

2012 Operating Budget Two Year Budget Comparison Consolidated Operations

	2012 Budget	2011 Budget	Variance \$	Variance %
500 - Revenue				
110 - Property Taxes	179,549,758	163,936,751	15,613,007	10%
120 - Government Grants	6,669,630	6,543,989	125,641	2%
124 - Utility User Rates	45,844,537	44,165,118	1,679,419	4%
130 - User Fees & Charges	36,123,933	35,370,189	753,743	2%
145 - Penalties and Fines	5,453,654	6,353,897	(900,043)	(14%)
150 - Investment Income	3,672,028	2,929,430	742,598	25%
155 - Other Revenues	7,134,662	7,691,603	(556,741)	(7%)
Total 500 - Revenue	284,448,602	266,990,978	17,457,624	7%
600 - Expense				
200 - Salaries & Wages	106,874,672	99,680,715	6,993,957	7%
205 - Employee Benefits	20,780,849	18,630,256	2,150,593	12%
210 - Training & Development	2,729,996	2,515,717	214,279	9%
215 - Business Expenses	1,390,095	1,489,546	(99,452)	(7%)
220 - Advertising & Printing	2,714,816	2,475,322	239,493	10%
225 - Professional Services	3,424,676	3,408,666	16,011	0%
230 - Insurance	1,854,566	1,931,985	(47,419)	(2%)
235 - Rentals & Leases	1,956,872	2,375,824	(418,953)	(18%)
240 - Contracted Services	34,966,499	32,684,452	2,282,047	7%
245 - Supplies & Materials	33,303,188	31,566,257	1,736,931	6%
250 - Repairs & Maintenance	6,349,532	6,265,792	83,741	1%
255 - Equipment Purchases	2,040,013	1,979,236	60,777	3%
260 - Utilities	7,082,921	6,412,554	670,368	10%
265 - Telecommunications	912,906	833,710	79,196	9%
270 - Interest on Debt	7,944,056	9,173,770	(1,229,714)	(13%)
275 - Grants & Requisitions	1,714,242	1,665,494	47,748	3%
280 - Other Expenses	2,729,666	708,542	2,021,124	285%
281 - Interprogram	0	(1)	1	(100%)
315 - Amortization Expense	53,686,496	45,076,000	8,610,496	19%
Total 600 - Expense	292,466,059	269,074,835	23,411,224	9%
Net Revenues/(Expenses)	(8,037,457)	(2,083,857)	(5,953,600)	266%
700 - Non-Operating Items				
400 - From Capital Fund	4,929,045	4,716,503	212,542	5%
405 - From Reserve Fund	10,975,491	10,126,253	849,238	8%
410 - To Capital Fund	(9,900,851)	(7,608,504)	(2,292,347)	30%
415 - To Reserve Fund	(39,606,639)	(37,997,456)	(1,609,183)	4%
425 - Loan Funds Repaid	384,514	365,670	18,844	5%
430 - Capital Leases Repaid	(1,747,343)	(2,141,435)	394,093	(18%)
431 - Long Term Debt Repaid	(10,683,357)	(10,453,173)	(230,184)	2%
Total 700 - Non-Operating Items	(45,649,039)	(42,992,142)	(2,656,897)	6%
Non-Cash Adjustment	53,686,496	45,076,000	8,610,496	19%
Net Impact For Budget Purposes	0	1	(1)	(100%)