

**Carson City
Request for Board Action**

Date Submitted: 4/12/11

Agenda Date Requested: 4/21/11

Time Requested: 30 minutes

To: Mayor and Supervisors

From: Nick Providenti, Director of Finance
Lawrence A Werner P.E., P.L.S., City Manager

Subject Title: Presentation and discussion with staff of the proposed 2011-12 Fiscal Year budget for Carson City which includes the general fund, enterprise funds and all other funds.

Staff Summary: Staff has prepared a balanced budget in light of the severe financial hardships that are facing the city. The goal for this and future years is to balance expenditures to revenues by reducing programs, containment of staffing and implementing efficiencies where identified. Staff will present the assumptions made during the process and the outlook for the future.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify)

Does this action require a Business Impact Statement: Yes No

Recommended Board Action: Presentation and discussion with staff only, no action required.

Explanation for Recommended Board Action: N/A

Applicable Statute, Code, Policy Rule or Regulation: NRS 354.598

Fiscal Impact: See budget document.

Explanation of Impact: See budget document.

Funding Source: See budget document.

Supporting Material: Budget, memo's and supporting documentation.

Alternatives: To approve or amend final budget.

Prepared By: Nick Providenti

Reviewed By: :

Michael Smith
(Department Head)

Date: 4/12/11

[Signature]
(City Manager)

Date: 4/12/11

[Signature]
(District Attorney)

Date: 4/12/11

Michael Smith
(Finance Director)

Date: 4/12/11

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)



CARSON CITY, NEVADA
CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

MEMO TO: Board of Supervisors
Larry Werner, City Manager

FROM: Nick Providenti, Finance Director

DATE: April 21, 2011

RE: FY 2012 Budget Analysis

MAP

GENERAL FUND REVENUE ASSUMPTIONS

Property Taxes – Budgeted Property Tax Revenues are expected to increase \$923,409 for FY 2012, which is a 5.5% increase over FY 2011.

Consolidated Taxes - We followed our model we have been using the past 4 years. We input Consolidated Taxes (CTX) for FY 2011 through January, 2011. The projection is indicating CTX revenues for FY 2011 will be about \$775,000 higher than actual for FY 2010 or an increase of about 4.4%. For FY 2012 we increased the FY 2011 amount by approximately 3%, to a total of \$18,784,240.

Licenses and Permits – We left the FY 2012 budget amount flat when compared to the FY 2011 estimate.

Charges for Services – We basically left all of these charges flat for FY 2012 with the exception of Administration Fees (internal service charges) which increased about 3.4% and the Landfill Fees which were increased 3%.

GENERAL FUND EXPENDITURES

Budget Basis:

We built the FY 2012 budget as follows:

1. Salaries – we assumed all salaries will be frozen at their June 30, 2011 levels.

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2. Benefits:

- PERS - Regular Members ER paid – 23.75%, ER/EE paid – 12.25.
Police Fire Members ER paid – 39.75%.
- Group Health Insurance – we budgeted a 9% increase in premium with St. Mary's for FY 2012 based on utilization amounts in the prior year.
- We are anticipating all other benefit amounts will remain the same in FY 2012.

3. We kept services and supplies numbers flat from FY 2011. The exception to this is for contract amounts that we knew were increasing i.e. Public Defender contracts.

4. We have appropriated \$482,363 in Community Support funds, which is up \$24,125 from FY 2011.

5. We are currently monitoring the State Legislative Session and we will not know the full extent of their legislation and how it will affect Carson City until probably June or July.

GENERAL FUND ENDING FUND BALANCE

The General Fund's Ending Fund Balance at June 30, 2012 is projected to be \$2,934,504 which is approximately 5.23% of estimated expenditures.

OTHER FUNDS

1. **Sewer Fund** – we have included the following for FY 2012:

- The Tentative Budget includes the 14% rate increase effective July 1, 2011.
- We included capital outlay and bond proceeds of approximately \$2,175,000, which will be mainly used for equipment upgrades, sewer main extension and repair, and freeway utility relocations.

2. **Water Fund** – we have included the following for FY 2012:

- The Tentative Budget includes the 5% rate increase effective July 1, 2011.
- We included capital outlay and bond proceeds of approximately \$3,650,000, which will be mainly used for equipment upgrades, land acquisition, and freeway utility relocations.

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3. **Storm Drainage Fund** – we have included the following for FY 2012:

- The Tentative Budget includes the 0% rate increase.
- We have postponed as much of the remaining capital improvement programs as possible until the economy begins to recover.

4. **Building Permits Fund** – we have included the following for FY 2012:

- Retain the budget cuts that were implemented in the FY 08 through FY 11 budgets which have been mainly staff reductions. The FTE count in the fund has gone from 11.7 FTE's at the beginning of FY 2008 to a budgeted amount in FY 2012 of 3.3 FTE's.

