

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

Date Submitted: 12/24/2012

Agenda Date Requested: 01/03/2013

Time Requested: Consent

To: Mayor and Supervisors

From: Nick Providenti, Director of Finance

Subject Title: For Possible Action: Action to adopt a resolution to augment and amend the Carson City FY 2012-13 Budget in the amount of \$24,629,559. (Nick Providenti)

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 (xx) No

Recommended Board Action: I move to adopt Resolution No. _____, a resolution to augment and amend the Carson City FY 2012-13 Budget in the amount of \$24,629,559.

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 and fund balance.

Alternatives: Revise augmentation/revision.

Supporting Material: Resolution

Prepared By: Nick Providenti

Reviewed By: Nancy Paulson Date: 12/24/12
(Department Head)

: [Signature] Date: 12-24-12
(City Manager)

: [Signature] Date: 12/24/12
(District Attorney)

: Nancy Paulson Date: 12/24/12
(Finance Director)

Board Action Taken:

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

(Vote Recorded By)

RESOLUTION NO. _____

RESOLUTION TO AUGMENT AND AMEND THE 2012-13 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 2012-13 budget year as follows:

General Fund		
Intergovernmental Revenues	\$	6,578
Fund Balance		<u>1,335,061</u>
	\$	1,341,639
Capital Projects		
Bond Proceeds	\$	100,000
Fund Balance		<u>252,814</u>
	\$	352,814
Library Gift		
Fund Balance	\$	190,741
Administrative Assessment		
Fund Balance	\$	32,257
Regional Transportation		
Intergovernmental Grants	\$	1,410,647
Fund Balance		<u>(373,847)</u>
	\$	1,036,800
Quality of Life		
Fund Balance	\$	7,388,446
Intergovernmental Grants		<u>455,607</u>
	\$	7,844,053
Grant		
Intergovernmental Grants	\$	827,331
Miscellaneous		148,404
Fund Balance		<u>471,093</u>
	\$	1,446,828
911 Surcharge		
Fund Balance	\$	417,762
Capital Facilities		
Fund Balance	\$	13,936

Residential Construction		
Fund Balance	\$	274,116
Ambulance		
Working Capital	\$	6,292
Stormwater Drainage		
Bond Proceeds	\$	695,270
Sewer		
Bond Proceeds	\$	1,411,027
Intergovernmental Grants		347,379
Working Capital		<u>1,083,023</u>
	\$	2,841,429
Water		
Bond Proceeds	\$	6,996,450
Intergovernmental Grants		484,855
Working Capital		<u>654,317</u>
	\$	8,135,622
TOTAL ALL FUNDS		<u>\$ 24,629,559</u>

NOW, THEREFORE, this Board hereby resolves to augment the 2012-2013 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 _____, 2013.

AYES: Supervisors _____

NAYES: Supervisors _____

ABSENT: Supervisors _____

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ROBERT L. CROWELL, Mayor

ATTEST:

ALAN GLOVER, Clerk-Recorder

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

GENERAL FUND	ORIGINAL FY 12-13 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	20,779,580				20,779,580
Licenses and permits	6,818,525				6,818,525
Intergovernmental revenues	21,021,385		6,578		21,027,963
Charges for services	11,024,124				11,024,124
Fines and forfeits	738,300				738,300
Miscellaneous	983,600				983,600
Total Revenues	61,365,514	-	6,578	-	61,372,092
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	227,193				227,193
Clerk	338,523				338,523
Recorder	384,640		42,993		427,633
Assessor	726,271		47,898		774,169
District Attorney	2,245,657				2,245,657
City Manager	574,024				574,024
Finance	606,483				606,483
Treasurer	463,431				463,431
Elections	253,879				253,879
Internal Auditor	110,200				110,200
Purchasing	133,905				133,905
Human Resources	297,864		3,040		300,904
Community Devel.-Planning	476,780				476,780
Business License	164,436				164,436
Code Enforcement	111,561	(18,793)			92,768
Automation Services	1,456,834		28,185		1,485,019
Geographic Information Sys	279,000				279,000
Public Defender	1,368,924				1,368,924
Public Safety Complex	364,725				364,725
Northgate	29,500				29,500
City Hall	119,760				119,760
Records Management	119,291				119,291
Facilities Maintenance	1,296,675				1,296,675
Central Services	1,643,229				1,643,229
Total General Government	13,792,785	(18,793)	122,116	-	13,896,108
Public Safety					
Sheriff	15,435,298		75,205		15,510,503
Fire	8,490,095		21,473		8,511,568
Juvenile Probation	1,473,713		26,846		1,500,559
Juvenile Detention	1,368,341				1,368,341
Total Public Safety	26,767,447	-	123,524	-	26,890,971
Judicial					
Juvenile Court	442,201		87,181		529,382
Courts	3,255,689		355,165		3,610,854
Alternative Sentencing	1,061,702				1,061,702
Total Judicial	4,759,592	-	442,346	-	5,201,938
Public Works					
Public Works	1,727,630				1,727,630
Total Public Works	1,727,630	-	-	-	1,727,630
Health					
Health Administration	1,134,954				1,134,954
Medical	320,071		184,735		504,806
Environmental Health	264,286				264,286
Animal Regulation	689,701	18,793	151,123		859,617
Total Health	2,409,012	18,793	335,858	-	2,763,663

