

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

**Date Submitted:** 01/06/2015

**Agenda Date Requested:** 01/15/2015

**Time Requested:** 15 minutes

**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 2014-15 Budget in the amount of \$44,268,696. (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 2014-15 Budget in the amount of \$44,268,696.

**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: Michael Prohaska  
(Department Head)

Date: 1/6/15

: Nicholas Mancuso  
(City Manager)

Date: 1/6/15

: Joseph L. Wandy  
(District Attorney)

Date: 1/6/15

: Michael Prohaska  
(Finance Director)

Date: 1/6/15

**Board Action Taken:**

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

1) \_\_\_\_\_

Aye/Nay

2) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_

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

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

2 RESOLUTION TO AUGMENT AND AMEND THE 2014-15 BUDGET  
3 OF THE CITY OF CARSON CITY, STATE OF NEVADA  
4

5 WHEREAS, certain unanticipated sources of revenue and fund balance  
6 previously unbudgeted have become available to the City of Carson City during the 2014-15  
7 budget year as follows:  
8

9	General Fund	
10	Intergovernmental Grants	\$ 30,000
11	Intergovernmental Revenues	8,528
12	Charges for Services	5,000
13	Miscellaneous	98,029
14	Fund Balance	<u>982,739</u>
15		\$ 1,124,296
16	Cooperative Extension	
17	Fund Balance	\$ 73,240
18	Capital Projects	
19	Fund Balance	\$ 2,020,356
20	Library Gift	
21	Fund Balance	\$ 152,309
22	Administrative Assessment	
23	Fund Balance	\$ 54,499
24	Regional Transportation	
25	Intergovernmental Grants	\$ 390,000
26	Fund Balance	<u>81,141</u>
27		\$ 471,141
28	V & T Special Infrastructure	
	Fund Balance	\$ 156,806
	Quality of Life	
	Fund Balance	\$ 6,837,755
	Intergovernmental Grants	<u>689,493</u>
		\$ 7,527,248
	Infrastructure Tax	
	Debt Issued	\$ 13,600,000
	Premium on Debt Issued	<u>392,439</u>
		\$ 13,992,439

1	Grant		
2	Intergovernmental Grants	\$	1,527,184
3	Miscellaneous		70,297
4	Fund Balance		<u>611,456</u>
5		\$	2,208,937
6	Streets Maintenance		
7	Fund Balance	\$	336,237
8	911 Surcharge		
9	Fund Balance	\$	1,251,295
10	Capital Facilities		
11	Fund Balance	\$	11,010
12	Residential Construction		
13	Fund Balance	\$	162,722
14	Carson City Debt Service		
15	Fund Balance	\$	(168,507)
16	Refunding Bonds Issued		9,578,784
17	Transfers In		<u>116,789</u>
18		\$	9,527,066
19	Ambulance		
20	Transfers In	\$	50,000
21	Sewer		
22	Intergovernmental Grants	\$	342,610
23	Charges for Services		10,000
24	Debt Issued		<u>784,323</u>
25		\$	1,136,933
26	Water		
27	Debt Issued	\$	2,271,000
28	Intergovernmental Grants		407,656
29	Working Capital		<u>469,399</u>
30		\$	3,148,055
31	Fleet Management		
32	Intergovernmental Grants	\$	277,027
33	Working Capital		<u>587,080</u>
34		\$	864,107
35	TOTAL ALL FUNDS	\$	<u>44,268,696</u>

26  
27 NOW, THEREFORE, this Board hereby resolves to augment the 2014-2015 Carson  
28 City budget by appropriating the amounts referenced above and by making such other budget  
amendments as have been determined necessary and in accordance with NRS 354.598005.

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Said budget augmentation and appropriation, as well as budget amendments are reflected on the schedules attached to this resolution and by reference are made a part hereof.

ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2015.

AYES: Supervisors \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

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

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

ATTEST:

\_\_\_\_\_  
SUSAN MERRIWETHER, Clerk-Recorder

CARSON CITY  
BUDGET AUGMENTATION  
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

GENERAL FUND	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Taxes	21,916,181				21,916,181
Licenses and permits	7,015,785				7,015,785
Intergovernmental revenues	22,525,882		8,528	30,000	22,564,210
Charges for services	11,181,884		5,000		11,186,884
Fines and forfeits	883,100				883,100
Miscellaneous	1,088,350		98,029		1,194,379
<b>Total Revenues</b>	<b>64,599,082</b>	<b>-</b>	<b>111,557</b>	<b>30,000</b>	<b>64,740,639</b>
<b>EXPENSES AND OTHER USES:</b>					
<b>General Government:</b>					
Board of Supervisors	241,715				241,715
Clerk	280,198		3,955		284,151
Recorder	520,345		26,429		546,774
Assessor	718,574		52,105		770,679
District Attorney	2,480,162				2,480,162
City Manager	649,820	104,574	154,045		908,539
Finance	644,339				644,339
Treasurer	497,351				497,351
Elections	260,225				260,225
Public Guardian	166,709				166,709
Internal Auditor	110,200				110,200
Purchasing	139,680				139,680
Human Resources	305,648		48,588		354,236
Community Devel.-Planning	594,312	14,803			608,915
Business License	153,767				153,767
Automation Services	1,589,779				1,589,779
Geographic Information Sys	279,000				279,000
Public Defender	1,543,700				1,543,700
Public Safety Complex	364,725				364,725
Northgate	29,500				29,500
City Hall	119,760				119,760
Facilities Maintenance	1,415,031				1,415,031
Central Services	1,811,822				1,811,822
<b>Total General Government</b>	<b>14,926,440</b>	<b>119,177</b>	<b>285,122</b>	<b>-</b>	<b>15,330,739</b>
<b>Public Safety</b>					
Sheriff	16,547,464		41,511		16,588,975
Fire	8,808,528		22,855		8,829,484
Juvenile Probation	1,552,134		62,842		1,615,076
Juvenile Detention	1,481,116				1,481,116
<b>Total Public Safety</b>	<b>28,387,243</b>	<b>-</b>	<b>127,408</b>	<b>-</b>	<b>28,514,651</b>
<b>Judicial</b>					
Juvenile Court	448,624		17,218		465,842
Courts	3,567,203	162,399	148,126	30,000	3,907,728
Alternative Sentencing	1,270,688	(162,399)			1,108,289
<b>Total Judicial</b>	<b>5,286,515</b>	<b>-</b>	<b>165,344</b>	<b>30,000</b>	<b>5,481,859</b>
<b>Public Works</b>					
Public Works	1,831,668				1,831,668
<b>Total Public Works</b>	<b>1,831,668</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,831,668</b>
<b>Health</b>					
Health Administration	904,782		25,212		929,994
Medical	413,109		216,859		629,968
Environmental Health	449,002				449,002
Animal Regulation	756,409		158,271		914,680
<b>Total Health</b>	<b>2,523,302</b>	<b>-</b>	<b>400,342</b>	<b>-</b>	<b>2,923,644</b>

