

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

**Date Submitted:** 05/28/2013

**Agenda Date Requested:** 6/6/2013

**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 \$7,827,253. (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  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 \$7,827,253.

**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: [Signature]  
(Department Head)

Date: 5/28/13

: [Signature]  
(City Manager)

Date: 5/28/13

: [Signature]  
(District Attorney)

Date: 5/28/13

: [Signature]  
(Finance Director)

Date: 5/28/13

**Board Action Taken:**

Motion: \_\_\_\_\_

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_  
(Vote Recorded By)

1 RESOLUTION NO. \_\_\_\_\_

2  
3 RESOLUTION TO AUGMENT AND AMEND THE 2012-13 BUDGET  
4 OF THE CITY OF CARSON CITY, STATE OF NEVADA

5  
6 WHEREAS, certain unanticipated sources of revenue and fund balance  
7 previously unbudgeted have become available to the City of Carson City during the 2012-13  
8 budget year as follows:

9

|    |                              |    |                  |
|----|------------------------------|----|------------------|
| 10 | General Fund                 |    |                  |
|    | Intergovernmental Revenues   | \$ | 4,775            |
|    | Charges for Services         |    | 64,318           |
|    | Miscellaneous                |    | <u>413,571</u>   |
| 11 |                              | \$ | <u>482,664</u>   |
| 12 | Airport                      |    |                  |
|    | Intergovernmental Grants     | \$ | 491,313          |
| 13 | Supplemental Indigent        |    |                  |
| 14 | Taxes                        | \$ | 25,500           |
|    | Miscellaneous                |    | 4,000            |
| 15 | Fund Balance                 |    | <u>104</u>       |
| 16 |                              | \$ | <u>29,604</u>    |
| 17 | Capital Projects             |    |                  |
|    | Bond Proceeds                | \$ | 1,250,000        |
| 18 | Intergovernmental Revenues   |    | <u>7,135</u>     |
|    |                              | \$ | <u>1,257,135</u> |
| 19 | Senior Citizens Center       |    |                  |
| 20 | Fund Balance                 | \$ | 239,427          |
| 21 | Regional Transportation      |    |                  |
|    | Intergovernmental Grants     | \$ | 114,000          |
| 22 | V & T Special Infrastructure |    |                  |
| 23 | Fund Balance                 | \$ | 89,163           |
| 24 | Grant                        |    |                  |
|    | Intergovernmental Grants     | \$ | 708,637          |
| 25 | Miscellaneous                |    | <u>52,000</u>    |
| 26 |                              | \$ | <u>760,637</u>   |
| 27 | Commissary                   |    |                  |
|    | Charges for Services         | \$ | 31,238           |
| 28 | Miscellaneous                |    | 8,876            |
|    | Fund Balance                 |    | <u>12,456</u>    |
|    |                              | \$ | <u>52,570</u>    |

1 Carson City Debt Service  
 2 Refunding Bond Proceeds \$ 4,161,840  
 3 Transfers In (53,128)  
 4 Fund Balance (81,997)  
 5 \$ 4,026,715

6 Ambulance  
 7 Working Capital \$ 30,000

8 Sewer  
 9 Charges for Services \$ 145,592  
 10 Working Capital 38,433  
 11 \$ 184,025

12 Fleet  
 13 Working Capital \$ 70,000

14 TOTAL ALL FUNDS \$ 7,827,253

15 NOW, THEREFORE, this Board hereby resolves to augment the 2012-2013 Carson  
 16 City budget by appropriating the amounts referenced above and by making such other budget  
 17 amendments as have been determined necessary and in accordance with NRS 354.598005.  
 18 Said budget augmentation and appropriation, as well as budget amendments are reflected on  
 19 the schedules attached to this resolution and by reference are made a part hereof.

20 ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

21 AYES: Supervisors \_\_\_\_\_  
 22 \_\_\_\_\_  
 23 \_\_\_\_\_  
 24 \_\_\_\_\_  
 25 \_\_\_\_\_

26 NAYES: Supervisors \_\_\_\_\_

27 ABSENT: Supervisors \_\_\_\_\_

28 \_\_\_\_\_  
 ROBERT L. CROWELL, Mayor

1 ATTEST:

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3 ALAN GLOVER, Clerk-Recorder

