

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

**Date Submitted:** 06/10/2014

**Agenda Date Requested:** 6/19/2014

**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 2013-14 Budget in the amount of \$3,385,699. (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 2013-14 Budget in the amount of \$3,385,699.

**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: Nick Providenti  
(Department Head)

Date: 6/10/14

: Nicholas M. Marino  
(City Manager)

Date: 6/10/14

: Randy Allen  
(District Attorney)

Date: 6/10/14

: Nick Providenti  
(Finance Director)

Date: 6/10/14

**Board Action Taken:**

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

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

Aye/Nay  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

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

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

2  
3 RESOLUTION TO AUGMENT AND AMEND THE 2013-14 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 2013-14  
8 budget year as follows:

9

10	General Fund		
	Intergovernmental Revenues	\$	8,687
	Charges for Services		183,218
	Fines and Forfeits		20,000
	Miscellaneous		386,183
	Fund Balance		<u>1,114,353</u>
12		\$	<u>1,712,441</u>
13	Airport		
	Intergovernmental Grants	\$	2,621,801
15	Cooperative Extension		
	Miscellaneous	\$	11,714
16	Capital Projects		
	Bond Proceeds	\$	1,740,900
18	Carson City Transit		
	Fund Balance	\$	(20,932)
	Intergovernmental Revenues		<u>(148,898)</u>
19		\$	<u>(169,830)</u>
20	Library Gift		
	Miscellaneous	\$	77,837
22	Traffic		
	Fund Balance	\$	(79)
23	Regional Transportation		
	Fund Balance	\$	91,602
25	Streets Maintenance		
	Intergovernmental Grants	\$	42,500
	Miscellaneous		<u>7,000</u>
27		\$	<u>49,500</u>

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Grant		
Intergovernmental Grants	\$	325,621
Miscellaneous		<u>43,586</u>
	\$	369,207
Commissary		
Charges for Services	\$	59,000
Miscellaneous		30,000
Fund Balance		(24,491)
Transfers In		<u>82,610</u>
	\$	147,119
911 Surcharge		
Bond Proceeds	\$	921,700
Fund Balance		<u>231,136</u>
	\$	1,152,836
Residential Construction		
Taxes	\$	8,200
Miscellaneous		<u>500</u>
	\$	8,700
Ambulance		
Charges for Services	\$	(1,263,250)
Miscellaneous		3,240
Transfers In		250,000
Working Capital		<u>90,510</u>
	\$	(919,500)
Stormwater Drainage		
Intergovernmental Grants	\$	75,442
Bond Proceeds		(1,655,407)
Working Capital		<u>312,767</u>
	\$	(1,267,198)
Sewer		
Charges for Services	\$	167,637
Bond Proceeds		(5,100,000)
Working Capital		<u>2,018,552</u>
	\$	(2,913,811)
Water		
Bond Proceeds	\$	87,092
Working Capital		<u>(388,400)</u>
	\$	(301,308)
Building Permits		
Charges for Services	\$	7,360

1	Fleet Management	
2	Intergovernmental Grants	\$ 320,000
3	Transfers In	24,855
4	Working Capital	<u>119,845</u>
		\$ 464,700
5	Workers' Compensation	
6	Working Capital	\$ 383,098
7	Insurance	
8	Working Capital	\$ 118,610
9	TOTAL ALL FUNDS	<u>\$ 3,385,699</u>

10           NOW, THEREFORE, this Board hereby resolves to augment the 2013-2014 Carson  
11 City budget by appropriating the amounts referenced above and by making such other budget  
12 amendments as have been determined necessary and in accordance with NRS 354.598005.  
13 Said budget augmentation and appropriation, as well as budget amendments are reflected on  
14 the schedules attached to this resolution and by reference are made a part hereof.

15           ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

16           AYES: Supervisors \_\_\_\_\_  
17 \_\_\_\_\_  
18 \_\_\_\_\_  
19 \_\_\_\_\_  
20 \_\_\_\_\_

21           NAYES: Supervisors \_\_\_\_\_

22           ABSENT: Supervisors \_\_\_\_\_

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

27 ATTEST:

28           \_\_\_\_\_  
ALAN GLOVER, Clerk-Recorder

Explanation of augmentations  
June 2014

Dept #	Department	Description	Transfers	Contingency	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b><u>General Fund:</u></b>							
0212	Clerk	Back log of items needing codification				3,088	3,088
0216	Elections	Mandated election machines & software				23,968	23,968
0600	City Manager	Office improvements & moving expense				20,000	20,000
0600	City Manager	Sesquicentennial fair		75,000	16,300	-	91,300
0600	City Manager	Pontifex study		40,250		-	40,250
0616	Central Services	China Springs				44,475	44,475
0616	Central Services	School crossing guards				7,000	7,000
0616	Central Services	Airport Authority property tax				35,000	35,000
0705	Human Resources	City Manager search & labor law attorneys				75,000	75,000
0705	Human Resources	Background screening				2,500	2,500
0710	IT	Purchase of storage & DA software		9,165		36,007	45,172
2013	Sheriff	Civil software		40,000			40,000
2505/2512	Fire	Wildland fire OT and S & S			368,563		368,563
2520	Fire	Fire training			750		750
3012	Public Works	Retirement payoffs		50,000			50,000
4300	Juvenile Court	Court reporter fees		2,000			2,000
4300	Juvenile Court	Interpreter / expert fees		2,700			2,700
4505	Juvenile Probation	Donations				3,878	3,878
4700	Courts	Retirement payoffs (2 employees)		60,907			60,907
4700	Courts	Overtime (Fmla & extended leave)		27,500			27,500
4700	Courts	Equipment repair and maintenance		4,500			4,500
4700	Courts	Court reporter fees		5,000			5,000
4700	Courts	Interpreter / expert fees		19,500			19,500
4700	Courts	Extraordinary court cases		32,000			32,000
4700	Courts	Restricted assessments (NRS)			87,354		87,354
4705	DAS	Hourly acting DAS Chief		9,875			9,875
4705	DAS	Retirement payoffs (DAS Chief)		21,650			21,650
4705	DAS	Group insurance		15,700			15,700
4705	DAS	Drug testing		5,500			5,500
4705	DAS	Training		650			650
4705	DAS	Operating supplies		12,570			12,570
5017	Grants / Gifts	Youth Sports			34,218		34,218
5056	Community Center	Contract classes			9,664		9,664
5034	Facilities maint	Bldg repairs and maintenance		138,579			138,579
6853	Environ Health	Douglas County Environmental Health			81,239		81,239
9000	Contingency	Reduce contingency		(573,046)			(573,046)
9000	Fund Balance	Excess Beg FB to Ending FB				863,437	863,437
			-	-	598,088	1,114,353	1,712,441
<b><u>Airport Fund:</u></b>							
201		FAA grants			2,621,801		2,621,801
<b><u>Coop Extension Fund:</u></b>							
202		Memberships / publications			400		400
		Travel			2,684		2,684
		Small furnishings			1,000		1,000
		Community garden			367		367
		Ending Fund balance			7,263		7,263
			-		11,714	-	11,714

