

**City of Carson City
Request for Board Action**

Date Submitted: 01/25/2011

Agenda Date Requested: 02/3/2011

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 2010-11 Budget in the amount of \$19,688,016.

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 2010-11 Budget in the amount of \$19,688,016.

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, operating transfers in and fund balance.

Alternatives: Revise augmentation/revision.

Supporting Material: Resolution

Prepared By: Nick Providenti

Reviewed By: *Nick Providenti* Date: 1/25/11
(Department Head)

: *[Signature]* Date: 1/25/11
(City Manager)

: *[Signature]* Date: 1/25/11
(District Attorney)

: *Nick Providenti* Date: 1/25/11
(Finance Director)

Board Action Taken:

Motion: _____ 1) _____ Aye/Nay
2) _____ _____

(Vote Recorded By)

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RESOLUTION NO. _____

RESOLUTION TO AUGMENT AND AMEND THE 2010-11 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 2010-11 budget year as follows:

General Fund		
Charges for Services	\$	35,463
Intergovernmental Revenues		(96,820)
Operating Transfers In		53,504
Fund Balance		<u>838,416</u>
	\$	830,563
Capital Projects		
Fund Balance	\$	36,324
Capital Acquisition and Development		
Fund Balance	\$	1,499,368
Library Gift		
Miscellaneous	\$	38,000
Fund Balance		<u>175,226</u>
	\$	213,226
Administrative Assessments		
Fund Balance	\$	10,424
Regional Transportation		
Fund Balance	\$	1,725,989
Quality of Life		
Intergovernmental Grants	\$	1,137,710
Fund Balance		<u>10,969,374</u>
		\$12,107,084
Grant		
Intergovernmental Grants	\$	2,777,752
Miscellaneous		14,588
Fund Balance		<u>63,681</u>
	\$	2,856,021
Capital Facilities		
Fund Balance	\$	71,213
Residential Construction		
Fund Balance	\$	313,604
Miscellaneous		<u>1,400</u>
	\$	315,004
Sewer		
Working Capital	\$	15,200

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Water Working Capital \$ 7,600

TOTAL ALL FUNDS \$19,688,016

NOW, THEREFORE, this Board hereby resolves to augment the 2010-11 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 _____, 2011.

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, 2011

GENERAL FUND	AMENDED FY 10-11 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	16,688,681				16,688,681
Licenses and permits	7,218,600				7,218,600
Intergovernmental revenues	18,632,800		(99,820)	3,000	18,535,980
Charges for services	10,900,544		35,463		10,936,007
Fines and forfeits	910,000				910,000
Miscellaneous	930,201				930,201
Total Revenues	55,280,826	-	(64,357)	3,000	55,219,469
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	231,760				231,760
Clerk	338,686				338,686
Recorder	377,358		59,847		437,205
Assessor	618,177		7,500		625,677
District Attorney	2,167,921			3,000	2,170,921
City Manager	496,166				496,166
Finance	625,761				625,761
Treasurer	463,786				463,786
Elections	206,807				206,807
Internal Auditor	54,000				54,000
Purchasing	114,201				114,201
Human Resources	299,124	5,581			304,705
Community Devel.-Planning	443,233				443,233
Business License	142,178				142,178
Code Enforcement	186,112				186,112
Automation Services	1,388,089				1,388,089
Geographic Information Sys	298,484				298,484
Public Defender	1,325,193				1,325,193
Public Safety Complex	364,725				364,725
City Hall	119,760				119,760
Records Management	104,959				104,959
Facilities Maintenance	1,217,616				1,217,616
Central Services	1,572,658				1,572,658
Total General Government	13,156,754	5,581	67,347	3,000	13,232,682
Public Safety					
Sheriff	15,176,357		87,988		15,264,345
Fire	7,712,185		24,510		7,736,695
Juvenile Probation	1,421,338		58,894		1,480,232
Juvenile Detention	1,449,283				1,449,283
Total Public Safety	25,759,163	-	171,392	-	25,930,555
Judicial					
Juvenile Court	379,846		19,844		399,690
Municipal Court	3,011,031		201,886		3,212,917
Alternative Sentencing	1,176,345				1,176,345
Total Judicial	4,567,222	-	221,730	-	4,788,952
Public Works					
Public Works	2,096,224				2,096,224
Total Public Works	2,096,224	-	-	-	2,096,224
Health					
Health Administration	505,839	14,057			519,896
Medical	394,797	(76,987)	153,424		471,234
Environmental Health	279,561				279,561
Animal Regulation	396,458	25,965			422,423
Total Health	1,576,655	(36,965)	153,424	-	1,693,114

