

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

Date Submitted: 06/07/2011

Agenda Date Requested: 06/16/2011

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 \$13,671,348.

Staff Summary: The augmentation and revision is primarily due to carryover of program costs from the prior years' budget, board action, 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 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 \$13,671,348.

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, 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:

(Department Head)

(City Manager)

(District Attorney)

(Finance Director)

Date: 6/7/11

Date: 6/7/11

Date: 6/7/11

Date: 6/7/11

Board Action Taken:

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

(Vote Recorded By)

RESOLUTION NO. _____

RESOLUTION TO AUGMENT AND AMEND THE 2010-11 BUDGET

OF THE CITY OF CARSON CITY, STATE OF NEVADA

4 WHEREAS, certain unanticipated sources of revenue and fund balance previously
5 unbudgeted have become available to the City of Carson City during the 2010-11 budget year as
6 follows:

7	General Fund		
8	Charges for Services	\$ 108,620	
9	Intergovernmental Revenues	111,568	
10	Miscellaneous	71,106	
11	Fund Balance	<u>767,107</u>	
12		\$ 1,058,401	
13	Airport		
14	Intergovernmental Grants	\$ 2,593,437	
15	Cooperative Extension		
16	Miscellaneous	\$ 745	
17	Fund Balance	<u>51,662</u>	
18		\$ 52,407	
19	Capital Projects		
20	Operating Transfers In	\$ 718,956	
21	Senior Citizens Center		
22	Fund Balance	\$ 20,486	
23	Capital Acquisition and Development		
24	Miscellaneous	\$ 10,000	
25	Carson City Transit		
26	Intergovernmental Grants	\$ 224,000	
27	Library Gift		
28	Miscellaneous	\$ 45,000	
29	Campo		
30	Intergovernmental Grants	\$ 105,707	
31	Operating Transfers In	(7,472)	
32	Fund Balance	<u>11,765</u>	
33		\$ 110,000	
34	Streets Maintenance		
35	Fund Balance	\$ 345,228	
36	Taxes	75,888	
37	Intergovernmental Revenues	<u>4,753</u>	
38		\$ 425,869	
39	Commissary		
40	Fund Balance	\$ 60,854	

1	Grant		
2	Intergovernmental Grants	\$ 1,229,890	
2	Fund Balance	<u>2,863</u>	
3		\$ 1,232,753	
4	911 Surcharge		
4	Fund Balance	\$ 185,053	
5	Debt Service		
6	Fund Balance	\$ 12,634	
6	Refunding Bonds Issued	5,360,000	
7	Premium on Refunding Bonds	158,476	
7	Operating Transfers In	<u>(24,628)</u>	
8		\$ 5,506,482	
9	Ambulance		
9	Charges for Services	\$ 140,250	
10	Miscellaneous	<u>100,000</u>	
10		\$ 240,250	
11	Sewer		
12	Working Capital	\$ 250,000	
13	Stormwater Drainage		
13	Working Capital	\$ 60,000	
14	Miscellaneous	<u>500,000</u>	
14		\$ 560,000	
15	Building Permits		
16	Charges for Services	\$ 52,400	
17	Insurance		
17	Working Capital	\$ 325,000	
18	TOTAL ALL FUNDS		<u>\$13,671,348</u>
19			

20 NOW, THEREFORE, this Board hereby resolves to augment the 2010-11 Carson City
 21 budget by appropriating the amounts referenced above and by making such other budget
 22 amendments as have been determined necessary and in accordance with NRS 354.598005. Said
 23 budget augmentation and appropriation, as well as budget amendments are reflected on the
 24 schedules attached to this resolution and by reference are made a part hereof.
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 26
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 28

1 ADOPTED this _____ day of _____, 2011.

2 AYES: Supervisors _____

3 _____

4 _____

5 _____

6 _____

7 NAYS: Supervisors _____

8 ABSENT: Supervisors _____

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10 ROBERT L. CROWELL, Mayor

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12 ATTEST:

13 _____
14 ALAN GLOVER, Clerk-Recorder

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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	18,535,980		111,568		18,647,548
Charges for services	10,936,007		108,620		11,044,627
Fines and forfeits	910,000				910,000
Miscellaneous	930,201		70,606	500	1,001,307
Total Revenues	55,219,469	-	290,794	500	55,510,763
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	231,760				231,760
Clerk	338,686				338,686
Recorder	437,205				437,205
Assessor	625,677				625,677
District Attorney	2,170,921				2,170,921
City Manager	496,166		40,000		536,166
Finance	625,761				625,761
Treasurer	463,786				463,786
Elections	206,807	22,000			228,807
Internal Auditor	54,000				54,000
Purchasing	114,201				114,201
Human Resources	304,705		12,571		317,276
Community Devel.-Planning	443,233				443,233
Business License	142,178				142,178
Code Enforcement	186,112	20,543	6,053		212,708
Automation Services	1,388,089		42,214		1,430,303
Geographic Information Sys	298,484				298,484
Public Defender	1,325,193				1,325,193
Public Safety Complex	364,725				364,725
Northgate	-		26,000		26,000
City Hall	119,760				119,760
Records Management	104,959				104,959
Facilities Maintenance	1,217,616		112,766		1,330,382
Central Services	1,572,658				1,572,658
Total General Government	13,232,682	42,543	239,604	-	13,514,829
Public Safety					
Sheriff	15,264,345				15,264,345
Fire	7,736,695		338,375		8,075,070
Juvenile Probation	1,480,232				1,480,232
Juvenile Detention	1,449,283				1,449,283
Total Public Safety	25,930,555	-	338,375	-	26,268,930
Judicial					
Juvenile Court	399,690		42,377		442,067
Municipal Court	3,212,917		50,250		3,263,167
Alternative Sentencing	1,176,345		12,821		1,189,166
Total Judicial	4,788,952	-	105,448	-	4,894,400
Public Works					
Public Works	2,096,224				2,096,224
Total Public Works	2,096,224	-	-	-	2,096,224
Health					
Health Administration	519,896				519,896
Medical	471,234				471,234
Environmental Health	279,561				279,561
Animal Regulation	422,423		147,269	500	570,192
Total Health	1,693,114	-	147,269	500	1,840,883

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	372,420		7,017		379,437
Total Welfare	372,420	-	7,017	-	379,437
Culture & Recreation					
Park & Rec. Admin.	517,392				517,392
Park Maintenance	1,198,277				1,198,277
Parks Grants, Gifts	318,021		32,070		350,091
Community Center	304,225				304,225
Recreation	613,355				613,355
Library	1,533,216				1,533,216
Swimming Pool	654,680				654,680
Sports	363,707				363,707
Pony Express Pavilion	20,087				20,087
Ice Rink	-	51,017	188,118		239,135
Total Culture and Rec	5,522,960	51,017	220,188	-	5,794,165
Community Support					
Support Services	458,238				458,238
Total Community Support	458,238	-	-	-	458,238
Total Expenditures	55,691,533	93,560	1,057,901	500	56,843,494
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	(93,560)	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)	(918,148)	93,560	-	-	(824,588)
Beginning Fund Balance					
Unres. Beg. Fund Balance	2,967,647		767,107		3,734,754
Res. Beg. Fund Balance	1,164,962				1,164,962
Total Beg. Fund Balance	4,132,609	-	767,107	-	4,899,716
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

AIRPORT	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0			2,593,437	2,593,437
MISCELLANEOUS	0				0
Total Revenues	0	0	0	2,593,437	2,593,437
EXPENSES AND OTHER USES:					
Airport:					
Services & Supplies	0			36,000	36,000
Capital Outlay	0			2,557,437	2,557,437
Total Expenditures	0	0	0	2,593,437	2,593,437
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	0	0		0	0
	0	0	0	0	0
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

