-
TOTAL LIABILITIES	\$ 96,183,224	\$ -	\$ 5,406,651	\$ 141,948	\$ 1,464,585
FUND BALANCES:					
Reserved for:					
Encumbrances	49,295,610	-	41,739,828	4,618,830	55,227,917
Chapter 656 Reserve	5,876,995	-	-	-	-
Petty Cash	54,189	-	-	-	-
Net School Spending Carry-over	2,727,779	-	-	-	-
Unreserved:					
Continued Appropriations	5,000,000	-	-	-	-
Undesignated, reported in:					
General fund	(21,457,924)	-	-	-	-
Special revenue funds	-	31,060,239	235,439	(17,672,507)	-
Capital projects funds	-	-	-	-	(62,305,600)
Retained Earnings	-	-	-	-	-
TOTAL FUND BALANCES	41,496,650	31,060,239	41,975,267	(13,053,677)	(7,077,683)
TOTAL LIABILITIES AND FUND BALANCES	\$ 137,679,874	\$ 31,060,239	\$ 47,381,917	\$ (12,911,729)	\$ (5,613,098)



City of Springfield, Massachusetts
 All Funds
 Combined Balance Sheet
 September 30, 2012

	Proprietary Funds	Fiduciary Funds	Totals	Account Group General Long- Term Debt
ASSETS				
Cash and cash equivalents	\$ 4,978,254	\$ 14,303,565	\$ 136,335,397	-
Receivables, net of uncollectible:				-
Real estate and personal property taxes	-	-	49,162,055	-
Tax liens	-	-	2,506,504	-
Motor vehicle excise taxes	-	-	7,403,581	-
Departmental and other	-	17,172	2,259,362	-
Due from Commonwealth	-	-	103,091	-
Due from other funds	-	1,507	1,507	-
Tax foreclosures	-	-	19,126,205	-
User Charges Receivable	898,887	-	898,887	-
User Trash Lien Receivable	93,501	-	93,501	-
Amt to be provided for LTD obligations	-	-	-	259,888,881
TOTAL ASSETS	\$ 5,970,642	\$ 14,322,245	\$ 217,890,091	\$ 259,888,881
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Warrants payable	\$ -	\$ 7,118	\$ 1,849,635	-
Tax refunds payable	-	-	13,713,635	-
Deputy Fees payable	-	310,200	310,200	-
Payroll withholdings	-	52,631	52,631	-
Abandoned property	-	-	1,275,762	-
Other liabilities	-	244,047	6,168,006	-
General Obligation Long-term Debt	-	-	-	259,888,881
Deferred revenues-User Charges	992,387	-	992,387	-
Deferred revenues	-	17,172	80,457,707	-
TOTAL LIABILITIES	\$ 992,387	\$ 631,168	\$ 104,819,963	\$ 259,888,881
FUND BALANCES:				
Reserved for:				
Encumbrances	4,088,600	94,942	155,065,728	-
Chapter 656 Reserve	-	-	5,876,995	-
Petty Cash	-	-	54,189	-
Net School Spending Carry-over	-	-	2,727,779	-
Unreserved:				
Continued Appropriations	-	-	5,000,000	-
Undesignated, reported in:				
General fund	-	-	(21,457,924)	-
Special revenue funds	-	13,596,135	27,219,306	-
Capital projects funds	-	-	(62,305,600)	-
Retained Earnings	889,654	-	889,654	-
TOTAL FUND BALANCES	4,978,254	13,691,077	113,070,127	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,970,642	\$ 14,322,245	\$ 217,890,091	\$ 259,888,881



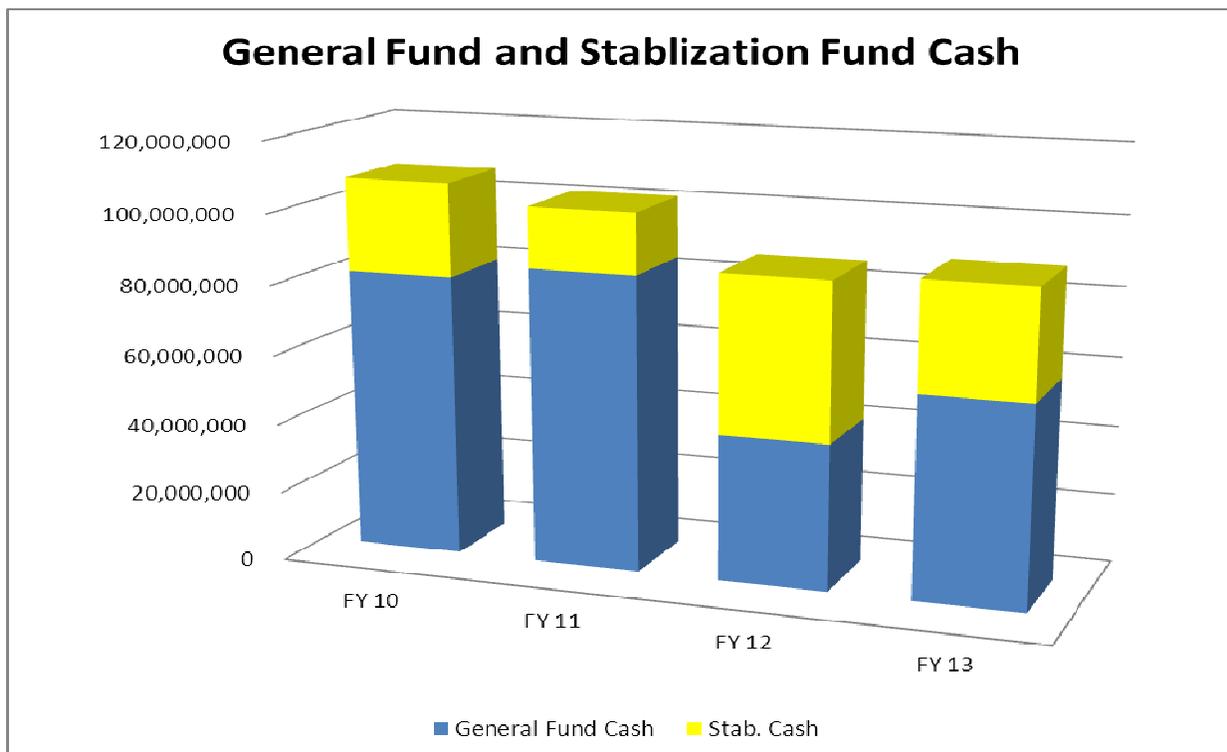
City of Springfield, Massachusetts
 General Fund
 Comparative Balance Sheet

	General Fund			
	As of 30-Sep-12	As of 30-Sep-11	As of 30-Sep-10	As of 30-Sep-09
ASSETS				
Cash and cash equivalents	\$ 57,976,429	\$ 42,017,172	\$ 84,852,334	\$ 80,834,543
Receivables, net of uncollectible:				
Real estate and personal property taxes	49,162,055	48,358,131	50,637,034	48,684,108
Tax liens	2,506,504	5,306,758	1,819,168	4,184,721
Motor vehicle excise taxes	7,403,581	7,547,007	7,296,374	7,226,690
Departmental and other	1,505,099	1,409,911	1,260,536	334,131
Due from Commonwealth	-	-	-	-
Due from Teacher Overpayment	-	874,501	-	-
Tax foreclosures	19,126,205	19,323,777	16,703,514	15,729,429
TOTAL ASSETS	\$ 137,679,874	\$ 124,837,257	\$ 162,568,961	\$ 156,993,623
LIABILITIES AND FUND BALANCES				
LIABILITIES:				
Warrants payable	\$ 30,165	\$ 291,616	\$ 1,907,316	\$ 790,124
Accrued payroll	-	-	-	857,932
Tax refunds payable	13,713,635	13,713,635	12,745,036	12,850,448
Payroll withholdings	-	-	-	-
Abandoned property	1,275,762	1,275,762	1,275,762	1,275,762
Other liabilities	1,460,217	1,464,098	243,439	13,280
Revenues Collected in advance	-	-	307,130	307,303
Deferred revenues	79,703,445	81,945,585	77,716,628	76,159,080
TOTAL LIABILITIES	\$ 96,183,224	\$ 98,690,696	\$ 94,195,310	\$ 92,253,927
FUND BALANCES:				
Reserved for:				
Encumbrances	49,295,610	50,289,692	50,194,103	38,593,087
Chapter 656 Reserve	5,876,995	5,505,766	5,794,053	6,042,256
Petty Cash	54,189	54,689	54,689	54,689
Net School Spending Carry-over	2,727,779	1,292,632	12,486,961	4,240,600
Unreserved:				
Continued Appropriations	5,000,000	5,000,000	1,897,128	2,845,611
Undesignated, reported in:				
General fund	(21,457,924)	(35,996,217)	(2,053,283)	12,963,452
TOTAL FUND BALANCES	\$ 41,496,650	\$ 26,146,561	\$ 68,373,651	\$ 64,739,695
TOTAL LIABILITIES AND FUND BALANCES	\$ 137,679,874	\$ 124,837,257	\$ 162,568,961	\$ 156,993,623



City of Springfield, Massachusetts
 STABILIZATION RESERVE FUNDS
 Comparative Balance Sheet

	Governmental Fund Types			
	As of 30-Sep-12	As of 30-Sep-11	As of 30-Sep-10	As of 30-Sep-09
ASSETS				
Cash and cash equivalents	\$ 31,060,239	\$ 45,101,830	\$ 17,348,008	26,533,200
Investments	-	-	-	-
Due from other funds	-	-	-	-
Other assets	-	-	-	-
TOTAL ASSETS	\$ 31,060,239	\$ 45,101,830	\$ 17,348,008	26,533,200
LIABILITIES AND FUND BALANCES				
TOTAL LIABILITIES	\$ -	\$ -	\$ -	-
FUND BALANCES:				
Undesignated, reported in:	-	-	-	-
Special revenue funds	31,060,239	45,101,830	17,348,008	26,533,200
TOTAL FUND BALANCES	\$ 31,060,239	\$ 45,101,830	\$ 17,348,008	26,533,200
TOTAL LIABILITIES AND FUND BALANCES	\$ 31,060,239	\$ 45,101,830	\$ 17,348,008	26,533,200