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2013

GENERAL FUND	ORIGINAL FY 12-13 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Sanitation					
Sanitation	1,721,245				1,721,245
Total Sanitation	1,721,245	-	-	-	1,721,245
Welfare					
Welfare	394,872				394,872
Total Welfare	394,872	-	-	-	394,872
Culture & Recreation					
Park & Rec. Admin.	601,924				601,924
Park Maintenance	1,231,177				1,231,177
Parks Grants, Gifts	147,589		144,806		292,395
Community Center	326,798				326,798
Recreation	411,919		4,668		416,587
Library	1,535,855				1,535,855
Swimming Pool	674,689		4,088		678,777
Sports	273,373				273,373
Pony Express Pavilion	20,055				20,055
Ice Rink	96,641				96,641
Total Culture and Rec	5,320,020	-	153,562	-	5,473,582
Community Support					
Support Services	459,013				459,013
Total Community Support	459,013	-	-	-	459,013
Total Expenditures	57,351,616	-	1,177,406	-	58,529,022
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-				-
Transfers In:					
Quality of Life	72,057				72,057
Senior Center	15,000				15,000
Capital Facilities					-
Other Uses:					
Contingency	(990,086)		(164,233)		(1,154,319)
Transfers Out:					
Grant	(61,897)				(61,897)
Debt Service	(3,028,272)				(3,028,272)
Cemetery	(75,000)				(75,000)
Ambulance	(350,000)				(350,000)
Carson City Transit	(270,000)				(270,000)
Traffic Transportation	(15,000)				(15,000)
Total Other Sources (Uses)	(4,703,198)	-	(164,233)	-	(4,867,431)
Beginning Fund Balance	3,556,881		1,335,061		4,891,942
Ending Fund Balance	2,867,581	-	-	-	2,867,581

CAPITAL PROJECTS	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	644,696				644,696
Miscellaneous	5,000				5,000
Total Revenues	649,696	-	-	-	649,696
EXPENSES AND OTHER USES:					
Services & Supplies					
General Government	50,000	(29,995)			20,005
Public Safety					
Fire			6,479		6,479
Public Works					
Solar PV & Energy Consulting		17,000			17,000
Capital Outlay					
General Government					
Board Designated	1,258,551	(1,260,505)	240,101		238,147
Vehicle Replacement Program			17,304		17,304
SPAN			4,265		4,265
Building Improvements		57,000	8,325		65,325
Juvenile Court Security		50,000			50,000
Tiburon / Justware Interface		42,000			42,000
Animal Control Facility		20,000	8,517		28,517
Roop Street Conduit		32,500			32,500
Software Upgrade		12,000			12,000
Public Safety					
Ambulance		185,000			185,000
Wheel Chair Vans		105,000			105,000
Sanitation					
Landfill Equipment		745,000			745,000
Culture and Recreation					
Aquatic Facility Pumps		25,000			25,000
Community Center Theater			22,174		22,174
Community Center Landscaping			10,082		10,082
Equipment Replacement Parks			35,567		35,567
Total Expenditures	1,308,551	-	352,814	-	1,661,365
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Bond Proceeds	1,000,000		100,000		1,100,000
Other Uses:					
Transfers Out					
Carson City Debt Service Fund	(354,174)				(354,174)
Total Other Sources (Uses)	645,826	-	100,000	-	745,826
Beginning Fund Balance	18,029		252,814		270,843
Ending Fund Balance	5,000	-	-	-	5,000

