

City of Carson City
Request for Board Action

Item # 19E

Date Submitted: 06/8/2010

Agenda Date Requested: 06/17/2010

Time Requested: 10 minutes

To: Mayor and Supervisors

From: Nick Providenti, Director of Finance

Subject Title: Action to adopt a resolution to augment and amend the Carson City FY 2009-10 Budget in the amount of \$17,425,418.

Staff Summary: The augmentation and revision is primarily due to carryover of program costs from the prior years' budget, board action over the past few months, federal and local grants and unanticipated sources of revenue.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify)

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

Recommended Board Action: I move to adopt Resolution No. _____, a resolution to augment and amend the Carson City FY 2009-10 Budget in the amount of \$17,425,418.

Explanation of Recommended Board Action: Periodically, the budget is required to be augmented and revised. The attached augmentation and revision is primarily due to carryover of program costs from the prior years' budget, board action over the past few months, federal and local grants and unanticipated sources of revenue.

Applicable Statute, Code, Policy, Rule or Regulation: Nevada Revised Statute 354.598005

Fiscal Impact: See attached.

Explanation of Impact: Carryover prior year program costs and appropriate previously unbudgeted resources.

Funding Source: Grant revenues, unanticipated revenues, bond proceeds, operating transfers in and fund balance.

Alternatives: Revise augmentation/revision.

Supporting Material: Resolution

Prepared By: Nick Providenti

Reviewed By:

Handwritten signature of Department Head

(Department Head)

Date:

6/8/10

:

(City Manager)

Date:

6/8/10

:

(District Attorney)

Date:

6/9/10

:

(Finance Director)

Date:

6/8/10

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

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RESOLUTION NO. _____

RESOLUTION TO AUGMENT AND AMEND THE 2009-10 BUDGET
OF THE CITY OF CARSON CITY, STATE OF NEVADA

WHEREAS, certain unanticipated sources of revenue and fund balance previously unbudgeted have become available to the City of Carson City during the 2009-10 budget year as follows:

General Fund		
Charges for Services	\$	159,714
Intergovernmental Revenues		127,317
Licenses and Permits		3,900
Fines and Forfeits		11,000
Miscellaneous		20,000
Capital Leases		69,433
Fund Balance		<u>136,243</u>
	\$	527,607
Capital Acquisition and Development		
Operating Transfers In	\$	500,000
Miscellaneous		<u>20,000</u>
	\$	520,000
Carson City Transit		
Intergovernmental Grants	\$	409,665
Campo		
Intergovernmental Grants	\$	18,000
Regional Transportation		
Intergovernmental Grants	\$	1,855,000
Intergovernmental Revenues		391,915
Bond Proceeds		<u>7,900,000</u>
		\$10,146,915
Quality of Life		
Intergovernmental Grants	\$	2,788,430
Grant		
Intergovernmental Grants	\$	2,058,332
Miscellaneous		<u>62,349</u>
		\$ 2,120,681
Firefighter Retirement Medical		
Fund Balance	\$	29,945
Ambulance		
Working Capital	\$	172,135
Stormwater Drainage		
Working Capital	\$	105,600

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Sewer		
Working Capital		\$ 199,190
Water		
Intergovernmental Grants		\$ 117,324
Cemetery		
Working Capital		\$ 7,000
Fleet Management		
Proceeds from Sales of Assets		\$ 43,426
Insurance		
Working Capital		\$ 219,500
TOTAL ALL FUNDS		<u>\$17,425,418</u>

NOW, THEREFORE, this Board hereby resolves to augment the 2009-10 Carson City budget by appropriating the amounts referenced above and by making such other budget amendments as have been determined necessary and in accordance with NRS 354.598005. Said budget augmentation and appropriation, as well as budget amendments are reflected on the schedules attached to this resolution and by reference are made a part hereof.

ADOPTED this _____ day of _____, 2010.