5. **Workers Comp Internal Service Fund** - FY 2011 is the first year of self insurance. We are estimating that at the end of FY 2011 our cash position will increase from \$2,719,811 in FY 2010 to an estimated \$3,695,702 in FY 2011 and to an estimated \$4,655,509 in FY 2012. We did not change the rates we are charging departments in FY 2011 or FY 2012 which is why we see the increase in cash, which we will need to pay claims in the future. Our plan is to reduce premiums to the funds in FY 2013, which will save all funds money going forward.

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FTE SCHEDULE
FY 2012 budget

DEPT #	DEPT	FUNCTION	Actual '09/10	Estimated '10/11	Tentative '11/12	Difference 11 to 12
0100	BOS	G	5	5	5	0
0212	CLERK	G	4	3	3	0
0213	RECORDER	G	4	4	4	0
0214	RECORDS MGMT	G	1	1	1	0
0216	ELECTIONS	G	2	2	2	0
0300	TREASURER	G	5	5	5	0
0400	ASSESSOR	G	6	6	6	0
0500	DA	G	22	21	21	0
0600	CITY MANAGER	G	4	4	4	0
0701	FINANCE	G	6	5.6	5.6	0
0705	HUMAN RESOURCES	G	2.7	2.7	2.7	0
0710	INFO SERVICES	G	9	9	9	0
0715	GIS	G	3	3	3	0
0720	PURCHASING	G	1.25	1.25	1.25	0
0764	WELFARE	W	1	1	1	0
0800	INTERNAL AUDITOR	G	0	0	0	0
1425	COMM DEVEL	G	4.95	4.75	4.75	0
1430	BUSINESS LICENSE	G	1	2	2.2	0.2
1435	CODE ENFORCEMENT	G	1.75	2	1	-1
2005	SHERIFF ADMIN	PS	6.25	6.25	6.25	0
2011	SHERIFF INVESTIGATION	PS	12.25	15.25	15.25	0
2012	SHERIFF OPERATIONS	PS	57.75	46.75	46.75	0
2013	SHERIFF GENERAL	PS	9.75	8.25	8.25	0
2014	SHERIFF DETENTION	PS	34.5	31.5	31.5	0
2017	SHERIFF COMM.	PS	20.25	20.25	20.25	0
2018	SHERIFF TRINET	PS	2	2	2	0
2020	SHERIFF COMMISSARY	PS	1	1	1	0
2505	FIRE ADMIN	PS	1.5	1.5	1.5	0
2512	FIRE OPERATIONS	PS	44	38	39	1
2515	FIRE PREVENTION	PS	5	4	3	-1
2520	FIRE TRAINING	PS	2.5	2.5	2.5	0
2530	EMERGENCY MGMT	PS	2	2	2	0
3012	PUBLIC WORKS	PW	18	17	20	3
3014	BUILDING & SAFETY	PS	6	3	3.3	0.3
3025	VEHICLE MAINT	G	6.15	6.1	6.1	0
3038	STREETS	PW	23.85	22.9	21.95	-0.95
4300	JUV COURT	J	3	3	3	0
4505	JUV PROBATION	PS	16	12	13	1
4506	JUV DETENTION	PS	15	15	15	0
4700	JUSTICE COURT	J	28.3	26.75	26.75	0
4705	ALTERNATIVE SENT	J	10.75	10.75	10.75	0
5005	PARKS ADMIN	CR	3.8	4.85	5.85	1
5012	PARKS MAINT	CR	10.12	9.22	9.22	0
5034	FACILITIES MAINT	G	15	12	12	0
5055	POOL	CR	3.95	2.95	2.95	0
5056	COMMUNITY CENTER	CR	2	2	2	0
5057	RECREATION	CR	3.5	2.5	1.5	-1
5060	SPORTS	CR	1.5	1.5	1.5	0
6200	LIBRARY	CR	16	14	14	0
6804	LANDFILL	S	10.75	9.3	9.6	0.3
6800	HEALTH	H	3	2.9	3	0.1
6852	MEDICAL	H	1	0.8	0.8	0
6853	ENVIRON HEALTH	H	3.1	3	3	0
6900	ANIMAL CONTROL	H	4	6	7	1
5067	CEMETERY	H	2	2	2	0
0704	WORKERS COMP	G	1.05	1.4	1.4	0
0706	GROUP MEDICAL	G	2.3	2.3	2.3	0
0745	INSURANCE	G	0.95	1.25	1.25	0
1500	SENIOR CENTER	CR	3	3	3	0
3035	RTC	PW	3	4	2	-2
3026	CARSON CITY TRANSIT	PW	0	0	1	1
1000	COOP EXT	OTHER	0	0	0	0
254-0000	QUALITY OF LIFE	CR	4.71	3.56	3.56	0
350-5000	RESIDENTIAL CONSTR	CR	0.3	0.3	0.3	0
275-0000	GRANT FUND	W	4	3	3	0
275-0000	GRANT FUND	H	16.9	15.3	14.2	-1.1
275-2015	GRANT FUND	PS	2	2	2	0
275-4706/8	GRANT FUND	J	2	2	2	0
2525	AMBULANCE	PS	17	17	17	0
3502	WATER	U	25.9	28.2	27.2	-1
510 & 515	SEWER	U	20	22.2	22.45	0.25
3024	PARKING ENFORCE	PW	1.25	1	1	0
3702	STORMWATER DRAIN	U	5	2.4	3.3	0.9

