

**Carson City
Request for Board Action**

Date Submitted: 06/09/2015

Agenda Date Requested: 06/18/2015

Time Requested: 20 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 \$4,487,795. (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, transfers of contingency 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 \$4,487,795.

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, transfers of contingency and unanticipated sources of revenue.

The Resolution must be approved by a majority vote of all members.

Applicable Statute, Code, Policy, Rule or Regulation: Nevada Revised Statute 354.598005

Fiscal Impact: See attached.

Explanation of Impact: Carryover prior year program costs, transfers of contingency and appropriate previously unbudgeted resources.

Funding Source: Grant revenues, unanticipated revenues, contingency and fund balance.

Alternatives: Revise augmentation/revision.

Supporting Material: Resolution

Prepared By: Nick Proventi

Reviewed By: Thelma Aponte
(Department Head)

Date: 6/9/15

: Nick Mariano
(City Manager)

Date: 6/9/15

: [Signature]
(District Attorney)

Date: 6/9/15

: Thelma Aponte
(Finance Director)

Date: 6/9/15

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

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

9 General Fund

10 Intergovernmental Grants \$ 19,432
11 Charges for Services 163,440
12 Miscellaneous 324,575
13 \$ 507,447

14 Airport

15 Intergovernmental Grants \$ 1,866,667

16 Capital Projects

17 Sale of Capital Assets \$ 64,812
18 Transfers In 11,060
19 \$ 75,872

20 Senior Center

21 Transfers In \$ 80,000
22 Fund Balance (4,408)
23 \$ 75,592

24 Carson City Transit

25 Intergovernmental Grants \$ 252,467
26 Fund Balance (76,037)
27 \$ 176,430

28 Regional Transportation

Taxes \$ 19,474
Intergovernmental Grants 48,688
\$ 68,162

Grant

Intergovernmental Grants \$ 244,001
Miscellaneous 1,000
Transfers In 1,456
\$ 246,457

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Capital Facilities		
Miscellaneous	\$	50
Water		
Intergovernmental Grants	\$	132,227
Working Capital		<u>212,183</u>
	\$	344,410
Fleet Management		
Intergovernmental Grants	\$	392,829
Transfers In		<u>347,763</u>
	\$	740,592
Group Medical		
Working Capital	\$	166,908
Insurance		
Working Capital	\$	219,208
TOTAL ALL FUNDS	\$	<u>4,487,795</u>

NOW, THEREFORE, this Board hereby resolves to augment the 2014-2015 Carson City budget by appropriating the amounts referenced above and by making such other budget amendments as have been determined necessary and in accordance with NRS 354.598005. Said budget augmentation and appropriation, as well as budget amendments are reflected on the schedules attached to this resolution and by reference are made a part hereof.

ADOPTED this _____ day of _____, 2015.

AYES: Supervisors _____

NAYES: Supervisors _____

ABSENT: Supervisors _____

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

ROBERT L. CROWELL, Mayor

ATTEST:

SUSAN MERRIWETHER, Clerk-Recorder

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

GENERAL FUND	AMENDED FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	21,916,181				21,916,181
Licenses and permits	7,015,785				7,015,785
Intergovernmental revenues	22,564,210			19,432	22,583,642
Charges for services	11,186,984		163,440		11,350,424
Fines and forfeits	863,100				863,100
Miscellaneous	1,194,379		324,575		1,518,954
Total Revenues	64,740,639	-	488,015	19,432	65,248,086
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	241,715				241,715
Clerk	284,151				284,151
Recorder	546,774	25,345			572,119
Assessor	770,679	27,674	1,788		800,141
District Attorney	2,490,162				2,490,162
City Manager	908,539				908,539
Finance	644,339				644,339
Treasurer	497,351				497,351
Elections	260,225				260,225
Public Guardian	166,709		1,500		168,209
Internal Auditor	110,200	50,000			160,200
Purchasing	139,660				139,660
Human Resources	354,236	44,098			398,334
Community Devel.-Planning	608,915	5,093			614,008
Business License	153,767				153,767
Automation Services	1,589,779	56,589			1,646,368
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	117,066			1,532,097
Central Services	1,811,822	19,000			1,830,822
Total General Government	15,330,739	344,865	3,288	-	15,678,892
Public Safety					
Sheriff	16,588,975	267,795			16,856,770
Fire	8,829,484	493,347	318,216	12,861	9,653,908
Juvenile Probation	1,615,076		3,571		1,618,647
Juvenile Detention	1,481,116				1,481,116
Total Public Safety	28,514,651	761,142	321,787	12,861	29,610,441
Judicial					
Juvenile Court	465,842	24,745			490,587
Courts	3,907,728	227,695			4,135,423
Alternative Sentencing	1,108,289	(86,146)			1,022,143
Total Judicial	5,481,859	166,294	-	-	5,648,153
Public Works					
Public Works	1,831,668				1,831,668
Total Public Works	1,831,668	-	-	-	1,831,668

