

item # 13B

**City of Carson City  
Agenda Report**

**Date Submitted:** 9/28/10

**Agenda Date Requested:** 10/07/10

**Time Requested:** 30 minutes

**To:** Mayor and Supervisors

**From:** Nick Providenti, Finance Director

**Subject Title:** Presentation of Carson City's FY 2009-10 year end unaudited financial information and General Fund projections for FY11 - FY13.

**Staff Summary:** Staff will present unaudited financial information for the fiscal year ending June 30, 2010 and General Fund projections for FY11 - FY13.

**Type of Action Requested:** (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify) Non-action item

**Does this action require a Business Impact Statement:** ( ) Yes (XX) No

**Recommended Board Action:** This is a non-action item provided for the Board of Supervisors information.

**Explanation for Recommended Board Action:** n/a

**Applicable Statute, Code, Policy, Rule or Regulation:** n/a

**Fiscal Impact:** n/a

**Explanation of Impact:** n/a

**Funding Source:** n/a

**Alternatives:** n/a

**Supporting Material:** Carson City unaudited financial information for the period ending June 30, 2010 and General Fund projections for FY 11 - 13.

**Prepared By:** Nick Providenti

Reviewed By:

(Department Head)

*[Signature]*

Date:

9/28/10

:

(City Manager)

*[Signature]*

Date:

9/28/10

:

(District Attorney)

*[Signature]*

Date:

9/28/10

:

(Finance Director)

**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_

2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)

# Budget Worksheet

|                             | 2010<br>Budget    | 2010<br>Estimate  | 2010<br>Actual    | Difference       |
|-----------------------------|-------------------|-------------------|-------------------|------------------|
| <b>Revenues</b>             |                   |                   |                   |                  |
| <b>Taxes</b>                |                   |                   |                   |                  |
| Property                    | 15,173,223        | 15,044,485        | 15,033,876        |                  |
| CTAX                        | 20,817,345        | 17,003,727        | 17,477,372        |                  |
| Gaming                      | 160,000           | 150,000           | 150,947           |                  |
| Candidate Filing Fee        |                   | 0                 |                   |                  |
| <b>Total</b>                | <b>35,950,568</b> | <b>32,198,212</b> | <b>32,662,195</b> | <b>463,983</b>   |
| <b>Licenses and Permits</b> |                   |                   |                   |                  |
| Business                    | 803,400           | 735,000           | 743,950           |                  |
| Liquor                      | 135,000           | 140,000           | 154,493           |                  |
| Gaming                      | 685,000           | 625,000           | 648,808           |                  |
| Right of way toll           | 156,000           | 156,000           | 150,314           |                  |
| Marriage                    | 20,000            | 20,000            | 15,813            |                  |
| Animal                      | 8,900             | 7,500             | 8,877             |                  |
| Mobile home permits         | 0                 | 100               | 118               |                  |
| <b>Total</b>                | <b>1,808,300</b>  | <b>1,683,600</b>  | <b>1,722,373</b>  | <b>38,773</b>    |
| <b>Franchise Fees</b>       |                   |                   |                   |                  |
| Gas                         | 1,375,000         | 1,442,000         | 1,441,625         |                  |
| Electric                    | 2,350,000         | 2,205,000         | 2,098,785         |                  |
| Telephone                   | 775,000           | 1,088,000         | 1,070,156         |                  |
| Sanitation                  | 405,000           | 390,000           | 390,851           |                  |
| Cable                       | 430,000           | 366,000           | 380,245           |                  |
| <b>Total</b>                | <b>5,335,000</b>  | <b>5,491,000</b>  | <b>5,381,662</b>  | <b>(109,338)</b> |
| <b>Grants</b>               |                   |                   |                   |                  |
| Federal                     | 139,000           | 186,736           | 190,278           |                  |
| State                       | 0                 | 0                 | 0                 |                  |
| Local                       | 600,330           | 595,271           | 588,220           |                  |
| <b>Total</b>                | <b>739,330</b>    | <b>782,007</b>    | <b>778,498</b>    | <b>(3,509)</b>   |
| <b>Charges for Services</b> |                   |                   |                   |                  |
| General Government          | 5,518,270         | 5,403,270         | 5,431,678         |                  |
| Judicial                    | 737,000           | 876,500           | 924,577           |                  |
| Public Safety               | 487,347           | 467,042           | 513,778           |                  |
| Public Works                | 3,000             | 0                 | 0                 |                  |
| Health                      | 341,000           | 302,000           | 327,238           |                  |
| Landfill Fees               | 3,215,000         | 2,615,000         | 2,674,172         |                  |
| Parks and Recreation        | 1,455,328         | 1,253,050         | 1,197,022         |                  |
| <b>Total</b>                | <b>11,756,945</b> | <b>10,916,862</b> | <b>11,068,465</b> | <b>151,603</b>   |
| <b>Fines and Forfeits</b>   |                   |                   |                   |                  |
| Library                     | 20,000            | 20,000            | 11,622            |                  |
| Court                       | 859,000           | 993,480           | 816,222           |                  |
| Animal Services             | 45,000            | 39,000            | 47,105            |                  |
| <b>Total</b>                | <b>924,000</b>    | <b>1,052,480</b>  | <b>874,949</b>    | <b>(177,531)</b> |
| <b>Miscellaneous</b>        |                   |                   |                   |                  |
| Investment Income           | 730,000           | 420,000           | 406,392           |                  |
| Other                       | 500,780           | 628,021           | 836,636           |                  |
| <b>Total</b>                | <b>1,230,780</b>  | <b>1,048,021</b>  | <b>1,243,028</b>  | <b>195,007</b>   |
| <b>Total Revenues</b>       | <b>67,744,923</b> | <b>63,172,182</b> | <b>63,731,170</b> | <b>558,988</b>   |

# Budget Worksheet

|                                     | 2010<br>Budget     | 2010<br>Estimate    | 2010<br>Actual     | Difference       |
|-------------------------------------|--------------------|---------------------|--------------------|------------------|
| <b>EXPENDITURES</b>                 |                    |                     |                    |                  |
| <b>General government</b>           |                    |                     |                    |                  |
| <b>Total</b>                        | 18,311,002         | 18,194,713          | 17,709,368         | 485,345          |
| <b>Judicial</b>                     |                    |                     |                    |                  |
| <b>Total</b>                        | 5,265,521          | 5,014,399           | 4,903,777          | 110,622          |
| <b>Public Safety</b>                |                    |                     |                    |                  |
| <b>Total</b>                        | 27,827,250         | 27,885,521          | 27,413,284         | 472,237          |
| <b>Public Works</b>                 |                    |                     |                    |                  |
| <b>Total</b>                        | 2,141,440          | 2,132,668           | 2,072,287          | 60,381           |
| <b>Health</b>                       |                    |                     |                    |                  |
| <b>Total</b>                        | 3,710,468          | 3,520,755           | 3,228,099          | 292,656          |
| <b>Welfare</b>                      |                    |                     |                    |                  |
| <b>Total</b>                        | 382,174            | 382,662             | 388,227            | (5,565)          |
| <b>Culture &amp; Recreation</b>     |                    |                     |                    |                  |
| <b>Total</b>                        | 6,690,725          | 6,554,528           | 5,955,283          | 599,245          |
| <b>Total Expenditures</b>           | <b>64,328,580</b>  | <b>63,685,246</b>   | <b>61,670,325</b>  | <b>2,014,921</b> |
| <b>Excess Revenues</b>              | <b>(6,583,657)</b> | <b>(10,513,064)</b> | <b>(7,939,165)</b> | <b>2,573,909</b> |
| <b>On-going Operating Transfers</b> |                    |                     |                    |                  |
| Transfer in - Qual. of Life         | (147,262)          | (147,262)           | (102,869)          | (44,393)         |
| Contingency                         | 289,497            | 500,000             | 0                  | 500,000          |
| Senior Citizens                     | (15,000)           | (15,000)            | (15,000)           | 0                |
| Ambulance Fund                      | 220,000            | 220,000             | 220,000            | 0                |
| Debt Service                        | 2,367,575          | 2,367,575           | 2,367,575          | 0                |
| Landfill Cos/Post Clos Fund         |                    | 0                   |                    | 0                |
| Traffic                             | 20,000             | 20,000              | 20,000             | 0                |
| Cemetery                            | 75,000             | 75,000              | 75,000             | 0                |
| CC Transit                          | 300,000            | 300,000             | 300,000            | 0                |
| Supplemental Indigent               |                    | 0                   |                    | 0                |
| Building Permits Fund               | 125,000            | 125,000             | 125,000            | 0                |
| Cooperative Extension               |                    | 0                   |                    | 0                |
| Capital Facilities Fund             |                    | 0                   |                    | 0                |
| <b>Total</b>                        | <b>3,234,810</b>   | <b>3,445,313</b>    | <b>2,989,706</b>   | <b>455,607</b>   |
| <b>On-going Expenditures</b>        | <b>67,563,390</b>  | <b>67,130,559</b>   | <b>64,660,031</b>  | <b>2,470,528</b> |