Carson City
Property Tax Rates - Budgeted Funds
FY 2012

	Levied FY2012	Allowed FY2012	Levied FY2011	Levied FY2010
Carson City Operating	1.1974	1.5305	1.1974	1.1974
Make Up Revenue(NRS 354.59813)	0.2226	0.3289	0.2226	0.2321
Regional Juvenile Facility	0.0594	0.0594	0.0588	0.0496
	<u>1.4794</u>	<u>1.9188</u>	<u>1.4788</u>	<u>1.4791</u>
Cooperative Extension	0.0128	0.0128	0.0128	0.0128
Carson City Debt	0.0000	0.0000	0.0000	0.0000
Senior Citizens	0.0500	0.0500	0.0500	0.0500
State Medical Indigent	0.0150	0.0150	0.0150	0.0150
Supplemental Indigent	0.1000	0.1000	0.1000	0.1000
Capital Projects	0.0500	0.0500	0.0500	0.0500
School Operating	0.7500	0.7500	0.7500	0.7500
School Debt	0.4300	0.4300	0.4300	0.4700
State of Nevada	0.1700	0.1700	0.1700	0.1700
Eagle Valley Groundwater	0.0011	0.0011	0.0010	0.0009
Subconservancy District	0.0300	0.0300	0.0300	0.0300
	<u>3.0883</u>	<u>3.5277</u>	<u>3.0876</u>	<u>3.1278</u>
Tax Rate				
CV Groundwater Basin	0.0026	0.0026	0.0023	0.0010
	<u>3.0909</u>	<u>3.5303</u>	<u>3.0899</u>	<u>3.1288</u>
Tax Ratw w/ CV GW Basin				

Budget Worksheet

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Estimated	Budget
Revenues					
Taxes					
Property	13,359,942	14,203,996	15,033,876	16,688,681	17,612,090
C TAX	23,442,872	19,969,586	17,477,368	18,252,464	18,784,240
Gaming	153,686	146,458	150,947	150,000	150,000
Candidate Filing Fee	1,680	0	2,100	0	0
Total	36,958,180	34,320,040	32,664,291	35,091,145	36,546,330
Licenses and Permits					
Business	784,593	775,921	743,950	725,000	725,000
Liquor	145,215	197,902	154,493	140,000	140,000
Gaming	762,828	729,818	648,808	675,000	675,000
Right of way toll	138,435	150,253	150,314	175,000	175,000
Marriage	18,858	16,926	15,813	15,000	15,000
Animal	6,754	3,733	8,877	7,500	7,500
Mobile home permits	33	552	118	100	100
Total	1,856,715	1,875,105	1,722,373	1,737,600	1,737,600
Franchise Fees					
Gas	1,425,620	1,326,861	1,441,625	1,360,000	1,360,000
Electric	2,162,495	2,333,193	2,098,785	2,000,000	2,000,000
Telephone	837,404	1,003,178	1,070,156	965,000	965,000
Sanitation	397,122	401,464	390,851	375,000	375,000
Cable	410,139	408,289	380,245	386,000	386,000
Total	5,232,780	5,472,985	5,381,662	5,086,000	5,086,000
Grants					
Federal	161,576	230,324	190,278	168,543	128,000
Slate	15,326	1,600	0	0	0
Local	165,894	208,591	588,220	425,786	341,225
Total	342,796	440,515	778,498	594,329	469,225