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

GENERAL FUND	AMENDED FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Health					
Health Administration	929,994	13,813			943,807
Medical	629,968				629,968
Environmental Health	449,002		7,000	6,571	462,573
Animal Regulation	914,680				914,680
Total Health	2,923,644	13,813	7,000	6,571	2,951,028
Sanitation					
Sanitation	1,627,819		80,000		1,707,819
Total Sanitation	1,627,819	-	80,000	-	1,707,819
Welfare					
Welfare	455,159				455,159
Total Welfare	455,159	-	-	-	455,159
Culture & Recreation					
Park & Rec. Admin.	594,122	36,378			630,500
Park Maintenance	1,261,556	7,648			1,269,204
Parks Grants, Gifts	217,002		19,000		236,002
Community Center	369,007		30,000		399,007
Recreation	410,720				410,720
Library	1,567,186	26,988			1,594,174
Swimming Pool	673,727		6,701		680,428
Sports	340,809		20,239		361,048
Pony Express Pavilion	20,022				20,022
Ice Rink	94,381				94,381
Total Culture and Rec	5,548,532	71,014	75,940	-	5,695,486
Community Support					
Support Services	467,254				467,254
Total Community Support	467,254	-	-	-	467,254
Total Expenditures	62,181,325	1,357,128	488,015	19,432	64,045,900
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	(1,438,584)	1,438,584			-
Transfers Out:					
Grant	(73,699)	(1,456)			(75,155)
Debt Service	(3,149,395)				(3,149,395)
Cemetery	(75,000)				(75,000)
Ambulance	(400,000)				(400,000)
Carson City Transit	(350,000)				(350,000)
Senior Citizens Center	(30,000)	(80,000)			(110,000)
Traffic Transportation	(15,000)				(15,000)
Total Other Sources (Uses)	(5,448,448)	1,357,128	-	-	(4,091,320)
Beginning Fund Balance	6,451,574				6,451,574
Ending Fund Balance	3,562,440	-	-	-	3,562,440

AIRPORT	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	-			1,866,667	1,866,667
MISCELLANEOUS	-				-
Total Revenues	-	-	-	1,866,667	1,866,667
EXPENSES AND OTHER USES:					
Airport:					
Services & Supplies	-				-
Capital Outlay	-			1,866,667	1,866,667
Total Expenditures	-	-	-	1,866,667	1,866,667
OTHER FINANCE SOURCES (USES):					
Contingency					-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	-	-			-
	-	-	-	-	-
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	-	-			-
	-	-	-	-	-

CAPITAL PROJECTS	AMENDED FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	610,378				610,378
Miscellaneous	3,000				3,000
Total Revenues	613,378	-	-	-	613,378
EXPENSES AND OTHER USES:					
Services & Supplies:					
General Government					
Building Improvements	42,650	88,010	4,860		135,520
SPAN	6,361				6,361
Roof Replacement		19,208			19,208
Sanitation					
Landfill Asphalt	200,000				200,000
Landfill Equipment		5,983			5,983
Culture and Recreation					
Pony Express Reader Board	2,750				2,750
Equipment Replacement Parks		(6,743)			(6,743)
Capital Outlay:					
General Government					
Board Designated	251,427	(80,000)	46,598		218,025
SPAN	-				-
Building Improvements	35,753	(8,010)			27,743
Roof Replacement	19,208	(19,208)			-
Software / Equipment	44,404				44,404
Roop Street Conduit	26,725				26,725
Public Safety					
Jail Lock Intercom System	140,000				140,000
Equipment	29,719				29,719
Secured Parking	76,999				76,999
Wheelchair Van	10,000				10,000
Juvenile Van			24,414		24,414
Sanitation					
Landfill Equipment	1,501,324	(5,983)			1,495,341
Culture and Recreation					
Community Center Theater	23,018				23,018
Equipment Replacement Parks	(6,743)	6,743			-
Total Expenditures	2,403,595	-	75,872	-	2,479,467
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Sale of Capital Assets	-		64,812		64,812
Transfers In					
Capital Facilities			11,060		11,060
Other Uses:					
Transfers Out					
Carson City Debt Service Fund	(230,139)				(230,139)
Total Other Sources (Uses)	(230,139)	-	75,872	-	(154,267)
Beginning Fund Balance	2,025,356				2,025,356
Ending Fund Balance	5,000	-	-	-	5,000