CITY OF SPRINGFIELD, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenditures and Other Uses
Budget and Actual - General Fund
For the period ended
09/30/12

Revenues and Other Sources:	Revised Budget	Actual	Variance Over/(Under)	%
Real Estate & Personal Property Taxes	\$ 157,492,170	\$ 41,992,671	\$(115,499,499)	26.66%
Real Estate & Personal Property Taxes - Tax Liens	-	770,528	770,528	0.00%
Motor Vehicle Excise	8,500,000	1,088,388	(7,411,612)	12.80%
Penalties, interest and other taxes	6,767,200	646,965	(6,120,235)	9.56%
Charges for Services	12,174,321	2,067,784	(10,106,537)	16.98%
Intergovernmental	326,607,051	80,799,584	(245,807,467)	24.74%
MSBA Payments	15,756,614	5,184,542	(10,572,072)	32.90%
Licenses and Permits	4,401,040	881,581	(3,519,459)	20.03%
Fines and Forfeits	522,250	64,078	(458,172)	12.27%
Interest earned on Investments	1,514,287	71,276	(1,443,011)	4.71%
Miscellaneous	4,746,410	104,018	(4,642,392)	2.19%
NSS Carryover (a.)	10,000,000	10,000,000	-	100.00%
Stabilization Reserves	8,575,000	8,575,000	-	100.00%
Other Financing Sources	5,420,000	5,420,000	-	100.00%
Total Revenues and Other Sources	\$ 562,476,343	\$ 157,666,415	\$(404,809,928)	28.03%
Expenditures and Other Uses:				
General government	\$ 22,366,942	\$ 9,879,922	\$ 12,487,020	44.17%
Public safety				
Police	35,252,755	8,018,897	27,233,858	22.75%
Fire	19,135,621	4,916,938	14,218,682	25.70%
Centralized Dispatch	1,363,115	367,587	995,528	26.97%
Other	3,198,616	1,081,827	2,116,789	33.82%
Health and Welfare	4,787,064	1,266,038	3,521,026	26.45%
Public works	10,322,690	5,224,598	5,098,092	50.61%
Education	354,286,267	93,236,322	261,049,945	26.32%
Culture and recreation	11,427,990	4,673,286	6,754,704	40.89%
Pension and fringe	49,372,465	31,107,943	18,264,522	63.01%
State and district assessments	2,958,885	746,497	2,212,388	25.23%
Debt Service	40,381,571	28,717,607	11,663,964	71.12%
Pay as you go Capital	2,882,300	301,510	2,580,790	10.46%
Other Financing Use - Trash Enterprise Supplement	4,740,063	4,740,063	-	100.00%
Total Expenditures and Other Uses	\$ 562,476,343	\$ 194,279,034	\$ 368,197,309	34.54%
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ -	\$ (36,612,619)	\$ (36,612,619)	

(a) The FY 2012 Net School Spending Requirement shortfall must be appropriated in the School Budget pursuant to the Education Reform Act of 1993.



SECTION 3: REVENUES HIGHLIGHTS

The City of Springfield receives intergovernmental aid from the state on a quarterly basis

Real Estate and Personal Property taxes are due on a quarterly basis. Payments are due in August, November, February, and May

The City issues the major Motor Vehicle Excise bills in the month of March. Bills are issued throughout the fiscal year for those citizens who purchase vehicles.

MSBA payments are reimbursements received from the state for approved school construction projects. The City has been reimbursed in FY 13 for all prior grant school construction projects

The FY 2012 Net School Spending Requirement shortfall must be appropriated in the School Budget pursuant to the Education Reform Act of 1993.

Below is a detailed listing of items added to the FY 2013 Adopted Budget:

<u>Description</u>	<u>Budget Activity</u>
FY 13 Adopted	551,776,343
FY 2012 Net School Spending Shortfall (a.)	10,000,000
Cyr Arena Supplemental Budget	125,000
Transfer from Stabilization Reserves to Law Department	<u>575,000</u>
Total	<u><u>562,476,343</u></u>

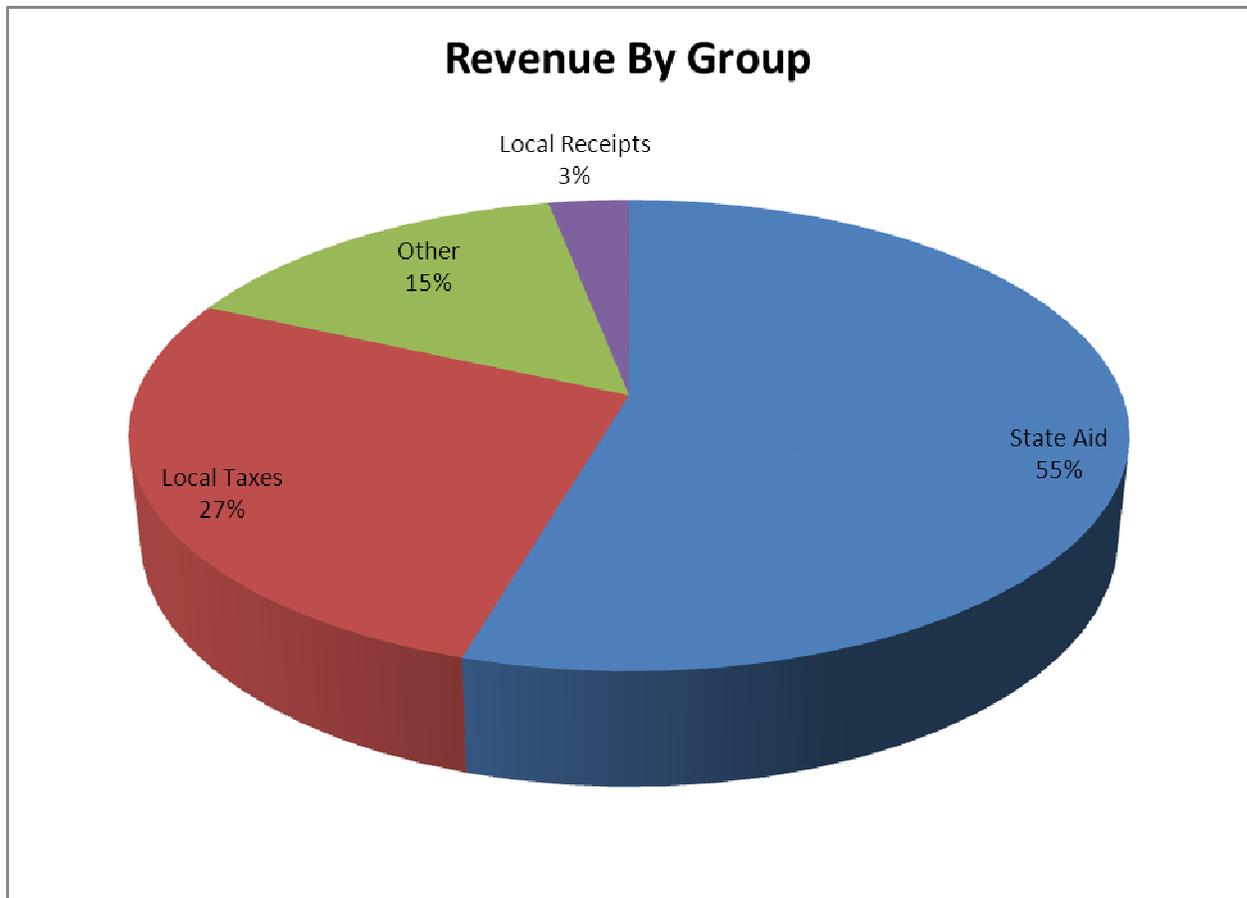


CITY OF SPRINGFIELD, MASSACHUSETTS
 Two Year Comparative Statement of Revenues and Other Sources
 Budget and Actual - General Fund
 For the period ended
 09/30/12

Revenues and Other Sources:	Budget FY 2013	Budget FY 2012	Variance FY 2013 V FY 2012	Actual FY 2013	Actual FY 2012	Variance FY 2013 V FY 2012
Real Estate & Personal Property Taxes	\$ 157,492,170	\$ 164,232,988	\$ (6,740,818)	\$ 41,992,671	\$ 40,578,888	\$ 1,413,783
RE & PP - Tax Liens	-	-	-	770,528	774,603	(4,075)
Motor Vehicle Excise	8,500,000	7,650,000	850,000	1,088,388	1,170,244	(81,856)
Penalties, interest and other taxes	6,767,200	7,347,615	(580,415)	646,965	973,864	(326,899)
Charges for Services	12,174,321	12,072,870	101,451	2,067,784	1,843,467	224,317
Intergovernmental	326,607,051	312,815,124	13,791,927	80,799,584	77,472,378	3,327,206
MSBA Payments	15,756,614	15,991,611	(234,997)	5,184,542	-	5,184,542
Licenses and Permits	4,401,040	4,107,430	293,610	881,581	947,495	(65,913)
Fines and Forfeits	522,250	525,600	(3,350)	64,078	108,718	(44,640)
Interest earned on Investments	1,514,287	1,502,623	11,664	71,276	51,252	20,024
Miscellaneous	4,746,410	2,388,711	2,357,699	104,018	43,607	60,410
NSS Carryover (a.)	10,000,000	11,000,000	(1,000,000)	10,000,000	11,000,000	(1,000,000)
Stabilization Reserves	8,575,000	-	8,575,000	8,575,000	-	8,575,000
Other Financing Sources	5,420,000	5,000,000	420,000	5,420,000	5,000,000	420,000
Total Revenues and Other Sources	\$ 562,476,343	\$ 544,634,572	\$ 17,841,771	\$ 157,666,415	\$ 139,964,516	\$ 17,701,899

(a.) Net School Spending Requirement shortfall must be appropriated in the School Budget pursuant to the Education Reform Act of 1993.