CARSON CITY  
BUDGET AUGMENTATION  
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

GENERAL FUND	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Sanitation					
Sanitation	1,627,819				1,627,819
Total Sanitation	1,627,819	-	-	-	1,627,819
Welfare					
Welfare	455,159				455,159
Total Welfare	455,159	-	-	-	455,159
Culture & Recreation					
Park & Rec. Admin.	594,122				594,122
Park Maintenance	1,261,556				1,261,556
Parks Grants, Gifts	153,321		83,681		217,002
Community Center	369,007				369,007
Recreation	403,224		7,488		410,720
Library	1,581,789	(14,803)			1,567,186
Swimming Pool	669,352		4,375		673,727
Sports	340,809				340,809
Pony Express Pavilion	20,022				20,022
Ice Rink	94,381				94,381
Total Culture and Rec	5,487,583	(14,803)	75,552	-	5,548,532
Community Support					
Support Services	467,254				467,254
Total Community Support	467,254	-	-	-	467,254
Total Expenditures	60,992,983	104,574	1,053,768	30,000	62,181,325
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-				-
Transfers In:					
Quality of Life	74,230				74,230
Senior Center	9,000				9,000
Capital Facilities					-
Other Uses:					
Contingency	(650,000)	104,574			(545,426)
Transfers Out:					
Grant	(73,699)				(73,699)
Debt Service	(3,158,867)		9,472		(3,149,395)
Cemetery	(75,000)				(75,000)
Ambulance	(350,000)		(50,000)		(400,000)
Carson City Transit	(350,000)				(350,000)
Senior Citizens Center	(30,000)				(30,000)
Traffic Transportation	(15,000)				(15,000)
Total Other Sources (Uses)	(4,618,338)	104,574	(40,528)	-	(4,558,290)
Beginning Fund Balance	4,575,677		982,739		5,558,416
Ending Fund Balance	3,562,440	-	-	-	3,562,440

COOPERATIVE EXTENSION	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
TAXES	156,470				156,470
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	-				-
<b>Total Revenues</b>	<b>156,470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>156,470</b>
<b>EXPENSES AND OTHER USES:</b>					
Conservation & Natural Resources					
Cooperative Extension:					
Salaries & Wages	10,390				10,390
Employee Benefits	295				295
Services & Supplies	265,838		73,240		339,078
Capital Outlay	-				-
<b>Total Expenditures</b>	<b>276,523</b>	<b>-</b>	<b>73,240</b>	<b>-</b>	<b>349,763</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
Operating Transfers Out					
General Fund					-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	174,053		73,240		247,293
	<b>174,053</b>	<b>-</b>	<b>73,240</b>	<b>-</b>	<b>247,293</b>
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	54,000				54,000
	<b>54,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,000</b>



CAPITAL PROJECTS	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Taxes	610,378				610,378
Miscellaneous	3,000				3,000
<b>Total Revenues</b>	<b>613,378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>613,378</b>
<b>EXPENSES AND OTHER USES:</b>					
<b>Services &amp; Supplies:</b>					
<b>Sanitation</b>					
Landfill Asphalt			200,000		200,000
<b>Culture and Recreation</b>					
Pony Express Reader Board		2,750			2,750
<b>Capital Outlay:</b>					
<b>General Government</b>					
Board Designated	267,209	(217,686)	209,914		259,437
SPAN		96	6,265		6,361
Building Improvements	22,531	7,217	40,645		70,393
Roof Replacement			19,208		19,208
Software / Equipment	44,500	(96)			44,404
Roop Street Conduit			26,725		26,725
<b>Public Safety</b>					
Jail Lock Intercom System		140,000			140,000
Equipment	24,000	5,719			29,719
Secured Parking	24,999	52,000			76,999
Wheelchair Van		10,000			10,000
<b>Sanitation</b>					
Landfill Equipment			1,501,324		1,501,324
<b>Culture and Recreation</b>					
Community Center Theater			23,018		23,018
Equipment Replacement Parks			(6,743)		(6,743)
<b>Total Expenditures</b>	<b>383,239</b>	<b>-</b>	<b>2,020,356</b>	<b>-</b>	<b>2,403,595</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
<b>Other Sources:</b>					
Bond Proceeds	-				-
<b>Other Uses:</b>					
<b>Transfers Out</b>					
Carson City Debt Service Fund	(230,139)				(230,139)
<b>Total Other Sources (Uses)</b>	<b>(230,139)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(230,139)</b>
<b>Beginning Fund Balance</b>	<b>5,000</b>		<b>2,020,356</b>		<b>2,025,356</b>
<b>Ending Fund Balance</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>

LIBRARY GIFT	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	7,000				7,000
<b>Total Revenues</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>
<b>EXPENSES AND OTHER USES:</b>					
Culture and Recreation:					
Libraries					
Services & Supplies	52,500		146,776		199,276
Capital Outlay			5,533		5,533
<b>Total Expenditures</b>	<b>52,500</b>	<b>0</b>	<b>152,309</b>	<b>0</b>	<b>204,809</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
Contingency					0
<b>Total Other Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	50,500	0	152,309	0	202,809
	50,500	0	152,309	0	202,809
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

ADMINISTRATIVE ASSESSMENT	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
INTERGOVERNMENTAL	80,000				80,000
MISCELLANEOUS	0				0
<b>Total Revenues</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>
<b>EXPENSES AND OTHER USES:</b>					
Judicial					
Court					
Salaries & Wages					0
Employee Benefits					0
Services & Supplies	80,000		54,499		134,499
Capital Outlay	0				0
<b>Total Expenditures</b>	<b>80,000</b>	<b>0</b>	<b>54,499</b>	<b>0</b>	<b>134,499</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
Transfers Out					
General Fund					0
<b>Total Other Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	5,000	0	54,499	0	59,499
	5,000	0	54,499	0	59,499
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

REGIONAL TRANSPORTATION	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Taxes	3,004,138				3,004,138
Intergovernmental	100,000			390,000	490,000
Charges for Services	-				-
Miscellaneous	1,500				1,500
<b>Total Revenues</b>	<b>3,105,638</b>	<b>-</b>	<b>-</b>	<b>390,000</b>	<b>3,495,638</b>
<b>EXPENDITURES AND OTHER USES:</b>					
<b>Public Works:</b>					
Highways and Streets					
Salaries & Wages	-				-
Employee Benefits	76,788	-			76,788
Services & Supplies	340,736		30,000		370,736
Capital Outlay	105,263		51,141	390,000	546,404
<b>Total Expenditures</b>	<b>522,787</b>	<b>-</b>	<b>81,141</b>	<b>390,000</b>	<b>993,928</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
Bond Proceeds	-				-
<b>Transfer Out</b>					
Debt Service	(1,697,036)				(1,697,036)
Group Medical Insurance	-				-
Street Maintenance	(880,000)				(880,000)
Campo	(20,000)				(20,000)
<b>Total Other Sources (Uses)</b>	<b>(2,597,036)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,597,036)</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	150,112		81,141		231,253
	<b>150,112</b>	<b>-</b>	<b>81,141</b>	<b>-</b>	<b>231,253</b>
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	135,927				135,927
	<b>135,927</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>135,927</b>