SENIOR CITIZENS CENTER	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	610,378				610,378
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	2,000				2,000
Total Revenues	612,378	-	-	-	612,378
EXPENDITURES:					
Culture and Recreation:					
Participant Recreation					
Salaries and wages	219,358		63,532		282,890
Employee benefits	103,150		12,060		115,210
Services & Supplies	233,534				233,534
Capital Outlay					-
Total Expenditures	556,042	-	75,592	-	631,634
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	30,000		80,000		110,000
Transfers Out					
Carson City Debt Service	(156,050)				(156,050)
Group Medical Insurance	-				-
General Fund	(9,000)				(9,000)
Total Other Sources (Uses)	(135,050)	-	80,000	-	(55,050)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					-
Unreserved Beg.Fund Balance	101,833	-	(4,408)	-	97,425
	101,833	-	(4,408)	-	97,425
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	23,119	-	-	-	23,119
	23,119	-	-	-	23,119

CARSON CITY TRANSIT	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Charges for Services	92,270				92,270
Miscellaneous	25,500				25,500
Grants	743,209		8,235	244,232	995,676
Total Revenues	860,979	-	8,235	244,232	1,113,446
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	23,717	-			23,717
Employee Benefits	27,802				27,802
Services & Supplies	1,096,249	-			1,096,249
Capital Outlay	83,000			244,232	327,232
Total Expenditures	1,230,768	-	-	244,232	1,475,000
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
General Fund	350,000				350,000
Other Uses					
Transfers Out					
Regional Transportation					-
Group Medical Insurance	-	-			-
Total Other Sources (Uses)	350,000	-	-	-	350,000
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	295,122		(76,037)		219,085
	295,122	-	(76,037)	-	219,085
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	275,333	-	(67,802)	-	207,531
	275,333	-	(67,802)	-	207,531

REGIONAL TRANSPORTATION	AMENDED FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,004,138		19,474		3,023,612
Intergovernmental	670,000			48,688	718,688
Charges for Services	-				-
Miscellaneous	1,500				1,500
Total Revenues	3,675,638	-	19,474	48,688	3,743,800
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	-		19,474		19,474
Employee Benefits	76,788				76,788
Services & Supplies	370,736				370,736
Capital Outlay	735,878			48,688	784,566
Total Expenditures	1,183,402	-	19,474	48,688	1,251,564
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	-				-
Transfer Out					
Debt Service	(1,697,036)				(1,697,036)
Group Medical Insurance	-				-
Street Maintenance	(1,248,371)		-		(1,248,371)
Campo	(20,000)				(20,000)
Total Other Sources (Uses)	(2,965,407)	-	-	-	(2,965,407)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	609,098		-		609,098
	609,098	-	-	-	609,098
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	135,927		-		135,927
	135,927	-	-	-	135,927

STREET MAINTENANCE FUND	AMENDED FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
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					
Total Revenues	3,699,002	-	-	-	3,699,002
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	1,317,119				1,317,119
Employee Benefits	490,276				490,276
Services & Supplies	3,602,487				3,602,487
Capital Outlay	275,000	(11,521)			263,479
Total Expenditures	5,684,882	(11,521)	-	-	5,673,361
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	-				-
Transfers In					
Regional Transportation	1,248,371				1,248,371
Transfers Out					
Fleet Management	-	(11,521)			(11,521)
Total Other Sources (Uses)	1,248,371	(11,521)	-	-	1,236,850
Beginning Fund Balance:					
Reserved Beg. Fund Balance	-				-
Unreserved Beg. Fund Balance	989,992				989,992
	989,992	-	-	-	989,992
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	252,483				252,483
	252,483	-	-	-	252,483

GRANT FUND	AMENDED FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	5,173,721			244,001	5,417,722
MISCELLANEOUS	130,297			1,000	131,297
Total Revenues	5,304,018	-	-	245,001	5,549,019
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	89,271	(35,338)			53,933
Capital Outlay	-				-
Subtotal	89,271	(35,338)	-	-	53,933
Public Safety					
Salaries & Wages	79,794		1,456	(3,807)	77,443
Employee Benefits	48,905			(952)	47,953
Services & Supplies	718,737	35,338		82,718	836,793
Capital Outlay	78,458			10,095	88,553
Subtotal	925,894	35,338	1,456	88,054	1,050,742
Judicial					
Salaries & Wages	41,559				41,559
Employee Benefits	15,624				15,624
Services & Supplies	43,752			43,245	86,997
Capital Outlay	-				-
Subtotal	100,935	-	-	43,245	144,180
Welfare					
Salaries & Wages	90,301				90,301
Employee Benefits	36,946				36,946
Services & Supplies	229,236				229,236
Subtotal	356,483	-	-	-	356,483
Culture and Recreation					
Salaries & Wages	123,200	(4,000)			119,200
Employee Benefits	1,404				1,404
Services & Supplies	46,243	4,000		9,049	59,292
Capital Outlay	142,721				142,721
Subtotal	313,568	-	-	9,049	322,617
Health					
Salaries & Wages	1,987,267			72,572	2,059,839
Employee Benefits	552,442			14,895	567,337
Services & Supplies	709,919			17,186	727,105
Capital Outlay	-				-
Subtotal	3,249,628	-	-	104,653	3,354,281
Economic Opportunity					
Services & Supplies	184,577				184,577
Capital Outlay	398,509				398,509
Subtotal	583,086	-	-	-	583,086
Total Expenditures	5,618,865	-	1,456	245,001	5,865,322
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	73,699		1,456		75,155
Transfers Out					
General Fund	(370,308)				(370,308)
Total Other Sources (Uses)	(296,609)	-	1,456	-	(295,153)
Beginning Fund Balance	611,456				611,456
Ending Fund Balance	-	-	-	-	-

