



Town of Ocean City

REVENUE SOURCES

With Actual Receipts for
Fiscal Years 2008, 2009 and
Current Budget for Fiscal Year 2010

Prepared by the:
Finance Department
December 2009

Town of Ocean City
REVENUE SOURCES

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TOWN OF OCEAN CITY, MARYLAND
REVENUE SOURCES

FUND 001 GENERAL

PROPERTY TAXES (001-0000-301.00-00 - 001-0000-308-20.00)

PROPERTY TAXES

001-0000-301.00-00

Other Account Numbers Listed Below.

Legal Citation: Ocean City Code, § C-704, C-711, C-713.

Source: Owners of property within the Town of Ocean City.

Basis: Required tax revenue is determined by the budget as approved by the Council. The tax levy is then established by Council ordinance at a rate which will raise the required revenue. Any changes from the constant yield tax, calculated by the State, may be adopted by the Council after a public hearing.

| | |
|--------------------|--|
| 001-0000-301.10-00 | Real Property Tax (Currently .395/\$100) |
| 001-0000-301.20-00 | Personal Property Tax (Currently 1.29/\$100) |
| 001-0000-301.30-00 | Corporations Tax (Currently 1.29/\$100) |
| 001-0000-303.10-00 | Abatements & Additions |
| 001-0000-305.10-00 | In Lieu of Taxes (Pier Franchise) |

PROPERTY TAXES - DISCOUNTS, INTEREST, & PENALTIES

Account Numbers Listed Below.

Legal Citation: Ocean City Code, § C-714.

Source: Ocean City property owners. Taxpayers who pay their property taxes before August 31 of the levy year may receive a discount while those who pay after September 30 are subject to interest. The discount amount and the discount period are established by Council action each year.

Basis: Interest is currently assessed at 18% per annum after September 30 of the year of levy. Penalties are assessed at 8% per annum (in addition to interest) after January 1. There has been no discount since 2001.

| | |
|--------------------|---------------|
| 001-0000-307.00-00 | Tax Discounts |
| 001-0000-308.10-00 | Interest |
| 001-0000-308.20-00 | Penalties |

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SALES AND USE TAX (001-0000-311.10-00 - 001-0000-317.10-00)

INCOME TAX
001-0000-311.10-00

Legal Citation: Annotated Code of Maryland, Article 81, § 283 and § 323.

Source: State Income Tax.

Basis: The State of Maryland returns 8.5% of the State Income Tax collected from Ocean City residents to the Town of Ocean City. The tax is collected by the State and distributed quarterly. The payments are deducted from the County share of local income tax.

HIGHWAY USER TAX
001-0000-311.20-00

Legal Citation: Annotated Code of Maryland, Transportation Article, Title 8, § 401-411.

Source: Gasoline Taxes and other fees collected throughout the state and certified to the State Motor Vehicle Revenue Account.

Basis: The State retains 65% of the Highway User Tax with the rest divided among the counties and municipalities according to their proportionate road mileage and driver registrations. All revenue is collected by the State with distributions being made monthly.

Restrictions: Highway User Tax may only be used to pay for transportation facilities or improvements, including airports and street maintenance.

ADMISSIONS TAX
001-0000-311.30-00

Legal Citation: Annotated Code of Maryland, Article 81, § 402-411.

Source: Tax on entertainment and amusement activities in Ocean City, including but not limited to: refreshments and meals at hotels and restaurants when live entertainment is performing, movie theaters, carnival-type rides and games, coin-operated amusement machines, boat rentals and miniature golf courses. The tax is collected by the State Comptroller and remitted to the Town of Ocean City quarterly after a deduction to cover the State's administrative expense.

Basis: Currently 3% of gross revenue on taxable admissions and amusements. Maximum allowable by the State is 11%, except that on those activities subject to the 6% State sales tax, the maximum admissions and amusements tax is 5%.

ROOM TAXES

001-0000-313.10-00

Legal Citation: Annotated Code of Maryland, Article 81, § 411-D and 411-H.

Source: Tax on short-term (4 months or less) rentals of accommodations.

Basis: 4.5% of gross rentals. Collected by Worcester County and remitted monthly to the Town of Ocean City after a 1% deduction to cover the County's administrative cost of collection.

EXCISE TAXES-TRAILER PARKS

001-0000-317.10-00

Legal Citation: Ocean City Code, § 82-31. Adopted 5/3/71. Last amended 3/1/76.

Source: Renters and lessors of parking spaces for recreational vehicles, trailers and mobile homes.

Basis: 15% of the rental and lease receipts of said park operators. The tax is collected by the park operators and remitted to the Town quarterly, less 2% of the gross tax, which is retained by the operator for collection expenses.

LICENSES AND PERMITS (001-0000-321.10-00 - 001-0000-327.10-00)

ALCOHOLIC BEVERAGE LICENSES

001-0000-321.10-00

Source: Businesses in Ocean City requiring Worcester County Alcoholic Beverage Licenses: i.e., restaurants, bars and hotels.

Basis: License fees collected by the State are returned to municipalities less an administrative fee.

NOISE PERMITS

001-0000-321.30-00

Legal Citation: Ocean City Code, § 30-401. Set by Resolution 03/07/05.

Source: Owners of rental property, including, but not limited to, hotels, motels, rooming houses and condominiums.

Basis: \$23 per permit. Fee is established by Mayor and City Council upon recommendation of the Noise Control Board to cover administrative costs.

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TRADERS' LICENSES
001-0000-321.40-00

Legal Citation: Article § 6, Sections 2-4.

Source: Businesses in Ocean City which require a Maryland State Trader's License.

Basis: State business license fees for Ocean City businesses are collected by the State. The money is then distributed to the municipality after the deduction of an administrative fee by the Clerk of the Court.

BUSINESS LICENSES
001-0000-321.61-00

Legal Citation: Ocean City Code, § 14-34.B.(2)-(81). Rates set by Resolution 03/07/05.

Source: Owners of businesses in the Town of Ocean City.

| | |
|---|--------|
| <i>Basis:</i> Arcade, per machine | 29.00 |
| Cigarette machine | 56.00 |
| Cracker and candy machine | 12.00 |
| Other food and drink machines..... | 29.00 |
| Other dispensing machines | 12.00 |
| Arts and crafts dealer | 112.00 |
| Arts and craft gallery | 281.00 |
| Auction store..... | 673.00 |
| Pinball and video games, per machine..... | 29.00 |
| Auto rental agency, 1-10 cars | 224.00 |
| Auto rental agency, 10 or more cars | 337.00 |
| Bail Bondsman..... | 281.00 |
| Bakeshop..... | 112.00 |
| Banks, per branch or electronic terminal | 224.00 |
| Barbershop..... | 112.00 |
| Bathhouse..... | 112.00 |
| Beauty parlor..... | 112.00 |
| Bicycle rental or repair, 1-25 bicycles | 224.00 |
| Each bicycle over 25..... | 7.00 |
| Bowling alley, per lane | 29.00 |
| Bus terminal | 337.00 |
| CATV..... | 224.00 |
| Candy manufacturing, any part sold off premises | 393.00 |
| Candy manufacturing, all sold on premises..... | 112.00 |
| Car wash, self-serve, per bay | 56.00 |
| Car wash, mechanical, per bay | 224.00 |
| Charter boat, head boat or sight-seeing boat..... | 56.00 |
| Check cashing services | 112.00 |
| Child Care, Family Day Care | 56.00 |
| Child Care, Day Care Center | 112.00 |
| Circus or carnival..... | 224.00 |
| Commercial parking lots, per space..... | 3.00 |

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| | |
|--|--|
| Concession or amusement stands | 168.00 |
| Day Spa | 112.00 |
| Detective and security agencies | 112.00 |
| Dry cleaners..... | 168.00 |
| Dry Nightclub - Adult | 330.00 |
| Dry Nightclub - Minor | 330.00 |
| Electrical inspections | 112.00 |
| Employment agency | 168.00 |
| Exterminator..... | 168.00 |
| Flea markets, daily license | 8.00 |
| Flea markets, annual license..... | 112.00 |
| Furniture leasing..... | 112.00 |
| Garage, for commercial storage or parking of vehicles | 168.00 |
| General contractors, 1- 5 employees | 112.00 |
| General contractors, 6-10 employees | 224.00 |
| General contractors, 11-20 employees | 337.00 |
| General contractors, 21-40 employees | 449.00 |
| General contractors, 41 or more employees..... | 561.00 |
| Hawkers and peddlers, if permitted | 112.00 |
| Ice boxes or dispensers, per unit | 29.00 |
| Insurance agency, per agent | 112.00 |
| Jukebox..... | 29.00 |
| Laundromats, per machine | 18.00 |
| Locksmiths | 112.00 |
| Management consultants | 112.00 |
| Marinas, slips for boats 24' and up, per slip | 31.00 |
| Marinas, slips for boats less than 24', per slip..... | 16.00 |
| Marine railway..... | 112.00 |
| Marinas renting boats, jet skis, etc. | 112.00 |
| Plus, per boat or vehicle | 7.00 |
| Marinas, temporary facilities renting boats, jet skis, etc | 281.00 |
| Plus, per boat or vehicle | 12.00 |
| Maritime, any other business | 112.00 |
| Merry-go-round, other amusement rides, per ride..... | 112.00 |
| Miniature golf course | 281.00 |
| Mobile home trailer sales | 281.00 |
| Office, business or in-home..... | 168.00 |
| Pawnbroker or petty loan establishment..... | 561.00 |
| Photograph gallery or studio or any commercial photography | 168.00 |
| Places of entertainment; bars, cabarets, etc. | 337.00 |
| with alcohol | 153.00 + 5% of alcoholic bev license fee |
| Pool or billiard tables, commercial, per table..... | 29.00 |
| Portrait studio | 168.00 |
| Private clubs | 112.00 |
| Promotional advertising..... | 112.00 |
| Public utilities and retail outlet..... | 281.00 |
| Radio broadcasting station | 224.00 |
| Real estate offices..... | 168.00 |
| Restaurant or hotel dining room: | |
| Capacity 1- 25, no alcohol | 112.00 |

*Town of Ocean City Revenue Sources
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| | |
|--|--|
| Capacity 1- 25, with alcohol | 112.00 + 5% of alcoholic bev license fee |
| Capacity 26- 50, no alcohol | 168.00 |
| Capacity 26- 50, with alcohol | 168.00 + 5% of alcoholic bev license fee |
| Capacity 51-100, no alcohol | 224.00 |
| Capacity 51-100, with alcohol | 224.00 + 5% of alcoholic bev license fee |
| Capacity over 100, no alcohol | 224.00 |
| Plus, per seat over 100 | 1.00 |
| Capacity over 100, with alcohol | 220.00 + 5% of alcoholic bev license fee |
| Plus, per seat over 100 | 1.00 |
| Retail store, no beer, under 5000 sq ft..... | 224.00 |
| Retail store, with beer, under 5000 sq ft . | 306.00 + 5% of alcoholic bev license fee |
| Retail store, 5,000-20,000 sq ft. | 561.00 |
| Retail store, with beer,5,000- 20,000 sq ft | 510.00 + 5% of alcoholic bev license fee |
| Retail store, over 20,000 sq ft..... | 1122.00 |
| Retail store, with beer, over 20,000 sq ft .. | 1122.00 + 5% of alcoholic bev license |
| Service station, gas and oil only | 168.00 |
| Service station, connected with store or garage | 253.00 |
| with alcohol | 189.00 + 5% of alcoholic bev license fee |
| Sign painters, self-employed | 122.00 |
| Sign painting and erecting companies..... | 281.00 |
| Skating rink, ice or roller..... | 168.00 |
| Taxicab or Limo Service | 300.00 |
| (a) Inspection fee (per cab)..... | 150.00 |
| (b) Vehicle re-certification | 25.00 |
| (c) Taxi driver permit (new)..... | 50.00 |
| (d) Tax driver permit (renewal)..... | 25.00 |
| Taxidermists | 112.00 |
| Telephone answering services..... | 112.00 |
| Television, crib and cot rental stores..... | 112.00 |
| Tennis clubs..... | 112.00 |
| Theater, movie..... | 224.00 |
| Theater, live entertainment | 112.00 |
| Trailer or recreational vehicle park operators | 112.00 |
| Plus, per vehicle space..... | 12.00 |
| Vending machines | |
| (a) Each cigarette machine | 56.00 |
| (b) Each drink or food machine..... | 29.00 |
| (c) Each cracker and candy machine..... | 12.00 |
| Other business, not specifically cited..... | 168.00 |

ROOM LICENSES
001-0000-321.63-00

Legal Citation: Ocean City Code, § 14-34.B.(59). Set by Resolution 03/07/05.

Source: Owners of rental property within the Town of Ocean City, including, but not limited to, hotels, motels and rooming houses, apartments and condominiums.

Basis: \$112 per condominium or townhouse. \$112 per apartment, hotel or motel plus \$7 per room over one. \$7 per room for owner-occupied rooming house or private house (minimum \$25). Council may amend the rates by ordinance.

PLANNING & ZONING AND BUILDING INSPECTION FEES & PERMITS

Fees are reviewed annually by the Council and established to defray the cost of providing services.

SITE PLAN REVIEWS
001-0000-323.12-00

Legal Citation: Ocean City Code, § 10-53. Amended by Resolution.

Source: Builders of specified structures not part of a Residential Planned Community, conditional use or otherwise subject to separate procedures. Specified structures include, but are not limited to, multiple-family dwellings of more than ten units, townhouses, hotels, motels and commercial buildings over 5000 square feet.