COOPERATIVE EXTENSION	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	187,268				187,268
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	11,000		745		11,745
Total Revenues	198,268	0	745	0	199,013
EXPENSES AND OTHER USES:					
Conservation & Natural Resources					
Cooperative Extension:					
Salaries & Wages	10,390	0			10,390
Employee Benefits	438				438
Services & Supplies	266,312		745		267,057
Capital Outlay	0				0
Total Expenditures	277,140	0	745	0	277,885
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	128,872		51,662		180,534
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	50,000	0	51,662	0	101,662
	50,000	0	51,662	0	101,662

CAPITAL PROJECTS	AMENDED 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	36,324		718,956		755,280
Total Expenditures	36,324	0	718,956	0	755,280
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Operating Transfers In					
Capital Acquisition and Development			718,956		718,956
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	718,956	0	(25,539)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	81,786				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	AMENDED 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	300,000				300,000
Total Expenditures	857,858	-	0	0	857,858
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
Carson City Debt Service	(153,570)		(13,935)		(167,505)
General Fund	(115,000)				(115,000)
Total Other Sources (Uses)	(268,570)	0	(13,935)	0	(282,505)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	100,000				100,000
Unreserved Beg.Fund Balance	423,743	0	20,486	0	444,229
	523,743	0	20,486	0	544,229
Ending Fund Balance:					
Reserved Ending Fund Balance	100,000				100,000
Unreserved Ending Fund Balance	34,115	0	6,551	0	40,666
	134,115	0	6,551	0	140,666

CAPITAL ACQUISITION	AMENDED FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	0				0
Miscellaneous	10,000		10,000		20,000
Total Revenues	10,000	0	10,000	0	20,000
EXPENSES AND OTHER USES:					
General Government					
Salaries and wages	0				0
Employee benefits	0				0
Services and supplies	417,064	(62,064)			355,000
Capital Outlay	824,425	(655,160)			169,265
Public Safety					
Services and supplies	60,000				60,000
Capital Outlay	105,000	48,268			153,268
Public Works					
Services and Supplies	40,000	(40,000)			0
Capital Outlay	0				0
Culture and Recreation					
Salaries and wages	0				0
Employee benefits	0				0
Services and supplies	0				0
Capitay Outlay	60,879				60,879
Economic Opportunity					
Services and supplies	0				0
Capital Outlay	0				0
Total Expenditures	1,507,368	(708,956)	0	0	798,412
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
Senior Citizens Center					0
Other Uses					
Operating Transfers Out					
General Fund	(2,000)				(2,000)
Capital Projects Fund	0	(708,956)	(10,000)		(718,956)
Total Other Sources (Uses)	(2,000)	(708,956)	(10,000)	0	(720,956)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	1,509,368	0		0	1,509,368
Ending Fund Balance:					
Reserved Ending Fund Balance	0		0	0	0
Unreserved Ending Fund Balance	10,000		0	0	10,000
	10,000	0	0	0	10,000

CARSON CITY TRANSIT	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	589,890			224,000	813,890
CHARGES FOR SERVICES	85,000				85,000
MISCELLANEOUS	2,000				2,000
Total Revenues	676,890	-	-	224,000	900,890
EXPENSES AND OTHER USES:					
Public Works					
Transit System					
Services & Supplies	1,009,535				1,009,535
Capital Outlay	-			224,000	224,000
Total Expenditures	1,009,535	-	-	224,000	1,233,535
OTHER FINANCE SOURCES (USES):					
Operating Transfers In					
General Fund	270,000				270,000
Total Other Sources (Uses)	270,000	-	-	-	270,000
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	365,543	-		-	365,543
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	302,898	-	-	-	302,898
	302,898	-	-	-	302,898

LIBRARY GIFT	AMENDED FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	44,500		45,000		89,500
Total Revenues	44,500	0	45,000	0	89,500
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Services & Supplies	230,000				230,000
Capital Outlay	44,862		45,000		89,862
Total Expenditures	274,862	0	45,000	0	319,862
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	235,362	0		0	235,362
	235,362	0	0	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