Budget Worksheet						
	2008	2009	2010	2011	2012	
	Actual	Actual	Actual	Estimated	Budget	
Charges for Services						
General Government	5,415,923	5,078,671	5,609,664	5,497,821	5,657,092	
Judicial	702,047	770,430	776,083	711,500	711,500	
Public Safety	468,592	476,431	513,778	474,350	478,192	
Public Works	4,607	1,683	0	0	0	
Health	291,076	340,925	330,588	302,000	302,000	
Landfill Fees	4,849,778	2,996,529	2,674,172	2,780,000	2,863,100	
Parks and Recreation	1,253,803	1,251,892	1,208,624	1,063,373	1,049,422	
Total	12,985,826	10,916,561	11,112,929	10,829,044	11,061,306	
Fines and Forfeits						
Library	22,762	18,623	11,622	1,500	1,500	
Court	891,135	905,497	834,637	705,360	803,480	
Animal Services	24,930	43,269	41,902	39,000	39,000	
Total	938,827	967,389	888,161	745,860	843,980	
Miscellaneous						
Investment Income	1,438,294	844,095	406,686	300,000	300,000	
Other	661,374	1,059,880	811,059	801,276	636,700	
Total	2,099,668	1,903,975	1,217,745	1,101,276	936,700	
Total Revenues	60,414,793	55,896,570	53,765,659	55,185,254	56,681,141	

Budget Worksheet

	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Budget
General government					
Board of Supervisors					
Salaries	136,655	136,419	132,745	129,817	125,834
Benefits	68,344	67,436	72,482	63,054	75,848
Services & Supplies	38,073	28,672	19,739	20,450	20,450
Clerk					
Salaries	233,924	257,375	243,713	246,335	230,474
Benefits	82,296	76,986	82,065	67,372	74,093
Services & Supplies	25,885	17,176	18,945	19,500	19,500
Recorder					
Salaries	219,824	231,810	240,959	245,367	243,585
Benefits	86,933	91,727	96,416	97,767	106,329
Services & Supplies	72,858	18,353	16,890	95,007	35,160
Records Management					
Salaries	94,282	100,503	105,618	68,521	67,756
Benefits	20,844	21,844	23,196	21,513	23,164
Services & Supplies	88,103	53,942	42,425	15,100	15,100
Public Safety Complex					
Services & Supplies	374,914	391,456	365,992	364,725	364,725
Elections					
Salaries	111,706	147,808	132,455	148,743	147,979
Benefits	42,216	45,076	45,350	46,131	49,792
Services & Supplies	6,053	61,795	36,352	66,100	65,075
Treasurer					
Salaries	247,038	263,434	307,383	287,677	286,400
Benefits	99,826	103,847	114,716	108,054	122,480
Services & Supplies	60,452	67,418	55,280	52,780	52,780
Assessor					
Salaries	368,020	376,314	394,061	388,935	384,923
Benefits	141,665	143,807	151,180	145,532	157,955
Services & Supplies	39,792	56,378	27,246	35,057	35,054
Capital Outlay		22,328	0	61,250	53,750

Budget Worksheet

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Estimated	Budget
District Attorney					
Salaries	1,454,212	1,579,508	1,647,530	1,533,111	1,558,173
Benefits	539,721	510,995	548,035	533,508	613,804
Services & Supplies	111,024	87,662	81,325	105,470	105,560
City Manager					
Salaries	295,979	251,458	310,222	314,286	299,665
Benefits	112,998	93,307	111,721	109,377	124,757
Services & Supplies	88,553	108,275	112,498	109,610	119,610
Public Defender					
Services & Supplies	1,079,139	1,107,100	1,296,104	1,325,193	1,325,193
Community Support					
Services & Supplies	419,499	345,199	531,683	458,238	482,363
Central Services					
Services & Supplies	998,042	806,477	806,745	903,900	929,913
Economic Development					
Salaries	162,920	0	0	0	0
Benefits	59,232	0	0	0	0
Services & Supplies	107,280	2,000,000	4,320,000	0	0
Finance					
Salaries	455,795	413,198	428,662	391,887	387,664
Benefits	174,476	144,335	164,828	153,073	165,682
Services & Supplies	66,737	72,485	72,358	82,165	82,165
Personnel					
Salaries	233,592	175,630	181,485	189,708	186,515
Benefits	71,103	52,371	69,624	75,619	81,661
Services & Supplies	191,023	51,890	38,450	41,015	41,015
Automation					
Salaries	676,355	637,002	697,779	720,354	711,271
Benefits	242,745	215,802	246,141	259,715	285,454
Services & Supplies	500,778	516,686	549,976	473,868	453,921
GIS					
Salaries	191,015	211,365	217,180	190,345	188,247
Benefits	64,323	69,435	73,862	75,010	81,448
Services & Supplies	24,272	16,212	13,088	33,500	37,500
Purchasing					
Salaries	114,857	98,575	75,431	85,671	100,974
Benefits	46,017	28,151	25,377	33,767	41,046
Services & Supplies	6,647	6,365	5,765	8,615	8,606
City Hall and Northgate					
Services & Supplies	124,180	117,392	122,259	145,760	145,760