Note: These statements are unaudited
 Numbers may not total due to rounding





City of Springfield, Massachusetts
 Quarterly Financial Report
 QE 9/30/2012

CITY OF SPRINGFIELD, MASSACHUSETTS
 Revenues by Department
 Budget and Actual - General Fund
 For the period ended
 09/30/12

DEPARTMENT	ORIGINAL EST REVENUE	REVISED EST REVENUE	ACTUAL YTD REVENUE	VARIANCE OVER/(UNDER)	PCT COLLECTED
STABILIZATION FUNDS	\$ -	\$ 8,575,000	\$ 8,575,000	\$ -	100.00%
FINANCE	2,121,457	2,121,457	2,968	(2,118,489)	0.14%
COMPTROLLERS OFFICE	1,617,453	1,617,453	221,540	(1,395,913)	13.70%
OFFICE OF PROCUREMENT	-	1,000,000	54,602	(945,398)	100.00%
BOARD OF ASSESSORS	4,077,200	4,077,200	7,983	(4,069,217)	0.20%
CITY TREASURER	346,300,231	346,065,231	87,342,639	(258,722,592)	25.24%
CITY COLLECTOR	168,029,716	168,029,716	43,475,588	(124,554,128)	25.87%
PARKING CLERK	1,900,000	1,900,000	432,074	(1,467,926)	22.74%
LAW	804,132	804,132	9,628	(794,504)	1.20%
PERSONNEL	1,416,500	1,416,500	5,404	(1,411,096)	0.38%
ITD	-	-	555	555	100.00%
CITY CLERK	1,035,000	1,035,000	200,095	(834,905)	19.33%
ELECTIONS COMMISSION	49,193	49,193	49,398	205	100.42%
PLANNING & ECONOMIC DEVELOPMENT	5,600	5,600	983	(4,617)	17.56%
FACILITIES MANAGEMENT	161,000	161,000	18,900	(142,100)	11.74%
POLICE	440,000	440,000	108,163	(331,837)	24.58%
FIRE	295,060	295,060	61,640	(233,420)	20.89%
BUILDING - CODE ENFORCEMENT	2,069,000	2,069,000	597,059	(1,471,942)	28.86%
HOUSING - CODE ENFORCEMENT	139,000	139,000	35,094	(103,906)	25.25%
TJO ANIMAL CONTROL	618,610	618,610	75,602	(543,008)	12.22%
SCHOOLS	3,251,000	3,251,000	79,407	(3,171,593)	2.44%
STREETS AND ENGINEERING	423,370	423,370	67,171	(356,199)	15.87%
HEALTH DEPARTMENT	491,650	491,650	43,764	(447,886)	8.90%
SPRINGFIELD CITY LIBRARY	178,000	178,000	4,093	(173,907)	2.30%
PARK	2,168,171	2,293,171	777,066	(1,516,105)	33.89%
NSS CARRYOVER	-	10,000,000	10,000,000	-	100.00%
OTHER FINANCING SOURCES	5,000,000	5,420,000	5,420,000	-	100.00%
GRAND TOTAL	\$ 542,591,343	\$ 562,476,343	\$ 157,666,415	\$ (404,809,928)	28.03%

Note: These statements are unaudited
 Numbers may not total due to rounding



SECTION 4: EXPENDITURES HIGHLIGHTS

The City of Springfield makes a one time payment to the Retirement System in July of the fiscal year. The FY 13 payment was \$24.3M for City workers, and \$11M for School workers.

All School Teachers' salaries are expended between the months of September-June.

The Park Department runs many seasonal programs occurring in the warmer months of the fiscal year. The Park Department also operates two Municipal Golf Courses, Veterans and Franconia.

The Department of Public Works (DPW) normally experiences higher expenditures in the winter months due to the need for Snow and Ice Removal.

The City of Springfield offers Police Officers a yearly career incentive (Quinn Bill). This amount is partially subsidized by the school department for the Springfield support unit.

The City of Springfield has established a Utility Revolving Fund. Department's telephone and electric budgets are expended in the General Fund and moved to the Revolving Fund. This fund allows the City to pay telephone and electric bills in a central location.

The City of Springfield builds a lost time projection into the General Fund operating budget. The projected lost time in the FY 13 operating budget is \$800K.

The City of Springfield supplements the Trash Enterprise fund with a payment from the General Fund operating budget. This supplement is necessary to fully fund the City's solid waste operation. In FY 13 this supplemental payment was made in July for \$4.7M.

\$42.3M has been encumbered in the current budget by the City to cover obligations arising from purchase orders and contracts; that are chargeable to a department's budget but not yet paid from a specific appropriation account.

The City expended \$28.1M of the Long Term Debt budget in the month of September.

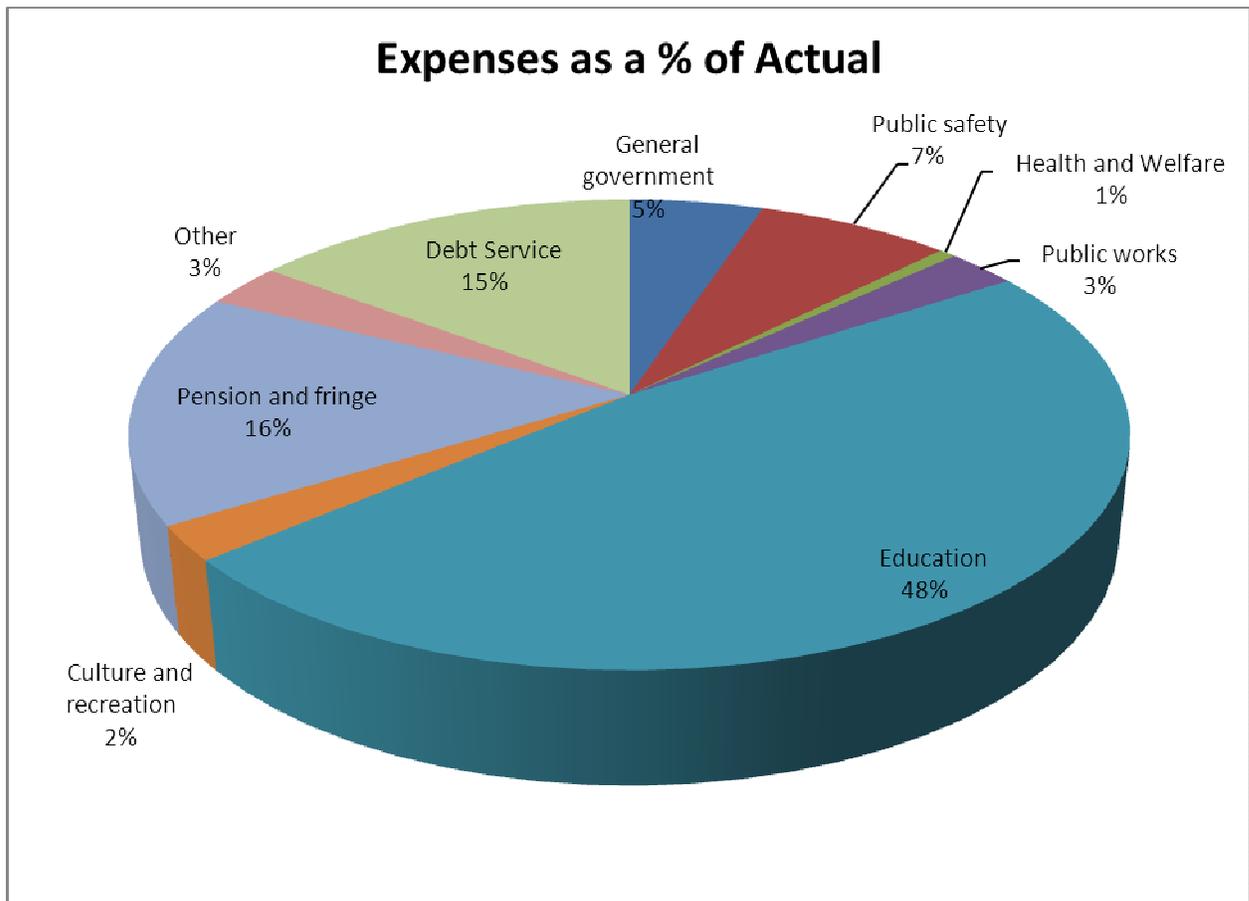


City of Springfield, Massachusetts
 Quarterly Financial Report
 QE 9/30/2012

CITY OF SPRINGFIELD, MASSACHUSETTS
 Two Year Comparative Statement of Expenditures and Other Uses
 Budget and Actual - General Fund
 For the period ended
 09/30/12

