

Budget Summary for Fiscal Year 2012-13 - All Funds By Category

	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Budget	% of Total	% Change from 2011-12
BEGINNING BALANCE	\$ 628,647,451	674,862,004	678,773,852	678,600,297		
REVENUES/SOURCES						
Ad Valorem Taxes	52,706,820	51,298,897	50,857,319	51,127,729	15.1%	0.5%
General Sales & Use Taxes	4,970,696	4,913,559	5,101,000	4,922,158	1.5%	(3.5%)
Public Service Taxes	10,710,284	10,832,358	11,081,007	11,552,705	3.4%	4.3%
Communication Services Tax	7,748,084	7,359,807	7,252,743	7,518,111	2.2%	3.7%
Local Business Tax	3,191,395	3,045,727	3,191,000	3,108,000	0.9%	(2.6%)
Franchise Fees	14,712,823	14,959,851	14,669,424	15,173,005	4.5%	3.4%
Building Permits	304,070	467,880	293,500	339,366	0.1%	15.6%
Intergovernmental Revenue	21,664,049	19,741,206	23,053,775	14,775,882	4.4%	(35.9%)
Special Assessments	21,015,296	20,633,100	20,156,035	20,146,021	6.0%	-
Charges for Services	43,237,143	46,213,341	55,224,886	48,765,643	14.4%	(11.7%)
Other Licenses, Fees & Permit	-	-	200	200	-	-
Water/Sewer Charges	36,150,822	40,303,087	41,511,584	41,740,000	12.3%	0.6%
Fines & Forfeitures	1,879,569	2,117,331	1,550,438	983,954	0.3%	(36.5%)
Investment Income	34,974,996	(8,616,452)	45,323,821	45,918,573	13.6%	1.3%
Miscellaneous Revenues	49,407,852	45,038,764	42,912,426	47,503,107	14.0%	10.7%
Rents & Royalties	23,207,993	23,952,849	23,057,868	24,088,872	7.1%	4.5%
Debt Proceeds	8,545,700	-	-	-	-	-
Water/Sewer Connection	574,813	814,432	450,000	550,000	0.2%	22.2%
Capital Contributed from Deve	105,740	580,229	-	-	-	-
Total Revenues	335,108,146	283,655,966	345,687,026	338,213,326	100.0%	(2.2%)
EXPENDITURES/USES						
General Government Service	70,714,589	72,785,944	98,977,251	88,686,227	29.1%	(10.4%)
Public Safety	97,825,716	94,158,393	101,058,964	99,018,720	32.5%	(2.0%)
Physical Environment	2,741,285	2,472,940	2,845,285	2,969,657	1.0%	4.4%
Transportation	7,524,770	6,569,318	14,529,016	5,366,610	1.8%	(63.1%)
Economic Environment	12,107,776	10,659,736	14,943,409	8,408,416	2.8%	(43.7%)
Human Services	6,502,417	6,603,358	7,031,312	6,999,488	2.3%	(0.5%)
Culture-Recreation	16,424,473	17,970,738	25,939,516	16,505,905	5.4%	(36.4%)
Debt Service	34,675,040	26,831,803	26,736,532	26,570,782	8.7%	(0.6%)
Water Utility Services	4,318,216	4,596,991	5,847,455	6,218,476	2.0%	6.3%
Sewer-Wastewater Services	10,946,520	11,947,362	24,906,819	23,074,695	7.6%	(7.4%)
Utility Administration	24,764,737	24,277,496	22,321,686	21,305,743	7.0%	(4.6%)
Total Expenditures/Uses	288,545,539	278,874,078	345,137,245	305,124,719	100.0%	(11.6%)
Excess (Deficit) Revenues over Expenditures	46,562,607	4,781,888	549,781	33,088,607		
Transfers Out	(909,155)	(9,446,652)	(2,202,245)	(1,543,053)		
Transfers In	561,101	8,576,612	1,478,909	632,492		
ENDING BALANCE	\$ 674,862,004	678,773,852	678,600,297	710,778,343		

Notes:

Fiscal year 2009-10 ending fund balance increased by \$46.2 million due in large part to a recovery of more than \$38.0 million in pension investment earnings compared to the prior year and spending reductions of \$8.2 million in Transportation and \$9.5 million in Culture/Recreation. The net increase in fund balance saw \$7.2 million used to fund future pension benefits for general employees, \$26.0 million for those of police and fire employees, and \$11.4 million to fund Other Post Employment Benefits.

Fiscal year 2010-11 ending fund balance increased by \$3.9 million due primarily to actuarially funding Other Post Employment Benefits.

Fiscal year 2011-12 ending fund balance is estimated to decrease by \$0.2 million. This is attributable mainly to a \$43.1 million operating surplus for future pension and other retirement benefits partially offset by drawdowns of \$27.6 million and \$11.0 million in the Municipal Construction and Utility funds, respectively.

Fiscal year 2012-13 has a proposed surplus of \$32.2 million. This is mainly due to \$45.1 million related to pension and OPEB funds that are partially offset by operating deficits in the General and other funds. The General Fund unassigned fund balance accounts for \$32.2 million of the final ending balance.