

FISCAL YEAR 2013 ADOPTED BUDGET

Summary by Fund

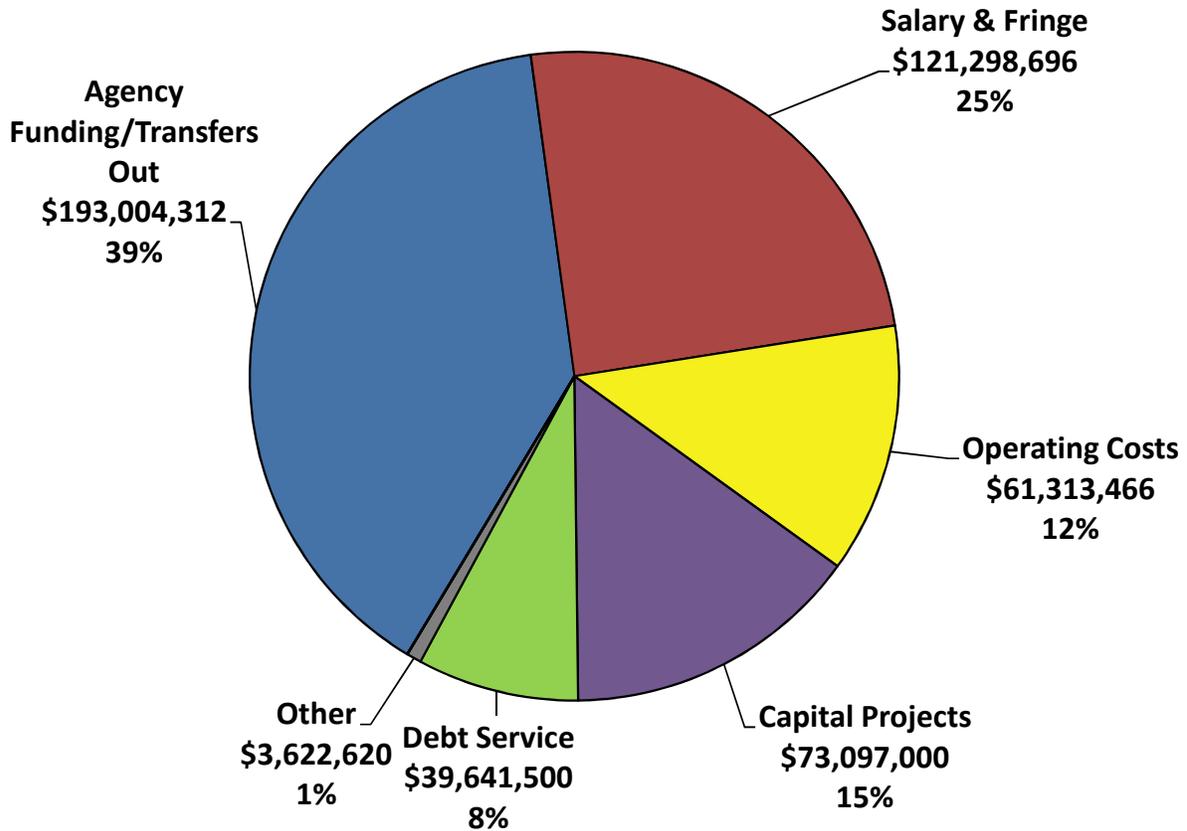
DESCRIPTION	FY2013			APPROPRIATION TOTAL	FY2012	% Chg.
	OPERATING REVENUE	OTHER SOURCES	FUND BALANCE		APPROPRIATION TOTAL	
GOVERNMENTAL FUNDS:						
General Fund	\$317,998,000	\$2,079,200	\$4,996,700 ^{1&2}	\$325,073,900	\$307,623,600	5.7%
Capital Project Fund						
General Government	\$46,342,000	\$1,100,000		\$47,442,000	\$22,520,000	110.7%
Water & Sewer	10,808,000		3,000 ¹	10,811,000	17,078,000	-36.7%
Environmental Services	5,824,000			5,824,000	1,536,000	279.2%
Solid Waste- Landfill	0		9,020,000 ¹	9,020,000	575,000	1468.7%
Total Capital Projects	\$62,974,000	\$1,100,000	\$9,023,000	\$73,097,000	\$41,709,000	75.3%
Debt Service Fund	\$13,299,800	\$2,685,800	\$139,200 ²	\$16,124,800	\$15,836,900	1.8%
Special Revenue Funds						
Fire & Rescue	\$11,750,852	\$42,834		\$11,793,686	\$12,477,865	-5.5%
Housing Assistance	10,494,420		551,390 ²	11,045,810	10,366,408	6.6%
Transportation	4,212,154	2,437,725	184,166 ²	6,834,045	6,403,284	6.7%
Cable TV Access/I-Net Fund	2,432,700			2,432,700	2,092,900	16.2%
Judicial Grants	1,086,677	378,946		1,465,623	1,432,357	2.3%
Public Safety Grants	570,720	299,759		870,479	907,600	-4.1%
Aging Grants	822,353			822,353	791,934	3.8%
Local Management Board	731,858		35,588 ²	767,446	1,187,164	-35.4%
Housing - Special Loans	400,000			400,000	400,000	0.0%
Sheriffs Special Programs	250,900		135,000 ²	385,900	275,800	39.9%
Emergency Management	187,330	80,534		267,864	183,080	46.3%
Southern MD Criminal Justice Academy	88,000	44,000		132,000	127,100	3.9%
Animal Shelter / Control Services	108,700			108,700	109,300	-0.5%
Drug Forfeitures	98,800			98,800	140,000	-29.4%
Agricultural Preservation	30,000	60,200		90,200	90,700	-0.6%
Community Development Administration	88,000			88,000	67,440	30.5%
Law Library	68,400	3,000		71,400	71,400	0.0%
Tourism Grant	40,588			40,588	129,841	-68.7%
Planning Grants	10,000			10,000	10,000	0.0%
Total Special Revenue	\$33,472,452	\$3,346,998	\$906,144	\$37,725,594	\$37,264,173	1.2%
PROPRIETARY FUNDS:						
Enterprise Funds						
Water & Sewer	\$24,914,100			\$24,914,100	\$24,483,600	1.8%
Solid Waste- Landfill	5,239,500			5,239,500	5,794,600	-9.6%
Environmental Services	3,932,800		442,900 ^{1&2}	4,375,700	3,950,500	10.8%
Inspections & Review	2,704,700			2,704,700	3,045,900	-11.2%
Recreation	2,510,800		34,300 ²	2,545,100	2,625,900	-3.1%
Vending Machine	104,000			104,000	87,000	19.5%
Tourism Stadium Concert	73,200			73,200	0	new
Total Enterprise Fund	\$39,479,100	\$0	\$477,200	\$39,956,300	\$39,987,500	-0.1%
Total All Funds	\$467,223,352	\$9,211,998	\$15,542,244	\$491,977,594	\$442,421,173	11.2%

