Carson City
Request for Board Action

Date Submitted: 4/10/12 **Agenda Date Requested:** 4/19/12
Time Requested: 60 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 2012-13 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 (XX) Other (Specify)

Does this action require a Business Impact Statement: ( ) Yes (X) 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: : ______________________ Date: 4/10/12
(Department Head)
: ______________________ Date: 4/10/12
(City Manager)
: ______________________ Date: 4/10/12
(District Attorney)
: ______________________ Date: 4/10/12
(Finance Director)

Board Action Taken:

Motion: ______________________ 1) ______________ Aye/Nay
2) ______________ ______

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(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 NP

DATE: April 19, 2012

RE: FY 2013 Budget Analysis

GENERAL FUND REVENUE ASSUMPTIONS

Property Taxes – Budgeted Property Tax Revenues are expected to increase $3,027,490 for FY 2013. It is important to note that the actual tax bills paid cannot be greater than 3% of the FY 2012 bill for homeowners or 6.4% of the FY 2012 bill for commercial and rental properties.

Consolidated Taxes - We followed our model we have been using the past 5 years. We input Consolidated Taxes (CTX) for FY 2012 through January, 2012. The projection is indicating CTX revenues for FY 2012 will be about what was budgeted – we increased the FY 2012 amount slightly by $72,964 to an estimated total of $18,857,204. For FY 2013 we increased the FY 2012 amount by approximately 3%, to a total of $19,422,920.

Licenses and Permits – We increased the franchise fees for NV Energy to 4.5% (from 3.5%) and for Southwest Gas to 5% (from 4.5%) in October, 2011. We had originally thought this would increase revenues by about $750,000 – but due to the economy, weather, rate reductions by the utilities, etc., the amount of the increase is estimated to be closer to $350,000. We budgeted no increases for all other fees for FY 2013.

Charges for Services – Internal Service charges are down about $720,000 in FY 2013 due to the fact that we have cut budgets and the amount of costs allocated to the enterprise funds has decreased. Landfill fees were increased in October of 2011 – this will net the city an additional $$700,000 in FY 2012 and $800,000 in FY 2013 compared to FY 2011 revenues.

DEPARTMENT OF FINANCE
201 North Carson Street, Suite #3, Carson City, NV 89701 - (775) 887-2133 (775) 887-2107 fax

GENERAL FUND EXPENDITURES

Budget Basis;

We built the FY 2013 budget as follows:

1. Salaries – again we have not budgeted any cost of living adjustments (COLA) for employees. This will be the 3rd consecutive year we have had no COLA increases. We have included merit salary adjustments for the first time in three years.

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 12% increase in premium with St. Mary's for FY 2013 based on utilization amounts in the prior year.
   - We are anticipating all other benefit amounts will remain the same in FY 2013.

3. We kept services and supplies numbers flat from FY 2012, except for some minor contractual adjustments – mainly software maintenance contracts.

4. We have appropriated $459,013 in Community Support funds, which is down $23,350 from FY 2012.

5. State Pushdowns –

Description	Account#	Estimated FY 2012	Tentative FY 2013
Youth Parole Svs	101-4505-423-25-01	$54,915	$54,915
SB 442 PSI	101-4700-412-25-01	$88,080	$88,080
Child Prot. Svcs	101-6800-441-25-01	$379,035	$379,035
NV St. Health Div	101-6853-441-25-15	$1,192	$1,192
NV Mental Health	101-6800-441-25-10	$163,642	$252,116
Total		**$697,273**	**$775,338**

We are also assuming that Carson City's share of the 50/50 match program will be limited to the 8 cent property tax cap – we have not heard from the state regarding this issue. We have increased the contingency in case we end up owing more than the 8 cent property tax cap. We also have no additional indigent property tax money to pay for indigent ambulance services – this will increase the operating transfer to the ambulance fund for FY 2012 and FY 2013 to $350,000, a $130,000 increase in both years.

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GENERAL FUND CONTINGENCY AND ENDING FUND BALANCE

The General Fund's Ending Fund Balance at June 30, 2013 is projected to be $2,867,581 which is approximately 5.00% of estimated expenditures. This was accomplished after increasing the Contingency amount in the General Fund from $500,000 in FY 2012 to $990,086 in FY 2013 in order to mitigate any possible additional state pushdowns.

OTHER FUNDS

1. **Capital Projects Fund** – used to account for the 5 cent property tax for capital which we estimate to be $644,696 in FY 2013. In the past few years we have used this exclusively for debt service – currently only one year left on the 2003 Energy Retro Fit Bond issuance with debt service of $138,505. We are planning on bonding (5 year medium term) part of the property tax – debt service from FY 2013 – FY 2017 is estimated to be $215,000 and will be used to purchase the following equipment:
    - Landfill Compactor - $640,000
    - Landfill litter fencing, tarp system and maintenance pad - $95,000
    - Wheel chair vans for Ambulance - $105,000
    - New Ambulance - $185,000

   This will leave approximately $300,000 to fund other capital in FY 2013.

2. **Quality of Life Fund** – assumed a 3% increase in sales tax for FY 2013.

3. **RTC Fund** – assumed a 2% decrease in gas tax for FY 2013.

4. **Streets Fund** – assumed a 2% decrease in gas tax, a 3% increase in sales tax – overall total revenue increase is 2.22% for FY 2013.

5. **Sewer Fund** – we have included the following for FY 2013:

    - The Tentative Budget includes the 0% rate increase.
    - We included only minor capital outlay in FY 2013 and are not anticipating selling any bonds.

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6. **Water Fund** – we have included the following for FY 2013:

   - The Tentative Budget includes the 0% rate increase.
   - We included only minor capital outlay in FY 2013 and are not anticipating selling any bonds.

7. **Storm Drainage Fund** – we have included the following for FY 2013:

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

8. **Building Permits Fund** – we are estimating that revenues in FY 2013 will be $433,000 which will allow the fund to pay the general fund $127,606 in internal service charges for FY 2013. Revenues are starting to increase slightly in the fund as revenues appeared to have bottomed out in FY 2010 at $388,000.

9. **Workers Comp Internal Service Fund** - FY 2012 is the second year of self insurance. We are estimating claims to continue to average around $300,000 per year. Since we have left the POOL/PACT, we are averaging a savings of about $1,000,000 per year in premium costs, which we have used to reduce premiums to the funds. We are estimating that we will have approximately $4 million at the end of FY 2013, with a goal of increasing the cash amount to $5 million in the next 5 years.

Carson City
Full Time Equivalent Employees by Fiscal Year

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	*Reduction 2007-2013*
General Government	125.55	124.55	126.30	128.95	123.40	107.80	108.10	104.35	101.00	100.55	*(28.40)*
Judicial	35.75	39.75	42.50	42.25	43.50	45.30	42.05	40.50	42.50	42.75	*0.50*
Public Safety	250.00	261.50	261.50	267.70	259.45	254.85	252.75	226.25	225.55	227.80	*(39.90)*
Public Works	50.40	52.05	54.85	55.34	57.75	53.15	46.10	44.90	45.95	43.95	*(11.39)*
Sanitation	7.35	11.80	11.70	10.10	13.05	13.35	10.75	9.30	9.60	9.70	*(0.40)*
Health	12.00	14.00	14.00	16.75	16.25	12.10	13.10	14.80	15.76	15.76	*(0.99)*
Welfare	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Culture and Recreation	56.01	59.01	59.76	61.95	55.93	48.93	48.88	43.88	43.88	43.88	*(18.07)*
Community Support	1.00	2.00	2.00	2.00	2.00	0.40	0.00	0.00	0.00	0.00	*(2.00)*
Utilities	54.00	47.75	48.40	49.65	47.50	49.13	50.90	52.80	52.95	48.85	*(0.80)*
Grant Funded	0.00	0.00	2.00	2.00	8.00	9.90	24.90	22.30	21.20	25.01	*23.01*
Total Employees	**593.06**	**613.41**	**624.01**	**637.69**	**627.83**	**595.91**	**598.53**	**560.08**	**559.39**	**559.25**	**(78.44)**

General Fund

General Government	114.50	113.50	115.50	116.75	112.30	97.30	97.65	93.30	89.45	90.05	*(26.70)*
Judicial	35.75	39.75	42.50	42.25	43.50	45.30	42.05	40.50	42.50	42.75	*0.50*
Public Safety	214.00	227.50	228.50	235.00	229.75	224.75	228.75	205.25	204.25	204.00	*(31.00)*
Public Works	23.00	29.00	31.00	31.09	28.00	20.00	18.00	17.00	20.00	19.00	*(12.09)*
Sanitation	7.35	11.80	11.70	10.10	13.05	13.35	10.75	9.30	9.60	9.70	*(0.40)*
Health	10.00	12.00	12.00	14.75	14.25	10.10	11.10	12.80	13.76	13.76	*(0.99)*
Welfare	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Culture and Recreation	50.50	53.50	54.50	56.00	49.81	40.92	40.87	37.02	37.02	37.42	*(18.58)*
Community Support	1.00	2.00	2.00	2.00	2.00	0.40	0.00	0.00	0.00	0.00	*(2.00)*
Total General Fund	**457.10**	**490.05**	**498.70**	**508.94**	**493.66**	**453.12**	**450.17**	**416.17**	**417.58**	**417.68**	**(91.26)**