CAPITAL FACILITIES	AMENDED FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental					-
Miscellaneous			50		50
Total Revenues	-	-	50	-	50
EXPENSES AND OTHER USES:					
General Government					
Services and supplies					-
Capital Outlay	11,010	(11,010)			-
Public Safety					
Services and supplies					-
Capital Outlay					-
Health					
Capital Outlay					-
Public Works					
Services and Supplies					-
Capital Outlay					-
Total Expenditures	11,010	(11,010)	-	-	-
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
Debt Service					-
Building Permits					-
Bond Proceeds					-
Bond Premium					-
Other Uses					
Transfers Out					
Capital Projects	-	(11,010)	(50)		(11,060)
Building Permits	-				-
Total Other Sources (Uses)	-	(11,010)	(50)	-	(11,060)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					-
Unreserved Beg.Fund Balance	11,010				11,010
	11,010	-	-	-	11,010
Ending Fund Balance:					
Reserved Ending Fund Balance					-
Designated for Debt Service					-
Unreserved/Undesignated	-	-	-	-	-
	-	-	-	-	-

PROPRIETARY FUND STORMWATER DRAINAGE FUND	AMENDED 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
Total Operating Revenue	1,359,817	-	-	1,359,817
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies Depreciation/amortization	132,985 68,088 447,048 334,404	- (7,259)		132,985 68,088 447,048 327,145
Total Operating Expense	982,525	(7,259)	-	975,266
Operating Income or (Loss)	377,292	7,259	-	384,551
Nonoperating Revenues Interest Earned Miscellaneous	500		-	500 -
Total Nonoperating Revenues	500	-	-	500
Nonoperating Expenses Interest expense Bond Costs	109,697 55,189	7,259		116,956 55,189
Total Nonoperating Expenses	164,886	7,259	-	172,145
Net Income before Transfers	212,906	-	-	212,906
Transfers In Out	- -	(12,376)		- (12,376)
Net Transfers	-	(12,376)	-	(12,376)
NET INCOME	212,906	(12,376)	-	200,530

PROPRIETARY FUND STORMWATER DRAINAGE FUND	AMENDED FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,359,817			1,359,817
Cash payment for personnel costs	(192,692)			(192,692)
Cash payment for services & supplies	(447,048)			(447,048)
Miscellaneous cash received/(paid)				-
a. Net cash provided by (or used for) operating activities	720,077	-	-	720,077
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers Out	-	(12,376)		(12,376)
b. Net cash provided by (or used for) noncapital financing activities	-	(12,376)	-	(12,376)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(400,500)			(400,500)
Bond interest expense paid	(109,697)	(7,259)		(116,956)
Bond proceeds	580,000			580,000
Bond issue costs	(55,189)			(55,189)
Acquisition of capital assets	(667,200)	12,376		(654,824)
c. Net cash provided by (or used for) capital and related financing activities	(652,586)	5,117	-	(647,469)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
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)	67,991	(7,259)	-	60,732
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	669		-	669
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	68,660	(7,259)	-	61,401

PROPRIETARY FUND SEWER FUND	AMENDED FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees and Charges	9,794,210			9,794,210
Total Operating Revenue	9,794,210	-	-	9,794,210
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,552,119			1,552,119
Employee Benefits	687,238			687,238
Services & Supplies	3,503,079			3,503,079
Depreciation/amortization	3,500,000			3,500,000
Total Operating Expense	9,242,436	-	-	9,242,436
Operating Income or (Loss)	551,774	-	-	551,774
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			-	-
Total Nonoperating Revenues	20,832	-	-	20,832
Nonoperating Expenses				
Interest expense	479,787			479,787
Loss on Disposal of Fixed Asset	-			-
Bond Costs	500			500
Arbitrage Rebates	-			-
Grant Expenses				
Total Nonoperating Expenses	480,287	-	-	480,287
Net Income (Loss) before Contributions and Transfers	92,319	-	-	92,319
Capital Contributions				
Connection Fees	24,000			24,000
Capital Grants	342,610			342,610
Total Capital Contributions	366,610	-	-	366,610
Transfers				
Out	-	(23,508)		(23,508)
NET INCOME	458,929	(23,508)	-	435,421