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2011

GENERAL FUND	AMENDED FY 10-11 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Sanitation					
Sanitation	1,596,388				1,596,388
Total Sanitation	1,596,388	-	-	-	1,596,388
Welfare					
Welfare	357,455	14,965			372,420
Total Welfare	357,455	14,965	-	-	372,420
Culture & Recreation					
Park & Rec. Admin.	517,392				517,392
Park Maintenance	1,198,277				1,198,277
Parks Grants, Gifts	147,589		170,432		318,021
Community Center	263,420		40,805		304,225
Recreation	613,470		(115)		613,355
Library	1,533,216				1,533,216
Swimming Pool	654,242		438		654,680
Sports	361,597		2,110		363,707
Pony Express Pavilion	20,087				20,087
Total Culture and Rec	5,309,290	-	213,670	-	5,522,960
Community Support					
Support Services	458,238				458,238
Total Community Support	458,238	-	-	-	458,238
Total Expenditures	54,877,389	(16,419)	827,563	3,000	55,691,533
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-				-
Operating Transfers In:					
Quality of Life	46,694				46,694
Landfill Clos/Post Clos Fund	2,000,000				2,000,000
Senior Center	15,000				15,000
Stabilization	-				-
Capital Facilities	-		53,504		53,504
Other Uses:					
Contingency	(77,141)	(16,419)			(93,560)
Operating Transfers Out:					
Supplemental Indigent	-				-
Debt Service	(2,374,786)				(2,374,786)
Cemetery	(75,000)				(75,000)
Ambulance	(220,000)				(220,000)
Transit Fund	(270,000)				(270,000)
Landfill Clos/Post Clos Fund	-				-
Total Other Sources (Uses)	(955,233)	(16,419)	53,504	-	(918,148)
Beginning Fund Balance					
Unres. Beg. Fund Balance	2,794,193		173,454		2,967,647
Res. Beg. Fund Balance	500,000		664,962		1,164,962
Total Beg. Fund Balance	3,294,193	-	838,416	-	4,132,609
Ending Fund Balance					
Unres. Ending Fund Balance	2,242,397	-	-	-	2,242,397
Res. Ending Fund Balance	500,000				500,000
Total Ending Fund Balance	2,742,397	-	-	-	2,742,397

CAPITAL PROJECTS	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	731,800				731,800
Miscellaneous	5,000				5,000
Total Revenues	736,800	0	0	0	736,800
EXPENSES AND OTHER USES:					
General Government					
Capital Outlay					
Board Designated	0		36,324		36,324
Total Expenditures	0	0	36,324	0	36,324
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Operating Transfers In					
General Fund					0
Other Uses:					
Operating Transfers Out					
Capital Acquisition & Development	0				0
Carson City Debt Service Fund	(744,495)				(744,495)
Total Other Sources (Uses)	(744,495)	0	0	0	(744,495)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	45,462		36,324		81,786
	45,462	0	36,324	0	81,786
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	37,767	0	0	0	37,767
	37,767	0	0	0	37,767

SENIOR CITIZENS CENTER	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	731,800				731,800
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	5,000				5,000
Total Revenues	736,800	0	0	0	736,800
EXPENDITURES:					
Culture and Recreation:					
Participant Recreation					
Salaries and wages	201,721				201,721
Employee benefits	81,795				81,795
Services & Supplies	274,342				274,342
Capital Outlay	400,000	(100,000)			300,000
Total Expenditures	957,858	(100,000)	0	0	857,858
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
Carson City Debt Service	(153,570)				(153,570)
General Fund	(15,000)	(100,000)			(115,000)
Total Other Sources (Uses)	(168,570)	(100,000)	0	0	(268,570)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	100,000				100,000
Unreserved Beg.Fund Balance	423,743	0		0	423,743
	523,743	0	0	0	523,743
Ending Fund Balance:					
Reserved Ending Fund Balance	100,000				100,000
Unreserved Ending Fund Balance	34,115	0	0	0	34,115
	134,115	0	0	0	134,115

