



# STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** June 18, 2020

**Staff Contact:** Sheri Russell, Chief Financial Officer (SRussell@carson.org)

**Agenda Title:** For Possible Action: Discussion and possible action regarding a proposed Resolution to augment and amend the Carson City FY 2019-20 Budget in the amount of \$11,451,742. (Sheri Russell, srussell@carson.org)

Staff Summary: The augmentation and revision is primarily due to annual and sick payouts, overtime, board actions and Internal Finance Committee approvals, federal and local grants, transfers of contingency, bond proceeds and unanticipated sources of revenue.

**Agenda Action:** Resolution **Time Requested:** 20 minutes

**Proposed Motion**

I move to adopt Resolution No. 2020-R-\_\_\_\_\_.

**Board's Strategic Goal**

Efficient Government

**Previous Action**

N/A

**Background/Issues & Analysis**

Periodically, the budget is required to be augmented and revised. The attached augmentation and revision is primarily due to annual and sick payouts, overtime, board actions and Internal Finance Committee approvals, federal and local grants, transfers of contingency, bond proceeds and unanticipated sources of revenue.

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

**Applicable Statute, Code, Policy, Rule or Regulation**

NRS 354.598005

**Financial Information**

**Is there a fiscal impact?** Yes

**If yes, account name/number:** See attached.

**Is it currently budgeted?** No

**Explanation of Fiscal Impact:** Funding sources consist of refunding bond proceeds, grant revenues, unanticipated revenues, contingency, fund balance and working capital. See attached.

**Alternatives**

Revise augmentation/revision.

**Attachments:**

[Resolution to Augment Budget June 2020.doc](#)

[1 - JUNE AUG 20.pdf](#)

**Board Action Taken:**

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

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

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

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

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

RESOLUTION NO. 2020-R \_\_\_\_\_

RESOLUTION TO AUGMENT AND AMEND THE 2019-20 CARSON CITY BUDGET

WHEREAS, certain unanticipated sources of revenue and fund balance previously unbudgeted have become available to the consolidated municipality of Carson City during the 2019-20 budget year as follows:

|                             |    |                |
|-----------------------------|----|----------------|
| General Fund                |    |                |
| Charges for Services        | \$ | 102,000        |
| Capital Projects Fund       |    |                |
| Fund Balance                | \$ | (470,435)      |
| Carson City Transit         |    |                |
| Intergovernmental           | \$ | 162,312        |
| Library Gift                |    |                |
| Miscellaneous               | \$ | 2,065          |
| Regional Transportation     |    |                |
| Intergovernmental Grants    | \$ | 690,108        |
| Quality of Life             |    |                |
| Intergovernmental Grants    | \$ | 29,346         |
| Miscellaneous               |    | 14,794         |
| Transfers In                |    | <u>51,451</u>  |
|                             | \$ | 95,591         |
| Grant                       |    |                |
| Intergovernmental Grants    | \$ | 1,165,685      |
| Transfers In                |    | 43,750         |
| Miscellaneous               |    | <u>15,000</u>  |
|                             | \$ | 1,224,435      |
| Infrastructure Tax          |    |                |
| Miscellaneous               | \$ | 45,001         |
| Carson City Debt Service    |    |                |
| Proceeds on Refunding Bonds | \$ | 675,000        |
| Ambulance                   |    |                |
| Charges for Services        | \$ | 279,074        |
| Working Capital             |    | 84,422         |
| Transfers In                |    | <u>143,960</u> |
|                             | \$ | 507,456        |

|                      |                      |
|----------------------|----------------------|
| Stormwater Drainage  |                      |
| Bond Proceeds        | \$ 2,009,000         |
| Interest Earned      | <u>11,256</u>        |
|                      | \$ 2,020,256         |
| Wastewater           |                      |
| Interest Earned      | \$ 38,486            |
| Bond Proceeds        | <u>714,000</u>       |
|                      | \$ 752,486           |
| Water                |                      |
| Interest Earned      | \$ 187,000           |
| Bond Proceeds        | 4,322,000            |
| Capital Grants       | 528,849              |
| Connection Fees      | <u>467,614</u>       |
|                      | \$ 5,505,463         |
| Building Permit      |                      |
| Building Permit Fees | \$ 314,984           |
| Fleet                |                      |
| Working Capital      | <u>\$ (174,980)</u>  |
| TOTAL ALL FUNDS      | <u>\$ 11,451,742</u> |

NOW, THEREFORE, this Board hereby resolves to augment the 2019-2020 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 \_\_\_\_\_, 2020.