PROPRIETARY FUND SEWER FUND	AMENDED FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	9,794,210			9,794,210
Cash payment for personnel costs	(2,183,156)			(2,183,156)
Cash payment for services & supplies	(3,503,079)			(3,503,079)
Miscellaneous cash received/(paid)	17,000			17,000
a. Net cash provided by (or used for) operating activities	4,124,975	-	-	4,124,975
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	-			-
Transfers In (Out)	-	(23,508)		(23,508)
Miscellaneous	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	(23,508)	-	(23,508)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(1,966,850)			(1,966,850)
Bond interest expense paid	(479,787)			(479,787)
Bond proceeds	5,324,323			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	(6,226,976)	23,508		(6,203,468)
Cash contributions - sewer connection fees	24,000			24,000
c. Net cash provided by (or used for) capital and related financing activities	(2,981,580)	23,508	-	(2,958,072)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	2,232			2,232
d. Net cash provided by (or used in) investing activities	2,232	-	-	2,232
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,145,627	-	-	1,145,627
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	996,924			996,924
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,142,551	-	-	2,142,551

PROPRIETARY FUND WATER FUND	AMENDED FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees	14,264,998			14,264,998
Total Operating Revenue	14,264,998	-	-	14,264,998
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,580,541			1,580,541
Employee Benefits	765,941			765,941
Services & Supplies	5,335,666		30,000	5,365,666
Depreciation/amortization	3,500,000			3,500,000
Total Operating Expense	11,182,148	-	30,000	11,212,148
Operating Income or (Loss)	3,082,850	-	(30,000)	3,052,850
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
Total Nonoperating Revenues	256,599	-	-	256,599
Nonoperating Expenses				
Interest expense	2,151,556		-	2,151,556
Loss on Disposal of Fixed Asset	-			-
Bond Costs	59,813		-	59,813
Arbitrage Rebates	-			-
Total Nonoperating Expenses	2,211,369	-	-	2,211,369
Net Income (Loss) before Contributions and Transfers	1,128,080	-	(30,000)	1,098,080
Capital Contributions				
Connection Fees	21,747			21,747
Capital Grants	757,656		132,227	889,883
Developers	-			-
Total Capital Contributions	779,403	-	132,227	911,630
Transfers				
Out	-	(118,175)	(182,183)	(300,358)
NET INCOME	1,907,483	(118,175)	(79,956)	1,709,352

PROPRIETARY FUND WATER FUND	AMENDED FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
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	(5,335,666)		(30,000)	(5,365,666)
Miscellaneous cash received/(paid)	500			500
a. Net cash provided by (or used for) operating activities	6,651,330	-	(30,000)	6,621,330
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	-			-
Transfers In (Out)	-	(118,175)	(182,183)	(300,358)
Miscellaneous	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	(118,175)	(182,183)	(300,358)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(3,028,588)			(3,028,588)
Bond interest expense paid	(2,151,556)			(2,151,556)
Bond proceeds	4,131,000			4,131,000
Bond issue costs	(59,813)			(59,813)
Proceeds from sale of equipment	-			-
Subsidy from grants	757,656		132,227	889,883
Acquisition of capital assets	(5,631,223)	118,175	(132,227)	(5,645,275)
Federal subsidy - BAB Credit	240,908			240,908
Cash contributions - water connection fees	21,747			21,747
c. Net cash provided by (or used for) capital and related financing activities	(5,719,869)	118,175	-	(5,601,694)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	15,191			15,191
d. Net cash provided by (or used in) investing activities	15,191	-	-	15,191
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	946,652	-	(212,183)	734,469
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,662,807			3,662,807
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,609,459	-	(212,183)	4,397,276

PROPRIETARY FUND FLEET MANAGEMENT	AMENDED FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services General Government Administrative Fees	1,659,156		-	1,659,156
Total Operating Revenue	1,659,156	-	-	1,659,156
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
Total Operating Expense	1,611,433	-	-	1,611,433
Operating Income or (Loss)	47,723	-	-	47,723
Nonoperating Revenue Interest Earned Miscellaneous	4,000 40,000			4,000 40,000
Total Nonoperating Revenues	44,000	-	-	44,000
Nonoperating Expenses Interest expense	-			-
Total Nonoperating Expenses	-	-	-	-
Net Income before Contributions and Operating Transfers	91,723	-	-	91,723
Capital Contributions Capital Grants	389,027		392,829	781,856
Total Capital Contributions	389,027	-	392,829	781,856
Operating Transfers In Out	31,020	-	347,763	378,783 -
Net Operating Transfers	31,020	-	347,763	378,783
NET INCOME	511,770	-	740,592	1,252,362