Footnotes:

1. Represents use of Fund Balance for Capital Projects and other programs.
2. The fund balance appropriation represents plans to utilize surplus funds.

FISCAL YEAR 2013 APPROVED EXPENDITURES BY ACCOUNT CLASSIFICATION

TOTAL = \$491,977,594



	<u>FY2011</u> <u>ADOPTED</u>	<u>%</u> <u>total</u>	<u>FY2012</u> <u>ADOPTED</u>	<u>%</u> <u>total</u>	<u>FY2013</u> <u>ADOPTED</u>	<u>%</u> <u>total</u>
Agency Funding/Transfers Out	\$183,377,294	41.7%	\$184,217,332	41.6%	\$193,004,312	39.2%
Salary & Fringe	113,129,916	25.7%	115,528,620	26.1%	121,298,696	24.7%
Operating Costs	54,396,212	12.4%	58,165,521	13.1%	61,313,466	12.5%
Capital Projects	44,423,000	10.1%	41,709,000	9.4%	73,097,000	14.9%
Debt Service	43,137,300	9.8%	39,866,500	9.0%	39,641,500	8.1%
Capital Outlay/Maintenance	465,200	0.1%	2,200,300	0.5%	2,763,020	0.6%
Operating Contingency	507,000	0.1%	605,400	0.1%	179,200	0.0%
Equipment Reserve	128,500	0.0%	128,500	0.0%	680,400	0.1%
TOTAL ALL FUNDS	\$439,564,422		\$442,421,173		\$491,977,594	