Budget Worksheet						
	2008	2009	2010	2011	2012	
	Actual	Actual	Actual	Estimated	Budget	
Internal Auditor						
Salaries	72,822	37,058	0		0	
Benefits	25,713	11,655	0		0	
Services & Supplies	1,141	13,536	1,158	54,000	54,000	
Community Development						
Salaries	477,829	307,157	280,979	277,175	273,857	
Benefits	162,297	109,551	123,152	115,593	125,171	
Services & Supplies	82,848	66,405	54,413	48,030	43,837	
Business License						
Salaries	71,358	50,244	64,764	88,444	95,902	
Benefits	30,984	15,361	28,258	41,785	49,700	
Services & Supplies	17,686	18,906	11,775	16,250	16,250	
Code Enforcement						
Salaries	20,308	104,892	122,519	151,407	75,100	
Benefits	8,307	43,683	49,344	62,725	32,977	
Services & Supplies	80	7,000	6,478	5,630	3,130	
Facilities Maintenance						
Salaries	795,275	822,420	820,047	696,988	694,229	
Benefits	305,564	300,984	312,865	272,908	293,018	
Services & Supplies	320,380	347,674	349,213	265,459	262,242	
Total	13,564,818	14,755,305	17,698,921	13,243,946	13,335,566	
Judicial						
District Court 1						
District Court 2						
Juvenile Court						
Salaries	210,184	226,881	237,571	248,080	203,725	
Benefits	74,588	77,907	83,318	74,967	77,968	
Services & Supplies	47,495	58,307	41,984	119,838	99,992	
Justice Court						
Salaries	1,761,705	1,925,126	2,022,156	1,735,571	1,722,578	
Benefits	723,021	746,449	776,266	715,706	782,488	
Services & Supplies	488,716	544,215	505,772	787,499	585,613	
Alternative Sentencing						
Salaries	649,835	747,881	760,561	767,255	751,674	
Benefits	304,481	299,077	336,633	348,397	374,346	
Services & Supplies	99,052	124,720	147,756	86,078	97,549	
Total	4,359,077	4,750,563	4,912,017	4,883,391	4,695,933	

Budget Worksheet						
	2008	2009	2010	2011	2012	
	Actual	Actual	Actual	Estimated	Budget	
Public Safety						
Sheriff						
Salaries	8,403,832	9,089,516	9,109,954	15,226,191	15,464,633	
Benefits	4,319,772	4,651,597	4,984,324	0	0	
Services & Supplies	1,663,936	1,712,786	1,615,556	0	0	
Fire						
Salaries	3,905,740	4,412,220	4,819,975	8,170,257	7,734,635	
Benefits	2,332,934	2,443,535	2,635,879	0	0	
Services & Supplies	596,710	616,597	640,934	0	0	
China Springs/Wnryc		669,730	661,062	668,758	687,567	
Juvenile Probation						
Salaries	741,647	750,377	933,004	834,769	804,337	
Benefits	370,825	372,878	467,009	408,719	454,200	
Services & Supplies	795,902	131,906	138,263	198,487	139,554	
Juvenile Detention						
Salaries	649,900	889,894	913,069	995,248	940,054	
Benefits	294,151	329,391	341,539	370,347	388,533	
Services & Supplies	124,331	116,473	115,999	116,790	116,790	
Total	24,399,880	26,186,900	27,376,567	26,989,566	26,730,303	
Public Works						
Public Works						
Salaries	1,322,830	1,078,103	1,449,020	1,400,970	1,507,889	
Benefits	466,717	348,278	529,233	492,561	609,699	
Services & Supplies	77,867	71,651	123,751	117,050	102,250	
Development Services						
Salaries	577,314	567,022			0	
Benefits	204,344	184,634			0	
Services & Supplies	72,381	26,076			0	
Total	2,721,453	2,275,764	2,102,004	2,010,581	2,219,838	

Budget Worksheet

	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Budget
Health					
Landfill					
Salaries	566,931	637,919	572,829	574,802	475,500
Benefits	231,337	246,656	203,710	198,617	205,113
Services & Supplies	2,588,396	850,141	897,338	820,600	892,988
Capital Outlay				18,500	18,500
Health Admin					
Salaries	432,501	469,431	431,972	200,360	206,190
Benefits	159,435	133,222	157,825	80,718	90,783
Services & Supplies	464,070	601,465	473,956	242,226	200,184
Health Medical					
Salaries				57,318	54,394
Benefits				22,340	23,416
Services & Supplies				395,424	242,000
Health Environmental					
Salaries				193,975	192,076
Benefits				69,739	75,281
Services & Supplies				17,434	11,224
Animal Services					
Salaries	200,521	247,803	240,166	272,849	369,521
Benefits	89,440	87,017	74,275	78,198	147,954
Services & Supplies	92,820	101,759	124,371	145,992	159,538
Total	4,825,451	3,369,413	3,176,242	3,389,093	3,364,662
Welfare					
Salaries	83,969	88,934	88,352	91,573	90,452
Benefits	24,018	24,950	26,486	28,278	30,377
Services & Supplies	249,877	235,862	267,336	252,952	264,114
Total	357,864	349,746	382,174	372,803	384,943