CAPITAL ACQUISITION	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	0				0
Miscellaneous	10,000				10,000
Total Revenues	10,000	0	0	0	10,000
EXPENSES AND OTHER USES:					
General Government					
Salaries and wages	0				0
Employee benefits	0				0
Services and supplies	0		417,064		417,064
Capital Outlay	10,000		814,425		824,425
Public Safety					
Services and supplies	0		60,000		60,000
Capital Outlay	0		105,000		105,000
Public Works					
Services and Supplies	0		40,000		40,000
Capital Outlay	0				0
Culture and Recreation					
Salaries and wages	0				0
Employee benefits	0				0
Services and supplies	0				0
Capitay Outlay	0		60,879		60,879
Economic Opportunity					
Services and supplies	0				0
Capital Outlay	0				0
Total Expenditures	10,000	0	1,497,368	0	1,507,368
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
Senior Citizens Center					0
Other Uses					
Operating Transfers Out					
General Fund	0		(2,000)		(2,000)
Debt Service	0				0
Total Other Sources (Uses)	0	0	(2,000)	0	(2,000)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	10,000	0	1,499,368	0	1,509,368
	10,000	0	1,499,368	0	1,509,368
Ending Fund Balance:					
Reserved Ending Fund Balance	0		0		0
Unreserved Ending Fund Balance	10,000		0	0	10,000
	10,000	0	0	0	10,000

LIBRARY GIFT	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	6,500		38,000		44,500
Total Revenues	6,500	0	38,000	0	44,500
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Services & Supplies	30,000		200,000		230,000
Capital Outlay	31,636		13,226		44,862
Total Expenditures	61,636	0	213,226	0	274,862
OTHER FINANCE SOURCES (USES):					
Contingency					0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	60,136	0	175,226	0	235,362
	60,136	0	175,226	0	235,362
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

ADMINISTRATIVE ASSESSMENT	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	75,000				75,000
MISCELLANEOUS	0				0
Total Revenues	75,000	0	0	0	75,000
EXPENSES AND OTHER USES:					
Judicial					
Court					
Services & Supplies	75,000		10,424		85,424
Capital Outlay	0				0
Total Expenditures	75,000	0	10,424	0	85,424
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
General Fund					0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	5,000	0	10,424	0	15,424
	5,000	0	10,424	0	15,424
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

REGIONAL TRANSPORTATION	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	0				0
Intergovernmental	5,987,234				5,987,234
Charges for Services	0				0
Miscellaneous	55,000				55,000
Grants	0				0
Total Revenues	6,042,234	0	0	0	6,042,234
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	297,563				297,563
Employee Benefits	94,787				94,787
Services & Supplies	182,177				182,177
Capital Outlay	4,267,000		1,725,989		5,992,989
Total Expenditures	4,841,527	0	1,725,989	0	6,567,516
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	0				0
Operating Transfer Out					
Debt Service	(1,718,509)				(1,718,509)
Street Maintenance	(275,000)				(275,000)
Campo	(37,898)				(37,898)
Total Other Sources (Uses)	(2,031,407)	0	0	0	(2,031,407)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	926,222		1,725,989		2,652,211
	926,222	0	1,725,989	0	2,652,211
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	95,522	0	0	0	95,522
	95,522	0	0	0	95,522

QUALITY OF LIFE	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	1,662,826				1,662,826
Intergovernmental	0			1,137,710	1,137,710
Charges for Services	0				0
Miscellaneous	100,000				100,000
Total Revenues	1,762,826	0	0	1,137,710	2,900,536
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	84,815				84,815
Employee Benefits	21,792				21,792
Services and supplies	214,302		99,701		314,003
Capital outlay	0				0
Subtotal	320,909	0	99,701	0	420,610
Parks Capital					
Salaries & Wages	14,827				14,827
Employee Benefits	722				722
Services and supplies	45,571		17,409		62,980
Capital outlay	0		6,274,815		6,274,815
Subtotal	61,120	0	6,292,224	0	6,353,344
Open Space					
Salaries & Wages	214,297				214,297
Employee Benefits	74,140				74,140
Services and Supplies	48,126		526,604	393,317	968,047
Capital Outlay	0		4,050,845	744,393	4,795,238
Subtotal	336,563	0	4,577,449	1,137,710	6,051,722
Total Expenditures	718,592	0	10,969,374	1,137,710	12,825,676
OTHER FINANCE SOURCES (USES):					
Bond Proceeds					0
Operating Transfer - Debt Service	(1,003,065)				(1,003,065)
Operating Transfer - General fund	(46,694)				(46,694)
Total Other Sources (Uses)	(1,049,759)	0	0	0	(1,049,759)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	205,525		10,969,374		11,174,899
Total Beg. Fund Balance	205,525	0	10,969,374	0	11,174,899
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	200,000	0	0	0	200,000
Total Ending Fund Balance	200,000	0	0	0	200,000