Explanation of augmentations  
June 2014

Dept #	Department	Description	Transfers	Contingency	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b><u>Capital Projects Fund:</u></b>							
210	Landfill	Asphalt repaving (Bond proceeds)			200,000		200,000
	Landfill	Landfill equipment (Bond proceeds)			1,500,036		1,500,036
	Landfill	Bond issuance costs (Bond proceeds)			40,864		40,864
	Facilities maint	Animal Control Facility	(18,056)				(18,056)
	Facilities maint	Bldg repair & Maintenance	12,251				12,251
	Facilities maint	Aquatic facility repairs	19,208				19,208
	Facilities maint	Roof replacement	(12,251)				(12,251)
	Fire	Ambulance	(109,685)				(109,685)
	Fire	Defibrillators	100,000				100,000
	PW	Landfill equipment	(27,180)				(27,180)
	Community Center	Sierra Room improvements	10,000				10,000
	Community Center	Reader board	8,873				8,873
	Senior Center	Fiber optic	2,000				2,000
	IT	BAC computer equipment	16,788				16,788
	Board	Board Designated	(1,948)				(1,948)
			-		1,740,900	-	1,740,900
<b><u>Carson City Transit Fund:</u></b>							
225		Grant allocations			20,000		20,000
		Fuel			22,000		22,000
		Ending Fund balance			209,102	(20,932)	188,170
		Transfer to Fleet - Fleet Expansion Project			(400,000)		(400,000)
			-		(148,898)	(20,932)	(169,830)
<b><u>Library Gift Fund:</u></b>							
230		Facility FF & E	(58,492)				(58,492)
		Digitorium	(55,894)				(55,894)
		Facility FF & E non capital	58,492				58,492
		Digitorium non capital	55,000				55,000
		Discover tech	894		106		1,000
		Collection replacement			5,000		5,000
		Furniture and fixtures			30,174		30,174
		Undesignated			42,557		42,557
			-		77,837	-	77,837
<b><u>Traffic Transportation Fund:</u></b>							
240		Radio program				215	215
		Delinquent fines collected				(294)	(294)
			-		-	(79)	(79)
<b><u>Regional Transportation Fund:</u></b>							
250		Transfer out - Campo Fund				2,556	2,556
		Ending fund balance				89,046	89,046
			-		-	91,602	91,602
<b><u>Quality of Life Fund:</u></b>							
254		Hourly wages	11,000				11,000
		Various services & supplies	(11,000)				(11,000)
		Professional services	15,680				15,680
		Undesignated projects parks capital	(15,680)				(15,680)
			-		-	-	-

Explanation of augmentations  
June 2014

Dept #	Department	Description	Transfers	Contingency	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b><u>Streets Maintenance Fund:</u></b>							
256		Street overlays	(8,815)				(8,815)
		Capital projects	8,815		10,500		19,315
		Signal repair & maintenance			39,000	-	39,000
			-		49,500	-	49,500
<b><u>Grant Fund:</u></b>							
275		Federal, State and local grants and donations			369,207		369,207
			-		369,207	-	369,207
<b><u>Commissary Fund:</u></b>							
280		Commissary orders			134,000		134,000
		Ending fund balance			37,610	(24,491)	13,119
			-		171,610	(24,491)	147,119
<b><u>911 Surcharge</u></b>							
287		Equipment	15,000		900,064	231,136	1,146,200
		Bond issuance costs			21,636		21,636
		Maintenance service contracts	(15,000)				(15,000)
			-		921,700	231,136	1,152,836
<b><u>Residential Construction Fund:</u></b>							
350		Professional services			4,000		4,000
		Undesignated			4,700		4,700
					8,700	-	8,700
<b><u>Ambulance</u></b>							
501		Unemployment				3,600	3,600
		Move bad debt to offset revenues			(1,135,392)		(1,135,392)
		Retirement payoffs			88,632	4,090	92,722
		OPEB adjustment				50,000	50,000
		Depreciation adjustment				31,000	31,000
		Increases to wheelchair program:					
		Salaries			5,000		5,000
		Benefits			2,000		2,000
		Fuel and fleet transfer (1 extra vehicle)			6,715		6,715
		Vehicle replacement program - Fleet			23,035	1,820	24,855
			-		(1,010,010)	90,510	(919,500)
<b><u>Stormwater Drainage Fund:</u></b>							
505		Public Assistance Grant			75,442		75,442
		Reduction of bond proceeds - captial proj			(1,655,407)	464,973	(1,190,434)
		Depreciation adjustment				12,200	12,200
		State Revolving Bonds draw less than budgeted (reduce principal & interest)				(164,406)	(164,406)
			-		(1,579,965)	312,767	(1,267,198)



Explanation of augmentations  
June 2014

Dept #	Department	Description	Transfers	Contingency	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b><u>Sewer Fund:</u></b>							
510/515		Reduction of bond proceeds - capital proj			(5,100,000)	2,115,744	(2,984,256)
		Depreciation adjustment				400,000	400,000
		Heating - Digester Dome purchased gas			39,261	13,739	53,000
		Equipment repairs & maint				25,000	25,000
		Bond issue costs			128,376		128,376
		State Revolving Bonds draw less than budgeted (reduce principal & interest)				(535,931)	(535,931)
			-		(4,932,363)	2,018,552	(2,913,811)
<b><u>Water Fund:</u></b>							
520		Capital Projects - Bonds			87,092	(308,744)	(221,652)
		Depreciation adjustment				300,000	300,000
		Professional services				25,000	25,000
		Vehicle repair & maint				25,000	25,000
		Chemicals				30,000	30,000
		Water Purchase - Douglas County				(150,000)	(150,000)
		Water Purchase - Ash Kings Canyon				15,026	15,026
		Fiscal charges				1,000	1,000
		State Revolving Bonds draw less than budgeted (reduce principal & interest)				(325,682)	(325,682)
			-		87,092	(388,400)	(301,308)
<b><u>Building Permit Fund:</u></b>							
525		Group insurance			7,360		7,360
			-		7,360	-	7,360
<b><u>Fleet Fund:</u></b>							
560		Fleet Expansion Project			320,000	80,000	400,000
		Depreciation				4,700	4,700
		Vehicle Replacement Prog - Ambulance			24,855	35,145	60,000
			-		344,855	119,845	464,700
<b><u>Workers' Compensation Fund:</u></b>							
580		Claims				200,000	200,000
		Vocations Rehab					
		Salaries				112,504	112,504
		Benefits				70,594	70,594
			-		-	383,098	383,098
<b><u>Insurance Fund:</u></b>							
590		Insurance Claims				82,610	82,610
		ADA Capital Improvement				36,000	36,000
			-		-	118,610	118,610