V & T SPECIAL INFRASTRUCTURE	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
TAXES	1,049,511				1,049,511
INTERGOVERNMENTAL	100,000				100,000
MISCELLANEOUS	-				-
<b>Total Revenues</b>	<b>1,149,511</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,149,511</b>
<b>EXPENSES AND OTHER USES:</b>					
General Government					
Services & Supplies	1,250				1,250
Capital Outlay	-				-
<b>Total Expenditures</b>	<b>1,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,250</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
Transfers In					
General Fund	-				-
Transfers Out					
Debt Service Fund	(1,114,444)		(130,885)		(1,245,329)
<b>Total Other Sources (Uses)</b>	<b>(1,114,444)</b>	<b>-</b>	<b>(130,885)</b>	<b>-</b>	<b>(1,245,329)</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	20,113	-	156,806	-	176,919
	20,113	-	156,806	-	176,919
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	53,930	-	25,921	-	79,851
	53,930	-	25,921	-	79,851

QUALITY OF LIFE	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Taxes	2,079,485				2,079,485
Intergovernmental	-			689,493	689,493
Charges for Services	-				-
Miscellaneous	20,000				20,000
<b>Total Revenues</b>	<b>2,099,485</b>	<b>-</b>	<b>-</b>	<b>689,493</b>	<b>2,788,978</b>
<b>EXPENSES AND OTHER USES:</b>					
<b>Culture and Recreation</b>					
<b>Park Maintenance</b>					
Salaries & Wages	118,644				118,644
Employee Benefits	21,638				21,638
Services and supplies	233,452	(12,500)	24,784		245,736
Capital outlay	-	12,500			12,500
<b>Subtotal</b>	<b>373,734</b>	<b>-</b>	<b>24,784</b>	<b>-</b>	<b>398,518</b>
<b>Parks Capital</b>					
Salaries & Wages	14,827				14,827
Employee Benefits	445				445
Services and supplies	62,403	10,281	3,024		75,708
Capital outlay	189,987	(10,281)	6,128,995	75,750	6,384,451
<b>Subtotal</b>	<b>267,662</b>	<b>-</b>	<b>6,132,019</b>	<b>75,750</b>	<b>6,475,431</b>
<b>Open Space</b>					
Salaries & Wages	219,493	15,000			234,493
Employee Benefits	82,237				82,237
Services and Supplies	343,131	1,258		327,238	671,627
Capital Outlay	30,653	(16,258)	680,952	286,505	981,852
<b>Subtotal</b>	<b>675,514</b>	<b>-</b>	<b>680,952</b>	<b>613,743</b>	<b>1,970,209</b>
<b>Total Expenditures</b>	<b>1,316,910</b>	<b>-</b>	<b>6,837,755</b>	<b>689,493</b>	<b>8,844,158</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
<b>Transfers Out</b>					
Debt Service	(762,258)				(762,258)
General fund	(74,230)				(74,230)
<b>Total Other Sources (Uses)</b>	<b>(836,488)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(836,488)</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	213,913		6,837,755		7,051,668
<b>Total Beg. Fund Balance</b>	<b>213,913</b>	<b>-</b>	<b>6,837,755</b>	<b>-</b>	<b>7,051,668</b>
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	160,000				160,000
<b>Total Ending Fund Balance</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>160,000</b>

INFRASTRUCTURE TAX	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
TAXES	787,133				787,133
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	-				-
<b>Total Revenues</b>	<b>787,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>787,133</b>
<b>EXPENSES AND OTHER USES:</b>					
Culture and Recreation					
Services & Supplies	-		55,589		55,589
Capital Outlay	-		2,225,000		2,225,000
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>2,280,589</b>	<b>-</b>	<b>2,280,589</b>
Health					
Services & Supplies	-		97,281		97,281
Capital Outlay	400,000		3,300,000		3,700,000
<b>Subtotal</b>	<b>400,000</b>	<b>-</b>	<b>3,397,281</b>	<b>-</b>	<b>3,797,281</b>
Community Support					
Services & Supplies	-		194,561		194,561
Capital Outlay	300,000		7,420,008		7,720,008
<b>Subtotal</b>	<b>300,000</b>	<b>-</b>	<b>7,614,569</b>	<b>-</b>	<b>7,914,569</b>
<b>Total Expenditures</b>	<b>700,000</b>	<b>-</b>	<b>13,292,439</b>	<b>-</b>	<b>13,992,439</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
Debt Issued	-		13,600,000		13,600,000
Premium on Debt Issued	-		392,439		392,439
Transfers Out					
Debt Service Fund	-		-		-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>13,992,439</b>	<b>-</b>	<b>13,992,439</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	-				-
	-				-
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	87,133		700,000		787,133
	<b>87,133</b>	<b>-</b>	<b>700,000</b>	<b>-</b>	<b>787,133</b>

GRANT FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
INTERGOVERNMENTAL	3,646,537			1,527,184	5,173,721
MISCELLANEOUS	60,000		70,297		130,297
Total Revenues	3,706,537	-	70,297	1,527,184	5,304,018
<b>EXPENSES AND OTHER USES:</b>					
General Government					
Services & Supplies	-		73,771	15,500	89,271
Capital Outlay	-				-
Subtotal	-	-	73,771	15,500	89,271
Public Safety					
Salaries & Wages	79,794				79,794
Employee Benefits	48,905				48,905
Services & Supplies	290,922		3,313	424,502	718,737
Capital Outlay	-		60,080	18,378	78,458
Subtotal	419,621	-	63,393	442,880	925,894
Judicial					
Salaries & Wages	41,559				41,559
Employee Benefits	15,624				15,624
Services & Supplies	15,000			28,752	43,752
Capital Outlay	-				-
Subtotal	72,183	-	-	28,752	100,935
Welfare					
Salaries & Wages	90,301				90,301
Employee Benefits	36,946				36,946
Services & Supplies	40,172			189,084	229,236
Subtotal	167,419	-	-	189,084	356,483
Culture and Recreation					
Salaries & Wages	53,750			89,450	123,200
Employee Benefits	1,404				1,404
Services & Supplies	15,446			30,797	46,243
Capital Outlay	-			142,721	142,721
Subtotal	70,600	-	-	242,968	313,568
Health					
Salaries & Wages	1,807,089	14,552	37,683	127,943	1,987,267
Employee Benefits	574,684	(23,380)		1,118	552,442
Services & Supplies	366,187	8,808	136,598	198,326	709,919
Capital Outlay	-				-
Subtotal	2,747,960	-	174,281	327,387	3,249,628
Economic Opportunity					
Services & Supplies	102,453			82,124	184,577
Capital Outlay	200,000			198,509	398,509
Subtotal	302,453	-	-	280,633	583,086
Total Expenditures	3,780,236	-	311,445	1,527,184	5,618,865
<b>OTHER FINANCE SOURCES (USES):</b>					
Transfers In					
General Fund	73,699				73,699
Transfers Out					
General Fund	-		(370,308)		(370,308)
Total Other Sources (Uses)	73,699	-	(370,308)	-	(296,609)
Beginning Fund Balance	-		611,456		611,456
Ending Fund Balance	-	-	-	-	-