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

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

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

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ROBERT L. CROWELL, Mayor

ATTEST:

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AUBREY ROWLATT, Clerk-Recorder

Explanation of augmentations  
June 2020

| Account #                            | Department         | Description  | Transfers   | Additional Revenue | Fund Balance      |           | Total Augment |
|--------------------------------------|--------------------|--|-------------|--------------------|-------------------|-----------|---------------|
|                                      |                    |  |             |                    | / Working Capital |           |               |
| <b><u>General Fund:</u></b>          |                    |  |             |                    |                   |           |               |
| 1010300-500102 & 500225/25           | Treasurer's Office | Hourly Employees & Benefits                          | \$ 26,409   | \$ -               | \$ -              | \$ -      | \$ 26,409     |
| 1010300-500317                       | Treasurer's Office | Banking Services                                     | 5,000       | -                  | -                 | -         | 5,000         |
| 1010300-500587                       | Treasurer's Office | Click to Gov Fees                                    | -           | 5,000              | -                 | -         | 5,000         |
| 1010610-500360                       | Central Services   | Public Defender Agreement                            | 95,472      | -                  | -                 | -         | 95,472        |
| 1010701-500125                       | Finance            | Temporary Staffing                                   | 18,800      | -                  | -                 | -         | 18,800        |
| 1010710-500107 & 500108              | Automation Service | Annual Leave and Sick Payouts                        | 151,511     | -                  | -                 | -         | 151,511       |
| 1012005-500107 & 500108              | Sheriff            | Annual Leave and Sick Payouts                        | 114,908     | -                  | -                 | -         | 114,908       |
| 1012005-500710                       | Sheriff            | Sheriff's Complex - Phone Services                   | 80,000      | -                  | -                 | -         | 80,000        |
| 1012014-500640                       | Sheriff            | Food & Kitchen Supplies                              | 67,400      | -                  | -                 | -         | 67,400        |
| 1012017-500107 & 500108              | Sheriff            | Annual Leave and Sick Payouts                        | 43,837      | -                  | -                 | -         | 43,837        |
| 1012017-500111                       | Sheriff            | Overtime - Dispatch                                  | 57,005      | -                  | -                 | -         | 57,005        |
| 1012512-500107 & 500108              | Fire               | Annual Leave and Sick Payouts                        | 47,927      | -                  | -                 | -         | 47,927        |
| 1012512-500111                       | Fire               | Overtime   | 200,000     | -                  | -                 | -         | 200,000       |
| 1012512-500435                       | Fire               | Vehicle Repairs & Maintenance                        | 50,000      | -                  | -                 | -         | 50,000        |
| 1012800-500551                       | Alternative Sent.  | Drug Testing   | 16,000      | -                  | -                 | -         | 16,000        |
| 1013904-500317                       | Landfill           | Banking Fees   | -           | 12,000             | -                 | -         | 12,000        |
| 1013904-500430                       | Landfill           | Equipment Repairs & Maintenance                      | -           | 50,000             | -                 | -         | 50,000        |
| 1013904-500435                       | Landfill           | Vehicle Repairs & Maintenance                        | -           | 35,000             | -                 | -         | 35,000        |
| 1014300-500815                       | Juvenile Court     | Mental Evaluations                                   | 35,500      | -                  | -                 | -         | 35,500        |
| 1014700-500125                       | Courts             | Temporary Staffing                                   | 31,839      | -                  | -                 | -         | 31,839        |
| 1014710-500868                       | Courts             | Extraordinary Court Cases                            | 75,000      | -                  | -                 | -         | 75,000        |
| 1015005-500107 & 500108              | Parks              | Annual Leave and Sick Payouts                        | 39,335      | -                  | -                 | -         | 39,335        |
| 1015012-500435                       | Parks              | Vehicle Repairs & Maintenance                        | 31,500      | -                  | -                 | -         | 31,500        |
| 1015012-500441                       | Parks              | Irrigation Supplies                                  | 12,900      | -                  | -                 | -         | 12,900        |
| 1016800-502506                       | Health             | Child Protective Services                            | 32,647      | -                  | -                 | -         | 32,647        |
| 1016800-500125                       | Health             | Temporary Staffing                                   | 17,500      | -                  | -                 | -         | 17,500        |
| 1010279-507254                       | Transfers Out      | Quality of Life                                      | 51,451      | -                  | -                 | -         | 51,451        |
| 1010279-507291                       | Transfers Out      | Grant Fund   | 43,750      | -                  | -                 | -         | 43,750        |
| 1010200-501000                       |                    | Contingency  | (1,345,691) | -                  | -                 | -         | (1,345,691)   |
|                                      |                    |  | -           | 102,000            | -                 | -         | 102,000       |
| <b><u>Capital Projects Fund:</u></b> |                    |  |             |                    |                   |           |               |
| 2102020-506512                       | Sheriff            | Replace K-9 - Retirement                             | 14,000      | -                  | -                 | -         | 14,000        |
| 2103030-500309                       | Senior Center      | Landscaping  | 13,740      | -                  | -                 | -         | 13,740        |
| 2101006-500669                       | IT                 | Security Needs - COVID-19 Multifactor Identification | 23,400      | -                  | -                 | -         | 23,400        |
| 2101002-500434                       | Parks/Facilities   | Community Center Stairs                              | 33,025      | -                  | -                 | -         | 33,025        |
| 2102027-506555                       | Juvenile Prob/Det. | Landscaping for Rec Yard                             | -           | -                  | (170,435)         | (170,435) |               |
|                                      | BOS                | Removal of Items - Back to Board Designated          |             |                    |                   |           |               |
| 2102025-506552                       | Fire               | Card Lock System Upgrade                             | (28,500)    | -                  | -                 | -         | (28,500)      |
| 2102025-506552                       | Fire               | Sprinkler System Repairs - Regular Maint.            | (20,000)    | -                  | -                 | -         | (20,000)      |
| 2101002-507705                       | Flre               | Vehicle Replacement Program - Pick-up truck          | (45,000)    | -                  | -                 | -         | (45,000)      |