CARSON CITY  
BUDGET AUGMENTATION  
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

GENERAL FUND	AMENDED BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Taxes	21,678,083				21,678,083
Licenses and permits	6,771,130				6,771,130
Intergovernmental revenues	21,554,010		8,687		21,562,697
Charges for services	10,912,556		183,218		11,095,774
Fines and forfeits	785,500		20,000		805,500
Miscellaneous	1,130,372		386,183		1,516,555
<b>Total Revenues</b>	<b>62,831,651</b>	<b>-</b>	<b>598,088</b>	<b>-</b>	<b>63,429,739</b>
<b>EXPENSES AND OTHER USES:</b>					
<b>General Government:</b>					
Board of Supervisors	235,211				235,211
Clerk	345,822		3,088		348,910
Recorder	435,416				435,416
Assessor	816,457				816,457
District Attorney	2,394,191				2,394,191
City Manager	584,739	115,250	36,300		736,289
Finance	619,351				619,351
Treasurer	474,859				474,859
Elections	257,864		23,968		281,832
Internal Auditor	110,200				110,200
Purchasing	136,544				136,544
Human Resources	296,149		77,500		373,649
Community Devel.-Planning	550,572				550,572
Business License	148,915				148,915
Automation Services	1,553,884	9,165	36,007		1,599,056
Geographic Information Sys	279,000				279,000
Public Defender	1,540,941				1,540,941
Public Safety Complex	364,725				364,725
Northgate	29,500				29,500
City Hall	119,760				119,760
Records Management	123,467				123,467
Facilities Maintenance	1,394,252	138,579			1,532,831
Central Services	1,758,828		86,475		1,845,303
<b>Total General Government</b>	<b>14,570,647</b>	<b>262,994</b>	<b>263,338</b>	<b>-</b>	<b>15,096,979</b>
<b>Public Safety</b>					
Sheriff	16,283,675	40,000			16,323,675
Fire	8,655,398		369,313		9,024,711
Juvenile Probation	1,567,474		3,878		1,571,352
Juvenile Detention	1,429,072				1,429,072
<b>Total Public Safety</b>	<b>27,935,619</b>	<b>40,000</b>	<b>373,191</b>	<b>-</b>	<b>28,348,810</b>
<b>Judicial</b>					
Juvenile Court	488,445	4,700			493,145
Courts	3,679,349	149,407	87,354		3,916,110
Alternative Sentencing	1,160,342	65,945			1,226,287
<b>Total Judicial</b>	<b>5,328,136</b>	<b>220,052</b>	<b>87,354</b>	<b>-</b>	<b>5,635,542</b>
<b>Public Works</b>					
Public Works	1,860,169	50,000			1,910,169
<b>Total Public Works</b>	<b>1,860,169</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>1,910,169</b>
<b>Health</b>					
Health Administration	918,814				918,814
Medical	580,973				580,973
Environmental Health	247,563		81,239		328,802
Animal Regulation	905,442				905,442
<b>Total Health</b>	<b>2,652,792</b>	<b>-</b>	<b>81,239</b>	<b>-</b>	<b>2,734,031</b>

CARSON CITY  
BUDGET AUGMENTATION  
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

GENERAL FUND	AMENDED BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Sanitation					
Sanitation	1,869,896				1,869,896
Total Sanitation	1,869,896	-	-	-	1,869,896
Welfare					
Welfare	433,147				433,147
Total Welfare	433,147	-	-	-	433,147
Culture & Recreation					
Park & Rec. Admin.	582,113				582,113
Park Maintenance	1,246,254				1,246,254
Parks Grants, Gifts	265,143		34,218		299,361
Community Center	359,365		9,664		369,029
Recreation	417,601				417,601
Library	1,566,849				1,566,849
Swimming Pool	688,681				688,681
Sports	330,437				330,437
Pony Express Pavilion	20,022				20,022
Ice Rink	94,381				94,381
Total Culture and Rec	5,570,846	-	43,882	-	5,614,728
Community Support					
Support Services	459,013				459,013
Total Community Support	459,013	-	-	-	459,013
Total Expenditures	60,680,265	573,046	849,004	-	62,102,315
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-				-
Transfers In:					
Quality of Life	77,890				77,890
Senior Center	15,000				15,000
Capital Facilities	-				-
Other Uses:					
Contingency	(573,046)	573,046			-
Transfers Out:					
Grant	(61,897)				(61,897)
Debt Service	(2,948,663)				(2,948,663)
Cemetery	(75,000)				(75,000)
Ambulance	(250,000)				(250,000)
Carson City Transit	(350,000)				(350,000)
Group Medical Insurance	(172,132)				(172,132)
Traffic Transportation	(15,000)				(15,000)
Total Other Sources (Uses)	(4,352,848)	573,046	-	-	(3,779,802)
Beginning Fund Balance	5,182,191		1,114,353		6,296,544
Ending Fund Balance	2,980,729	-	863,437	-	3,844,166

AIRPORT	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0			2,621,801	2,621,801
MISCELLANEOUS	0				0
Total Revenues	0	0	0	2,621,801	2,621,801
EXPENSES AND OTHER USES:					
Airport:					
Services & Supplies	0				0
Capital Outlay	0			2,621,801	2,621,801
Total Expenditures	0	0	0	2,621,801	2,621,801
OTHER FINANCE SOURCES (USES):					
Contingency					0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	0	0		0	0
	0	0	0	0	0
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

COOPERATIVE EXTENSION	AMENDED FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	154,698				154,698
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	-		11,714		11,714
Total Revenues	154,698	-	11,714	-	166,412
EXPENSES AND OTHER USES:					
Conservation & Natural Resources					
Cooperative Extension:					
Salaries & Wages	10,390				10,390
Employee Benefits	295				295
Services & Supplies	316,443		4,451		320,894
Capital Outlay	-				-
Total Expenditures	327,128	-	4,451	-	331,579
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
General Fund					-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	291,751				291,751
	291,751	-	-	-	291,751
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	119,321	-	7,263	-	126,584
	119,321	-	7,263	-	126,584