STREETS MAINTENANCE	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Taxes	2,414,990				2,414,990
Intergovernmental	1,253,512				1,253,512
Charges for Services	30,000				30,000
Miscellaneous	500				500
Grants	-				-
<b>Total Revenues</b>	<b>3,699,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,699,002</b>
<b>EXPENDITURES AND OTHER USES:</b>					
<b>Public Works:</b>					
Highways and Streets					
Salaries & Wages	1,297,119	-	20,000		1,317,119
Employee Benefits	490,276				490,276
Services & Supplies	2,917,879	-	316,237		3,234,116
Capital Outlay	275,000				275,000
<b>Total Expenditures</b>	<b>4,980,274</b>	<b>-</b>	<b>336,237</b>	<b>-</b>	<b>5,316,511</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
Other Sources					
Transfers In					
Regional Transportation	880,000				880,000
Other Uses					
Transfers Out					
Regional Transportation					-
Group Medical Insurance	-	-			-
<b>Total Other Sources (Uses)</b>	<b>880,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>880,000</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	653,755		336,237		989,992
	<b>653,755</b>	<b>-</b>	<b>336,237</b>	<b>-</b>	<b>989,992</b>
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	252,483	-	-	-	252,483
	<b>252,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>252,483</b>

911 SURCHARGE	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Licenses and permits	218,000				218,000
Miscellaneous	5,000				5,000
<b>Total Revenues</b>	<b>223,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>223,000</b>
<b>EXPENSES AND OTHER USES:</b>					
Public Safety					
Salaries and wages	-				-
Employee benefits	-				-
Services & Supplies	131,319		55,855		187,174
Capital Outlay	-		1,200,064		1,200,064
<b>Total Expenditures</b>	<b>131,319</b>	<b>-</b>	<b>1,255,919</b>	<b>-</b>	<b>1,387,238</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
Bond Proceeds					-
Transfers Out					
Debt Service Fund	(107,319)		4,624		(102,695)
<b>Total Other Sources (Uses)</b>	<b>(107,319)</b>	<b>-</b>	<b>4,624</b>	<b>-</b>	<b>(102,695)</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	225,725	-	1,251,295	-	1,477,020
	225,725	-	1,251,295	-	1,477,020
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	210,087	-	-	-	210,087
	210,087	-	-	-	210,087

CAPITAL FACILITIES	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Intergovernmental					-
Miscellaneous					-
<b>Total Revenues</b>	-	-	-	-	-
<b>EXPENSES AND OTHER USES:</b>					
General Government					
Services and supplies			11,010		11,010
Capital Outlay					
Public Safety					
Services and supplies					-
Capital Outlay					-
Health					
Capital Outlay					-
Public Works					
Services and Supplies					-
Capital Outlay					-
<b>Total Expenditures</b>	-	-	11,010	-	11,010
<b>OTHER FINANCE SOURCES (USES):</b>					
Other Sources					
Transfers In					
Debt Service					-
Building Permits					-
Bond Proceeds					-
Bond Premium					-
Other Uses					
Transfers Out					
General Fund	-				-
Building Permits	-				-
<b>Total Other Sources (Uses)</b>	-	-	-	-	-
<b>Beginning Fund Balance:</b>					
Reserved Beg.Fund Balance			11,010		11,010
Unreserved Beg.Fund Balance	-				
	-	-	11,010	-	11,010
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance					-
Designated for Debt Service					-
Unreserved/Undesignated	-	-	-	-	-
	-	-	-	-	-

RESIDENTIAL CONSTRUCTION	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					
Taxes	5,000				5,000
Miscellaneous	1,500				1,500
<b>Total Revenues</b>	<b>6,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,500</b>
<b>EXPENSES AND OTHER USES:</b>					
Culture and Recreation					
Parks					
Salaries & Wages	-				-
Employee Benefits	-				-
Services and supplies	-				-
Capital outlay	6,500		160,714		167,214
<b>Total Expenditures</b>	<b>6,500</b>	<b>-</b>	<b>160,714</b>	<b>-</b>	<b>167,214</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
Other Sources:					
Transfers in					-
Other Uses:					
Transfers Out					
General Fund			(2,008)		(2,008)
Contingency					-
<b>Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(2,008)</b>	<b>-</b>	<b>(2,008)</b>
<b>Beginning Fund Balance:</b>					
Reserved Beg.Fund Balance					-
Unreserved Beg.Fund Balance	5,000		162,722		167,722
<b>Total Beg. Fund Balance</b>	<b>5,000</b>	<b>-</b>	<b>162,722</b>	<b>-</b>	<b>167,722</b>
<b>Ending Fund Balance:</b>					
Reserved Ending Fund Balance					-
Unreserved Ending Fund Balance	5,000				5,000
<b>Total Ending Fund Balance</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,000</b>

CARSON CITY DEBT SERVICE	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
<b>REVENUES:</b>					-
INTERGOVERNMENTAL	349,155				349,155
MISCELLANEOUS	105,000				105,000
<b>Total Revenues</b>	<b>454,155</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>454,155</b>
<b>EXPENDITURES:</b>					
Debt Service					
Principal	4,750,300		9,400		4,759,700
Interest	3,020,017		(69,544)		2,950,473
Fiscal Charges	2,000				2,000
Bond Issuance Costs	-		160,192		160,192
<b>Total Expenditures</b>	<b>7,772,317</b>	<b>-</b>	<b>100,048</b>	<b>-</b>	<b>7,872,365</b>
<b>OTHER FINANCE SOURCES (USES):</b>					
Premium on Refunding Bonds	-				-
Refunding Bonds Issued	-		9,578,784		9,578,784
Payment to Refunded Bond Escrow			(9,418,592)		(9,418,592)
Operating Transfers In					
General Fund	3,158,867		(9,472)		3,149,395
Senior Citizens Center	156,050				156,050
Capital Projects	230,139				230,139
Regional Transportation	1,697,036				1,697,036
Quality of Life	762,258				762,258
V&T Special Revenue	1,114,444		130,885		1,245,329
911 Surcharge Fund	107,319		(4,624)		102,695
<b>Total Other Sources (Uses)</b>	<b>7,226,113</b>	<b>-</b>	<b>276,981</b>	<b>-</b>	<b>7,503,094</b>
Beginning Fund Balance	331,322		(168,507)		162,815
Ending Fund Balance	239,273	-	8,426	-	247,699