Budget Worksheet

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Revenues					
Taxes					
Property	15,033,876	16,333,974	17,612,090	17,752,090	20,779,580
CTAX	17,477,368	18,286,154	18,784,240	18,857,204	19,422,920
CTAX for SFFPD					
Gaming	150,947	144,522	150,000	150,000	150,000
Candidate Filing Fee	2,100				
Total	32,664,291	34,764,650	36,546,330	36,759,294	40,352,500
Licenses and Permits					
Business	743,950	707,914	725,000	725,000	725,000
Liquor	154,493	152,714	140,000	140,000	140,000
Gaming	648,808	696,613	675,000	625,000	625,000
Right of way toll	150,314	172,252	175,000	175,000	183,750
Marriage	15,813	15,120	15,000	15,000	15,000
Animal	8,877	6,173	7,500	7,500	7,500
Mobile home permits	118	18	100	0	0
Total	1,722,373	1,750,804	1,737,600	1,687,500	1,696,250
Franchise Fees					
Gas	1,441,625	1,250,276	1,360,000	1,275,000	1,287,750
Electric	2,098,785	1,833,011	2,000,000	2,025,000	2,145,025
Telephone	1,070,156	952,248	965,000	912,000	912,000
Sanitation	390,851	392,595	375,000	405,000	405,000
Cable	380,245	377,315	386,000	372,500	372,500
Total	5,381,662	4,805,445	5,086,000	4,989,500	5,122,275
Grants					
Federal	190,278	197,068	128,000	149,715	128,000
State	0		0	209,722	530,001
Local	588,220	436,318	341,225	306,265	216,646
Total	778,498	633,386	469,225	665,702	874,647
Charges for Services					
General Government	5,609,684	5,495,277	5,657,092	5,618,655	4,897,702
Judicial	776,083	752,816	711,500	721,500	721,500
Public Safety	513,778	473,012	478,192	428,600	418,600
Public Works	0	960	0		0
Health	330,588	315,906	302,000	302,000	302,000
Landfill Fees	2,674,172	2,722,262	2,863,100	3,547,784	3,653,749
Parks and Recreation	1,208,624	1,116,155	1,048,422	1,070,191	1,030,573
Total	11,112,929	10,876,388	11,061,306	11,688,730	11,024,124
Fines and Forfeits					
Library	11,622	940	1,500	1,500	1,500
Court	834,637	731,318	803,480	785,618	785,618
Animal Services	41,902	38,283	39,000	45,000	45,000
Total	888,161	770,541	843,980	832,118	832,118
Miscellaneous					
Investment Income	406,686	112,279	300,000	100,000	100,000
Other	811,059	1,088,298	636,700	941,223	883,600
Total	1,217,745	1,200,577	936,700	1,041,223	983,600
Total Revenues	53,765,659	54,801,791	56,681,141	57,664,067	60,885,514

Budget Worksheet

		2010	2011	2012	2012	2013
		Actual	Actual	Budget	Estimate	Budget
General government						
Board of Supervisors						
	Salaries	132,745	128,806	125,834	126,552	128,439
	Benefits	72,482	64,463	75,848	68,084	78,304
	Services & Supplies	19,739	18,137	20,450	20,450	20,450
Clerk						
	Salaries	243,713	226,611	230,474	236,368	239,644
	Benefits	82,065	67,053	74,093	72,388	75,779
	Services & Supplies	18,945	12,277	19,500	23,100	23,100
Recorder						
	Salaries	240,959	245,116	243,585	244,866	242,868
	Benefits	96,416	97,924	106,329	102,313	106,812
	Services & Supplies	16,890	39,635	35,160	37,160	35,160
Records Management						
	Salaries	105,618	79,880	67,756	80,419	80,586
	Benefits	23,196	21,931	23,164	22,597	23,605
	Services & Supplies	42,425	13,995	15,100	15,100	15,100
Public Safety Complex						
	Services & Supplies	365,992	287,837	364,725	364,725	364,725
Elections						
	Salaries	132,455	134,519	147,979	140,527	139,324
	Benefits	45,350	45,735	49,792	47,569	49,480
	Services & Supplies	36,352	32,516	65,075	65,075	65,075
Treasurer						
	Salaries	307,383	286,038	286,400	287,911	287,434
	Benefits	114,716	107,923	122,480	117,473	123,217
	Services & Supplies	55,280	54,522	52,780	52,780	52,780
Assessor						
	Salaries	394,061	390,479	384,923	465,985	453,239
	Benefits	151,180	145,424	157,955	178,238	184,176
	Services & Supplies	27,246	23,598	35,054	35,054	35,106
	Capital Outlay	0	0	53,750	107,903	53,750
District Attorney						
	Salaries	1,647,530	1,437,708	1,558,173	1,469,639	1,523,949
	Benefits	548,035	524,526	613,804	561,868	613,720
	Services & Supplies	81,925	66,020	105,560	105,560	107,988
City Manager						
	Salaries	310,222	311,922	299,665	283,884	294,700
	Benefits	111,721	111,375	124,757	110,969	124,714
	Services & Supplies	112,498	103,077	119,610	194,610	154,610
Public Defender						
	Services & Supplies	1,296,104	1,232,364	1,325,193	1,368,924	1,368,924
Community Support						
	Services & Supplies	531,683	458,202	482,363	482,363	459,013
Central Services						
	Services & Supplies	806,745	932,159	929,913	929,913	966,025
Economic Development						
	Salaries			0		0
	Benefits			0		0
	Services & Supplies	4,320,000		0		0
Finance						
	Salaries	428,682	391,888	387,664	376,120	364,546
	Benefits	164,828	153,112	165,682	151,059	152,428
	Services & Supplies	72,358	78,847	82,165	94,764	89,509
Personnel						
	Salaries	181,485	182,865	186,515	161,655	171,055
	Benefits	69,624	71,902	81,661	62,140	73,926
	Services & Supplies	38,450	46,574	41,015	52,883	52,883

Budget Worksheet

		2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Automation						
	Salaries	697,779	712,047	711,271	729,308	713,939
	Benefits	246,141	260,337	285,454	277,288	288,818
	Services & Supplies	549,976	441,145	453,921	525,139	454,077
GIS						
	Salaries	217,180	209,419	188,247		
	Benefits	73,862	74,711	81,448		
	Services & Supplies	13,088	35,315	37,500	279,000	279,000
Purchasing						
	Salaries	75,431	84,103	100,974	95,748	88,985
	Benefits	25,377	33,379	41,046	36,924	36,158
	Services & Supplies	5,765	6,903	8,606	8,606	8,762
City Hall and Northgate						
	Services & Supplies	122,259	129,861	145,760	149,260	149,260
Internal Auditor						
	Salaries	0		0		0
	Benefits	0		0		0
	Services & Supplies	1,158	8,204	54,000	54,000	110,200
Community Development						
	Salaries	280,979	270,497	273,857	280,606	280,423
	Benefits	123,152	115,126	125,171	122,365	127,338
	Services & Supplies	54,413	35,846	43,837	43,837	69,019
Business License						
	Salaries	84,764	88,464	95,902	96,619	97,436
	Benefits	28,258	41,715	49,700	47,913	50,250
	Services & Supplies	11,775	15,261	16,250	16,250	16,750
Code Enforcement						
	Salaries	122,519	153,525	75,100	75,567	75,200
	Benefits	49,344	60,695	32,977	32,956	33,231
	Services & Supplies	6,478	686	3,130	3,130	3,130
Facilities Maintenance						
	Salaries	820,047	716,163	694,229	727,335	711,259
	Benefits	312,865	270,436	293,018	265,810	271,497
	Services & Supplies	349,213	381,117	262,242	361,813	313,919
	Total	17,698,921	12,771,915	13,335,586	13,548,262	13,574,594
Judicial						
District Court 1						
District Court 2						
Juvenile Court						
	Salaries	237,571	232,097	203,725	219,198	220,044
	Benefits	83,318	75,159	77,968	89,666	94,230
	Services & Supplies	41,984	108,174	99,992	152,996	127,927
Justice Court						
	Salaries	2,022,156	1,729,687	1,722,578	1,776,167	1,824,387
	Benefits	776,266	704,342	782,488	771,227	842,113
	Services & Supplies	505,772	543,722	585,613	941,960	589,189
Alternative Sentencing						
	Salaries	760,561	730,171	751,674	721,724	673,946
	Benefits	336,633	343,572	374,346	306,170	289,713
	Services & Supplies	147,756	94,936	97,549	97,549	98,043
	Total	4,912,017	4,561,860	4,695,933	5,076,657	4,759,592