Basis: Planning and Zoning Commission Board Reviews:

| | |
|-------------------------------------|---|
| Preliminary subdivision plats | \$286.28 |
| Residential site plans | \$ 36.60/unit |
| Commercial site plans | \$359.50 or .033/sq. ft. whichever is greater |

IMPACT FEES
310-0000-365.50-00 General Infrastructure
510-0000-365.50-00 Water Fund
520-0000-365.50-00 Wastewater Fund

Legal Citation: Ocean City Code, § 10-331 to § 10-334. Resolution No. 2006-5, 06/19/06.

Source: Establishes the amount to be charged for impact fees for new development within the corporate limits of Ocean City.

Basis: Residential

| | |
|-------------------------------|---------------------------|
| Water capacity fee | \$120.00 per fixture, and |
| Sewer capacity fee | \$210.00 per fixture, and |
| Other infrastructure fee..... | \$788.00 per unit |

Commercial

| | |
|-------------------------------|---------------------------|
| Water capacity fee | \$120.00 per fixture, and |
| Sewer capacity fee | \$210.00 per fixture, and |
| Other infrastructure fee..... | \$.71 per square foot |

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PUBLIC HEARING FEES
001-0000-323.xx-00

Legal Citation: Ocean City Code, § 10-53 and § 10-54. Amended by Resolution.

Source: Applicants to the Board of Zoning Appeals, Board of Port Wardens and Planning and Zoning Commission who desire or are required to hold a public hearing of their petition.

Basis:

| | |
|---|----------|
| Conditional use hearing, Zoning Code amendments | \$430.00 |
| Board of Zoning Appeals hearing (Category I) | 491.00 |
| Board of Zoning Appeals hearing (Category II)..... | 711.00 |
| Board of Port Wardens - major project..... | 273.00 |
| Board of Port Wardens - minor project..... | 131.00 |
| Board of Adjustments and Appeals hearing | 430.00 |

PLANNING AND ZONING PRELIMINARY STAFF REVIEWS:
001-0000-323.05-00

Legal Citation: Resolution 2008-6.

Source: Applicants applying for building permits.

Basis: 50% of the total billed for Final Staff Review.

PLANNING AND ZONING FINAL STAFF REVIEWS:

| | |
|---|-------------------|
| Residential projects | \$180.25 per unit |
| Commercial projects (new & renovation)..... | \$0.16/sq.ft. |
| Subdivisions | \$37.70/lot |
| Commercial parking lots | \$0.019 /sq.ft. |
| Outdoor areas | \$0.16/sq.ft. |
| Determination of nonconformity..... | \$246.00 |
| Outdoor display fee | \$225.00 |

BUILDING PERMITS
001-0000-323.31-00

Legal Citation: Ocean City Code, § 10-53. Amended by Resolution.

Source: Any construction or alteration of structure that requires a building permit.

Basis: Variable rates determined by the value of construction as follows:

| | |
|---|--|
| Less than \$1500 structural work..... | \$30.00 |
| \$1500-5000 any construction..... | \$71.00 |
| \$5,000-500,000 any construction..... | .015 x cost of construction with \$71.00 min |
| Over \$500,000 any construction..... | .015 x first \$500,000 |
| | .007 x excess of \$500,000 |
| Moving a building or structure, per structure | \$430.00 |

| | |
|----------------------------------|---|
| Demolition, per structure | 0033 per cubic foot of the volume of the building with a minimum of \$118.00 |
| Electrical inspections..... | \$6.30 |
| HVAC inspections..... | \$28.50 |
| Mobile home removal..... | \$100.00 |
| Re-inspection fee | \$50.00 |
| Additional plan review fee | \$100.00 for 1 st review \$250.00 each additional review |

MOBILE HOME PERMITS
001-0000-323.32-00

Legal Citation: Ocean City Code, § 10-53. Amended by Resolution.

Source: Owners of trailers and mobile homes erected or installed in Ocean City.

Basis: \$ 180.25 per unit planning and zoning fee (Account #001-0000-323.05-00, above in Site Plan Reviews). \$.013 of valuation with a \$214.00 minimum building fee.

TEMPORARY TRAILER PERMITS
001-0000-323.36-00

Legal Citation: Ocean City Code, § 10-53. Amended by Resolution.

Source: Contractors who require a temporary permit for office trailers on a building site.

Basis: \$49.00 per permit

SIGN PERMITS
001-0000-323.37-00

Legal Citation: Ocean City Code, § 66-3. Amended by Resolution.

Source: Any individual or business erecting a sign that requires a permit within the Town of Ocean City.

Basis: All signs including temporary signs, \$1.12 per square foot, with a \$49.16 minimum. Existing signs - face change only - \$29.93.

STORMWATER MANAGEMENT
001-0000-324.10-00 REVIEW
001-0000-324.11-00 PERMIT

Legal Citation: Ocean City Code, § 30-148-149. Amended by Resolution.

Source: Owners of Ocean City property that are developing or redeveloping are subject to State of Maryland stormwater regulations.

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Basis: Plan review, \$50 base fee plus \$1 for each 1,000 sq. ft. beyond 25,000 sq. ft.; plan revisions, \$40; nonstructural permit fee, \$150; and structural permit fee, \$250.

CRITICAL AREA MITIGATION
001-0000-324.20-00

Legal Citation: Ocean City Code § 30-554. Buffer and buffer management area. Ord. No. 2003-18, § XII, 8/4/2003; Ord. No. 2004-24, 10/18/2004.

Source: Fee in lieu of mitigation or landscaping. If complete mitigation cannot be accomplished on the parcel as described above, or if the landscaping requirements of section 98-43 pertaining to single family detached homes cannot be met, the property owner shall make payment of a fee in lieu of mitigation or landscaping.

Basis: The fee shall be a minimum of \$1.20 per square foot of mitigated area.

STORMWATER MITIGATION
001-0000-324.40-00

Legal Citation: Ocean City Code § 30-143 (redevelopment) and § 30-553 . Intensely developed areas Ord. No. 2003-18, § XII, 8/4/2003; Ord. No. 2004-24, 10/18/2004.

Source: Fees paid when on-site stormwater management requirements are met but pollutant load reduction requirements are still not at a sufficient level. Also includes fees in lieu of stormwater when redevelopment site constraints limit applicability of SWM on site.

Basis: Fees are calculated using a formula incorporating a charge of \$20,000 per pound of phosphorus emitted into the bay. Fee is also applicable where conditions prevent impervious area reduction or on-site stormwater management. Practical alternative fees are based on approximately 1.5 times the cost of an on site Best Management Practices for the required water quality volume.

BOARDWALK VEHICLE PERMITS
001-0000-324.50-00

Legal Citation: Ocean City Code § 90-5. Resolution 2009-2, 2/2/2009.

Source: Any person, firm or corporation that needs to drive or park on the boardwalk, or the public beaches, is required to obtain a written permit from the engineering department. In the event of an emergency and when the engineering department is not open for business, the Police Department may issue the permit.

Basis: The fee is \$50 per day.

CONSTRUCTION STAGING PERMITS
001-0000-324.60-00

Legal Citation: Resolution 2009-2, 2/2/2009.

Source: Any person, firm or corporation that wishes to temporarily use the City Right of Way for the purpose of construction equipment staging, storage, POD placement, dumpster placement or related activity is required to obtain a written permit from the Engineering Department.

Basis: the fee is \$50 per permit.

AFFORESTATION MITIGATION
001-0000-221.30-10

Legal Citation: Ocean City Code § Sec. 30-553. Intensely developed areas Ord. No. 2003-18, § XII, 8/4/2003; Ord. No. 2004-24, 10/18/2004.

Source: Proposed development sites shall provide a forest or developed woodland cover as herein set forth, which may include trees, woody plants, and shrubs and any landscaping as approved by the Department in accordance with the landscaping requirements set forth in Chapter 98 of the Code of Ocean City.

Basis: Fee in lieu of planting (afforestation). In the B-1 Boardwalk and DMX Downtown Mixed Use zoning districts, the property owner may pay a fee in lieu of planting. The fee in lieu shall be established by the Mayor and City Council, but shall not be less than \$2.40 per square foot.

CABLE TELEVISION
001-0000-325.10-00

Legal Citation: Ocean City Code, § 39-201. Amended 11/25/93.

Source: Franchise fees paid by companies authorized by the Council to operate cable television systems in the Town of Ocean City.

Basis: Terms are negotiated between the Council and the franchise and are detailed in the franchise agreement. The fee is payable in quarterly installments.

VEHICLE VENDING FRANCHISE
001-0000-325.40-00

Legal Citation: Ocean City Code, § 39-504. Amended 12/21/87.

Source: Franchise fee paid by the individual or company holding the sole franchise awarded to vend "prepared food items" from vehicles within the Town of Ocean City. The current franchise holder sells ice cream from trucks. The franchise is valid for four years.

Basis: Competitive bid, every four years. 80% of the yearly fee is payable on or before the following January 1 with the balance due on or before the following June 30.

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CHARTER BUS PERMITS
001-0000-325.60-00

Legal Citation: Ocean City Code, § 102-84.B.(1). Adopted 4/17/72. Amended 4/1/91.

Source: A parking permit is required for all buses which park anywhere within Ocean City. Bus parking on municipal streets or parking lots is prohibited. These permits, therefore, apply primarily to buses parking at hotels and motels and at the designated municipal bus parking lot at the Convention Center.

Basis: \$10 administrative fee per permit. Council may amend by ordinance.

ANIMAL LICENSES
001-0000-327.10-00

Legal Citation: Ocean City Code, § 6-35. Amended 6/21/82.

Source: Persons owning or harboring a dog within the Town of Ocean City. Certain dogs, such as K-9, Seeing Eye and those with valid licenses from other jurisdictions, are exempt.

Basis: \$5 annual fee per dog. Set by Council resolutions.

INTERGOVERNMENTAL REVENUE (001-0000-331.10-00-001-0000-335.56-00)

FEDERAL GRANTS
001-0000-331.xx-xx

Source: Federally-funded grants from federal departments and agencies. Funds appropriated from one to three years to support programs for public safety, transportation, environmental standards and homeland security.

Basis: Town of Ocean City makes applications for reimbursement to the U.S. Agencies for expenses per each grant's provisions.

| | |
|--------------------|--------------------------------------|
| 001-0000-331.11-00 | Federal – Justice Assistance Grant |
| 001-0000-331.18-00 | Federal - State Emergency Management |
| 001-0000-331.19-00 | US Customs Service |
| 001-0000-331.99-00 | Federal - Miscellaneous |

STATE AID FOR POLICE PROTECTION
001-0000-333.10-00

Legal Citation: Annotated Code of Maryland, Article 15A, Sections 35-39.

Source: State of Maryland. Annual appropriation for aid to municipalities and counties for police protection.

Basis: The funds are allocated to jurisdictions based on their population density, net taxable income, assessable taxable income, assessable tax base, per capita police expenditures, and number of officers.

STATE GRANTS

001-0000-333.xx-xx

Source: Grants from State departments and agencies are applied for and awarded for various programs for public safety, transportation, drug abuse, energy and environmental protection.

Basis: Town makes monthly or quarterly applications for reimbursement for from 50 to 100% of expenses for each grant per State appropriations.

| | |
|--------------------|---|
| 001-0000-333.14-00 | State Highway Safety |
| 001-0000-333.30-00 | State - Street Aid |
| 001-0000-333.33-00 | State - Stormwater Mgmt (Beach Replenishment) |
| 001-0000-333.99-00 | State - Miscellaneous Grants |
| 001-0000-333.35-00 | State – Mosquito Control |

STATE GRANTS - PROGRAM OPEN SPACE

001-0000-333.50-00

Source: Maryland State Program Open Space. The Program is funded by the State Real Estate Transfer Tax, which is ½% of sale; paid at State's discretion. Also includes the Maryland Community Parks and Playground grants.

Basis: Town of Ocean City is eligible for 100% reimbursement for land acquisition and 90% reimbursement for development of approved projects.

STATE - TOURISM DEVELOPMENT

001-0000-333.53-00

Source: State-funded Department of Business and Economic Development, Maryland Tourism Development Board. Funds were appropriated to provide additional funding for Tourism Development.

Basis: Town of Ocean City (OCCC) submits a marketing agreement and a marketing plan outlining specific expenditures for approval by the Board. Upon approval, Town submits request for reimbursement to the limit set by the Board.

COUNTY POLICE AID

001-0000-335.10-00

Source: Worcester County Commissioners/State of Maryland.

Basis: The Worcester County Commissioners allocate funds received from the State of Maryland for Police Protection to the four incorporated Municipalities on an equal basis after retaining

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approximately one half of the grant to support the activities of the Worcester County Sheriff's Office.

COUNTY AMBULANCE REIMBURSEMENTS
001-0000-335.20-00

Source: State of Maryland/Worcester County Commissioners.

Basis: County Commissioners allocate funds for EMS services within the County based on number of patients, ambulances and EMS personnel. Submission is made to County detailing the number of patients transported by the Town ambulances. The County reimburses us for each patient at a yearly determined rate.

COUNTY STREET AID
001-0000-335.30-00

Source: Worcester County Commissioners.

Basis: County Commissioners make an annual appropriation for aid to County municipalities for local repaving projects. 50% of appropriation is allocated according to each of the four municipality's relative percentage of street miles. The other 50% is allocated according to the relative percentage of assessable real property.

COUNTY GRANT - BINGO BOARD
001-0000-335.43-00

Source: Worcester County Commissioners

Basis: One-third of gross receipts received by Worcester County Commissioners for bingo played in Ocean City.

COUNTY GRANTS
001-0000-335.XX-XX

Source: Worcester County Commissioners in lieu of a tax differential for Ocean City taxpayers

Basis: General grants from the County for construction, recycling, recreation or other projects, as requested annually by the Town.

| | |
|--------------------|--|
| 001-0000-335.22-00 | Fire Company Grant |
| 001-0000-335.32-00 | County Grant - Undesignated |
| 001-0000-335.50-00 | County Grant - Recreation Grant County |
| 001-0000-335.56-00 | Economic - Development/Tourism/Convention Bureau |
| 001-0000-335.70-00 | Ocean City Development Corporation |
| 001-0000-335.99-00 | Miscellaneous Grants |

SERVICE CHARGES (001-0000-341.10-00 - 001-0000-347.65-00)

COUNTY LIQUOR BOARD SALES
001-0000-341.10-00

Source: Worcester County Liquor Control Board.