PROPRIETARY FUND AMBULANCE	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Ambulance Fees	7,269,750			7,269,750
Less Uncollectible Accounts	(4,378,712)			(4,378,712)
<b>Total Operating Revenue</b>	<b>2,891,038</b>	-	-	<b>2,891,038</b>
Operating Expense				
Health				
Salaries & Wages	1,470,586			1,470,586
Employee Benefits	1,141,943			1,141,943
Services & Supplies	804,657		50,000	854,657
Depreciation/amortization	64,993			64,993
<b>Total Operating Expense</b>	<b>3,482,179</b>	-	50,000	<b>3,532,179</b>
<b>Operating Income or (Loss)</b>	<b>(591,141)</b>	-	<b>(50,000)</b>	<b>(641,141)</b>
Nonoperating Revenues				
Interest Earned	500			500
Miscellaneous	-			-
Gain on Disposal of Fixed Assets	-			-
<b>Total Nonoperating Revenues</b>	<b>500</b>	-	-	<b>500</b>
Nonoperating Expenses				
Loss on Disposal of Fixed Asset	-			-
<b>Total Nonoperating Expenses</b>	<b>-</b>	-	-	<b>-</b>
Net Income before Operating Transfers	(590,641)	-	(50,000)	(640,641)
Operating Transfers				
In	350,000		50,000	400,000
Out	(31,020)		-	(31,020)
<b>Net Operating Transfers</b>	<b>318,980</b>	-	<b>50,000</b>	<b>368,980</b>
<b>NET INCOME</b>	<b>(271,661)</b>	-	-	<b>(271,661)</b>

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	2,891,038			2,891,038
Cash payment for personnel costs	(2,393,617)			(2,393,617)
Cash payment for services & supplies	(804,657)		(50,000)	(854,657)
Miscellaneous cash received/(paid)	-			-
a. Net cash provided by (or used for) operating activities	(307,236)	-	(50,000)	(357,236)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers In	350,000		50,000	400,000
Transfers Out	(31,020)			(31,020)
b. Net cash provided by (or used for) noncapital financing activities	318,980	-	50,000	368,980
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds from sale of equipment	-			-
Net acquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	500		-	500
d. Net cash provided by (or used in) investing activities	500	-	-	500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	12,244	-	-	12,244
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	15,890		219,607	235,497
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	28,134	-	219,607	247,741

PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Use Fees	1,359,817			1,359,817
<b>Total Operating Revenue</b>	<b>1,359,817</b>	<b>-</b>	<b>-</b>	<b>1,359,817</b>
Operating Expense				
Utility Enterprises				
Salaries & Wages	132,985	-		132,985
Employee Benefits	68,088			68,088
Services & Supplies	448,797	(1,749)		447,048
Depreciation/amortization	334,404		-	334,404
<b>Total Operating Expense</b>	<b>984,274</b>	<b>(1,749)</b>	<b>-</b>	<b>982,525</b>
<b>Operating Income or (Loss)</b>	<b>375,543</b>	<b>1,749</b>	<b>-</b>	<b>377,292</b>
Nonoperating Revenues				
Interest Earned	500			500
Miscellaneous			-	-
<b>Total Nonoperating Revenues</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>500</b>
Nonoperating Expenses				
Interest expense	186,137	(76,440)		109,697
Bond Costs	-	55,189		55,189
<b>Total Nonoperating Expenses</b>	<b>186,137</b>	<b>(21,251)</b>	<b>-</b>	<b>164,886</b>
<b>Net Income before Transfers</b>	<b>189,906</b>	<b>23,000</b>	<b>-</b>	<b>212,906</b>
Transfers				
In	-			-
Out	-	-		-
<b>Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>189,906</b>	<b>23,000</b>	<b>-</b>	<b>212,906</b>



PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	1,359,817			1,359,817
Cash payment for personnel costs	(192,692)			(192,692)
Cash payment for services & supplies	(448,797)	1,749		(447,048)
Miscellaneous cash received/(paid)				-
<b>a. Net cash provided by (or used for) operating activities</b>	<b>718,328</b>	<b>1,749</b>	<b>-</b>	<b>720,077</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Subsidy from federal grant				
Transfers Out	-			-
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond principal payments	(377,500)	(23,000)		(400,500)
Bond interest expense paid	(186,137)	76,440		(109,697)
Bond proceeds	580,000			580,000
Bond issue costs	-	(55,189)		(55,189)
Acquisition of capital assets	(667,200)			(667,200)
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(650,837)</b>	<b>(1,749)</b>	<b>-</b>	<b>(652,586)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	500			500
<b>d. Net cash provided by (or used in) investing activities</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>500</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>67,991</b>	<b>-</b>	<b>-</b>	<b>67,991</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>28,041</b>		<b>(27,372)</b>	<b>669</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>96,032</b>	<b>-</b>	<b>(27,372)</b>	<b>68,660</b>

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees and Charges	9,744,210		10,000	9,754,210
<b>Total Operating Revenue</b>	<b>9,744,210</b>	<b>-</b>	<b>10,000</b>	<b>9,754,210</b>
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,552,119			1,552,119
Employee Benefits	687,238			687,238
Services & Supplies	3,477,806	(24,727)	10,000	3,463,079
Depreciation/amortization	3,500,000			3,500,000
<b>Total Operating Expense</b>	<b>9,217,163</b>	<b>(24,727)</b>	<b>10,000</b>	<b>9,202,436</b>
<b>Operating Income or (Loss)</b>	<b>527,047</b>	<b>24,727</b>	<b>-</b>	<b>551,774</b>
Nonoperating Revenues				
Grant Revenue	-			-
Interest Earned	2,232			2,232
Miscellaneous	17,000			17,000
Federal Subsidy - BAB Credits	1,600			1,600
Solar Rebate			-	-
<b>Total Nonoperating Revenues</b>	<b>20,832</b>	<b>-</b>	<b>-</b>	<b>20,832</b>
Nonoperating Expenses				
Interest expense	483,603		(3,816)	479,787
Loss on Disposal of Fixed Asset	-			-
Bond Costs	-		500	500
Arbitrage Rebates	-			-
Grant Expenses	-			-
<b>Total Nonoperating Expenses</b>	<b>483,603</b>	<b>-</b>	<b>(3,316)</b>	<b>480,287</b>
<b>Net Income (Loss) before Contributions and Transfers</b>	<b>64,276</b>	<b>24,727</b>	<b>3,316</b>	<b>92,319</b>
Capital Contributions				
Connection Fees	24,000			24,000
Capital Grants	-		342,610	342,610
<b>Total Capital Contributions</b>	<b>24,000</b>	<b>-</b>	<b>342,610</b>	<b>366,610</b>
Transfers				
Out	-	-		-
<b>NET INCOME</b>	<b>88,276</b>	<b>24,727</b>	<b>345,926</b>	<b>458,929</b>