Budget Worksheet

		2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
Public Safety						
Sheriff			15,129,433	15,464,633	15,294,603	15,435,298
	Salaries	9,109,954		0		0
	Benefits	4,984,324		0		0
	Services & Supplies	1,815,556		0		0
Fire			8,048,599	7,734,635	8,062,419	8,490,095
	Salaries	4,819,975		0		0
	Benefits	2,635,879		0		0
	Services & Supplies	640,934		0		0
China Springs/Wnryc		661,082	669,428	687,567	687,567	677,204
Juvenile Probation						
	Salaries	933,004	839,867	804,337	761,895	775,788
	Benefits	467,009	407,714	454,200	414,243	431,696
	Services & Supplies	138,263	174,013	139,554	275,324	266,229
Juvenile Detention						
	Salaries	913,069	940,680	940,054	904,553	900,055
	Benefits	341,539	347,314	388,533	347,597	351,496
	Services & Supplies	115,999	122,734	116,790	116,790	116,790
	Total	27,376,567	26,679,782	26,730,303	26,864,991	27,444,651
Public Works						
Public Works						
	Salaries	1,449,020	1,373,695	1,507,889	1,563,242	1,033,019
	Benefits	529,233	495,603	609,699	605,655	594,861
	Services & Supplies	123,751	105,622	102,250	99,288	99,750
Developmnt Services						
	Salaries			0		0
	Benefits			0		0
	Services & Supplies			0		0
	Total	2,102,004	1,974,920	2,219,838	2,268,185	1,727,630
Health						
Landfill						
	Salaries	572,629	577,889	475,500	508,230	477,309
	Benefits	203,710	190,618	205,113	172,430	208,720
	Services & Supplies	897,338	773,864	892,988	857,820	1,035,216
	Capital Outlay		14,239	18,500	51,904	0
Health Admin						
	Salaries	431,972	195,490	206,190	207,398	206,681
	Benefits	157,825	78,041	90,783	91,635	95,693
	Services & Supplies	473,956	199,096	200,184	743,826	832,580
Health Medical						
	Salaries		52,290	54,394	54,887	54,670
	Benefits		21,241	23,416	22,868	23,401
	Services & Supplies		276,930	242,000	387,797	242,000
Health Environmental						
	Salaries		182,116	192,076	169,548	170,168
	Benefits		64,928	75,281	75,714	81,202
	Services & Supplies		11,804	11,224	12,416	12,916
Animal Services						
	Salaries	240,166	239,387	369,521	372,300	388,111
	Benefits	74,275	60,538	147,954	130,935	140,038
	Services & Supplies	124,371	168,719	159,538	298,218	161,552
	Total	3,176,242	3,107,190	3,364,662	4,157,926	4,130,257

Budget Worksheet

		2010	2011	2012	2012	2013
		Actual	Actual	Budget	Estimate	Budget
Welfare						
	Salaries	88,352	103,036	90,452	91,356	88,985
	Benefits	26,486	27,947	30,377	29,673	30,108
	Services & Supplies	267,336	248,457	264,114	264,114	275,779
	Total	382,174	379,440	384,943	385,143	394,872
Culture & Recreation						
Parks Admin.						
	Salaries	266,943	343,126	389,425	395,162	377,780
	Benefits	104,173	136,931	168,916	162,335	185,925
	Services & Supplies	36,821	33,829	38,063	38,063	38,219
Parks Maint.						
	Salaries	566,981	521,845	499,339	511,494	511,371
	Benefits	228,556	213,329	232,492	223,019	233,228
	Services & Supplies	737,559	402,103	468,532	468,532	486,578
Parks Gifts						
	Services & Supplies	184,818	202,381	147,589	367,693	147,589
	Capital Outlay	17,395		0		0
Swimming Pool						
	Salaries	360,164	331,732	327,142	328,014	326,048
	Benefits	90,336	78,631	85,553	82,187	83,616
	Services & Supplies	288,396	223,320	273,525	270,244	265,025
Community Center						
	Salaries	173,384	138,125	144,749	149,167	148,518
	Benefits	40,077	35,681	46,967	47,633	50,631
	Services & Supplies	118,843	100,654	121,596	127,649	127,649
Recreation						
	Salaries	414,459	325,984	277,124	271,014	276,573
	Benefits	96,893	64,381	45,605	51,777	47,170
	Services & Supplies	77,720	72,702	83,320	87,482	88,176
Pony Express						
	Salaries	0		500	500	500
	Benefits	0		72	72	40
	Services & Supplies	22,000	12,506	19,515	19,515	19,515
Ice Rink						
	Salaries	26,991	29,667	35,000	35,000	35,000
	Benefits	1,583	1,509	0	1,238	1,051
	Services & Supplies	156,425	66,091	60,590	43,654	60,590
	Capital Outlay		140,485		16,936	
Sports						
	Salaries	159,825	178,768	175,241	176,505	127,990
	Benefits	36,356	37,236	46,253	45,401	44,983
	Services & Supplies	194,313	193,941	122,850	122,850	100,400
Library						
	Salaries	866,662	817,491	803,526	807,414	793,258
	Benefits	341,869	323,643	352,017	328,725	345,781
	Services & Supplies	377,290	370,629	386,660	389,627	396,816
	Lease Payment					
	Total	5,966,832	5,396,720	5,352,161	5,568,902	5,320,020
Total Expenditures		61,614,757	54,871,827	56,083,426	57,870,066	57,351,616
	Excess Revenues	(7,849,098)	(70,036)	597,715	(205,999)	3,533,898

Budget Worksheet

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget
On-going Operating Transfers					
Transfer In - Qual. of Life	(102,869)	(69,556)	(72,411)	(71,663)	(72,057)
Contingency	0	0	500,000	500,000	990,086
Senior Citizens	(15,000)	(115,000)	(15,000)	(15,000)	(15,000)
Ambulance Fund	220,000	220,000	220,000	350,000	350,000
Grant Fund				75,675	61,897
Supplemental Indigent			0	0	0
Debt Service	2,367,575	2,374,786	2,383,010	2,383,010	3,028,272
Landfill Cos/Post Clos Fund			0	0	0
Traffic	20,000		0	20,000	15,000
Cemetery	75,000	75,000	75,000	75,000	75,000
CC Transit	300,000		270,000	270,000	270,000
Group Medical Fund			252,743	0	0
Building Permits Fund	125,000		0	0	0
V & T Special Infrastructure			60,000	0	0
Capital Projects Fund	0		0	25,000	0
Total	2,989,706	2,485,230	3,673,342	3,612,022	4,703,198
On-going Expenditures	64,604,463	57,357,057	59,756,768	61,482,088	62,054,814

Budget Worksheet

	2010	2011	2012	2012	2013
	Actual	Actual	Budget	Estimate	Budget
One Shot Funding					
Capital Leases	(69,433)				
Landfill Transfer In		(2,238,345)			
RDA Admin Trans out (in)		(421,984)	(480,000)	(480,000)	(480,000)
Capital Acquisition Fund	(502,692)	(2,000)			
Capital Facilities Fund	(5,000)	(53,504)			
Firefighter Retirement Medical		(251,136)			
Ambulance					
Senior Center					
Admin Assessment					
Insurance Fund	(500,000)				
Group Medical Fund	(750,000)				
Fleet	(500,000)				
Asset Sales					
Stabilization Fund	(3,508,634)				
Total	(5,835,759)	(2,966,969)	(480,000)	(480,000)	(480,000)
Other Financing Uses (Sources)	(2,846,053)	(481,739)	3,193,342	3,132,022	4,223,198
Operating Results	(5,003,045)	411,703	(2,595,627)	(3,338,021)	(689,300)
Beginning fund Balance	11,486,244	6,483,199	5,530,131	6,894,902	3,556,881
Ending fund Balance	6,483,199	6,894,902	2,934,504	3,556,881	2,867,581
Adjusted Fund Balance					
% Ending Fund Balance	10.52%	12.57%	5.23%	6.15%	5.00%
Amount short for 5%					(0)