# Budget Worksheet

|                                       | 2010<br>Budget     | 2010<br>Estimate   | 2010<br>Actual     | Difference       |
|---------------------------------------|--------------------|--------------------|--------------------|------------------|
| <b>One Shot Funding</b>               |                    |                    |                    |                  |
| Capital Leases                        | (69,433)           | 0                  | (69,433)           | 69,433           |
| Landfill Transfer In                  |                    | 0                  |                    | 0                |
| RDA Admin Trans out (In)              |                    | 0                  |                    | 0                |
| Capital Acquisition Fund              | (502,692)          | (502,692)          | (502,692)          | 0                |
| Capital Facilities Fund               | (5,000)            | (5,000)            | (5,000)            | 0                |
| Capital Projects Fund                 |                    | 0                  |                    | 0                |
| Ambulance                             |                    | 0                  |                    | 0                |
| Senior Center                         |                    | 0                  |                    | 0                |
| Admin Assessment                      |                    | 0                  |                    | 0                |
| Insurance Fund                        | (500,000)          | (500,000)          | (500,000)          | 0                |
| Group Medical Fund                    | (750,000)          | (750,000)          | (750,000)          | 0                |
| Fleet                                 | (500,000)          | (500,000)          | (500,000)          | 0                |
| Asset Sales                           |                    | 0                  |                    | 0                |
| Stabilization Fund                    | (1,618,771)        | (3,508,634)        | (3,508,634)        | 0                |
| Grant Fund                            |                    | 0                  |                    | 0                |
| <b>Total</b>                          | <b>(3,945,896)</b> | <b>(5,766,326)</b> | <b>(5,835,759)</b> | <b>69,433</b>    |
| <b>Other Financing Uses (Sources)</b> | <b>(711,086)</b>   | <b>(2,321,013)</b> | <b>(2,846,053)</b> | <b>525,040</b>   |
| <b>Operating Results</b>              | <b>(6,872,571)</b> | <b>(8,192,051)</b> | <b>(6,093,102)</b> | <b>3,098,949</b> |
| Beginning fund Balance                | 10,894,991         | 11,486,244         | 11,486,244         | 0                |
| Ending fund Balance                   | <b>5,022,420</b>   | <b>3,294,193</b>   | <b>6,393,142</b>   | <b>3,098,949</b> |
| % Ending Fund Balance                 | 7.81%              | 5.17%              | 10.37%             |                  |

**CARSON CITY  
RTC Fund**

|  | <b>FY 09-10<br/>Budget</b> | <b>FY 09-10<br/>Estimate</b> | <b>FY 09-10<br/>Actual<br/>Unaudited</b> |
|--|----------------------------|------------------------------|--|
| <b>Revenues:</b>                             |                            |                              |  |
| Taxes  | 3,295,099                  | 3,407,473                    | 3,353,185                                |
| Grants                                       | 3,065,245                  | 2,151,704                    | 1,829,991                                |
| Miscellaneous                                | 15,000                     | 67,408                       | 52,408                                   |
| Interest Earnings                            | 100,000                    | 40,000                       | 36,413                                   |
| Bond Proceeds                                | 7,900,000                  | 7,900,000                    | 7,900,000                                |
| <b>Total Revenues</b>                        | <b>14,375,344</b>          | <b>13,566,585</b>            | <b>13,171,997</b>                        |
| <b>Expenditures:</b>                         |                            |                              |  |
| Salaries and Wages                           | 244,618                    | 247,858                      | 242,087                                  |
| Employee Benefits                            | 79,142                     | 77,974                       | 79,961                                   |
| Services and Supplies                        | 2,508,576                  | 2,062,607                    | 2,128,367                                |
| Capital Outlay                               | 12,187,498                 | 11,531,055                   | 9,376,221                                |
| <b>Total Expenditures</b>                    | <b>15,019,834</b>          | <b>13,919,494</b>            | <b>11,826,636</b>                        |
| <b>Excess Revenues Over<br/>Expenditures</b> | <b>(644,490)</b>           | <b>(352,909)</b>             | <b>1,345,361</b>                         |
| <b>Operating Transfers Out:</b>              | <b>(1,766,621)</b>         | <b>(1,766,621)</b>           | <b>(1,761,691)</b>                       |
| <b>Net Change in Fund Balance</b>            | <b>(2,411,111)</b>         | <b>(2,119,530)</b>           | <b>(416,330)</b>                         |
| <b>Beg Fund Balance, July 1</b>              | <b>3,045,752</b>           | <b>3,045,752</b>             | <b>3,045,752</b>                         |
| <b>Ending Fund Balance, June 30</b>          | <b>634,641</b>             | <b>926,222</b>               | <b>2,629,422</b>                         |
| <b>Estimated Cash Balance at 6/30/2010</b>   |                            |                              | <b>\$ 1,824,125</b>                      |

**CARSON CITY  
QUALITY OF LIFE FUND**

|  | FY 09-10<br>Budget | FY 09-10<br>Estimate | FY 09-10<br>Actual<br>Unaudited |
|--|--------------------|----------------------|---------------------------------|
| <b>Revenues:</b>                             |                    |                      |                                 |
| <b>Taxes</b>                                 |                    |                      |                                 |
| Sales Tax                                    | 1,662,345          | 1,662,826            | 1,669,985                       |
| Intergovernmental                            | 5,933,259          | 3,144,829            | 6,729,375                       |
| Miscellaneous                                |                    |                      |                                 |
| Other  | 50,000             | 50,000               | 50,000                          |
| Interest Earnings                            | 100,000            | 180,000              | 308,978                         |
| <b>Total Revenues</b>                        | <b>7,745,604</b>   | <b>5,037,655</b>     | <b>8,758,338</b>                |
| <b>Expenditures:</b>                         |                    |                      |                                 |
| Salaries and Wages                           | 435,289            | 446,470              | 436,694                         |
| Employee Benefits                            | 133,802            | 132,952              | 130,282                         |
| Services and Supplies                        | 1,597,514          | 1,597,514            | 585,936                         |
| Capital Outlay                               | 13,235,060         | 10,446,630           | 4,266,361                       |
| <b>Total Expenditures</b>                    | <b>15,401,665</b>  | <b>12,623,566</b>    | <b>5,419,273</b>                |
| <b>Excess Revenues Over<br/>Expenditures</b> | <b>(7,656,061)</b> | <b>(7,585,911)</b>   | <b>3,339,065</b>                |
| <b>Other Financing Sources (Uses):</b>       |                    |                      |                                 |
| Bond Proceeds                                |                    |                      |                                 |
| Debt Service                                 | (1,004,394)        | (1,004,394)          | (1,004,394)                     |
| General Fund                                 | (147,262)          | (147,262)            | (102,869)                       |
| <b>Net Change in Fund Balance</b>            | <b>(8,807,717)</b> | <b>(8,737,567)</b>   | <b>2,231,802</b>                |
| <b>Beg Fund Balance, July 1</b>              | <b>8,943,092</b>   | <b>8,943,092</b>     | <b>8,943,092</b>                |
| <b>Ending Fund Balance, June 30</b>          | <b>135,375</b>     | <b>205,525</b>       | <b>11,174,894</b>               |
| <b>Estimated Cash Balance at 6/30/2010</b>   |                    |                      | <b>\$ 8,355,364</b>             |