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	9,744,210		10,000	9,754,210
Cash payment for personnel costs	(2,183,156)			(2,183,156)
Cash payment for services & supplies	(3,477,806)	24,727	(10,000)	(3,463,079)
Miscellaneous cash received/(paid)	17,000			17,000
<b>a. Net cash provided by (or used for) operating activities</b>	<b>4,100,248</b>	<b>24,727</b>	<b>-</b>	<b>4,124,975</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Subsidy from federal grant	-			-
Transfers In (Out)	-			-
Miscellaneous	-			-
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond principal payments	(1,965,850)		(1,000)	(1,966,850)
Bond interest expense paid	(483,603)		3,816	(479,787)
Bond proceeds	4,540,000		784,323	5,324,323
Bond issue costs	-		(500)	(500)
Federal Subsidy - BAB Credits	1,600			1,600
Subsidy from grants	-		342,610	342,610
Acquisition of capital assets	(5,073,000)	(24,727)	(1,129,249)	(6,226,976)
Cash contributions - sewer connection fees	24,000			24,000
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(2,956,853)</b>	<b>(24,727)</b>	<b>-</b>	<b>(2,981,580)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	2,232			2,232
<b>d. Net cash provided by (or used in) investing activities</b>	<b>2,232</b>	<b>-</b>	<b>-</b>	<b>2,232</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>1,145,627</b>	<b>-</b>	<b>-</b>	<b>1,145,627</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>446,314</b>		<b>550,610</b>	<b>996,924</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>1,591,941</b>	<b>-</b>	<b>550,610</b>	<b>2,142,551</b>

PROPRIETARY FUND WATER FUND	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees	14,264,998			14,264,998
<b>Total Operating Revenue</b>	<b>14,264,998</b>	<b>-</b>	<b>-</b>	<b>14,264,998</b>
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,580,541			1,580,541
Employee Benefits	765,941			765,941
Services & Supplies	5,300,393	(4,727)		5,295,666
Depreciation/amortization	3,500,000			3,500,000
<b>Total Operating Expense</b>	<b>11,146,875</b>	<b>(4,727)</b>	<b>-</b>	<b>11,142,148</b>
<b>Operating Income or (Loss)</b>	<b>3,118,123</b>	<b>4,727</b>	<b>-</b>	<b>3,122,850</b>
Nonoperating Revenues				
Grant Revenue	-			-
Interest Earned	15,191			15,191
Miscellaneous	500			500
Gain on Disposal of Fixed Assets	-			-
Federal Subsidy - BAB Credits	240,908			240,908
<b>Total Nonoperating Revenues</b>	<b>256,599</b>	<b>-</b>	<b>-</b>	<b>256,599</b>
Nonoperating Expenses				
Interest expense	2,270,810		(119,254)	2,151,556
Loss on Disposal of Fixed Asset	-			-
Bond Costs	-		59,813	59,813
Arbitrage Rebates	-			-
<b>Total Nonoperating Expenses</b>	<b>2,270,810</b>	<b>-</b>	<b>(59,441)</b>	<b>2,211,369</b>
<b>Net Income (Loss) before Contributions and Transfers</b>	<b>1,103,812</b>	<b>4,727</b>	<b>59,441</b>	<b>1,168,080</b>
Capital Contributions				
Connection Fees	21,747			21,747
Capital Grants	350,000		407,658	757,656
Developers	-			-
<b>Total Capital Contributions</b>	<b>371,747</b>	<b>-</b>	<b>407,656</b>	<b>779,403</b>
Transfers				
Out	-			-
<b>NET INCOME</b>	<b>1,475,659</b>	<b>4,727</b>	<b>467,097</b>	<b>1,947,483</b>

PROPRIETARY FUND WATER FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	14,264,998			14,264,998
Cash payment for personnel costs	(2,278,502)			(2,278,502)
Cash payment for services & supplies	(5,300,393)	4,727		(5,295,666)
Miscellaneous cash received/(paid)	500			500
<b>a. Net cash provided by (or used for) operating activities</b>	<b>6,686,603</b>	<b>4,727</b>	<b>-</b>	<b>6,691,330</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Subsidy from federal grant	-			-
Transfers In (Out)	-			-
Miscellaneous	-			-
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond principal payments	(3,007,588)		(21,000)	(3,028,588)
Bond interest expense paid	(2,270,810)		119,254	(2,151,556)
Bond proceeds	1,860,000		2,271,000	4,131,000
Bond issue costs	-		(59,813)	(59,813)
Proceeds from sale of equipment				-
Subsidy from grants	350,000		407,656	757,656
Acquisition of capital assets	(2,440,000)	(4,727)	(3,186,496)	(5,631,223)
Federal subsidy - BAB Credit	240,908			240,908
Cash contributions - water connection fees	21,747			21,747
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(5,245,743)</b>	<b>(4,727)</b>	<b>(469,399)</b>	<b>(5,719,869)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest received on investments	15,191			15,191
<b>d. Net cash provided by (or used in) investing activities</b>	<b>15,191</b>	<b>-</b>	<b>-</b>	<b>15,191</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>1,456,051</b>	<b>-</b>	<b>(469,399)</b>	<b>986,652</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>3,037,915</b>		<b>624,892</b>	<b>3,662,807</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>4,493,966</b>	<b>-</b>	<b>155,493</b>	<b>4,649,459</b>

PROPRIETARY FUND FLEET MANAGEMENT	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services General Government Administrative Fees	1,579,156			1,579,156
<b>Total Operating Revenue</b>	<b>1,579,156</b>	-	-	<b>1,579,156</b>
Operating Expense General Government Salaries & Wages Employee Benefits Services & Supplies	481,196 223,491 857,146			481,196 223,491 857,146
Depreciation/amortization	49,600			49,600
<b>Total Operating Expense</b>	<b>1,611,433</b>	-	-	<b>1,611,433</b>
<b>Operating Income or (Loss)</b>	<b>(32,277)</b>	-	-	<b>(32,277)</b>
Nonoperating Revenue Interest Earned Miscellaneous	4,000 40,000			4,000 40,000
<b>Total Nonoperating Revenues</b>	<b>44,000</b>	-	-	<b>44,000</b>
Nonoperating Expenses Interest expense	-			-
<b>Total Nonoperating Expenses</b>	<b>-</b>	-	-	<b>-</b>
<b>Net Income before Contributions and Operating Transfers</b>	<b>11,723</b>	-	-	<b>11,723</b>
Capital Contributions Capital Grants	112,000		277,027	389,027
<b>Total Capital Contributions</b>	<b>112,000</b>	-	<b>277,027</b>	<b>389,027</b>
Operating Transfers In Out	31,020			-
<b>Net Operating Transfers</b>	<b>31,020</b>	-	-	<b>-</b>
<b>NET INCOME</b>	<b>154,743</b>	-	<b>277,027</b>	<b>400,750</b>