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

| GENERAL FUND                        | AMENDED<br>FY 12-13<br>BUDGET | TRANSFER<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GIFTS/<br>GRANTS | AMENDED<br>BUDGET |
|-------------------------------------|-------------------------------|-------------------------|------------------------|------------------|-------------------|
| <b>REVENUES:</b>                    |                               |                         |                        |                  |                   |
| Taxes                               | 20,779,580                    |                         |                        |                  | 20,779,580        |
| Licenses and permits                | 8,818,525                     |                         |                        |                  | 6,818,525         |
| Intergovernmental revenues          | 21,027,963                    |                         | 4,775                  |                  | 21,032,738        |
| Charges for services                | 11,024,124                    |                         | 64,318                 |                  | 11,088,442        |
| Fines and forfeits                  | 738,300                       |                         |                        |                  | 738,300           |
| Miscellaneous                       | 983,600                       |                         | 413,571                |                  | 1,397,171         |
| <b>Total Revenues</b>               | <b>61,372,092</b>             | <b>-</b>                | <b>482,664</b>         | <b>-</b>         | <b>61,854,756</b> |
| <b>EXPENSES AND<br/>OTHER USES:</b> |                               |                         |                        |                  |                   |
| <b>General Government:</b>          |                               |                         |                        |                  |                   |
| Board of Supervisors                | 227,193                       |                         |                        |                  | 227,193           |
| Clerk                               | 338,523                       |                         |                        |                  | 338,523           |
| Recorder                            | 427,633                       | 5,000                   |                        |                  | 432,633           |
| Assessor                            | 774,169                       |                         |                        |                  | 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                     | 300,904                       |                         |                        |                  | 300,904           |
| Community Devel.-Planning           | 476,780                       |                         |                        |                  | 476,780           |
| Business License                    | 164,436                       |                         |                        |                  | 164,436           |
| Code Enforcement                    | 92,768                        |                         |                        |                  | 92,768            |
| Automation Services                 | 1,485,019                     | 92,245                  |                        |                  | 1,577,264         |
| Geographic Information Sys          | 279,000                       |                         |                        |                  | 279,000           |
| Public Defender                     | 1,368,924                     | 18,100                  |                        |                  | 1,387,024         |
| 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                     | 90,193                  |                        |                  | 1,386,868         |
| Central Services                    | 1,643,229                     | 123,350                 |                        |                  | 1,766,579         |
| <b>Total General Government</b>     | <b>13,896,108</b>             | <b>328,888</b>          | <b>-</b>               | <b>-</b>         | <b>14,224,996</b> |
| <b>Public Safety</b>                |                               |                         |                        |                  |                   |
| Sheriff                             | 15,510,503                    | 339,981                 |                        |                  | 15,850,484        |
| Fire                                | 8,511,568                     |                         | 418,346                |                  | 8,929,914         |
| Juvenile Probation                  | 1,500,559                     |                         |                        |                  | 1,500,559         |
| Juvenile Detention                  | 1,368,341                     |                         |                        |                  | 1,368,341         |
| <b>Total Public Safety</b>          | <b>26,890,971</b>             | <b>339,981</b>          | <b>418,346</b>         | <b>-</b>         | <b>27,649,298</b> |
| <b>Judicial</b>                     |                               |                         |                        |                  |                   |
| Juvenile Court                      | 529,382                       |                         |                        |                  | 529,382           |
| Courts                              | 3,610,854                     | 172,300                 | 1,950                  |                  | 3,785,104         |
| Alternative Sentencing              | 1,061,702                     | 1,900                   | 850                    |                  | 1,064,452         |
| <b>Total Judicial</b>               | <b>5,201,938</b>              | <b>174,200</b>          | <b>2,800</b>           | <b>-</b>         | <b>5,378,938</b>  |
| <b>Public Works</b>                 |                               |                         |                        |                  |                   |
| Public Works                        | 1,727,630                     |                         |                        |                  | 1,727,630         |
| <b>Total Public Works</b>           | <b>1,727,630</b>              | <b>-</b>                | <b>-</b>               | <b>-</b>         | <b>1,727,630</b>  |

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

| GENERAL FUND                           | AMENDED<br>FY 12-13<br>BUDGET | TRANSFER<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GIFTS/<br>GRANTS | AMENDED<br>BUDGET |
|--|-------------------------------|-------------------------|------------------------|------------------|-------------------|
| Health                                 |                               |                         |                        |                  |                   |
| Health Administration                  | 1,134,954                     | 30,176                  |                        |                  | 1,165,130         |
| Medical                                | 504,806                       |                         |                        |                  | 504,806           |
| Environmental Health                   | 264,286                       |                         |                        |                  | 264,286           |
| Animal Regulation                      | 859,617                       |                         |                        |                  | 859,617           |
| Total Health                           | 2,763,663                     | 30,176                  | -                      | -                | 2,793,839         |
| 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                    | 292,395                       |                         |                        |                  | 292,395           |
| Community Center                       | 326,798                       | 15,000                  | 17,518                 |                  | 359,316           |
| Recreation                             | 416,587                       | 10,298                  |                        |                  | 426,885           |
| Library                                | 1,535,855                     |                         |                        |                  | 1,535,855         |
| Swimming Pool                          | 678,777                       |                         |                        |                  | 678,777           |
| Sports                                 | 273,373                       | 25,298                  | 44,000                 |                  | 342,671           |
| Pony Express Pavilion                  | 20,055                        |                         |                        |                  | 20,055            |
| Ice Rink                               | 96,641                        |                         |                        |                  | 96,641            |
| Total Culture and Rec                  | 5,473,582                     | 50,596                  | 61,518                 | -                | 5,585,696         |
| Community Support                      |                               |                         |                        |                  |                   |
| Support Services                       | 459,013                       |                         |                        |                  | 459,013           |
| Total Community Support                | 459,013                       | -                       | -                      | -                | 459,013           |
| Total Expenditures                     | 58,529,022                    | 923,841                 | 482,664                | -                | 59,935,527        |
| Other Financing Sources<br>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                            | (1,154,319)                   | 923,841                 |                        |                  | (230,478)         |
| 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)             | (4,867,431)                   | 923,841                 | -                      | -                | (3,943,590)       |
| Beginning Fund Balance                 | 4,891,942                     |                         |                        |                  | 4,891,942         |
| Ending Fund Balance                    | 2,867,581                     | -                       | -                      | -                | 2,867,581         |

| AIRPORT                        | ORIGINAL<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS  | AMENDED<br>BUDGET |
|--------------------------------|--------------------------------|--------------------------|------------------------|---------|-------------------|
| REVENUES:                      |                                |                          |                        |         |                   |
| INTERGOVERNMENTAL              | 0                              |                          |                        | 491,313 | 491,313           |
| MISCELLANEOUS                  | 0                              |                          |                        |         | 0                 |
| Total Revenues                 | 0                              | 0                        | 0                      | 491,313 | 491,313           |
| EXPENSES AND OTHER USES:       |                                |                          |                        |         |                   |
| Airport:                       |                                |                          |                        |         |                   |
| Services & Supplies            | 0                              |                          |                        | 70,313  | 70,313            |
| Capital Outlay                 | 0                              |                          |                        | 421,000 | 421,000           |
| Total Expenditures             | 0                              | 0                        | 0                      | 491,313 | 491,313           |
| 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                 |