FUND BALANCE

Governmental Funds report the net effect of assets less liabilities at any given point in time as fund balance. The balance in this account is the cumulative results of revenues and expenditures over time. For Proprietary Funds, fund equity is classified as net assets. On the following pages the Schedule of Revenues, Expenditures, and Changes in Fund Balance/Net Assets provides the audited figures for Fiscal Year 2011 and estimates for Fiscal Year 2012 and Fiscal Year 2013. Fiscal Year 2012 estimates are based on unaudited figures. Fiscal Year 2013 represents the approved budget for the General Fund, Other Governmental Funds, and an estimate is provided for the Debt Service Fund. For the Enterprise Funds, Fiscal Year 2013 estimates were developed using the basis of accounting in order to accurately reflect the net change in fund balance. As discussed earlier, the basis for budgeting differs from the basis of accounting for the Enterprise Funds due to the treatment of debt payments, capital outlay, depreciation, and reserve accounts. The Capital Project Fund estimates for Fiscal Year 2013 take into account projects that are carried over from prior fiscal years. Budget Amendments are done in the beginning of the Fiscal Year to re-appropriate these funds.

Changes in Fund Balance/Net Assets:

General Fund: The Fiscal Year 2011 budget approved the use \$8.5 million in fund balance. Due to conservative spending, expenditures ended the year under budget and fund balance only declined by \$801 thousand. At the end of Fiscal Year 2012 fund balance is estimated to increase \$5.1 million. The use of \$5.1 million of fund balance was approved for Fiscal Year 2012; however cost savings and revenues exceeding budget prevented the need for the appropriated amount. The primary revenue exceeding budget was Income Tax by \$7.9 million. Per the County's Fund Balance policy, the fund balance shall not be less than 8% and not more than 15% of the total budgeted operating revenues. Fund balance remains within the stated limits including the Fiscal Year 2013 use of fund balance in the amount of \$5 million. Fiscal Year 2013 fund balance has been appropriated for:

- \$2.7 million is being used as a subsidy for the Excise Tax debt service payments. Funds were set aside to cover the gap between Excise Tax Revenue and associated debt service and will be used over the next two years.
- \$856 thousand will be used to fund a portion of the Capital Improvement Program. A revenue windfall in Fiscal Year 2006 was set aside and the use limited to funding the Capital Improvement Program.
- \$76 thousand is being used for the Housing Authority. This portion of fund balance was originally generated from the sale of surplus property and set aside for use by the Housing Authority.
- \$666 thousand will be used towards debt service payments on the FY2011 Bond Issue. A bond premium of this amount was received in FY2011 and the use is legally restricted.
- \$713 thousand is being used for various one time costs.

Capital Project Fund: This fund fluctuates from year to year based on the timing and activity of capital project construction. Capital projects tend to be multi-year endeavors; therefore, timing the projects' financing will cause the fund balance to increase and decrease. A surplus of \$18.9 million occurred in Fiscal Year 2011 and it is anticipated that the fund balance will increase by an additional \$21.1 million in Fiscal Year 2012. Fund balance is anticipated to decline by \$29.3 million in Fiscal Year 2013 as projects progress.

Debt Service Fund: Operating gains and losses will be incurred due to the timing of debt payments and related note repayment schedules. Due to a delay in the start of a new development, excise tax revenues were not received in FY2012 from a developer as anticipated causing a loss for that year. It is anticipated that these funds will be received in Fiscal Year 2013.

Other Governmental Funds: Fiscal Year 2011 ended the year with a \$1.2 million increase in fund balance; an increase of 18% due mainly to surplus funds from Cable operations. The fund balance is estimated to decrease by \$1.3 million in Fiscal Year 2012 due the Housing Assistance program utilizing prior year surpluses. A decrease of \$900 thousand is anticipated in Fiscal Year 2013 as prior year surpluses are drawn down in Housing Assistance, Transportation, and Sheriff's Special programs. Overall fund balance is estimated to remain in excess of \$5 million at the end of Fiscal Year 2013. Fund Balance will be allocated in future years according to program requirements or formal designations.

Water and Sewer Fund: Net assets for the Water and Sewer Fund decreased by \$2.7 million in Fiscal Year 2011; a decrease of 2.6%. Fiscal Year 2012 is estimated to decline by \$400 thousand and Fiscal Year 2013 is estimated to increase by \$950 thousand. These amounts are relatively insignificant to a fund equity that remains approximately \$100 million.

Solid Waste Fund: Net assets for the Solid Waste Fund have increased by \$1.4 million in Fiscal Year 2011; an increase of 7.0%. Fiscal Year 2012 is estimated to increase by \$1.1 million and \$1.8 million in Fiscal Year 2013. Fund equity will continue to grow as a saving reserve for post-closure costs continues to accumulate.