Expenditures and Other Uses:	Budget	Budget	Variance	Actual	Actual	Variance
	FY 2013	FY 2012	FY 2013 V FY 2012	FY 2013	FY 2012	FY 2013 V FY 2012
General government	\$ 22,366,942	\$ 25,656,148	\$ (3,289,206)	\$ 9,879,922	\$ 10,734,538	\$ (854,616)
Public safety						
Police	35,252,755	37,083,691	(1,830,936)	8,018,897	8,394,618	(375,722)
Fire	19,135,621	18,066,786	1,068,835	4,916,938	4,986,655	(69,717)
Centralized Dispatch	1,363,115	1,422,349	(59,234)	367,587	380,071	(12,484)
Other	3,198,616	3,140,696	57,920	1,081,827	1,042,278	39,549
Health and Welfare	4,787,064	3,937,959	849,105	1,266,038	1,152,116	113,922
Public works	10,322,690	10,144,935	177,755	5,224,598	5,507,009	(282,412)
Education	354,286,267	341,834,328	12,451,939	93,236,322	94,949,962	(1,713,641)
Culture and recreation	11,427,990	11,229,316	198,674	4,673,286	3,945,708	727,578
Pension and fringe	49,372,465	49,343,141	29,324	31,107,943	30,863,329	244,614
State and district assessments	2,958,885	2,997,635	(38,750)	746,497	714,879	31,618
Debt Service	40,381,571	40,778,830	(397,259)	28,717,607	28,662,704	54,903
Pay as you go Capital	2,882,300	3,018,418	(136,118)	301,510	51,000	250,510
Other Financing Use - Trash Enterprise Supplement	4,740,063	4,548,790	191,273	4,740,063	4,548,790	191,273
Total Expenditures and Other Uses	\$ 562,476,343	\$ 553,203,022	\$ 9,273,322	\$ 194,279,034	\$ 195,933,658	\$ (1,654,624)

Note: These statements are unaudited
 Numbers may not total due to rounding





City of Springfield, Massachusetts
 Quarterly Financial Report
 QE 9/30/2012

CITY OF SPRINGFIELD, MASSACHUSETTS
 Expenditures by Department
 Budget and Actual - General Fund
 For the period ended
 09/30/12

DEPARTMENT	ORIGINAL APPROPRIATION	REVISED BUDGET	EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% Used
GENERAL GOVERNMENT:						
CITY COUNCIL	\$ 346,717	\$ 346,717	\$ 83,234	\$ 1,360	\$ 262,123	24.40%
MAYOR	437,294	437,294	97,943	334	339,017	22.47%
CHIEF ADMIN FINANCIAL OFFICER	229,927	229,927	53,405	1,917	174,604	24.06%
311 CALL CENTER	344,785	344,785	132,332	963	211,490	38.66%
FINANCE	497,608	553,721	114,420	66,009	373,292	32.58%
COMPTROLLERS OFFICE	591,626	591,626	131,956	-	459,670	22.30%
DIVISION OF INTERNAL AUDIT	399,438	399,438	62,215	63,300	273,923	31.42%
OFFICE OF PROCUREMENT	415,248	415,248	86,987	41,991	286,270	31.06%
BOARD OF ASSESSORS	705,826	705,826	138,130	3,380	564,316	20.05%
CITY TREASURER	2,858,762	2,858,762	508,483	1,209,182	1,141,097	60.08%
CITY COLLECTOR	419,768	419,768	85,032	10,212	324,525	22.69%
PARKING CLERK	1,497,884	1,497,884	-	873,766	624,118	58.33%
LAW	1,237,488	1,812,488	940,316	22,603	849,569	53.13%
PERSONNEL	3,257,911	3,257,911	621,117	254,858	2,381,936	26.89%
PAYROLL DEPT	111,735	111,735	633	1,675	109,426	2.07%
ITD	2,909,117	2,909,117	1,346,013	147,233	1,415,871	51.33%
CITY CLERK	480,032	480,032	107,702	2,381	369,950	22.93%
ELECTIONS COMMISSION	477,427	477,427	146,069	4,795	326,564	31.60%
PLANNING & ECONOMIC DEVELOPMENT	1,286,155	1,286,155	388,050	162,466	735,639	42.80%
FACILITIES MANAGEMENT	3,592,449	3,592,449	911,422	1,017,099	1,663,928	53.68%
CAPITAL ASSET MANAGEMENT	382,732	382,732	35,605	3,337	343,791	10.17%
LOST TIME	(800,000)	(800,000)	-	-	(800,000)	0.00%
RESERVE FOR CONTINGENCIES	300,000	55,900	-	-	55,900	0.00%
TOTAL GENERAL GOVERNMENT	\$ 21,979,929	\$ 22,366,942	\$ 5,991,062	\$ 3,888,860	\$ 12,487,020	44.17%
PUBLIC SAFETY:						
POLICE	\$ 35,252,755	\$ 35,252,755	\$ 7,694,365	\$ 324,532	\$ 27,233,858	22.75%
FIRE	19,135,621	19,135,621	4,572,734	344,205	14,218,683	25.70%
BUILDING - CODE ENFORCEMENT	1,361,150	1,361,150	305,052	-	1,056,098	22.41%
HOUSING - CODE ENFORCEMENT	619,253	619,253	138,053	91,109	390,090	37.01%
CENTRALIZED DISPATCH	1,363,115	1,363,115	367,144	443	995,528	26.97%
TJO ANIMAL CONTROL	1,218,213	1,218,213	261,826	285,787	670,601	44.95%
TOTAL PUBLIC SAFETY	\$ 58,950,107	\$ 58,950,107	\$ 13,339,174	\$ 1,046,075	\$ 44,564,858	24.40%
EDUCATION:						
SCHOOLS	\$ 344,286,267	\$ 354,286,266	\$ 59,074,950	\$ 34,161,372	\$ 261,049,944	26.32%
TOTAL EDUCATION	\$ 344,286,267	\$ 354,286,266	\$ 59,074,950	\$ 34,161,372	\$ 261,049,944	26.32%
HEALTH & WELFARE:						
HEALTH DEPARTMENT	\$ 1,337,057	\$ 1,338,486	\$ 291,890	\$ 39,966	\$ 1,006,630	24.79%
ELDER AFFAIRS	298,516	298,516	74,254	2,419	221,843	25.68%
VETERANS	3,151,491	3,150,062	856,687	821	2,292,554	27.22%
TOTAL HEALTH & WELFARE	\$ 4,787,064	\$ 4,787,064	\$ 1,222,831	\$ 43,207	\$ 3,521,026	26.45%

Note: These statements are unaudited
 Numbers may not total due to rounding



City of Springfield, Massachusetts
 Quarterly Financial Report
 QE 9/30/2012

CITY OF SPRINGFIELD, MASSACHUSETTS
 Expenditures by Department
 Budget and Actual - General Fund
 For the period ended
 09/30/12

DEPARTMENT	ORIGINAL APPROPRIATION	REVISED BUDGET	EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% Used
PUBLIC WORKS:						
STREETS AND ENGINEERING	\$ 10,078,590	\$ 10,322,690	\$ 4,682,412	\$ 542,185	\$ 5,098,092	50.61%
TOTAL PUBLIC WORKS:	\$ 10,078,590	\$ 10,322,690	\$ 4,682,412	\$ 542,185	\$ 5,098,092	50.61%
CULTURE & RECREATION:						
SPRINGFIELD CITY LIBRARY	\$ 3,555,318	\$ 3,755,318	\$ 712,847	\$ 378,299	\$ 2,664,172	29.06%
PARK	7,547,672	7,672,672	2,211,708	1,370,433	4,090,532	46.69%
TOTAL CULTURE & RECREATION	\$ 11,102,990	\$ 11,427,990	\$ 2,924,555	\$ 1,748,731	\$ 6,754,704	40.89%
PENSION & FRINGE:						
FRINGE BENEFITS	\$ 23,430,308	\$ 23,430,308	\$ 5,350,871	\$ -	\$ 18,079,437	22.84%
CITY RETIREMENT CONTRIBUTION	24,622,157	24,622,157	24,437,072	-	185,085	99.25%
MUSEUM	1,320,000	1,320,000	660,000	660,000	-	100.00%
TOTAL PENSION & FRINGE	\$ 49,372,465	\$ 49,372,465	\$ 30,447,943	\$ 660,000	\$ 18,264,522	63.01%
STATE & DISTRICT ASSESSMENTS:						
STATE & DISTRICT ASSESSMENTS	\$ 2,958,885	\$ 2,958,885	\$ 746,497	\$ -	\$ 2,212,388	25.23%
TOTAL STATE & DISTRICT ASSESSMENTS	\$ 2,958,885	\$ 2,958,885	\$ 746,497	\$ -	\$ 2,212,388	25.23%
DEBT SERVICE:						
DEBT SERVICE	\$ 40,381,571	\$ 40,381,571	\$ 28,717,607	\$ -	\$ 11,663,964	71.12%
TOTAL DEBT SERVICE	\$ 40,381,571	\$ 40,381,571	\$ 28,717,607	\$ -	\$ 11,663,964	71.12%
PAY AS YOU GO CAPITAL:						
PAY AS YOU GO CAPITAL	\$ 2,938,413	\$ 2,882,300	\$ 14,260	\$ 287,250	\$ 2,580,790	10.46%
TOTAL PAY AS YOU GO CAPITAL	\$ 2,938,413	\$ 2,882,300	\$ 14,260	\$ 287,250	\$ 2,580,790	10.46%
OTHER FINANCING USES						
TRASH SUPPLEMENT	\$ 4,740,063	\$ 4,740,063	\$ 4,740,063	\$ -	\$ -	100.00%
TOTAL OTHER FINANCING USES	\$ 4,740,063	\$ 4,740,063	\$ 4,740,063	\$ -	\$ -	100.00%
GRAND TOTAL	\$ 551,576,344	\$ 562,476,343	\$ 151,901,353	\$ 42,377,681	\$ 368,197,309	34.54%

Note: These statements are unaudited
 Numbers may not total due to rounding



SECTION 5: GRANTS / GIFTS

The City of Springfield received roughly \$26.4 million in grant funding last fiscal year (2012).¹ This funding enhanced programming and services throughout the City. Through the use of grants, Springfield is able to hire personnel, as well as procure professional services, supplies, and equipment that the general fund or taxpayers would otherwise be required to pay for or do without.