**CARSON CITY  
BUILDING PERMIT FUND**

|   | FY 09-10<br>Budget | FY 09-10<br>Estimate | FY 09-10<br>Actual<br>Unaudited |
|---|--------------------|----------------------|---------------------------------|
| <b>Operating Revenues:</b>                |                    |                      |                                 |
| Charges for Services                      | 856,000            | 391,045              | 422,320                         |
| <b>Operating Expenses:</b>                |                    |                      |                                 |
| Salaries and Wages                        | 390,247            | 312,150              | 309,041                         |
| Employee Benefits                         | 139,726            | 133,374              | 107,663                         |
| Services and Supplies                     | 126,680            | 97,480               | 108,782                         |
| Depreciation                              | 20,000             | 20,000               | 20,000                          |
| Total Expenditures                        | 676,653            | 563,004              | 545,486                         |
| <b>Expenditures</b>                       | 179,347            | (171,959)            | (123,166)                       |
| <b>Nonoperating Revenues (Expenses):</b>  |                    |                      |                                 |
| Investment Income                         | 5,000              | 2,000                | 2,224                           |
| Gain (Loss) on Capital Assets             | (3,407)            | -                    | (67,800)                        |
| <b>Net Income (Loss) Before Transfers</b> | 180,940            | (169,959)            | (188,742)                       |
| <b>Transfers In (Out)</b>                 | -                  | 125,000              | 125,000                         |
| <b>Net Assets, July 1</b>                 | 88,535             | 88,535               | 88,535                          |
| <b>Net Assets, June 30</b>                | 269,475            | 43,576               | 24,793                          |
| <b>Estimated Cash Balance 6/30/2010</b>   |                    |                      | \$ 141,502                      |

(estimated)



**CARSON CITY  
STREET MAINTENANCE FUND**

|  | FY 09-10<br>Budget | FY 09-10<br>Estimate | FY 09-10<br>Actual<br>Unaudited |
|--|--------------------|----------------------|---------------------------------|
| <b>Revenues:</b>                             |                    |                      |                                 |
| <b>Taxes</b>                                 |                    |                      |                                 |
| County Option MVFT 1 Cent                    | 326,645            | 348,176              | 374,449                         |
| Sales Tax                                    | 1,947,019          | 1,595,847            | 1,668,535                       |
| Intergovernmental                            | -                  | 4,842                | 4,842                           |
| MVFT 5.35 Cent                               | 1,211,293          | 1,247,143            | 1,264,688                       |
| Charges for Services                         | 100,000            | 50,000               | 25,046                          |
| <b>Miscellaneous</b>                         |                    |                      |                                 |
| Other  | -                  | -                    | 408                             |
| Interest Earnings                            | 10,000             | 10,000               | 2,133                           |
| <b>Total Revenues</b>                        | <b>3,594,957</b>   | <b>3,256,008</b>     | <b>3,340,101</b>                |
| <b>Expenditures:</b>                         |                    |                      |                                 |
| Salaries and Wages                           | 1,309,552          | 1,345,814            | 1,349,643                       |
| Employee Benefits                            | 485,340            | 479,587              | 489,588                         |
| Services and Supplies                        | 2,005,346          | 2,121,600            | 1,820,582                       |
| Capital Outlay                               | 160,000            | 160,000              | 180,681                         |
| <b>Total Expenditures</b>                    | <b>3,960,238</b>   | <b>4,107,001</b>     | <b>3,840,494</b>                |
| <b>Excess Revenues Over<br/>Expenditures</b> | <b>(365,281)</b>   | <b>(850,993)</b>     | <b>(500,393)</b>                |
| <b>Other Financing Sources (Uses):</b>       |                    |                      |                                 |
| Debt Service                                 |                    |                      |                                 |
| RTC  | 300,000            | 670,000              | 670,000                         |
| <b>Net Change in Fund Balance</b>            | <b>(65,281)</b>    | <b>(180,993)</b>     | <b>169,607</b>                  |
| <b>Beg Fund Balance, July 1</b>              | <b>265,281</b>     | <b>360,572</b>       | <b>360,572</b>                  |
| <b>Ending Fund Balance, June 30</b>          | <b>200,000</b>     | <b>179,579</b>       | <b>530,179</b>                  |
| <b>Estimated Cash Balance at 6/30/2008</b>   |                    | <b>\$</b>            | <b>144,478</b>                  |

| <b>CARSON CITY<br/>WATER FUND</b>             |                            |                              |  |
|---|----------------------------|------------------------------|--|
|   | <b>FY 09-10<br/>Budget</b> | <b>FY 09-10<br/>Estimate</b> | <b>FY 09-10<br/>Actual<br/>Unaudited</b> |
| <b>Operating Revenues:</b>                    |                            |                              |  |
| Charges for Services                          | 10,004,301                 | 10,007,401                   | 9,179,064                                |
| <b>Operating Expenses:</b>                    |                            |                              |  |
| Salaries and Wages                            | 1,615,170                  | 1,499,200                    | 1,496,272                                |
| Employee Benefits                             | 585,270                    | 589,787                      | 534,826                                  |
| Services and Supplies                         | 4,936,546                  | 4,936,546                    | 5,494,035                                |
| Depreciation                                  | 2,150,000                  | 2,150,000                    | 2,150,000                                |
| Total Expenditures                            | 9,286,986                  | 9,175,533                    | 9,675,133                                |
|   |                            |                              | (estimated)                              |
| <b>Operating Income or (Loss)</b>             | 717,315                    | 831,868                      | (496,069)                                |
| <b>Nonoperating Revenues (Expenses):</b>      |                            |                              |  |
| Investment Income                             | 400,000                    | 200,000                      | 142,446                                  |
| Grant Revenue                                 | 117,324                    | 117,324                      | 152,531                                  |
| Connection Fees                               | 250,000                    | 50,000                       | 47,163                                   |
| Miscellaneous Income                          | 23,329                     | 23,329                       | -  |
| Interest Expense                              | (1,487,609)                | (1,302,609)                  | (1,326,401)                              |
| Bond Costs                                    | (54,000)                   | (54,000)                     | (70,520)                                 |
| Arbitrage Rebates                             | -                          | -                            | -  |
| Gain (Loss) on Capital Assets                 | (15,000)                   | (15,000)                     | -  |
| <b>Net Income (Loss) Before Contributions</b> | (48,641)                   | (149,088)                    | (1,550,850)                              |
| <b>Capital Contributions and Connection F</b> | 1,457,345                  | 336,123                      | 250,000                                  |
| <b>Net Income</b>                             | 1,408,704                  | 187,035                      | (1,300,850)                              |
| <b>Capital Outlay</b>                         | (4,399,517)                | (4,282,193)                  | (5,791,474)                              |
| <b>Bond Principal Payments</b>                | (1,931,898)                | (1,820,000)                  | (1,820,000)                              |
| <b>Bond Proceeds</b>                          | 3,700,000                  | 3,400,000                    | 1,512,053                                |
| <b>Estimated Cash Balance @ June 30</b>       |                            |                              | \$ 2,794,012                             |

