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MEMORANDUM

To: Curtis L. Swisher, Town Manager
From: Franz Ader, PE, Finance Director *FA*
Subject: Budget Amendment Request #1 for Fiscal Year 2010-2011
Date: August 25, 2010

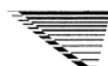
The Budget Amendment #1 (FY10-11) Ordinance for Board of Aldermen consideration is attached and a synopsis provided herein. Budget amendments are being requested for the following:

General Fund – Expenditures

1. To increase the Inspection Department expenditures in the amount of \$17,029 to cover expenditures associated with the implementation of the MUNIS software system that were budgeted yet unspent at fiscal year-end (FY09-10).
2. To increase the Human Resource Department expenditures in the amount of \$5,600 to cover expenditures associated with converting to the MUNIS software system that were budgeted yet unspent at fiscal year-end (FY09-10).
3. To increase the Police Department expenditures in the amount of \$16,400 to cover departmental supplies, uniform/accessories and Highway Traffic Safety Grant expenditures budgeted yet unspent at fiscal year-end (FY09-10).
4. To increase the Fire Department expenditures in the amount of \$88,900 to cover departmental supply and capital asset (hazardous materials vehicle accessories) expenditures budgeted yet unspent at fiscal year-end (FY09-10).
5. To increase the Sanitation Department expenditures in the amount of \$1,800 to cover a battery recycling program expense budgeted yet unspent at fiscal year-end (FY09-10).
6. To decrease the Recreation Department expenditures in the amount of \$58,306 to reflect salary expenses transferred to the Central Maintenance Department.

ALDERMEN

Kevin Bugg - Dana Caudill Jones - Keith Mason - Bob Prescott - Tracey H. Shifflette



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7. To decrease the General Services Department expenditures in the amount of \$1,200 to reflect overtime expenses transferred to the Central Maintenance Department.
8. To increase the Central Maintenance Department expenditures in the amount of \$59,506 to reflect the transfer of salary and overtime expenses.

General Fund – Revenues

1. To increase the Governor Crime Commission Grant revenues by \$3,300 to reflect additional revenues collected for new GHSP Equipment Grant.
2. To increase the revenues by \$1,100 to reflect a transfer from the Law Enforcement Forfeiture Fund (State/Local) to match the GHSP Grant.
3. To increase the Fund Balance Appropriated in the amount of \$125,329 to balance the general revenues with the general fund expenditures.

Transportation CPO Fund – Expenditures

1. To increase the expenditures in the amount of \$2,525,108 to cover expenses relating to the street bond principal and interest payments, Transportation Division labor expenses, and for capital project expenses.

Transportation CPO Fund – Revenues

1. To increase the revenues in the amount of \$2,525,108 to offset the expenditure of the same amount required. The revenues are primarily generated from the general fund transfer and from the NCDOT.

Public Works Facility CPO Fund – Expenditures

1. To increase the expenditures in the amount of \$136,000 to cover the costs associated with the Public Works facility project, primarily capital outlay reserves and property tax.

Public Works Facility CPO Fund – Revenues

1. To increase the revenues in the amount of \$136,000 to offset the costs associated with the Public Works facility project. The funds originate from the Stormwater Enterprise Fund and interest on investments.

Law Enforcement Forfeiture – Expenditures (Federal Justice)

1. To increase the expenditures in the amount of \$1,121 to reflect ammo expenditures encumbered last year but unspent at fiscal year-end (FY09-10).

Law Enforcement Forfeiture – Revenues (Federal Justice)

1. To increase the revenues in the amount of \$1,121 to offset the expenditures of the same amount.

Law Enforcement Forfeiture (State/Local) – Expenditures

1. To increase the expenditures in the amount of \$1,100 to reflect a transfer to the general fund for the GHSP Equipment Grant match.

Law Enforcement Forfeiture (State/Local) – Revenues

1. To increase the revenues in the amount of \$1,100 to offset the expenditures of the same amount.

Justice Assistance Grant – Expenditures

1. To increase the expenditures in the amount of \$5,227 to reflect expenditures encumbered last year but unspent at fiscal year-end (FY09-10).

Justice Assistance Grant – Revenues

1. To increase the revenues in the amount of \$5,227 to offset expenditures of the same amount.

Stormwater Enterprise Fund – Expenditures

1. To decrease the expenditures in an amount of \$1,800 to reflect moving a battery recycling program expense to the Solid Waste Department of the general fund.