CAMPO	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	565,102			105,707	670,809
CHARGES FOR SERVICES	-				-
MISCELLANEOUS	-				-
Total Revenues	565,102	-	-	105,707	670,809
EXPENSES AND OTHER USES:					
Public Works					
Metropolitan Planning					
Services & Supplies	603,000		4,293	105,707	713,000
Capital Outlay	-				-
Total Expenditures	603,000	-	4,293	105,707	713,000
OTHER FINANCE SOURCES (USES):					
Operating Transfers In					
Regional Transportation Fund	37,898		(7,472)		30,426
Total Other Sources (Uses)	37,898	-	(7,472)	-	30,426
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	-	-	11,765	-	11,765
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	-	-	-	-	-
	-	-	-	-	-

REGIONAL TRANSPORTATION	AMENDED 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	(245,000)			52,563
Employee Benefits	94,787				94,787
Services & Supplies	182,177	245,000			427,177
Capital Outlay	5,992,989				5,992,989
Total Expenditures	6,567,516	0	0	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	2,652,211				2,652,211
	2,652,211	0	0	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

STREETS MAINTENANCE	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	1,916,174		75,888		1,992,062
Intergovernmental	1,179,427		4,753		1,184,180
Charges for Services	50,000				50,000
Miscellaneous	10,000				10,000
Grants	-				
Total Revenues	3,155,601	-	80,641	-	3,236,242
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	1,303,789				1,303,789
Employee Benefits	490,943				490,943
Services & Supplies	1,580,448		300,954		1,881,402
Capital Outlay	-				-
Total Expenditures	3,375,180	-	300,954	-	3,676,134
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
Regional Transportation	275,000				275,000
Other Uses					
Operating Transfers Out					
Regional Transportation	(60,000)	(60,000)	(124,915)		(184,915)
Contingency					-
Total Other Sources (Uses)	215,000	-	(124,915)	-	90,085
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	179,579		345,228		524,807
	179,579	-	345,228	-	524,807
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	175,000	-	-	-	175,000
	175,000	-	-	-	175,000

COMMISSARY	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Charges for services	105,000				105,000
Miscellaneous	41,500				41,500
Total Revenues	146,500	0	0	0	146,500
EXPENSES AND OTHER USES:					
Salaries and wages	57,278				57,278
Employee benefits	18,308				18,308
Services & Supplies	172,109		14,000		186,109
Capital Outlay	0				0
Total Expenditures	247,695	0	14,000	0	261,695
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
Capital Acquisition	0				0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	144,236	0	60,854	0	205,090
	144,236	0	60,854	0	205,090
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	43,041	0	46,854	0	89,895
	43,041	0	46,854	0	89,895

GRANT FUND	AMENDED FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	5,397,192		439,477	790,413	6,627,082
MISCELLANEOUS	33,089				33,089
Total Revenues	5,430,281	0	439,477	790,413	6,660,171
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	9,814		66,282	45,757	121,853
Capital Outlay	0				0
Subtotal	9,814	0	66,282	45,757	121,853
Public Safety					
Salaries & Wages	93,710			8,362	102,072
Employee Benefits	44,606			95	44,701
Services & Supplies	794,322		5,750	261,146	1,061,218
Capital Outlay	38,831				38,831
Subtotal	971,469	0	5,750	269,603	1,246,822
Judicial					
Salaries & Wages	83,859				83,859
Employee Benefits	52,241				52,241
Services & Supplies	53,942			10,000	63,942
Subtotal	190,042	0	0	10,000	200,042
Welfare					
Salaries & Wages	200			112,196	112,396
Employee Benefits	30,793			8,131	38,924
Services & Supplies	129,798			(5,084)	124,714
Subtotal	160,791	0	0	115,243	276,034
Culture and Recreation					
Services & Supplies	342,878			10,629	353,507
Capital Outlay	491,208				491,208
Subtotal	834,086	0	0	10,629	844,715
Health					
Salaries & Wages	1,034,926			96,818	1,131,744
Employee Benefits	302,787			21,026	323,813
Services & Supplies	375,554			206,171	581,725
Capital Outlay	0			15,166	15,166
Subtotal	1,713,267	0	0	339,181	2,052,448
Economic Opportunity					
Services & Supplies	738,047				738,047
Capital Outlay	876,446				876,446
Subtotal	1,614,493	0	0	0	1,614,493
Total Expenditures	5,493,962	0	72,032	790,413	6,356,407
OTHER FINANCE SOURCES (USES):					
Operating transfers Out					
General Fund	0		(370,308)		(370,308)
Total Other Sources (Uses)	0	0	(370,308)	0	(370,308)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	63,681	0	2,863	0	66,544
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