Basis: The County Liquor Control Board pays the City 50% of the net profits from the dispensary stores in Ocean City.

PASSPORT APPLICATIONS
001-0000-341.15-00

Source: Public Sale

Basis: City Clerk employees have been certified by the State Department to accept passport applications. City receives \$25.00 for each application and \$10.00 for required passport photos.

SALES - OTHER
001-0000-341.20-00

Source: Public sale of miscellaneous items (flags, sand fence, waste carts, dumpsters, OC vanity tags and materials).

Basis: Cost of merchandise and administrative expenses. There is a \$10.00 processing fee for the OC vanity tags.

COLLECTION FEES/TAX SALE
001-0000-341.25-00

Source: Legal advertising and auctioneer costs collected in the tax sale process.

Basis: Actual costs billed to City.

FINGERPRINTING
001-0000-342.12-00

Source: Individuals and agencies requesting fingerprinting for adults and children by the Police Department.

Basis: \$10.00 processing fee.

Town of Ocean City Revenue Sources
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RADIO PARTS SALES/LABOR
001-0000-342.15-00

Source: Sale of radio parts and repair services to County agencies using the 800mhz radio system.

Basis: Cost of parts and labor plus service percentage to reimburse the Town.

EMERGENCY MEDICAL SERVICE
001-0000-342.20-00

Legal Citation: Rates adopted by resolution of the Mayor and Council.

Source: Patients requiring ambulance service from the Town's Emergency Medical Services department.

Basis:

| | |
|--|-------------|
| Basic Life Support | \$325.00 |
| Basic Life Support - Mileage | \$8.00/mile |
| Advanced Life Support I..... | \$415.00 |
| Advanced Life Support II | \$ 550.00 |
| Advanced Life Support - Mileage | \$8.00/mile |
| Out of City Limits: Basic Life Support | \$650.00 |
| Advance Life Support I..... | \$830.00 |
| Advance Life Support II | \$1100.00 |

FIRE MARSHAL AND INSPECTION FEES AND PERMITS

Legal Citation: Ocean City Code § 34-43. Adopted 6/17/02.

Source: Fees were established to help defray the costs of providing services and are reviewed annually by the Council and passed by Resolution. Ex: Fireworks Permit, \$250; Bonfire Permit, \$75.

Basis: As follows:

- 001-0000-342.31-00 Site Plan Review by Fire Marshal Staff
- 001-0000-342.32-00 Special Review Fees
- 001-0000-342.33-00 Inspection Fees
- 001-0000-342.34-00 Quality Assurance

GENERAL PLAN REVIEWS

Plan review fee will be 20% of the Building Department's permit fee. \$75.00 Minimum fee per Plan Review.

SYSTEM REVIEW AND INSPECTION FEES

Sprinkler, Water Spray, Combined Sprinkler Systems:

Number of sprinkler heads per NFPA 13 & 13R Systems @ \$1.25 each.

Number of dwelling units per NFPA 13D system @ \$50.00 each.

\$75.00 Minimum Fee per System

Standpipe Systems:

\$75.00 Plan Review Fee per Riser

\$75.00 Inspection Fee per Riser

Fire Pumps:

\$50.00 Plan Review Fee

\$200.00 Inspection Fee

Underground Water Supply Mains:

\$25.00 Plan Review Fee

\$50.00 Witness HydroStatic Test and Flush

Gaseous and Chemical Extinguishing Systems

\$75.00 Plan Review Fee (per system)

\$50.00 Inspection Fee (per system)

Hood Systems:

\$75.00 Plan Review Fee (per hood)

\$50.00 Inspection Fee (per hood)

Foam Extinguishing Systems:

Number of sprinkler heads @ \$1.25 each

Number of nozzles/applicators @ \$50 each

\$75.00 Minimum Plan Review Fee per System

\$50.00 Inspection Fee

Fire Alarm and Detection Systems:

\$75.00 per Fire Alarm Panel

Number of Initiating Devices @ \$1.25 each

Smoke Control Systems:

\$200.00 Plan Review Fee per System

Final Inspection Fee: #hours x consultation fee

Emergency Generators:

\$75.00 Plan Review Fee

\$75.00 Inspection

Flammable/ Combustible Liquid Storage Tanks:

\$.01 per gallon of maximum tank capacity

\$75.00 Minimum Fee per Tank

INSPECTION/CONSULTATION FEES

System Re-Inspection Fees (Not Ready)

- \$50.00: 1st Reinspection
- \$150.00: 2nd Reinspection
- \$250.00: 3rd and Subsequent Reinspections

Violation Re-Inspection Fees

- \$0.00: 1st Reinspection Included
- \$50.00: 2nd Reinspection
- \$150.00: 3rd Reinspection
- \$250.00: 4th and Subsequent Reinspections

Consultation/ Technical Assistance Fees:

- Fire Inspector: \$35 per hour
- Deputy Fire Marshal: \$45 per hour
- Fire Marshal \$58 per hour

Maryland Building Rehabilitation Code Preliminary Plan Review/Meeting:

Number of Hours taken for review/meeting @ Hourly Technical Assistance Rate

Inspection Fee:

Number of Hours taken for inspection @ Hourly Technical Assistance Rate

Staff Review and Plan Review Meetings Plan Review Fee:

Number of hours taken for review @ Hourly Technical Assistance Rate

Staff Review Meeting Fee (Site Plan):

Number of Hours taken for meeting

QUALITY ASSURANCE PROGRAM

Legal Citation: In accordance with Chapter 34, entitled Fire Prevention and Protection, of the Code of the Town of Ocean City, Maryland, the Mayor and City Council is authorized and empowered to impose, by resolution, Fire Protection System fees.

Source: The owner of the system(s) is responsible to submit annually, the applicable fee to the Town of Ocean City. Additionally, a Certificate of Inspection shall be submitted, in accordance with each of the corresponding codes time frames, by the company or owner/owners representative that performed the inspection to the Ocean City Fire Marshal for review.

Basis: Type of System/Fee per System:

- Fire Alarm System (NFPA 72) \$30.00
- Automatic Sprinkler System (NFPA 25) \$30.00
- Fire Pumps (NFPA 25) \$30.00
- Standpipe Systems (NFPA 25) \$30.00
- Kitchen Hood Suppression Systems (NFPA 96) \$30.00

Emergency Generator Systems (NFPA 110) \$30.00
Smoke Control Systems (NFPA 92A) \$30.00
Smoke Management Systems (NFPA 92B) \$30.00

MISCELLANEOUS REVIEW & PERMIT FEES

Occupant Load Capacity Certificates:

\$75.00 Original or Recalculation

\$25.00 Replacements or Duplicates

Marinas and Piers:

\$25.00 per 100 linear feet or portion thereof of pier or bulkhead used for boats.

\$75.00 Minimum per project

Outside Storage:

\$50.00 per acre

Bonfire Permits:

\$75.00 per Bonfire

\$100.00 Deposit to be refunded only if, after inspection, the Fire Marshal determines that the area of the fire has been properly policed including the removal of fire debris.

Fireworks Display Permits:

\$250.00 per Display

LP Tank Installation Permit:

\$50.00 per site (single tank)

\$100.00 per site (multiple tanks)

All other permits shall remain \$50.00. Resolution 2002-7.

GRASS CUTTING

001-0000-343.10-00

Legal Citation: Ocean City Code, § 30-206. Amended 4/10/90.

Source: Owners of property in the Town of Ocean City who allow excessive growth of weeds, brush and grass on their property.

Basis: The actual cost incurred by the Building Official's office to contract for removal. The cost constitutes a lien on the property.

SERVICE CHARGES

001-0000-343.30-00

Source: Various requests from citizens and tourist groups for Town employee labor.

Basis: Charge based on employee total labor cost per hour.

Town of Ocean City Revenue Sources
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DREDGING PAYMENTS - PORT WARDENS
001-0000-343.40-00

Legal Citation: Ocean City Code § 106-44. Amended 7/16/90 by Ordinance 1990-15.

Source: Owners of real property abutting landward or channelward of a canal, lagoon, basin or other waterway in Ocean City.

Basis: All costs of dredging work performed including design and permits.

STREET CUT FEES
001-0000-344.10-00

Legal Citation: Ocean City Code, § 74-2, Article 1. Adopted 8/8/61.

Source: Contractors/companies who cut streets in the course of their work are required to obtain a permit from the Public Works Department and to replace the street to its original condition.

Basis: \$1 per foot, set by Council resolution.

SIDEWALK INSTALLATION
001-0000-344.15-00

Legal Citation: Ocean City Code, § 74-36 - 74-38. Amended 6/7/82.

Source: Property owners in Ocean City whose property is improved by sidewalks constructed by the Town.

Basis: For new sidewalks, the actual cost of construction is assessed to the property owner. For sidewalk replacements or improvements to meet Code standards, the actual cost is divided equally between the property owner and the Town.

STREET PARKING METERS
001-0000-344.20-00 (Other Account Numbers Noted Below)

Legal Citation: Ocean City Code, § 90-134. Adopted 6/22/65.

Source: Revenue from parking meters on Town of Ocean City streets, parking lots.

Basis: "The Town of Ocean City or its proper agents may install parking meters . . . and it shall be unlawful to park . . . in violation of the terms set forth on said meters." Long term parking rates at 100th St. lot and rates at the inlet lot are set by City Manager and Parking Commission. Residential parking permits are issued through the clerk's office.

*Town of Ocean City Revenue Sources
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| | |
|--------------------|----------------------------|
| 001-0000-344.25-00 | Inlet Lot Parking |
| 001-0000-344.26-00 | Parking Lot Meter Revenue |
| 001-0000-344.28-00 | Residential Parking Permit |

SALES - RECYCLING AND BULK PICK-UP

Account Numbers Listed Below.

Source: Sale of recycled aluminum, cardboard, paper and commodities to commercial recycling companies in bulk shipments from recycling center. Property owners request pick-up of large items.

Basis: Commodity price for aluminum, cardboard and materials. Fee of \$15.00 for 3 items and \$5.00 for each additional item.

| | |
|--------------------|------------------------|
| 001-0000-345.10-00 | Recycling Sales |
| 001-0000-345.12-00 | Bulk Collection Fee |
| 001-0000-345.14-00 | Solid Waste Collection |
| 001-0000-345.20-00 | Recycling Containers |

BOAT RAMP FEES

001-0000-344.30-00

Source: Cost for launching and retrieving watercraft at City boat ramp.

Basis: \$10 to launch and \$10 to retrieve if \$10 launch receipt is not presented.

SALES - OTHER

001-0000-345.20-00

Source: Miscellaneous sales to the public for flags, sand fencing, dumpster wheels, or copies of Town documents.

Basis: Sold at cost, rounded to whole dollar or even amount.

BEACH PHOTOGRAPHERS FRANCHISE

001-0000-346.10-00

Legal Citation: Ocean City Code, § 39-53. Amended 10/16/2006.

Source: Franchise fees paid by the individuals holding beach photographer franchises in the Town of Ocean City.

Basis: Competitive bid; each of the two franchises is publicly bid every four years. 50% of the yearly fee is payable on or before January 1 with 25% due on or before June 30 and 25% due on or before July 15.

*Town of Ocean City Revenue Sources
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BEACH EQUIPMENT RENTAL FRANCHISE
001-0000-346.12-00

Legal Citation: Ocean City Code, § 39-23.

Source: Franchise fees paid by the individuals holding beach equipment rental franchises in the Town of Ocean City.

Basis: The 147 individual and 3-parcel units are franchised for 3-year terms. Bids are accepted on a 3-year rotation. Bids for one third of the parcels, from the Inlet to 27th Street are accepted in year one. Bids for the mid-section 27th to 84th are in year two. The remaining one third of the parcels, from 85th Street to the Delaware Line, are taken in year three. 20% of the yearly franchise fee is payable on or before December 31 of the year prior to the actual franchise year as a deposit. 40% is payable on or before July 15 of the franchise year and 40% is payable on or before August 15 of the franchise year.

FESTIVALS

Account Numbers Listed Below.

Source: Festivals generate revenue from booth rentals, ticket sales and Town-operated concessions.

Basis: Written contracts are executed for all booth rentals. Rental prices for booths at festivals vary according to size and usage and are set by the Council.

| | |
|--------------------|----------------------------------|
| 001-0000-346.30-00 | Sunfest Revenue |
| 001-0000-346.32-00 | Springfest Revenue |
| 001-0000-346.34-00 | Arts Alive; July 4 th |

SPECIAL EVENT REVENUE
001-0000-346.33-00

Source: Revenues from Town-sponsored events other than at the Convention Center, such as concerts and races.

Basis: All ticket prices and fees for these events are set by the Department of Recreation & Parks, with the advice and consent of the City Council.

WINTERFEST

Account Numbers Listed Below.

Source: The winter festival of lights generates revenue from admission, shop sales, and donations.

Basis: Train admission was set by the Council at \$4.00 for individuals 10 years old and older and free to children 9 years old and younger. The sale of Winterfest merchandise by the Town at prices set by the Director of Recreation and Parks generates Shop Sales. Another source of Shop Sales is through private vendors who remit a commission to the Town. Donation boxes are

available at Northside Park.

001-0000-346.36-00 Train Admission, Shop Sales & Photos
001-0000-346.39-00 Donations

PROGRAM FEES

001-0000-346.50-00

Source: Registration charged to participants in organized and drop-in programs; league and team fees paid by individuals or team sponsors. Admission and pass fees charged for Ocean Bowl Skate Park and O.C. Tennis Center. Also included are program underwriting donations and sponsor support made by community groups and companies.

