

## Budget Summary for Fiscal Year 2013-14 - All Funds By Category

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Budget	% of Total	% Change from 2012-13
<b>BEGINNING BALANCE</b>	\$ 674,862,004	678,773,852	781,850,008	787,060,870		
<b>REVENUES/SOURCES</b>						
Ad Valorem Taxes	51,298,897	51,146,233	51,127,729	53,148,842	15.0%	4.0%
General Sales & Use Taxes	4,913,559	5,006,882	4,922,158	4,983,079	1.4%	1.2%
Public Service Taxes	10,832,358	11,159,960	11,552,705	11,984,899	3.4%	3.7%
Communication Services Tax	7,359,807	7,549,654	7,518,111	7,304,959	2.1%	(2.8%)
Local Business Tax	3,045,727	3,166,530	3,108,000	3,239,000	0.9%	4.2%
Franchise Fees	14,959,851	14,594,290	15,552,005	16,357,683	4.6%	5.2%
Building Permits	467,880	452,371	339,366	354,800	0.1%	4.5%
Intergovernmental Revenue	19,741,206	18,286,204	21,068,364	16,033,155	4.5%	(23.9%)
Special Assessments	20,633,100	20,758,230	20,146,021	21,847,710	6.2%	8.4%
Charges for Services	46,213,341	45,295,176	48,839,013	50,736,035	14.3%	3.9%
Other Licenses, Fees & Permit	-	800	200	3,500	-	1650.0%
Water/Sewer Charges	40,303,087	40,979,471	41,740,000	46,653,100	13.2%	11.8%
Fines & Forfeitures	2,117,331	2,829,174	983,954	1,025,053	0.3%	4.2%
Investment Income	(8,616,452)	84,404,223	45,918,733	48,389,512	13.6%	5.4%
Miscellaneous Revenues	45,038,764	45,397,755	47,703,474	48,260,994	13.6%	1.2%
Rents & Royalties	23,952,849	22,086,701	24,155,673	23,688,533	6.7%	(1.9%)
Capital Lease Proceeds	-	-	590,327	-	-	(100.0%)
Water/Sewer Connection	814,432	943,627	550,000	625,000	0.2%	13.6%
Capital Contributed from Deve	580,229	874,122	-	-	-	-
<b>Total Revenues</b>	283,655,966	374,931,403	345,815,833	354,635,854	100.0%	2.6%
<b>EXPENDITURES/USES</b>						
General Government Service	72,785,944	66,753,457	97,680,388	92,755,499	29.2%	(5.0%)
Public Safety	94,158,393	94,003,191	102,854,974	102,055,908	32.2%	(0.8%)
Physical Environment	2,472,940	2,440,033	8,856,969	10,273,331	3.2%	16.0%
Transportation	6,569,318	6,597,525	12,920,558	5,919,700	1.9%	(54.2%)
Economic Environment	10,659,736	10,164,667	13,126,245	8,542,186	2.7%	(34.9%)
Human Services	6,603,358	6,175,854	7,243,097	7,139,224	2.2%	(1.4%)
Culture-Recreation	17,970,738	13,498,021	19,389,681	8,595,329	2.7%	(55.7%)
Debt Service	26,831,803	26,724,859	26,619,977	26,685,611	8.4%	0.2%
Water Utility Services	4,596,991	4,900,978	7,122,181	6,591,058	2.1%	(7.5%)
Sewer-Wastewater Services	11,947,362	12,568,023	22,960,392	26,194,033	8.3%	14.1%
Utility Administration	24,277,496	26,980,667	21,409,625	22,592,662	7.1%	5.5%
<b>Total Expenditures/Uses</b>	278,874,078	270,807,275	340,184,087	317,344,541	100.0%	(6.7%)
Excess (Deficit) Revenues over Expenditures	4,781,888	104,124,129	5,631,746	37,291,313		
Transfers Out	(9,446,652)	(2,769,331)	(1,600,248)	(1,613,918)		
Transfers In	8,576,612	1,721,358	1,179,364	832,071		
<b>ENDING BALANCE</b>	\$ 678,773,852	781,850,008	787,060,870	823,570,336		

**Notes:**

The fund balance of all funds during Fiscal Year 2010-11 increased by \$3.9 million due primarily to funding actuarially the Other Post Employment Benefits.

The Fiscal Year 2011-12 ending fund balance increased by \$103.1 million. This is attributable in large part to operating surpluses of \$12.8 million in the General Fund, \$16.5 million in the General Pension Fund, \$57.4 million in the Fire & Police Pension Fund, and \$8.6 million in the OPEB Fund.

Fiscal Year 2012-13 has an estimated surplus of \$5.2 million. This is mainly due to a \$45.1 million surplus related to pension and OPEB funds that are partially offset by operating deficits in the General Fund (\$4.4 million), Municipal Construction (\$24.3 million), and the Utility Fund (\$9.1 million). The General Fund unassigned fund balance accounts for \$33.9 million of the final ending balance.

The estimated surplus for Fiscal Year 2013-14 is \$36.5 million, largely due to a \$45.4 million surplus related to pension and OPEB funds that are partially offset by operating deficits in the General Fund (\$1.6 million) and the Utility Fund (\$7.7 million). The General Fund unassigned fund balance accounts for \$32.3 million of the projected ending balance.