Explanation of augmentations  
June 2020

| Account #  | Department | Description                                       | Transfers   | Additional Revenue | Fund Balance / Working Capital | Total Augment |
|--|------------|---|-------------|--------------------|--------------------------------|---------------|
| <b><u>Capital Projects Fund (continued):</u></b> |            |   |             |                    |                                |               |
| 2101006-500669                                   | IT         | Password Management Software                      | \$ (4,768)  | \$ -               | \$ -                           | \$ (4,768)    |
| 2101006-506508                                   | IT         | Fax Solutions                                     | (13,000)    | -                  | -                              | (13,000)      |
| 2101006-506508                                   | IT         | Mesh Network Replacement                          | (70,000)    | -                  | -                              | (70,000)      |
| 2103939-506503                                   | Landfill   | Public Waste Transfer Pad                         | (400,000)   | -                  | -                              | (400,000)     |
| 2103939-506502                                   | Landfill   | Equipment (Undesignated)                          | (78,047)    | -                  | -                              | (78,047)      |
| 2105062-506559                                   | Library    | Public Restroom Fix & Refurbish                   | (10,000)    | -                  | -                              | (10,000)      |
| 2105050-500654                                   | Parks      | Security Camera's Centennial Sports Complex       | (4,999)     | -                  | -                              | (4,999)       |
| 2105050-500657                                   | Parks      | Maint Training Room - IT Upgrades                 | (2,451)     | -                  | -                              | (2,451)       |
| 2105050-507010                                   | Parks      | Lone Mt. Cemetery - Irrigation System Replacement | (201,250)   | -                  | -                              | (201,250)     |
| 2102020-506512                                   | Sheriff    | Detention Camera - Eliminate Blind Spot           | (23,247)    | -                  | -                              | (23,247)      |
| 2101001-507810                                   | Board      | Board Designated                                  | 817,097     | -                  | (300,000)                      | 517,097       |
|  |            |   | -           | -                  | (470,435)                      | (470,435)     |
| <b><u>Carson City Transit Fund:</u></b>          |            |   |             |                    |                                |               |
| 2253026-500435                                   |            | Vehicle Maintenance                               | -           | 162,312            | -                              | 162,312       |
|  |            |   | -           | 162,312            | -                              | 162,312       |
| <b><u>Library Gift Fund:</u></b>                 |            |   |             |                    |                                |               |
| 2306200-500618                                   |            | Community programming                             | -           | 2,065              | -                              | 2,065         |
|  |            |   | -           | 2,065              | -                              | 2,065         |
| <b><u>Regional Transportation Fund:</u></b>      |            |   |             |                    |                                |               |
| 2503035-507010                                   |            | Grant Revenue for Various Projects                |             | 690,108            | -                              | 690,108       |
|  |            |   | -           | 690,108            | -                              | 690,108       |
| <b><u>Quality of Life Fund:</u></b>              |            |   |             |                    |                                |               |
| 2545046-507010 - G500520003                      |            | Rifle & Pistol Range Imp.                         | -           | 62,807             | -                              | 62,807        |
| 2545046-507010 - P504607001                      |            | Theater project                                   | -           | 14,794             | -                              | 14,794        |
| 2545047-507010 - G504720003                      |            | NDOC Kings Canyon Sec 106                         | -           | 17,990             | -                              | 17,990        |
| 2545012-500680                                   |            | Donations - Fagen Maintenance                     | (10,000)    | -                  | -                              | (10,000)      |
| 2545047-500680                                   |            | Donations - Fagen Maintenance                     | 10,000      | -                  | -                              | 10,000        |
| 2545046-507134                                   |            | Park Trail Improvements - Paiute Pipeline         | (8,529)     | -                  | -                              | (8,529)       |
| 2545046-507199                                   |            | Undesignated                                      | (4,821)     | -                  | -                              | (4,821)       |
| 2545047-500680                                   |            | Donations - Paiute Pipeline (Open Space)          | 13,350      | -                  | -                              | 13,350        |
| 2545047-507401                                   |            | Land Acquisitions - Undesignated                  | (1,270,981) | -                  | -                              | (1,270,981)   |
| 2545047-507199                                   |            | Undesignated                                      | 1,270,981   | -                  | -                              | 1,270,981     |
|  |            |   | -           | 95,591             | -                              | 95,591        |
| <b><u>Grant Fund:</u></b>                        |            |   |             |                    |                                |               |
| 275 Fund Various Accounts                        |            | Federal, State and local grants and Donations     |             | 1,224,435          | -                              | 1,224,435     |
|  |            |   | -           | 1,224,435          | -                              | 1,224,435     |