LIBRARY GIFT	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	7,000				7,000
Total Revenues	7,000	0	0	0	7,000
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Services & Supplies	20,000		190,741		210,741
Capital Outlay	7,000				7,000
Total Expenditures	27,000	0	190,741	0	217,741
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	25,000	0	190,741	0	215,741
	25,000	0	190,741	0	215,741
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 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	80,000				80,000
MISCELLANEOUS	0				0
Total Revenues	80,000	0	0	0	80,000
EXPENSES AND OTHER USES:					
Judicial					
Court					
Services & Supplies	80,000		32,257		112,257
Capital Outlay	0				0
Total Expenditures	80,000	0	32,257	0	112,257
OTHER FINANCE SOURCES (USES):					
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	32,257	0	37,257
	5,000	0	32,257	0	37,257
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 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,987,327				2,987,327
Intergovernmental	1,167,064			1,410,647	2,577,711
Charges for Services	-				-
Miscellaneous	1,000				1,000
Total Revenues	4,155,391	-	-	1,410,647	5,566,038
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	87				87
Employee Benefits	58,028				58,028
Services & Supplies	997,400		(373,847)		623,553
Capital Outlay	1,289,646			1,410,647	2,700,293
Total Expenditures	2,345,161	-	(373,847)	1,410,647	3,381,961
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	-				-
Transfer Out					
Debt Service	(1,718,436)				(1,718,436)
Street Maintenance	(275,000)				(275,000)
Campo	(20,418)				(20,418)
Total Other Sources (Uses)	(2,013,854)	-	-	-	(2,013,854)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	402,231		(373,847)		28,384
	402,231	-	(373,847)	-	28,384
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	198,607	-	-	-	198,607
	198,607	-	-	-	198,607

QUALITY OF LIFE	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	1,882,365				1,882,365
Intergovernmental	-			455,607	455,607
Charges for Services	-				-
Miscellaneous	50,000				50,000
Total Revenues	1,932,365	-	-	455,607	2,387,972
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	110,711				110,711
Employee Benefits	25,486				25,486
Services and supplies	177,699		33,235		210,934
Capital outlay	-				-
Subtotal	313,896	-	33,235	-	347,131
Parks Capital					
Salaries & Wages	14,827				14,827
Employee Benefits	445				445
Services and supplies	37,044		24,950		61,994
Capital outlay	101,784		6,030,299		6,132,083
Subtotal	154,100	-	6,055,249	-	6,209,349
Open Space					
Salaries & Wages	215,072				215,072
Employee Benefits	77,598				77,598
Services and Supplies	196,711		302,586	359,047	858,344
Capital Outlay	-		997,376	96,560	1,093,936
Subtotal	489,381	-	1,299,962	455,607	2,244,950
Total Expenditures	957,377	-	7,388,446	455,607	8,801,430
OTHER FINANCE SOURCES (USES):					
Transfers Out					
Debt Service	(1,000,841)				(1,000,841)
General fund	(72,057)				(72,057)
Total Other Sources (Uses)	(1,072,898)	-	-	-	(1,072,898)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	264,790		7,388,446		7,653,236
Total Beg. Fund Balance	264,790	-	7,388,446	-	7,653,236
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	166,880	-	-	-	166,880
Total Ending Fund Balance	166,880	-	-	-	166,880