| SUPPLEMENTAL INDIGENT                  | ORIGINAL<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS | AMENDED<br>BUDGET |
|--|--------------------------------|--------------------------|------------------------|--------|-------------------|
| REVENUES:                              |                                |                          |                        |        |                   |
| TAXES                                  | 1,481,401                      |                          | 25,500                 |        | 1,506,901         |
| MISCELLANEOUS                          | 3,000                          |                          | 4,000                  |        | 7,000             |
| Total Revenues                         | 1,484,401                      | -                        | 29,500                 | -      | 1,513,901         |
| EXPENSES AND OTHER USES:               |                                |                          |                        |        |                   |
| Welfare                                |                                |                          |                        |        |                   |
| Institutional Care                     |                                |                          |                        |        |                   |
| Services & Supplies                    | 1,162,553                      |                          | 23,904                 |        | 1,186,457         |
| Intergovernmental Expenditures         |                                |                          |                        |        |                   |
| Payment to State of Nevada             | 321,848                        |                          | 5,700                  |        | 327,548           |
| Total Expenditures                     | 1,484,401                      | -                        | 29,604                 | -      | 1,514,005         |
| OTHER FINANCE SOURCES (USES):          |                                |                          |                        |        |                   |
| Operating Transfers In<br>General Fund | -                              |                          |                        |        | -                 |
| Total Other Sources (Uses)             | -                              | -                        | -                      | -      | -                 |
| Beginning Fund Balance:                |                                |                          |                        |        |                   |
| Reserved Beg. Fund Balance             | -                              |                          |                        |        | -                 |
| Unreserved Beg. Fund Balance           | -                              |                          | 104                    | -      | 104               |
|  | -                              | -                        | 104                    | -      | 104               |
| Ending Fund Balance:                   |                                |                          |                        |        |                   |
| Reserved Ending Fund Balance           | -                              |                          |                        |        | -                 |
| Unreserved Ending Fund Balance         | -                              | -                        | -                      | -      | -                 |
|  | -                              | -                        | -                      | -      | -                 |

| CAPITAL PROJECTS                     | AMENDED<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS   | AMENDED<br>BUDGET |
|--------------------------------------|-------------------------------|--------------------------|------------------------|----------|-------------------|
| <b>REVENUES:</b>                     |                               |                          |                        |          |                   |
| Taxes                                | 644,696                       |                          |                        |          | 644,696           |
| Intergovernmental                    | -                             |                          | 7,135                  |          | 7,135             |
| Miscellaneous                        | 5,000                         |                          |                        |          | 5,000             |
| <b>Total Revenues</b>                | <b>649,696</b>                | <b>-</b>                 | <b>7,135</b>           | <b>-</b> | <b>656,831</b>    |
| <b>EXPENSES AND OTHER USES:</b>      |                               |                          |                        |          |                   |
| <b>Services &amp; Supplies</b>       |                               |                          |                        |          |                   |
| General Government                   | 20,005                        | 160                      |                        |          | 20,165            |
| Public Safety                        |                               |                          |                        |          |                   |
| Fire                                 | 6,479                         |                          |                        |          | 6,479             |
| Public Works                         |                               |                          |                        |          |                   |
| Solar PV & Energy Consulting         | 17,000                        |                          |                        |          | 17,000            |
| <b>Capital Outlay</b>                |                               |                          |                        |          |                   |
| General Government                   |                               |                          |                        |          |                   |
| Board Designated                     | 238,147                       | (130,497)                |                        |          | 107,650           |
| Vehicle Replacement Program          | 17,304                        |                          |                        |          | 17,304            |
| SPAN                                 | 4,265                         |                          |                        |          | 4,265             |
| Building Improvements                | 65,325                        | 55,675                   | 7,135                  |          | 128,135           |
| Juvenile Court Security              | 50,000                        |                          |                        |          | 50,000            |
| Tiburon / Justware Interface         | 42,000                        | 864                      |                        |          | 42,864            |
| Animal Control Facility              | 28,517                        |                          |                        |          | 28,517            |
| Roop Street Conduit                  | 32,500                        |                          |                        |          | 32,500            |
| Software Upgrade / Equipment         | 12,000                        | 22,270                   |                        |          | 34,270            |
| Public Safety                        |                               |                          |                        |          |                   |
| Ambulance                            | 185,000                       |                          |                        |          | 185,000           |
| Wheel Chair Vans                     | 105,000                       |                          |                        |          | 105,000           |
| Sheriff Equipment                    | -                             | 30,000                   |                        |          | 30,000            |
| Sanitation                           |                               |                          |                        |          |                   |
| Landfill Equipment                   | 745,000                       |                          |                        |          | 745,000           |
| <b>Culture and Recreation</b>        |                               |                          |                        |          |                   |
| Aquatic Facility Pumps               | 25,000                        | 1,424                    |                        |          | 26,424            |
| Community Center Equipment           | -                             | 5,523                    |                        |          | 5,523             |
| Community Center Theater             | 22,174                        |                          |                        |          | 22,174            |
| Community Center Landscaping         | 10,082                        |                          |                        |          | 10,082            |
| Equipment Replacement Parks          | 35,567                        |                          |                        |          | 35,567            |
| <b>Community Support</b>             |                               |                          |                        |          |                   |
| BRTC Building                        | -                             |                          | 1,250,000              |          | 1,250,000         |
| <b>Total Expenditures</b>            | <b>1,661,365</b>              | <b>(14,581)</b>          | <b>1,257,135</b>       | <b>-</b> | <b>2,903,919</b>  |
| <b>OTHER FINANCE SOURCES (USES):</b> |                               |                          |                        |          |                   |
| <b>Other Sources:</b>                |                               |                          |                        |          |                   |
| Bond Proceeds                        | 1,100,000                     |                          | 1,250,000              |          | 2,350,000         |
| <b>Other Uses:</b>                   |                               |                          |                        |          |                   |
| Transfers Out                        |                               |                          |                        |          |                   |
| Carson City Debt Service Fund        | (354,174)                     | (14,581)                 |                        |          | (368,755)         |
| <b>Total Other Sources (Uses)</b>    | <b>745,826</b>                | <b>(14,581)</b>          | <b>1,250,000</b>       | <b>-</b> | <b>1,981,245</b>  |
| <b>Beginning Fund Balance</b>        | <b>270,843</b>                |                          |                        |          | <b>270,843</b>    |
| <b>Ending Fund Balance</b>           | <b>5,000</b>                  | <b>-</b>                 | <b>-</b>               | <b>-</b> | <b>5,000</b>      |