Basis: Rates are set in direct relationship to the cost of the program for all adult programs and include an administrative fee. Children's and Seniors programs are supported through a combination of private underwriting, sponsorships, participant fees and Town funding. Registration fees are collected prior to the scheduled program date.

ADMISSIONS AND RENTALS

001-0000-346.54-00

Source: User fees charged for the reserved use of Recreation and Park facilities. Includes passes sold for dog playground.

Basis: Rates are set in direct relationship to the cost of the use of the facility. A reservation system is used and fees are collected in advance.

CONCESSIONS

001-0000-346.55-00

Source: Sale of food, beverages and merchandise at Recreation and Park facilities.

Basis: Prices are established based on cost of merchandise and appropriate markup for local market. Cash collected at point of sale.

PERMIT FEES

001-0000-346.56-00

Source: User fees for private events on Town properties.

Basis: Rates are set in direct relationship to the cost of the use. A permit system is used and fees are collected in advance.

*Town of Ocean City Revenue Sources
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ADVERTISING

001-0000-346.57-00

Source: Fees charged for sign advertising at ball fields, inside recreational facilities, and in publications

Basis: Fees are set based on the market value of the advertising provided.

COMMISSIONS

001-0000-346.59-00

Source: Fees paid by vending companies for placement of machines at Northside Park.

Basis: A percentage of sales revenue generated from machines.

DONATIONS

001-0000-346.60-00

Source: Individuals, companies or organizations that donate cash, equipment or land for Town projects or general use.

Basis: Actual cash, cost or market value.

SENIOR CITIZEN MEALS

001-0000-346.62-00

Source: Participant fees for food and beverages served at senior citizen functions, such as the Valentine's Dinner.

Basis: Prices are set to recover the actual cost of the meal. Fees are collected in advance.

MISCELLANEOUS

001-0000-346.64-00

Source: Sales or receipts of small dollar amounts from non-recurring sources, such as copies of documents and specifications, etc.

Basis: Variable.

BEACH PATROL MISCELLANEOUS

001-0000-346.68-00

Source: Registration fees and contributions for Junior Beach Patrol youth programs and beach safety seminars.

Basis: Rates set to recover cost of program.

CORPORATE SPONSORSHIP - EVENTS

001-0000-347.30-00

Source: Payments by beverage franchise and sun care product companies participating in sponsorship of City events or other activities.

Basis: Negotiated.

SALES

Account numbers listed below.

Source: Sales of merchandise such as books, flags, miscellaneous items and reimbursements.

Basis: Cost of product. Price set by the Executive Director.

001-0000-347.19-00 Sales - Public Relations

001-0000-347.65-00 Sales - Other

FINES AND FORFEITURES (001-0000-351.10-00 - 001-0000-355.20-00)

POLICE TOW FINES

001-0000-351.10-00

Legal Citation: Ocean City Code, § 90-229 and 90-235. Amended 8/3/81.

Source: Towing of abandoned vehicles. "Abandoned vehicle" is defined under S 96-4, Article II as "A vehicle that is inoperable and/or is left unattended on public property for more than forty-eight (48) hours, or a vehicle that has remained illegally on public property for more than forty-eight (48) hours, or a vehicle parked on public property which poses an immediate traffic hazard or danger to the public health and safety."

Basis: All expenses of towing and storage on a direct reimbursement basis plus a charge for administrative costs as set by the Council by resolution. Currently the direct cost of \$150 and the administrative cost of \$25 for a total per vehicle of \$175. In addition, mandated storage costs of \$10 for the first day and \$15 for each day thereafter are charged.

PRIVATE TOW FINES

001-0000-351.12-00

Legal Citation: Ocean City Code, § 90-342, Article VI. Amended 6/3/91.

Source: Towing of vehicles parked on private property without the owners' consent.

Basis: "... all towing and storage charges and costs of notice incurred by the Police Department in connection with said impoundment." Currently \$150 for towing costs and \$25 for costs of notice per vehicle. In addition, mandated storage costs of \$10 for the first day and \$15 for each

Town of Ocean City Revenue Sources
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day thereafter are charged. The administrative cost of notice is set by the City Manager on the recommendation of the Police Department.

DOG VIOLATIONS
001-0000-352.10-00

Legal Citation: Ocean City Code, § 6-35. Amended 2/20/78.

Source: Violators of Animal Control Ordinance. Includes allowing unleashed dogs to roam, having unlicensed dogs, not cooperating with Animal Control officers, etc.

Basis: ". . . not less than \$25 nor more than \$250." Each day that the violator remains in violation shall constitute a separate offense. Normally a municipal infraction charge of \$25 is assessed when the animal's owner can be located. Any stray dogs, who have no owner to bill, are picked up and delivered to the Animal Shelter. They then become the responsibility of the volunteer Animal Board, which may set their own charges for any claimants. The Town normally receives no revenue for this service involving stray animals. All rates are set by the Police Department within the guidelines set by the Code.

MUNICIPAL INFRACTIONS
001-0000-352.20-00

Source: Violators of Town of Ocean City municipal ordinances.

Basis: Fines set by Mayor and Council.

FIRE CODE VIOLATIONS
001-0000-353.10-00

Legal Citation: Ocean City Code, § 34-6. Added 5/17/82.

Source: Violators of the Town of Ocean City Fire Code.

Basis: Set by the Code at an amount ". . . of not less than \$25 nor more than \$1000" Within this range, the actual amount is left to the discretion of the Fire Marshal for any given violation. Each 48-hour period that the condition remains in violation constitutes a separate infraction.

FALSE ALARM FINES
001-0000-353.20-00

Legal Citation: Ocean City Code, § 26-55. Amended 12/3/90.

Source: Owners of burglar and/or fire alarms connected to signal panels at the police and/or fire departments.

Basis: If six (6) false alarms occur within one (1) calendar year period (January 1 to December 31) then for the false alarms that occur thereafter in said calendar year, the user will be assessed a

fee of one hundred dollars (\$100.00) for each of the next two (2) false alarms and two hundred (\$200.00) for each additional false alarm thereafter in said calendar year.

PARKING FINES

001-0000-354.10-00

Legal Citation: Ocean City Code, § 90-136, Article 2. Amended 4/19/82.

Source: Persons parking in violation of Town of Ocean City traffic laws.

Basis: Set by the Town Council by ordinance. Fines vary according to violation.

FORFEITED VEHICLES & FUNDS

Account Numbers To Follow

Legal Citation: Ocean City Code, § 90-344, Article VI. Amended 5/21/79.

Source: Auction of unclaimed impounded vehicles; drug related forfeitures.

Basis: Auction price less fines and proceeds claimed by owners. After the Police Department reimburses itself for towing and storage fees, any excess is held for 90 days for the owner of the vehicle and any secured parties. After 90 days, any remaining proceeds revert to the Town. Funds are forfeited to Town by Maryland courts or US Justice Dept. proceedings.

| | |
|--------------------|------------------|
| 001-0000-355.10-00 | Vehicles |
| 001-0000-355.20-00 | Funds and Assets |

OTHER REVENUE (001-0000-361.10-00 - 001-0000-369.90-00)

MISCELLANEOUS

001-0000-361.10-00

Source: Reimbursement of the expense of making copies for bid specifications, records, minutes and minor unanticipated sales.

Basis: At cost.

DONATIONS

001-0000-361.30-00

001-0000-361.30-15 Beautification Committee

Source: Citizens and corporations who give cash and assets to the Town.

Basis: Cash amount or market value of donated asset. Includes Reflections of Life memorial tree at Ocean City Convention Center.

Town of Ocean City Revenue Sources
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INTEREST EARNED ON CASH BALANCES AND PAST DUE ACCOUNTS

Account Numbers Listed Below.

Source: Interest earned from monies invested by the Town in accordance with the Town's Investment Policy. Interest on past due accounts is charged at 1 1/2% per month.

Basis: Determined by prevailing interest rates and available cash.

| | |
|--------------------|----------------------------|
| 001-0000-362.10-00 | Interest on Accounts |
| 001-0000-362.20-00 | Interest on Investments |
| 001-0000-362.30-00 | Gain (Loss) on Investments |

BUILDING RENTAL

001-0000-363.10-00

Source: Various leases of city property and commissions from enterprises operating on municipal property such as the District Court.

Basis: Variable. All leases involve written contracts negotiated by the City Manager and/or the Council with the lessee. Commissions for pay phones on Town property are negotiated, but other Commissions, such as for soft drink/candy machines and the rent on Town properties leased to private enterprises, are set by the Council. Antenna commission represents Town's share of leased use of radio antenna on MD 589 and the town's antenna.

TELEPHONE/COMMUNICATIONS

001-0000-363.20-00

Source: Commissions from telephone companies on long distance calls made from telephones on Town property.

Basis: Negotiated.

COMMISSIONS

001-0000-363.22-00

Source: Vending machines on Town property and other sales.

Basis: Negotiated.

ATM REVENUE

001-0000-363.22-10

Source: Bank ATM machines on Town property

Basis: Bid

RADIO SYSTEM AND ANTENNAS

001-0000-363.25-00

Source: Fee for use of Town 800mhz antenna and radio system by other agencies: Town of Berlin, Worcester County, and Eastern Shore Gas, etc.

Basis: Number of radios and channels used by agency.

SALE - LAND/OTHER ASSETS

Account Numbers Listed Below.

Source: Property owners who purchase Town-owned alleys/land adjacent to their property for their use or value of property transferred to another fund or sale of City equipment or other assets other than vehicles.

Basis: Negotiated price between the purchaser and the Town Council and City Manager or determined by auction.

| | |
|--------------------|------------------------|
| 001-0000-364.10-00 | Land and Right of Ways |
| 001-0000-364.20-00 | Capital Asset Sales |

FUND 510 WATER (510-0000-345.30-00 - 510-0000-369.20-00)

METERED WATER USAGE CHARGES

510-0000-345.30-00

Legal Citation: Ocean City Code, § 94-39.

Source: All water users in the Town of Ocean City.

Basis: Based on demand and flat rates set by the Council by ordinance. Currently \$2.70 per 1,000 gallons per quarterly billing.

FIXTURE CHARGES

510-0000-345.32-00

Legal Citation: Ocean City Code, § 94-39.

Source: All water users in the Town of Ocean City.

Basis: Number of equivalent fixtures in each dwelling and business per the Southern Standard Building Code. Rates per fixture are set by the Council based on operation and capital costs. The rate is currently \$2.90 per fixture per quarterly billing.

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VACANT LOT CHARGES
510-0000-345.33-00

Legal Citation: Ocean City Code, § 94-39.

Source: Property owners to whom the Town's Water System is available.

Basis: Flat fee for each lot at \$17.40 per quarter.

WATER CONNECTION CHARGES
510-0000-345.36-00

Legal Citation: Ocean City Code § 94-32.

Source: New hook-ups to Town water system.

Basis: Rate schedule, based on diameter of connector, set by Council by ordinance.

MISCELLANEOUS SALES AND SERVICES
510-0000-345.38-00

Source: Cut-off and reconnect fees for non-payment. Once cut-off is required, a \$20 fee is added to the outstanding bill. A \$20 fee is also paid to reestablish service during business hours; the after hours fee is \$30. These fees are set by the Water Department, as authorized by Code §102-8.

Charges to contractors who temporarily hook up to Town water through fire hydrants. They are charged \$2.00 per day or \$2.70 per 1000 gallons, the standard consumer rate per Code §102.11 as amended 6/1/87.

Time and materials billed to any individual or contractor who damages the Town water distribution system (normally pipes and hydrants) through accident or negligence. Charges are set by the Water Department based on the actual costs of repair.

INTEREST CHARGES
510-0000-362.10-00

Legal Citation: Ocean City Code, § 94-37.

Source: Water bills are considered a tax and ". . . any such unpaid water taxes shall be collectible in the same manner as municipal taxes are collected. Therefore, the interest rate should be the same as for taxes, and is set by the Council.

Basis: 18% per annum.

INTEREST EARNED ON CASH BALANCES
510-0000-362.20-00

Source: Interest earned from cash reserves invested by the Town in permitted investments and/or the Maryland Local Government Investment Pool.

Basis: Prevailing rates and available cash.

FUND 520 WASTEWATER (520-0000-325.50-00 - 520-0000-363.15-00)

PLUMBING PERMIT
520-0000-325.50-00

Legal Citation: Ordinance 2001-4, Adopted 03/05/01.

Source: A plumbing permit is issued for plumbing installed in new buildings, additions, alterations or repairs in accordance with the Town of Ocean City Plumbing Regulations.

Basis: \$30.00 per commercial fixture with a minimum fee permit of \$90.00. \$15.00 per domestic fixture with a minimum permit fee of \$45.00.

LAB FEES
520-0000-342.10-00

Source: Charges to the water department, other entities, septic system and private water users requiring periodic laboratory testing per State of Maryland regulations.

Basis: Fee determined by type of test.

FIXTURE CHARGES
520-0000-345.32-00

Legal Citation: Ocean City Code, § 94. Set by Ordinance.

Source: All housing units, commercial structures, pool, and users discharging sewerage or have the sewerage treatment available to them in Ocean City.

Basis: Based on number of plumbing fixtures in each unit at a flat, quarterly rate set by the Council. Currently \$7.05 per fixture. Pool = \$35.25 per quarter.

VACANT LOT CHARGE
520-0000-345.33-00

Legal Citation: Ocean City Code, § 94.

Source: Availability charge for vacant lots through out Ocean City.

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Basis: Rate set by the council by ordinance. \$16.50 per lot.

CONNECTION CHARGES
520-0000-345.36-00

Legal Citation: Ocean City Code, § 94-69.