| <b>CARSON CITY<br/>SEWER FUND</b>             |                            |                              |  |
|---|----------------------------|------------------------------|--|
|   | <b>FY 09-10<br/>Budget</b> | <b>FY 09-10<br/>Estimate</b> | <b>FY 09-10<br/>Actual<br/>Unaudited</b> |
| <b>Operating Revenues:</b>                    |                            |                              |  |
| Charges for Services                          | 6,388,591                  | 6,406,978                    | 6,205,051                                |
| <b>Operating Expenses:</b>                    |                            |                              |  |
| Salaries and Wages                            | 1,255,746                  | 1,223,466                    | 1,212,671                                |
| Employee Benefits                             | 513,946                    | 492,424                      | 446,072                                  |
| Services and Supplies                         | 3,047,021                  | 3,047,021                    | 3,166,513                                |
| Depreciation                                  | 2,900,000                  | 2,900,000                    | 2,900,000                                |
| Total Expenditures                            | 7,716,713                  | 7,662,911                    | 7,725,256                                |
|   |                            |                              | (estimated)                              |
| <b>Operating Income or (Loss)</b>             | <b>(1,328,122)</b>         | <b>(1,255,933)</b>           | <b>(1,520,205)</b>                       |
| <b>Nonoperating Revenues (Expenses):</b>      |                            |                              |  |
| Investment Income                             | 200,000                    | 100,000                      | 80,390                                   |
| Grant Revenue                                 | -                          | -                            | 187,337                                  |
| Connection Fees                               | 250,000                    | 82,901                       | 60,228                                   |
| Miscellaneous Income                          | 10,000                     | 10,000                       | 910                                      |
| Interest Expense                              | (612,913)                  | (584,522)                    | (584,520)                                |
| Bond Costs                                    | (52,200)                   | (52,200)                     | (7,105)                                  |
| Arbitrage Rebates                             |                            |                              |  |
| Gain (Loss) on Capital Assets                 | (10,000)                   | (10,000)                     | -  |
| <b>Net Income (Loss) Before Contributions</b> | <b>(1,543,235)</b>         | <b>(1,709,754)</b>           | <b>(1,782,965)</b>                       |
| <b>Capital Contributions and Connection F</b> | <b>759,034</b>             | <b>504,629</b>               | <b>250,000</b>                           |
| <b>Net Income</b>                             | <b>(784,201)</b>           | <b>(1,205,125)</b>           | <b>(1,532,965)</b>                       |
| <b>Capital Outlay</b>                         | <b>(1,526,000)</b>         | <b>(1,526,000)</b>           | <b>(2,074,770)</b>                       |
| <b>Bond Principal Payments</b>                | <b>(1,447,895)</b>         | <b>(1,399,507)</b>           | <b>(1,399,507)</b>                       |
| <b>Bond Proceeds</b>                          | <b>1,600,000</b>           | <b>1,600,000</b>             | <b>1,600,000</b>                         |
| <b>Estimated Cash Balance @ June 30</b>       |                            |                              | <b>\$ 1,943,809</b>                      |

**CARSON CITY  
STORMWATER DRAINAGE FUND**

|   | FY 09-10<br>Budget | FY 09-10<br>Estimate | FY 09-10<br>Actual<br>Unaudited |
|---|--------------------|----------------------|---------------------------------|
| <b>Operating Revenues:</b>                    |                    |                      |                                 |
| Charges for Services                          | 1,175,694          | 1,177,102            | 1,172,879                       |
| <b>Operating Expenses:</b>                    |                    |                      |                                 |
| Salaries and Wages                            | 263,697            | 260,087              | 260,364                         |
| Employee Benefits                             | 113,032            | 111,369              | 105,534                         |
| Services and Supplies                         | 403,583            | 303,583              | 388,601                         |
| Depreciation                                  | 150,000            | 150,000              | 150,000                         |
| Total Expenditures                            | 930,312            | 825,039              | 904,499                         |
|   |                    |                      | (estimated)                     |
| <b>Operating Income or (Loss)</b>             | 245,382            | 352,063              | 268,380                         |
| <b>Nonoperating Revenues (Expenses):</b>      |                    |                      |                                 |
| Investment Income                             | 25,000             | 25,000               | 9,738                           |
| Grant Revenue                                 | -                  | 13,521               | 13,521                          |
| Interest Expense                              | (305,126)          | (221,874)            | (221,874)                       |
| Bond Costs                                    | (50,500)           | (25,500)             | (7,903)                         |
| Gain (Loss) on Capital Assets                 | -                  | -                    | -                               |
| <b>Net Income (Loss) Before Contributions</b> | (85,244)           | 143,210              | 61,862                          |
| <b>Capital Contributions and Connection F</b> | -                  | -                    | -                               |
| <b>Net Income</b>                             | (85,244)           | 143,210              | 61,862                          |
| <b>Capital Outlay</b>                         | (2,147,000)        | (724,624)            | (859,325)                       |
| <b>Bond Principal Payments</b>                | (301,443)          | (235,000)            | (235,000)                       |
| <b>Bond Proceeds</b>                          | 2,197,000          | 848,000              | 848,000                         |
| <b>Estimated Cash Balance @ June 30</b>       |                    | \$                   | 394                             |

| Budget Worksheet            |            |            |            |  |            |            |            |
|-----------------------------|------------|------------|------------|--|------------|------------|------------|
|                             |            |            |            |  | 9/1/2010   |            |            |
|                             | 2008       | 2009       | 2010       |  | 2011       | 2012       | 2013       |
|                             | Actual     | Actual     | Unaudited  |  | Adj. Bud   | Projection | Projection |
| <b>Revenues</b>             |            |            |            |  |            |            |            |
| <b>Taxes</b>                |            |            |            |  |            |            |            |
| Property                    | 13,359,942 | 14,203,996 | 15,033,876 |  | 16,688,681 | 17,189,341 | 17,705,022 |
| CTAX                        | 23,442,872 | 19,969,586 | 17,477,372 |  | 17,418,787 | 17,582,976 | 17,768,905 |
| Gaming                      | 153,686    | 146,458    | 150,947    |  | 150,000    | 150,000    | 150,000    |
| Candidate Filing Fee        | 1,680      | 0          |            |  | 0          |            |            |
| Total                       | 36,958,180 | 34,320,040 | 32,662,195 |  | 34,257,468 | 34,932,316 | 35,623,926 |
| <b>Licenses and Permits</b> |            |            |            |  |            |            |            |
| Business                    | 784,593    | 775,921    | 743,950    |  | 735,000    | 742,350    | 749,774    |
| Liquor                      | 145,215    | 197,902    | 154,493    |  | 140,000    | 140,000    | 140,000    |
| Gaming                      | 762,828    | 729,818    | 648,808    |  | 625,000    | 625,000    | 625,000    |
| Right of way toll           | 138,435    | 150,253    | 150,314    |  | 200,000    | 200,000    | 200,000    |
| Marriage                    | 18,858     | 16,926     | 15,813     |  | 20,000     | 20,000     | 20,000     |
| Animal                      | 6,754      | 3,733      | 8,877      |  | 7,500      | 7,500      | 7,500      |
| Mobile home permits         | 33         | 552        | 118        |  | 100        | 100        | 100        |
| Total                       | 1,856,716  | 1,875,105  | 1,722,373  |  | 1,727,600  | 1,734,950  | 1,742,374  |
| <b>Franchise Fees</b>       |            |            |            |  |            |            |            |
| Gas                         | 1,425,620  | 1,326,861  | 1,441,625  |  | 1,442,000  | 1,442,000  | 1,442,000  |
| Electric                    | 2,162,495  | 2,333,193  | 2,098,785  |  | 2,100,000  | 2,121,000  | 2,142,210  |
| Telephone                   | 837,404    | 1,003,178  | 1,070,156  |  | 1,088,000  | 1,088,000  | 1,088,000  |
| Sanitation                  | 397,122    | 401,464    | 390,851    |  | 390,000    | 390,000    | 390,000    |
| Cable                       | 410,139    | 408,289    | 380,245    |  | 366,000    | 366,000    | 366,000    |
| Total                       | 5,232,780  | 5,472,985  | 5,381,662  |  | 5,386,000  | 5,407,000  | 5,428,210  |
| <b>Grants</b>               |            |            |            |  |            |            |            |
| Federal                     | 161,576    | 230,324    | 190,278    |  | 135,000    | 135,000    | 135,000    |
| State                       | 15,326     | 1,600      | 0          |  | 0          | 0          | 0          |
| Local                       | 165,894    | 208,591    | 588,220    |  | 281,533    | 281,533    | 281,533    |
| Total                       | 342,796    | 440,515    | 778,498    |  | 416,533    | 416,533    | 416,533    |