| SENIOR CITIZENS CENTER         | ORIGINAL<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GIFTS/<br>GRANTS | AMENDED<br>BUDGET |
|--------------------------------|--------------------------------|--------------------------|------------------------|------------------|-------------------|
| REVENUES:                      |                                |                          |                        |                  |                   |
| TAXES                          | 644,696                        |                          |                        |                  | 644,696           |
| INTERGOVERNMENTAL              | -                              |                          |                        |                  | -                 |
| MISCELLANEOUS                  | 5,000                          |                          |                        |                  | 5,000             |
| Total Revenues                 | 649,696                        | -                        | -                      | -                | 649,696           |
| EXPENDITURES:                  |                                |                          |                        |                  |                   |
| Culture and Recreation:        |                                |                          |                        |                  |                   |
| Participant Recreation         |                                |                          |                        |                  |                   |
| Salaries and wages             | 200,532                        |                          |                        |                  | 200,532           |
| Employee benefits              | 90,938                         |                          |                        |                  | 90,938            |
| Services & Supplies            | 269,906                        |                          |                        |                  | 269,906           |
| Capital Outlay                 | -                              |                          | 32,000                 |                  | 32,000            |
| Total Expenditures             | 561,376                        | -                        | 32,000                 | -                | 593,376           |
| OTHER FINANCE SOURCES (USES):  |                                |                          |                        |                  |                   |
| Transfers Out                  |                                |                          |                        |                  |                   |
| Carson City Debt Service       | (148,400)                      |                          |                        |                  | (148,400)         |
| General Fund                   | (15,000)                       |                          |                        |                  | (15,000)          |
| Total Other Sources (Uses)     | (163,400)                      | -                        | -                      | -                | (163,400)         |
| Beginning Fund Balance:        |                                |                          |                        |                  |                   |
| Reserved Beg. Fund Balance     |                                |                          |                        |                  | -                 |
| Unreserved Beg. Fund Balance   | 207,960                        | -                        | 239,427                | -                | 447,387           |
|                                | 207,960                        | -                        | 239,427                | -                | 447,387           |
| Ending Fund Balance:           |                                |                          |                        |                  |                   |
| Reserved Ending Fund Balance   | -                              |                          |                        |                  | -                 |
| Unreserved Ending Fund Balance | 132,880                        | -                        | 207,427                | -                | 340,307           |
|                                | 132,880                        | -                        | 207,427                | -                | 340,307           |

| REGIONAL TRANSPORTATION              | AMENDED<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS         | AMENDED<br>BUDGET  |
|--------------------------------------|-------------------------------|--------------------------|------------------------|----------------|--------------------|
| <b>REVENUES:</b>                     |                               |                          |                        |                |                    |
| Taxes                                | 2,987,327                     |                          |                        |                | 2,987,327          |
| Intergovernmental                    | 2,577,711                     |                          |                        | 114,000        | 2,691,711          |
| Charges for Services                 | -                             |                          |                        |                | -                  |
| Miscellaneous                        | 1,000                         |                          |                        |                | 1,000              |
| <b>Total Revenues</b>                | <b>5,566,038</b>              | <b>-</b>                 | <b>-</b>               | <b>114,000</b> | <b>5,680,038</b>   |
| <b>EXPENDITURES AND OTHER USES:</b>  |                               |                          |                        |                |                    |
| <b>Public Works:</b>                 |                               |                          |                        |                |                    |
| Highways and Streets                 |                               |                          |                        |                |                    |
| Salaries & Wages                     | 87                            |                          |                        |                | 87                 |
| Employee Benefits                    | 58,028                        |                          |                        |                | 58,028             |
| Services & Supplies                  | 623,553                       | 73,460                   |                        |                | 697,013            |
| Capital Outlay                       | 2,700,293                     | (73,460)                 |                        | 114,000        | 2,740,833          |
| <b>Total Expenditures</b>            | <b>3,381,961</b>              | <b>-</b>                 | <b>-</b>               | <b>114,000</b> | <b>3,495,961</b>   |
| <b>OTHER FINANCE SOURCES (USES):</b> |                               |                          |                        |                |                    |
| Bond Proceeds                        | -                             |                          |                        |                | -                  |
| Transfer Out                         |                               |                          |                        |                |                    |
| Debt Service                         | (1,718,436)                   |                          |                        |                | (1,718,436)        |
| Street Maintenance                   | (275,000)                     |                          |                        |                | (275,000)          |
| Campo                                | (20,418)                      |                          |                        |                | (20,418)           |
| <b>Total Other Sources (Uses)</b>    | <b>(2,013,854)</b>            | <b>-</b>                 | <b>-</b>               | <b>-</b>       | <b>(2,013,854)</b> |
| <b>Beginning Fund Balance:</b>       |                               |                          |                        |                |                    |
| Reserved Beg. Fund Balance           | -                             |                          |                        |                | -                  |
| Unreserved Beg. Fund Balance         | 28,384                        |                          |                        |                | 28,384             |
|                                      | <b>28,384</b>                 | <b>-</b>                 | <b>-</b>               | <b>-</b>       | <b>28,384</b>      |
| <b>Ending Fund Balance:</b>          |                               |                          |                        |                |                    |
| Reserved Ending Fund Balance         | -                             |                          |                        |                | -                  |
| Unreserved Ending Fund Balance       | 198,607                       |                          |                        |                | 198,607            |
|                                      | <b>198,607</b>                | <b>-</b>                 | <b>-</b>               | <b>-</b>       | <b>198,607</b>     |