Budget Worksheet

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Estimated	Budget
Culture & Recreation					
Parks Admin.					
Salaries	308,148	254,192	266,943	343,141	389,425
Benefits	128,943	97,290	104,173	137,560	168,916
Services & Supplies	40,730	39,006	36,821	38,072	38,063
Parks Maint.					
Salaries	649,995	590,930	566,981	527,271	499,339
Benefits	235,499	210,435	228,556	216,497	232,492
Services & Supplies	809,770	771,394	737,559	465,874	468,532
Parks Gifts					
Services & Supplies	154,132	134,646	184,818	318,021	147,589
Capital Outlay	0	12,209	17,395		0
Swimming Pool					
Salaries	366,055	365,390	360,164	327,573	327,142
Benefits	83,906	85,864	90,336	79,393	85,553
Services & Supplies	288,504	271,126	268,396	248,963	273,525
Community Center					
Salaries	183,128	191,471	173,384	144,116	144,749
Benefits	44,649	44,359	40,077	38,163	46,967
Services & Supplies	109,528	103,236	118,843	121,595	121,596
Recreation					
Salaries	505,345	424,970	414,459	329,862	277,124
Benefits	101,158	94,497	95,893	63,039	45,605
Services & Supplies	175,980	154,022	77,720	83,372	83,320
Pony Express					
Salaries	3,977	0	0	500	500
Benefits	0	(8)	0	72	72
Services & Supplies	21,669	24,262	22,000	19,515	19,515
Ice Rink					
Salaries	0	0	26,991	34,000	35,000
Benefits	0	0	1,583	0	0
Services & Supplies	0	0	156,425	74,730	60,590
Capital Outlay				130,405	
Sports					
Salaries	144,950	165,137	159,825	174,447	175,241
Benefits	40,153	46,946	36,356	37,860	46,253
Services & Supplies	143,702	180,505	194,313	144,799	122,850
Library					
Salaries	817,121	805,675	866,662	831,960	803,526
Benefits	299,952	294,597	341,869	325,822	352,017
Services & Supplies	362,867	386,902	377,290	382,594	386,660
Total	6,019,861	5,739,053	5,966,832	5,639,217	5,352,161
Total Expenditures	56,248,404	57,426,744	61,614,757	56,528,597	56,083,426
Excess Revenues	4,166,389	(1,530,174)	(7,849,098)	(1,343,343)	597,715

Budget Worksheet						
	2008	2009	2010	2011	2012	
	Actual	Actual	Actual	Estimated	Budget	
On-going Operating Transfers						
Transfer in - Qual. of Life	(109,730)	(80,140)	(102,869)	(70,045)	(72,411)	
Contingency	0	0	0	93,560	500,000	
Senior Citizens	(15,000)	(15,000)	(15,000)	(115,000)	(15,000)	
Ambulance Fund	0	100,000	220,000	220,000	220,000	
Debt Service	2,376,248	2,203,500	2,367,575	2,374,786	2,383,010	
Landfill Cos/Post Clos Fund	220,029	0	0	0	0	
Traffic	0	0	20,000	0	0	
Cemetry	75,000	75,000	75,000	75,000	75,000	
CC Transit	350,000	300,000	300,000	0	270,000	
Group Medical Fund	0	0	0	0	252,743	
Building Permits Fund	0	120,000	125,000	0	0	
V & T Special Infrastructure	0	0	0	0	60,000	
Capital Facilities Fund	0	0	0	0	0	
Total	2,896,547	2,703,360	2,989,706	2,578,301	3,673,342	
On-going Expenditures	59,144,951	60,130,104	64,604,463	59,106,898	59,756,768	