Explanation of augmentations  
June 2020

| Account #                               | Department | Description                                    | Transfers | Additional Revenue | Fund Balance / Working Capital | Total Augment |
|---|------------|--|-----------|--------------------|--------------------------------|---------------|
| <b><u>Infrastructure Tax Fund:</u></b>  |            |  |           |                    |                                |               |
| 3103030-507010                          |            | Public Works Capital Improvements              | \$ -      | \$ 45,001          | \$ -                           | \$ 45,001     |
|   |            |  | -         | 45,001             | -                              | 45,001        |
| <b><u>Debt Service Fund:</u></b>        |            |  |           |                    |                                |               |
| 4107000-508401                          |            | Payment to Escrow - RDA Building Debt - Payoff | 8,154     | 675,000            | -                              | 683,154       |
| 4107001-504846                          |            | Bond Issue Costs                               | (8,154)   | -                  | -                              | (8,154)       |
|   |            |  | -         | 675,000            | -                              | 675,000       |
| <b><u>Ambulance Fund:</u></b>           |            |  |           |                    |                                |               |
| 5012525-500107                          |            | Annual Leave and Sick Payouts                  | -         | 20,095             | -                              | 20,095        |
| 5012525-502448                          |            | Credit Card Charges                            | -         | 3,500              | -                              | 3,500         |
| 5012525-502451                          |            | Billing Charges                                | -         | 5,527              | -                              | 5,527         |
| 5012525-504465                          |            | Depreciation                                   | -         | 10,000             | -                              | 10,000        |
| 5012525-507775                          |            | Vehicle Replacement Program                    | 31,020    | 383,912            | 84,422                         | 499,354       |
| 5012535-507275                          |            | Transfer to Fleet Management Fund              | (31,020)  | -                  | -                              | (31,020)      |
|   |            |  | -         | 423,034            | 84,422                         | 507,456       |
| <b><u>Stormwater Drainage Fund:</u></b> |            |  |           |                    |                                |               |
| 5053702-504465                          |            | Depreciation                                   | -         | 10,000             | -                              | 10,000        |
| 5053705-508313                          |            | 2014D Stormwater Bonds - Principle             | -         | 1,985,000          | -                              | 1,985,000     |
| 5053705-509313                          |            | 2014D Stormwater Bonds - Interest              | -         | 1,256              | -                              | 1,256         |
| 5053702-504846                          |            | Bond Issuance Costs                            | -         | 24,000             | -                              | 24,000        |
|   |            |  | -         | 2,020,256          | -                              | 2,020,256     |
| <b><u>Wastewater Fund:</u></b>          |            |  |           |                    |                                |               |
| 5103205-508398                          |            | 2010D Sewer Improvements Bond - Principle      | -         | 740,000            | -                              | 740,000       |
| 5103205-509398                          |            | 2010D Sewer Improvements Bond - Interest       | -         | 3,487              | -                              | 3,487         |
| 5103205-504846                          |            | Bond Issuance Costs                            | -         | 8,999              | -                              | 8,999         |
|   |            |  | -         | 752,486            | -                              | 752,486       |
| <b><u>Water Fund:</u></b>               |            |  |           |                    |                                |               |
| 5203505-504846                          |            | Bond Issuance Costs                            | -         | 50,699             | -                              | 50,699        |
| 5203505-508361                          |            | 2010B Water Bonds - Principle                  | -         | 1,745,000          | -                              | 1,745,000     |
| 5203505-508316                          |            | 2014C Water Bonds - Principle                  | -         | 3,028,000          | -                              | 3,028,000     |
| 5203505-509361                          |            | 2010B Water Bonds - Interest                   | -         | 7,683              | -                              | 7,683         |
| 5203505-509316                          |            | 2014C Water Bonds - Interest                   | -         | 1,915              | -                              | 1,915         |
| 5203505-507333- P350518078              |            | Generator Grants                               | (118,030) | 528,849            | -                              | 410,819       |
| 5203505-507010 - P303519010             |            | Fairveiw Construction - Water portion          | 230,646   | 143,317            | -                              | 373,963       |
| 5203505-500699                          |            | Undesignated                                   | (112,616) | -                  | -                              | (112,616)     |
|   |            |  | -         | 5,505,463          | -                              | 5,505,463     |