Grant Funds Accepted for this Financial Reporting Period: \$6,849,605

City Department:	Facilities
Grant Award:	161,592
Source:	MA Department of Energy Resources
Purpose:	To purchase and install boilers and indirect water tanks at Pine Point Library and an energy management system at Balliet Middle School
City Department:	Parks
Grant Award:	1,000,000
Source:	MA Executive Office of Energy & Environmental Affairs
Purpose:	For debris removal, reforestation and stabilization to Park areas: Murphy Park, Nathan Bill Park, Murray Park, South Branch Parkway Park, Camp Wilder, Riverfront Park, Leonardo DaVinci Park, Veterans Golf Course and Woodland Road.
City Department:	Mayor's Office
Grant Award:	78,000
Source:	MA Office of the Attorney General
Purpose:	For the operation of a Local Consumer Program to educate consumers on their consumer protection rights and to mediate consumer complaints.
City Department:	Elections
Grant Award:	10,000
Source:	MA Elections Commission
Purpose:	For voter registration and voter education activities.

¹ Does not include the Springfield Public Schools (SPS) which receives an estimated \$68.6M in grant funding annually. The City's Grants Director has written/submitted three grants for the SPS and continues to work with its staff when asked.



City Department:	Library
Grant Award:	195,695
Source:	MA Department of Elementary & Secondary Education
Purpose:	For the Library Department Distance Learning Program.
City Department:	Public Works
Grant Award:	3,625,910
Source:	MA Department of Transportation
Purpose:	For costs associated with roadway improvements per the State's Chapter 90 Program.
City Department:	Parks
Grant Award:	125,000
Source:	MA Clean Energy Center
Purpose:	For tree planting in the tornado zone primarily in back yards to improve the energy efficiency of homes.
City Department:	Elders
Grant Award:	88,890
Source:	Greater Springfield Senior Services Board
Purpose:	For outreach related activities to Elders.
City Department:	Elders
Grant Award:	167,188
Source:	Executive Office of Elder Affairs
Purpose:	To support the activities of the Councils on Aging.
City Department:	Elders
Grant Award:	167,307
Source:	Senior Services America, Inc.
Purpose:	To support a Senior Aide work program within the City of Springfield.
City Department:	Fire
Grant Award:	5,000
Source:	MA Department of Conservation & Recreation
Purpose:	To replace equipment that was damaged by use in response to the June 1, 2011 tornado.



City Department:	Fire
Grant Award:	160,238
Source:	Federal Emergency Management Agency
Purpose:	To assist the Fire Department in purchasing and upgrading safety equipment specifically radio and communications equipment to comply with the Federal narrow banding mandate.
City Department:	Parks
Grant Award:	400,000
Source:	MA Department of Conservation & Recreation
Purpose:	To re-plant public shade trees in the tornado zone.
City Department:	Health & Human Services
Grant Award:	60,082
Source:	MA Department of Public Health
Purpose:	To support the department's tobacco control program operations.
City Department:	Health & Human Services
Grant Award:	7,500
Source:	MA Department of Public Health
Purpose:	To improve policy, systems and environmental conditions that impact the community through the Mass In Motion / Community Transformation Initiative.
City Department:	Health & Human Services
Grant Award:	90,000
Source:	MA Department of Public Health
Purpose:	To provide MassCall prevention services.
City Department:	Health & Human Services
Grant Award:	10,000
Source:	Health Resources
Purpose:	To support healthier eating and active living in the expansion of the corners store pilot program.
City Department:	Animal Control
Grant Award:	12,000
Source:	MA Animal Coalition
Purpose:	To spay and neuter animals.



City Department:	Library
Grant Award:	14,000
Source:	MA Department of Early Education & Care
Purpose:	To provide outreach, child/family programming, professional development opportunities and literacy events.
City Department:	Library
Grant Award:	134,413
Source:	Springfield Libraries Foundation, Inc.
Purpose:	To fund operational needs and capital improvements to the Mason Square library.
City Department:	Police
Grant Award:	170,077
Source:	Department of Justice
Purpose:	To fund the Edward Byrne JAG grant for equipment and technology upgrades.
City Department:	Dispatch
Grant Award:	149,713
Source:	MA 911 Department
Purpose:	For training related costs of the 911 system.
City Department:	Library
Grant Award:	17,000
Source:	MA Board of Library Commissioners
Purpose:	For library workshops to individuals of diverse geographic, cultural and socioeconomic backgrounds.

	Quarter 2011	Quarter 2012	Quarter 2013
Q1	3,026,944	3,126,354	6,849,605
Q2	2,488,853	2,918,980	
Q3	2,614,439	11,729,961	
Q4	8,561,336	8,603,639	
TOTAL	16,691,572	26,378,934	6,849,605

Note – The difference between FY11 and FY12 Q1 and FY13 Q1 is that Chapter 90 was not calculated into the grants total in FY11 and FY12.



SECTION 6: FORECAST

The forecast looks at the two major aspects of the annual operating budget:

- Revenue – The revenue forecast shows the FY09, FY10, FY11 and FY12 actual collections along with what was budgeted for FY13. In addition, it shows a projection for the FY13 year-end based on year to date collections and known collection cycles for the remainder of the fiscal year.
- Spending – The spending forecast shows the FY09, FY10, FY11 and FY12 actual spending by department along with what was budgeted for spending for FY13. In addition, it shows a projection for the FY13 year-end based on year to date spending and knowledge and trends of the department.
- ***The forecast is subject to change before the end of the fiscal year and does not represent a definite surplus or deficiency.***

FY13 Adopted Budget	
FY13 Adopted Spending	551,776,343
FY13 Adopted Revenue	551,776,343
Surplus / (Deficiency)	0
FY13 Revised Spending	562,476,343
FY13 Revised Revenue	562,476,343
Surplus / (Deficiency)	0
FY13 Projected Budget (as of 9/30/12)	
FY13 Projected Spending	562,476,340
FY13 Projected Revenue	562,476,343
Surplus / (Deficiency)	3

Revenue Projection:

There are some exposures in revenue that are currently on the City's list of "watch" items. We will continue to monitor these areas for potential exposures as collections continue during the fiscal year. They include:

- Property Taxes / Tax Liens – The budget contemplates 100% collection in the property tax levy and 0% collection in tax liens. History shows that the collection of taxes often equals 100% of the budgeted levy with the combination of current year collections and liens. We look at these items in conjunction when reviewing the quarterly projection.
- Administrative Rate – In FY13, the budget contemplated \$2.1M in an administrative rate charged to School Department grants to account for the back-office functions of the City. The rate used was 4% however it has been discussed by DESE that a lower rate may be utilized for this purpose. The City waits for an official ruling on this matter to determine if an exposure exists.
- Investment Income – In order to meet our cash flow needs for storm related costs, the City has been allowed to deficit spend and use cash on hand to ensure timely payment of bills. This has left less cash to invest lowering our investment earnings potential. With borrowing underway to meet the storm needs, we may see some recovery in this revenue source as the year progresses.