FISCAL SUMMARY FOR SPECIAL REVENUE FUND

Department Name: Capital Projects Fund

Department Number: 210

	2010-11 Actual	2011-12 Estimated	2012-13 Proposed	% Change Budget	$ Change Budget
REVENUE					
Taxes	$ 726,416	$ 705,948	$ 644,696	**-8.68%**	$ (61,252)
Miscellaneous	2,423	5,000	5,000	**0.00%**	-
Operating Transfers In	819,837	25,000	-	**-100.00%**	(25,000)
Bond Proceeds	-	-	1,000,000	**100.00%**	1,000,000
Beginning Fund Balance	81,786	881,574	18,029	**-97.95%**	(863,545)
TOTAL	**$ 1,630,462**	**$ 1,617,522**	**$ 1,667,725**	**3.10%**	**$ 50,203**
EXPENDITURE					
Salary	$ -	$ -	$ -	**0.00%**	$ -
Benefits	-	-	-	**0.00%**	-
Service & Supplies	-	34,576	50,000	**44.61%**	15,424
Capital Outlay	8,990	817,510	1,258,551	**53.95%**	441,041
Transfers	739,898	747,407	354,174	**-52.61%**	(393,233)
Ending Fund Balance	881,574	18,029	5,000	**-72.27%**	(13,029)
TOTAL	**$ 1,630,462**	**$ 1,617,522**	**$ 1,667,725**	**3.10%**	**$ 50,203**
FTE	0	0	0		

Quality of Life Fund Fy 2012 Estimated	40% Park Maintenance	20% Park Capital	40% Open Space	Fund Total
Revenues				
Beginning Balance	92,157	6,432,028	2,419,291	**8,943,476**
Sales Tax Revenue	**365,507**	**731,016**	**731,016**	**1,827,539**
Interest Income	20,000	40,000	40,000	100,000
Federal Grants			1,329,523	1,329,523
State Grants				0
Miscellaneous			35	35
Transferred In from Parks Maintenance	0	0	0	0
Total	477,664	7,203,044	4,519,865	12,200,573
Expenses				
Salaries, Wages and Benefits	134,920	15,272	302,304	452,496
Services and Supplies	125,102	51,022	456,953	633,077
BMX		61,539		61,539
Auditorium Seating		68,994		68,994
New Gym		5,880,958		5,880,958
Centennial fields		115,771		115,771
Trails		23,458		23,458
Community Center Roof		275,000		275,000
Beautification		28,714		28,714
Rifle/Pistol Range		22,930		22,930
SNPLMA fuels reduction			372,626	372,626
NRCS grants			300,697	300,697
Ped & Equestrian Bridge			40,924	40,924
Lands Bill Implementation			534,288	534,288
Bently Property			656,200	656,200
Land Acquisition			1,374,624	1,374,624
Undesignated Projects	24,247	0	0	24,247
Boys & Girls Club	106,000			106,000
Capital Outlay				0
Transfer Out - General Fund	71,663			71,663
Transfer Out - Debt Service		534,466	357,111	891,577
Transferred to Parks Capital		0	0	0
Total	461,932	7,078,124	4,395,727	11,935,783
Ending Balance - June 30, 2012	15,732	124,920	124,138	264,790

Quality of Life Fund
Fy 2013 Budget

	40% Park Maintenance	20% Park Capital	40% Open Space	Fund Total
Revenues				
Beginning Balance	15,732	124,920	124,138	264,790
Sales Tax Revenue	**376,473**	**752,946**	**752,946**	**1,882,365**
Interest Income	10,000	20,000	20,000	50,000
Federal Grants			0	0
State Grants				0
Miscellaneous			0	0
Transferred In from Parks Maintenance	0	0	0	0
Total	402,205	897,866	897,084	2,197,155
Expenses				
Salaries, Wages and Benefits	136,197	15,272	292,670	444,139
Services and Supplies	62,699	37,044	196,711	296,454
BMX				0
Auditorium Seating				0
New Gym				0
Centennial fields				0
Trails				0
Community Center Roof				0
Beautification				0
Rifle/Pistol Range				0
SNPLMA fuels reduction				0
NRCS grants				0
Ped & Equestrian Bridge				0
Lands Bill Implementation				0
Bently Property				0
Land Acquisition			0	0
Undesignated Projects		101,784	0	101,784
Boys & Girls Club	115,000			115,000
Capital Outlay				0
Transfer Out - General Fund	72,057			72,057
Transfer Out - Debt Service		643,766	357,075	1,000,841
Transferred to Parks Capital		0	0	0
Total	385,953	797,866	846,456	2,030,275
Ending Balance - June 30, 2013	16,252	100,000	50,628	166,880

FISCAL SUMMARY FOR SPECIAL REVENUE FUND

Department Name: Regional Transportation Commission					
Department Number: 250					
	2010-11 Actual	2011-12 Estimated	2012-13 Proposed	% Change Budget	$ Change Budget
REVENUE					
County Option Fuel Tax	$ 3,083,110	$ 3,048,348	$ 2,987,327	-2.00%	$ (61,021)
Intergovernmental	227,526	3,621,975	1,167,064	-67.78%	(2,454,911)
Miscellaneous	6,209	500	1,000	100.00%	500
Bond Proceeds	115,000	-	-	0.00%	-
Beginning Balance	2,652,211	484,821	402,231	-17.04%	(82,590)
TOTAL	$ 6,084,056	$ 7,155,644	$ 4,557,622	-36.31%	$ (2,598,022)
EXPENDITURE					
Salary	$ -	$ -	$ 87	0.00%	$ 87
Benefits	84,369	54,534	58,028	6.41%	3,494
Service & Supplies	455,464	1,065,197	997,400	-6.36%	(67,797)
Capital Outlay	3,310,467	3,905,917	1,289,646	-66.98%	(2,616,271)
Op Trans - Debt Service	1,718,509	1,718,500	1,718,436	0.00%	(64)
Op Trans - CAMPO Fund	30,426	9,265	20,418	120.38%	11,153
Op Trans - Streets Fund	-	-	275,000	0.00%	275,000
Non-operating Expense	-	-	-	0.00%	-
Ending Fund Balance	484,821	402,231	198,607	-50.62%	(203,624)
TOTAL	$ 6,084,056	$ 7,155,644	$ 4,557,622	-36.31%	$ (2,598,022)
Allocated employees in previous budgets and current budget					
FTE	4.00	2.00	2.00		

FISCAL SUMMARY FOR SPECIAL REVENUE FUND

Department Name: Street Maintenance

Department Number: 256

	2010-11 Actual	2011-12 Estimated	2012-13 Proposed	% Change Budget	$ Change Budget
REVENUE					
Sales & Use Tax	$ 2,151,726	$ 2,167,946	$ 2,215,992	2.22%	$ 48,046
Federal Grants	42,753	35,269	4,700	-86.67%	(30,569)
State Shared Revenues	1,219,289	1,203,450	1,194,645	-0.73%	(8,805)
Other Local Governments	-	58,400	50,400		(8,000)
Charges for Services	50,083	40,000	40,000	0.00%	-
Miscellaneous Revenue	1,656	100	200	100.00%	100
Operating Transfers In	-	-	275,000	0.00%	275,000
Beginning Balance	524,807	112,232	170,048	51.51%	57,816
TOTAL	$ 3,990,314	$ 3,617,397	$ 3,950,985	9.22%	$ 333,588
EXPENDITURE					
Salary	$ 1,301,002	$ 1,225,186	$ 1,230,951	0.47%	$ 5,765
Benefits	445,657	472,858	496,219	4.94%	23,361
Service & Supplies	2,015,435	1,739,305	2,025,251	16.44%	285,946
Capital Outlay	988	10,000	100,000	900.00%	90,000
Contingency	-	-	-	0.00%	-
Operating Transfers Out	115,000	-	-	0.00%	-
Ending Fund Balance	112,232	170,048	98,564	-42.04%	(71,484)
TOTAL	$ 3,990,314	$ 3,617,397	$ 3,950,985	9.22%	$ 333,588
FTE	22.90	21.95	20.95		