Other Enterprise Funds: A \$200 thousand gain in Fiscal Year 2011 increased fund balance by 17%. The gain was caused by surpluses in the Recreation Fund and the Environmental Service Fund. Use of prior year surpluses is expected to occur in Fiscal Year 2012 for the Inspection and Review Fund which collects funds in advance of incurring the costs. Use of fund balance is anticipated in the Environmental Service Fund in Fiscal Year 2013 for cost associated with the stormwater management program. An overall net fund balance decline of 11% is expected in Fiscal Year 2013 and fund balance is expected to remain in excess of \$1 million.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

All Governmental Fund Types and Proprietary Funds Three-Year Comparisons

(amounts expressed in thousands)

	GOVERNMENTAL FUNDS					
	General Fund			Capital Projects Fund		
	FY2011 Actual	FY2012 Estimated	FY2013 Approved	FY2011 Actual	FY2012 Estimated	FY2013 Estimated
Revenues						
Property Taxes	\$181,735	\$183,893	\$193,462	\$0	\$0	\$0
Income Taxes	92,050	97,180	98,113	0	0	0
Other Local Taxes	11,072	10,321	12,350	0	0	0
State Shared Taxes	631	474	854	0	0	0
Licenses & Permits	892	912	926	0	0	0
Federal Grants	208	1,368	164	1,554	2,119	1,307
State Grants	1,229	1,260	1,069	2,266	1,213	38,780
Local Governments	426	473	488	0	0	144
Service Charges	6,222	5,851	6,498	1,091	11,711	6,655
Fines & Forfeitures	1,094	1,131	1,562	0	0	0
Interest	239	149	400	0	0	0
Rent Revenues	1,276	1,204	1,336	0	0	0
Miscellaneous	1,320	5,010	775	175	1,419	1,749
Total Revenues	\$298,393	\$309,224	\$317,998	\$5,086	\$16,462	\$48,635
Expenditures						
General Government	\$11,210	\$11,868	\$13,472	\$8,265	\$7,489	\$52,383
Fiscal & Administrative Services	4,394	5,408	5,528	0	0	0
Public Works - Facilities	16,650	15,551	17,069	1,708	760	6,443
Public Works - Utilities	0	0	0	0	0	0
Community Services	3,311	3,328	3,711	967	339	0
Planning & Growth Mgmt.	2,375	2,330	2,418	176	142	641
Public Safety	72,204	77,340	80,867	3,682	2,377	2,052
Health & Social Services	4,173	4,188	4,109	236	97	228
Conservation of Ntrl. Res.	561	586	597	19	971	3,499
Economic Development	358	994	1,293	13	167	0
Education Appropriations	156,620	156,939	166,910	8,907	7,393	40,915
Other	334	422	1,860	0	0	0
Debt Service	23,984	20,843	20,223	0	0	0
Total Expenditures	\$296,175	\$299,795	\$318,056	\$23,972	\$19,736	\$106,160
Operating Gain/(Loss)	\$2,218	\$9,429	(\$58)	(\$18,885)	(\$3,274)	(\$57,525)
Other Financing Sources/(Uses):						
Bond/Lease Proceeds/Premium	2,705	3,089	1,729	36,900	18,800	27,134
Transfers In	1,260	1,457	350	1,263	5,609	1,100
Transfers Out	(6,983)	(8,899)	(7,018)	(329)	0	0
Net Change in Fund Balance	(\$801)	\$5,076	(\$4,997)	\$18,949	\$21,135	(\$29,291)
Fund Balance- Beginning of Year	41,185	40,384	45,460	19,603	38,552	59,687
Fund Balance - End of Year	\$40,384	\$45,460	\$40,464	\$38,552	\$59,687	\$30,396

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

All Governmental Fund Types and Proprietary Funds Three-Year Comparisons

(amounts expressed in thousands)