Source: New connections to Town wastewater system.

Basis: Rate schedule is based on diameter of the sewer connection and street width.

MISCELLANEOUS SALES AND SERVICES
520-0000-345.38-00

Source: Charges to customers and contractors for materials and services as required, who damage the collection system or require obstructions to be cleared.

Basis: Actual cost of labor and materials.

SERVICE TO WEST OCEAN CITY
520-0000-345.40-00

Source: Property owners of the West Ocean City Wastewater District whose sewerage is treated at the 64th Street treatment plant and effluent is discharged off Ocean City. Billed annually to Worcester County.

Basis: Contract with the Worcester County Commissioners.

INTEREST - DELINQUENT ACCOUNTS
520-0000-362.10-00

Legal Citation: Ocean City Code, § 94-69. Amended June 5, 1995

Source: All accounts who do not pay their fixture charges within 30 days of the billing date.

Basis: Interest shall accrue on the unpaid balance at a rate of 18% per annum. Such rates and charges and interest thereon shall be considered a lien on the real property served and be collected in the same manner as municipal taxes.

INTEREST EARNED ON INVESTMENTS
520-0000-362.20-00

Source: Interest earned from cash reserves invested by the Town in permitted investments and/or the Maryland Local Government Investment Pool.

Basis: Prevailing rates and available cash.

FUND 530 TRANSPORTATION (530-0000-331.40-00 - 530-0000-362.20-00)

OPERATING GRANTS

Account Numbers Listed Below.

Source: Federal government and State of Maryland. Administered by Maryland Transit Administration.

Basis: Reimbursement based on documentation of operating losses up to grant limit.

| | |
|--------------------|-----------------------------|
| 530-0000-331.40-00 | Federal Bus Operating Grant |
| 530-0000-333.40-00 | State Bus Operating Grant |

CAPITAL GRANTS

Account Numbers Listed Below.

Source: Federal government and State of Maryland.

Basis: Reimbursement for 90% of actual expenses up to grant limit for purchases of capital equipment.

| | |
|--------------------|---------------------------|
| 530-0000-331.45-00 | Federal Bus Capital Grant |
| 530-0000-333.45-00 | State Bus Capital Grant |

AMERICANS WITH DISABILITIES GRANT

530-0000-333.42-00

Source: State-funded Department of Transportation Program administered by the Maryland Transit Administration.

Basis: Town of Ocean City makes quarterly applications for reimbursement to the Maryland Transit Administration (MTA). All costs to provide ADA service are reimbursable to the amount budgeted by the MTA.

BUS REVENUE

530-0000-348.10-00

Source: Fare charged to riders at the municipal bus service who pay when boarding. Exact fare required.

Basis: \$2.00 all day fare. \$1 per day to/from Park & Ride. Set by Council on recommendation of Transportation Department and City Manager. The Maryland Public Service Commission is notified of any service or fare changes.

Town of Ocean City Revenue Sources
December 1, 2009

BUS PASS REVENUE - SENIORS
530-0000-348.11-00

Source: Senior citizens and handicapped individuals who own property or reside within the Municipal limits year round.

Basis: The Mayor and Council have adopted a policy of providing free bus and boardwalk train transportation for senior citizens (persons who have attained the age of sixty) throughout the resort. Interested persons must appear in person at City Hall and apply for the pass. A biannual fee of \$5.00, designed to cover the cost of administering the program, provides a pass good through November 1. This service is also extended to individuals who provide verification of their being handicapped.

BUS PASS REVENUE – DISCOUNT COUPON BOOKS
530-0000-348.12-00

Source: Fare charged to riders of the municipal bus service for a discount coupon book of 20 tickets @ \$15, with each ticket having a face value of 75¢ per ticket. An individual can take advantage of the discounted rate by using one ticket for the Park 'N Ride to Inlet and two tickets for Coastal Highway.

Basis: \$2.00 all day fare.

BOARDWALK TRAIN REVENUE
530-0000-348.15-00

Source: Fares collected from riders of the Boardwalk Train.

Basis: Fare is \$3.00 Sunday-Saturday. Fare rates are set by the City Manager with the consent of the Council. The train is considered a recreational ride rather than public transportation; therefore, fare increases are not subject to review by the Public Service Commission. A punch card is available for \$20 and good for 8 boardings, at a value of \$2.50 per boarding.

BOARDWALK TRAIN ADVERTISING
530-0000-348.17-00

Source: Advertisements on boardwalk trains in video production.

Source: Rates set by City advertising agency.

BUS ADVERTISING REVENUE
530-0000-348.20-00

Source: Advertisements placed on transit buses.

Basis: Rates set by City advertising agency under City contract.

INTEREST ON ACCOUNTS

530-0000-362.20-00

Source: Interest earned from cash reserves invested by the Town in permitted investments and/or the Maryland Local Government Investment Pool.

Basis: Prevailing rates and available cash.

530-00-362.20-0 Interest on Investments

FUND 540 AIRPORT (540-0000-331.20-00 - 540.0000.363.30-00)

FEDERAL GRANTS

540-0000-331.20-00

Source: Federal Aviation Administration.

Basis: Proposals for projects and/or equipment purchases are submitted to the FAA. Those approved are then funded normally for their complete cost. Funding for a given project is normally 90% Federal, 5% State and 5% Local (Town of Ocean City).

STATE GRANTS

540-0000-333.20-00

Source: Maryland State Aviation Administration

Basis: Proposals for projects and/or equipment purchases are submitted to the State Aviation Administration and, if approved, funded.

AUTO PARKING REVENUE

540-0000-344.29-00

Source: Individuals and companies who park automobiles at the Airport for extended periods.

Basis:

| | | | | | |
|----------|---------|----------|----------|--------|----------|
| Weekly | \$15.00 | Monthly | \$ 35.00 | Yearly | \$250.00 |
| 3 Months | \$65.00 | 6 Months | \$125.00 | | |

FUEL AND OIL REVENUE

Account Numbers Listed Below.

Source: Sales of fuel and oil to individuals and companies at the Ocean City Airport.

*Town of Ocean City Revenue Sources
December 1, 2009*

Basis: Cost of the fuel plus \$0.625 or higher depending upon market conditions/competition for 100LL and Jet A. Oil is priced at market cost plus \$0.50. Additional \$0.20 added to 100LL for truck service.

| | |
|--------------------|------------------|
| 540-0000-348.30-00 | Jet Fuel Sales |
| 540-0000-348.33-00 | 100LL Fuel Sales |
| 540-0000-348.36-00 | Motor Oil Sales |

SERVICE CHARGES AND MISCELLANEOUS REVENUE
Account Numbers Listed Below.

Source: Patrons of the Airport who require miscellaneous services on airport property pay a service charge to the airport.

Basis: Rates are set by the Airport Manager and approved by the City Manager.

| | |
|--------------------|--|
| 540-0000-345.05-00 | Disposal Fees (receipt of concrete/rock accepted at airport) |
| 540-0000-345.10-00 | Recycling Sales (sale of crushed concrete from airport property to Town departments for public use) |
| 540-0000-361.10-00 | Miscellaneous |

INTEREST ON ACCOUNTS
540-0000-362.10-00

Source: Customer accounts past due in remitting payment.

Basis: 1 ½% per month.

INTEREST ON INVESTMENTS
540-0000-362.20-00

Source: Interest earned from cash reserves invested by the Town in permitted investments and/or the Maryland Local Government Investment Pool.

Basis: Prevailing rates and available cash.

AIRPORT RENT
Account Numbers Listed Below.

Source: Businesses and airlines renting terminal, office, hangar and counter space at the Airport and land rent to municipal golf course.

Basis: All rentals are confirmed with written leases negotiated between the City Manager and the leasee.

| | |
|--------------------|-------------------------|
| 540-0000-363.10-00 | Building Rental |
| 540-0000-363.12-00 | Maintenance Hangar Rent |
| 540-0000-363.15-00 | Land Rent |

HANGAR RENTAL

540-0000-363.18-00

Source: Individuals and companies storing their aircraft in hangars at the Ocean City Airport.

Basis: Rates by Town Council. Annual leases are in effect each July. Invoices are issued monthly by the Airport manager and the Finance department.

Monthly rates, based on size, are as follows:

| | |
|-------------------------------|-----------|
| 12 T-Hangars..... | \$ 200.00 |
| 16 T-Hangars..... | \$ 235.00 |
| 20 T-Hangars..... | \$ 245.00 |
| 5 T-Hangars | \$ 520.00 |
| 4 T-Hangars | \$ 220.00 |
| 1 T-Hangar | \$ 585.00 |
| 1 Maintenance Hangar | \$ 683.00 |
| 7 Storage Units | \$ 150.00 |
| 3 Corporate Hangar Units..... | \$ 575.00 |

TIE-DOWNS

540-0000-363.13-00

Source: Individuals and companies who temporarily store their aircraft outside at the Ocean City Airport.

Basis: The rates were established by Council Resolution. No leases or written agreements are required. Rates are as follows:

| | | | | | | |
|-----|--------------|------------------|---------------|----------------|---------------|-----------------|
| | <u>Daily</u> | <u>Overnight</u> | <u>Weekly</u> | <u>Monthly</u> | <u>Yearly</u> | <u>6 Months</u> |
| All | \$ 6.00 | \$12.00 | \$30.00 | \$50.00 | \$400.00 | \$200 |

COMMISSIONS

540-0000-363.22-00

Source: Passenger revenue from sightseeing, skydiving and flight training.

Basis: Rate established by Airport Manager, and Mayor and City Council. \$2.00 per paying customer.

*Town of Ocean City Revenue Sources
December 1, 2009*

SIGN RENTAL
540-0000-363.30-00

Source: Route 611 entrance sign which advertises Airport businesses.

Basis: Fixed sign, \$50.00 per month.

INTEREST EARNED
Account Numbers Listed Below.

| | |
|--------------------|-------------------------|
| 540-0000-364.10-00 | Interest on Accounts |
| 540-0000-364.20-00 | Interest on Investments |

FUND 550 MUNICIPAL GOLF COURSE (550-0000-346.40-00-550-0000-362.20-00)

GOLF COURSE SERVICE CHARGES

Source: Fees and service charges for use of Municipal Golf Course facilities and retail sales of food, beverages and clothing.

Basis: Rates are set by Director of Recreation and Parks, and Golf Course Manager based on cost of service and profit margin designated to cover debt service and capital costs and approved by the City Council.

| | |
|--------------------|----------------------|
| 550-0000-346.40-00 | Greens Fees |
| 550-0000-346.42-00 | Cart Rental |
| 550-0000-346.43-00 | Club Rental |
| 550-0000-346.44-00 | Pull Cart Rental |
| 550-0000-346.47-00 | Handicap Computer |
| 550-0000-346.53-00 | Pro Shop Sales |
| 550-0000-346.55-00 | Concessions-Food |
| 550-0000-346.57-00 | Advertising |
| 550-0000-346.61-00 | Concessions-Beverage |
| 550-0000-346.64-00 | Miscellaneous |

INTEREST ON INVESTMENTS

550-0000-362.20-00

Source: Interest earned from reserves invested by the Town in permitted investments and/or the Maryland Local Government Investment Pool.

Basis: Prevailing rates and available cash.

ATM REVENUE

550-0000-363.22-10

Source: Commission received from ATM located in the clubhouse.

Basis: As outlined in bank contract.

FUND 570 CONVENTION CENTER (570-0000-313.20-00 - 570-0000-362.20-00)

PREPARED FOOD AND BEVERAGE TAX

570-0000-313.20-00

Legal Citation: Chapter 641 of the Laws of Maryland of 1995. County Commissioners of Worcester County Bill 95-11.

Town of Ocean City Revenue Sources
December 1, 2009

Source: Tax on sale of food and beverages for consumption on premises of establishments in Ocean City for payment of debt service of Roland E. Powell Convention Center.

Basis: ½% of the taxable price of food and beverage. Collected by Worcester County and remitted monthly to the Town after a nominal deduction to cover the County's administrative cost of collection.

STATE GRANT - CONVENTION CENTER OPERATIONS
570-0000-333.54-00

Legal Citation: State law enacted in 1995.

Source: Maryland Stadium Authority.

Basis: Reimbursement of one-half of operating losses at the Convention Center per contract.

STATE GRANT - CAPITAL GRANT
570-0000-333.55-00

Legal Citation: 1995 State Law.

Source: Maryland Stadium Authority.

Basis: \$50,000 annual payment for capital improvements to maintain the Convention Center.

COUNTY GRANT - VISITORS & CONVENTION BUREAU
570-0000-335.54-00

Legal Citation: Payment in lieu of a tax differential for Town property owners.

Source: Annual grant from Worcester County compliments Ocean City's tourism efforts.

Basis: As approved by the Worcester County Commissioners.

AD SALES
570-0000-347.11-00

Source: Advertising revenue from Convention Center sales publications.

Basis: Rates, based on ad size and publication appearances, are established by the Convention Center Executive Director.

HALL RENTAL

570-0000-347.50-00

Source: Any individual, company or organization renting all or part of the Convention Center from the Town. All renters sign a standard lease form, which may be modified to suit the lessee's requirements.

Basis: A number of standard rates, based on duration and size of rental, are established by the Convention Center Executive Director. The Director negotiates rates for large events or for unusual circumstances.

CITY SPONSORED EVENTS

570-0000-347.51-00

Source: Revenue generated from rental of exhibit space to vendors and general admission fee charge such as the Holiday Shoppers Fair.

Basis: Rates are established by the Convention Center's Executive Director.

FOOD & BEVERAGE CONCESSIONS

570-0000-347.52-00

Source: Commission received from concessionaire given exclusive license to operate at the Convention Center. Agreements are negotiated by the Executive Director.

Basis: % of sales of the Convention Center.