GRANT FUND	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	2,619,440			2,777,752	5,397,192
MISCELLANEOUS	18,501			14,588	33,089
Total Revenues	2,637,941	0	0	2,792,340	5,430,281
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	0			9,814	9,814
Capital Outlay	0				0
Subtotal	0	0	0	9,814	9,814
Public Safety					
Salaries & Wages	93,710				93,710
Employee Benefits	44,606				44,606
Services & Supplies	304,900			489,422	794,322
Capital Outlay	0			38,831	38,831
Subtotal	443,216	0	0	528,253	971,469
Judicial					
Salaries & Wages	83,859				83,859
Employee Benefits	52,241				52,241
Services & Supplies	29,832			24,110	53,942
Subtotal	165,932	0	0	24,110	190,042
Welfare					
Salaries & Wages	200				200
Employee Benefits	30,793				30,793
Services & Supplies	129,798				129,798
Subtotal	160,791	0	0	0	160,791
Culture and Recreation					
Services & Supplies	0			342,878	342,878
Capital Outlay	0		63,681	427,527	491,208
Subtotal	0	0	63,681	770,405	834,086
Health					
Salaries & Wages	794,590			240,336	1,034,926
Employee Benefits	302,787				302,787
Services & Supplies	296,169			79,385	375,554
Capital Outlay	0				0
Subtotal	1,393,546	0	0	319,721	1,713,267
Economic Opportunity					
Services & Supplies	474,456			263,591	738,047
Capital Outlay	0			876,446	876,446
Subtotal	474,456	0	0	1,140,037	1,614,493
Total Expenditures	2,637,941	0	63,681	2,792,340	5,493,962
OTHER FINANCE SOURCES (USES):					
Operating transfers Out					
General Fund	0				0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	0	0	63,681	0	63,681
	0	0	63,681	0	63,681
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

CAPITAL FACILITIES	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental					0
Miscellaneous					0
Total Revenues	0	0	0	0	0
EXPENSES AND OTHER USES:					
General Government					
Services and supplies					0
Capital Outlay			10,209		10,209
Public Safety					
Services and supplies			7,500		7,500
Capital Outlay					0
Health					
Capital Outlay					0
Public Works					
Services and Supplies					0
Capital Outlay					0
Total Expenditures	0	0	17,709	0	17,709
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
Debt Service					0
Building Permits					0
Bond Proceeds					0
Bond Premium					0
Other Uses					
Operating Transfers					
General Fund	0		(53,504)		(53,504)
Building Permits	0				0
Total Other Sources (Uses)	0	0	(53,504)	0	(53,504)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	0		71,213		71,213
	0	0	71,213	0	71,213
Ending Fund Balance:					
Reserved Ending Fund Balance					0
Designated for Debt Service					0
Unreserved/Undesignated	0	0	0	0	0
	0	0	0	0	0

RESIDENTIAL CONSTRUCTION	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	20,000				20,000
Miscellaneous	1,000		1,400		2,400
Total Revenues	21,000	0	1,400	0	22,400
EXPENSES AND OTHER USES:					
Culture and Recreation					
Parks					
Salaries & Wages	26,117				26,117
Employee Benefits	10,342				10,342
Services and supplies	3,663		5,251		8,914
Capital outlay	0		309,753		309,753
Total Expenditures	40,122	0	315,004	0	355,126
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Operating transfers in					0
Other Uses:					
Operating Transfers Out					0
Debt Service					0
Contingency					0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	24,122		313,604		337,726
Total Beg. Fund Balance	24,122	0	313,604	0	337,726
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Reserved for Debt Service					0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
Total Ending Fund Balance	5,000	0	0	0	5,000

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 10-11 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Use Fees and Charges	7,300,749			7,300,749
Total Operating Revenue	7,300,749	-	-	7,300,749
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies Depreciation/amortization	1,306,932 556,346 3,107,451 3,000,000		15,200	1,306,932 556,346 3,122,651 3,000,000
Total Operating Expense	7,970,729	-	15,200	7,985,929
Operating Income or (Loss)	(669,980)	-	(15,200)	(685,180)
Nonoperating Revenues Grant Revenue Interest Earned Miscellaneous Gain on Disposal of Fixed Assets Arbitrage Rebate	- 100,000 10,000 -			- 100,000 10,000 -
Total Nonoperating Revenues	110,000	-	-	110,000
Nonoperating Expenses Interest expense Loss on Disposal of Fixed Asset Bond Costs Arbitrage Rebates Grant Expenses	690,148 10,000 52,200 -			690,148 10,000 52,200 -
Total Nonoperating Expenses	752,348	-	-	752,348
Net Income before Contributions	(1,312,328)	-	(15,200)	(1,327,528)
Capital Contributions Connection Fees Capital Grants Developers Total Capital Contributions	25,000 - - 25,000			25,000 - - 25,000
NET INCOME	(1,287,328)	-	(15,200)	(1,302,528)