City of Springfield, Massachusetts
Quarterly Financial Report
QE 9/30/2012

City Revenues	ACTUAL	ACTUAL	ACTUAL	ACTUAL	FISCAL 2013	FISCAL 2013	FISCAL 2013	FISCAL 2013	Notes
	FY2009	FY2010	FY2011	FY2012	ADOPTED	REVISED	PROJECTED	PROJECTED	
	GENERAL FUND	Q1	Surplus / (Deficit)						
Tax Levy	153,506,032	163,097,495	171,233,218	169,389,217	162,992,170	162,992,170	162,992,170	162,992,170	
Increase Levy 2.5%	3,856,236	4,136,499	-	-	-	-	-	-	
Subtotal	157,362,268	167,233,994	171,233,218	169,389,217	162,992,170	162,992,170	162,992,170	162,992,170	
New Growth	5,735,227	3,590,038	-	-	-	-	-	-	
Subtotal of Gross Tax Levy	163,097,495	170,824,032	171,233,218	169,389,217	162,992,170	162,992,170	162,992,170	162,992,170	
Actual Levy Billed	163,078,974	170,816,604	166,482,619	169,389,217	-	-	-	-	
Less Overlay	(5,752,571)	(5,369,540)	(2,506,666)	(5,144,964)	(5,500,000)	(5,500,000)	(5,500,000)	(5,500,000)	
Subtotal of Net Tax Levy	157,344,924	165,454,492	168,726,552	164,244,253	157,492,170	157,492,170	157,492,170	157,492,170	
CITY RECEIPTS									
Real & Personal Property Taxes, net of refunds	158,790,820	165,100,169	160,748,781	159,593,039	157,492,170	157,492,170	157,492,170	-	Watch: Usually collect 98% of budgeted an make up remainder through liens
Local Receipts	47,973,995	42,537,995	38,431,505	42,035,174	38,385,508	39,275,508	39,275,508	-	
Tax Liens	3,309,149	3,768,128	3,448,477	3,833,024	-	-	-	-	Watch: Not budgeted but offsets tax collections to equal 100%
Motor Vehicle and other excise taxes	8,250,450	7,480,671	7,691,115	8,814,442	8,500,000	8,500,000	8,500,000	-	
Hotel/Motel tax	876,507	727,765	767,571	872,952	1,300,000	1,065,000	1,065,000	-	
Charges for services	228,532	277,470	242,743	284,844	163,000	163,000	163,000	-	
Penalties and interest on taxes	2,274,197	1,563,609	1,677,741	1,736,960	1,630,000	1,630,000	1,630,000	-	
Payments in lieu of taxes	5,820,090	6,523,169	5,082,080	5,054,420	4,012,200	4,012,200	4,012,200	-	
Licenses and permits	4,106,114	2,573,866	3,583,060	2,565,744	2,979,370	2,979,370	2,979,370	-	
Fines and forfeitures	366,049	353,135	385,262	241,848	397,710	397,710	397,710	-	
Departmental and other	19,975,402	16,338,068	12,843,357	15,975,932	17,570,748	18,695,748	18,695,748	-	Watch: Administrative rate for School grants may not be collected
Investment Income	2,502,586	724,942	1,397,809	262,013	479,108	479,108	479,108	-	Watch: Lower due to use of cash for storm costs
Not Classified	264,919	2,207,172	1,312,290	2,392,995	1,353,372	1,353,372	1,353,372	-	
QSCB Interest Earnings	-	-	-	-	-	-	-	-	
Subtotal City Receipts	206,764,815	207,638,164	199,180,286	201,628,213	195,877,678	196,767,678	196,767,678	-	
STATE RECEIPTS									
School Aid	258,525,872	280,776,073	283,699,293	294,452,761	305,540,764	305,540,764	305,540,764	-	
School Building Assistance	16,579,543	16,635,321	16,703,948	15,756,611	15,756,614	15,756,614	15,756,614	-	
Chapter 70	235,104,589	257,480,215	262,704,774	275,403,995	285,844,612	285,844,612	285,844,612	-	
Charter Tuition Assessment Reimbursement	6,841,740	6,660,537	4,290,571	3,292,155	3,939,538	3,939,538	3,939,538	-	
Prior Year State Aid	-	-	-	-	-	-	-	-	
School Construction	-	-	-	-	-	-	-	-	
Chater School Capital Reimbursement	-	-	-	-	-	-	-	-	
General Government Aid	45,564,480	35,347,683	35,925,147	35,677,780	36,172,901	36,172,901	36,172,901	-	
Unrestricted Gen. Gov't Aid	40,873,943	33,354,581	32,020,398	32,020,398	32,020,398	32,020,398	32,020,398	-	
Meals Tax	1,651,219	848,785	1,513,257	1,624,115	1,600,000	1,600,000	1,600,000	-	
Highway Revenue	719	-	620,806	-	-	-	-	-	
Police Career Incentive	1,858,777	348,696	175,070	-	-	-	-	-	
Urban Renewal Projects	102,468	41,826	5,556	-	-	-	-	-	
Veterans Benefits	934,020	736,372	1,213,403	1,521,142	2,040,368	2,040,368	2,040,368	-	
Exempt: Vets, Blind Persons & Surv Spouses	123,994	-	347,986	482,428	482,428	482,428	482,428	-	
Exempt: Elderly	-	-	-	-	-	-	-	-	
State Owned Land	19,340	17,423	28,671	29,697	29,707	29,707	29,707	-	
Subtotal State Aid	304,090,352	316,123,756	319,624,440	330,130,541	341,713,665	341,713,665	341,713,665	-	
RESERVES	11,304,220	10,000,000	13,500,000	6,454,644	8,000,000	8,575,000	8,575,000	-	
Total Revenue	522,159,387	533,761,920	532,304,726	538,213,398	545,591,343	547,056,343	547,056,343	-	
Other Sources									
Continuing Appropriations	-	2,845,611	1,897,128	-	-	-	-	-	
NSS Shortfall	-	4,240,600	10,881,300	18,636,202	-	10,000,000	10,000,000	-	
Certified Free Cash	-	726,820	-	1,458,300	-	-	-	-	
Other Financing Sources	-	776,758	3,048,226	5,000,000	6,185,000	5,420,000	5,420,000	-	
Subtotal Other Sources	-	8,589,789	15,826,654	25,094,502	6,185,000	15,420,000	15,420,000	-	
TOTAL SOURCES	522,159,387	542,351,709	548,131,380	563,307,900	551,776,343	562,476,343	562,476,343	-	



Spending Projection:

There are some potential spending exposures that the City will continue to work with the Departments to address during the fiscal year. They include:

- Assessors – The Assessor’s office will be seeking assistance to update commercial appraisals from an outside vendor. In addition, tough books have been requested for appraising staff to get data entry completed in the field. The cost is estimated at \$115,000 that will require an appropriation.
- Treasurer – Funding for the tax title program which generates revenue is an annual item to watch as work as completed throughout the year. No estimates of funding need have been determined to date.
- Law – Settlements are an annual watch item. No estimates of funding need have been determined to date.
- Capital Asset Construction – Due to the loss of 2 internal project managers, the City has had to use private vendors which have a higher cost to manage many of the City’s capital projects. No estimates of funding need have been determined to date.
- Police – The Police department is considering a class of 15 beginning in January to accommodate a staffing need due to retirements. Estimates assume that surplus funds within the department’s existing budget can accommodate the cost of the class.
- Public Works – Snow and ice costs will continue to be watched as the snow season progresses. No estimates of funding need have been determined to date.
- Veterans’ – Caseload continues to rise and will continue to be watched as the year progresses to determine the need.
- Benefits – Based on spending to date, the accounts for benefits are projecting small surpluses that will help in addressing the needs identified above.
- Enterprise Funds – Because commercial properties continued to receive City service through September, the disposal costs were borne by the City and may create an exposure. This item will continue to be watched now that multi-family units have transitioned to private vendors.



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Fund	Func	Dept	Classification	FISCAL 2009	FISCAL 2010	FISCAL 2011	FISCAL 2012	FISCAL 2013	FISCAL 2013	FISCAL 2013	FISCAL 2013	Notes
				ACTUAL GENERAL FUND	ACTUAL GENERAL FUND	ACTUAL GENERAL FUND	ACTUAL GENERAL FUND	ADOPTED GENERAL FUND	REVISED GENERAL FUND	PROJECTED Q1	PROJECTED Q1 - Surplus / (Deficit)	
0100	10	111	CITY COUNCIL	259,987	294,564	324,078	350,388	346,717	346,717	346,717	(0)	Watch: Funds for staff hours increase.
0100	10	111	Personal Services	250,103	282,566	312,506	336,760	334,979	334,979	334,979	(0)	
0100	10	111	Expenses	9,884	11,998	11,572	13,628	11,738	11,738	11,738	0	
0100	10	111	Capital	-	-	-	-	-	-	-	-	
0100	10	121	MAYOR	422,555	423,982	431,283	419,536	437,294	437,294	437,294	(0)	
0100	10	121	Personal Services	414,984	418,671	424,330	411,343	422,911	422,911	422,911	(0)	
0100	10	121	Expenses	7,571	5,311	6,953	8,193	14,383	14,383	14,383	-	
0100	10	121	Capital	-	-	-	-	-	-	-	-	
0100	10	133	FINANCE	581,734	596,286	835,260	432,091	497,608	497,608	497,608	0	
0100	10	133	Personal Services	516,590	532,543	538,986	408,003	472,296	472,296	472,296	0	
0100	10	133	Expenses	63,967	63,743	296,274	24,088	25,312	25,312	25,312	-	
0100	10	133	Capital	1,177	-	-	-	-	-	-	-	
0100	10	129	DEPARTMENT OF ADMINISTRATION AND FINANCE	-	491,302	512,742	227,438	229,927	229,927	229,927	(0)	
0100	10	129	Personal Services	-	89,038	264,649	192,184	207,061	207,061	207,061	(0)	
0100	10	129	Expenses	-	402,264	248,093	35,254	22,866	22,866	22,866	-	
0100	10	129	Capital	-	-	-	-	-	-	-	-	
0100	10	134	CITISTAT	521,838	657,664	198,605	-	-	-	-	-	
0100	10	134	Personal Services	489,205	647,106	188,415	-	-	-	-	-	
0100	10	134	Expenses	10,646	10,558	10,190	-	-	-	-	-	
0100	10	134	Capital	21,987	-	-	-	-	-	-	-	
0100	10		DEPT 3-1-1	-	-	417,662	381,799	344,785	344,785	344,785	(0)	
0100	10		Personal Services	-	-	410,832	376,976	289,735	289,735	289,735	(0)	
0100	10		Expenses	-	-	6,830	3,870	53,850	53,850	53,850	-	
0100	10		Capital	-	-	-	953	1,200	1,200	1,200	-	
0100	10	135	COMPTROLLER	2,696,149	673,357	671,408	645,566	591,626	591,626	591,626	(0)	
0100	10	135	Personal Services	880,775	662,585	659,607	635,544	580,615	580,615	580,615	(0)	
0100	10	135	Expenses	1,815,374	10,772	11,801	10,022	11,011	11,011	11,011	-	
0100	10	135	Capital	-	-	-	-	-	-	-	-	
0100	10	136	INTERNAL AUDIT	-	419,488	404,648	291,700	399,438	399,438	399,438	0	
0100	10	136	Personal Services	-	194,331	219,521	115,264	242,622	242,622	242,622	0	
0100	10	136	Expenses	-	225,157	185,127	176,437	156,816	156,816	156,816	(0)	
0100	10	136	Capital	-	-	-	-	-	-	-	-	
0100	10	138	OFFICE OF PROCUREMENT	553,589	545,741	532,082	426,772	415,247	415,247	415,247	(0)	
0100	10	138	Personal Services	469,560	476,351	420,880	313,834	317,494	317,494	317,494	(0)	
0100	10	138	Expenses	84,029	69,390	111,202	112,937	97,754	97,754	97,754	-	
0100	10	138	Capital	-	-	-	-	-	-	-	-	
0100	10	141	BOARD OF ASSESSORS	901,589	838,693	925,673	782,188	705,826	705,826	705,826	0	Watch: Assessing assistance for commercial property
0100	10	141	Personal Services	635,983	656,375	647,839	589,440	573,696	573,696	573,696	0	
0100	10	141	Expenses	265,606	182,318	277,834	192,748	132,130	132,130	132,130	-	
0100	10	141	Capital	-	-	-	-	-	-	-	-	
0100	10	145	TREASURER	3,187,507	3,585,880	3,392,915	2,942,697	2,858,761	2,858,761	2,858,762	0	Watch: Tax Title and Medicare
0100	10	145	Personal Services	360,597	465,419	482,049	422,922	435,929	435,929	435,929	(0)	
0100	10	145	Expenses	2,826,910	3,120,461	2,910,866	2,519,774	2,422,833	2,422,833	2,422,833	0	
0100	10	145	Capital	-	-	-	-	-	-	-	-	
0100	10	146	COLLECTOR	496,060	418,603	422,436	412,668	419,768	419,768	419,768	(0)	
0100	10	146	Personal Services	351,856	274,482	317,547	309,539	300,316	300,316	300,316	(0)	
0100	10	146	Expenses	144,204	144,121	104,889	103,129	119,452	119,452	119,452	(0)	
0100	10	146	Capital	-	-	-	-	-	-	-	-	
0100	10	151	LAW	2,124,878	1,847,046	1,948,959	1,813,448	1,237,488	1,812,488	1,812,488	0	Watch: Settlements
0100	10	151	Personal Services	1,359,730	1,240,436	1,288,942	1,140,557	713,145	713,145	713,145	0	
0100	10	151	Expenses	764,766	606,610	660,017	672,891	524,343	1,099,343	1,099,343	-	
0100	10	151	Capital	382	-	-	-	-	-	-	-	
0100	10	152	DEPARTMENT OF HUMAN RESOURCES & LABOR RELATIONS	6,085,365	1,156,510	1,277,898	1,552,329	1,322,842	1,322,842	1,322,842	0	
0100	10	152	Personal Services	1,090,200	986,413	1,072,330	1,012,224	776,545	776,545	776,545	0	
0100	10	152	Expenses	4,945,165	170,097	205,568	540,105	546,297	546,297	546,297	0	
0100	10	152	Capital	-	-	-	-	-	-	-	-	