GRANT FUND	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	3,927,121		16,675	810,656	4,754,452
MISCELLANEOUS	-		4,088	144,316	148,404
Total Revenues	3,927,121	-	20,763	954,972	4,902,856
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	20,000		71,176	(1,546)	89,630
Capital Outlay	-				-
Subtotal	20,000	-	71,176	(1,546)	89,630
Public Safety					
Salaries & Wages	99,361				99,361
Employee Benefits	55,536				55,536
Services & Supplies	329,174		178	149,311	478,663
Capital Outlay	-		27,154	112,277	139,431
Subtotal	484,071	-	27,332	261,588	772,991
Judicial					
Salaries & Wages	90,501			(42,072)	48,429
Employee Benefits	53,611			(53,611)	-
Services & Supplies	40,000			26,590	66,590
Subtotal	184,112	-	-	(69,093)	115,019
Welfare					
Salaries & Wages	110,487				110,487
Employee Benefits	46,628				46,628
Services & Supplies	35,000			206,174	241,174
Subtotal	192,115	-	-	206,174	398,289
Culture and Recreation					
Salaries & Wages	111,496				111,496
Employee Benefits	26,654				26,654
Services & Supplies	62,541		10,906	208,230	281,677
Capital Outlay	-			137,721	137,721
Subtotal	200,691	-	10,906	345,951	557,548
Health					
Salaries & Wages	1,053,043	113,188			1,166,231
Employee Benefits	381,020				381,020
Services & Supplies	999,510	(113,188)	12,134	41,316	939,772
Capital Outlay	-				-
Subtotal	2,433,573	-	12,134	41,316	2,487,023
Economic Opportunity					
Services & Supplies	474,456			170,582	645,038
Capital Outlay	-				-
Subtotal	474,456	-	-	170,582	645,038
Total Expenditures	3,989,018	-	121,548	954,972	5,065,538
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	61,897				61,897
Transfers Out					
General Fund	-		(370,308)		(370,308)
Total Other Sources (Uses)	61,897	-	(370,308)	-	(308,411)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	-	-	471,093	-	471,093
Ending Fund Balance:					
Reserved Ending Fund Balance	-	-	471,093	-	471,093
Unreserved Ending Fund Balance	-	-	-	-	-
	-	-	-	-	-

911 SURCHARGE	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Licenses and permits	205,000				205,000
Miscellaneous	2,000				2,000
Total Revenues	207,000	-	-	-	207,000
EXPENSES AND OTHER USES:					
Public Safety					
Salaries and wages	-				-
Employee benefits	-				-
Services & Supplies	40,500		107,000		147,500
Capital Outlay	175,000				175,000
Total Expenditures	215,500	-	107,000	-	322,500
OTHER FINANCE SOURCES (USES):					
Transfers Out					
	-				-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	28,000	-	417,762	-	445,762
	28,000	-	417,762	-	445,762
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	19,500	-	310,762	-	330,262
	19,500	-	310,762	-	330,262

CAPITAL FACILITIES	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental					-
Miscellaneous					-
Total Revenues	-	-	-	-	-
EXPENSES AND OTHER USES:					
General Government					-
Services and supplies					-
Capital Outlay			10,898		10,898
Public Safety					-
Services and supplies			3,038		3,038
Capital Outlay					-
Health					-
Capital Outlay					-
Public Works					-
Services and Supplies					-
Capital Outlay					-
Total Expenditures	-	-	13,936	-	13,936
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
Debt Service					-
Building Permits					-
Bond Proceeds					-
Bond Premium					-
Other Uses					
Transfers Out					
General Fund	-				-
Building Permits	-				-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance					-
Unreserved Beg.Fund Balance	-		13,936		13,936
	-	-	13,936	-	13,936
Ending Fund Balance:					
Reserved Ending Fund Balance					-
Designated for Debt Service					-
Unreserved/Undesignated	-	-	-	-	-
	-	-	-	-	-

RESIDENTIAL CONSTRUCTION	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,000				3,000
Miscellaneous	1,000				1,000
Total Revenues	4,000	-	-	-	4,000
EXPENSES AND OTHER USES:					
Culture and Recreation					
Parks					
Salaries & Wages	-				-
Employee Benefits	-				-
Services and supplies	-				-
Capital outlay	4,000		274,116		278,116
Total Expenditures	4,000	-	274,116	-	278,116
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Transfers in					-
Other Uses:					
Transfers Out					-
Debt Service					-
Contingency					-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance					-
Unreserved Beg.Fund Balance	5,000		274,116		279,116
Total Beg. Fund Balance	5,000	-	274,116	-	279,116
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	5,000	-	-	-	5,000
Total Ending Fund Balance	5,000	-	-	-	5,000