AYES: Supervisors _____

NAYS: Supervisors _____

ABSENT: Supervisors _____

 ROBERT L. CROWELL, Mayor

ATTEST:

 ALAN GLOVER, Clerk-Recorder

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2010

GENERAL FUND	AMENDED FY 09-10 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	15,173,223				15,173,223
Licenses and permits	7,139,400		3,900		7,143,300
Intergovernmental revenues	21,389,358		127,317		21,516,675
Charges for services	11,597,231		159,714		11,756,945
Fines and forfeits	913,000		11,000		924,000
Miscellaneous	1,210,780		20,000		1,230,780
Total Revenues	57,422,992	-	321,931	-	57,744,923
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	247,663				247,663
Clerk	369,199				369,199
Recorder	378,222		39,245		417,467
Assessor	650,529				650,529
District Attorney	2,420,681				2,420,681
City Manager	530,355				530,355
Finance	674,299				674,299
Treasurer	452,152	29,069			481,221
Elections	205,437	39,275			244,712
Internal Auditor	60,000				60,000
Purchasing	140,690				140,690
Human Resources	312,359				312,359
Community Devel.-Planning	479,966				479,966
Business License	91,552	18,000			109,552
Code Enforcement	165,305				165,305
Automation Services	1,494,178				1,494,178
Geographic Information Sys	307,856				307,856
Public Defender	1,276,247	29,444			1,305,691
Public Safety Complex	392,175				392,175
City Hall	121,260				121,260
Records Management	187,356				187,356
Facilities Maintenance	1,477,285	15,000			1,492,285
Central Services	1,469,602	22,350			1,491,952
Total General Government	13,904,368	153,138	39,245	-	14,096,751
Public Safety					
Sheriff	16,061,475		37,942		16,099,417
Fire	8,150,764		19,231		8,169,995
Juvenile Probation	1,490,719		5,000		1,495,719
Juvenile Detention	1,466,904	(65,847)			1,401,057
Total Public Safety	27,169,862	(65,847)	62,173	-	27,166,188
Judicial					
Juvenile Court	389,707		24,392		414,099
Municipal Court	3,478,346	124,898	12,000		3,615,244
Alternative Sentencing	1,210,178		26,000		1,236,178
Total Judicial	5,078,231	124,898	62,392	-	5,265,521
Public Works					
Public Works	2,141,440				2,141,440
Total Public Works	2,141,440	-	-	-	2,141,440
Health					
Health Administration	458,791	17,500	20,492		496,783
Medical	428,431		87,280		515,711
Environmental Health	289,536	76,743			366,279
Animal Regulation	425,045		32,350		457,395
Total Health	1,601,803	94,243	140,122	-	1,836,168

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2010

GENERAL FUND	AMENDED FY 09-10 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Sanitation					
Sanitation	1,874,300		-		1,874,300
Total Sanitation	1,874,300	-	-	-	1,874,300
Welfare					
Welfare	382,174				382,174
Total Welfare	382,174	-	-	-	382,174
Culture & Recreation					
Park & Rec. Admin.	389,604				389,604
Park Maintenance	1,620,654				1,620,654
Parks Grants, Gifts	331,725		26,323		358,048
Community Center	366,371				366,371
Recreation	895,823		12,260		908,083
Library	1,590,255				1,590,255
Swimming Pool	860,000				860,000
Sports	390,836				390,836
Ice Rink	-		185,092		185,092
Pony Express Pavilion	21,782				21,782
Total Culture and Rec	6,467,050	-	223,675	-	6,690,725
Community Support					
Support Services	562,813	(7,500)			555,313
Economic Development	4,320,000				4,320,000
Total Community Support	4,882,813	(7,500)	-	-	4,875,313
Total Expenditures	63,502,041	298,932	527,607	-	64,328,580
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-		69,433		69,433
Operating Transfers In:					
Quality of Life	147,262				147,262
Capital Acquisition	502,692				502,692
Senior Center	15,000				15,000
Stabilization	1,618,771				1,618,771
Fleet Management	500,000				500,000
Group Medical	750,000				750,000
Insurance	500,000				500,000
Capital Facilities	5,000				5,000
Other Uses:					
Contingency	(500,000)	210,503			(289,497)
Operating Transfers Out:					
Supplemental Indigent	(120,000)	120,000			-
Traffic Transportation	-	(20,000)			(20,000)
Debt Service	(2,367,575)				(2,367,575)
Cemetery	(75,000)				(75,000)
Ambulance	(100,000)	(120,000)			(220,000)
Building Permits	-	(125,000)			(125,000)
Transit Fund	(300,000)				(300,000)
Landfill Clos/Post Clos Fund	(233,429)	233,429			-
Total Other Sources (Uses)	342,721	298,932	69,433	-	711,086
Beginning Fund Balance					
Unres. Beg. Fund Balance	9,995,452		21,553		10,017,005
Res. Beg. Fund Balance	763,296		114,690		877,986
Total Beg. Fund Balance	10,758,748	-	136,243	-	10,894,991
Ending Fund Balance					
Unres. Ending Fund Balance	4,522,420	-	-	-	4,522,420
Res. Ending Fund Balance	500,000				500,000
Total Ending Fund Balance	5,022,420	-	-	-	5,022,420