Budget Worksheet						
	2008	2009	2010	2011	2012	
	Actual	Actual	Actual	Estimated	Budget	
One Shot Funding						
Capital Leases	(11,228)	(53,467)	(69,433)	(2,238,345)		
Landfill Transfer In	(1,709,800)	0	0	(421,984)	(480,000)	
RDA Admin Trans out (in)	0	0	0	(2,000)		
Capital Acquisition Fund	(16,250)	(6,750)	(502,692)	(53,504)		
Capital Facilities Fund	0	(1,150,000)	(5,000)	(252,743)		
Firefighter Retirement Medical	0	0	0			
Ambulance	0	0	0			
Senior Center	0	0	0			
Admin Assessment	50,000	(50,000)				
Insurance Fund	0	0	(500,000)			
Group Medical Fund	0	0	(750,000)			
Fleet	0	0	(500,000)			
Asset Sales	0	0				
Stabilization Fund	0	0	(3,508,634)			
Grant Fund	314,857	(142,578)				
Total	(1,372,421)	(1,402,795)	(5,835,759)	(2,968,576)	(480,000)	
Other Financing Uses (Sources)	1,524,126	1,300,565	(2,846,053)	(390,275)	3,193,342	
Operating Results	2,642,263	(2,830,739)	(5,003,045)	(953,068)	(2,595,627)	
Beginning fund Balance	11,674,720	14,316,983	11,486,244	6,483,199	5,530,131	
Ending fund Balance	14,316,983	11,486,244	6,483,199	5,530,131	2,934,504	
% Ending Fund Balance	25.45%	20.00%	10.52%	9.78%	5.23%	

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Sewer Fund					
Department Number: 510 and 515					
	2009-10	2010-11	2011-12	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 6,220,277	\$ 6,647,233	\$ 7,559,803	13.73%	\$ 912,570
Non-Operating Income	81,300	81,161	81,536	0.46%	375
Connection Fees	60,228	48,878	25,000	-48.85%	(23,878)
Grant Revenue	181,568	196,155	380,000	93.72%	183,845
TOTAL	\$ 6,543,373	\$ 6,973,427	\$ 8,046,339	15.39%	\$ 1,072,912
EXPENDITURE					
Salary	\$ 1,239,304	\$ 1,338,985	\$ 1,360,510	1.61%	\$ 21,525
Benefits	498,405	544,389	623,713	14.57%	79,324
Service & Supplies	3,092,966	2,962,238	2,966,932	0.16%	4,694
Depreciation	3,079,635	3,250,000	3,250,000	0.00%	-
Bond Interest	584,520	551,367	666,762	20.93%	115,395
Other	29,109	62,200	62,200	0.00%	-
TOTAL	\$ 8,523,939	\$ 8,709,179	\$ 8,930,117	2.54%	\$ 220,938
NET INCOME (LOSS)	\$ (1,980,566)	\$ (1,735,752)	\$ (883,778)	-49.08%	\$ 851,974
BOND PROCEEDS					
Bond Proceeds	\$ 1,600,000	\$ 3,030,732	\$ 3,164,390	4.41%	\$ 133,658
Capital Outlay	\$ 1,660,770	\$ 3,450,610	\$ 3,494,390	1.27%	\$ 43,780
Bond Principal Payments	\$ 1,399,507	\$ 1,466,670	\$ 1,837,522	25.29%	\$ 370,852
Cash and Cash Equivalents at 6/30/20XX	\$ 2,031,269	\$ 1,668,969	\$ 1,877,669	12.50%	\$ 208,700
FTE					
	20.00	22.20	22.45		

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Water					
Department Number: 520					
	2009-10	2010-11	2011-12	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 9,213,190	\$ 11,508,631	\$ 12,365,631	7.45%	\$ 857,000
Non-Operating Income	587,198	313,900	324,579	3.40%	10,679
Connection Fees	47,163	26,000	26,000	0.00%	-
Grant Revenue	143,591	2,040,787	635,000	-68.88%	(1,405,787)
TOTAL	\$ 9,991,142	\$ 13,889,318	\$ 13,351,210	-3.87%	\$ (538,108)
EXPENDITURE					
Salary	\$ 1,513,142	\$ 1,468,267	\$ 1,411,503	-3.87%	\$ (56,764)
Benefits	596,458	670,737	710,799	5.97%	40,062
Service & Supplies	5,489,270	5,183,547	5,542,235	6.92%	358,688
Depreciation	2,444,918	2,750,000	2,750,000	0.00%	-
Bond Interest	1,326,400	1,897,486	2,170,591	14.39%	273,105
Other	(51,116)	69,000	69,000	0.00%	-
TOTAL	\$ 11,319,072	\$ 12,039,037	\$ 12,654,128	5.11%	\$ 615,091
NET INCOME (LOSS)	\$ (1,327,930)	\$ 1,850,281	\$ 697,082	-62.33%	\$ (1,153,199)
Bond Proceeds	\$ 1,512,053	\$ 21,575,300	\$ 21,387,663	-0.87%	\$ (187,637)
Capital Outlay	\$ 5,791,474	\$ 20,620,400	\$ 22,051,625	6.94%	\$ 1,431,225
Bond Principal Payments	\$ 1,820,000	\$ 6,881,500	\$ 1,923,100	-72.05%	\$ (4,958,400)
Cash and Cash Equivalents at 6/30/20XX	\$ 2,815,594	\$ 1,491,441	\$ 2,353,961	57.83%	\$ 862,520
FTE	25.90	28.20	27.20		