| V & T SPECIAL INFRASTRUCTURE         | ORIGINAL<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS | AMENDED<br>BUDGET |
|--------------------------------------|--------------------------------|--------------------------|------------------------|--------|-------------------|
| <b>REVENUES:</b>                     |                                |                          |                        |        |                   |
| TAXES                                | 943,084                        |                          |                        |        | 943,084           |
| INTERGOVERNMENTAL                    | 100,000                        |                          |                        |        | 100,000           |
| MISCELLANEOUS                        | -                              |                          |                        |        | -                 |
| Total Revenues                       | 1,043,084                      | -                        | -                      | -      | 1,043,084         |
| <b>EXPENSES AND OTHER USES:</b>      |                                |                          |                        |        |                   |
| General Government                   |                                |                          |                        |        |                   |
| Services & Supplies                  | 1,250                          |                          |                        |        | 1,250             |
| Capital Outlay                       | -                              |                          |                        |        | -                 |
| Total Expenditures                   | 1,250                          | -                        | -                      | -      | 1,250             |
| <b>OTHER FINANCE SOURCES (USES):</b> |                                |                          |                        |        |                   |
| Operating Transfers In               |                                |                          |                        |        |                   |
| General Fund                         | -                              |                          |                        |        | -                 |
| Operating Transfers Out              |                                |                          |                        |        |                   |
| Debt Service Fund                    | (1,116,844)                    |                          | (85,259)               |        | (1,202,103)       |
| Total Other Sources (Uses)           | (1,116,844)                    | -                        | (85,259)               | -      | (1,202,103)       |
| <b>Beginning Fund Balance:</b>       |                                |                          |                        |        |                   |
| Reserved Beg.Fund Balance            | -                              |                          |                        |        | -                 |
| Unreserved Beg.Fund Balance          | 81,310                         | -                        | 89,163                 | -      | 170,473           |
|                                      | 81,310                         | -                        | 89,163                 | -      | 170,473           |
| <b>Ending Fund Balance:</b>          |                                |                          |                        |        |                   |
| Reserved Ending Fund Balance         | -                              |                          |                        |        | -                 |
| Unreserved Ending Fund Balance       | 6,300                          | -                        | 3,904                  | -      | 10,204            |
|                                      | 6,300                          | -                        | 3,904                  | -      | 10,204            |

| GRANT FUND                           | AMENDED<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS  | AMENDED<br>BUDGET |
|--------------------------------------|-------------------------------|--------------------------|------------------------|---------|-------------------|
| <b>REVENUES:</b>                     |                               |                          |                        |         |                   |
| INTERGOVERNMENTAL                    | 4,754,452                     |                          |                        | 708,637 | 5,463,089         |
| MISCELLANEOUS                        | 148,404                       |                          | 52,000                 |         | 200,404           |
| Total Revenues                       | 4,902,856                     | -                        | 52,000                 | 708,637 | 5,663,493         |
| <b>EXPENSES AND OTHER USES:</b>      |                               |                          |                        |         |                   |
| General Government                   |                               |                          |                        |         |                   |
| Services & Supplies                  | 89,630                        |                          |                        | 32,940  | 122,570           |
| Capital Outlay                       | -                             |                          |                        |         | -                 |
| Subtotal                             | 89,630                        | -                        | -                      | 32,940  | 122,570           |
| Public Safety                        |                               |                          |                        |         |                   |
| Salaries & Wages                     | 99,361                        |                          |                        |         | 99,361            |
| Employee Benefits                    | 55,536                        |                          |                        |         | 55,536            |
| Services & Supplies                  | 478,863                       |                          |                        | 234,387 | 713,050           |
| Capital Outlay                       | 139,431                       |                          |                        |         | 139,431           |
| Subtotal                             | 772,991                       | -                        | -                      | 234,387 | 1,007,378         |
| Public Works                         |                               |                          |                        |         |                   |
| Capital Outlay                       | -                             |                          |                        | 55,500  | 55,500            |
| Subtotal                             | -                             | -                        | -                      | 55,500  | 55,500            |
| Judicial                             |                               |                          |                        |         |                   |
| Salaries & Wages                     | 48,429                        |                          |                        | 29,814  | 78,243            |
| Employee Benefits                    | -                             |                          |                        |         | -                 |
| Services & Supplies                  | 66,590                        |                          |                        | 9,047   | 75,637            |
| Subtotal                             | 115,019                       | -                        | -                      | 38,861  | 153,880           |
| Welfare                              |                               |                          |                        |         |                   |
| Salaries & Wages                     | 110,487                       |                          |                        |         | 110,487           |
| Employee Benefits                    | 46,628                        |                          |                        |         | 46,628            |
| Services & Supplies                  | 241,374                       |                          |                        | 93,000  | 334,374           |
| Subtotal                             | 398,289                       | -                        | -                      | 93,000  | 491,289           |
| Culture and Recreation               |                               |                          |                        |         |                   |
| Salaries & Wages                     | 111,496                       |                          |                        |         | 111,496           |
| Employee Benefits                    | 28,654                        |                          |                        |         | 28,654            |
| Services & Supplies                  | 281,677                       |                          |                        | 10,964  | 292,641           |
| Capital Outlay                       | 137,721                       |                          |                        |         | 137,721           |
| Subtotal                             | 557,548                       | -                        | -                      | 10,964  | 568,512           |
| Health                               |                               |                          |                        |         |                   |
| Salaries & Wages                     | 1,166,231                     |                          | 20,000                 | 91,326  | 1,277,557         |
| Employee Benefits                    | 381,020                       |                          |                        | 13,613  | 394,633           |
| Services & Supplies                  | 939,772                       |                          | 32,000                 | 138,046 | 1,109,818         |
| Capital Outlay                       | -                             |                          |                        |         | -                 |
| Subtotal                             | 2,487,023                     | -                        | 52,000                 | 242,985 | 2,782,008         |
| Economic Opportunity                 |                               |                          |                        |         |                   |
| Services & Supplies                  | 645,038                       |                          |                        |         | 645,038           |
| Capital Outlay                       | -                             |                          |                        |         | -                 |
| Subtotal                             | 645,038                       | -                        | -                      | -       | 645,038           |
| Total Expenditures                   | 5,965,638                     | -                        | 52,000                 | 708,637 | 5,826,175         |
| <b>OTHER FINANCE SOURCES (USES):</b> |                               |                          |                        |         |                   |
| Transfers In                         |                               |                          |                        |         |                   |
| General Fund                         | 61,897                        |                          |                        |         | 61,897            |
| Transfers Out                        |                               |                          |                        |         |                   |
| General Fund                         | (370,308)                     |                          |                        |         | (370,308)         |
| Total Other Sources (Uses)           | (308,411)                     | -                        | -                      | -       | (308,411)         |
| Beginning Fund Balance:              |                               |                          |                        |         |                   |
| Reserved Beg. Fund Balance           | -                             |                          |                        |         | -                 |
| Unreserved Beg. Fund Balance         | 471,093                       | -                        |                        |         | 471,093           |
|                                      | 471,093                       | -                        | -                      | -       | 471,093           |
| Ending Fund Balance:                 |                               |                          |                        |         |                   |
| Reserved Ending Fund Balance         | -                             |                          |                        |         | -                 |
| Unreserved Ending Fund Balance       | -                             |                          |                        |         | -                 |
|                                      | -                             |                          |                        |         | -                 |