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Sewer Fund

Department Number: 510 and 515

	2010-11 Actual	2011-12 Estimated	2012-13 Proposed	% Change Budget	$ Change Budget
REVENUE					
Charges for Services	$ 6,729,264	$ 7,155,732	$ 7,140,085	-0.22%	$ (15,647)
Non-Operating Income	116,420	1,430,775	41,742	-97.08%	(1,389,033)
Connection Fees	45,295	16,094	18,000	11.84%	1,906
Grant Revenue	182,569	381,536	1,536	-99.60%	(380,000)
TOTAL	$ 7,073,548	$ 8,984,137	$ 7,201,363	-19.84%	$ (1,782,774)
EXPENDITURE					
Salary	$ 1,276,117	$ 1,335,088	$ 1,382,784	3.57%	$ 47,696
Benefits	521,132	569,594	600,530	5.43%	30,936
Service & Supplies	3,121,230	2,969,392	2,991,279	0.74%	21,887
Depreciation	3,003,662	3,050,000	3,080,000	0.98%	30,000
Bond Interest	545,118	575,284	552,162	-4.02%	(23,122)
Other	25,552	25,417	25,000	-1.64%	(417)
TOTAL	$ 8,492,811	$ 8,524,775	$ 8,631,755	1.25%	$ 106,980
NET INCOME (LOSS)	$ (1,419,263)	$ 459,362	$ (1,430,392)	-411.39%	$ (1,889,754)
Bond Proceeds	$ 3,442,548	$ 4,643,179	$ -	-100.00%	$ (4,643,179)
Capital Outlay	$ 2,266,391	$ 6,294,197	$ 275,000	-95.63%	$ (6,019,197)
Bond Principal Payments	$ 2,926,670	$ 1,744,634	$ 2,004,635	14.90%	$ 260,001
Cash Balance - June 30	$ 2,215,075	$ 2,266,785	$ 1,661,758		
FTE	22.20	22.45	21.85		

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Water					
Department Number: 520					
	2010-11 Actual	2011-12 Estimated	2012-13 Proposed	% Change Budget	$ Change Budget
REVENUE					
Charges for Services	$ 11,318,382	$ 12,181,158	$ 12,185,169	0.03%	$ 4,011
Non-Operating Income	230,506	28,500	43,000	50.88%	14,500
Connection Fees	36,709	6,618	7,664	15.80%	1,046
Grant Revenue	1,551,270	1,368,622	366,578	-73.22%	(1,002,044)
TOTAL	$ 13,136,867	$ 13,584,898	$ 12,602,411	-7.23%	$ (982,487)
EXPENDITURE					
Salary	$ 1,552,099	$ 1,263,059	$ 1,292,017	2.29%	$ 28,958
Benefits	659,533	635,087	660,734	4.04%	25,648
Service & Supplies	5,370,151	5,544,695	4,863,296	-12.29%	(681,399)
Depreciation	2,493,952	2,550,000	3,000,000	17.65%	450,000
Bond Interest	1,885,273	2,088,038	2,337,327	11.94%	249,289
Other	544,647	64,000	60,000	-6.25%	(4,000)
TOTAL	$ 12,505,655	$ 12,144,879	$ 12,213,374	0.56%	$ 68,495
NET INCOME (LOSS)	$ 631,212	$ 1,440,019	$ 389,037	-72.98%	$ (1,050,982)
Bond Proceeds	$ 21,890,037	$ 22,842,910	$ -	-100.00%	$ (22,842,910)
Capital Outlay	$ 19,913,186	$ 23,012,340	$ 500,000	-97.83%	$ (22,512,340)
Bond Principal Payments	$ 8,721,500	$ 1,783,784	$ 1,773,784	-0.56%	$ (10,000)
Cash Balance - June 30	$ 38,986	$ 1,929,337	$ 3,104,590		
FTE	28.20	27.20	23.70		

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Stormwater Drainage Fund					
Department Number: 505-3702					
	2010-2011 Actual	2011-12 Estimated	2012-13 Proposed	% Change Budget	$ Change Budget
REVENUE					
Charges for Services	$ 1,169,605	$ 1,185,514	$ 1,185,514	0.00%	$ 0
Intergovernmentsl	-	-	-	0.00%	-
Miscellaneous	500,000	141,000	-	-100.00%	(141,000)
Non-Operating Income	38,034	2,000	5,000	150.00%	3,000
TOTAL	$ 1,707,639	$ 1,328,514	$ 1,190,514	-10.39%	$ (138,000)
EXPENDITURE					
Salary	$ 110,883	$ 162,324	$ 167,221	3.02%	$ 4,897
Benefits	51,867	76,366	81,880	7.22%	5,514
Service & Supplies	391,126	403,054	472,660	17.27%	69,606
Depreciation	248,146	275,000	259,400	-5.67%	(15,600)
Bond Interest	219,597	210,641	200,422	-4.85%	(10,219)
Other	8,007	10,500	10,500	0.00%	-
TOTAL	$ 1,029,626	$ 1,137,885	$ 1,192,083	4.76%	$ 54,198
NET INCOME (LOSS)	$ 678,013	$ 190,629	$ (1,569)	-100.82%	$ (192,198)
Bond Proceeds	$ -	$ -	$ -	0.00%	$ -
Capital Outlay	$ 438,967	$ 177,000	$ -	-100.00%	$ (177,000)
Bond Principal Payments	$ 293,000	$ 332,000	$ 344,000	3.61%	$ 12,000
Cash Balance - June 30	$ 143,151	$ 110,280	$ 34,611		
FTE	2.40	3.30	3.30		

FISCAL SUMMARY FOR ENTERPRISE FUNDS

Department Name: Building Permits					
Department Number: 525					
	2010-11 Actual	2011-12 Estimated	2012-13 Proposed	% Change Budget	$ Change Budget
REVENUE					
Charges for Services	$ 536,824	$ 578,886	$ 638,438	10.29%	$ 59,552
Miscellaneous	-	-	-	0.00%	-
Non-Operating Income	2,578	4,000	5,000	25.00%	1,000
Operating Transfers In	-	-	-	0.00%	-
TOTAL	$ 539,402	$ 582,886	$ 643,438	10.39%	$ 60,552
EXPENDITURE					
Salary	$ 225,279	$ 251,374	$ 229,429	-8.73%	$ (21,945)
Benefits	85,966	96,404	103,057	6.90%	6,653
Service & Supplies	96,487	102,392	257,560	151.54%	155,168
Depreciation	5,353	5,400	5,400	0.00%	-
Other	-	-	-	0.00%	-
TOTAL	$ 413,085	$ 455,570	$ 595,446	30.70%	$ 139,876
NET INCOME (LOSS)	$ 126,317	$ 127,316	$ 47,992	-62.30%	$ (79,324)
Cash Balance - June 30	$ 263,115	$ 395,831	$ 449,223		
Capital Outlay	$ -	$ -	$ -	0.00%	$ -
FTE	3	3.3	3.3		

FISCAL SUMMARY FOR INTERNAL SERVICE FUNDS

Department Name: Worker's Comp Insurance Fund					
Department Number: 580					
	2010-11 Actual	2011-12 Estimated	2012-13 Proposed	% Change Budget	$ Change Budget
REVENUE					
Charges for Services	$ 1,516,050	$ 1,123,320	$ 750,095	-33.23%	$ (373,225)
Non-Operating Income	58,554	50,000	60,000	20.00%	10,000
TOTAL	$ 1,574,604	$ 1,173,320	$ 810,095	-30.96%	$ (363,225)
EXPENDITURE					
Salary	$ 95,717	$ 90,677	$ 85,495	-5.71%	$ (5,182)
Benefits	40,344	39,591	38,773	-2.07%	(818)
Service & Supplies	545,917	606,707	496,187	-18.22%	(110,520)
Depreciation	6,579	15,270	15,270	0.00%	-
TOTAL	$ 688,557	$ 752,245	$ 635,725	-15.49%	$ (116,520)
NET INCOME (LOSS)	$ 886,047	$ 421,075	$ 174,370	-58.59%	$ (246,705)
Capital Outlay	86,909	-	-	0.00%	-
Cash Balance - June 30	$ 3,337,446	$ 3,773,791	$ 3,963,431		
FTE	1.40	1.40	1.15		

CONSOLIDATED MUNICIPALITY AND STATE CAPITAL
CARSON CITY, NEVADA

MEMO TO: Board of Supervisors
Larry Werner, City Manager

FROM: Nick Providenti, Finance Director NP

DATE: April 19, 2012

RE: General Fund Long Term Analysis

GENERAL FUND REVENUE ASSUMPTIONS

Property Taxes – We grew FY 2013 numbers by 3% per year.

Consolidated Taxes - We grew FY 2013 numbers by 3% per year.

Licenses and Permits – Business – 1% per year, Liquor – 0% per year, Gaming – 1% per year, Right of way toll – 3% growth per year.

Franchise Fees – Southwest Gas – 1% growth, Sierra Pacific Power - 1% growth, Telephone – 1% per year, Sanitation – 1% per year, Cable – 0% per year.

Charges for Services- Gen Gov – 3% per year, all others – 3% per year (including Landfill fees).