CAPITAL PROJECTS	AMENDED FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	603,470				603,470
Miscellaneous	5,000				5,000
Total Revenues	608,470	-	-	-	608,470
EXPENSES AND OTHER USES:					
Services & Supplies:					
General Government	1,000	12,251	40,864		54,115
Public Safety					
Fire	4,554				4,554
Sanitation					
Landfill Asphalt Repaving	-		200,000		200,000
Culture and Recreation	1,601	12,000			13,601
Capital Outlay:					
General Government					
Board Designated	238,463	(22,948)			215,515
SPAN	4,265				4,265
Brewery Arts Center Equipment	-	16,788			16,788
Building Improvements	10,504	21,000			31,504
Roof Replacement	115,000	(60,001)			54,999
Animal Control Facility	18,056	(18,056)			-
Roop Street Conduit	46,500				46,500
Public Safety					
Ambulance	109,685	(109,685)			-
Defibrillators		100,000			100,000
Sanitation					
Landfill Equipment	27,180	(27,180)	1,500,036		1,500,036
Culture and Recreation					
Library Elevator Retrofit	-	47,750			47,750
Aquatic Facility Repairs	-	19,208			19,208
Community Center Reader Board	33,645	8,873			42,518
Community Center Theater	22,174				22,174
Community Center Security	18,643				18,643
Equipment Replacement Parks	32,476				32,476
Total Expenditures	683,746	-	1,740,900	-	2,424,646
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Bond Proceeds	-		1,740,900		1,740,900
Other Uses:					
Transfers Out					
Carson City Debt Service Fund	(229,990)				(229,990)
Total Other Sources (Uses)	(229,990)	-	1,740,900	-	1,510,910
Beginning Fund Balance	310,266				310,266
Ending Fund Balance	5,000	-	-	-	5,000

CARSON CITY TRANSIT	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	1,156,271		(148,898)		1,007,373
CHARGES FOR SERVICES	98,800				98,800
MISCELLANEOUS	27,000				27,000
Total Revenues	1,282,071	-	(148,898)	-	1,133,173
EXPENSES AND OTHER USES:					
Public Works					
Transit System					
Salaries and wages	14,375		20,000		34,375
Employee benefits	31,343				31,343
Services & Supplies	1,071,356		22,000		1,093,356
Capital Outlay	650,000		(400,000)		250,000
Total Expenditures	1,767,074	-	(358,000)	-	1,409,074
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	350,000				350,000
Transfers Out					
Group Medical Insurance	(650)				(650)
Total Other Sources (Uses)	349,350	-	-	-	349,350
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	142,002	-	(20,932)	-	121,070
	142,002	-	(20,932)	-	121,070
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	6,349	-	188,170	-	194,519
	6,349	-	188,170	-	194,519

LIBRARY GIFT	AMENDED FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	7,000		77,837		84,837
Total Revenues	7,000	-	77,837	-	84,837
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Services & Supplies	121,367	114,386	47,663		283,416
Capital Outlay	121,386	(114,386)	30,174		37,174
Total Expenditures	242,753	-	77,837	-	320,590
OTHER FINANCE SOURCES (USES):					
Contingency					-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	240,753	-		-	240,753
	240,753	-	-	-	240,753
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	5,000	-	-	-	5,000
	5,000	-	-	-	5,000



TRAFFIC TRANSPORTATION	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Fines and Forfeits	50,000				50,000
Miscellaneous	15,750				15,750
Total Revenues	65,750	-	-	-	65,750
EXPENSES AND OTHER USES:					
Public Safety					
Police - Parking Enforcement					
Salaries and wages	49,639				49,639
Employee benefits	22,272				22,272
Services & Supplies	9,851		(79)		9,772
Capital Outlay	-				-
Total Expenditures	81,762	-	(79)	-	81,683
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	15,000				15,000
Transfers Out					
Group Medical Insurance	(481)				(481)
Total Other Sources (Uses)	14,519	-	-	-	14,519
Beginning Fund Balance	7,686		(79)		7,607
Ending Fund Balance	6,193	-	-	-	6,193

REGIONAL TRANSPORTATION	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,008,044				3,008,044
Intergovernmental	972,658				972,658
Charges for Services	-				-
Miscellaneous	200				200
<b>Total Revenues</b>	<b>3,980,902</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,980,902</b>
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	-				-
Employee Benefits	69,535				69,535
Services & Supplies	333,008				333,008
Capital Outlay	1,084,286				1,084,286
<b>Total Expenditures</b>	<b>1,486,829</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,486,829</b>
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	-				-
Transfer Out					
Debt Service	(1,697,110)				(1,697,110)
Group Medical Insurance	(1,885)				(1,885)
Street Maintenance	(1,400,000)				(1,400,000)
Campo	(17,500)		(2,556)		(20,056)
<b>Total Other Sources (Uses)</b>	<b>(3,116,495)</b>	<b>-</b>	<b>(2,556)</b>	<b>-</b>	<b>(3,119,051)</b>
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	693,504		91,602		785,106
	693,504	-	91,602	-	785,106
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	71,082	-	89,046	-	160,128
	71,082	-	89,046	-	160,128

QUALITY OF LIFE	AMENDED FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Taxes	1,999,505				1,999,505
Intergovernmental	652,802				652,802
Charges for Services	-				-
Miscellaneous	50,000				50,000
<b>Total Revenues</b>	<b>2,702,307</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,702,307</b>
<b>EXPENSES AND OTHER USES:</b>					
<b>Culture and Recreation</b>					
<b>Park Maintenance</b>					
Salaries & Wages	105,315	11,000			116,315
Employee Benefits	21,758				21,758
Services and supplies	222,020	(11,000)			211,020
Capital outlay	-				-
<b>Subtotal</b>	<b>349,093</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>349,093</b>
<b>Parks Capital</b>					
Salaries & Wages	14,827				14,827
Employee Benefits	445				445
Services and supplies	58,567	15,680			74,247
Capital outlay	6,289,323	(15,680)			6,273,643
<b>Subtotal</b>	<b>6,363,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,363,162</b>
<b>Open Space</b>					
Salaries & Wages	215,498				215,498
Employee Benefits	82,354				82,354
Services and Supplies	754,725				754,725
Capital Outlay	925,676				925,676
<b>Subtotal</b>	<b>1,978,253</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,978,253</b>
<b>Total Expenditures</b>	<b>8,690,508</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,690,508</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
<b>Transfers Out</b>					
Debt Service	(933,145)				(933,145)
Group Medical Insurance	(2,301)				(2,301)
General fund	(77,890)				(77,890)
<b>Total Other Sources (Uses)</b>	<b>(1,013,336)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,013,336)</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg. Fund Balance	-				-
Unreserved Beg. Fund Balance	7,232,193				7,232,193
<b>Total Beg. Fund Balance</b>	<b>7,232,193</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,232,193</b>
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	230,656				230,656
<b>Total Ending Fund Balance</b>	<b>230,656</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>230,656</b>