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0100	10	154	PAYROLL DEPARTMENT	-	1,383,824	590,032	301,934	111,735	111,735	111,735	-
0100	10	154	Personal Services	-	292,671	256,902	254,201	-	-	-	-
0100	10	154	Expenses	-	1,091,153	332,641	47,732	111,735	111,735	111,735	-
0100	10	154	Capital	-	-	489	-	-	-	-	-
0100	10	155	INFORMATION TECHNOLOGY DEPARTMENT	3,121,851	2,857,462	2,644,941	2,759,773	2,909,117	2,909,117	2,909,117	(0)
0100	10	155	Personal Services	1,168,921	1,154,382	1,091,014	998,311	962,706	962,706	962,706	(0)
0100	10	155	Expenses	1,648,774	1,561,973	1,410,975	1,649,702	1,846,411	1,846,411	1,846,411	(0)
0100	10	155	Capital	304,156	141,107	142,952	111,759	100,000	100,000	100,000	-
0100	10	161	CITY CLERK	547,571	548,939	556,586	478,959	480,031	480,031	480,031	-
0100	10	161	Personal Services	514,252	503,479	512,152	436,949	435,713	435,713	435,713	0
0100	10	161	Expenses	33,319	45,460	44,434	42,010	44,318	44,318	44,318	(0)
0100	10	161	Capital	-	-	-	-	-	-	-	-
0100	10	162	BOARD OF ELECTION COMMISSION	378,462	530,890	497,709	586,276	477,427	477,427	477,427	(0)
0100	10	162	Personal Services	295,250	419,435	368,245	438,234	378,983	378,983	378,983	(0)
0100	10	162	Expenses	83,212	111,455	129,464	148,042	98,444	98,444	98,444	-
0100	10	162	Capital	-	-	-	-	-	-	-	-
0100	10	175	PLANNING DEPARTMENT	944,582	974,724	1,202,671	1,067,718	1,286,155	1,286,155	1,286,155	0
0100	10	175	Personal Services	666,893	767,344	773,281	714,135	848,801	848,801	848,801	0
0100	10	175	Expenses	277,689	207,380	429,390	353,583	437,354	437,354	437,354	0
0100	10	175	Capital	-	-	-	-	-	-	-	-
0100	10	190	FACILITIES MANAGEMENT	10,464,777	12,528,919	12,953,293	5,423,444	3,592,449	3,592,449	3,592,449	(0)
0100	10	190	Personal Services	2,754,167	2,965,954	2,791,376	3,022,876	1,079,430	1,079,430	1,079,430	(0)
0100	10	190	Expenses	7,661,603	9,523,610	10,047,246	2,400,568	2,513,019	2,513,019	2,513,019	-
0100	10	190	Capital	49,007	39,355	114,671	-	-	-	-	-
0100	10	193	CAPITAL ASSET CONSTRUCTION	440,472	526,232	531,502	466,998	382,732	382,732	382,732	0
0100	10	193	Personal Services	184,981	231,111	235,683	213,386	232,234	232,234	232,234	(0)
0100	10	193	Expenses	255,491	295,121	295,819	253,612	150,498	150,498	150,498	0
0100	10	193	Capital	-	-	-	-	-	-	-	-
0100	20	210	POLICE	36,845,656	35,646,360	36,429,746	37,008,153	35,252,755	35,252,755	35,252,755	0
0100	20	210	Personal Services	34,465,596	33,654,655	33,970,606	35,006,389	32,983,586	32,983,586	32,983,586	0
0100	20	210	Expenses	1,844,074	1,596,053	1,879,093	1,992,606	2,253,689	2,253,689	2,253,689	-
0100	20	210	Capital	535,986	395,652	580,047	9,158	15,480	15,480	15,480	-
0100	20	220	FIRE	19,524,246	18,436,749	18,781,108	18,876,818	19,135,621	19,135,621	19,135,621	0
0100	20	220	Personal Services	17,683,765	17,041,638	17,287,868	17,644,245	17,614,422	17,614,422	17,614,422	(0)
0100	20	220	Expenses	1,750,707	1,391,266	1,460,278	1,232,573	1,514,087	1,514,087	1,514,087	0
0100	20	220	Capital	89,774	3,845	32,962	-	7,112	7,112	7,112	-
0100	20	241	BUILDING - CODE ENFORCEMENT	1,213,269	1,246,539	1,271,751	1,304,065	1,361,150	1,361,150	1,361,150	(0)
0100	20	241	Personal Services	1,135,388	1,202,195	1,227,523	1,251,677	1,310,300	1,310,300	1,310,300	(0)
0100	20	241	Expenses	77,881	44,344	44,228	52,388	50,850	50,850	50,850	-
0100	20	241	Capital	-	-	-	-	-	-	-	-
0100	20	242	HOUSING - CODE ENFORCEMENT	734,372	649,615	631,531	614,537	619,253	619,253	619,253	(0)
0100	20	242	Personal Services	429,860	401,515	424,779	478,191	475,953	475,953	475,953	(0)
0100	20	242	Expenses	304,512	248,100	206,752	136,345	143,300	143,300	143,300	-
0100	20	242	Capital	-	-	-	-	-	-	-	-
0100	20	250	CENTRALIZED DISPATCH	-	957,012	1,314,686	1,236,903	1,363,115	1,363,115	1,363,115	(0)
0100	20	250	Personal Services	-	875,421	1,238,644	1,123,274	1,291,165	1,291,165	1,291,165	(0)
0100	20	250	Expenses	-	81,591	74,142	113,630	66,950	66,950	66,950	-
0100	20	250	Capital	-	-	1,900	-	5,000	5,000	5,000	-
0100	20	292	TJ O'CONNOR ANIMAL CONTROL	1,298,492	1,047,540	1,067,324	1,197,972	1,218,213	1,218,213	1,218,213	0
0100	20	292	Personal Services	432,417	340,192	357,340	357,702	373,382	373,382	373,382	0
0100	20	292	Expenses	866,075	707,348	709,984	840,269	844,831	844,831	844,831	0
0100	20	292	Capital	-	-	-	-	-	-	-	-