Explanation of augmentations  
June 2020

| Account #                           | Department | Description                               | Transfers | Additional Revenue | Fund Balance / Working Capital | Total Augment |
|-------------------------------------|------------|---|-----------|--------------------|--------------------------------|---------------|
| <b><u>Building Permit Fund:</u></b> |            |   |           |                    |                                |               |
| 5251414-500309                      |            | Professional Services                     | \$ -      | \$ 314,984         | \$ -                           | \$ 314,984    |
|                                     |            |   | -         | 314,984            | -                              | 314,984       |
| <b><u>Fleet Fund:</u></b>           |            |   |           |                    |                                |               |
| 5600279-507252                      |            | Transfer out - Ambulance                  | -         | -                  | (143,960)                      | (143,960)     |
| 5609991-481520                      |            | Transfer in - Ambulance - Remove Medtrans | -         | -                  | (31,020)                       | (31,020)      |
|                                     |            |   | -         | -                  | (174,980)                      | (174,980)     |
|                                     |            | <b>CARSON CITY TOTALS</b>                 | \$ -      | \$ 12,012,735      | \$ (560,993)                   | \$ 11,451,742 |

CARSON CITY  
BUDGET AUGMENTATION  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

| GENERAL FUND                        | AMENDED<br>FY 19-20<br>BUDGET | TRANSFER<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GIFTS/<br>GRANTS | AMENDED<br>BUDGET |
|-------------------------------------|-------------------------------|-------------------------|------------------------|------------------|-------------------|
| <b>REVENUES:</b>                    |                               |                         |                        |                  |                   |
| Taxes                               | 25,895,799                    |                         |                        |                  | 25,895,799        |
| Licenses and permits                | 7,746,163                     |                         |                        |                  | 7,746,163         |
| Intergovernmental revenues          | 33,368,508                    |                         |                        |                  | 33,368,508        |
| Charges for services                | 13,612,014                    |                         | 102,000                |                  | 13,714,014        |
| Fines and forfeits                  | 803,000                       |                         |                        |                  | 803,000           |
| Miscellaneous                       | 2,085,197                     |                         |                        |                  | 2,085,197         |
| <b>Total Revenues</b>               | <b>83,510,681</b>             | <b>-</b>                | <b>102,000</b>         | <b>-</b>         | <b>83,612,681</b> |
| <b>EXPENSES AND<br/>OTHER USES:</b> |                               |                         |                        |                  |                   |
| <b>General Government:</b>          |                               |                         |                        |                  |                   |
| Board of Supervisors                | 268,523                       |                         |                        |                  | 268,523           |
| Clerk                               | 324,224                       |                         |                        |                  | 324,224           |
| Recorder                            | 659,837                       |                         |                        |                  | 659,837           |
| Assessor                            | 989,318                       |                         |                        |                  | 989,318           |
| District Attorney                   | 3,209,881                     |                         |                        |                  | 3,209,881         |
| City Manager                        | 814,980                       |                         |                        |                  | 814,980           |
| Finance                             | 700,866                       | 18,800                  |                        |                  | 719,666           |
| Treasurer                           | 592,378                       | 31,409                  | 5,000                  |                  | 628,787           |
| Elections                           | 417,532                       |                         |                        |                  | 417,532           |
| Public Guardian                     | 269,484                       |                         |                        |                  | 269,484           |
| Internal Auditor                    | 156,088                       |                         |                        |                  | 156,088           |
| Purchasing                          | 138,395                       |                         |                        |                  | 138,395           |
| Human Resources                     | 326,473                       |                         |                        |                  | 326,473           |
| Community Devel.-Planning           | 747,920                       |                         |                        |                  | 747,920           |
| Business License                    | 125,589                       |                         |                        |                  | 125,589           |
| Automation Services - IT            | 2,978,892                     | 151,511                 |                        |                  | 3,130,403         |
| Geographic Information Sys          | 594,838                       |                         |                        |                  | 594,838           |
| Public Defender                     | 1,667,810                     | 95,472                  |                        |                  | 1,763,282         |
| Public Safety Complex               | 201,725                       |                         |                        |                  | 201,725           |
| Northgate                           | 32,800                        |                         |                        |                  | 32,800            |
| City Hall                           | 88,800                        |                         |                        |                  | 88,800            |
| Facilities Maintenance              | 1,611,650                     |                         |                        |                  | 1,611,650         |
| Central Services                    | 2,121,446                     |                         |                        |                  | 2,121,446         |
| <b>Total General Government</b>     | <b>19,039,449</b>             | <b>297,192</b>          | <b>5,000</b>           | <b>-</b>         | <b>19,341,641</b> |
| <b>Public Safety</b>                |                               |                         |                        |                  |                   |
| Sheriff                             | 20,186,355                    | 363,150                 |                        |                  | 20,549,505        |
| Fire                                | 9,915,595                     | 297,927                 |                        |                  | 10,213,522        |
| Juvenile Probation                  | 1,920,056                     |                         |                        |                  | 1,920,056         |
| Juvenile Detention                  | 1,654,451                     |                         |                        |                  | 1,654,451         |
| Alternative Sentencing              | 1,382,045                     | 16,000                  |                        |                  | 1,398,045         |
| <b>Total Public Safety</b>          | <b>35,058,502</b>             | <b>677,077</b>          | <b>-</b>               | <b>-</b>         | <b>35,735,579</b> |
| <b>Judicial</b>                     |                               |                         |                        |                  |                   |
| Juvenile Court                      | 721,702                       | 35,500                  |                        |                  | 757,202           |
| Courts                              | 5,083,266                     | 106,839                 |                        |                  | 5,190,105         |
| <b>Total Judicial</b>               | <b>5,804,968</b>              | <b>142,339</b>          | <b>-</b>               | <b>-</b>         | <b>5,947,307</b>  |
| <b>Public Works</b>                 |                               |                         |                        |                  |                   |
| Public Works                        | 2,689,790                     |                         |                        |                  | 2,689,790         |
| <b>Total Public Works</b>           | <b>2,689,790</b>              | <b>-</b>                | <b>-</b>               | <b>-</b>         | <b>2,689,790</b>  |