| COMMISSARY                           | ORIGINAL<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS | AMENDED<br>BUDGET |
|--------------------------------------|--------------------------------|--------------------------|------------------------|--------|-------------------|
| <b>REVENUES:</b>                     |                                |                          |                        |        |                   |
| Charges for services                 | 120,000                        |                          | 31,238                 |        | 151,238           |
| Miscellaneous                        | 31,500                         |                          | 8,876                  |        | 40,376            |
| Total Revenues                       | 151,500                        | -                        | 40,114                 | -      | 191,614           |
| <b>EXPENSES AND OTHER USES:</b>      |                                |                          |                        |        |                   |
| Salaries and wages                   | 56,978                         |                          |                        |        | 56,978            |
| Employee benefits                    | 19,270                         |                          |                        |        | 19,270            |
| Services & Supplies                  | 142,256                        |                          | 52,570                 |        | 194,826           |
| Capital Outlay                       | -                              |                          |                        |        | -                 |
| Total Expenditures                   | 218,504                        | -                        | 52,570                 | -      | 271,074           |
| <b>OTHER FINANCE SOURCES (USES):</b> |                                |                          |                        |        |                   |
| Operating Transfers Out              |                                |                          |                        |        |                   |
| Capital Acquisition                  | -                              |                          |                        |        | -                 |
| Total Other Sources (Uses)           | -                              | -                        | -                      | -      | -                 |
| <b>Beginning Fund Balance:</b>       |                                |                          |                        |        |                   |
| Reserved Beg. Fund Balance           |                                |                          |                        |        |                   |
| Unreserved Beg. Fund Balance         | 78,413                         | -                        | 12,456                 | -      | 90,869            |
|                                      | 78,413                         | -                        | 12,456                 | -      | 90,869            |
| <b>Ending Fund Balance:</b>          |                                |                          |                        |        |                   |
| Reserved Ending Fund Balance         | -                              |                          |                        |        | -                 |
| Unreserved Ending Fund Balance       | 11,409                         | -                        | -                      | -      | 11,409            |
|                                      | 11,409                         | -                        | -                      | -      | 11,409            |

| CARSON CITY DEBT SERVICE        | ORIGINAL<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS | AMENDED<br>BUDGET |
|---------------------------------|--------------------------------|--------------------------|------------------------|--------|-------------------|
| REVENUES:                       |                                |                          |                        |        | -                 |
| INTERGOVERNMENTAL               | 410,338                        |                          |                        |        | 410,338           |
| MISCELLANEOUS                   | 20,000                         |                          |                        |        | 20,000            |
| Total Revenues                  | 430,338                        | -                        | -                      | -      | 430,338           |
| EXPENDITURES:                   |                                |                          |                        |        |                   |
| Debt Service                    |                                |                          |                        |        |                   |
| Principal                       | 4,347,068                      |                          | 836,200                |        | 5,183,268         |
| Interest                        | 3,624,137                      |                          | (160,714)              |        | 3,463,423         |
| Fiscal Charges                  | 2,000                          |                          |                        |        | 2,000             |
| Bond Issuance Costs             | -                              |                          | 12,601                 |        | 12,601            |
| Total Expenditures              | 7,973,205                      | -                        | 688,087                | -      | 8,661,292         |
| OTHER FINANCE SOURCES (USES):   |                                |                          |                        |        |                   |
| Premium on Refunding Bonds      | -                              |                          |                        |        | -                 |
| Refunding Bonds Issued          | -                              |                          | 4,161,840              |        | 4,161,840         |
| Payment to Refunded Bond Escrow |                                |                          | (3,338,628)            |        | (3,338,628)       |
| Operating Transfers In          |                                |                          |                        |        |                   |
| General Fund                    | 3,028,272                      |                          |                        |        | 3,028,272         |
| Senior Citizens Center          | 148,400                        |                          |                        |        | 148,400           |
| Capital Projects                | 354,174                        |                          | 14,581                 |        | 368,755           |
| Regional Transportation         | 1,718,436                      |                          | (127,377)              |        | 1,591,059         |
| Quality of Life                 | 1,000,841                      |                          | (25,591)               |        | 975,250           |
| V&T Special Revenue             | 1,116,844                      |                          | 85,259                 |        | 1,202,103         |
| Total Other Sources (Uses)      | 7,366,967                      | -                        | 770,084                | -      | 8,137,051         |
| Beginning Fund Balance          | 593,602                        |                          | (81,997)               |        | 511,605           |
| Ending Fund Balance             | 417,702                        | -                        | -                      | -      | 417,702           |



| PROPRIETARY FUND<br>AMBULANCE FUND       | AMENDED<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>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)       |
| <b>Total Operating Revenue</b>           | <b>3,904,748</b>              | <b>-</b>                 | <b>-</b>               | <b>3,904,748</b>  |
| Operating Expense                        |                               |                          |                        |                   |
| Public Safety                            |                               |                          |                        |                   |
| Salaries & Wages                         | 1,359,984                     |                          |                        | 1,359,984         |
| Employee Benefits                        | 1,027,591                     |                          |                        | 1,027,591         |
| Services & Supplies                      | 1,878,270                     |                          | 30,000                 | 1,908,270         |
| Depreciation/amortization                | 52,031                        |                          |                        | 52,031            |
| <b>Total Operating Expense</b>           | <b>4,317,876</b>              | <b>-</b>                 | <b>30,000</b>          | <b>4,347,876</b>  |
| Operating Income or (Loss)               | (413,128)                     | -                        | (30,000)               | (443,128)         |
| Nonoperating Revenues                    |                               |                          |                        |                   |
| Interest Earned                          | 1,000                         |                          |                        | 1,000             |
| Miscellaneous                            | 1,000                         |                          |                        | 1,000             |
| <b>Total Nonoperating Revenues</b>       | <b>2,000</b>                  | <b>-</b>                 | <b>-</b>               | <b>2,000</b>      |
| Nonoperating Expenses                    |                               |                          |                        |                   |
| Loss on Disposal of Fixed Assets         |                               |                          |                        | -                 |
| <b>Total Nonoperating Expenses</b>       | <b>-</b>                      | <b>-</b>                 | <b>-</b>               | <b>-</b>          |
| Net Income before<br>Operating Transfers | (411,128)                     | -                        | (30,000)               | (441,128)         |
| Operating Transfers                      |                               |                          |                        |                   |
| In                                       | 350,000                       |                          |                        | 350,000           |
| Out                                      | -                             |                          |                        | -                 |
| <b>Net Operating Transfers</b>           | <b>350,000</b>                | <b>-</b>                 | <b>-</b>               | <b>350,000</b>    |
| <b>NET INCOME</b>                        | <b>(61,128)</b>               | <b>-</b>                 | <b>(30,000)</b>        | <b>(91,128)</b>   |