DEPARTMENT OF FINANCE
201 North Carson Street, Suite #3, Carson City, NV 89701 - (775) 887-2133 (775) 887-2107 fax

GENERAL FUND EXPENDITURE ASSUMPTIONS

1. Salary Assumptions:

COLA / Merits/Salary Adjustments

	FY 2013			FY 2014			FY 2015			FY 2016		
	Cola	Merit	Sal Adj.	Cola	Merit	Sal Adj.	Cola	Merit	Sal Adj.	Cola	Merit	Sal Adj.
CCEA	0%	Yes	n/a	0%	Yes	n/a	0%	Yes	n/a	0%	Yes	n/a
Unclass.	0%	Yes	n/a	0%	Yes	n/a	0%	Yes	n/a	0%	Yes	n/a
Firefighters	0%	Yes	n/a	2%	Yes	n/a	2%	Yes	n/a	2%	Yes	n/a
Fire – Chief Off.	0%	Yes	n/a	2%	Yes	n/a	2%	Yes	n/a	2%	Yes	n/a
Sheriff - Deputies	n/a	n/a	0%	n/a	n/a	3%	n/a	n/a	2%	n/a	n/a	2%
Sheriff - Sergeants	n/a	n/a	0%	n/a	n/a	5%	n/a	n/a	2%	n/a	n/a	2%
Sheriff - Lt/Cap	n/a	n/a	0%	n/a	n/a	3%	n/a	n/a	2%	n/a	n/a	2%

2. Benefits Assumptions:
   - PERS – actual budget in FY 2013 – no increases in FY 2014 – FY 2016
   - Workers Comp – actual budget in FY 2013 – no increases in FY 2014 – FY 2016
   - Group Medical – actual budget in FY 2013, 12% increase in FY 2014 – FY 2016.

3. Services and Supplies Assumptions – we assumed a 0% increase for all services and supplies estimates from FY 2013 – FY 2016.

4. Miscellaneous Assumptions:
   - Public Defender Contract – assumed 0% increase for FY 2014 - FY 2016.
   - Debt Service – used actual amounts per debt service schedules.
   - Other Operating Transfers – assumed 0% increase for FY 2014 – FY 2016.
   - Contingency - increased the amount for FY 2013 to $990,086 to mitigate any possible additional state pushdowns. $500,000 for FY 2014 – FY 2016.

FUND BALANCE ASSUMPTIONS:

Our assumptions include having the RDA pay back the Michael Hohl incentive money at $480,000 per year. Based on the projection, we will be able to get the general fund ending fund balance back to the 8.3% goal in FY 2016.

Budget Worksheet

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget	2014 Projection	2015 Projection	2016 Projection	
Revenues									
Taxes									
Property	15,033,876	16,333,974	17,612,090	17,752,090	20,779,580	21,402,967	22,045,056	22,706,408	Allowed in FY 13,3% inc FY 14-16
CTAX	17,477,368	18,286,154	18,784,240	18,857,204	19,422,920	20,005,608	20,605,776	21,223,949	3% inc in FY 13-16
CTAX for SFFPD						250,000	257,500	265,225	
Gaming	150,947	144,522	150,000	150,000	150,000	150,000	150,000	150,000	
Candidate Filing Fee	2,100								
Total	32,664,291	34,764,650	36,546,330	36,759,294	40,352,500	41,808,575	43,058,332	44,345,582	
Licenses and Permits									
Business	743,950	707,914	725,000	725,000	725,000	732,250	739,573	746,968	1% inc in FY 13-16
Liquor	154,493	152,714	140,000	140,000	140,000	140,000	140,000	140,000	
Gaming	648,808	696,613	675,000	625,000	625,000	631,250	637,563	643,938	1% inc in FY 13-16
Right of way toll	150,314	172,252	175,000	175,000	183,750	189,263	194,940	200,789	3% inc in FY 13-16
Marriage	15,813	15,120	15,000	15,000	15,000	15,000	15,000	15,000	
Animal	8,877	6,173	7,500	7,500	7,500	7,500	7,500	7,500	
Mobile home permits	118	18	100	0	0	100	100	100	
Total	1,722,373	1,750,804	1,737,600	1,687,500	1,696,250	1,715,363	1,734,675	1,754,295	
Franchise Fees									
Gas	1,441,625	1,250,276	1,360,000	1,275,000	1,287,750	1,300,628	1,313,634	1,326,770	Inc to from 4.5% to 5% in FY 12, 1% inc in FY 13-16
Electric	2,098,785	1,833,011	2,000,000	2,025,000	2,145,025	2,413,790	2,437,928	2,462,307	Inc from 3.5% to 4.5% in FY 12, to 5% in FY 14, 1% inc in FY 13-16
Telephone	1,070,156	952,248	965,000	912,000	912,000	921,120	930,331	939,635	1% inc in FY 13-16
Sanitation	390,851	392,595	375,000	405,000	405,000	409,050	413,141	417,272	1% inc in FY 13-16
Cable	380,245	377,315	386,000	372,500	372,500	366,000	366,000	366,000	
Total	5,381,662	4,805,445	5,086,000	4,989,500	5,122,275	5,410,588	5,461,034	5,511,984	
Grants									
Federal	190,278	197,068	128,000	149,715	128,000	135,000	135,000	135,000	
State	0		0	209,722	530,001	0	0		Fire Reimbursement
Local	588,220	436,318	341,225	306,265	216,646	381,533	381,533	381,533	$100K fire sub from Open Space
Total	778,498	633,386	469,225	665,702	874,647	516,533	516,533	516,533	
Charges for Services									
General Government	5,609,684	5,495,277	5,657,092	5,618,655	4,897,702	5,044,633	5,195,972	5,351,851	3% inc in FY 12-16
Judicial	776,083	752,816	711,500	721,500	721,500	721,500	721,500	721,500	
Public Safety	513,778	473,012	478,192	428,600	418,600	467,042	467,042	467,042	
Public Works	0	960	0		0	0	0	0	
Health	330,588	315,906	302,000	302,000	302,000	362,000	362,000	362,000	Increase in FY 2013
Landfill Fees	2,674,172	2,722,262	2,863,100	3,547,784	3,653,749	3,763,361	3,876,262	3,992,550	3% inc in FY 13-16
Parks and Recreation	1,208,624	1,116,155	1,049,422	1,070,191	1,030,573	1,061,490	1,093,335	1,126,135	3% inc in FY 13-16
Total	11,112,929	10,876,388	11,061,306	11,688,730	11,024,124	11,420,027	11,716,111	12,021,078	
Fines and Forfeits									
Library	11,622	940	1,500	1,500	1,500	20,000	20,000	20,000	
Court	834,637	731,318	803,480	785,618	785,618	803,480	803,480	803,480	
Animal Services	41,902	38,283	39,000	45,000	45,000	39,000	39,000	39,000	
Total	888,161	770,541	843,980	832,118	832,118	862,480	862,480	862,480	
Miscellaneous									
Investment Income	406,686	112,279	300,000	100,000	100,000	200,000	200,000	200,000	
Other	811,059	1,088,298	636,700	941,223	883,600	883,600	883,600	883,600	
Total	1,217,745	1,200,577	936,700	1,041,223	983,600	1,083,600	1,083,600	1,083,600	
Total Revenues	53,765,659	54,801,791	56,681,141	57,664,067	60,885,514	62,817,165	64,432,766	66,095,553	