0 Watch: Professional Services for project management

0 Watch: Use of surplus funds for police class



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0100	30	300	SCHOOL DEPARTMENT	282,212,288	310,099,714	320,382,859	348,740,600	344,286,266	354,286,266	354,286,266	-	
0100	30	300	SCHOOL DEPARTMENT	282,212,288	310,099,714	320,382,859	348,740,600	344,286,266	354,286,266	354,286,266	-	
0100	40	400	DEPARTMENT OF PUBLIC WORKS	12,945,373	9,169,509	11,259,914	9,324,263	10,078,590	10,322,690	10,322,690	0	Watch: Snow and Ice
0100	40	400	Personal Services	5,355,279	3,768,530	3,356,854	2,947,485	3,347,478	3,591,578	3,591,578	(0)	
0100	40	400	Expenses	7,583,094	5,400,979	7,903,060	6,376,778	6,731,112	6,731,112	6,731,112	0	
0100	40	400	Capital	7,000	-	-	-	-	-	-	-	
0100	50	520	HEALTH & HUMAN SERVICES	1,476,621	1,410,444	1,466,112	1,355,392	1,337,057	1,337,057	1,337,057	(0)	
0100	50	520	Personal Services	1,227,947	1,220,943	1,270,893	1,153,407	1,140,868	1,140,868	1,140,868	(0)	
0100	50	520	Expenses	248,674	189,501	195,219	201,985	196,189	196,189	196,189	-	
0100	50	520	Capital	-	-	-	-	-	-	-	-	
0100	50	541	DEPARTMENT OF ELDER AFFAIRS	316,521	299,472	300,349	300,555	298,517	298,517	298,516	(0)	
0100	50	541	Personal Services	283,371	272,935	274,853	279,975	282,838	282,838	282,838	(0)	
0100	50	541	Expenses	33,150	26,537	26,166	20,580	15,678	15,678	15,678	(0)	
0100	50	541	Capital	-	-	-	-	-	-	-	-	
0100	50	543	VETERANS SERVICES	1,595,315	1,667,167	2,484,399	2,965,318	3,151,491	3,151,491	3,151,491	-	Watch: Caseload
0100	50	543	Personal Services	222,647	192,453	210,244	211,482	226,973	226,973	226,973	-	
0100	50	543	Expenses	1,372,668	1,474,714	2,274,155	2,753,836	2,924,518	2,924,518	2,924,518	-	
0100	50	543	Capital	-	-	-	-	-	-	-	-	
0100	60	610	LIBRARY	3,841,857	3,623,092	3,960,154	3,586,394	3,555,318	3,755,318	3,755,318	-	
0100	60	610	Personal Services	2,489,810	2,296,366	2,405,837	2,267,172	2,155,059	2,355,059	2,355,059	0	
0100	60	610	Expenses	1,307,422	1,286,726	1,515,784	1,281,487	1,360,259	1,360,259	1,360,259	(0)	
0100	60	610	Capital	44,625	40,000	38,533	37,735	40,000	40,000	40,000	-	
0100	90	613	MUSEUM	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000	-	
0100	90	613	Personal Services	-	-	-	-	-	-	-	-	
0100	90	613	Expenses	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000	1,320,000	-	
0100	90	613	Capital	-	-	-	-	-	-	-	-	
0100	60	630	PARKS DEPARTMENT	8,691,723	8,683,705	8,487,302	7,488,084	7,547,672	7,672,672	7,672,672	(0)	
0100	60	630	Personal Services	4,686,206	3,990,603	4,259,076	3,802,003	3,842,673	3,842,673	3,842,673	(0)	
0100	60	630	Expenses	3,989,830	4,693,102	4,228,226	3,686,081	3,704,999	3,829,999	3,829,999	(0)	
0100	60	630	Capital	15,687	-	-	-	-	-	-	-	
0100	70	145	DEBT SERVICE	39,231,614	38,250,684	39,047,540	38,107,918	37,750,576	37,750,576	37,750,576	-	
0100	70	145	Personal Services	-	-	-	-	-	-	-	-	
0100	70	145	Expenses	39,231,614	38,250,684	39,047,540	-	-	-	-	-	
0100	70	145	Capital	-	-	-	38,107,918	37,750,576	37,750,576	37,750,576	-	
0100	80	135	STATE ASSESSMENTS	3,216,792	3,284,465	3,068,177	2,898,344	2,958,885	2,958,885	2,958,885	-	
0100	80	135	Personal Services	-	-	-	-	-	-	-	-	
0100	80	135	Expenses	3,216,792	3,284,465	3,068,177	2,898,344	2,958,885	2,958,885	2,958,885	-	
0100	80	135	Capital	-	-	-	-	-	-	-	-	
0100	90	911	CONTRIBUTION RETIREMENT PENSION	20,844,904	22,050,947	23,926,835	23,531,632	24,322,157	24,322,157	24,322,157	-	
0100	90	911	Personal Services	-	-	-	-	-	-	-	-	
0100	90	911	Expenses	20,844,904	22,050,947	23,926,835	23,531,632	24,322,157	24,322,157	24,322,157	-	
0100	90	911	Capital	-	-	-	-	-	-	-	-	
0100	90	152	UNEMPLOYMENT	-	527,421	306,900	292,405	378,069	378,069	378,069	-	
0100	90	152	Personal Services	-	-	-	-	-	-	-	-	
0100	90	152	Expenses	-	527,421	306,900	292,405	378,069	378,069	378,069	-	
0100	90	152	Capital	-	-	-	-	-	-	-	-	
0100	90	152	WORKERS COMPENSATION	-	962,702	995,783	721,593	935,069	935,069	935,069	-	Watch: Small surplus currently projected.
0100	90	152	Personal Services	-	-	-	-	-	-	-	-	
0100	90	152	Expenses	-	962,702	995,783	721,593	935,069	935,069	935,069	-	
0100	90	152	Capital	-	-	-	-	-	-	-	-	
0100	90	152	MEDICAL & DENTAL	-	1,095,890	1,456,888	962,017	1,000,000	1,000,000	1,000,000	-	Watch: Small surplus currently projected.
0100	90	152	Personal Services	-	-	-	-	-	-	-	-	
0100	90	152	Expenses	-	1,095,890	1,456,888	962,017	1,000,000	1,000,000	1,000,000	-	
0100	90	152	Capital	-	-	-	-	-	-	-	-	



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0100	90	152	HEALTH INSURANCE - CITY	23,119,014	22,782,865	21,788,782	22,331,443	23,052,239	23,052,239	23,052,239	0	Watch: Small surplus currently projected.
0100	90	152	Personal Services	-	-	-	-	-	-	-	-	
0100	90	152	Expenses	23,119,014	22,782,865	21,788,722	22,331,443	23,052,239	23,052,239	23,052,239	0	
0100	90	152	Capital	-	-	-	-	-	-	-	-	
0100	90	152	NON-CONTRIB. PENSIONS	-	321,734	327,259	293,641	300,000	300,000	300,000	-	
0100	90	152	Personal Services	-	-	-	-	-	-	-	-	
0100	90	152	Expenses	-	321,734	327,259	293,641	300,000	300,000	300,000	-	
0100	90	152	Capital	-	-	-	-	-	-	-	-	
0100	10	135	PROVISION FOR UNCOMPENSATED ABSENCES	-	-	-	(50)	(800,000)	(800,000)	(800,000)	-	
0100	10	135	Personal Services	-	-	-	(50)	(800,000)	(800,000)	(800,000)	-	
0100	10	135	Expenses	-	-	-	-	-	-	-	-	
0100	10	135	Capital	-	-	-	-	-	-	-	-	
0100	70	145	CAPITAL RESERVE FUND	-	2,545,124	2,901,441	2,459,738	2,500,995	2,500,995	2,500,995	-	
0100	70	145	Personal Services	-	-	-	-	-	-	-	-	
0100	70	145	Expenses	-	-	-	-	-	-	-	-	
0100	70	145	Capital	-	2,545,124	2,901,441	2,459,738	2,500,995	2,500,995	2,500,995	-	
0100	10	135	M.C.D.I. CONTRACT	-	1,025,000	825,000	625,000	-	-	-	-	
0100	10	135	Personal Services	-	-	-	-	-	-	-	-	
0100	10	135	Expenses	-	1,025,000	825,000	625,000	-	-	-	-	
0100	10	135	Capital	-	-	-	-	-	-	-	-	
0100	10	135	RESERVE FOR CONTINGENCIES	-	-	-	-	300,000	55,900	55,900	-	
0100	10	135	Personal Services	-	-	-	-	-	-	-	-	
0100	10	135	Expenses	-	-	-	-	300,000	55,900	55,900	-	
0100	10	135	Capital	-	-	-	-	-	-	-	-	
0100	10	147	PARKING CONTRACT	1,045,291	1,397,072	1,279,521	1,656,936	1,497,884	1,497,884	1,497,884	-	
0100	10	147	Personal Services	-	-	-	-	-	-	-	-	
0100	10	147	Expenses	1,045,291	1,397,072	1,279,521	1,656,936	1,497,884	1,497,884	1,497,884	-	
0100	10	147	Capital	-	-	-	-	-	-	-	-	
0100	10	133	PAY-AS-YOU-GO CAPITAL	1,285,337	3,312,791	2,121,882	1,974,271	2,938,413	2,938,413	2,938,413	(0)	
0100	10	133	Personal Services	-	-	-	-	-	-	-	-	
0100	10	133	Expenses	-	-	-	-	-	-	-	-	
0100	10	133	Capital	1,285,337	3,312,791	2,121,882	1,974,271	2,938,413	2,938,413	2,938,413	(0)	
0100	10	133	OTHER (FY10 Homeless, FY11 Paygo & RIP)	-	150,000	1,931,782	-	-	-	-	-	
0100	10	133	Personal Services	-	-	-	-	-	-	-	-	
0100	10	133	Expenses	-	150,000	1,931,782	-	-	-	-	-	
0100	10	133	Capital	-	-	-	-	-	-	-	-	
0100	10	180	DIF Debt Service Payment	-	660,185	125,735	130,000	130,000	130,000	130,000	-	
0100	10	180	Personal Services	-	-	-	-	-	-	-	-	
0100	10	180	Expenses	-	660,185	125,735	-	-	-	-	-	
0100	10	180	Capital	-	-	-	130,000	130,000	130,000	130,000	-	
0100	10		TREES	-	-	-	145,000	-	-	-	-	
0100	10		Personal Services	-	-	-	-	-	-	-	-	
0100	10		Expenses	-	-	-	145,000	-	-	-	-	
0100	10		Capital	-	-	-	-	-	-	-	-	
0100	10		PRIOR YEAR PAY-GO	-	-	-	1,033,886	-	-	-	-	
0100	10		Personal Services	-	-	-	-	-	-	-	-	
0100	10		Expenses	-	-	-	-	-	-	-	-	
0100	10		Capital	-	-	-	1,033,886	-	-	-	-	
6500			ENTERPRISE FUND SUPPLEMENT	2,754,000	3,260,789	4,654,583	4,698,790	4,940,063	4,740,063	4,740,063	-	Watch: Delayed start in multi-family trash service
6500			Personal Services	-	-	-	-	-	-	-	-	
6500			Expenses	2,754,000	3,260,789	4,654,583	4,698,790	4,940,063	4,740,063	4,740,063	(0)	
6500			Capital	-	-	-	-	-	-	-	-	
TOTAL				497,191,651	527,184,693	545,187,696	558,945,337	551,776,343	562,476,343	562,476,340	(2)	