MISCELLANEOUS

570-0000-347.55-00

Source: Reimbursement of expenses associated with co-op opportunities with CVB members. Advertising or share of exhibit space at travel shows.

SERVICE CHARGES

570-0000-347.56-00

Source: Exhibitors & lessees contract with the Convention Center for the rental of equipment and materials necessary for their particular event. Items and services available include utilities, carpeting, decorating, audio/video equipment and table draping. The standard lease is for space, tables and chairs only. Additional charges are for the range of services unique to any given event.

Basis: Rates are set by the Executive Director. When possible, the services required are written into the lease and prepaid by the lessee. Services added at the time of the event are paid as received or billed.

*Town of Ocean City Revenue Sources
December 1, 2009*

MONTHLY LEASED OFFICE SPACE
570-0000-347.60-00

Source: Leased office and storage space at the Convention Center.

Basis: OC Hotel/Motel/Restaurant Association \$834/month plus \$20 per phone.

PARKING FEE
570-0000-347.62-00

Legal Citation: Ocean City Code, § 102-84.2.A. Amended Ordinance 1991-5.

Source: Tour Bus operators who park their buses in the bus parking lot at Convention Center, the only authorized parking site for buses in the Town.

Basis: \$90 for parking per day plus a \$10 permit fee.

SALES - OTHER
570-0000-347.65-00

Source: Dues collected from are businesses for membership in OCCVB.

Basis: Rates are set by the Convention Center's Executive Director.

INTEREST OF INVESTMENTS
570-0000-362.20-00

Source: Interest earned on Convention Center reserve balances for food tax and capital funds.

Basis: Prevailing rates and available cash.

ATM REVENUE
570-0000-363.22-10

Source: Commissions received from SECU ATM located on Convention Center property.

Basis: As outlined in bank contract.

REVENUE BY TYPE

With Actual Receipts for
Fiscal Years 2008, 2009 and the
Current Budget for Fiscal Year 2010



REVENUE BY TYPE - THREE YEAR COMPARISON
FOR FISCAL YEAR 2011

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY-2008 ACTUAL | FY-2009 ACTUAL | FY-2010 ADJUSTED BUDGET |
|-------------------------------|---------------------------|-------------------|-------------------|-------------------------------|
| FUND 001 GENERAL FUND | | | | |
| BASIC 30 PROPERTY TAXES | | | | |
| 001-0000-301.10-00 | REAL PROPERTY | 41,097,477 | 45,647,769 | 41,775,522 |
| 001-0000-301.20-00 | PERSONAL PROPERTY TAX | 202,148 | 212,453 | 200,000 |
| 001-0000-301.30-00 | CORPORATIONS TAX | 1,807,345 | 1,723,142 | 1,650,000 |
| 001-0000-303.10-00 | ABATEMENTS & ADDITIONS | 572,046 | 127,875- | 150,000- |
| 001-0000-305.10-00 | IN LIEU OF TAXES | 65,531 | 42,802 | 54,247 |
| 001-0000-307.00-00 | TAX DISCOUNTS | 188- | 162- | 0 |
| 001-0000-308.10-00 | INTEREST | 7,377 | 33,415- | 0 |
| 001-0000-308.20-00 | PENALTIES/INTEREST | 360,660 | 417,219 | 350,000 |
| | | ----- | ----- | ----- |
| ** | PROPERTY TAXES | 44,112,396 | 47,881,933 | 43,879,769 |
| BASIC 31 SALES AND USE TAXES | | | | |
| 001-0000-311.10-00 | INCOME TAX | 918,144 | 863,318 | 800,000 |
| 001-0000-311.20-00 | HIGHWAY USER TAX | 881,128 | 813,395 | 74,816 |
| 001-0000-311.30-00 | ADMISSIONS TAX | 1,302,455 | 1,218,793 | 1,180,000 |
| 001-0000-313.10-00 | ROOM TAXES | 10,719,678 | 11,016,045 | 10,878,942 |
| 001-0000-317.10-00 | EXCISE TAX TRAILER PARKS | 10,340 | 10,593 | 0 |
| | | ----- | ----- | ----- |
| ** | SALES AND USE TAXES | 13,831,745 | 13,922,144 | 12,933,758 |
| BASIC 32 LICENSES AND PERMITS | | | | |
| 001-0000-321.10-00 | ALCOHOLIC BEVERAGE | 293,625 | 296,625 | 290,000 |
| 001-0000-321.30-00 | PROTECTIVE-NOISE PERMIT | 215,717 | 210,429 | 209,000 |
| 001-0000-321.40-00 | TRADER'S LICENSES | 74,401 | 72,439 | 73,000 |
| 001-0000-321.61-00 | BUSINESS LICENSES | 532,618 | 510,480 | 530,000 |
| 001-0000-321.63-00 | ROOM LICENSES | 1,113,125 | 1,082,154 | 1,065,000 |
| 001-0000-323.05-00 | SITE PLAN REVIEW - STAFF | 64,061 | 36,003 | 15,000 |
| 001-0000-323.11-00 | PUBLIC HEARING - PLANNING | 2,960 | 1,130 | 1,500 |
| 001-0000-323.12-00 | SITE PLAN REVIEW - BOARD | 15,873 | 3,551 | 10,000 |
| 001-0000-323.15-00 | PUBLIC HEARING PORT WARDE | 20,020 | 8,927 | 15,000 |
| 001-0000-323.16-00 | MINOR REVIEW PORT WARDENS | 3,125 | 3,799 | 2,000 |
| 001-0000-323.20-00 | PUBLIC HEARING ZONING APP | 32,360 | 16,111 | 18,000 |
| 001-0000-323.25-00 | HEARING- ADJUST & APPEALS | 468 | 1,290 | 1,500 |
| 001-0000-323.31-00 | BUILDING PERMIT | 685,865 | 590,635 | 450,000 |
| 001-0000-323.32-00 | MOBILE HOME PERMIT | 8,376 | 3,513 | 1,000 |
| 001-0000-323.36-00 | OTHER | 140 | 11,896 | 6,000 |
| 001-0000-323.37-00 | SIGN PERMITS | 11,627 | 16,336 | 18,000 |
| 001-0000-324.10-00 | STORMWATER MGT REVIEW | 5,096 | 3,764 | 4,000 |
| 001-0000-324.11-00 | STORMWATER MGT PERMIT FEE | 3,700 | 2,100 | 0 |
| 001-0000-324.20-00 | CRITICAL AREAS MITIGATION | 25,000 | 0 | 28,078 |
| 001-0000-324.40-00 | STORMWATER MITIGATION | 10,000 | 1,770 | 12,345 |
| 001-0000-324.50-00 | BOARDWALK VEHICLE PERMITS | 710 | 1,380 | 1,500 |
| 001-0000-324.60-00 | EQUIPMENT STAGING PERMIT | 0 | 350 | 0 |
| 001-0000-325.10-00 | CABLE TELEVISION FRANCHIS | 850,493 | 853,483 | 850,000 |
| 001-0000-325.40-00 | VEHICLE FRANCHISE | 101,500 | 80,000 | 80,000 |
| 001-0000-325.60-00 | BUS AND OTHER PERMITS | 1,025 | 1,900 | 1,000 |
| 001-0000-327.10-00 | ANIMAL LICENSE | 975 | 938 | 950 |
| | | ----- | ----- | ----- |

REVENUE BY TYPE - THREE YEAR COMPARISON
FOR FISCAL YEAR 2011

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY-2008 ACTUAL | FY-2009 ACTUAL | FY-2010 ADJUSTED BUDGET |
|------------------------------------|---------------------------|-------------------|-------------------|-------------------------------|
| FUND 001 GENERAL FUND | | | | |
| BASIC 32 LICENSES AND PERMITS | | | | |
| ** | LICENSES AND PERMITS | 4,072,860 | 3,811,003 | 3,682,873 |
| BASIC 33 INTERGOVERNMENTAL REVENUE | | | | |
| 001-0000-331.11-00 | LOCAL AREA BLOCK GRANTS | 8,993 | 14,497 | 99,779 |
| 001-0000-331.18-00 | EMERGENCY MANAGEMENT FEMA | 271,270 | 396,462 | 528,925 |
| 001-0000-331.19-00 | US CUSTOMS SERVICE | 27,573 | 18,988 | 0 |
| 001-0000-331.99-00 | MISCELLANEOUS GRANTS | 193,731 | 46,004 | 13,748 |
| 001-0000-333.10-00 | POLICE AID | 411,500 | 437,494 | 282,196 |
| 001-0000-333.30-00 | STREET AID | 26,363 | 26,363 | 26,363 |
| 001-0000-333.33-00 | STORMWATER MGT/BEACH REPL | 13,315 | 20,858 | 17,134 |
| 001-0000-333.50-00 | PROGRAM OPEN SPACE | 161,931 | 23,648 | 90,000 |
| 001-0000-333.53-00 | TOURISM DEVELOPMENT | 187,500 | 187,500 | 0 |
| 001-0000-333.99-00 | MISCELLANEOUS GRANTS | 69,737 | 60,082 | 33,974 |
| 001-0000-335.10-00 | POLICE AID | 18,506 | 35,283 | 18,500 |
| 001-0000-335.20-00 | AMBULANCE SERVICES | 1,016,221 | 1,055,032 | 1,073,431 |
| 001-0000-335.22-00 | VOLUNTEER FIRE CO GRANT | 211,000 | 124,000 | 125,000 |
| 001-0000-335.30-00 | STREET AID | 116,909 | 116,100 | 0 |
| 001-0000-335.32-00 | IN LIEU OF TAX DIFFERENTI | 350,000 | 2,400,000 | 2,160,000 |
| 001-0000-335.43-00 | BINGO BOARD | 1,878 | 1,877 | 1,900 |
| 001-0000-335.50-00 | RECREATION GRANT | 100,000 | 100,000 | 90,000 |
| 001-0000-335.56-00 | ECONOMIC DEVELOP/TOURISM | 300,000 | 300,000 | 270,000 |
| 001-0000-335.70-00 | O C DEVELOPMENT CORP | 100,000 | 100,000 | 90,000 |
| 001-0000-335.99-00 | MISCELLANEOUS GRANTS | 13,487 | 1,954 | 0 |
| | | ----- | ----- | ----- |
| ** | INTERGOVERNMENTAL REVENUE | 3,599,914 | 5,466,142 | 4,920,950 |
| BASIC 34 SERVICE CHARGES | | | | |
| 001-0000-341.10-00 | LIQUOR BOARD SALES | 226,236 | 136,401 | 199,088 |
| 001-0000-341.15-00 | PASSPORT APPLICATION FEE | 22,274 | 11,444 | 15,000 |
| 001-0000-341.20-00 | SALES - OTHER | 13,026 | 19,925 | 15,000 |
| 001-0000-341.25-00 | COLLECTION FEES/TAX SALE | 17,267 | 20,069 | 7,500 |
| 001-0000-342.12-00 | FINGERPRINTING | 1,466 | 1,650 | 1,400 |
| 001-0000-342.15-00 | RADIO PARTS SALES/LABOR | 9,528 | 9,726 | 9,528 |
| 001-0000-342.20-00 | EMERGENCY MEDICAL SERVICE | 721,242 | 726,009 | 725,000 |
| 001-0000-342.31-00 | SITE PLAN REVIEW - FIRE M | 78,807 | 64,359 | 50,000 |
| 001-0000-342.32-00 | SP REVIEW FEES - FIRE M | 34,955 | 19,111 | 15,000 |
| 001-0000-342.33-00 | INSPECTION FEES - FIRE M | 1,819 | 3,650 | 3,000 |
| 001-0000-342.34-00 | QUALITY ASSURANCE FIRE M | 48,895 | 47,761 | 55,000 |
| 001-0000-342.40-00 | SERVICE CHARGES-POLICE EM | 0 | 32 | 0 |
| 001-0000-343.10-00 | GRASS CUTTING | 2,400 | 1,825 | 2,000 |
| 001-0000-343.30-00 | SERVICE CHARGES (LABOR) | 8,954 | 22,508 | 15,000 |
| 001-0000-344.10-00 | STREET CUT FEES | 5,183 | 5,624 | 6,000 |
| 001-0000-344.15-00 | SIDEWALK INSTALLATION | 37,257 | 23,609 | 27,000 |
| 001-0000-344.20-00 | STREET PARKING METERS | 619,733 | 594,002 | 590,000 |
| 001-0000-344.25-00 | INLET LOT PARKING | 1,577,663 | 1,483,519 | 1,600,000 |
| 001-0000-344.26-00 | PARKING LOT METER REVENUE | 509,284 | 469,550 | 470,000 |
| 001-0000-344.28-00 | RESIDENTIAL PARKING PERMI | 1,420 | 1,369 | 1,400 |
| 001-0000-344.30-00 | BOAT RAMP FEES | 16,355 | 14,870 | 16,500 |