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	7,300,749			7,300,749
Cash payment for personnel costs	(1,863,278)			(1,863,278)
Cash payment for services & supplies	(3,107,451)	(15,200)		(3,122,651)
Miscellaneous cash received/(paid)	10,000			10,000
a. Net cash provided by (or used for) operating activities	2,340,020	(15,200)	-	2,324,820
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	(1,621,670)			(1,621,670)
Bond interest expense paid	(690,148)			(690,148)
Bond proceeds	4,000,000			4,000,000
Bond issue costs	(52,200)			(52,200)
Proceeds from sale of equipment	-			-
Subsidy from federal grant	-			-
Net acquisition of prop, plant & equip	(4,420,000)	15,200		(4,404,800)
Cash contributions - sewer connection fees	25,000			25,000
c. Net cash provided by (or used for) capital and related financing activities	(2,759,018)	15,200	-	(2,743,818)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	100,000			100,000
d. Net cash provided by (or used in) investing activities	100,000	-	-	100,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(318,998)	-	-	(318,998)
CASH AND CASH EQUIVALENTS AT JULY 1, 2010	2,311,321		(279,752)	2,031,569
CASH AND CASH EQUIVALENTS AT JUNE 30, 2011	1,992,323	-	(279,752)	1,712,571

PROPRIETARY FUND WATER FUND	ORIGINAL FY 10-11 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Use Fees	13,049,652			13,049,652
Total Operating Revenue	13,049,652	-	-	13,049,652
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies	1,501,240 612,927 5,358,547		7,600	1,501,240 612,927 5,366,147
Depreciation/amortization	2,250,000			2,250,000
Total Operating Expense	9,722,714	-	7,600	9,730,314
Operating Income or (Loss)	3,326,938	-	(7,600)	3,319,338
Nonoperating Revenues Grant Revenue Interest Earned Miscellaneous Gain on Disposal of Fixed Assets Arbitrage Rebate	- 200,000 10,495 12,834			- 200,000 10,495 12,834
Total Nonoperating Revenues	223,329	-	-	223,329
Nonoperating Expenses Interest expense Loss on Disposal of Fixed Asset Bond Costs Arbitrage Rebates Grant Expenses	2,717,685 15,000 54,000 - -			2,717,685 15,000 54,000 - -
Total Nonoperating Expenses	2,786,685	-	-	2,786,685
Net Income before Contributions	763,582	-	(7,600)	755,982
Capital Contributions Connection Fees Capital Grants Developers Total Capital Contributions	25,000 125,000 - 150,000			25,000 125,000 - 150,000
NET INCOME	913,582	-	(7,600)	905,982

PROPRIETARY FUND WATER FUND	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	13,049,652			13,049,652
Cash payment for personnel costs	(2,114,167)			(2,114,167)
Cash payment for services & supplies	(5,358,547)	(7,600)		(5,366,147)
Miscellaneous cash received/(paid)	10,495			10,495
a. Net cash provided by (or used for) operating activities	5,587,433	(7,600)	-	5,579,833
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	(2,205,000)			(2,205,000)
Bond interest expense paid	(2,717,685)			(2,717,685)
Bond proceeds	32,000,000			32,000,000
Bond issue costs	(54,000)			(54,000)
Proceeds from sale of equipment	12,834			12,834
Subsidy from federal grant	125,000			125,000
Net acquisition of prop, plant & equip	(33,210,000)	7,600		(33,202,400)
Cash contributions - water connection fees	25,000			25,000
c. Net cash provided by (or used for) capital and related financing activities	(6,023,851)	7,600	-	(6,016,251)
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)	(236,418)	-	-	(236,418)
CASH AND CASH EQUIVALENTS AT JULY 1, 2010	6,256,321		(3,440,727)	2,815,594
CASH AND CASH EQUIVALENTS AT JUNE 30, 2011	6,019,903	-	(3,440,727)	2,579,176