Budget Worksheet

		2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget	2014 Projection	2015 Projection	2016 Projection
General government									
Board of Supervisors									
	Salaries	132,745	128,806	125,834	126,552	128,439	132,826	136,276	138,123
	Benefits	72,482	64,463	75,848	68,084	78,304	84,677	91,428	98,445
	Services & Supplies	19,739	18,137	20,450	20,450	20,450	20,450	20,450	20,450
Clerk									
	Salaries	243,713	226,611	230,474	236,368	239,644	241,874	244,072	246,345
	Benefits	82,065	67,053	74,093	72,388	75,779	79,935	84,550	89,672
	Services & Supplies	18,945	12,277	19,500	23,100	23,100	23,100	23,100	23,100
Recorder									
	Salaries	240,959	245,116	243,585	244,866	242,868	244,324	245,790	246,818
	Benefits	96,416	97,924	106,329	102,313	106,612	112,133	118,293	125,038
	Services & Supplies	16,890	39,635	35,160	37,160	35,160	35,160	35,160	35,160
Records Management									
	Salaries	105,618	79,880	67,756	80,419	80,586	82,468	84,415	88,701
	Benefits	23,196	21,931	23,164	22,597	23,605	25,105	26,761	29,147
	Services & Supplies	42,425	13,995	15,100	15,100	15,100	15,100	15,100	15,100
Public Safety Complex									
	Services & Supplies	365,992	287,837	364,725	364,725	364,725	364,725	364,725	364,725
Elections									
	Salaries	132,455	134,519	147,979	140,527	139,324	140,877	142,481	143,993
	Benefits	45,350	45,735	49,792	47,569	49,480	52,780	56,475	60,575
	Services & Supplies	36,352	32,516	65,075	65,075	65,075	65,075	65,075	65,075
Treasurer									
	Salaries	307,383	286,038	286,400	287,911	287,434	292,865	298,419	303,297
	Benefits	114,716	107,923	122,480	117,473	123,217	130,936	139,500	148,784
	Services & Supplies	55,280	54,522	52,780	52,780	52,780	52,780	52,780	52,780
Assessor									
	Salaries	394,061	390,479	384,923	465,985	453,239	455,458	456,058	456,658
	Benefits	151,180	145,424	157,955	178,238	184,176	194,578	205,814	218,383
	Services & Supplies	27,246	23,598	35,054	35,054	35,106	35,106	35,106	35,106
	Capital Outlay	0	0	53,750	107,903	53,750	53,750	53,750	53,750
District Attorney									
	Salaries	1,647,530	1,437,708	1,558,173	1,469,639	1,523,949	1,571,792	1,604,284	1,631,757
	Benefits	548,035	524,526	613,804	561,668	613,720	637,513	673,674	711,982
	Services & Supplies	81,925	66,020	105,560	105,560	107,988	107,988	107,988	107,988
City Manager									
	Salaries	310,222	311,922	299,665	283,884	294,700	297,692	298,910	300,170
	Benefits	111,721	111,375	124,757	110,969	124,714	130,500	136,717	143,521
	Services & Supplies	112,498	103,077	119,610	194,610	154,610	154,610	154,610	154,610
Public Defender									
	Services & Supplies	1,296,104	1,232,364	1,325,193	1,368,924	1,368,924	1,368,924	1,368,924	1,368,924
Community Support									
	Services & Supplies	531,683	458,202	482,363	482,363	459,013	459,013	459,013	459,013
Central Services									
	Services & Supplies	806,745	932,159	929,913	929,913	966,025	966,025	966,025	966,025
Economic Development									
	Salaries			0		0	0	0	0
	Benefits			0		0	0	0	0
	Services & Supplies	4,320,000		0		0	0	0	0
Finance									
	Salaries	428,682	391,888	387,664	376,120	364,546	373,171	379,063	382,481
	Benefits	164,828	153,112	165,682	151,059	152,428	162,119	172,193	182,822
	Services & Supplies	72,358	78,847	82,165	94,764	89,509	89,509	89,509	89,509
Personnel									
	Salaries	181,485	182,865	186,515	161,655	171,055	166,891	169,880	177,231
	Benefits	69,624	71,902	81,661	62,140	73,926	71,961	75,735	80,961
	Services & Supplies	38,450	46,574	41,015	52,883	52,883	54,738	54,738	54,738

Budget Worksheet

		2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget	2014 Projection	2015 Projection	2016 Projection
Automation									
	Salaries	697,779	712,047	711,271	729,308	713,939	732,819	743,788	750,280
	Benefits	246,141	260,337	285,454	277,288	288,818	305,968	322,859	340,312
	Services & Supplies	549,976	441,145	453,921	525,139	454,077	454,077	454,077	454,077
GIS									
	Salaries	217,180	209,419	188,247					
	Benefits	73,862	74,711	81,448					
	Services & Supplies	13,088	35,315	37,500	279,000	279,000	279,000	279,000	279,000
Purchasing									
	Salaries	75,431	84,103	100,974	95,748	88,985	88,985	88,985	88,985
	Benefits	25,377	33,379	41,046	36,924	36,158	38,019	40,129	42,491
	Services & Supplies	5,765	6,903	8,606	8,606	8,762	8,762	8,762	8,762
City Hall and Northgate									
	Services & Supplies	122,259	129,861	145,760	149,260	149,260	145,760	145,760	145,760
Internal Auditor									
	Salaries	0		0		0	0	0	0
	Benefits	0		0		0	0	0	0
	Services & Supplies	1,158	8,204	54,000	54,000	110,200	110,200	110,200	110,200
Community Development									
	Salaries	280,979	270,497	273,857	280,606	280,423	324,664	325,097	325,397
	Benefits	123,152	115,126	125,171	122,365	127,338	133,028	139,321	146,322
	Services & Supplies	54,413	35,846	43,837	43,837	69,019	69,019	69,019	69,019
Business License									
	Salaries	64,764	88,464	95,902	96,619	97,436	100,597	102,947	104,606
	Benefits	28,258	41,715	49,700	47,913	50,250	53,996	57,885	61,995
	Services & Supplies	11,775	15,261	16,250	16,250	16,750	16,750	16,750	16,750
Code Enforcement									
	Salaries	122,519	153,525	75,100	75,567	75,200	75,250	75,300	75,350
	Benefits	49,344	60,695	32,977	32,956	33,231	34,950	36,874	39,027
	Services & Supplies	6,478	686	3,130	3,130	3,130	3,130	3,130	3,130
Facilities Maintenance									
	Salaries	820,047	716,163	694,229	727,335	711,259	716,491	721,875	727,280
	Benefits	312,865	270,436	293,018	265,810	271,497	297,344	316,655	338,161
	Services & Supplies	349,213	381,117	262,242	361,813	313,919	313,919	313,919	313,919
	Total	17,698,921	12,771,915	13,335,586	13,548,262	13,574,594	13,851,256	14,079,173	14,311,760
Judicial									
District Court 1									
District Court 2									
Juvenile Court									
	Salaries	237,571	232,097	203,725	219,198	220,044	260,334	264,402	270,990
	Benefits	83,318	75,159	77,968	89,666	94,230	116,171	124,265	133,843
	Services & Supplies	41,984	108,174	99,992	152,996	127,927	123,427	123,427	123,427
Justice Court									
	Salaries	2,022,156	1,729,687	1,722,578	1,776,167	1,824,387	1,854,485	1,887,448	1,921,274
	Benefits	776,266	704,342	782,488	771,227	842,113	889,247	943,949	1,004,406
	Services & Supplies	505,772	543,722	585,613	941,960	589,189	589,189	589,189	589,189
Alternative Sentencing									
	Salaries	760,561	730,171	751,674	721,724	673,946	683,352	694,047	705,509
	Benefits	336,633	343,572	374,346	306,170	289,713	305,073	319,964	336,486
	Services & Supplies	147,756	94,936	97,549	97,549	98,043	98,043	98,043	98,043
	Total	4,912,017	4,561,860	4,695,933	5,076,657	4,759,592	4,919,321	5,044,734	5,183,167

Budget Worksheet

		2010	2011	2012	2012	2013	2014	2015	2016
		Actual	Actual	Budget	Estimate	Budget	Projection	Projection	Projection
Public Safety									
Sheriff			15,129,433	15,464,633	15,294,603	15,435,298	15,877,843	16,304,417	16,753,143
	Salaries	9,109,954		0		0	0	0	0
	Benefits	4,984,324		0		0	0	0	0
	Services & Supplies	1,615,556		0		0	0	0	0
Fire			8,048,599	7,734,635	8,062,419	8,490,095	8,704,243	8,950,259	9,182,775
	Salaries	4,819,975		0		0	0	0	0
	Benefits	2,635,879		0		0	0	0	0
	Services & Supplies	640,934		0		0	0	0	0
China Springs/Wnryc		661,062	669,428	687,567	687,567	677,204	668,758	668,758	668,758
Juvenile Probation									
	Salaries	933,004	839,867	804,337	761,895	775,788	792,109	808,759	822,721
	Benefits	467,009	407,714	454,200	414,243	431,696	453,825	478,097	503,508
	Services & Supplies	138,263	174,013	139,554	275,324	266,229	266,229	266,229	266,229
Juvenile Detention									
	Salaries	913,069	940,680	940,054	904,553	900,055	928,430	946,110	962,640
	Benefits	341,539	347,314	388,533	347,597	351,496	383,835	408,146	434,567
	Services & Supplies	115,999	122,734	116,790	116,790	116,790	116,790	116,790	116,790
	Total	27,376,567	26,679,782	26,730,303	26,864,991	27,444,651	28,192,062	28,947,565	29,711,131
Public Works									
Public Works									
	Salaries	1,449,020	1,373,695	1,507,889	1,563,242	1,033,019	1,063,616	1,078,420	1,089,445
	Benefits	529,233	495,603	609,699	605,655	594,861	626,266	661,699	700,014
	Services & Supplies	123,751	105,622	102,250	99,288	99,750	99,750	99,750	99,750
Developmnt Services									
	Salaries			0		0	0	0	0
	Benefits			0		0	0	0	0
	Services & Supplies			0		0	0	0	0
	Total	2,102,004	1,974,920	2,219,838	2,268,185	1,727,630	1,789,632	1,839,869	1,889,209
Health									
Landfill									
	Salaries	572,629	577,889	475,500	508,230	477,309	527,965	539,249	549,924
	Benefits	203,710	190,618	205,113	172,430	208,720	229,206	245,892	264,191
	Services & Supplies	897,338	773,864	892,988	857,820	1,035,216	1,035,216	1,035,216	1,035,216
	Capital Outlay		14,239	18,500	51,904	0	18,500	18,500	18,500
Health Admin									
	Salaries	431,972	195,490	206,190	207,398	206,681	214,045	221,664	229,069
	Benefits	157,825	78,041	90,783	91,635	95,693	101,974	108,882	116,334
	Services & Supplies	473,956	199,096	200,184	743,826	832,580	580,964	580,964	580,964
Health Medical									
	Salaries		52,290	54,394	54,887	54,670	55,659	56,389	57,127
	Benefits		21,241	23,416	22,868	23,401	24,682	26,030	27,521
	Services & Supplies		276,930	242,000	387,797	242,000	242,000	242,000	242,000
Health Environmental									
	Salaries		182,116	192,076	169,548	170,168	173,937	176,384	178,676
	Benefits		64,928	75,281	75,714	81,202	85,557	91,492	98,047
	Services & Supplies		11,804	11,224	12,416	12,916	12,916	12,916	12,916
Animal Services									
	Salaries	240,166	239,387	369,521	372,300	388,111	395,240	403,863	414,721
	Benefits	74,275	60,538	147,954	130,935	140,038	158,669	170,169	183,378
	Services & Supplies	124,371	168,719	159,538	298,218	161,552	161,552	161,552	161,552
	Total	3,176,242	3,107,190	3,364,662	4,157,926	4,130,257	4,018,082	4,091,162	4,170,136