| Budget Worksheet            |                   |                   |                   |                   |                   |                   |        |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------|
|                             | 2008              | 2009              | 2010              | 9/1/2010          | 2011              | 2012              | 2013   |
|                             | Actual            | Actual            | Unaudited         | Adj. Bud          | Projection        | Projection        |        |
| <b>Charges for Services</b> |                   |                   |                   |                   |                   |                   |        |
| General Government          | 5,415,923         | 5,078,671         | 5,431,678         | 5,429,177         | 5,429,177         | 5,429,177         |        |
| Judicial                    | 702,047           | 770,430           | 924,577           | 896,500           | 896,500           | 896,500           |        |
| Public Safety               | 468,592           | 476,431           | 513,778           | 467,042           | 467,042           | 467,042           |        |
| Public Works                | 4,607             | 1,683             | 0                 | 0                 | 0                 | 0                 |        |
| Health                      | 291,076           | 340,925           | 327,238           | 302,000           | 302,000           | 302,000           |        |
| Landfill Fees               | 4,849,778         | 2,996,529         | 2,674,172         | 2,615,000         | 3,115,000         | 3,115,000         | 500000 |
| Parks and Recreation        | 1,253,803         | 1,251,892         | 1,197,022         | 1,190,825         | 1,190,825         | 1,190,825         |        |
| Total                       | 12,985,826        | 10,916,561        | 11,068,465        | 10,900,544        | 11,400,544        | 11,400,544        |        |
| <b>Fines and Forfeits</b>   |                   |                   |                   |                   |                   |                   |        |
| Library                     | 22,762            | 18,623            | 11,622            | 20,000            | 20,000            | 20,000            |        |
| Court                       | 891,135           | 905,497           | 816,222           | 993,480           | 993,480           | 993,480           |        |
| Animal Services             | 24,930            | 43,269            | 47,105            | 39,000            | 39,000            | 39,000            |        |
| Total                       | 938,827           | 967,389           | 874,949           | 1,052,480         | 1,052,480         | 1,052,480         |        |
| <b>Miscellaneous</b>        |                   |                   |                   |                   |                   |                   |        |
| Investment Income           | 1,438,284         | 844,095           | 406,392           | 420,000           | 420,000           | 420,000           |        |
| Other                       | 661,374           | 1,059,880         | 836,636           | 535,201           | 535,201           | 535,201           |        |
| Total                       | 2,099,668         | 1,903,975         | 1,243,028         | 955,201           | 955,201           | 955,201           |        |
| <b>Total Revenues</b>       | <b>60,414,793</b> | <b>55,896,570</b> | <b>53,731,170</b> | <b>54,695,826</b> | <b>55,899,024</b> | <b>56,619,268</b> |        |

| Budget Worksheet             |         |         |           |          |            |            |    |
|------------------------------|---------|---------|-----------|----------|------------|------------|----|
|                              | 2008    | 2009    | 2010      | 9/1/2010 |            |            |    |
|                              | Actual  | Actual  | Unaudited | 2011     | 2012       | 2013       |    |
|                              |         |         |           | Adj. Bud | Projection | Projection |    |
| <b>General government</b>    |         |         |           |          |            |            |    |
| <b>Board of Supervisors</b>  |         |         |           |          |            |            |    |
| Salaries                     | 136,655 | 135,419 | 132,745   | 133,043  | 133,043    | 133,043    |    |
| Benefits                     | 68,344  | 67,436  | 72,482    | 78,267   | 80,615     | 83,033     | 3% |
| Services & Supplies          | 38,073  | 28,672  | 19,739    | 20,450   | 20,450     | 20,450     |    |
| <b>Clerk</b>                 |         |         |           |          |            |            |    |
| Salaries                     | 233,924 | 257,375 | 243,713   | 250,793  | 250,793    | 250,793    |    |
| Benefits                     | 82,296  | 76,986  | 82,065    | 68,393   | 70,445     | 72,558     | 3% |
| Services & Supplies          | 25,885  | 17,176  | 18,945    | 19,500   | 19,500     | 19,500     |    |
| <b>Recorder</b>              |         |         |           |          |            |            |    |
| Salaries                     | 219,824 | 231,810 | 240,959   | 244,476  | 244,476    | 244,476    |    |
| Benefits                     | 86,933  | 91,727  | 96,416    | 97,722   | 100,654    | 103,673    | 3% |
| Services & Supplies          | 72,858  | 18,353  | 16,890    | 35,160   | 35,160     | 35,160     |    |
| <b>Records Management</b>    |         |         |           |          |            |            |    |
| Salaries                     | 94,282  | 100,503 | 105,618   | 68,362   | 68,362     | 68,362     |    |
| Benefits                     | 20,844  | 21,844  | 23,196    | 21,497   | 22,142     | 22,806     | 3% |
| Services & Supplies          | 88,103  | 53,942  | 42,425    | 15,100   | 15,100     | 15,100     |    |
| <b>Public Safety Complex</b> |         |         |           |          |            |            |    |
| Services & Supplies          | 374,914 | 391,456 | 365,992   | 364,725  | 364,725    | 364,725    |    |
| <b>Elections</b>             |         |         |           |          |            |            |    |
| Salaries                     | 111,706 | 147,808 | 132,455   | 148,607  | 148,607    | 148,607    |    |
| Benefits                     | 42,216  | 45,076  | 45,350    | 46,125   | 47,509     | 48,934     | 3% |
| Services & Supplies          | 6,053   | 61,795  | 36,352    | 12,075   | 12,075     | 12,075     |    |
| <b>Treasurer</b>             |         |         |           |          |            |            |    |
| Salaries                     | 247,038 | 263,434 | 307,383   | 295,632  | 295,632    | 295,632    |    |
| Benefits                     | 99,826  | 103,847 | 114,716   | 115,374  | 118,835    | 122,400    | 3% |
| Services & Supplies          | 60,452  | 67,418  | 55,280    | 52,780   | 52,780     | 52,780     |    |
| <b>Assessor</b>              |         |         |           |          |            |            |    |
| Salaries                     | 368,020 | 376,314 | 394,061   | 384,253  | 384,253    | 384,253    |    |
| Benefits                     | 141,665 | 143,807 | 151,180   | 145,117  | 149,471    | 153,955    | 3% |
| Services & Supplies          | 39,792  | 56,378  | 27,246    | 35,057   | 35,057     | 35,057     |    |
| Capital Outlay               |         | 22,328  | 0         | 53,750   | 53,750     | 53,750     |    |