REVENUE BY TYPE - THREE YEAR COMPARISON
FOR FISCAL YEAR 2011

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY-2008 ACTUAL | FY-2009 ACTUAL | FY-2010 ADJUSTED BUDGET |
|--------------------------------|---------------------------|-------------------|-------------------|-------------------------------|
| FUND 001 GENERAL FUND | | | | |
| BASIC 34 SERVICE CHARGES | | | | |
| 001-0000-345.10-00 | RECYCLING SALES | 372,936 | 245,089 | 126,214 |
| 001-0000-345.12-00 | BULK COLLECTION FEE | 23,577 | 24,301 | 35,000 |
| 001-0000-345.14-00 | SOLID WASTE COLLECTION | 51,905 | 72,962 | 60,000 |
| 001-0000-345.20-00 | SALES - OTHER | 20,446 | 10,709 | 13,900 |
| 001-0000-345.20-10 | RECYCLING CONTAINERS | 84,000 | 77,474 | 58,000 |
| 001-0000-346.10-00 | PHOTO FRANCHISE FEES | 709,790 | 709,790 | 710,000 |
| 001-0000-346.12-00 | BEACH STAND FRANCHISE FEE | 603,327 | 621,865 | 611,567 |
| 001-0000-346.30-00 | SUNFEST REVENUE | 380,174 | 417,407 | 440,058 |
| 001-0000-346.32-00 | SPRINGFEST REVENUE | 336,854 | 394,786 | 362,470 |
| 001-0000-346.33-00 | SPECIAL EVENTS REVENUE | 155,870 | 298,700 | 75,000 |
| 001-0000-346.34-00 | ART'S ALIVE IN OC | 100- | 0 | 0 |
| 001-0000-346.36-00 | WINTERFEST | 363,778 | 334,035 | 371,000 |
| 001-0000-346.50-00 | PROGRAM FEES | 687,327 | 700,073 | 678,841 |
| 001-0000-346.54-00 | ADMISSIONS AND RENTALS | 54,806 | 80,180 | 63,000 |
| 001-0000-346.55-00 | CONCESSIONS | 63,689 | 53,073 | 57,200 |
| 001-0000-346.56-00 | PRIVATE EVENT FEES | 11,319 | 14,708 | 14,000 |
| 001-0000-346.57-00 | ADVERTISING | 5,500 | 2,700 | 6,100 |
| 001-0000-346.59-00 | COMMISSIONS | 452 | 0 | 225 |
| 001-0000-346.60-00 | DONATIONS | 661 | 5,551 | 3,000 |
| 001-0000-346.62-00 | SENIOR CITIZEN MEALS | 9,553 | 8,595 | 8,800 |
| 001-0000-346.64-00 | MISCELLANEOUS | 20 | 16 | 75 |
| 001-0000-346.68-00 | BEACH PATROL MISC | 15,972 | 17,107 | 17,496 |
| 001-0000-347.11-00 | AD SALES | 111,809 | 113,840 | 0 |
| 001-0000-347.18-00 | MAILING FEES | 20,705 | 24,986 | 0 |
| 001-0000-347.19-00 | SALES - PUBLIC RELATIONS | 1,420 | 1,383 | 1,300 |
| 001-0000-347.30-00 | CORPORATE SPONSORSHIPS | 80,500 | 90,000 | 80,000 |
| 001-0000-347.65-00 | SALES OTHER | 925 | 410 | 0 |
| | | ----- | ----- | ----- |
| ** | SERVICE CHARGES | 8,120,979 | 7,996,753 | 7,616,662 |
| BASIC 35 FINES AND FORFEITURES | | | | |
| 001-0000-351.10-00 | POLICE TOW FINE | 171,990 | 136,785 | 150,000 |
| 001-0000-351.12-00 | PRIVATE TOW FINES | 69,820 | 93,350 | 85,000 |
| 001-0000-352.10-00 | DOG VIOLATIONS | 875 | 0 | 400 |
| 001-0000-352.20-00 | MUNICIPAL INFRACTIONS | 30,660 | 33,177 | 50,000 |
| 001-0000-353.20-00 | FALSE ALARM FINES | 8,898 | 7,000 | 10,000 |
| 001-0000-354.10-00 | PARKING FINES | 280,940 | 291,492 | 295,000 |
| 001-0000-355.10-00 | VEHICLES | 52,229 | 28,325 | 30,000 |
| 001-0000-355.20-00 | FUNDS AND ASSETS | 17,142 | 22,302 | 15,000 |
| | | ----- | ----- | ----- |
| ** | FINES AND FORFEITURES | 632,554 | 612,431 | 635,400 |
| BASIC 36 OTHER REVENUE | | | | |
| 001-0000-361.10-00 | MISCELLANEOUS | 94,494 | 70,785 | 52,700 |
| 001-0000-361.30-00 | DONATIONS | 180,203 | 147,421 | 253,772 |
| 001-0000-361.30-15 | BEAUTIFICATION COMMITTEE | 3,370 | 5,765 | 52,336 |
| 001-0000-362.10-00 | INTEREST ON ACCOUNTS | 7,611 | 6,704 | 7,500 |
| 001-0000-362.20-00 | INTEREST ON INVESTMENTS | 905,776 | 453,740 | 335,930 |

REVENUE BY TYPE - THREE YEAR COMPARISON
FOR FISCAL YEAR 2011

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY-2008 ACTUAL | FY-2009 ACTUAL | FY-2010 ADJUSTED BUDGET |
|----------------------------------|---------------------------|-------------------|-------------------|-------------------------------|
| FUND 001 GENERAL FUND | | | | |
| BASIC 36 OTHER REVENUE | | | | |
| 001-0000-362.30-00 | GAIN(LOSS) ON INVESTMENTS | 0 | 33,711 | 0 |
| 001-0000-363.10-00 | BUILDING RENTAL | 185,393 | 186,253 | 182,004 |
| 001-0000-363.20-00 | TELEPHONE/COMMUNICATIONS | 226 | 469 | 500 |
| 001-0000-363.22-00 | COMMISSIONS | 11,919 | 10,980 | 11,000 |
| 001-0000-363.22-10 | ATM REVENUE | 14,098 | 11,128 | 10,670 |
| 001-0000-363.25-00 | RADIO SYSTEM & ANTENNAS | 57,028 | 145,836 | 60,000 |
| 001-0000-364.20-00 | CAPITAL ASSET SALES | 2,513- | 0 | 0 |
| 001-0000-365.50-00 | CAPACITY / IMPACT FEE | 29,046 | 31,323 | 0 |
| 001-0000-369.90-00 | DISCOUNTS TAKEN | 4,920 | 4,085 | 0 |
| | | ----- | ----- | ----- |
| ** | OTHER REVENUE | 1,491,571 | 1,108,200 | 966,412 |
| BASIC 39 OTHER FINANCING SOURCES | | | | |
| 001-0000-391.10-00 | WATER CONTRIBUTION | 549,715 | 563,988 | 600,585 |
| 001-0000-391.12-00 | WASTEWATER CONTRIBUTION | 573,680 | 611,025 | 667,389 |
| 001-0000-391.14-00 | TRANSPORTATION CONTRIBUTI | 386,340 | 445,014 | 424,018 |
| 001-0000-391.16-00 | AIRPORT CONTRIBUTION | 59,316 | 73,583 | 83,021 |
| 001-0000-391.20-00 | GOLF CONTRIBUTION | 108,921 | 121,544 | 99,047 |
| 001-0000-391.30-00 | CONVENTION CENTER | 171,502 | 197,983 | 170,787 |
| 001-0000-391.41-00 | IT CONTRIBUTION | 51,269 | 59,689 | 60,800 |
| 001-0000-391.43-00 | SERVICE CENTER CONTRIBUTI | 138,410 | 143,250 | 169,112 |
| 001-0000-391.45-00 | VEHICLE EQUIPMENT CONTRIB | 94,003 | 73,703 | 678,451 |
| 001-0000-391.47-00 | RISK MGT CONTRIBUTION | 78,712 | 85,570 | 77,795 |
| 001-0000-395.10-00 | PRIOR YEAR RESERVES | 0 | 0 | 1,692,590 |
| | | ----- | ----- | ----- |
| ** | OTHER FINANCING SOURCES | 2,211,868 | 2,375,349 | 4,723,595 |
| *** | GENERAL FUND | 78,073,887 | 83,173,955 | 79,359,419 |

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REVENUE BY TYPE - THREE YEAR COMPARISON
 FOR FISCAL YEAR 2011

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY-2008 ACTUAL | FY-2009 ACTUAL | FY-2010 ADJUSTED BUDGET |
|-----------------------------------|---------------------------|-------------------|-------------------|-------------------------------|
| FUND 310 GENERAL CAPITAL PROJECTS | | | | |
| BASIC 34 SERVICE CHARGES | | | | |
| 310-0000-344.15-00 | SIDEWALK INSTALLATION | 13,314 | 3,464 | 0 |
| 310-0000-344.25-00 | INLET LOT PARKING | 306,038 | 289,304 | 1,090,967 |
| | | ----- | ----- | ----- |
| ** | SERVICE CHARGES | 319,352 | 292,768 | 1,090,967 |
| BASIC 36 OTHER REVENUE | | | | |
| 310-0000-362.20-00 | INTEREST ON INVESTMENTS | 131,216 | 51,606 | 119,982 |
| 310-0000-369.90-00 | DISCOUNTS TAKEN | 626 | 575 | 0 |
| | | ----- | ----- | ----- |
| ** | OTHER REVENUE | 131,842 | 52,181 | 119,982 |
| BASIC 39 OTHER FINANCING SOURCES | | | | |
| 310-0000-391.01-00 | GENERAL FUND CONTRIBUTION | 2,064,944 | 874,016 | 410,711 |
| 310-0000-393.10-00 | BOND ISSUANCE | 5,324,360 | 0 | 131,203 |
| | | ----- | ----- | ----- |
| ** | OTHER FINANCING SOURCES | 7,389,304 | 874,016 | 541,914 |
| *** | GENERAL CAPITAL PROJECTS | 7,840,498 | 1,218,965 | 1,752,863 |

REVENUE BY TYPE - THREE YEAR COMPARISON
FOR FISCAL YEAR 2011

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY-2008 ACTUAL | FY-2009 ACTUAL | FY-2010 ADJUSTED BUDGET |
|----------------------------------|---------------------------|-------------------|-------------------|-------------------------------|
| FUND 510 WATER FUND | | | | |
| BASIC 34 SERVICE CHARGES | | | | |
| 510-0000-345.30-00 | METERED USAGE CHARGES | 3,110,025 | 2,992,046 | 3,082,181 |
| 510-0000-345.32-00 | FIXTURE CHARGES | 3,558,316 | 3,875,936 | 3,918,282 |
| 510-0000-345.33-00 | VACANT LOT CHARGE | 33,402 | 34,518 | 34,034 |
| 510-0000-345.36-00 | CONNECTION FEE | 410,160 | 228,285 | 244,369 |
| 510-0000-345.38-00 | SALES-MATERIALS & SERVICE | 18,639 | 41,349 | 18,000 |
| | | ----- | ----- | ----- |
| ** | SERVICE CHARGES | 7,130,542 | 7,172,134 | 7,296,866 |
| BASIC 36 OTHER REVENUE | | | | |
| 510-0000-361.10-00 | MISCELLANEOUS | 0 | 1,236 | 0 |
| 510-0000-362.10-00 | INTEREST ON ACCOUNTS | 20,812 | 30,636 | 20,000 |
| 510-0000-362.20-00 | INTEREST ON INVESTMENTS | 162,429 | 59,357 | 80,000 |
| 510-0000-365.50-00 | CAPACITY / IMPACT FEE | 149,551 | 108,380 | 79,200 |
| 510-0000-369.90-00 | DISCOUNTS TAKEN | 248 | 157 | 0 |
| | | ----- | ----- | ----- |
| ** | OTHER REVENUE | 333,040 | 199,766 | 179,200 |
| BASIC 39 OTHER FINANCING SOURCES | | | | |
| 510-0000-395.10-00 | PRIOR YEAR RESERVES | 0 | 0 | 83,520 |
| | | ----- | ----- | ----- |
| ** | OTHER FINANCING SOURCES | 0 | 0 | 83,520 |
| *** | WATER FUND | 7,463,582 | 7,371,900 | 7,559,586 |

REVENUE BY TYPE - THREE YEAR COMPARISON
FOR FISCAL YEAR 2011

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY-2008 ACTUAL | FY-2009 ACTUAL | FY-2010 ADJUSTED BUDGET |
|----------------------------------|---------------------------|-------------------|-------------------|-------------------------------|
| FUND 520 WASTEWATER FUND | | | | |
| BASIC 32 LICENSES AND PERMITS | | | | |
| 520-0000-325.50-00 | PLUMBING PERMIT | 42,776 | 47,975 | 55,000 |
| | | ----- | ----- | ----- |
| ** | LICENSES AND PERMITS | 42,776 | 47,975 | 55,000 |
| BASIC 34 SERVICE CHARGES | | | | |
| 520-0000-342.10-00 | LAB FEES | 79,131 | 84,421 | 94,504 |
| 520-0000-345.32-00 | FIXTURE CHARGES | 8,869,344 | 9,466,058 | 9,509,843 |
| 520-0000-345.33-00 | VACANT LOT CHARGE | 32,097 | 32,725 | 32,274 |
| 520-0000-345.36-00 | CONNECTION FEE | 38,957 | 23,178 | 10,500 |
| 520-0000-345.38-00 | SALES-MATERIALS & SERVICE | 1,032 | 2,007 | 7,200 |
| 520-0000-345.40-00 | SERVICE OUTSIDE CITY /WOC | 642,545 | 586,455 | 642,056 |
| | | ----- | ----- | ----- |
| ** | SERVICE CHARGES | 9,663,106 | 10,194,844 | 10,296,377 |
| BASIC 36 OTHER REVENUE | | | | |
| 520-0000-362.10-00 | INTEREST ON ACCOUNTS | 27,096 | 30,803 | 25,000 |
| 520-0000-362.20-00 | INTEREST ON INVESTMENTS | 303,457 | 90,028 | 125,000 |
| 520-0000-363.15-00 | LAND RENT | 0 | 0 | 5,000 |
| 520-0000-364.20-00 | CAPITAL ASSET SALES | 7,579 | 11,577 | 0 |
| 520-0000-365.50-00 | CAPACITY / IMPACT FEE | 421,425 | 379,647 | 138,600 |
| 520-0000-369.90-00 | DISCOUNTS TAKEN | 660 | 555 | 0 |
| | | ----- | ----- | ----- |
| ** | OTHER REVENUE | 760,217 | 489,456 | 293,600 |
| BASIC 39 OTHER FINANCING SOURCES | | | | |
| 520-0000-395.10-00 | PRIOR YEAR RESERVES | 0 | 0 | 386,315 |
| | | ----- | ----- | ----- |
| ** | OTHER FINANCING SOURCES | 0 | 0 | 386,315 |
| *** | WASTEWATER FUND | 10,466,099 | 10,732,275 | 11,031,292 |