CAPITAL ACQUISITION	AMENDED FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	-				-
Charges for Services	-				-
Miscellaneous	17,020		20,000		37,020
Total Revenues	17,020	-	20,000	-	37,020
EXPENSES AND OTHER USES:					
General Government					
Salaries and wages	-				-
Employee benefits	-				-
Services and supplies	20,978		500,000		520,978
Capital Outlay	1,301,892	(32,882)	20,000		1,289,010
Public Safety					
Services and supplies	72,260				72,260
Capital Outlay	17,832				17,832
Public Works					
Services and Supplies	45,438				45,438
Capital Outlay	-				-
Culture and Recreation					
Salaries and wages	-				-
Employee benefits	-				-
Services and supplies	-	32,882			32,882
Capital Outlay	132,793				132,793
Judicial					
Services and supplies	2,091				2,091
Capital Outlay	-				-
Economic Opportunity					
Services and supplies	-				-
Capital Outlay	-				-
Total Expenditures	1,593,284	-	520,000	-	2,113,284
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
Senior Citizens Center	65,000				65,000
Landfill Closure / Post Closure	-		500,000		500,000
Other Uses					
Operating Transfers Out					
General Fund	(502,692)				(502,692)
Debt Service	-				-
Total Other Sources (Uses)	(437,692)	-	500,000	-	62,308
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	2,023,956	-		-	2,023,956
	2,023,956	-	-	-	2,023,956
Ending Fund Balance:					
Reserved Ending Fund Balance	-		-	-	-
Unreserved Ending Fund Balance	10,000		-	-	10,000
	10,000	-	-	-	10,000

CARSON CITY TRANSIT	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	957,796			409,665	1,367,461
CHARGES FOR SERVICES	85,000				85,000
MISCELLANEOUS	2,000				2,000
Total Revenues	1,044,796	-	-	409,665	1,454,461
EXPENSES AND OTHER USES:					
Public Works					
Transit System					
Services & Supplies	928,871			74,000	1,002,871
Capital Outlay	440,000			335,665	775,665
Total Expenditures	1,368,871	-	-	409,665	1,778,536
OTHER FINANCE SOURCES (USES):					
Operating Transfers In					
General Fund	300,000				300,000
Total Other Sources (Uses)	300,000	-	-	-	300,000
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	329,157	-			329,157
	329,157	-	-		329,157
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	305,082	-			305,082
	305,082	-	-		305,082

CAMPO	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	315,940			18,000	333,940
CHARGES FOR SERVICES	-				-
MISCELLANEOUS	-				-
Total Revenues	315,940	-	-	18,000	333,940
EXPENSES AND OTHER USES:					
Public Works					
Metropolitan Planning					
Services & Supplies	342,000			18,000	360,000
Capital Outlay	-				-
Total Expenditures	342,000	-	-	18,000	360,000
OTHER FINANCE SOURCES (USES):					
Operating Transfers In					
Regional Transportation Fund	26,060				26,060
Total Other Sources (Uses)	26,060	-	-	-	26,060
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	-	-			-
	-	-	-	-	-
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	-	-			-
	-	-	-	-	-