CARSON CITY  
BUDGET AUGMENTATION  
FOR THE FISCAL YEAR ENDING JUNE 30, 2020

| GENERAL FUND                           | AMENDED<br>FY 19-20<br>BUDGET | TRANSFER<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GIFTS/<br>GRANTS | AMENDED<br>BUDGET |
|--|-------------------------------|-------------------------|------------------------|------------------|-------------------|
| Health                                 |                               |                         |                        |                  |                   |
| Health Administration                  | 1,252,568                     | 50,147                  |                        |                  | 1,302,715         |
| Medical                                | 112,473                       |                         |                        |                  | 112,473           |
| CC Environmental Health                | 424,414                       |                         |                        |                  | 424,414           |
| DC Environmental Health                | 217,090                       |                         |                        |                  | 217,090           |
| Animal Regulation                      | 938,251                       |                         |                        |                  | 938,251           |
| Total Health                           | 2,944,796                     | 50,147                  | -                      | -                | 2,994,943         |
| Sanitation                             |                               |                         |                        |                  |                   |
| Sanitation                             | 2,313,756                     | -                       | 97,000                 |                  | 2,410,756         |
| Total Sanitation                       | 2,313,756                     | -                       | 97,000                 | -                | 2,410,756         |
| Welfare                                |                               |                         |                        |                  |                   |
| Welfare                                | 578,977                       |                         |                        |                  | 578,977           |
| SART                                   | 22,420                        |                         |                        |                  | 22,420            |
| Total Welfare                          | 601,397                       | -                       | -                      | -                | 601,397           |
| Culture & Recreation                   |                               |                         |                        |                  |                   |
| Park & Rec. Admin.                     | 569,282                       | 39,335                  |                        |                  | 608,617           |
| Park Maintenance                       | 1,807,903                     | 44,400                  |                        |                  | 1,852,303         |
| Parks Grants, Gifts                    | 23,036                        |                         |                        |                  | 23,036            |
| Community Center                       | 390,424                       |                         |                        |                  | 390,424           |
| Recreation                             | 497,181                       |                         |                        |                  | 497,181           |
| Library                                | 1,804,746                     |                         |                        |                  | 1,804,746         |
| Swimming Pool                          | 715,210                       |                         |                        |                  | 715,210           |
| Sports                                 | 418,928                       |                         |                        |                  | 418,928           |
| Multi-Purpose Athletic Center          | 164,177                       |                         |                        |                  | 164,177           |
| YSA                                    | 134,120                       |                         |                        |                  | 134,120           |
| Total Culture and Rec                  | 6,525,007                     | 83,735                  | -                      | -                | 6,608,742         |
| Community Support                      |                               |                         |                        |                  |                   |
| Support Services                       | 341,086                       |                         | -                      |                  | 341,086           |
| Total Community Support                | 341,086                       | -                       | -                      | -                | 341,086           |
| Total Expenditures                     | 75,318,751                    | 1,250,490               | 102,000                | -                | 76,671,241        |
| Other Financing Sources<br>and (Uses): |                               |                         |                        |                  |                   |
| Other Sources:                         |                               |                         |                        |                  |                   |
| Transfers In:                          |                               |                         |                        |                  |                   |
| Quality of Life - Pool                 | 93,703                        |                         |                        |                  | 93,703            |
| Quality of Life - MAC                  | 50,000                        |                         |                        |                  | 50,000            |
| Other Uses:                            |                               |                         |                        |                  |                   |
| Contingency                            | (2,999,861)                   | 1,345,691               |                        |                  | (1,654,170)       |
| Transfers Out:                         |                               |                         |                        |                  |                   |
| Grant                                  | (302,765)                     | (43,750)                |                        |                  | (346,515)         |
| Debt Service                           | (3,454,834)                   |                         |                        |                  | (3,454,834)       |
| Cemetery                               | (10,000)                      |                         |                        |                  | (10,000)          |
| Carson City Transit                    | (466,300)                     |                         |                        |                  | (466,300)         |
| Capital Projects                       | (7,216,843)                   |                         |                        |                  | (7,216,843)       |
| Landscape Maintenance                  | (55,519)                      |                         |                        |                  | (55,519)          |
| Stormwater                             | (905,000)                     |                         |                        |                  | (905,000)         |
| Quality of Life - Rifle Range          | (358,456)                     | (51,451)                |                        |                  | (409,907)         |
| Extraordinary Maintenance              | (655,218)                     |                         |                        |                  | (655,218)         |
| Total Other Sources (Uses)             | (16,281,093)                  | 1,250,490               | -                      | -                | (15,030,603)      |
| Beginning Fund Balance                 | 14,624,053                    |                         |                        |                  | 14,624,053        |
| Ending Fund Balance                    | 6,534,890                     | -                       | -                      | -                | 6,534,890         |