STREETS MAINTENANCE	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,333,582				2,333,582
Intergovernmental	1,264,350			42,500	1,306,850
Charges for Services	40,000				40,000
Miscellaneous	100		7,000		7,100
Grants	-				-
<b>Total Revenues</b>	<b>3,638,032</b>	<b>-</b>	<b>7,000</b>	<b>42,500</b>	<b>3,687,532</b>
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	1,263,381				1,263,381
Employee Benefits	508,033				508,033
Services & Supplies	3,120,224			30,185	3,150,409
Capital Outlay	60,000		7,000	12,315	79,315
<b>Total Expenditures</b>	<b>4,951,638</b>	<b>-</b>	<b>7,000</b>	<b>42,500</b>	<b>5,001,138</b>
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
Regional Transportation	1,400,000				1,400,000
Other Uses					
Transfers Out					
Regional Transportation					-
Group Medical Insurance	(10,760)				(10,760)
<b>Total Other Sources (Uses)</b>	<b>1,389,240</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,389,240</b>
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	551,419				551,419
	<b>551,419</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>551,419</b>
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	627,053				627,053
	<b>627,053</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>627,053</b>

GRANT FUND	AMENDED FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	5,188,154			305,621	5,493,775
MISCELLANEOUS	192,371		43,586	20,000	255,957
Total Revenues	5,380,525	-	43,586	325,621	5,749,732
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	95,895				95,895
Capital Outlay	-				-
Subtotal	95,895	-	-	-	95,895
Public Safety					
Salaries & Wages	65,547				65,547
Employee Benefits	40,800				40,800
Services & Supplies	809,324			24,345	833,669
Capital Outlay	70,634			16,124	86,758
Subtotal	986,305	-	-	40,469	1,026,774
Judicial					
Salaries & Wages	33,298	(115)			33,183
Employee Benefits	19,707				19,707
Services & Supplies	59,865	1,487		12,100	73,452
Capital Outlay	11,035	(1,372)			9,663
Subtotal	123,905	-	-	12,100	136,005
Welfare					
Salaries & Wages	97,709				97,709
Employee Benefits	41,187				41,187
Services & Supplies	266,834			40,194	307,028
Subtotal	405,730	-	-	40,194	445,924
Culture and Recreation					
Salaries & Wages	116,201	7,000			123,201
Employee Benefits	1,404				1,404
Services & Supplies	65,608	(7,000)		8,441	67,049
Capital Outlay	122,721			20,000	142,721
Subtotal	305,934	-	-	28,441	334,375
Health					
Salaries & Wages	1,836,033			21,404	1,857,437
Employee Benefits	531,256			1,745	533,001
Services & Supplies	629,946		43,586	181,268	854,800
Capital Outlay	-				-
Subtotal	2,997,235	-	43,586	204,417	3,245,238
Economic Opportunity					
Services & Supplies	344,195				344,195
Capital Outlay	342,935				342,935
Subtotal	687,130	-	-	-	687,130
Total Expenditures	5,602,134	-	43,586	325,621	5,971,341
OTHER FINANCE SOURCES (USES):					
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	530,020				530,020
Ending Fund Balance	-	-	-	-	-

COMMISSARY	AMENDED FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Charges for services	135,000		59,000		194,000
Miscellaneous	31,000		30,000		61,000
Total Revenues	166,000	-	89,000	-	255,000
EXPENSES AND OTHER USES:					
Salaries and wages	58,558				58,558
Employee benefits	20,410				20,410
Services & Supplies	123,006		134,000		257,006
Capital Outlay	-				-
Total Expenditures	201,974	-	134,000	-	335,974
OTHER FINANCE SOURCES (USES):					
Transfers In					
Insurance			82,610		82,610
Transfers Out					
Group Medical Insurance	(369)				(369)
Total Other Sources (Uses)	(369)	-	82,610	-	82,241
Beginning Fund Balance	37,527		(24,491)		13,036
Ending Fund Balance	1,184	-	13,119	-	14,303

911 SURCHARGE	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Licenses and permits	205,000				205,000
Miscellaneous	5,000				5,000
Total Revenues	210,000	-	-	-	210,000
EXPENSES AND OTHER USES:					
Public Safety					
Salaries and wages	-				-
Employee benefits	-				-
Services & Supplies	140,500		6,636		147,136
Capital Outlay	79,500		1,146,200		1,225,700
Total Expenditures	220,000	-	1,152,836	-	1,372,836
OTHER FINANCE SOURCES (USES):					
Bond Proceeds			921,700		921,700
Total Other Sources (Uses)	-	-	921,700	-	921,700
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	333,262	-	231,136	-	564,398
	333,262	-	231,136	-	564,398
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	323,262	-	-	-	323,262
	323,262	-	-	-	323,262

RESIDENTIAL CONSTRUCTION	AMENDED FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,000		8,200		11,200
Miscellaneous	71,000		500		71,500
Total Revenues	74,000	-	8,700	-	82,700
EXPENSES AND OTHER USES:					
Culture and Recreation					
Parks					
Salaries & Wages	-				-
Employee Benefits	-				-
Services and supplies	-		4,000		4,000
Capital outlay	338,564		4,700		343,264
Total Expenditures	338,564	-	8,700	-	347,264
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	269,564				269,564
Total Beg. Fund Balance	269,564	-	-	-	269,564
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	ORIGINAL FY 13-14 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Ambulance Fees	7,710,013		36,750	7,746,763
Less Uncollectible Accounts	(3,709,490)		(1,300,000)	(5,009,490)
<b>Total Operating Revenue</b>	<b>4,000,523</b>	<b>-</b>	<b>(1,263,250)</b>	<b>2,737,273</b>
Operating Expense				
Health				
Salaries & Wages	1,386,735	-	97,722	1,484,457
Employee Benefits	1,075,488		52,000	1,127,488
Services & Supplies	1,911,771		(1,125,077)	786,694
Depreciation/amortization	37,000		31,000	68,000
<b>Total Operating Expense</b>	<b>4,410,994</b>	<b>-</b>	<b>(944,355)</b>	<b>3,466,639</b>
<b>Operating Income or (Loss)</b>	<b>(410,471)</b>	<b>-</b>	<b>(318,895)</b>	<b>(729,366)</b>
Nonoperating Revenues				
Interest Earned	2,000			2,000
Miscellaneous	-		3,240	3,240
Gain on Disposal of Fixed Assets	-			-
<b>Total Nonoperating Revenues</b>	<b>2,000</b>	<b>-</b>	<b>3,240</b>	<b>5,240</b>
Nonoperating Expenses				
Loss on Disposal of Fixed Asset	-			-
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Income before Operating Transfers	(408,471)	-	(315,655)	(724,126)
Operating Transfers				
In	250,000		250,000	500,000
Out	-	-	(24,855)	(24,855)
<b>Net Operating Transfers</b>	<b>250,000</b>	<b>-</b>	<b>225,145</b>	<b>475,145</b>
<b>NET INCOME</b>	<b>(158,471)</b>	<b>-</b>	<b>(90,510)</b>	<b>(248,981)</b>