| PROPRIETARY FUND<br>AMBULANCE FUND  | AMENDED<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|---|-------------------------------|--------------------------|------------------------|-------------------|
| <b>A. CASH FLOWS FROM OPERATING<br/>ACTIVITIES:</b>                               |                               |                          |                        |                   |
| 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  | (1,878,270)                   |                          | (30,000)               | (1,908,270)       |
| Miscellaneous cash received/(paid)  | 1,000                         |                          |                        | 1,000             |
| a. Net cash provided by (or used for)<br>operating activities                     | (360,098)                     | -                        | (30,000)               | (390,098)         |
| <b>B. CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>                    |                               |                          |                        |                   |
| Subsidy from federal grant  |                               |                          |                        |                   |
| Transfers In  | 350,000                       |                          |                        | 350,000           |
| b. Net cash provided by (or used for)<br>noncapital financing activities          | 350,000                       | -                        | -                      | 350,000           |
| <b>C. CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES:</b>           |                               |                          |                        |                   |
| Proceeds from sale of equipment   | -                             |                          |                        | -                 |
| Net acquisition of prop, plant & equip  | -                             |                          |                        | -                 |
| c. Net cash provided by (or used for)<br>capital and related financing activities | -                             | -                        | -                      | -                 |
| <b>D. CASH FLOWS FROM INVESTING<br/>ACTIVITIES:</b>                               |                               |                          |                        |                   |
| Interest received on investments  | 1,000                         |                          |                        | 1,000             |
| d. Net cash provided by (or used in)<br>investing activities                      | 1,000                         | -                        | -                      | 1,000             |
| <b>NET INCREASE (DECREASE) in cash and<br/>cash equivalents (a+b+c+d)</b>         | (9,098)                       | -                        | (30,000)               | (39,098)          |
| <b>CASH AND CASH EQUIVALENTS AT<br/>JULY 1, 20xx</b>                              | 197,384                       |                          |                        | 197,384           |
| <b>CASH AND CASH EQUIVALENTS AT<br/>JUNE 30, 20xx</b>                             | 188,286                       | -                        | (30,000)               | 158,286           |

| PROPRIETARY FUND<br>SEWER FUND     | AMENDED<br>FY 12-13<br>BUDGET | TRANSFER<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET  |
|------------------------------------|-------------------------------|-------------------------|------------------------|--------------------|
| Operating Revenue                  |                               |                         |                        |                    |
| Charges for Services               |                               |                         |                        |                    |
| Use Fees and Charges               | 7,156,827                     |                         | 145,592                | 7,302,419          |
| <b>Total Operating Revenue</b>     | <b>7,156,827</b>              | <b>-</b>                | <b>145,592</b>         | <b>7,302,419</b>   |
| Operating Expense                  |                               |                         |                        |                    |
| Utility Enterprises                |                               |                         |                        |                    |
| Salaries & Wages                   | 1,382,784                     |                         |                        | 1,382,784          |
| Employee Benefits                  | 600,530                       |                         |                        | 600,530            |
| Services & Supplies                | 2,991,279                     |                         | 184,025                | 3,175,304          |
| Depreciation/amortization          | 3,080,000                     |                         |                        | 3,080,000          |
| <b>Total Operating Expense</b>     | <b>8,054,593</b>              | <b>-</b>                | <b>184,025</b>         | <b>8,238,618</b>   |
| <b>Operating Income or (Loss)</b>  | <b>(897,766)</b>              | <b>-</b>                | <b>(38,433)</b>        | <b>(936,199)</b>   |
| 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                       | -                             |                         |                        | -                  |
| <b>Total Nonoperating Revenues</b> | <b>26,536</b>                 | <b>-</b>                | <b>-</b>               | <b>26,536</b>      |
| Nonoperating Expenses              |                               |                         |                        |                    |
| Interest expense                   | 524,865                       |                         |                        | 524,865            |
| Loss on Disposal of Fixed Asset    | -                             |                         |                        | -                  |
| Bond Costs                         | 77,224                        |                         |                        | 77,224             |
| Arbitrage Rebates                  | -                             |                         |                        | -                  |
| Grant Expenses                     | -                             |                         |                        | -                  |
| <b>Total Nonoperating Expenses</b> | <b>602,089</b>                | <b>-</b>                | <b>-</b>               | <b>602,089</b>     |
| Net Income before<br>Contributions | (1,473,319)                   | -                       | (38,433)               | (1,511,752)        |
| Capital Contributions              |                               |                         |                        |                    |
| Connection Fees                    | 18,000                        |                         |                        | 18,000             |
| Capital Grants                     | 347,379                       |                         |                        | 347,379            |
| Developers                         | -                             |                         |                        | -                  |
| <b>Total Capital Contributions</b> | <b>365,379</b>                | <b>-</b>                | <b>-</b>               | <b>365,379</b>     |
| <b>NET INCOME</b>                  | <b>(1,107,940)</b>            | <b>-</b>                | <b>(38,433)</b>        | <b>(1,146,373)</b> |