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Public Safety				
Ambulance Fees	6,701,194			6,701,194
Allowance for Uncollectible Accounts	(2,796,446)			(2,796,446)
Total Operating Revenue	3,904,748	-	-	3,904,748
Operating Expense				
Public Safety				
Salaries & Wages	1,359,984			1,359,984
Employee Benefits	1,027,591			1,027,591
Services & Supplies	1,871,978		6,292	1,878,270
Depreciation/amortization	52,031			52,031
Total Operating Expense	4,311,584	-	6,292	4,317,876
Operating Income or (Loss)	(406,836)	-	(6,292)	(413,128)
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	(404,836)	-	(6,292)	(411,128)
Operating Transfers				
In	350,000			350,000
Out	-			-
Net Operating Transfers	350,000	-	-	350,000
NET INCOME	(54,836)	-	(6,292)	(61,128)

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	3,904,747			3,904,747
Cash payment for personnel costs	(2,387,575)			(2,387,575)
Cash payment for services & supplies	(1,871,978)		(6,292)	(1,878,270)
Miscellaneous cash received/(paid)	1,000			1,000
a. Net cash provided by (or used for) operating activities	(353,806)	-	(6,292)	(360,098)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers In	350,000			350,000
b. Net cash provided by (or used for) noncapital financing activities	350,000	-	-	350,000
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)	(2,806)	-	(6,292)	(9,098)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	52,790		144,594	197,384
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	49,984	-	138,302	188,286

PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Use Fees	1,185,514			1,185,514
Total Operating Revenue	1,185,514	-	-	1,185,514
Operating Expense				
Utility Enterprises				
Salaries & Wages	167,221			167,221
Employee Benefits	81,880			81,880
Services & Supplies	472,660			472,660
Depreciation/amortization	259,400		-	259,400
Total Operating Expense	981,161	-	-	981,161
Operating Income or (Loss)	204,353	-	-	204,353
Nonoperating Revenues				
Interest Earned	5,000			5,000
Miscellaneous			-	-
Total Nonoperating Revenues	5,000	-	-	5,000
Nonoperating Expenses				
Interest expense	200,422		(13,560)	186,862
Bond Costs	10,500		20,530	31,030
Total Nonoperating Expenses	210,922	-	6,970	217,892
Net Income before Transfers	(1,569)	-	(6,970)	(8,539)
Transfers				
In	-			-
Out	-			-
Net Transfers	-	-	-	-
NET INCOME	(1,569)	-	(6,970)	(8,539)

PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,185,514			1,185,514
Cash payment for personnel costs	(249,101)			(249,101)
Cash payment for services & supplies	(472,660)			(472,660)
Miscellaneous cash received/(paid)			-	-
a. Net cash provided by (or used for) operating activities	463,753	-	-	463,753
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	(344,000)		(688,300)	(1,032,300)
Bond interest expense paid	(200,422)		13,560	(186,862)
Bond proceeds	-		695,270	695,270
Bond issue costs	-		(20,530)	(20,530)
Acquisition of capital assets	-		-	-
c. Net cash provided by (or used for) capital and related financing activities	(544,422)	-	-	(544,422)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	5,000			5,000
d. Net cash provided by (or used in) investing activities	5,000	-	-	5,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(75,669)	-	-	(75,669)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	110,280		(12,676)	97,604
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	34,611	-	(12,676)	21,935

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 12-13 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees and Charges	7,156,827			7,156,827
Total Operating Revenue	7,156,827	-	-	7,156,827
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,382,784			1,382,784
Employee Benefits	600,530			600,530
Services & Supplies	2,991,279		-	2,991,279
Depreciation/amortization	3,080,000			3,080,000
Total Operating Expense	8,054,593	-	-	8,054,593
Operating Income or (Loss)	(897,766)	-	-	(897,766)
Nonoperating Revenues				
Grant Revenue	-			-
Interest Earned	20,000			20,000
Miscellaneous	5,000			5,000
Federal Subsidy - BAB Credits	1,536			1,536
Solar Rebate			-	-
Total Nonoperating Revenues	26,536	-	-	26,536
Nonoperating Expenses				
Interest expense	552,162		(27,297)	524,865
Loss on Disposal of Fixed Asset	-			-
Bond Costs	25,000		52,224	77,224
Arbitrage Rebates	-			-
Grant Expenses				
Total Nonoperating Expenses	577,162	-	24,927	602,089
Net Income before Contributions	(1,448,392)	-	(24,927)	(1,473,319)
Capital Contributions				
Connection Fees	18,000			18,000
Capital Grants	-		347,379	347,379
Developers	-			-
Total Capital Contributions	18,000	-	347,379	365,379
NET INCOME	(1,430,392)	-	322,452	(1,107,940)