REGIONAL TRANSPORTATION	AMENDED FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	4,113,429		391,915	1,855,000	6,360,344
Charges for Services	-				-
Miscellaneous	115,000				115,000
Total Revenues	4,228,429	-	391,915	1,855,000	6,475,344
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	244,618				244,618
Employee Benefits	79,142				79,142
Services & Supplies	878,576		700,000	930,000	2,508,576
Capital Outlay	4,040,583		7,221,915	925,000	12,187,498
Total Expenditures	5,242,919	-	7,921,915	1,855,000	15,019,834
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	-		7,900,000		7,900,000
Operating Transfer Out					
Debt Service	(1,070,561)				(1,070,561)
Street Maintenance	(300,000)		(370,000)		(670,000)
Campo	(26,060)				(26,060)
Total Other Sources (Uses)	(1,396,621)	-	7,530,000	-	6,133,379
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	3,045,752				3,045,752
	3,045,752	-	-	-	3,045,752
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	634,641				634,641
	634,641	-	-	-	634,641

QUALITY OF LIFE	AMENDED FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	1,662,345				1,662,345
Intergovernmental	3,144,829			2,788,430	5,933,259
Charges for Services	-				-
Miscellaneous	150,000				150,000
Total Revenues	4,957,174	-	-	2,788,430	7,745,604
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	104,316				104,316
Employee Benefits	21,545				21,545
Services and supplies	308,304				308,304
Capital outlay	33,622				33,622
Subtotal	467,787	-	-	-	467,787
Parks Capital					
Salaries & Wages	110,792				110,792
Employee Benefits	34,756				34,756
Services and supplies	122,760	(12,879)			109,881
Capital outlay	6,593,153	12,879			6,606,032
Subtotal	6,861,461	-	-	-	6,861,461
Open Space					
Salaries & Wages	220,181				220,181
Employee Benefits	77,501				77,501
Services and Supplies	1,179,329				1,179,329
Capital Outlay	3,806,976			2,788,430	6,595,406
Subtotal	5,283,987	-	-	2,788,430	8,072,417
Total Expenditures	12,613,235	-	-	2,788,430	15,401,665
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	-				-
Operating Transfer - Debt Service	(1,004,394)				(1,004,394)
Operating Transfer - General fund	(147,262)				(147,262)
Total Other Sources (Uses)	(1,151,656)	-	-	-	(1,151,656)
Beginning Fund Balance:					
Reserved Beg. Fund Balance	-				-
Unreserved Beg. Fund Balance	8,943,092				8,943,092
Total Beg. Fund Balance	8,943,092	-	-	-	8,943,092
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	135,375				135,375
Total Ending Fund Balance	135,375	-	-	-	135,375

GRANT FUND	AMENDED FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	6,173,303			2,058,332	8,231,635
MISCELLANEOUS	21,565			62,349	83,914
Total Revenues	6,194,868	-	-	2,120,681	8,315,549
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	6,604			44,510	51,114
Capital Outlay	-				-
Subtotal	6,604	-	-	44,510	51,114
Public Safety					
Salaries & Wages	350,000				350,000
Services & Supplies	1,107,745			299,267	1,407,012
Capital Outlay	-				-
Subtotal	1,457,745	-	-	299,267	1,757,012
Judicial					
Salaries & Wages	161,382				161,382
Services & Supplies	-			30,000	30,000
	161,382	-	-	30,000	191,382
Welfare					
Salaries & Wages	243,732				243,732
Employee Benefits	32,883				32,883
Services & Supplies	112,981			168,750	281,731
Capital Outlay	-				-
Subtotal	389,596	-	-	168,750	558,346
Culture and Recreation					
Services & Supplies	129,444			2,500	131,944
Capital Outlay	1,456,603				1,456,603
Subtotal	1,586,047	-	-	2,500	1,588,547
Health					
Salaries & Wages	1,271,982			286,627	1,558,609
Employee Benefits	186,450			38,212	224,662
Services & Supplies	457,773			301,635	759,408
Capital Outlay	-				-
Subtotal	1,916,205	-	-	626,474	2,542,679
Economic Opportunity					
Services & Supplies	417,165			410,280	827,445
Capital Outlay	394,659			538,900	933,559
Subtotal	811,824	-	-	949,180	1,761,004
Total Expenditures	6,329,403	-	-	2,120,681	8,450,084
OTHER FINANCE SOURCES (USES):					
Operating transfers Out					
General Fund	(370,308)				(370,308)
Total Other Sources (Uses)	(370,308)	-	-	-	(370,308)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	504,843	-			504,843
	504,843	-	-	-	504,843
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	-				-
	-	-	-	-	-