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Stormwater Drainage Fund					
Department Number: 505-3702					
	2009-10	2010-11	2011-12	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 1,172,879	\$ 1,177,102	\$ 1,177,102	0.00%	\$ -
Intergovernmental	13,521	-	-	0.00%	-
Miscellaneous	-	500,000	-	-100.00%	(500,000)
Non-Operating Income	9,737	15,000	15,000	0.00%	-
TOTAL	\$ 1,196,137	\$ 1,692,102	\$ 1,192,102	-29.55%	\$ (500,000)
EXPENDITURE					
Salary	\$ 245,196	\$ 127,071	\$ 166,537	31.06%	\$ 39,466
Benefits	111,501	53,457	80,749	51.05%	27,292
Service & Supplies	391,300	344,581	398,931	15.77%	54,350
Depreciation	218,499	225,000	225,000	0.00%	-
Bond Interest	221,874	219,597	210,641	-4.08%	(8,956)
Other	7,903	10,500	10,500	0.00%	-
TOTAL	\$ 1,196,273	\$ 980,206	\$ 1,092,358	11.44%	\$ 112,152
NET INCOME (LOSS)	\$ (136)	\$ 711,896	\$ 99,744	-85.99%	\$ (612,152)
BOND PROCEEDS					
Bond Proceeds	\$ 848,000	\$ -	\$ -	0.00%	\$ -
Capital Outlay	\$ 859,325	\$ 629,888	\$ -	-100.00%	\$ (629,888)
Bond Principal Payments	\$ 235,000	\$ 293,000	\$ 332,000	13.31%	\$ 39,000
CASH AND CASH EQUIVALENTS					
Cash and Cash Equivalents at 6/30/20XX	\$ 394	\$ 14,402	\$ 7,146	-50.38%	\$ (7,256)
FTE					
	5.00	2.40	3.30		

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Building Permits					
Department Number: 525					
	2009-10	2010-11	2011-12	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 422,320	\$ 396,000	\$ 436,000	10.10%	\$ 40,000
Miscellaneous	-	-	-	0.00%	-
Non-Operating Income	2,224	4,000	4,000	0.00%	-
Operating Transfers In	125,000	-	-	0.00%	-
TOTAL	\$ 549,544	\$ 400,000	\$ 440,000	10.00%	\$ 40,000
EXPENDITURE					
Salary	\$ 300,720	\$ 228,130	\$ 238,651	4.61%	\$ 10,521
Benefits	135,990	95,111	108,221	13.78%	13,110
Service & Supplies	108,781	98,140	91,642	-6.62%	(6,498)
Depreciation	5,353	10,000	10,000	0.00%	-
Other	20,678	-	-	0.00%	-
TOTAL	\$ 571,522	\$ 431,381	\$ 448,514	3.97%	\$ 17,133
NET INCOME (LOSS)	\$ (21,978)	\$ (31,381)	\$ (8,514)	-72.87%	\$ 22,867
Capital Outlay	\$ -	\$ -	\$ -	0.00%	\$ -
Cash and Cash Equivalents at 6/30/20XX	\$ 141,502	\$ 120,121	\$ 121,607	1.24%	\$ 1,486
FTE	6	3	3.3		

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Worker's Comp Insurance Fund					
Department Number: 580					
	2009-10	2010-11	2011-12	% Change	\$ Change
	Actual	Estimated	Proposed	Budget	Budget
REVENUE					
Charges for Services	\$ 1,818,156	\$ 1,505,742	\$ 1,524,251	1.23%	\$ 18,509
Non-Operating Income	132,798	92,000	95,000	3.26%	3,000
TOTAL	\$ 1,950,954	\$ 1,597,742	\$ 1,619,251	1.35%	\$ 21,509
EXPENDITURE					
Salary	\$ 75,983	\$ 95,520	\$ 94,343	-1.23%	\$ (1,177)
Benefits	25,290	37,325	40,529	8.58%	3,204
Service & Supplies	1,536,042	414,006	524,572	26.71%	110,566
Depreciation	6,579	-	-	0.00%	-
TOTAL	\$ 1,643,894	\$ 546,851	\$ 659,444	20.59%	\$ 112,593
NET INCOME (LOSS)	\$ 307,060	\$ 1,050,891	\$ 959,807	-8.67%	\$ (91,084)
Capital Outlay	\$ -	\$ 75,000	\$ -	-100.00%	\$ (75,000)
Cash and Cash Equivalents at 6/30/20XX	\$ 2,719,811	\$ 3,695,702	\$ 4,655,509	25.97%	\$ 959,807
FTE	1.05	1.40	1.40		