REVENUE BY TYPE - THREE YEAR COMPARISON
FOR FISCAL YEAR 2011

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY-2008 ACTUAL | FY-2009 ACTUAL | FY-2010 ADJUSTED BUDGET |
|------------------------------------|---------------------------|-------------------|-------------------|-------------------------------|
| FUND 530 TRANSPORTATION FUND | | | | |
| BASIC 33 INTERGOVERNMENTAL REVENUE | | | | |
| 530-0000-331.40-00 | TRANSPORTATION OPERATING | 411,362 | 715,782 | 411,362 |
| 530-0000-331.45-00 | TRANSPORTATION CAPITAL | 43,979 | 44,264 | 1,079,419 |
| 530-0000-333.40-00 | TRANSPORTATION OPERATING | 304,420 | 0 | 304,420 |
| 530-0000-333.42-00 | ADA | 110,000 | 110,000 | 110,000 |
| 530-0000-333.45-00 | TRANSPORTATION CAPITAL | 58,853 | 5,533 | 61,053 |
| 530-0000-333.99-00 | MISCELLANEOUS GRANTS | 456 | 280- | 0 |
| | | ----- | ----- | ----- |
| ** | INTERGOVERNMENTAL REVENUE | 929,070 | 875,299 | 1,966,254 |
| BASIC 34 SERVICE CHARGES | | | | |
| 530-0000-348.10-00 | BUS PASSENGER REVENUE | 2,039,880 | 1,990,448 | 1,990,000 |
| 530-0000-348.11-00 | SENIOR CITIZEN BUS PASSES | 17,669 | 10,311 | 20,000 |
| 530-0000-348.12-00 | BUS PASS REVENUE | 300,638 | 242,274 | 237,600 |
| 530-0000-348.15-00 | BOARDWALK TRAIN REVENUE | 1,042,842 | 1,019,726 | 973,000 |
| 530-0000-348.17-00 | TRAIN ADVERTISING | 0 | 0 | 30,000 |
| 530-0000-348.20-00 | BUS ADVERTISING | 197,235 | 153,919 | 160,000 |
| 530-0000-348.38-00 | SERVICE CHARGES | 7,037 | 22,501 | 0 |
| 530-0000-348.39-00 | MISCELLANEOUS REVENUE | 13 | 13- | 0 |
| | | ----- | ----- | ----- |
| ** | SERVICE CHARGES | 3,605,314 | 3,439,166 | 3,410,600 |
| BASIC 36 OTHER REVENUE | | | | |
| 530-0000-362.20-00 | INTEREST ON INVESTMENTS | 9,752 | 1,333 | 4,000 |
| 530-0000-369.90-00 | DISCOUNTS TAKEN | 149 | 51 | 0 |
| | | ----- | ----- | ----- |
| ** | OTHER REVENUE | 9,901 | 1,384 | 4,000 |
| BASIC 39 OTHER FINANCING SOURCES | | | | |
| 530-0000-391.01-00 | GENERAL FUND CONTRIBUTION | 2,572,506 | 2,901,115 | 2,507,838 |
| 530-0000-395.10-00 | PRIOR YEAR RESERVES | 0 | 0 | 59,003 |
| | | ----- | ----- | ----- |
| ** | OTHER FINANCING SOURCES | 2,572,506 | 2,901,115 | 2,566,841 |
| *** | TRANSPORTATION FUND | 7,116,791 | 7,216,964 | 7,947,695 |

REVENUE BY TYPE - THREE YEAR COMPARISON
FOR FISCAL YEAR 2011

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY-2008 ACTUAL | FY-2009 ACTUAL | FY-2010 ADJUSTED BUDGET |
|------------------------------------|---------------------------|-------------------|-------------------|-------------------------------|
| FUND 540 AIRPORT FUND | | | | |
| BASIC 33 INTERGOVERNMENTAL REVENUE | | | | |
| 540-0000-331.20-00 | AIRPORT DEVELOPMENT | 1,580,340 | 129,801 | 3,374,410 |
| 540-0000-333.20-00 | AIRPORT DEVELOPMENT | 31,850 | 38,660 | 188,368 |
| | | ----- | ----- | ----- |
| ** | INTERGOVERNMENTAL REVENUE | 1,612,190 | 168,461 | 3,562,778 |
| BASIC 34 SERVICE CHARGES | | | | |
| 540-0000-344.29-00 | AIRPORT PARKING LOT RENT | 7,975 | 7,030 | 8,200 |
| 540-0000-345.05-00 | DISPOSAL FEES | 100,185 | 93,348 | 22,500 |
| 540-0000-345.10-00 | RECYCLING SALES | 93,005 | 161,114 | 45,000 |
| 540-0000-348.30-00 | JET FUEL SALES | 184,766 | 172,661 | 190,000 |
| 540-0000-348.33-00 | 100LL FUEL SALES | 404,619 | 421,892 | 447,600 |
| 540-0000-348.36-00 | MOTOR OIL/PLANE SUPPLIES | 864 | 1,188 | 1,200 |
| | | ----- | ----- | ----- |
| ** | SERVICE CHARGES | 791,414 | 857,233 | 714,500 |
| BASIC 36 OTHER REVENUE | | | | |
| 540-0000-361.10-00 | MISCELLANEOUS | 475 | 3,943 | 490 |
| 540-0000-362.10-00 | INTEREST ON ACCOUNTS | 1 | 58 | 0 |
| 540-0000-362.20-00 | INTEREST ON INVESTMENTS | 1,359 | 551 | 0 |
| 540-0000-363.10-00 | BUILDING RENTAL | 21,765 | 24,220 | 23,880 |
| 540-0000-363.12-00 | MAINTENANCE HANGAR RENT | 12,900 | 13,180 | 13,020 |
| 540-0000-363.13-00 | TIE-DOWN REVENUE | 8,965 | 14,927 | 12,000 |
| 540-0000-363.15-00 | LAND RENT | 1,200 | 1,200 | 3,600 |
| 540-0000-363.18-00 | T-HANGAR RENTAL | 197,635 | 215,065 | 218,160 |
| 540-0000-363.22-00 | COMMISSIONS | 1,540 | 6,730 | 4,025 |
| 540-0000-363.22-10 | ATM REVENUE | 44 | 78 | 300 |
| 540-0000-363.30-00 | SIGN RENTAL | 2,400 | 2,700 | 2,700 |
| 540-0000-369.90-00 | DISCOUNTS TAKEN | 284 | 54 | 0 |
| | | ----- | ----- | ----- |
| ** | OTHER REVENUE | 248,568 | 282,706 | 278,175 |
| BASIC 39 OTHER FINANCING SOURCES | | | | |
| 540-0000-391.01-00 | GENERAL FUND CONTRIBUTION | 481,320 | 254,229 | 464,399 |
| 540-0000-395.10-00 | PRIOR YEAR RESERVES | 0 | 0 | 13,593 |
| | | ----- | ----- | ----- |
| ** | OTHER FINANCING SOURCES | 481,320 | 254,229 | 477,992 |
| *** | AIRPORT FUND | 3,133,492 | 1,562,629 | 5,033,445 |

REVENUE BY TYPE - THREE YEAR COMPARISON
FOR FISCAL YEAR 2011

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY-2008 ACTUAL | FY-2009 ACTUAL | FY-2010 ADJUSTED BUDGET |
|----------------------------------|-------------------------|-------------------|-------------------|-------------------------------|
| FUND 550 GOLF COURSE FUND | | | | |
| BASIC 31 SALES AND USE TAXES | | | | |
| 550-0000-311.30-00 | ADMISSIONS TAX | 0 | 0 | 45,000 |
| ----- | | | | |
| ** | SALES AND USE TAXES | 0 | 0 | 45,000 |
| BASIC 34 SERVICE CHARGES | | | | |
| 550-0000-346.40-00 | GREENS FEES | 1,186,489 | 1,164,654 | 1,337,302 |
| 550-0000-346.42-00 | CART RENTAL | 432,614 | 398,671 | 480,585 |
| 550-0000-346.43-00 | CLUB RENTAL | 4,705 | 5,551 | 6,623 |
| 550-0000-346.44-00 | PULL CART RENT | 147 | 28 | 500 |
| 550-0000-346.47-00 | HANDICAP COMPUTER | 3,890 | 2,940 | 3,800 |
| 550-0000-346.53-00 | PRO SHOP SALES | 150,813 | 152,057 | 174,822 |
| 550-0000-346.55-00 | CONCESSIONS | 171,655 | 182,280 | 193,640 |
| 550-0000-346.57-00 | ADVERTISING | 0 | 0 | 12,000 |
| 550-0000-346.61-00 | BEVERAGES | 96,976 | 105,386 | 113,756 |
| 550-0000-346.64-00 | MISCELLANEOUS | 5,557 | 3,775 | 0 |
| 550-0000-347.30-00 | CORPORATE SPONSORSHIPS | 0 | 0 | 30,000 |
| ----- | | | | |
| ** | SERVICE CHARGES | 2,052,846 | 2,015,342 | 2,353,028 |
| BASIC 36 OTHER REVENUE | | | | |
| 550-0000-362.20-00 | INTEREST ON INVESTMENTS | 5,600 | 0 | 2,000 |
| 550-0000-363.15-00 | LAND RENT | 0 | 0 | 3,600 |
| 550-0000-363.22-10 | ATM REVENUE | 57 | 110 | 0 |
| 550-0000-369.90-00 | DISCOUNTS TAKEN | 2,490 | 2,535 | 0 |
| ----- | | | | |
| ** | OTHER REVENUE | 8,147 | 2,645 | 5,600 |
| BASIC 39 OTHER FINANCING SOURCES | | | | |
| 550-0000-391.01-50 | ADVANCE FROM GEN'L FUND | 238,995 | 0 | 0 |
| 550-0000-395.10-00 | PRIOR YEAR RESERVES | 0 | 0 | 6,828 |
| ----- | | | | |
| ** | OTHER FINANCING SOURCES | 238,995 | 0 | 6,828 |
| *** | GOLF COURSE FUND | 2,299,988 | 2,017,987 | 2,410,456 |

REVENUE BY TYPE -- THREE YEAR COMPARISON
FOR FISCAL YEAR 2011

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | FY-2008 ACTUAL | FY-2009 ACTUAL | FY-2010 ADJUSTED BUDGET |
|------------------------------------|---------------------------|-------------------|-------------------|-------------------------------|
| FUND 570 CONVENTION CENTER | | | | |
| BASIC 31 SALES AND USE TAXES | | | | |
| 570-0000-313.20-00 | FOOD & BEVERAGE TAX | 2,118,990 | 1,961,315 | 1,102,212 |
| ** SALES AND USE TAXES | | 2,118,990 | 1,961,315 | 1,102,212 |
| BASIC 33 INTERGOVERNMENTAL REVENUE | | | | |
| 570-0000-333.54-00 | CONVENTION CTR OPERATIONS | 1,610,888 | 1,703,108 | 1,514,569 |
| 570-0000-333.55-00 | CAPITAL GRANT | 50,000 | 50,000 | 50,000 |
| 570-0000-335.54-00 | VISITORS & CONVENTION BUR | 50,000 | 50,000 | 45,000 |
| ** INTERGOVERNMENTAL REVENUE | | 1,710,888 | 1,803,108 | 1,609,569 |
| BASIC 34 SERVICE CHARGES | | | | |
| 570-0000-347.50-00 | HALL RENTAL | 724,279 | 794,228 | 800,000 |
| 570-0000-347.51-00 | CITY SPONSORED EVENTS | 100,046 | 91,826 | 102,200 |
| 570-0000-347.52-00 | FOOD & BEV CONCESSIONS | 344,362 | 342,140 | 395,000 |
| 570-0000-347.55-00 | MISCELLANEOUS | 4,165 | 12,090 | 0 |
| 570-0000-347.56-00 | SERVICE CHARGES | 353,246 | 343,148 | 380,000 |
| 570-0000-347.60-00 | MONTHLY LEASE REVENUE | 16,742 | 16,630 | 19,300 |
| 570-0000-347.62-00 | PARKING FEE | 1,410 | 1,160 | 0 |
| 570-0000-347.65-00 | SALES OTHER | 79,087 | 75,029 | 75,000 |
| ** SERVICE CHARGES | | 1,623,337 | 1,676,251 | 1,771,500 |
| BASIC 36 OTHER REVENUE | | | | |
| 570-0000-362.20-00 | INTEREST ON INVESTMENTS | 390,607 | 363,564 | 125,000 |
| 570-0000-362.30-00 | GAIN(LOSS) ON INVESTMENTS | 958- | 104,663- | 0 |
| 570-0000-363.22-10 | ATM REVENUE | 13,500 | 14,400 | 15,000 |
| 570-0000-369.90-00 | DISCOUNTS TAKEN | 2,092 | 1,199 | 0 |
| ** OTHER REVENUE | | 405,241 | 274,500 | 140,000 |
| BASIC 39 OTHER FINANCING SOURCES | | | | |
| 570-0000-391.01-00 | GENERAL FUND CONTRIBUTION | 1,693,669 | 1,740,022 | 1,574,161 |
| 570-0000-395.10-00 | PRIOR YEAR RESERVES | 0 | 0 | 50,712 |
| ** OTHER FINANCING SOURCES | | 1,693,669 | 1,740,022 | 1,624,873 |
| *** | CONVENTION CENTER | 7,552,125 | 7,455,196 | 6,248,154 |