| Budget Worksheet     |                     |           |           |           |           |            |            |
|----------------------|---------------------|-----------|-----------|-----------|-----------|------------|------------|
|                      |                     |           |           |           | 9/1/2010  |            |            |
|                      |                     | 2008      | 2009      | 2010      | 2011      | 2012       | 2013       |
|                      |                     | Actual    | Actual    | Unaudited | Adj. Bud  | Projection | Projection |
| District Attorney    |                     |           |           |           |           |            |            |
|                      | Salaries            | 1,454,212 | 1,579,508 | 1,647,530 | 1,546,246 | 1,546,246  | 1,546,246  |
|                      | Benefits            | 539,721   | 510,995   | 548,035   | 519,206   | 534,781    | 550,825    |
|                      | Services & Supplies | 111,024   | 87,662    | 82,192    | 102,470   | 102,470    | 102,470    |
| City Manager         |                     |           |           |           |           |            |            |
|                      | Salaries            | 295,979   | 251,458   | 310,222   | 313,286   | 313,286    | 313,286    |
|                      | Benefits            | 112,998   | 93,307    | 111,721   | 113,270   | 118,668    | 120,168    |
|                      | Services & Supplies | 88,553    | 108,275   | 112,498   | 69,610    | 69,610     | 69,610     |
| Public Defender      |                     |           |           |           |           |            |            |
|                      | Services & Supplies | 1,079,139 | 1,107,100 | 1,296,104 | 1,325,193 | 1,325,193  | 1,325,193  |
| Community Support    |                     |           |           |           |           |            |            |
|                      | Services & Supplies | 419,499   | 345,199   | 531,683   | 458,238   | 458,238    | 458,238    |
| Central Services     |                     |           |           |           |           |            |            |
|                      | Services & Supplies | 898,042   | 806,477   | 815,820   | 903,900   | 903,900    | 903,900    |
| 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          | 0          |
| Finance              |                     |           |           |           |           |            |            |
|                      | Salaries            | 455,795   | 413,198   | 428,682   | 390,818   | 390,818    | 390,818    |
|                      | Benefits            | 174,476   | 144,335   | 164,828   | 152,778   | 157,361    | 162,082    |
|                      | Services & Supplies | 66,737    | 72,485    | 72,358    | 82,165    | 82,165     | 82,165     |
| Personnel            |                     |           |           |           |           |            |            |
|                      | Salaries            | 233,592   | 175,630   | 181,485   | 176,266   | 176,266    | 176,266    |
|                      | Benefits            | 71,103    | 52,371    | 69,624    | 71,624    | 73,773     | 75,986     |
|                      | Services & Supplies | 191,023   | 51,890    | 38,450    | 51,234    | 51,234     | 51,234     |
| Automation           |                     |           |           |           |           |            |            |
|                      | Salaries            | 676,355   | 637,002   | 697,779   | 729,279   | 729,279    | 729,279    |
|                      | Benefits            | 242,745   | 215,802   | 246,141   | 257,156   | 264,871    | 272,817    |
|                      | Services & Supplies | 500,778   | 516,686   | 549,976   | 401,654   | 401,654    | 401,654    |
| GIS                  |                     |           |           |           |           |            |            |
|                      | Salaries            | 191,015   | 211,365   | 217,180   | 190,156   | 190,156    | 190,156    |
|                      | Benefits            | 64,323    | 69,435    | 73,862    | 74,828    | 77,073     | 79,385     |
|                      | Services & Supplies | 24,272    | 16,212    | 13,088    | 33,500    | 33,500     | 33,500     |
| Purchasing           |                     |           |           |           |           |            |            |
|                      | Salaries            | 114,857   | 98,575    | 75,431    | 79,104    | 79,104     | 79,104     |
|                      | Benefits            | 46,017    | 29,151    | 25,377    | 26,482    | 27,276     | 28,095     |
|                      | Services & Supplies | 6,647     | 6,365     | 5,765     | 8,615     | 8,615      | 8,615      |
| City Hall            |                     |           |           |           |           |            |            |
|                      | Services & Supplies | 124,180   | 117,392   | 122,259   | 119,760   | 119,760    | 119,760    |



| <b>Budget Worksheet</b>       |                     |                   |                   |                   |                   |                   |                   |
|-------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                               |                     | 2008              | 2009              | 2010              | 9/1/2010<br>2011  | 2012              | 2013              |
|                               |                     | Actual            | Actual            | Unaudited         | Adj. Bud          | Projection        | Projection        |
| <b>Internal Auditor</b>       |                     |                   |                   |                   |                   |                   |                   |
|                               | Salaries            | 72,822            | 37,058            | 0                 | 0                 | 0                 | 0                 |
|                               | Benefits            | 25,713            | 11,655            | 0                 | 0                 | 0                 | 0                 |
|                               | Services & Supplies | 1,141             | 13,536            | 1,158             | 54,000            | 54,000            | 54,000            |
| <b>Community Development</b>  |                     |                   |                   |                   |                   |                   |                   |
|                               | Salaries            | 477,829           | 307,157           | 282,463           | 276,629           | 276,629           | 276,629           |
|                               | Benefits            | 162,297           | 109,551           | 123,152           | 118,574           | 122,131           | 125,795           |
|                               | Services & Supplies | 82,848            | 66,405            | 54,413            | 48,030            | 48,030            | 48,030            |
| <b>Business License</b>       |                     |                   |                   |                   |                   |                   |                   |
|                               | Salaries            | 71,358            | 50,244            | 64,764            | 85,565            | 85,565            | 85,565            |
|                               | Benefits            | 30,994            | 15,361            | 28,258            | 40,363            | 41,574            | 42,821            |
|                               | Services & Supplies | 17,685            | 18,906            | 11,775            | 16,250            | 16,250            | 16,250            |
| <b>Code Enforcement</b>       |                     |                   |                   |                   |                   |                   |                   |
|                               | Salaries            | 20,308            | 104,892           | 122,519           | 124,775           | 124,775           | 124,775           |
|                               | Benefits            | 8,307             | 43,683            | 49,344            | 55,707            | 57,378            | 59,100            |
|                               | Services & Supplies | 80                | 7,000             | 6,099             | 5,630             | 5,630             | 5,630             |
| <b>Facilities Maintenance</b> |                     |                   |                   |                   |                   |                   |                   |
|                               | Salaries            | 795,275           | 822,420           | 820,047           | 682,038           | 682,038           | 682,038           |
|                               | Benefits            | 305,564           | 300,984           | 312,865           | 270,109           | 278,212           | 286,559           |
|                               | Services & Supplies | 320,380           | 347,674           | 349,213           | 265,469           | 265,469           | 265,469           |
|                               | <b>Total</b>        | <b>13,564,818</b> | <b>14,755,305</b> | <b>17,709,368</b> | <b>12,946,234</b> | <b>13,014,412</b> | <b>13,084,635</b> |
| <b>Judicial</b>               |                     |                   |                   |                   |                   |                   |                   |
| District Court 1              |                     |                   |                   |                   |                   |                   |                   |
| District Court 2              |                     |                   |                   |                   |                   |                   |                   |
| Juvenile Court                |                     |                   |                   |                   |                   |                   |                   |
|                               | Salaries            | 210,184           | 226,881           | 237,571           | 220,730           | 220,730           | 220,730           |
|                               | Benefits            | 74,588            | 77,907            | 83,318            | 75,156            | 77,411            | 79,733            |
|                               | Services & Supplies | 47,495            | 58,307            | 41,984            | 83,960            | 83,960            | 83,960            |
| Justice Court                 |                     |                   |                   |                   |                   |                   |                   |
|                               | Salaries            | 1,761,705         | 1,925,126         | 2,022,156         | 1,720,972         | 1,720,972         | 1,720,972         |
|                               | Benefits            | 723,021           | 746,449           | 776,266           | 704,446           | 725,579           | 747,347           |
|                               | Services & Supplies | 488,716           | 544,215           | 497,532           | 585,613           | 585,613           | 585,613           |
| <b>Alternative Sentencing</b> |                     |                   |                   |                   |                   |                   |                   |
|                               | Salaries            | 649,835           | 747,881           | 760,561           | 721,514           | 721,514           | 721,514           |
|                               | Benefits            | 304,481           | 299,077           | 336,633           | 342,253           | 352,521           | 363,096           |
|                               | Services & Supplies | 99,052            | 124,720           | 147,756           | 112,578           | 112,578           | 112,578           |
|                               | <b>Total</b>        | <b>4,359,077</b>  | <b>4,750,563</b>  | <b>4,903,777</b>  | <b>4,567,222</b>  | <b>4,600,878</b>  | <b>4,635,543</b>  |