PROPRIETARY FUND FLEET MANAGEMENT	AMENDED FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,659,156		-	1,659,156
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	155,174	-	-	155,174
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers In (Out)	31,020		347,763	378,783
b. Net cash provided by (or used for) noncapital financing activities	31,020	-	347,763	378,783
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	-			-
Bond interest expense paid	-			-
Bond proceeds	-			-
Subsidy from grants	389,027		392,829	781,856
Proceeds from asset sales	-			-
Net aquisition of prop, plant & equip	(1,184,107)		(740,592)	(1,924,699)
c. Net cash provided by (or used for) capital and related financing activities	(795,080)	-	(347,763)	(1,142,843)
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)	(604,886)	-	-	(604,886)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	783,055	-	-	783,055
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	178,169	-	-	178,169

PROPRIETARY FUND GROUP MEDICAL FUND	ORIGINAL 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Employee Contributions	1,978,069			1,978,069
Employer Contributions	6,940,852			6,940,852
Total Operating Revenue	8,918,921	-	-	8,918,921
Operating Expense				
General Government				
Salaries & Wages	209,687		-	209,687
Employee Benefits	88,250		-	88,250
Services & Supplies	8,296,640		166,908	8,463,548
Depreciation/amortization	611			611
Total Operating Expense	8,595,188	-	166,908	8,762,096
Operating Income or (Loss)	323,733	-	(166,908)	156,825
Nonoperating Revenues				
Interest Earned	1,000			1,000
Miscellaneous	-			-
Total Nonoperating Revenues	1,000	-	-	1,000
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	324,733	-	(166,908)	157,825
Operating Transfers				
In	-			-
Out	-			-
Net Operating Transfers	-	-	-	-
NET INCOME	324,733	-	(166,908)	157,825

PROPRIETARY FUND GROUP MEDICAL FUND	ORIGINAL 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,978,069			1,978,069
Cash received from other funds	6,940,852			6,940,852
Cash payment for personnel costs	(288,936)		-	(288,936)
Cash payment for services & supplies	(8,296,640)		(166,908)	(8,463,548)
Miscellaneous cash received/(paid)	-			-
a. Net cash provided by (or used for) operating activities	333,345	-	(166,908)	166,437
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer to other funds	-			-
Transfers Out	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net acquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	1,000			1,000
d. Net cash provided by (or used in) investing activities	1,000	-	-	1,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	334,345	-	(166,908)	167,437
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	552,898			552,898
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	887,243	-	(166,908)	720,335

PROPRIETARY FUND INSURANCE FUND	ORIGINAL 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees	1,670,000			1,670,000
Total Operating Revenue	1,670,000	-	-	1,670,000
Operating Expense				
General Government				
Salaries & Wages	77,717			77,717
Employee Benefits	36,562			36,562
Services & Supplies	1,553,890		219,208	1,773,098
Depreciation/amortization	16,200			16,200
Total Operating Expense	1,684,369	-	219,208	1,903,577
Operating Income or (Loss)	(14,369)	-	(219,208)	(233,577)
Nonoperating Revenues				
Interest Earned	1,500			1,500
Miscellaneous	10,000			10,000
Total Nonoperating Revenues	11,500	-	-	11,500
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(2,869)	-	(219,208)	(222,077)
Operating Transfers				
In	-			-
Out	-			-
Net Operating Transfers	-	-	-	-
NET INCOME	(2,869)	-	(219,208)	(222,077)

PROPRIETARY FUND INSURANCE FUND	ORIGINAL 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,670,000			1,670,000
Cash payment for personnel costs	(111,279)			(111,279)
Cash payment for services & supplies	(1,553,890)		(219,208)	(1,773,098)
Miscellaneous cash received/(paid)	10,000			10,000
a. Net cash provided by (or used for) operating activities	14,831	-	(219,208)	(204,377)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer to other funds	-			-
Transfers Out	-		-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net aquisition of prop, plant & equip	-		-	-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	1,500			1,500
d. Net cash provided by (or used in) investing activities	1,500	-	-	1,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	16,331	-	(219,208)	(202,877)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	663,524			663,524
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	679,855	-	(219,208)	460,647