	GOVERNMENTAL FUNDS					
	Debt Service Fund			Other Governmental Funds		
	FY2011 Actual	FY2012 Estimated	FY2013 Estimated	FY2011 Actual	FY2012 Estimated	FY2013 Approved
Revenues						
Property Taxes	\$1,326	\$1,268	\$4,340	\$12,205	\$12,391	11,522
Income Taxes	0	0	0	0	0	0
Other Local Taxes	6,804	5,784	6,552	0	0	0
State Shared Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Federal Grants	0	0	0	16,015	13,522	13,929
State Grants	0	0	0	2,237	2,388	1,981
Local Governments	0	0	0	80	82	88
Service Charges	0	0	0	4,828	5,401	5,280
Fines & Forfeitures	0	0	0	369	386	353
Interest Income	1,889	1,915	2,216	14	7	15
Rent Revenues	0	0	0	0	0	0
Miscellaneous	3,426	3,547	3,459	396	305	305
Total Revenues	\$13,445	\$12,514	\$16,567	\$36,144	\$34,480	\$33,472
Expenditures						
General Government	\$0	\$0	\$0	\$938	\$2,217	2,154
Fiscal & Administrative Services	0	0	0	0	0	0
Public Works - Facilities	0	0	0	0	239	0
Public Works - Utilities	0	0	0	0	0	0
Community Services	0	0	0	18,741	19,075	19,190
Planning & Growth Mgmt.	0	0	0	143	194	10
Public Safety	0	0	0	15,375	14,528	13,657
Health & Social Services	0	0	0	2,404	1,115	2,233
Conservation of Ntrl. Res.	0	0	0	100	609	90
Economic Development	0	0	0	133	114	41
Education Appropriations	0	0	0	0	73	0
Other	0	0	0	0	0	0
Debt Service	15,528	15,818	16,125	17	0	0
Total Expenditures	\$15,528	\$15,818	\$16,125	\$37,850	\$38,163	\$37,376
Operating Gain/(Loss)	(\$2,083)	(\$3,305)	\$442	(\$1,706)	(\$3,683)	(\$3,903)
Other Financing Sources/(Uses):						
Bond/Lease Proceeds/Premium	0	(27)	0	0	0	0
Transfers In	2,154	0	2,825	3,196	3,130	3,347
Transfers Out	0	0	0	(331)	(700)	(350)
Net Change in Fund Balance	\$70	(\$3,332)	\$3,267	\$1,159	(\$1,253)	(\$906)
Fund Balance- Beginning of Year	139	210	(3,123)	6,573	7,732	6,479
Fund Balance - End of Year	\$210	(\$3,123)	\$145	\$7,732	\$6,479	\$5,572

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

All Governmental Fund Types and Proprietary Funds Three-Year Comparisons

(amounts expressed in thousands)

	ENTERPRISE FUNDS					
	Water and Sewer Fund			Solid Waste Fund		
	FY2011 Actual	FY2012 Estimated	FY2013 Estimated	FY2011 Actual	FY2012 Estimated	FY2013 Estimated
Revenues						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Income Taxes	0	0	0	0	0	0
Other Local Taxes	0	0	0	0	0	0
State Shared Taxes	0	0	0	0	0	0
Licenses & Permits	52	53	54	2	3	3
Federal Grants	0	0	0	0	0	0
State Grants	0	0	0	0	0	0
Local Governments	945	785	861	0	0	0
Service Charges	25,482	26,356	27,884	5,448	6,253	5,234
Fines & Forfeitures	478	472	490	0	0	0
Interest Income	37	37	37	27	16	18
Rent Revenues	245	248	285	0	0	0
Miscellaneous	438	248	631	7	3	2
Total Revenues	\$27,676	\$28,199	\$30,242	\$5,484	\$6,274	\$5,258
Expenditures						
General Government	\$1,201	\$1,125	\$88	\$192	\$180	\$23
Fiscal & Administrative Services	491	516	560	0	0	0
Public Works - Facilities	0	0	0	3,318	4,491	3,391
Public Works - Utilities	25,569	24,084	27,154	0	0	0
Community Services	0	0	0	0	0	0
Planning & Growth Mgmt.	671	738	663	0	0	0
Public Safety	0	0	0	0	0	0
Health & Social Services	0	0	0	0	0	0
Conservation of Ntrl. Res.	0	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Education Appropriations	0	0	0	0	0	0
Other	0	0	0	0	0	0
Debt Service	2,477	2,119	2,731	5	3	1
Total Expenditures	\$30,410	\$28,581	\$31,196	\$3,515	\$4,674	\$3,415
Operating Gain/(Loss)	(\$2,733)	(\$383)	(\$954)	\$1,968	\$1,601	\$1,843
Other Financing Sources/(Uses):						
Bond/Lease Proceeds/Premium	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	(600)	(600)	0
Change in Net Assets	(\$2,733)	(\$383)	(\$954)	\$1,369	\$1,001	\$1,843
Net Assets-						
Beginning of Year	103,605	100,872	100,489	19,513	20,882	21,883
Net Assets- End of Year	\$100,872	\$100,489	\$99,535	\$20,882	\$21,883	\$23,725