| Budget Worksheet            |            |            |            |  |            |            |            |
|-----------------------------|------------|------------|------------|--|------------|------------|------------|
|                             |            |            |            |  | 9/1/2010   |            |            |
|                             | 2008       | 2009       | 2010       |  | 2011       | 2012       | 2013       |
|                             | Actual     | Actual     | Unaudited  |  | Adj. Bud   | Projection | Projection |
| <b>Public Safety</b>        |            |            |            |  |            |            |            |
| <b>Sheriff</b>              |            |            |            |  |            |            |            |
| Salaries                    | 8,403,832  | 9,089,516  | 9,104,257  |  | 8,740,096  | 8,728,805  | 8,728,805  |
| Benefits                    | 4,319,772  | 4,651,597  | 4,987,907  |  | 4,844,370  | 4,989,701  | 5,139,392  |
| Services & Supplies         | 1,663,936  | 1,712,786  | 1,622,896  |  | 1,591,891  | 1,591,891  | 1,591,891  |
|                             |            |            |            |  |            |            | 3%         |
| <b>Fire</b>                 |            |            |            |  |            |            |            |
| Salaries                    | 3,905,740  | 4,412,220  | 4,849,994  |  | 4,601,393  | 4,301,301  | 4,301,301  |
| Benefits                    | 2,332,934  | 2,443,535  | 2,637,351  |  | 2,485,383  | 2,559,944  | 2,636,743  |
| Services & Supplies         | 596,710    | 616,597    | 640,934    |  | 625,409    | 625,409    | 625,409    |
|                             |            |            |            |  |            |            | 3%         |
| <b>China Springs/Wvnyrc</b> |            |            |            |  |            |            |            |
|                             |            | 669,730    | 661,063    |  | 668,758    | 668,758    | 668,758    |
| <b>Juvenile Probation</b>   |            |            |            |  |            |            |            |
| Salaries                    | 741,847    | 750,377    | 943,894    |  | 824,616    | 799,216    | 799,216    |
| Benefits                    | 370,825    | 372,878    | 468,392    |  | 457,129    | 470,843    | 494,968    |
| Services & Supplies         | 795,902    | 131,906    | 125,989    |  | 139,593    | 139,593    | 139,593    |
|                             |            |            |            |  |            |            | 3%         |
| <b>Juvenile Detention</b>   |            |            |            |  |            |            |            |
| Salaries                    | 849,900    | 889,894    | 913,069    |  | 981,115    | 956,803    | 956,803    |
| Benefits                    | 294,151    | 329,391    | 341,539    |  | 351,378    | 361,919    | 372,777    |
| Services & Supplies         | 124,331    | 116,473    | 115,999    |  | 116,790    | 116,790    | 116,790    |
| Total                       | 24,399,880 | 26,186,900 | 27,413,284 |  | 26,427,921 | 26,310,974 | 26,562,446 |
| <b>Public Works</b>         |            |            |            |  |            |            |            |
| <b>Public Works</b>         |            |            |            |  |            |            |            |
| Salaries                    | 1,322,830  | 1,078,103  | 1,449,020  |  | 1,460,983  | 1,442,298  | 1,442,298  |
| Benefits                    | 466,717    | 348,278    | 529,233    |  | 518,191    | 533,737    | 549,749    |
| Services & Supplies         | 77,867     | 71,651     | 94,034     |  | 117,050    | 117,050    | 117,050    |
|                             |            |            |            |  |            |            | 3%         |
| <b>Development Services</b> |            |            |            |  |            |            |            |
| Salaries                    | 577,314    | 567,022    |            |  | 0          | 0          | 0          |
| Benefits                    | 204,344    | 184,634    |            |  | 0          | 0          | 0          |
| Services & Supplies         | 72,381     | 26,076     |            |  | 0          | 0          | 0          |
| Total                       | 2,721,453  | 2,275,764  | 2,072,287  |  | 2,096,224  | 2,093,085  | 2,109,097  |
| <b>Health</b>               |            |            |            |  |            |            |            |
| <b>Landfill</b>             |            |            |            |  |            |            |            |
| Salaries                    | 566,931    | 637,919    | 572,629    |  | 550,968    | 550,968    | 550,968    |
| Benefits                    | 231,337    | 246,656    | 203,710    |  | 206,320    | 212,510    | 218,885    |
| Services & Supplies         | 2,588,396  | 850,141    | 869,025    |  | 820,600    | 820,600    | 820,600    |
| Capital Outlay              |            |            |            |  | 18,500     | 18,500     | 18,500     |
|                             |            |            |            |  |            |            | 3%         |
| <b>Health</b>               |            |            |            |  |            |            |            |
| Salaries                    | 432,501    | 463,431    | 478,042    |  | 431,548    | 431,548    | 431,548    |
| Benefits                    | 159,435    | 133,222    | 168,555    |  | 166,220    | 171,207    | 176,343    |
| Services & Supplies         | 464,070    | 601,465    | 492,368    |  | 582,429    | 582,429    | 582,429    |
|                             |            |            |            |  |            |            | 3%         |
| <b>Animal Services</b>      |            |            |            |  |            |            |            |
| Salaries                    | 200,521    | 247,803    | 240,166    |  | 240,671    | 240,671    | 240,671    |
| Benefits                    | 89,440     | 87,017     | 74,275     |  | 69,622     | 71,711     | 73,862     |
| Services & Supplies         | 92,820     | 101,759    | 129,329    |  | 86,165     | 86,165     | 86,165     |
| Total                       | 4,825,451  | 3,369,413  | 3,228,099  |  | 3,173,043  | 3,186,308  | 3,199,971  |
|                             |            |            |            |  |            |            | 3%         |
| <b>Welfare</b>              |            |            |            |  |            |            |            |
| Salaries                    | 83,969     | 88,934     | 85,274     |  | 78,871     | 78,871     | 78,871     |
| Benefits                    | 24,018     | 24,950     | 26,335     |  | 26,632     | 27,431     | 28,254     |
| Services & Supplies         | 249,877    | 235,862    | 276,618    |  | 251,952    | 251,952    | 251,952    |
|                             |            |            |            |  |            |            | 3%         |
|                             | 357,864    | 349,746    | 388,227    |  | 357,455    | 358,254    | 359,077    |