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	4,000,523		(1,263,250)	2,737,273
Cash payment for personnel costs	(2,462,223)		50,278	(2,411,945)
Cash payment for services & supplies	(1,911,771)		1,125,077	(786,694)
Miscellaneous cash received/(paid)	-		3,240	3,240
a. Net cash provided by (or used for) operating activities	(373,471)	-	(84,655)	(458,126)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers In	250,000		250,000	500,000
Transfers Out			(24,855)	(24,855)
b. Net cash provided by (or used for) noncapital financing activities	250,000	-	225,145	475,145
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net aquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	2,000		-	2,000
d. Net cash provided by (or used in) investing activities	2,000	-	-	2,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(121,471)	-	140,490	19,019
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	263,336		(197,795)	65,541
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	141,865	-	(57,305)	84,560

PROPRIETARY FUND STORMWATER DRAINAGE FUND	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Use Fees	1,379,126			1,379,126
Total Operating Revenue	1,379,126	-	-	1,379,126
Operating Expense				
Utility Enterprises				
Salaries & Wages	144,915			144,915
Employee Benefits	82,274			82,274
Services & Supplies	555,510			555,510
Depreciation/amortization	257,800		12,200	270,000
Total Operating Expense	1,040,499	-	12,200	1,052,699
Operating Income or (Loss)	338,627	-	(12,200)	326,427
Nonoperating Revenues				
Interest Earned	5,000			5,000
Miscellaneous			-	-
Total Nonoperating Revenues	5,000	-	-	5,000
Nonoperating Expenses				
Interest expense	247,915		(71,906)	176,009
Bond Costs	98,000			98,000
Total Nonoperating Expenses	345,915	-	(71,906)	274,009
Net Income (Loss) before Contributions and Transfers	(2,288)	-	59,706	57,418
Capital Contributions				
Capital Grants	-		75,442	75,442
Total Capital Contributions	-	-	75,442	75,442
Transfers				
In	-			-
Out	(1,307)			(1,307)
Net Transfers	(1,307)	-	-	(1,307)
NET INCOME	(3,595)	-	135,148	131,553

PROPRIETARY FUND STORMWATER DRAINAGE FUND	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,379,126			1,379,126
Cash payment for personnel costs	(227,189)		8,000	(219,189)
Cash payment for services & supplies	(555,510)			(555,510)
Miscellaneous cash received/(paid)			-	-
a. Net cash provided by (or used for) operating activities	596,427	-	8,000	604,427
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers Out	(1,307)			(1,307)
b. Net cash provided by (or used for) noncapital financing activities	(1,307)	-	-	(1,307)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(458,300)		92,500	(365,800)
Bond interest expense paid	(247,915)		71,906	(176,009)
Bond proceeds	1,850,000		(1,655,407)	194,593
Bond issue costs	(98,000)		82,951	(15,049)
Subsidy from Grant			75,442	75,442
Acquisition of capital assets	(1,392,992)		1,114,992	(278,000)
c. Net cash provided by (or used for) capital and related financing activities	(347,207)	-	(217,616)	(564,823)
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)	252,913	-	(209,616)	43,297
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	17,342			17,342
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	270,255	-	(209,616)	60,639

PROPRIETARY FUND SEWER FUND	AMENDED BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees and Charges	8,181,838		167,637	8,349,475
<b>Total Operating Revenue</b>	<b>8,181,838</b>	<b>-</b>	<b>167,637</b>	<b>8,349,475</b>
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,411,456			1,411,456
Employee Benefits	631,262			631,262
Services & Supplies	3,297,330	(30,000)	78,000	3,345,330
Depreciation/amortization	3,100,000		400,000	3,500,000
<b>Total Operating Expense</b>	<b>8,440,048</b>	<b>(30,000)</b>	<b>478,000</b>	<b>8,888,048</b>
<b>Operating Income or (Loss)</b>	<b>(258,210)</b>	<b>30,000</b>	<b>(310,363)</b>	<b>(538,573)</b>
Nonoperating Revenues				
Grant Revenue	-			-
Interest Earned	50,000			50,000
Miscellaneous	5,000			5,000
Federal Subsidy - BAB Credits				-
Solar Rebate			-	-
<b>Total Nonoperating Revenues</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>55,000</b>
Nonoperating Expenses				
Interest expense	672,021		(230,931)	441,090
Loss on Disposal of Fixed Asset	-			-
Bond Costs	339,966		128,376	468,342
Arbitrage Rebates	-			-
Grant Expenses				
<b>Total Nonoperating Expenses</b>	<b>1,011,987</b>	<b>-</b>	<b>(102,555)</b>	<b>909,432</b>
<b>Net Income (Loss) before Contributions and Transfers</b>	<b>(1,215,197)</b>	<b>30,000</b>	<b>(207,808)</b>	<b>(1,393,005)</b>
Capital Contributions				
Connection Fees	18,000			18,000
Capital Grants	343,066			343,066
<b>Total Capital Contributions</b>	<b>361,066</b>	<b>-</b>	<b>-</b>	<b>361,066</b>
Transfers				
Out	(12,519)			(12,519)
<b>NET INCOME</b>	<b>(866,650)</b>	<b>30,000</b>	<b>(207,808)</b>	<b>(1,044,458)</b>

PROPRIETARY FUND SEWER FUND	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	8,181,838		167,637	8,349,475
Cash payment for personnel costs	(2,042,718)		51,092	(1,991,626)
Cash payment for services & supplies	(3,297,330)	30,000	(78,000)	(3,345,330)
Miscellaneous cash received/(paid)	5,000			5,000
<b>a. Net cash provided by (or used for) operating activities</b>	<b>2,846,790</b>	<b>30,000</b>	<b>140,729</b>	<b>3,017,519</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Subsidy from federal grant	-			-
Transfers In (Out)	(12,519)			(12,519)
Miscellaneous	-			-
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>(12,519)</b>	<b>-</b>	<b>-</b>	<b>(12,519)</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond principal payments	(2,400,994)		305,000	(2,095,994)
Bond interest expense paid	(672,021)		230,931	(441,090)
Bond proceeds	6,100,000		(5,100,000)	1,000,000
Bond issue costs	(339,966)		41,575	(298,391)
Federal Subsidy - BAB Credits				-
Subsidy from grants	343,066			343,066
Acquisition of capital assets	(7,251,380)	(30,000)	2,984,256	(4,297,124)
Cash contributions - sewer connection fees	18,000			18,000
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(4,203,295)</b>	<b>(30,000)</b>	<b>(1,538,238)</b>	<b>(5,771,533)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	50,000			50,000
<b>d. Net cash provided by (or used in) investing activities</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(1,319,024)</b>	<b>-</b>	<b>(1,397,509)</b>	<b>(2,716,533)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>2,958,677</b>			<b>2,958,677</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>1,639,653</b>	<b>-</b>	<b>(1,397,509)</b>	<b>242,144</b>