Explanation of Augmentations
June 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
General Fund:						
101-0213-413-01-07 to -08	Recorder	Annual & Sick Leave Payoffs	25,345			25,345
101-0217-413-05-82	Public Guardian	Mileage		1,500		1,500
101-0400-413-01-01 to -02-40	Assessor	Change Hourly Employee to Full-Time	27,674			27,674
101-0400-413-05-42	Assessor	Advertising - Notice of Sale		1,788		1,788
101-0616-413-14-65	Central Services	School Crossing Guards	18,000			18,000
101-0616-413-14-23	Central Services	Employee Ambulance Program	1,000			1,000
101-0705-415-03-09	Human Resources	Govt. Jobs.com / Policy Tech / Interview Architect	20,785			20,785
101-0705-415-01-01 to 02-30	Human Resources	Annual & Sick Leave Payoffs / Pontifex Adjustment	23,313			23,313
101-0710-415-01-07 to 01-08	IT	Annual & Sick Leave Payoffs	56,589			56,589
101-0800-412-03-09	Internal Auditor	Lean Management Training	50,000			50,000
101-1425-419-06-75	Community Develop	Relocation Expenses	5,093			5,093
101-2005-421-77-43	Sheriff	Bail Processing System	35,000			35,000
101-2012-421-01-01 to 02-71	Sheriff	Overtime and Contract Adjustments	62,216			62,216
101-2012-421-04-35	Sheriff	Vehicle Repair and Maintenance	45,000			45,000
101-2014-421-01-01 to 02-71	Sheriff	Overtime and Contract Adjustments	54,563			54,563
101-2014-421-03-25	Sheriff	Inmate Medical Care	20,000			20,000
101-2017-421-01-01 to 02-71	Sheriff	Overtime	32,255			32,255
101-2018-421-01-01 to 12-99	Sheriff	Overtime, Contract and Grant Award Adjustments	18,761			18,761
2505/2512	Fire	Wildland Fire OT and Services & Supllies		315,216		315,216
101-2512-422-04-35	Fire	Vehicle Repair and Maintenance	44,000			44,000
101-2505-422-06-82	Fire	9-11 Memorial		3,000		3,000
101-2520-422-03-30	Fire	Fire Academy / Training Programs		12,861		12,861
101-2505-422-01-01 to 02-71	Fire	Annual & Sick Leave Payoffs / Salary Adjustments	84,470			84,470
101-2530-422-01-01 to 01-08	Fire	Annual & Sick Leave Payoffs / Salary & Grant Adj	77,996			77,996
101-2512-422-01-11	Fire	Overtime	275,000			275,000
101-2520-422-01-07 to 01-08	Fire	Annual & Sick Leave Payoffs	11,881			11,881
101-4300-412-08-03	Juvenile Court	Attorney Fees	18,000			18,000
101-4300-412-08-12	Juvenile Court	Interpreter / Expert Fees	1,000			1,000
101-4300-412-03-30	Juvenile Court	Training	895			895
101-4300-412-05-45	Juvenile Court	Memberships / Publications	400			400
101-4300-412-06-01	Juvenile Court	Office Supplies	750			750
101-4300-412-08-28	Juvenile Court	Protempore	3,700			3,700
101-4505-423-06-80	Juvenile	High Risk Offender Program		3,571		3,571
101-4700-412-01-01 to 02-50	Courts	Position Reclasses and Overtime	46,324			46,324
101-4700-412-04-32	Courts	Maintenance Service Contracts	3,225			3,225

Explanation of Augmentations
June 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
101-4700-412-08-03	Courts	Attorney Fees	24,000			24,000
101-4700-412-08-04	Courts	Court Reporter Fees	24,000			24,000
101-4700-412-08-12	Courts	Interpreter / Expert Fees	23,000			23,000
101-4700-412-08-15	Courts	Mental Evaluations	21,000			21,000
101-4700-412-01-01 to 02-50	Courts	Transfer Bailiff Positions	86,146			86,146
101-4705-412-01-01 to 02-50	Alternative Sent	Transfer Bailiff Positions	(86,146)			(86,146)
101-5005-452-01-98	Parks	Reduction of Direct Project Costs	36,378			36,378
101-5012-452-04-30	Parks	Equipment Repair & Maintenance	7,648			7,648
101-5017-452-05-68	Parks	Disc Golf Course		1,000		1,000
101-5017-452-06-81	Parks	YSA		18,000		18,000
101-5056-451-03-40	Community Center	Contract Classes		30,000		30,000
101-5060-451-06-25 to 07-12	Sports	Sports Programs		20,239		20,239
101-5034-419-01-01 to 01-08	Facilities Maint	Annual & Sick Leave Payoffs	35,000			35,000
101-5034-419-03-49	Facilities Maint	Contractual Services	40,000			40,000
101-5034-419-04-34	Facilities Maint	Bldg Repair & Maintenance	42,066			42,066
101-5055-451-01-02	Pool	Hourlies		6,701		6,701
101-6200-455-01-01	Library	Pontifex Adjustments	26,988			26,988
101-6800-441-01-01 to 02-50	Health	Pontifex Adjustments	13,813			13,813
101-6804-441-03-09	Landfill	Professional Services		30,000		30,000
101-6804-441-04-30	Landfill	Equipment Repair & Maintenance		50,000		50,000
101-6853-441-01-01 to 02-50	Env Health	Douglas County Interlocal Agreement		13,571		13,571
101-8000-491-72-14	Transfers Out	Transfer Out to Senior Citizens Fund	80,000			80,000
101-8000-491-72-91	Transfers Out	Transfer Out to Grant Fund	1,456			1,456
101-9000-961-10-00		Contingency	(1,438,584)			(1,438,584)
			-	507,447	-	507,447
<u>Airport:</u>						
201-0000-481-76-30 to -32		FAA Grants		1,866,667		1,866,667
<u>Capital Projects Fund:</u>						
210-0000-413-04-34	Facilities maint	Building Maintenance (Break / Fix)	88,010	4,860		92,870
210-0000-413-78-40	Facilities maint	Building Improvements (transfer to non-capital)	(8,010)			(8,010)
210-0000-419-06-19	Facilities maint	Aquatic Facility Repairs	19,208			19,208
210-0000-419-65-19	Facilities maint	Aquatic Facility Repairs (transfer to non-capital)	(19,208)			(19,208)
210-0000-423-65-52	Juvenile	Juvenile Van		24,414		24,414
210-0000-432-04-35	PW	Landfill Equipment	5,983			5,983
210-0000-432-65-02	PW	Landfill Equipment (transfer non-capital)	(5,983)			(5,983)
210-0000-452-06-54	Parks	Equipment Replacement	(6,743)			(6,743)
210-0000-452-65-54	Parks	Equipment Replacement (transfer to non-capital)	6,743			6,743
210-0000-411-78-10	Board	Board Designated	(80,000)	46,598		(33,402)
			-	75,872	-	75,872