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

All Governmental Fund Types and Proprietary Funds Three-Year Comparisons

(amounts expressed in thousands)

	ENTERPRISE FUNDS					
	Other Enterprise Funds			Total Enterprise Funds		
	FY2011 Actual	FY2012 Estimated	FY2013 Estimated	FY2011 Actual	FY2012 Estimated	FY2013 Estimated
Revenues						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Income Taxes	0	0	0	0	0	0
Other Local Taxes	0	0	0	0	0	0
State Shared Taxes	0	0	0	0	0	0
Licenses & Permits	5	5	5	58	61	62
Federal Grants	5	4	5	5	4	5
State Grants	20	20	20	20	20	20
Local Governments	0	0	0	945	785	861
Service Charges	9,365	9,590	9,700	40,296	42,199	42,818
Fines & Forfeitures	0	0	0	478	472	490
Interest Income	13	11	11	77	64	66
Rent Revenues	591	643	652	836	891	937
Miscellaneous	77	88	134	522	339	767
Total Revenues	\$10,076.07	\$10,361	\$10,526	\$43,236	\$44,833	\$46,026
Expenditures						
General Government	\$308	\$287	\$118	\$1,701	\$1,591	\$229
Fiscal & Administrative Services	0	0	0	491	516	560
Public Works - Facilities	3,841	4,077	4,136	7,159	8,568	7,527
Public Works - Utilities	0	0	0	25,569	24,084	27,154
Community Services	2,782	3,052	3,090	2,782	3,052	3,090
Planning & Growth Mgmt.	3,178	3,264	3,471	3,849	4,002	4,134
Public Safety	94	126	90	94	126	90
Health & Social Services	0	0	0	0	0	0
Conservation of Ntrl. Res.	0	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Education Appropriations	0	0	0	0	0	0
Other	0	0	0	0	0	0
Debt Service	45	158	185	2,527	2,280	2,917
Total Expenditures	\$10,248	\$10,964	\$11,090	\$44,173	\$44,219	\$45,701
Operating Gain/(Loss)	(\$172)	(\$604)	(\$564)	(\$937)	\$614	\$325
Other Financing Sources/(Uses):						
Bond/Lease Proceeds/Premium	0	0	0	0	0	0
Transfers In	389	404	418	389	404	418
Transfers Out	0	0	0	(600)	(600)	0
Change in Net Assets	\$217	(\$199)	(\$145)	(\$1,148)	\$419	\$743
Net Assets-						
Beginning of Year	1,287	1,503	1,304	124,404	123,256	123,675
Net Assets- End of Year	\$1,503	\$1,304	\$1,158	\$123,256	\$123,675	\$124,418

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/ NET ASSETS

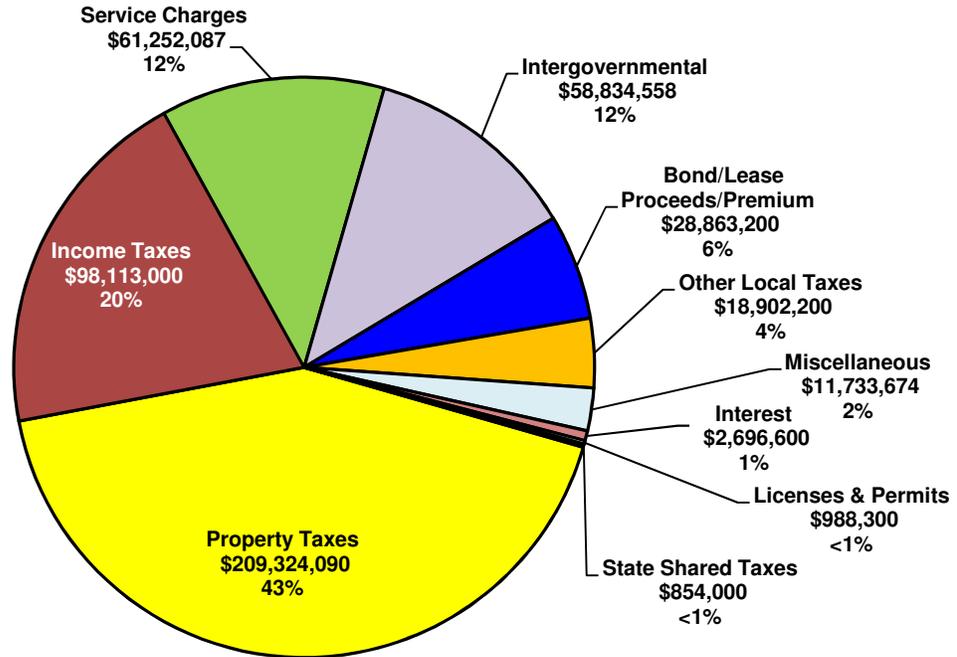
All Governmental Fund Types and Proprietary Funds Three-Year Comparisons