FIREFIGHTER RETIREMENT MEDICAL	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Charges for services	106,282				106,282
Miscellaneous	3,500				3,500
Total Revenues	109,782	0	0	0	109,782
EXPENSES AND OTHER USES:					
Public Safety					
Salaries and wages	0				0
Employee benefits	0				0
Services & Supplies	60,000		10,000		70,000
Capital Outlay	0				0
Total Expenditures	60,000	0	10,000	0	70,000
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out	0				0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	163,899	0	29,945	0	193,844
	163,899	0	29,945	0	193,844
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	213,681	0	19,945	0	233,626
	213,681	0	19,945	0	233,626

STREETS MAINTENANCE	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,273,664				2,273,664
Intergovernmental	1,211,293				1,211,293
Charges for Services	100,000				100,000
Miscellaneous	10,000				10,000
Grants	-				-
Total Revenues	3,594,957	-	-	-	3,594,957
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	1,309,552				1,309,552
Employee Benefits	485,340				485,340
Services & Supplies	1,945,346	60,000			2,005,346
Capital Outlay	160,000				160,000
Total Expenditures	3,900,238	60,000	-	-	3,960,238
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
Regional Transportation	300,000				300,000
Other Uses					
Contingency	(60,000)	60,000			-
Total Other Sources (Uses)	240,000	60,000	-	-	300,000
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	265,281				265,281
	265,281	-	-	-	265,281
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	200,000	-	-	-	200,000
	200,000	-	-	-	200,000

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Public Safety				
Ambulance Fees	6,608,264			6,608,264
Allowance for Uncollectible Accounts	(2,687,271)			(2,687,271)
Total Operating Revenue	3,920,993	-	-	3,920,993
Operating Expense				
Public Safety				
Salaries & Wages	1,338,255			1,338,255
Employee Benefits	795,815		172,135	967,950
Services & Supplies	1,939,899			1,939,899
Depreciation/amortization	100,000			100,000
Total Operating Expense	4,173,969	-	172,135	4,346,104
Operating Income or (Loss)	(252,976)	-	(172,135)	(425,111)
Nonoperating Revenues				
Interest Earned	1,000			1,000
Miscellaneous	1,000			1,000
Total Nonoperating Revenues	2,000	-	-	2,000
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(250,976)	-	(172,135)	(423,111)
Operating Transfers				
In	100,000			100,000
Out	-			-
Net Operating Transfers	100,000	-	-	100,000
NET INCOME	(150,976)	-	(172,135)	(323,111)

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	3,920,993			3,920,993
Cash payment for personnel costs	(2,134,070)		(47,135)	(2,181,205)
Cash payment for services & supplies	(1,939,899)			(1,939,899)
Miscellaneous cash received/(paid)	1,000			1,000
a. Net cash provided by (or used for) operating activities	(151,976)	-	(47,135)	(199,111)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers In	100,000			100,000
b. Net cash provided by (or used for) noncapital financing activities	100,000	-	-	100,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net acquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	1,000			1,000
d. Net cash provided by (or used in) investing activities	1,000	-	-	1,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(50,976)	-	(47,135)	(98,111)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	253,679		30,933	284,612
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	202,703	-	(16,202)	186,501

PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Use Fees	1,175,694			1,175,694
Total Operating Revenue	1,175,694	-	-	1,175,694
Operating Expense				
Utility Enterprises				
Salaries & Wages	263,697			263,697
Employee Benefits	107,432		5,600	113,032
Services & Supplies	303,583		100,000	403,583
Depreciation/amortization	150,000			150,000
Total Operating Expense	824,712	-	105,600	930,312
Operating Income or (Loss)	350,982	-	(105,600)	245,382
Nonoperating Revenues				
Interest Earned	25,000			25,000
Miscellaneous				-
Total Nonoperating Revenues	25,000	-	-	25,000
Nonoperating Expenses				
Interest expense	305,126			305,126
Bond Costs	50,500			50,500
Total Nonoperating Expenses	355,626	-	-	355,626
Net Income before Operating Transfers	20,356	-	(105,600)	(85,244)
Operating Transfers				
In	-			-
Out	-			-
Net Operating Transfers	-	-	-	-
NET INCOME	20,356	-	(105,600)	(85,244)

PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,175,694			1,175,694
Cash payment for personnel costs	(371,129)			(371,129)
Cash payment for services & supplies	(303,583)		(100,000)	(403,583)
Miscellaneous cash received/(paid)				-
a. Net cash provided by (or used for) operating activities	500,982	-	(100,000)	400,982
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				-
Transfers In				-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(301,443)			(301,443)
Bond interest expense paid	(305,126)			(305,126)
Bond proceeds	2,197,000			2,197,000
Bond issue costs	(50,500)			(50,500)
Net acquisition of prop, plant & equip	(2,147,000)			(2,147,000)
c. Net cash provided by (or used for) capital and related financing activities	(607,069)	-	-	(607,069)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	25,000			25,000
d. Net cash provided by (or used in) investing activities	25,000	-	-	25,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(81,087)	-	(100,000)	(181,087)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	236,689		239,892	476,581
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	155,602	-	139,892	295,494

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 09-10 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees and Charges	6,388,591			6,388,591
Total Operating Revenue	6,388,591	-	-	6,388,591
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,255,746			1,255,746
Employee Benefits	464,756		49,190	513,946
Services & Supplies	3,047,021			3,047,021
Depreciation/amortization	2,750,000		150,000	2,900,000
Total Operating Expense	7,517,523	-	199,190	7,716,713
Operating Income or (Loss)	(1,128,932)	-	(199,190)	(1,328,122)
Nonoperating Revenues				
Grant Revenue	-			-
Interest Earned	200,000			200,000
Miscellaneous	10,000			10,000
Gain on Disposal of Fixed Assets				-
Arbitrage Rebate				-
Total Nonoperating Revenues	210,000	-	-	210,000
Nonoperating Expenses				
Interest expense	612,913			612,913
Loss on Disposal of Fixed Asset	10,000			10,000
Bond Costs	52,200			52,200
Arbitrage Rebates	-			-
Grant Expenses				
Total Nonoperating Expenses	675,113	-	-	675,113
Net Income before Contributions	(1,594,045)	-	(199,190)	(1,793,235)
Capital Contributions				
Connection Fees	250,000			250,000
Capital Grants	-			-
Developers	-			-
Total Capital Contributions	250,000	-	-	250,000
NET INCOME	(1,344,045)	-	(199,190)	(1,543,235)

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	6,388,591			6,388,591
Cash payment for personnel costs	(1,720,502)			(1,720,502)
Cash payment for services & supplies	(3,047,021)			(3,047,021)
Miscellaneous cash received/(paid)	10,000			10,000
a. Net cash provided by (or used for) operating activities	1,631,068	-	-	1,631,068
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	-			-
Operating Transfers In (Out)	-			-
Miscellaneous	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(1,447,895)			(1,447,895)
Bond interest expense paid	(612,913)			(612,913)
Bond proceeds	1,600,000			1,600,000
Bond issue costs	(52,200)			(52,200)
Proceeds from sale of equipment	-			-
Subsidy from federal grant	-			-
Net aquisition of prop, plant & equip	(1,526,000)			(1,526,000)
Cash contributions - sewer connection fees	250,000			250,000
c. Net cash provided by (or used for) capital and related financing activities	(1,789,008)	-	-	(1,789,008)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	200,000			200,000
d. Net cash provided by (or used in) investing activities	200,000	-	-	200,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	42,060	-	-	42,060
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,876,357		(439,775)	2,436,582
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,918,417	-	(439,775)	2,478,642