911 SURCHARGE	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Licenses and permits	250,000				250,000
Miscellaneous	2,000				2,000
Total Revenues	252,000	0	0	0	252,000
EXPENSES AND OTHER USES:					
Public Safety					
Salaries and wages	0				0
Employee benefits	0				0
Services & Supplies	40,500				40,500
Capital Outlay	209,500		185,053		394,553
Total Expenditures	250,000	0	185,053	0	435,053
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	31,862	0	185,053	0	216,915
31,862	0	185,053	0	216,915	
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	33,862	0	0	0	33,862
33,862	0	0	0	0	33,862

DEBT SERVICE	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	0				0
Intergovernmental	407,268				407,268
Miscellaneous	160,000				160,000
Total Revenues	567,268	0	0	0	567,268
EXPENSES AND OTHER USES:					
Debt Service					
General Obligation Bonds					
Principal	3,267,304				3,267,304
Interest	3,980,497		(37,698)		3,942,799
Notes Payable					0
Principal	406,070				406,070
Interest	58,556				58,556
Bond Issuance Costs			147,618		147,618
Fiscal Charges	6,500				6,500
Total Expenditures	7,718,927	0	109,920	0	7,828,847
OTHER FINANCE SOURCES (USES):					
Operating Transfers In:					
General Fund	2,374,786				2,374,786
Senior Citizen Center	153,570		13,935		167,505
Regional Transportation	1,718,509				1,718,509
Quality of Life	1,003,065		(33,966)		969,099
Capital Projects	744,495		(4,597)		739,898
V & T Special Infrastructure	1,115,244				1,115,244
Premium on Refunding Bonds	0		158,476		158,476
Refunding Bonds Issued	0		5,360,000		5,360,000
Payment to Refunded Bond Escrow	0		(5,386,588)		(5,386,588)
Total Other Sources (Uses)	7,109,669	0	107,260	0	7,216,929
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	858,928	0	12,634	0	871,562
	858,928	0	12,634	0	871,562
Ending Fund Balance:					
Reserved Ending Fund Balance					0
Unreserved Ending Fund Balance	816,938	0	9,974	0	826,912
	816,938	0	9,974	0	826,912

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Public Safety				
Ambulance Fees	6,221,310		241,810	6,463,120
Allowance for Uncollectible Accounts	(2,524,750)		(101,560)	(2,626,310)
<u>Total Operating Revenue</u>	<u>3,696,560</u>	<u>-</u>	<u>140,250</u>	<u>3,836,810</u>
Operating Expense				
Public Safety				
Salaries & Wages	1,343,566			1,343,566
Employee Benefits	976,429			976,429
Services & Supplies	1,818,994		132,216	1,951,210
Depreciation/amortization	100,000			100,000
<u>Total Operating Expense</u>	<u>4,238,989</u>	<u>-</u>	<u>132,216</u>	<u>4,371,205</u>
Operating Income or (Loss)	(542,429)	-	8,034	(534,395)
Nonoperating Revenues				
Interest Earned	1,000			1,000
Miscellaneous	1,000		100,000	101,000
<u>Total Nonoperating Revenues</u>	<u>2,000</u>	<u>-</u>	<u>100,000</u>	<u>102,000</u>
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
<u>Total Nonoperating Expenses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income before Operating Transfers	(540,429)	-	108,034	(432,395)
Operating Transfers				
In				
Out	220,000			220,000
Net Operating Transfers	220,000	-	-	220,000
<u>NET INCOME</u>	<u>(320,429)</u>	<u>-</u>	<u>108,034</u>	<u>(212,395)</u>

