



July 03, 2024

Sample Budget Amendment

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Sample Budget Amendment

Reference Number: CTAS-2104

Budget Amendments: Fund 118 Ambulance Service

Typical County

		2010 Approved Budget	1/20/2011 Amendments	Amended Budget
40000 Local Taxes				
40110	Current Property Taxes	188,000		188,000
40120	Trustee's Pr Yr	0		0
40130	Clerk and Master's Pr Yr	0		0
40140	Interest and Penalty	0		0
40161	TVA In Lieu of Tax	0		0
40162	Local Utilities In Lieu of Tax	0		0
	Total Local Revenue	188,000	0	188,000
43000 Charges for Services				
43120	Ambulance Charges	648,000	(100,000)	548,000
	INSUR	0		0
	MCAID	0		0
	MCARE	0		0
	PRIV	0		0
	Total Charges for Services	648,000	(100,000)	548,000
	Total Revenue	836,000	(100,000)	736,000
49000 Other Sources				
49100	Bond Proceeds	0		0
49200	Notes Proceeds	301,200	(10,000)	291,200
49900	Residual Equility Transfer	200,000		200,000
	Total Other Sources	501,200	(10,000)	491,200
	Total Revenue & Other Sources	1,337,200	(110,000)	1,227,200
FUND BALANCE				
35110	Designated for Purpose 1	0		0
39000	Beginning Fund Balance	0		0
	TOTAL AVAILABLE FUNDS	1,337,200	(110,000)	1,227,200

Budget Amendments: Fund 118 Ambulance Service

Typical County

		2010 Approved Budget	1/20/2011 Amendments	Amended Budget
EXPENDITURES				
55130 Ambulance				
105	Supervisor/Director	42,000		42,000
162	Clerical Personnel	21,000		21,000
164	Attendants (EMT, PM)	535,000	(31,000)	504,000
169	Part-Time Personnel	0		0
187	Overtime Pay	0		0
196	In-service Training	3,400		3,400
201	0.0765 Social Security	45,747		45,747
204	0.0273 State Retirement	16,325	(6,000)	10,325
207	Employee Insurance	54,000		54,000

210	0.014	Unemployment compensation	8,372		8,372
307		Communication	10,700		10,700
308		Contracts w/Quality Care	94,000	(74,000)	20,000
320		Dues and Memberships	200		200
332		Legal Notices, Court Cost	3,000		3,000
333		Licenses	2,000	300	2,300
334		Maintenance Agreements	0		0
335		Maint/Repair/Building	0	10,000	10,000
336		Maint/Repair/Equipments	0		0
338		Maint/Repair/Vehicles	10,000		10,000
340		Medical & Dental Services	1,000		1,000
348		Postal Charges	1,000		1,000
355		Travel	500	500	1,000
359		Disposal Fees	1,000		1,000
399		Contracted Services	0	6,000	6,000
410		Custodial Supplies	3,600		3,600
411		Data Processing Supplies	3,000		3,000
412		Diesel Fuel	30,000	(12,000)	18,000
413		Drugs & Medical Supplies	28,000	14,000	42,000
415		Electricity	7,500		7,500
434		Natural Gas	2,800		2,800
435		Office Supplies	0	1,000	1,000
450		Tire and Tubes	5,400		5,400

**Budget Amendments: Fund 118 Ambulance Service
Typical County**

EXPENDITURES		2010 Approved Budget	1/20/2011 Amendments	Amended Budget
451	Uniforms	7,000		7,000
454	Water and Sewer	700	1,000	1,700
499	Other Supplies (linens)	8,000		8,000
502	Building and Contents Insurance	3,500		3,500
506	Liability Insurance	3,500	2,700	6,200
510	0.01 Trustee's Compensation	13,372		113,372
511	Vehicles & Equipment Insurance	9,000	1,700	10,700
513	0.065 Workers' Comp. Insurance	38,870	(2,000)	36,870
707	Building Improvements	0		0
708	Communication Equipment	10,000		10,000
709	Data Processing Equipment	15,000	1,700	16,700
711	Furniture & Fixtures	1,200	2,500	3,700
718	Motor Vehicles	255,000	(71,000)	184,000
735	Health Equipment	20,000	52,600	72,600
790	Other Equipment	0		0
	Total Ambulance Service	1,314,686	(102,000)	1,212,686
99100	590 Operating Transfers (to pay Principal and Interest)	0		0
	Total Transfers	0		0
	TOTAL EXPENDITURES & TRANSFERS	1,314,686	(102,000)	1,212,686
	TOTAL REVENUE w/o Other Sources	836,000	(100,000)	736,000

TOTAL EXPENDITURES AND TRANSFERS	1,314,686	(102,000)	1,212,686
Less 700 account # (Capital Items)	301,200		287,000
Net Expenditure less (Capital Items)	1,013,486		925,686
Net Profit or (Loss)- Net Revenue-Net Expenditures	(177,486)		(189,686)
BEGINNING OF YEAR BALANCE	0		0
ESTIMATED END OF YEAR BALANCE	22,514	(8,000)	14,514

Source URL: <https://www.ctas.tennessee.edu/eli/sample-budget-amendment>