| PROPRIETARY FUND<br>SEWER FUND  | AMENDED<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|---|-------------------------------|--------------------------|------------------------|-------------------|
| <b>A. CASH FLOWS FROM OPERATING<br/>ACTIVITIES:</b>                               |                               |                          |                        |                   |
| Cash received for services  | 7,156,827                     |                          | 145,592                | 7,302,419         |
| Cash payment for personnel costs  | (1,983,314)                   |                          |                        | (1,983,314)       |
| Cash payment for services & supplies  | (2,991,279)                   |                          | (184,025)              | (3,175,304)       |
| Miscellaneous cash received/(paid)  | 5,000                         |                          |                        | 5,000             |
| a. Net cash provided by (or used for)<br>operating activities                     | 2,187,234                     | -                        | (38,433)               | 2,148,801         |
| <b>B. CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>                    |                               |                          |                        |                   |
| Subsidy from federal grant  | -                             |                          |                        | -                 |
| Transfers In (Out)  | -                             |                          |                        | -                 |
| Miscellaneous   | -                             |                          |                        | -                 |
| b. Net cash provided by (or used for)<br>noncapital financing activities          | -                             | -                        | -                      | -                 |
| <b>C. CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES:</b>           |                               |                          |                        |                   |
| Bond principal payments   | (3,390,735)                   |                          |                        | (3,390,735)       |
| Bond interest expense paid  | (524,865)                     |                          |                        | (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   | (1,705,402)                   |                          | 38,433                 | (1,666,969)       |
| Cash contributions - sewer<br>connection fees                                     | 18,000                        |                          |                        | 18,000            |
| c. Net cash provided by (or used for)<br>capital and related financing activities | (3,895,284)                   | -                        | 38,433                 | (3,856,851)       |
| <b>D. CASH FLOWS FROM INVESTING<br/>ACTIVITIES:</b>                               |                               |                          |                        |                   |
| Interest received on investments  | 20,000                        |                          |                        | 20,000            |
| d. Net cash provided by (or used in)<br>investing activities                      | 20,000                        | -                        | -                      | 20,000            |
| NET INCREASE (DECREASE) in cash and<br>cash equivalents (a+b+c+d)                 | (1,688,050)                   | -                        | -                      | (1,688,050)       |
| CASH AND CASH EQUIVALENTS AT<br>JULY 1, 20xx                                      | 3,399,046                     |                          |                        | 3,399,046         |
| CASH AND CASH EQUIVALENTS AT<br>JUNE 30, 20xx                                     | 1,710,996                     | -                        | -                      | 1,710,996         |

| PROPRIETARY FUND<br>FLEET MANAGEMENT  | ORIGINAL<br>FY 12-13<br>BUDGET | TRANSFER<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET             |
|---|--------------------------------|-------------------------|------------------------|-------------------------------|
| Operating Revenue<br>Charges for Services<br>General Government<br>Administrative Fees                  | 1,432,506                      |                         |                        | 1,432,506                     |
| Total Operating Revenue   | 1,432,506                      | -                       | -                      | 1,432,506                     |
| Operating Expense<br>General Government<br>Salaries & Wages<br>Employee Benefits<br>Services & Supplies | 370,168<br>167,155<br>878,882  |                         | 70,000                 | 370,168<br>167,155<br>948,882 |
| Depreciation/amortization   | 56,850                         |                         |                        | 56,850                        |
| Total Operating Expense   | 1,473,055                      | -                       | 70,000                 | 1,543,055                     |
| Operating Income or (Loss)  | (40,549)                       | -                       | (70,000)               | (110,549)                     |
| Nonoperating Revenue<br>Interest Earned<br>Miscellaneous  | 15,000                         |                         |                        | 15,000<br>-                   |
| Total Nonoperating Revenues   | 15,000                         | -                       | -                      | 15,000                        |
| Nonoperating Expenses<br>Interest expense   | 728                            |                         |                        | 728                           |
| Total Nonoperating Expenses   | 728                            | -                       | -                      | 728                           |
| Net Income before<br>Operating Transfers  | (26,277)                       | -                       | (70,000)               | (96,277)                      |
| Operating Transfers<br>In<br>Out  |                                |                         |                        | -                             |
| Net Operating Transfers   | -                              | -                       | -                      | -                             |
| NET INCOME  | (26,277)                       | -                       | (70,000)               | (96,277)                      |

| PROPRIETARY FUND<br>FLEET MANAGEMENT  | ORIGINAL<br>FY 12-13<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|---|--------------------------------|--------------------------|------------------------|-------------------|
| <b>A. CASH FLOWS FROM OPERATING<br/>ACTIVITIES:</b>                               |                                |                          |                        |                   |
| Cash received for services  | 1,432,506                      | -                        | -                      | 1,432,506         |
| Cash payment for personnel costs  | (537,323)                      | -                        | -                      | (537,323)         |
| Cash payment for services & supplies  | (878,882)                      | -                        | (70,000)               | (948,882)         |
| Miscellaneous cash received/(paid)  | -                              | -                        | -                      | -                 |
| a. Net cash provided by (or used for)<br>operating activities                     | 16,301                         | -                        | (70,000)               | (53,699)          |
| <b>B. CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>                    |                                |                          |                        |                   |
| Miscellaneous   | -                              | -                        | -                      | -                 |
| b. Net cash provided by (or used for)<br>noncapital financing activities          | -                              | -                        | -                      | -                 |
| <b>C. CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES:</b>           |                                |                          |                        |                   |
| Bond principal payments   | (78,000)                       |                          |                        | (78,000)          |
| Bond interest expense paid  | (728)                          |                          |                        | (728)             |
| Net acquisition of prop, plant & equip  | (450,000)                      | -                        |                        | (450,000)         |
| c. Net cash provided by (or used for)<br>capital and related financing activities | (528,728)                      | -                        | -                      | (528,728)         |
| <b>D. CASH FLOWS FROM INVESTING<br/>ACTIVITIES:</b>                               |                                |                          |                        |                   |
| Interest received on investments  | 15,000                         | -                        | -                      | 15,000            |
| d. Net cash provided by (or used in)<br>investing activities                      | 15,000                         | -                        | -                      | 15,000            |
| NET INCREASE (DECREASE) in cash and<br>cash equivalents (a+b+c+d)                 | (497,427)                      | -                        | (70,000)               | (567,427)         |
| CASH AND CASH EQUIVALENTS AT<br>JULY 1, 20xx                                      | 679,830                        | -                        | 4,388                  | 684,218           |
| CASH AND CASH EQUIVALENTS AT<br>JUNE 30, 20xx                                     | 182,403                        | -                        | (65,612)               | 116,791           |