PROPRIETARY FUND WATER FUND	AMENDED BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Use Fees	12,842,541			12,842,541
<b>Total Operating Revenue</b>	<b>12,842,541</b>	<b>-</b>	<b>-</b>	<b>12,842,541</b>
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies	1,460,892 694,477 5,367,947		(54,974)	1,460,892 694,477 5,312,973
Depreciation/amortization	3,000,000		300,000	3,300,000
<b>Total Operating Expense</b>	<b>10,523,316</b>	<b>-</b>	<b>245,026</b>	<b>10,768,342</b>
<b>Operating Income or (Loss)</b>	<b>2,319,225</b>	<b>-</b>	<b>(245,026)</b>	<b>2,074,199</b>
Nonoperating Revenues Grant Revenue Interest Earned Miscellaneous Gain on Disposal of Fixed Assets Federal Subsidy - BAB Credits	- 70,000 500 - 241,578			- 70,000 500 - 241,578
<b>Total Nonoperating Revenues</b>	<b>312,078</b>	<b>-</b>	<b>-</b>	<b>312,078</b>
Nonoperating Expenses Interest expense Loss on Disposal of Fixed Asset Bond Costs Arbitrage Rebates	2,390,526 - 547,240 -		(135,682) 1,000	2,254,844 - 548,240 -
<b>Total Nonoperating Expenses</b>	<b>2,937,766</b>	<b>-</b>	<b>(134,682)</b>	<b>2,803,084</b>
<b>Net Income (Loss) before Contributions and Transfers</b>	<b>(306,463)</b>	<b>-</b>	<b>(110,344)</b>	<b>(416,807)</b>
Capital Contributions Connection Fees Capital Grants Developers	9,951 785,089 -			9,951 785,089 -
<b>Total Capital Contributions</b>	<b>795,040</b>	<b>-</b>	<b>-</b>	<b>795,040</b>
Transfers Out	(12,601)			(12,601)
<b>NET INCOME</b>	<b>475,976</b>	<b>-</b>	<b>(110,344)</b>	<b>365,632</b>

PROPRIETARY FUND WATER FUND	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	12,842,541			12,842,541
Cash payment for personnel costs	(2,155,369)		61,800	(2,093,569)
Cash payment for services & supplies	(5,367,947)		54,974	(5,312,973)
Miscellaneous cash received/(paid)	500			500
a. Net cash provided by (or used for) operating activities	5,319,725	-	116,774	5,436,499
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Subsidy from federal grant	-			-
Transfers In (Out)	(12,601)			(12,601)
Miscellaneous	-			-
b. Net cash provided by (or used for) noncapital financing activities	(12,601)	-	-	(12,601)
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond principal payments	(2,563,287)		190,000	(2,373,287)
Bond interest expense paid	(2,390,526)		135,682	(2,254,844)
Bond proceeds	4,440,000		87,092	4,527,092
Bond issue costs	(547,240)		485,744	(61,496)
Proceeds from sale of equipment				-
Subsidy from grants	785,089			785,089
Acquisition of capital assets	(7,339,054)		221,652	(7,117,402)
Federal subsidy - BAB Credit	241,578			241,578
Cash contributions - water connection fees	9,951			9,951
c. Net cash provided by (or used for) capital and related financing activities	(7,363,489)	-	1,120,170	(6,243,319)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	70,000			70,000
d. Net cash provided by (or used in) investing activities	70,000	-	-	70,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,986,365)	-	1,236,944	(749,421)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,260,485			3,260,485
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,274,120	-	1,236,944	2,511,064



PROPRIETARY FUND BUILDING PERMITS FUND	AMENDED BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Use Fees and Charges	427,619		7,360	434,979
<b>Total Operating Revenue</b>	<b>427,619</b>	<b>-</b>	<b>7,360</b>	<b>434,979</b>
Operating Expense Public Safety Salaries & Wages Employee Benefits Services & Supplies	209,840 96,558 256,310		- 7,360	209,840 103,918 256,310
Depreciation/amortization	5,400			5,400
<b>Total Operating Expense</b>	<b>568,108</b>	<b>-</b>	<b>7,360</b>	<b>575,468</b>
<b>Operating Income or (Loss)</b>	<b>(140,489)</b>	<b>-</b>	<b>-</b>	<b>(140,489)</b>
Nonoperating Revenues Interest Earned Miscellaneous Gain on Disposal of Fixed Assets	6,000 - -			6,000 - -
<b>Total Nonoperating Revenues</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>6,000</b>
Nonoperating Expenses Loss on Disposal of Fixed Asset	-			-
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>(134,489)</b>	<b>-</b>	<b>-</b>	<b>(134,489)</b>
Operating Transfers In Out	- (2,120)			- (2,120)
<b>Net Operating Transfers</b>	<b>(2,120)</b>	<b>-</b>	<b>-</b>	<b>(2,120)</b>
<b>NET INCOME</b>	<b>(136,609)</b>	<b>-</b>	<b>-</b>	<b>(136,609)</b>

PROPRIETARY FUND BUILDING PERMITS FUND	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	427,619		7,360	434,979
Cash payment for personnel costs	(306,398)		140	(306,258)
Cash payment for services & supplies	(256,310)			(256,310)
Miscellaneous cash received/(paid)				-
a. Net cash provided by (or used for) operating activities	(135,089)	-	7,500	(127,589)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers Out	(2,120)			(2,120)
b. Net cash provided by (or used for) noncapital financing activities	(2,120)	-	-	(2,120)
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	6,000			6,000
d. Net cash provided by (or used in) investing activities	6,000	-	-	6,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(131,209)	-	7,500	(123,709)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	244,535			244,535
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	113,326	-	7,500	120,826