PROPRIETARY FUND FLEET MANAGEMENT	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	1,579,156			1,579,156
Cash payment for personnel costs	(686,836)			(686,836)
Cash payment for services & supplies	(857,146)			(857,146)
Miscellaneous cash received/(paid)	40,000			40,000
a. Net cash provided by (or used for) operating activities	75,174	-	-	75,174
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Transfers In (Out)	31,020			31,020
b. Net cash provided by (or used for) noncapital financing activities	31,020	-	-	31,020
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Bond principal payments	-			-
Bond interest expense paid	-			-
Bond proceeds	-			-
Subsidy from grants	112,000		277,027	389,027
Proceeds from asset sales	-			-
Net acquisition of prop, plant & equip	(240,000)		(864,107)	(1,104,107)
c. Net cash provided by (or used for) capital and related financing activities	(128,000)	-	(587,080)	(715,080)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
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)	(17,806)	-	(587,080)	(604,886)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	52,429	-	730,626	783,055
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	34,623	-	143,546	178,169

Explanation of augmentations  
January 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b>General Fund:</b>						
101-8000-491-72-66	Transfers Out	Reduction in Debt Service			(9,472)	(9,472)
101-0400-413-06-46	Assessor	Technology Fees			52,105	52,105
101-0213-413-06-20	Recorder	Technology Fees (NRS 19.016)			21,429	21,429
101-0213-413-01-02	Recorder	Storey County Recorder Fees		5,000		5,000
101-0212-413-06-55	Clerk	Notary Bond tech Fees			3,955	3,955
101-0600-413-03-70	City Manager	Fair	30,000	92,870	61,175	184,045
101-0600-413-03-09	City Manager	Retention & Expansion Economic Dev Plar	74,574			74,574
101-0705-415-03-09	Human Resources	Labor Law Attorneys / Reward Systems Inc			48,588	48,588
101-1425-419-01-02 to 06-75	Community Dev	BRIC Front Desk Position	14,603			14,603
101-2005-421-06-80 to 14-70	Sheriff	Donations (Dare, Triad, Training)			13,623	13,623
101-2011-421-14-01 to 14-44	Sheriff	Propertyroom.com / Gang Unit			5,709	5,709
101-2012-421-14-20 to 14-42	Sheriff	Donations (k-9, swat, motor unit)			13,071	13,071
101-2013-421-14-45 to 14-46	Sheriff	Donations (vips, nno)			4,656	4,656
101-2013-421-01-02	Sheriff	Hourly salaries (from digital imaging proj)			4,452	4,452
101-2505-422-06-80	Fire	Donations			7,955	7,955
101-2512-422-01-11	Fire	CHS EMT Course		15,000		15,000
101-4300-412-08-22	Juvenile Court	Court Fees Restricted by NRS			17,218	17,218
101-4505-423-03-26	Juvenile	PCC Drug Testing		5,159		5,159
101-4505-423-06-80	Juvenile	Donations			3,342	3,342
101-4505-423-06-70	Juvenile	Court Fees Restricted by NRS			54,441	54,441
101-4710-412-65-65	Courts	Court Remodel		30,000		30,000
101-4710-412-06-11 to 08-79	Courts	Court Fees Restricted by NRS		(6,472)	154,598	148,126
101-4700-412-01-01 to 02-71	Courts	Transfer Bailiff Positions	162,399			162,399
101-4705-412-01-01 to 02-71	Alternative Sent	Transfer Bailiff Positions	(162,399)			(162,399)
101-5017-452-05-70 to 14-86	Parks	Gifts / Donations			63,681	63,681
101-5055/5057-451-06-80	Recreation / Pool	Gifts / Donations			11,871	11,871
101-6200-455-03-09	Library	BRIC Front Desk Position	(14,603)			(14,603)
101-6800-441-25-01	Health	Child Protective Services			25,212	25,212
101-6852-441-03-50 to 06-98	Health	Clinic / Private & State Vaccine			216,859	216,859
101-6900-442-06-80 to 06-84	Animal Services	Gifts / Donations			141,963	141,963
101-6900-442-03-49	Animal Services	Contractual Services			16,308	16,308
101-8000-491-72-52	Transfers Out	Electronic Patient Care Reporting			50,000	50,000
101-9000-961-10-00		Contingency	(104,574)			(104,574)
			-	141,557	982,739	1,124,296



Explanation of augmentations  
January 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b><u>Coop Extension Fund:</u></b>						
202-1000-461-03-49		Contractual Services			73,240	73,240
<b><u>Capital Projects Fund:</u></b>						
210-0000-419-04-34	Facilities maint	Building Maintenance	2,005		40,645	42,650
210-0000-419-65-19	Facilities maint	Aquatic Facility Roof			19,208	19,208
210-0000-419-65-20	Facilities maint	Library Fire / Burgler Alarm	5,212			5,212
210-0000-415-65-05	IT	Span	96		6,265	6,361
210-0000-415-65-07	IT	Senior Center Phone	(96)			(96)
210-0000-419-70-40	PW	Roop Street Conduit			26,725	26,725
210-0000-421-65-63	Sheriff	Jail Lock-Intercom System	140,000			140,000
210-0000-421-65-50	Sheriff	Dishwasher - Detention	(138)			(138)
210-0000-422-65-45	Fire	Wheelchair van	10,000			10,000
210-0000-423-65-24	Juvenile	Security	52,000			52,000
210-0000-423-65-50	Juvenile	Detention Freezer	5,857			5,857
210-0000-432-04-90	PW	Landfill Asphalt			200,000	200,000
210-0000-432-65-02	PW	Landfill Equipment			1,501,324	1,501,324
210-0000-451-70-40 to 70-60	Community Center	Theater Improvements			23,018	23,018
210-0000-451-06-66	Parks	Pony Express Reader Board	2,750			2,750
210-0000-452-65-54	Parks	Equipment Replacement			(6,743)	(6,743)
210-0000-411-78-10	Board	Board Designated	(217,686)		209,914	(7,772)
			-	-	2,020,356	2,020,356
<b><u>Library Gift Fund:</u></b>						
230-0000-455-05-70		Facility FF & E			31,311	31,311
230-0000-455-05-71 & 65-71		Digitorium			10,976	10,976
230-0000-455-06-30		Collections			17,800	17,800
230-0000-455-06-31		Youth Programming			8,152	8,152
230-0000-455-06-32		National Library Week			2,584	2,584
230-0000-455-03-09		Professional Services			5,600	5,600
230-0000-455-05-80		Travel			2,500	2,500
230-0000-455-06-25		Operating Supplies			15,886	15,886
230-0000-455-06-45		Book / Periodicals			57,500	57,500
			-	-	152,309	152,309