| CAPITAL PROJECTS                     | AMENDED<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS | AMENDED<br>BUDGET |
|--------------------------------------|-------------------------------|--------------------------|------------------------|--------|-------------------|
| REVENUES:                            |                               |                          |                        |        |                   |
| Taxes                                | 700,171                       |                          |                        |        | 700,171           |
| Intergovernmental                    | 90,000                        |                          |                        |        | 90,000            |
| Miscellaneous                        | 60,000                        |                          |                        |        | 60,000            |
| Total Revenues                       | 850,171                       | -                        | -                      | -      | 850,171           |
| EXPENSES AND OTHER USES:             |                               |                          |                        |        |                   |
| Services & Supplies:                 |                               |                          |                        |        |                   |
| General Government                   |                               |                          |                        |        |                   |
| Professional Services                | 28,880                        |                          |                        |        | 28,880            |
| Small Furnishings                    | 13,547                        |                          |                        |        | 13,547            |
| Custodial Equipment                  | 15,084                        |                          |                        |        | 15,084            |
| SPAN Supplies                        | 15,123                        | 18,632                   |                        |        | 33,755            |
| Building Repairs & Maint.            | 23,557                        | 33,025                   |                        |        | 56,582            |
| IP Infrastructure                    | 23,459                        |                          |                        |        | 23,459            |
| Exterior Painting Citywide           | 67,663                        |                          |                        |        | 67,663            |
| Roof Repair/Refurbish                | 53,927                        |                          |                        |        | 53,927            |
| City-wide Carpet                     | 23,514                        |                          |                        |        | 23,514            |
| Culture and Rec                      |                               |                          |                        |        |                   |
| Miscellaneous small capital items    | 28,596                        | (28,596)                 |                        |        | -                 |
| Public Works                         |                               |                          |                        |        |                   |
| Professional Services                | -                             | 13,740                   |                        |        | 13,740            |
| Public Safety                        |                               |                          |                        |        |                   |
| Professional Services                | 38,000                        |                          |                        |        | 38,000            |
| Miscellaneous small capital items    | 115,212                       |                          |                        |        | 115,212           |
| Capital Outlay:                      |                               |                          |                        |        |                   |
| General Government                   |                               |                          |                        |        |                   |
| Board Designated                     | 565,471                       | 817,097                  | (300,000)              |        | 1,082,568         |
| Vehicle Replacement Program          | 2,227,291                     | (45,000)                 |                        |        | 2,182,291         |
| Building Improvements                | 68,861                        |                          |                        |        | 68,861            |
| Equipment                            | 839,200                       |                          |                        |        | 839,200           |
| Software/Equipment                   | 2,260,911                     | (83,000)                 |                        |        | 2,177,911         |
| Asphalt Replacement                  | 819,535                       |                          |                        |        | 819,535           |
| Voting Equipment                     | 254,444                       |                          |                        |        | 254,444           |
| Printer/Copier Replacement Program   | 77,863                        |                          |                        |        | 77,863            |
| Boiler Replacement                   | 230,924                       |                          |                        |        | 230,924           |
| Clrk/Court Replacement               | 54,655                        |                          |                        |        | 54,655            |
| Construction #031303 Roop Fiber Opti | 105,843                       |                          |                        |        | 105,843           |
| Public Works                         |                               |                          |                        |        |                   |
| Replace Pumps/Motors                 | 23,327                        |                          |                        |        | 23,327            |
| Landfill Equipment                   | 1,545,258                     | (78,047)                 |                        |        | 1,467,211         |
| Landfill Closure Costs               | 358,512                       |                          |                        |        | 358,512           |
| Site Improvements                    | 1,055,448                     | (400,000)                |                        |        | 655,448           |
| Public Safety                        |                               |                          |                        |        |                   |
| Equipment                            | 519,178                       | (57,747)                 |                        |        | 461,431           |
| Interview Recording System Upgrade   | 7,000                         |                          |                        |        | 7,000             |
| Landscaping for Recreation Yard      | 170,435                       | -                        | (170,435)              |        | -                 |
| Culture and Recreation               |                               |                          |                        |        |                   |
| Rifle Range Improvements             | 13,680                        |                          |                        |        | 13,680            |
| Playground Equipment                 | 266,145                       |                          |                        |        | 266,145           |
| Equipment Replacement - Parks        | 374,417                       | (201,250)                |                        |        | 173,167           |
| Park Improvements                    | 14,003                        |                          |                        |        | 14,003            |
| Senior Center Landscaping            | -                             | 21,146                   |                        |        | 21,146            |
| Library Improvements                 | 10,000                        | (10,000)                 |                        |        | -                 |
| Construction Projects                | 230,000                       |                          |                        |        | 230,000           |
| Total Expenditures                   | 12,538,963                    | -                        | (470,435)              | -      | 12,068,528        |
| OTHER FINANCE SOURCES (USES):        |                               |                          |                        |        |                   |
| Other Sources:                       |                               |                          |                        |        |                   |
| Surplus Sales                        | 67,639                        |                          |                        |        | 67,639            |
| Other Uses:                          |                               |                          |                        |        |                   |
| Transfers In (Out)                   |                               |                          |                        |        |                   |
| General Fund                         | 7,216,843                     |                          |                        |        | 7,216,843         |
| Carson City Debt Service Fund        | (362,232)                     |                          |                        |        | (362,232)         |
| Total Other Sources (Uses)           | 6,922,250                     | -                        | -                      | -      | 6,922,250         |
| Beginning Fund Balance               | 4,771,542                     |                          | -                      |        | 4,771,542         |
| Ending Fund Balance                  | 5,000                         | -                        | 470,435                | -      | 475,435           |