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	7,156,827			7,156,827
Cash payment for personnel costs	(1,983,314)			(1,983,314)
Cash payment for services & supplies	(2,991,279)			(2,991,279)
Miscellaneous cash received/(paid)	5,000			5,000
a. Net cash provided by (or used for) operating activities	2,187,234	-	-	2,187,234
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	-			-
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	(2,004,635)		(1,386,100)	(3,390,735)
Bond interest expense paid	(552,162)		27,297	(524,865)
Bond proceeds	-		1,411,027	1,411,027
Bond issue costs	-		(52,224)	(52,224)
Federal Subsidy - BAB Credits	1,536			1,536
Subsidy from grants	-		347,379	347,379
Acquisition of capital assets	(275,000)		(1,430,402)	(1,705,402)
Cash contributions - sewer connection fees	18,000			18,000
c. Net cash provided by (or used for) capital and related financing activities	(2,812,261)	-	(1,083,023)	(3,895,284)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	20,000			20,000
d. Net cash provided by (or used in) investing activities	20,000	-	-	20,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(605,027)	-	(1,083,023)	(1,688,050)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,266,785		1,132,261	3,399,046
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,661,758	-	49,238	1,710,996

PROPRIETARY FUND WATER FUND	ORIGINAL FY 12-13 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Use Fees	12,185,169			12,185,169
Total Operating Revenue	12,185,169	-	-	12,185,169
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies	1,292,017 660,734 4,863,296		(200,000)	1,292,017 660,734 4,663,296
Depreciation/amortization	3,000,000			3,000,000
Total Operating Expense	9,816,047	-	(200,000)	9,616,047
Operating Income or (Loss)	2,369,122	-	200,000	2,569,122
Nonoperating Revenues Grant Revenue Interest Earned Miscellaneous Gain on Disposal of Fixed Assets Federal Subsidy - BAB Credits	- 20,000 10,500 12,500 241,578			- 20,000 10,500 12,500 241,578
Total Nonoperating Revenues	284,578	-	-	284,578
Nonoperating Expenses Interest expense Loss on Disposal of Fixed Asset Bond Costs Arbitrage Rebates	2,337,327 - 60,000 -			2,337,327 - 60,000 -
Total Nonoperating Expenses	2,397,327	-	-	2,397,327
Net Income before Contributions	256,373	-	200,000	456,373
Capital Contributions Connection Fees Capital Grants Developers	7,664 125,000 -		484,855	7,664 609,855 -
Total Capital Contributions	132,664	-	484,855	617,519
NET INCOME	389,037	-	684,855	1,073,892

PROPRIETARY FUND WATER FUND	ORIGINAL FY 12-13 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	12,185,169			12,185,169
Cash payment for personnel costs	(1,952,751)			(1,952,751)
Cash payment for services & supplies	(4,863,296)		200,000	(4,663,296)
Miscellaneous cash received/(paid)	10,500			10,500
a. Net cash provided by (or used for) operating activities	5,379,622	-	200,000	5,579,622
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	-			-
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	(1,773,784)		-	(1,773,784)
Bond interest expense paid	(2,337,327)			(2,337,327)
Bond proceeds	-		6,996,450	6,996,450
Bond issue costs	-		-	-
Proceeds from sale of equipment	12,500			12,500
Subsidy from grants	125,000		484,855	609,855
Acquisition of capital assets	(500,000)		(8,335,622)	(8,835,622)
Federal subsidy - BAB Credit	241,578			241,578
Cash contributions - water connection fees	7,664			7,664
c. Net cash provided by (or used for) capital and related financing activities	(4,224,369)	-	(854,317)	(5,078,686)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	20,000			20,000
d. Net cash provided by (or used in) investing activities	20,000	-	-	20,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,175,253	-	(654,317)	520,936
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,929,337		(112,219)	1,817,118
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,104,590	-	(766,536)	2,338,054