PROPRIETARY FUND FLEET MANAGEMENT	AMENDED BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services General Government Administrative Fees	1,549,370			1,549,370
<b>Total Operating Revenue</b>	<b>1,549,370</b>	<b>-</b>	<b>-</b>	<b>1,549,370</b>
Operating Expense General Government Salaries & Wages Employee Benefits Services & Supplies	444,673 204,070 881,498			444,673 204,070 881,498
Depreciation/amortization	43,000		4,700	47,700
<b>Total Operating Expense</b>	<b>1,573,241</b>	<b>-</b>	<b>4,700</b>	<b>1,577,941</b>
<b>Operating Income or (Loss)</b>	<b>(23,871)</b>	<b>-</b>	<b>(4,700)</b>	<b>(28,571)</b>
Nonoperating Revenue Interest Earned Miscellaneous	15,000 40,000			15,000 40,000
<b>Total Nonoperating Revenues</b>	<b>55,000</b>	<b>-</b>	<b>-</b>	<b>55,000</b>
Nonoperating Expenses Interest expense	-			-
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Income (Loss) before Contributions and Transfers	31,129	-	(4,700)	26,429
Capital Contributions Capital Grants	-		320,000	320,000
Operating Transfers In Out	- (3,936)		24,855	24,855 (3,936)
<b>Net Operating Transfers</b>	<b>(3,936)</b>	<b>-</b>	<b>24,855</b>	<b>20,919</b>
<b>NET INCOME</b>	<b>27,193</b>	<b>-</b>	<b>340,155</b>	<b>367,348</b>

PROPRIETARY FUND FLEET MANAGEMENT	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	1,549,370	-	-	1,549,370
Cash payment for personnel costs	(648,743)		15,000	(633,743)
Cash payment for services & supplies	(881,498)	-	-	(881,498)
Miscellaneous cash received/(paid)	40,000	-		40,000
a. Net cash provided by (or used for) operating activities	59,129	-	15,000	74,129
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers In (Out)	(3,936)		24,855	20,919
b. Net cash provided by (or used for) noncapital financing activities	(3,936)	-	24,855	20,919
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Subsidy from grants	-	-	320,000	320,000
Net acquisition of prop, plant & equip	(615,582)	-	(460,000)	(1,075,582)
c. Net cash provided by (or used for) capital and related financing activities	(615,582)	-	(140,000)	(755,582)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	15,000	-	-	15,000
d. Net cash provided by (or used in) investing activities	15,000	-	-	15,000
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(545,389)</b>	<b>-</b>	<b>(100,145)</b>	<b>(645,534)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>702,729</b>	<b>-</b>		<b>702,729</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>157,340</b>	<b>-</b>	<b>(100,145)</b>	<b>57,195</b>

PROPRIETARY FUND WORKERS' COMPENSATION FUND	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees	729,504			729,504
Total Operating Revenue	729,504	-	-	729,504
Operating Expense				
General Government				
Salaries & Wages	88,405		112,504	200,909
Employee Benefits	41,963		70,594	112,557
Services & Supplies	691,954		200,000	891,954
Depreciation/amortization	18,625			18,625
Total Operating Expense	840,947	-	383,098	1,224,045
Operating Income or (Loss)	(111,443)	-	(383,098)	(494,541)
Nonoperating Revenues				
Interest Earned	60,000			60,000
Miscellaneous	10,000			10,000
Total Nonoperating Revenues	70,000	-	-	70,000
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(41,443)	-	(383,098)	(424,541)
Operating Transfers				
In	-			-
Out	(893)			(893)
Net Operating Transfers	(893)	-	-	(893)
NET INCOME	(42,336)	-	(383,098)	(425,434)

PROPRIETARY FUND WORKERS' COMPENSATION FUND	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	729,504			729,504
Cash payment for personnel costs	(130,368)		(179,448)	(309,816)
Cash payment for services & supplies	(691,954)		(200,000)	(891,954)
Miscellaneous cash received/(paid)	10,000			10,000
a. Net cash provided by (or used for) operating activities	(82,818)	-	(379,448)	(462,266)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer to other funds	-			-
Transfers Out	(893)			(893)
b. Net cash provided by (or used for) noncapital financing activities	(893)	-	-	(893)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net acquisition of prop, plant & equip	(67,101)			(67,101)
c. Net cash provided by (or used for) capital and related financing activities	(67,101)	-	-	(67,101)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	60,000			60,000
d. Net cash provided by (or used in) investing activities	60,000	-	-	60,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(90,812)	-	(379,448)	(470,260)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,627,089			3,627,089
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,536,277	-	(379,448)	3,156,829

PROPRIETARY FUND INSURANCE FUND	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees	1,664,190			1,664,190
<b>Total Operating Revenue</b>	<b>1,664,190</b>	<b>-</b>	<b>-</b>	<b>1,664,190</b>
Operating Expense				
General Government				
Salaries & Wages	74,771			74,771
Employee Benefits	35,360			35,360
Services & Supplies	1,478,529			1,478,529
Depreciation/amortization	16,200			16,200
<b>Total Operating Expense</b>	<b>1,604,860</b>	<b>-</b>	<b>-</b>	<b>1,604,860</b>
<b>Operating Income or (Loss)</b>	<b>59,330</b>	<b>-</b>	<b>-</b>	<b>59,330</b>
Nonoperating Revenues				
Interest Earned	4,000			4,000
Miscellaneous	10,000			10,000
<b>Total Nonoperating Revenues</b>	<b>14,000</b>	<b>-</b>	<b>-</b>	<b>14,000</b>
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>73,330</b>	<b>-</b>	<b>-</b>	<b>73,330</b>
Operating Transfers				
In	-			-
Out	(755)		(82,610)	(83,365)
<b>Net Operating Transfers</b>	<b>(755)</b>	<b>-</b>	<b>(82,610)</b>	<b>(83,365)</b>
<b>NET INCOME</b>	<b>72,575</b>	<b>-</b>	<b>(82,610)</b>	<b>(10,035)</b>

PROPRIETARY FUND INSURANCE FUND	AMENDED BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,664,190			1,664,190
Cash payment for personnel costs	(110,131)		3,000	(107,131)
Cash payment for services & supplies	(1,478,529)			(1,478,529)
Miscellaneous cash received/(paid)	10,000			10,000
a. Net cash provided by (or used for) operating activities	85,530	-	3,000	88,530
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer to other funds	-			-
Transfers Out	(755)		(82,610)	(83,365)
b. Net cash provided by (or used for) noncapital financing activities	(755)	-	(82,610)	(83,365)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net acquisition of prop, plant & equip	-		(36,000)	(36,000)
c. Net cash provided by (or used for) capital and related financing activities	-	-	(36,000)	(36,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	4,000			4,000
d. Net cash provided by (or used in) investing activities	4,000	-	-	4,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	88,775	-	(115,610)	(26,835)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	657,501			657,501
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	746,276	-	(115,610)	630,666