PROPRIETARY FUND WATER FUND	AMENDED FY 09-10 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees	10,004,301			10,004,301
Total Operating Revenue	10,004,301	-	-	10,004,301
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,615,170			1,615,170
Employee Benefits	585,270			585,270
Services & Supplies	4,936,546			4,936,546
Depreciation/amortization	2,150,000			2,150,000
Total Operating Expense	9,286,986	-	-	9,286,986
Operating Income or (Loss)	717,315	-	-	717,315
Nonoperating Revenues				
Grant Revenue	-			-
Interest Earned	400,000			400,000
Miscellaneous	10,495			10,495
Gain on Disposal of Fixed Assets	12,834			12,834
Arbitrage Rebate	-			-
Total Nonoperating Revenues	423,329	-	-	423,329
Nonoperating Expenses				
Interest expense	1,487,609			1,487,609
Loss on Disposal of Fixed Asset	15,000			15,000
Bond Costs	54,000			54,000
Arbitrage Rebates	-			-
Grant Expenses	-			-
Total Nonoperating Expenses	1,556,609	-	-	1,556,609
Net Income before Contributions	(415,965)	-	-	(415,965)
Capital Contributions				
Connection Fees	250,000			250,000
Capital Grants	-		117,324	117,324
Developers	-			-
Total Capital Contributions	250,000	-	117,324	367,324
NET INCOME	(165,965)	-	117,324	(48,641)

PROPRIETARY FUND WATER FUND	AMENDED FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	10,004,301			10,004,301
Cash payment for personnel costs	(2,200,440)			(2,200,440)
Cash payment for services & supplies	(4,936,546)			(4,936,546)
Miscellaneous cash received/(paid)	10,495			10,495
a. Net cash provided by (or used for) operating activities	2,877,810	-	-	2,877,810
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	-			-
Operating Transfers In (Out)	-			-
Miscellaneous	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(1,931,898)			(1,931,898)
Bond interest expense paid	(1,487,609)			(1,487,609)
Bond proceeds	3,700,000			3,700,000
Bond issue costs	(54,000)			(54,000)
Proceeds from sale of equipment	12,834			12,834
Subsidy from federal grant	-		117,324	117,324
Net acquisition of prop. plant & equip	(4,282,193)		(117,324)	(4,399,517)
Cash contributions - water connection fees	250,000			250,000
c. Net cash provided by (or used for) capital and related financing activities	(3,792,866)	-	-	(3,792,866)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	400,000			400,000
d. Net cash provided by (or used in) investing activities	400,000	-	-	400,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(515,056)	-	-	(515,056)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,942,602			6,942,602
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,427,546	-	-	6,427,546

PROPRIETARY FUND CEMETERY FUND	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Health				
Cemetery Charges	111,100			111,100
Total Operating Revenue	111,100	-	-	111,100
Operating Expense				
Health				
Salaries & Wages	94,346			94,346
Employee Benefits	34,385		7,000	41,385
Services & Supplies	48,810			48,810
Depreciation/amortization	30,000			30,000
Total Operating Expense	207,541	-	7,000	214,541
Operating Income or (Loss)	(96,441)	-	(7,000)	(103,441)
Nonoperating Revenues				
Interest Earned	3,500			3,500
Miscellaneous	1,500			1,500
Total Nonoperating Revenues	5,000	-	-	5,000
Nonoperating Expenses				
Interest expense				-
Bond Costs				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(91,441)	-	(7,000)	(98,441)
Operating Transfers				
In	75,000			75,000
Out	-			-
Net Operating Transfers	75,000	-	-	75,000
NET INCOME	(16,441)	-	(7,000)	(23,441)

PROPRIETARY FUND CEMETERY FUND	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	111,100			111,100
Cash payment for personnel costs	(128,731)			(128,731)
Cash payment for services & supplies	(48,810)			(48,810)
Miscellaneous cash received/(paid)	1,500			1,500
a. Net cash provided by (or used for) operating activities	(64,941)	-	-	(64,941)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers In	75,000			75,000
b. Net cash provided by (or used for) noncapital financing activities	75,000	-	-	75,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net aquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	3,500			3,500
d. Net cash provided by (or used in) investing activities	3,500	-	-	3,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	13,559	-	-	13,559
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	176,704		(15,718)	160,986
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	190,263	-	(15,718)	174,545