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	3,696,560		140,250	3,836,810
Cash payment for personnel costs	(2,319,995)			(2,319,995)
Cash payment for services & supplies	(1,818,994)		(132,216)	(1,951,210)
Miscellaneous cash received/(paid)	1,000		100,000	101,000
a. Net cash provided by (or used for) operating activities	(441,429)	-	108,034	(333,395)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers In	220,000			220,000
b. Net cash provided by (or used for) noncapital financing activities	220,000	-	-	220,000
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	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)	(220,429)	-	108,034	(112,395)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	236,363		(40,591)	195,772
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	15,934	-	67,443	83,377

PROPRIETARY FUND SEWER FUND	AMENDED 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	1,306,932			1,306,932
Employee Benefits	556,346			556,346
Services & Supplies	3,122,651			3,122,651
Depreciation/amortization	3,000,000		250,000	3,250,000
Total Operating Expense	7,985,929	-	250,000	8,235,929
Operating Income or (Loss)	(685,180)	-	(250,000)	(935,180)
Nonoperating Revenues				
Grant Revenue	-			-
Interest Earned	100,000			100,000
Miscellaneous	10,000			10,000
Gain on Disposal of Fixed Assets				-
Arbitrage Rebate				-
Total Nonoperating Revenues	110,000	-	-	110,000
Nonoperating Expenses				
Interest expense	690,148			690,148
Loss on Disposal of Fixed Asset	10,000			10,000
Bond Costs	52,200			52,200
Arbitrage Rebates	-			-
Grant Expenses				-
Total Nonoperating Expenses	752,348	-	-	752,348
Net Income before Contributions	(1,327,528)	-	(250,000)	(1,577,528)
Capital Contributions				
Connection Fees	25,000			25,000
Capital Grants	-			-
Developers	-			-
Total Capital Contributions	25,000	-	-	25,000
NET INCOME	(1,302,528)	-	(250,000)	(1,552,528)

PROPRIETARY FUND SEWER FUND	AMENDED 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	(3,122,651)			(3,122,651)
Miscellaneous cash received/(paid)	10,000			10,000
a. Net cash provided by (or used for) operating activities	2,324,820	-	-	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 aquisition of prop, plant & equip	(4,404,800)			(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	(2,743,818)	-	-	(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	2,031,569			2,031,569
CASH AND CASH EQUIVALENTS AT JUNE 30, 2011	1,712,571	-	-	1,712,571

PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Use Fees	1,177,102			1,177,102
Total Operating Revenue	1,177,102	-	-	1,177,102
Operating Expense				
Utility Enterprises				
Salaries & Wages	139,614			139,614
Employee Benefits	61,107			61,107
Services & Supplies	344,581		35,000	379,581
Depreciation/amortization	150,000		75,000	225,000
Total Operating Expense	695,302	-	110,000	805,302
Operating Income or (Loss)	481,800	-	(110,000)	371,800
Nonoperating Revenues				
Interest Earned	25,000			25,000
Miscellaneous			500,000	500,000
Total Nonoperating Revenues	25,000	-	500,000	525,000
Nonoperating Expenses				
Interest expense	219,597			219,597
Bond Costs	25,500			25,500
Total Nonoperating Expenses	245,097	-	-	245,097
Net Income before Operating Transfers	261,703	-	390,000	651,703
Operating Transfers				
In	-			-
Out	-			-
Net Operating Transfers	-	-	-	-
NET INCOME	261,703	-	390,000	651,703

PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,177,102			1,177,102
Cash payment for personnel costs	(200,721)			(200,721)
Cash payment for services & supplies	(344,581)		(35,000)	(379,581)
Miscellaneous cash received/(paid)			500,000	500,000
a. Net cash provided by (or used for) operating activities	631,800	-	465,000	1,096,800
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	(293,000)			(293,000)
Bond interest expense paid	(219,597)			(219,597)
Bond proceeds	-			-
Bond issue costs	(25,500)			(25,500)
Net aquisition of prop, plant & equip	(120,000)		(450,000)	(570,000)
c. Net cash provided by (or used for) capital and related financing activities	(658,097)	-	(450,000)	(1,108,097)
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)	(1,297)	-	15,000	13,703
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	658,167		(657,773)	394
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	656,870	-	(642,773)	14,097

PROPRIETARY FUND BUILDING PERMITS FUND	ORIGINAL FY 10-11 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees and Charges	393,600		52,400	446,000
Total Operating Revenue	393,600	-	52,400	446,000
Operating Expense				
Public Safety				
Salaries & Wages	223,709		23,500	247,209
Employee Benefits	92,781		14,700	107,481
Services & Supplies	98,140		14,200	112,340
Depreciation/amortization	20,000			20,000
Total Operating Expense	434,630	-	52,400	487,030
Operating Income or (Loss)	(41,030)	-	-	(41,030)
Nonoperating Revenues				
Interest Earned	2,000			2,000
Miscellaneous	-			-
Gain on Disposal of Fixed Assets	-			-
Total Nonoperating Revenues	2,000	-	-	2,000
Nonoperating Expenses				
Loss on Disposal of Fixed Asset	-			-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(39,030)	-	-	(39,030)
Operating Transfers				
In	-			-
Out	-			-
Net Operating Transfers	-	-	-	-
NET INCOME	(39,030)	-	-	(39,030)

PROPRIETARY FUND BUILDING PERMITS FUND	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	393,600		52,400	446,000
Cash payment for personnel costs	(316,490)		(38,200)	(354,690)
Cash payment for services & supplies	(98,140)		(14,200)	(112,340)
Miscellaneous cash received/(paid)				-
a. Net cash provided by (or used for) operating activities	(21,030)	-	-	(21,030)
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:				
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	2,000			2,000
d. Net cash provided by (or used in) investing activities	2,000	-	-	2,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(19,030)	-	-	(19,030)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	92,779		48,723	141,502
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	73,749	-	48,723	122,472

PROPRIETARY FUND INSURANCE FUND	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees	1,228,000			1,228,000
Total Operating Revenue	1,228,000	-	-	1,228,000
Operating Expense				
General Government				
Salaries & Wages	80,250			80,250
Employee Benefits	32,332			32,332
Services & Supplies	1,230,164		325,000	1,555,164
Depreciation/amortization	5,000			5,000
Total Operating Expense	1,347,746	-	325,000	1,672,746
Operating Income or (Loss)	(119,746)	-	(325,000)	(444,746)
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	(59,746)	-	(325,000)	(384,746)
Operating Transfers				
In	-			-
Out	-			-
Net Operating Transfers	-	-	-	-
NET INCOME	(59,746)	-	(325,000)	(384,746)

PROPRIETARY FUND INSURANCE FUND	ORIGINAL FY 10-11 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,228,000			1,228,000
Cash payment for personnel costs	(112,582)			(112,582)
Cash payment for services & supplies	(1,230,164)		(325,000)	(1,555,164)
Miscellaneous cash received/(paid)	20,000			20,000
a. Net cash provided by (or used for) operating activities	(94,746)	-	(325,000)	(419,746)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer to other funds	-			-
Transfers In				-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
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	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)	(54,746)	-	(325,000)	(379,746)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	394,289		400,622	794,911
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	339,543	-	75,622	415,165