Budget Worksheet

		2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget	2014 Projection	2015 Projection	2016 Projection	
Welfare										
	Salaries	88,352	103,036	90,452	91,356	88,985	88,985	88,985	88,985	
	Benefits	26,486	27,947	30,377	29,673	30,108	31,128	32,294	33,600	
	Services & Supplies	267,336	248,457	264,114	264,114	275,779	287,949	300,666	313,956	4.5% Inc for welfare per NRS.
	Total	382,174	379,440	384,943	385,143	394,872	408,062	421,945	436,541	
Culture & Recreation										
Parks Admin.										
	Salaries	266,943	343,126	389,425	395,162	377,780	391,775	392,045	392,315	
	Benefits	104,173	136,931	168,916	162,335	185,925	179,989	190,271	201,781	
	Services & Supplies	36,821	33,829	38,063	38,063	38,219	38,219	38,219	38,219	
Parks Maint.										
	Salaries	566,981	521,845	499,339	511,494	511,371	515,794	520,246	524,769	
	Benefits	228,556	213,329	232,492	223,019	233,228	246,884	262,089	279,024	
	Services & Supplies	737,559	402,103	468,532	468,532	486,578	486,578	486,578	486,578	
Parks Gifts										
	Services & Supplies	184,818	202,381	147,589	367,693	147,589	147,589	147,589	147,589	
	Capital Outlay	17,395		0		0	0	0	0	
Swimming Pool										
	Salaries	360,164	331,732	327,142	328,014	326,048	326,248	326,248	326,248	
	Benefits	90,336	78,631	85,553	82,187	83,616	87,719	93,004	98,918	
	Services & Supplies	268,396	223,320	273,525	270,244	265,025	265,025	265,025	265,025	
Community Center										
	Salaries	173,384	138,125	144,749	149,167	148,518	150,018	150,960	151,183	
	Benefits	40,077	35,681	46,967	47,633	50,631	51,680	54,704	57,977	
	Services & Supplies	118,843	100,654	121,596	127,649	127,649	127,649	127,649	127,649	
Recreation										
	Salaries	414,459	325,984	277,124	271,014	276,573	278,519	280,533	285,807	
	Benefits	96,893	64,381	45,605	51,777	47,170	49,716	52,552	56,491	
	Services & Supplies	77,720	72,702	83,320	87,482	88,176	88,176	88,176	88,176	
Pony Express										
	Salaries	0		500	500	500	500	500	500	
	Benefits	0		72	72	40	7	7	7	
	Services & Supplies	22,000	12,506	19,515	19,515	19,515	19,515	19,515	19,515	
Ice Rink										
	Salaries	26,991	29,667	35,000	35,000	35,000	35,000	35,000	35,000	
	Benefits	1,583	1,509	0	1,238	1,051	1,051	1,051	1,051	
	Services & Supplies	156,425	66,091	60,590	43,654	60,590	60,590	60,590	60,590	
	Capital Outlay		140,485		16,936					
Sports										
	Salaries	159,825	178,768	175,241	176,505	127,990	176,470	178,260	183,665	
	Benefits	36,356	37,236	46,253	45,401	44,983	49,201	52,345	56,723	
	Services & Supplies	194,313	193,941	122,850	122,850	100,400	100,400	100,400	100,400	
Library										
	Salaries	866,662	817,491	803,526	807,414	793,258	808,975	822,343	836,751	
	Benefits	341,869	323,643	352,017	328,725	345,781	368,857	393,785	421,576	
	Services & Supplies	377,290	370,629	386,660	389,627	396,816	396,816	396,816	396,816	
	Lease Payment									
	Total	5,966,832	5,396,720	5,352,161	5,568,902	5,320,020	5,448,960	5,536,500	5,640,343	
Total Expenditures		61,614,757	54,871,827	56,083,426	57,870,066	57,351,616	58,627,375	59,960,948	61,342,287	
	Excess Revenues	(7,849,098)	(70,036)	597,715	(205,999)	3,533,898	4,189,790	4,471,818	4,753,266	

Budget Worksheet

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget	2014 Projection	2015 Projection	2016 Projection
On-going Operating Transfers								
Transfer in - Qual. of Life	(102,869)	(69,556)	(72,411)	(71,663)	(72,057)	(75,000)	(75,000)	(75,000)
Contingency	0	0	500,000	500,000	990,086	500,000	500,000	500,000
Senior Citizens	(15,000)	(115,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Ambulance Fund	220,000	220,000	220,000	350,000	350,000	350,000	350,000	350,000
Grant Fund				75,675	61,897			
Supplemental Indigent			0	0	0	0	0	0
Debt Service	2,367,575	2,374,786	2,383,010	2,383,010	3,028,272	2,995,882	3,000,400	3,010,992
Landfill Cos/Post Clos Fund			0	0	0	0	0	0
Traffic	20,000		0	20,000	15,000	0	0	0
Cemetery	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
CC Transit	300,000		270,000	270,000	270,000	270,000	270,000	270,000
Group Medical Fund			252,743	0	0	0	0	0
Building Permits Fund	125,000		0	0	0	0	0	0
V & T Special Infrastructure			60,000	0	0	0	0	0
Capital Projects Fund	0		0	25,000	0	0	0	0
Total	2,989,706	2,485,230	3,673,342	3,612,022	4,703,198	4,100,882	4,105,400	4,115,992
On-going Expenditures	64,604,463	57,357,057	59,756,768	61,482,088	62,054,814	62,728,257	64,066,348	65,458,279

Budget Worksheet

	2010 Actual	2011 Actual	2012 Budget	2012 Estimate	2013 Budget	2014 Projection	2015 Projection	2016 Projection
One Shot Funding								
Capital Leases	(69,433)							
Landfill Transfer In		(2,238,345)						
RDA Admin Trans out (in)		(421,984)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)
Capital Acquisition Fund	(502,692)	(2,000)						
Capital Facilities Fund	(5,000)	(53,504)						
Firefighter Retirement Medical		(251,136)						
Ambulance								
Senior Center								
Admin Assessment								
Insurance Fund	(500,000)							
Group Medical Fund	(750,000)							
Fleet	(500,000)							
Asset Sales								
Stabilization Fund	(3,508,634)							
Total	(5,835,759)	(2,966,969)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)	(480,000)
Other Financing Uses (Sources)	(2,846,053)	(481,739)	3,193,342	3,132,022	4,223,198	3,620,882	3,625,400	3,635,992
Operating Results	(5,003,045)	411,703	(2,595,627)	(3,338,021)	(689,300)	568,908	846,418	1,117,274
Beginning fund Balance	11,486,244	6,483,199	5,530,131	6,894,902	3,556,881	2,867,581	3,436,489	4,282,907
Ending fund Balance	6,483,199	6,894,902	2,934,504	3,556,881	2,867,581	3,436,489	4,282,907	5,400,180
Adjusted Fund Balance								
% Ending Fund Balance	10.52%	12.57%	5.23%	6.15%	5.00%	5.86%	7.14%	8.80%
Amount short for 5%					(0)	(505,120)	(1,284,859)	(2,333,066)