| Budget Worksheet                |                  |                  |                  |  |                  |                  |                  |
|---------------------------------|------------------|------------------|------------------|--|------------------|------------------|------------------|
|                                 |                  |                  |                  |  | 9/1/2010         |                  |                  |
|                                 | 2008             | 2009             | 2010             |  | 2011             | 2012             | 2013             |
|                                 | Actual           | Actual           | Unaudited        |  | Adj. Bud         | Projection       | Projection       |
| <b>Culture &amp; Recreation</b> |                  |                  |                  |  |                  |                  |                  |
| <b>Parks Admin.</b>             |                  |                  |                  |  |                  |                  |                  |
| Salaries                        | 308,148          | 254,192          | 266,943          |  | 341,182          | 341,182          | 341,182          |
| Benefits                        | 128,943          | 97,290           | 104,173          |  | 138,138          | 142,282          | 146,551          |
| Services & Supplies             | 40,730           | 39,006           | 36,821           |  | 38,072           | 38,072           | 38,072           |
| <b>Parks Maint.</b>             |                  |                  |                  |  |                  |                  |                  |
| Salaries                        | 649,995          | 590,930          | 566,981          |  | 518,919          | 498,489          | 498,489          |
| Benefits                        | 235,499          | 210,435          | 228,556          |  | 213,484          | 219,889          | 226,485          |
| Services & Supplies             | 809,770          | 771,394          | 737,559          |  | 465,874          | 465,874          | 465,874          |
| <b>Parks Gifts</b>              |                  |                  |                  |  |                  |                  |                  |
| Services & Supplies             | 154,132          | 134,646          | 184,818          |  | 147,589          | 147,589          | 147,589          |
| Capital Outlay                  | 0                | 12,209           | 17,395           |  | 0                | 0                | 0                |
| <b>Swimming Pool</b>            |                  |                  |                  |  |                  |                  |                  |
| Salaries                        | 366,055          | 365,390          | 360,164          |  | 327,325          | 327,325          | 327,325          |
| Benefits                        | 83,906           | 85,864           | 90,336           |  | 78,392           | 80,744           | 83,166           |
| Services & Supplies             | 288,504          | 271,126          | 268,396          |  | 248,525          | 248,525          | 248,525          |
| <b>Community Center</b>         |                  |                  |                  |  |                  |                  |                  |
| Salaries                        | 183,128          | 191,471          | 173,384          |  | 125,882          | 125,882          | 125,882          |
| Benefits                        | 44,649           | 44,359           | 40,077           |  | 43,513           | 44,818           | 46,163           |
| Services & Supplies             | 109,528          | 103,236          | 118,843          |  | 94,025           | 94,025           | 94,025           |
| <b>Recreation</b>               |                  |                  |                  |  |                  |                  |                  |
| Salaries                        | 505,345          | 424,970          | 414,459          |  | 388,678          | 388,678          | 388,678          |
| Benefits                        | 101,158          | 84,497           | 96,893           |  | 69,735           | 71,827           | 73,982           |
| Services & Supplies             | 175,980          | 154,022          | 66,469           |  | 155,057          | 155,057          | 155,057          |
| <b>Pony Express</b>             |                  |                  |                  |  |                  |                  |                  |
| Salaries                        | 3,977            | 0                | 0                |  | 500              | 500              | 500              |
| Benefits                        | 0                | (8)              | 0                |  | 72               | 74               | 76               |
| Services & Supplies             | 21,669           | 24,262           | 22,000           |  | 19,515           | 19,515           | 19,515           |
| <b>Ice Rink</b>                 |                  |                  |                  |  |                  |                  |                  |
| Salaries                        | 0                | 0                | 26,991           |  | 0                | 0                | 0                |
| Benefits                        | 0                | 0                | 1,583            |  | 0                | 0                | 0                |
| Services & Supplies             | 0                | 0                | 156,425          |  | 0                | 0                | 0                |
| <b>Sports</b>                   |                  |                  |                  |  |                  |                  |                  |
| Salaries                        | 144,950          | 165,137          | 159,825          |  | 163,479          | 163,479          | 163,479          |
| Benefits                        | 40,153           | 46,946           | 36,356           |  | 35,188           | 36,244           | 37,331           |
| Services & Supplies             | 143,702          | 180,505          | 193,963          |  | 162,930          | 162,930          | 162,930          |
| <b>Library</b>                  |                  |                  |                  |  |                  |                  |                  |
| Salaries                        | 817,121          | 805,675          | 856,662          |  | 832,639          | 809,990          | 809,990          |
| Benefits                        | 299,952          | 294,597          | 341,869          |  | 317,983          | 327,522          | 337,348          |
| Services & Supplies             | 362,867          | 386,802          | 377,342          |  | 382,594          | 382,594          | 382,594          |
| <b>Total</b>                    | <b>6,019,861</b> | <b>5,739,053</b> | <b>5,955,283</b> |  | <b>5,309,290</b> | <b>5,293,106</b> | <b>5,320,808</b> |
| <b>Total Expenditures</b>       |                  |                  |                  |  |                  |                  |                  |
|                                 | 56,248,404       | 57,426,744       | 61,670,325       |  | 54,877,389       | 54,857,016       | 55,271,576       |
| <b>Excess Revenues</b>          |                  |                  |                  |  |                  |                  |                  |
|                                 | 4,166,389        | (1,530,174)      | (7,939,155)      |  | (181,563)        | 1,042,008        | 1,347,691        |

| Budget Worksheet                    |            |            |            |            |            |            |
|-------------------------------------|------------|------------|------------|------------|------------|------------|
|                                     | 2008       | 2009       | 2010       | 9/1/2010   |            |            |
|                                     | 2011       | 2012       | 2013       |            |            |            |
|                                     | Actual     | Actual     | Unaudited  | Adj. Bud   | Projection | Projection |
| <b>On-going Operating Transfers</b> |            |            |            |            |            |            |
| Transfer in - Qual. of Life         | (109,730)  | (80,140)   | (102,869)  | (46,694)   | (46,694)   | (46,694)   |
| Contingency                         |            | 0          | 0          | 77,141     | 500,000    | 500,000    |
| Senior Citizens                     | (15,000)   | (15,000)   | (15,000)   | (100,000)  | (15,000)   | (15,000)   |
| Ambulance Fund                      | 0          | 100,000    | 220,000    | 220,000    | 220,000    | 220,000    |
| Debt Service                        | 2,376,248  | 2,203,500  | 2,367,575  | 2,374,786  | 2,383,010  | 2,390,097  |
| Landfill Cos/Post Clos Fund         | 220,029    | 0          |            | 0          | 0          | 0          |
| Traffic                             | 0          | 0          | 20,000     | 0          | 0          | 0          |
| Cemetery                            | 75,000     | 75,000     | 75,000     | 75,000     | 75,000     | 75,000     |
| CC Transit                          | 350,000    | 300,000    | 300,000    | 270,000    | 270,000    | 270,000    |
| Supplemental Indigent               | 0          | 0          |            | 0          | 0          | 0          |
| Building Permits Fund               | 0          | 120,000    | 125,000    | 0          | 0          | 0          |
| Cooperative Extension               | 0          | 0          |            | 0          | 0          | 0          |
| Capital Facilities Fund             | 0          | 0          |            | 0          | 0          | 0          |
| Total                               | 2,896,547  | 2,703,360  | 2,989,706  | 2,870,233  | 3,386,316  | 3,393,403  |
| On-going Expenditures               | 59,144,951 | 60,130,104 | 64,660,031 | 57,747,622 | 58,243,332 | 58,664,979 |

| Budget Worksheet               |                    |                    |                    |                    |                  |                  |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|
|                                | 2008               | 2009               | 2010               | 9/1/2010           | 2012             | 2013             |
|                                | Actual             | Actual             | Unaudited          | 2011               | Adj. Bud         | Projection       |
| One Shot Funding               |                    |                    |                    |                    |                  |                  |
| Capital Leases                 | (11,228)           | (53,467)           | (69,433)           | 0                  |                  |                  |
| Landfill Transfer In           | (1,709,800)        | 0                  |                    | (2,000,000)        |                  |                  |
| RDA Admin Trans out (in)       | 0                  | 0                  |                    | (480,000)          | (480,000)        | (480,000)        |
| Capital Acquisition Fund       | (16,250)           | (6,750)            | (502,692)          | 0                  |                  |                  |
| Capital Facilities Fund        | 0                  | (1,150,000)        | (5,000)            | 0                  |                  |                  |
| Capital Projects Fund          | 0                  | 0                  |                    | 0                  |                  |                  |
| Ambulance                      | 0                  | 0                  |                    | 0                  |                  |                  |
| Senior Center                  | 0                  | 0                  |                    | 0                  |                  |                  |
| Admin Assessment               | 50,000             | (50,000)           |                    | 0                  |                  |                  |
| Insurance Fund                 | 0                  | 0                  | (500,000)          | 0                  |                  |                  |
| Group Medical Fund             | 0                  | 0                  | (750,000)          | 0                  |                  |                  |
| Fleet                          | 0                  | 0                  | (500,000)          | 0                  |                  |                  |
| Asset Sales                    | 0                  | 0                  |                    | 0                  |                  |                  |
| Stabilization Fund             | 0                  | 0                  | (3,508,634)        | 0                  |                  |                  |
| Grant Fund                     | 314,857            | (142,578)          |                    | 0                  |                  |                  |
| <b>Total</b>                   | <b>(1,372,421)</b> | <b>(1,402,795)</b> | <b>(5,835,759)</b> | <b>(2,480,000)</b> | <b>(480,000)</b> | <b>(480,000)</b> |
| Other Financing Uses (Sources) | 1,524,126          | 1,300,565          | (2,846,053)        | 390,233            | 2,906,316        | 2,913,403        |
| Operating Results              | 2,642,263          | (2,830,739)        | (5,093,102)        | (571,796)          | (1,864,308)      | (1,565,712)      |
| Beginning fund Balance         | 11,674,720         | 14,316,983         | 11,486,244         | 6,393,142          | 5,821,346        | 3,957,038        |
| Ending fund Balance            | 14,316,983         | 11,486,244         | 6,393,142          | 5,821,346          | 3,957,038        | 2,391,327        |
| % Ending Fund Balance          | 25.45%             | 20.00%             | 10.37%             | 10.61%             | 7.21%            | 4.33%            |