Explanation of Augmentations
June 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Senior Citizens Fund:</u>						
215-1500-451-01-01 to 02-71		Director Salary and Termination Payoffs	-	80,000	(4,408)	75,592
<u>Carson City Transit Fund:</u>						
225-3026-430.77-05		Federal Grant Bus Purchase		244,232	-	244,232
225-3026-971-30-00		Ending Fund Balance		8,235	(76,037)	(67,802)
			-	252,467	(76,037)	176,430
<u>Regional Transportation Fund:</u>						
250-3035-431.70-40 Project 031502		Federal Grant Projects		48,688		48,688
250-3035-431.01-01		Salaries		19,474		19,474
			-	68,162	-	68,162
<u>Streets Maintenance Fund:</u>						
256-3038-431.77-75		Reduction of Capital Outlay	(11,521)			(11,521)
256-3038-491.72-75		Transfer to Fleet Management	11,521			11,521
			-	-	-	-
<u>Grant Fund:</u>						
275 Fund Various Accounts		Federal, State and Local Grants and Donations		245,001		245,001
275-5061-451-01-01		Transfer Salaries to Overtime & Operating	(7,000)			
275-5061-451-01-11 & 06-25		Transfer Salaries to Overtime & Operating	7,000			
275-0600-413-12-98		Transfer Undesignated Grant Match to Hazard	(35,338)			
275-2505-422-12-24		Mitigation Plan Grant	35,338			
275-2015-421-01-01		Transfer In from General Fund / Grant Match		1,456		1,456
			-	246,457	-	246,457
<u>Capital Facilities Fund:</u>						
330-0000-491-72-12	Board	Transfers Out Capital Projects Fund	11,010	50		11,060
330-0000-411-78-10		Undesignated projects	(11,010)			(11,010)
			-	50	-	50

Explanation of Augmentations
June 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Stormwater Drainage Fund:</u>						
505-3702-437.44-65		Reduction of Depreciation	(7,259)			(7,259)
505-3705-471.93-53		2014 Refunding Bonds	7,259			7,259
505-3702-437.77-75		Reduction of Equipment	(12,376)			(12,376)
505-3702-491.72-75		Transfer to Fleet Services	12,376			12,376
			-	-	-	-
<u>Sewer Fund:</u>						
510-3201-434.77-75		Reduction of Equipment	(23,508)			(23,508)
510-3201-491.72-75		Transfer to Fleet Services	23,508			23,508
			-	-	-	-
<u>Water Fund:</u>						
520-3502-435.06-37		Increase in Chemicals Expense			30,000	30,000
520-3502-435.77-75		Reduction of Equipment	(118,175)			(118,175)
520-3505-435-70-40		Increase in Costco Intertie Project		132,227		132,227
520-3505-491.72-75		Transfer to Fleet Management	118,175		182,183	300,358
			-	132,227	212,183	344,410
<u>Fleet Fund:</u>						
560-3025-419-70-40		Facility Upgrade	-	740,592		740,592
			-	740,592	-	740,592
<u>Group Medical Fund:</u>						
570-0706-415.09-01		Increase Cost Allocation Plan - Error			86,908	86,908
570-0706-415.63-01		Increase Medical/Vision Premiums		-	80,000	80,000
			-	-	166,908	166,908
<u>Insurance Fund:</u>						
590-0745-415.14-51		ADA Capital Improvement - Rollforward	-		4,208	4,208
590-0745-415.05-13		Claim Payments Increase - Flood	-		215,000	215,000
			-	-	219,208	219,208
		CARSON CITY TOTALS	-	3,969,941	517,854	4,487,795