Stormwater Enterprise Fund – Revenues

1. To decrease the revenues in the amount of \$1,800 to offset expenditures of the same amount.

ORDINANCE NO.
TOWN OF KERNERSVILLE
BUDGET AMENDMENT # 1

Be it hereby ordained by the Board of Aldermen of the Town of Kernersville that the following amendment be made to the Budget Ordinance adopted on the 15th day of June, 2010 as follows:

Section 1. To amend the General Fund, the expenditures are to be changed as follows:

General Fund - Expenditures	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Inspections Department		17,029	421,494
Human Resources Department		5,600	492,651
Police Department		16,400	7,163,366
Fire Department		88,900	4,864,574
Sanitation (Division of Public Works)		1,800	1,909,341
Recreation Department	58,306		1,120,020
General Services Department	1,200		277,939
Central Maintenance (Division of Public Works)		59,506	1,340,577
Total	59,506	189,235	

This will result in a net increase of \$129,729 in the expenditures of the General Fund. The above changes in expenditures will require an adjustment to revenues as follows:

General Fund - Revenues	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Gov. Highway Safety Grant		3,300	3,300
Transfer fr LLEF-State/Local Fund GHSP-Match		1,100	1,100
Fund Balance Approp.		125,329	825,329
Total		129,729	

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Section 2. To amend the Local Law Enforcement Forfeiture -Federal Justice Fund, the expenditures are to be changed as follows:

L L E F-Fed. Justice Fund-Expenditures	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
L L E F-Federal Justice Fund-Expenditures		1,121	97,485
Total		1,121	

This will result in a net increase of \$1,121 in the expenditures of the Local Law Enforcement Forfeiture -Federal Justice Fund. The above changes in expenditures will require an adjustment to revenues as follows:

L L E F-Fed. Justice Fund-Revenues	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Fund Balance Approp.		1,121	97,385
Total		1,121	

Section 3. To amend the Local Law Enforcement Forfeiture - State/Local Fund, the expenditures are to be changed as follows:

L L E F-State/Local Fund-Expenditures	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
LLEF-State/Local Expenditures		1,100	2,850
Total		1,100	

This will result in a net increase of \$1,100 in the expenditures of the Local Law Enforcement Forfeiture State/Local Fund. The above changes in expenditures will require an adjustment to revenues as follows:

L L E F-State/Local Fund-Revenues	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Fund Balance Approp.		1,100	2,750
Total		1,100	

Section 4. To amend the Justice Assistance Grant Fund, the expenditures are to be changed as follows:

Justice Assistance Grant Fund- Expenditures	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Justice Assistance Grant Fund Expenditures		5,277	5,277
Total		5,277	

This will result in a net increase of \$5,277 in the expenditures of the Justice Assistance Grant Fund. The above changes in expenditures will require an adjustment to revenues as follows:

Justice Assistance Grant Fund- Revenues	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Justice Assistance Grant		5,277	5,277
Total		5,277	

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Section 5. To amend the Transportation Capital Project Ordinance Fund, the expenditures are to be changed as follows:

Transportation CPO Fund - Expenditures	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Street Bond Principal & Interest Payment		629,400	3,625,175
Transfer to General Fund- Project Labor		470,276	940,742
TCPO Fund-Expenditures		1,425,432	27,159,432
Total		2,525,108	

This will result in a net increase of \$2,525,108 in the expenditures of the Transportation Capital Projects Ordinance Fund. The above changes in expenditures will require an adjustment to revenues as follows:

Transportation CPO Fund - Revenues	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Transfer fr General Fund-Ad Valorem Tax		1,264,798	8,821,847
Interest on Investments		10,000	658,700
NCDOT- Piney Grove Widening Project 11501		834,310	966,310
NCDOT- Hopkins at Regents Project 11505		250,000	250,000
NCDOT- Nelson at Bodenhamer Project 11506		146,000	146,000
NCDOT- Downtown Square Project 11301		20,000	20,000
Total		2,525,108	

Section 6. To amend the Public Works Facility Capital Project Ordinance Fund, the expenditures are to be changed as

Public Works Facility CPO Fund - Expenditures	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Public Works Facility CPO Fund Expenditures		136,000	984,326
Total		136,000	

This will result in a net increase of \$136,000. in the expenditures of the Public Works Capital Projects Ordinance Fund. The

Public Works Facility CPO Fund - Revenues	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Interest on Investments		1,000	12,000
Transfer fr Stormwater Enterprise Fund		135,000	405,000
Total		136,000	

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Section 7. To amend the Stormwater Fund, the expenditures are to be changed as follows:

Stormwater Fund- Expenditures	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Stormwater Fund Expenditures	1,800		1,547,348
Total		0	

This will result in a net increase of \$1,800 in the expenditures of the Stormwater Enterprise Fund. The above changes in expenditures will require an adjustment to revenues as follows:

Stormwater Enterprise Fund- Revenues	<u>Decrease</u>	<u>Increase</u>	<u>New Approp.</u>
Fund Balance Approp.	1,800		374,516
Total			

Section 8. Copies of the budget amendment shall be furnished by the Town Clerk of the Board of Aldermen, the Budget Officer, and Finance Director for their directions.

Adopted this the _____ day of _____, 2010.

Dawn H. Morgan, Mayor

ATTEST:

Dale F. Martin, Town Clerk