(amounts expressed in thousands)

	Total Governmental Funds			TOTAL ALL FUNDS		
	FY2011 Actual	FY2012 Estimated	FY2013 Estimated	FY2011 Actual	FY2012 Estimated	FY2013 Estimated
Revenues						
Property Taxes	\$195,266	\$197,551	\$209,324	\$195,266	\$197,551	\$209,324
Income Taxes	92,050	97,180	98,113	92,050	97,180	98,113
Other Local Taxes	17,876	16,105	18,902	17,876	16,105	18,902
State Shared Taxes	631	474	854	631	474	854
Licenses & Permits	892	912	926	951	972	988
Federal Grants	17,778	17,008	15,400	17,783	17,012	15,406
State Grants	5,733	4,862	41,830	5,752	4,882	41,849
Local Governments	506	554	720	1,450	1,339	1,580
Service Charges	12,141	22,963	18,434	52,436	65,162	61,252
Fines & Forfeitures	1,463	1,516	1,915	1,941	1,988	2,405
Interest	2,142	2,071	2,631	2,218	2,135	2,697
Rent Revenues	1,276	1,204	1,336	2,111	2,095	2,273
Miscellaneous	5,317	10,280	6,288	5,839	10,619	7,055
Total Revenues	\$353,068	\$372,681	\$416,673	\$396,304	\$417,514	\$462,699
Expenditures						
General Government	\$20,413	\$21,574	\$68,009	\$22,114	\$23,165	\$68,237
Fiscal & Administrative Services	4,394	5,408	5,528	4,885	5,923	6,088
Public Works - Facilities	18,358	16,550	23,511	25,517	25,118	31,039
Public Works - Utilities	0	0	0	25,569	24,084	27,154
Community Services	23,019	22,742	22,901	25,801	25,794	25,990
Planning & Growth Mgmt.	2,694	2,666	3,068	6,543	6,668	7,203
Public Safety	91,261	94,245	96,576	91,355	94,371	96,666
Health & Social Services	6,813	5,400	6,570	6,813	5,400	6,570
Conservation of Ntrl. Res.	680	2,166	4,186	680	2,166	4,186
Economic Development	505	1,275	1,334	505	1,275	1,334
Education Appropriations	165,526	164,405	207,825	165,526	164,405	207,825
Other	334	422	1,860	334	422	1,860
Debt Service	39,529	36,661	36,348	42,056	38,941	39,266
Total Expenditures	\$373,525	\$373,513	\$477,717	\$417,698	\$417,732	\$523,417
Operating Gain/(Loss)	(\$20,457)	(\$832)	(\$61,044)	(\$21,394)	(\$218)	(\$60,719)
Other Financing Sources/(Uses):						
Bond/Lease Proceeds/Premium	39,605	21,862	28,863	39,605	21,862	28,863
Transfers In	7,873	10,195	7,622	8,262	10,599	8,040
Transfers Out	(7,643)	(9,599)	(7,368)	(8,243)	(10,199)	(7,368)
Net Change	\$19,377	\$21,626	(\$31,926)	\$18,229	\$22,044	(\$31,183)
Fund Balance- Beginning of Year	67,500	86,878	108,503			
Fund Balance - End of Year	\$86,878	\$108,503	\$76,577			

FY13 Total Estimated Revenues by Account Classification

Total = \$491,561,709



NOTE: Total Estimated Revenues include Bond/Lease Proceeds/Premium.

FY13 Total Estimated Expenses by Function

Total = \$523,417,329