PROPRIETARY FUND FLEET MANAGEMENT	AMENDED FY 09-10 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services General Government Administrative Fees	1,180,000			1,180,000
Total Operating Revenue	1,180,000	-	-	1,180,000
Operating Expense General Government Salaries & Wages Employee Benefits Services & Supplies	384,068 130,647 669,412		19,426 24,000	403,494 154,647 669,412
Depreciation/amortization	-			-
Total Operating Expense	1,184,127	-	43,426	1,227,553
Operating Income or (Loss)	(4,127)	-	(43,426)	(47,553)
Nonoperating Revenue Interest Earned Miscellaneous Intergovernmental Revenue Gain on Asset Disposal	40,000 - -		43,426	40,000 - 43,426
Total Nonoperating Revenues	40,000	-	43,426	83,426
Nonoperating Expenses Interest expense	11,500			11,500
Total Nonoperating Expenses	11,500	-	-	11,500
Net Income before Operating Transfers	24,373	-	-	24,373
Operating Transfers In Out	(500,000)			(500,000)
Net Operating Transfers	(500,000)	-	-	(500,000)
NET INCOME	(475,627)	-	-	(475,627)

PROPRIETARY FUND FLEET MANAGEMENT	AMENDED FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,180,000	-	-	1,180,000
Cash payment for personnel costs	(514,715)	-	(19,426)	(534,141)
Cash payment for services & supplies	(669,412)	-	-	(669,412)
Miscellaneous cash received/(paid)	-	-	-	-
a. Net cash provided by (or used for) operating activities	(4,127)	-	(19,426)	(23,553)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	-	-	-	-
Transfer to other funds	(500,000)	-	-	(500,000)
Miscellaneous	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	(500,000)	-	-	(500,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(73,000)			(73,000)
Bond interest expense paid	(11,500)			(11,500)
Bond proceeds	452,000			452,000
Bond issue costs	-			-
Proceeds from asset sales	-	-	43,426	43,426
Net acquisition of prop, plant & equip	(524,000)	-		(524,000)
c. Net cash provided by (or used for) capital and related financing activities	(156,500)	-	43,426	(113,074)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	40,000	-	-	40,000
d. Net cash provided by (or used in) investing activities	40,000	-	-	40,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(620,627)	-	24,000	(596,627)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	713,292	-		713,292
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	92,665	-	24,000	116,665

PROPRIETARY FUND INSURANCE FUND	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees	1,088,000			1,088,000
Total Operating Revenue	1,088,000	-	-	1,088,000
Operating Expense				
General Government				
Salaries & Wages	50,175			50,175
Employee Benefits	21,069			21,069
Services & Supplies	1,207,725		219,500	1,427,225
Depreciation/amortization	5,000			5,000
Total Operating Expense	1,283,969	-	219,500	1,503,469
Operating Income or (Loss)	(195,969)	-	(219,500)	(415,469)
Nonoperating Revenues				
Interest Earned	40,000			40,000
Miscellaneous	20,000			20,000
Total Nonoperating Revenues	60,000	-	-	60,000
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(135,969)	-	(219,500)	(355,469)
Operating Transfers				
In	-			-
Out	(500,000)			(500,000)
Net Operating Transfers	(500,000)	-	-	(500,000)
NET INCOME	(635,969)	-	(219,500)	(855,469)

PROPRIETARY FUND INSURANCE FUND	ORIGINAL FY 09-10 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,088,000			1,088,000
Cash payment for personnel costs	(71,244)			(71,244)
Cash payment for services & supplies	(1,207,725)		(219,500)	(1,427,225)
Miscellaneous cash received/(paid)	20,000			20,000
a. Net cash provided by (or used for) operating activities	(170,969)	-	(219,500)	(390,469)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer to other funds	(500,000)			(500,000)
Transfers In				-
b. Net cash provided by (or used for) noncapital financing activities	(500,000)	-	-	(500,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net acquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	40,000			40,000
d. Net cash provided by (or used in) investing activities	40,000	-	-	40,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(630,969)	-	(219,500)	(850,469)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	821,026		235,397	1,056,423
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	190,057	-	15,897	205,954