Explanation of augmentations  
January 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b><u>Administrative Assessment Fund:</u></b>						
236-4700-412-03-30		Training			10,000	10,000
236-4700-412-06-25		Operating Supplies			25,000	25,000
236-4700-412-06-75		Small Furnishings			19,499	19,499
			-	-	54,499	54,499
<b><u>Regional Transportation Fund:</u></b>						
250-3035-431-70-40 to 70-70		Federal Grant Projects		390,000		390,000
250-3035-431-03-09		Professional Services			30,000	30,000
250-3035-431-70-40 to 70-70		Projects			51,141	51,141
			-	390,000	81,141	471,141
<b><u>V &amp; T Special Infrastructure Fund:</u></b>						
253-8000-491-72-05		Debt Service shortage from FY 14			130,885	130,885
253-8000-971-30-00		Ending Fund Balance			25,921	25,921
			-	-	156,806	156,806
<b><u>Quality of Life Fund:</u></b>						
254-5047-452-12-20 to 70-60 & 5046-452-70-40		Federal / Local Grants		689,493		689,493
254-5046-452-06-47		Beautification			3,024	3,024
254-5046-452-71-99		Undesignated Projects Parks Capital	(10,281)			(10,281)
254-5046-452-03-09		Professional Services	10,281			10,281
254-5012-452-77-43		Fan VFD Replacement	12,500			12,500
254-5012-452-06-99		Undesignated Projects Parks Maint	(12,500)		24,784	12,284
254-5046-452-70-20 to 71-68		Parks Capital Projects			6,128,995	6,128,995
254-5047-452-01-02 to 77-75		Open Space Projects			680,952	680,952
			-	689,493	6,837,755	7,527,248

Explanation of augmentations  
January 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b><u>Infrastructure Tax Fund:</u></b>						
257-0615/5046/6900-475-48-46		Bond Issuance Costs		347,431		347,431
257-0615-465-70-40		Corridors		7,420,008		7,420,008
257-5046-465-70-40		MAC and Community Center		2,225,000		2,225,000
257-6900-465-70-40		Animal Shelter		3,300,000		3,300,000
257-9000-971-30-00		Ending Fund Balance		700,000		700,000
			-	13,992,439	-	13,992,439
<b><u>Grant Fund:</u></b>						
275 Fund Various Accounts		Federal, State and local grants and Donations		1,597,481	167,377	1,764,858
275-8000-491-72-01		Transfer Out of (Prior yr transfers to cover cash shortage)			370,308	370,308
275-0600-413-12-98		Undesignated grant match			73,771	73,771
			-	1,597,481	611,456	2,208,937
<b><u>Streets Maintenance Fund:</u></b>						
256-3038-431-01-02		Hourly Seasonal Staff			20,000	20,000
256-3038-431-04-30		Street Repairs			296,237	296,237
256-3038-431-04-80		Equipment Repairs			20,000	20,000
			-	-	336,237	336,237
<b><u>911 Surcharge</u></b>						
287-2540-422-77-43		Tiburon			1,200,064	1,200,064
287-2540-491-72-86		Debt Service Adjustment	(4,624)			(4,624)
287-2540-422-06-99		Undesignated projects	4,624		51,231	55,855
			-	-	1,251,295	1,251,295
<b><u>Capital Facilities Fund:</u></b>						
330-0000-411-78-10	Board	Board Designated			11,010	11,010

Explanation of augmentations  
January 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b><u>Residential Construction Fund:</u></b>						
350-0000-452-70-40		Roberts House			6,976	6,976
350-0000-452-71-34		Trail Improvements			18,529	18,529
350-0000-452-70-70		Centennial Park ADA			10,880	10,880
350-0000-452-70-40 to 70-50		BMX Lighting			37,407	37,407
350-5000-491-72-01		Transfers Out - GF			2,008	2,008
350-0000-452-70-40		Theater Improvements			83,656	83,656
350-0000-452-71-99		Undesignated			3,266	3,266
					<u>162,722</u>	<u>162,722</u>
					-	-
<b><u>Debt Service Fund:</u></b>						
410-0000-471-86-17 to 472-96-18		Reduction in DS due to Refunding Bonds		(80,144)		(80,144)
410-0000-381-51-00		Debt Service shortage from FY 14		176,933	(176,933)	-
410-0000-490-46-00		Payment to Refunded Bond Escrow		9,418,592		9,418,592
410-0000-476-46-00		Bond Issuance Costs		160,192		160,192
410-0000-971-28-04		Ending Fund Balance			8,426	8,426
					<u>9,695,573</u>	<u>9,527,066</u>
					(168,507)	(168,507)
<b><u>Ambulance Fund:</u></b>						
501-2525-422-06-76		Electronic Patient Care Reporting		50,000		50,000
<b><u>Stormwater Drainage Fund:</u></b>						
505-3702-437-06-25		Operating Supplies	(1,749)			(1,749)
505-3705-471-83-53 to 472-93-53		Debt Service Adjustment (Refunding Bonds)	(53,440)			(53,440)
505-3702-475-48-46		Bond Issuance Costs	55,189			55,189
					<u>-</u>	<u>-</u>
<b><u>Sewer Fund:</u></b>						
510-3201-434-03-09		Professional Services		10,000		10,000
510-3201-434-04-30		Equipment Repair	(24,787)			(24,787)
510-3201-434-04-36		Facilities Repair	60			60
510-3201-434-70-40 to 77-75		Capital Projects	24,727			24,727
510-3205-471-83-53 to 472-93-90		Reduction in DS due to Refunding		(2,816)		(2,816)
510-3202-434-70-40 to 74-01		Capital Projects (Grants / Bonds)		1,129,249		1,129,249
510-3205-475-48-46		Bond Issuance Costs		500		500
					<u>1,136,933</u>	<u>1,136,933</u>
					-	-

Explanation of augmentations  
January 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<b><u>Water Fund:</u></b>						
520-3201-434-04-30		Equipment Repair	(4,727)			(4,727)
520-3201-434-77-75		Capital Projects	4,727			4,727
520-3505-471-83-53 to 472-93-92		Reduction in DS due to Refunding		(98,254)	-	(98,254)
520-3505-476-48-46		Bond Issuance Costs		59,813	-	59,813
520-3505-435-70-40 to 70-70		Capital Projects (Grants / Bonds)		2,717,097	469,399	3,186,496
			-	2,678,656	469,399	3,148,055
<b><u>Fleet Fund:</u></b>						
560-3055-419-70-40		Sugarloaf Communication Site		98,473		98,473
560-3055-419-70-40 to 70-70		Facility Upgrade		178,554	587,080	765,634
			-	277,027	587,080	864,107
		<b>CARSON CITY TOTALS</b>	-	30,649,159	13,619,537	44,268,696