| CARSON CITY TRANSIT            | AMENDED<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS  | AMENDED<br>BUDGET |
|--------------------------------|-------------------------------|--------------------------|------------------------|---------|-------------------|
| REVENUES:                      |                               |                          |                        |         |                   |
| Intergovernmental              | 1,214,541                     |                          |                        | 162,312 | 1,376,853         |
| Charges for services           | 100,000                       |                          |                        |         | 100,000           |
| Miscellaneous                  | 14,000                        |                          |                        |         | 14,000            |
| Total Revenues                 | 1,328,541                     | -                        | -                      | 162,312 | 1,490,853         |
| EXPENDITURES AND OTHER USES:   |                               |                          |                        |         |                   |
| Public Works:                  |                               |                          |                        |         |                   |
| Highways and Streets           |                               |                          |                        |         |                   |
| Salaries & Wages               | 35,757                        |                          |                        |         | 35,757            |
| Employee Benefits              | 30,359                        |                          |                        |         | 30,359            |
| Services & Supplies            | 1,452,339                     |                          |                        | 162,312 | 1,614,651         |
| Capital Outlay                 | 330,000                       |                          |                        | -       | 330,000           |
| Total Expenditures             | 1,848,455                     | -                        | -                      | 162,312 | 2,010,767         |
| OTHER FINANCE SOURCES (USES):  |                               |                          |                        |         |                   |
| Other Sources                  |                               |                          |                        |         |                   |
| Transfers In                   |                               |                          |                        |         |                   |
| General Fund                   | 466,300                       |                          |                        |         | 466,300           |
| Other Uses                     |                               |                          |                        |         |                   |
| Transfers Out                  |                               |                          |                        |         |                   |
| Regional Transportation        |                               |                          |                        |         | -                 |
| Group Medical Insurance        | -                             | -                        |                        |         | -                 |
| Total Other Sources (Uses)     | 466,300                       | -                        | -                      | -       | 466,300           |
| Beginning Fund Balance:        |                               |                          |                        |         |                   |
| Reserved Beg.Fund Balance      | -                             |                          |                        |         | -                 |
| Unreserved Beg.Fund Balance    | 93,068                        |                          |                        |         | 93,068            |
|                                | 93,068                        | -                        | -                      | -       | 93,068            |
| Ending Fund Balance:           |                               |                          |                        |         |                   |
| Reserved Ending Fund Balance   | -                             |                          |                        |         | -                 |
| Unreserved Ending Fund Balance | 39,454                        | -                        | -                      | -       | 39,454            |
|                                | 39,454                        | -                        | -                      | -       | 39,454            |

| LIBRARY GIFT                   | AMENDED<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS | AMENDED<br>BUDGET |
|--------------------------------|-------------------------------|--------------------------|------------------------|--------|-------------------|
| REVENUES:                      |                               |                          |                        |        |                   |
| INTERGOVERNMENTAL              | 0                             |                          |                        |        | 0                 |
| MISCELLANEOUS                  | 26,800                        |                          | 2,065                  |        | 28,865            |
| Total Revenues                 | 26,800                        | 0                        | 2,065                  | 0      | 28,865            |
| EXPENSES AND OTHER USES:       |                               |                          |                        |        |                   |
| Culture and Recreation:        |                               |                          |                        |        |                   |
| Libraries                      |                               |                          |                        |        |                   |
| Salaries & Wages               | 2,500                         |                          |                        |        | 2,500             |
| Employee Benefits              | 0                             |                          |                        |        | 0                 |
| Services & Supplies            | 73,188                        |                          | 2,065                  |        | 75,253            |
| Capital Outlay                 | 21,226                        |                          |                        |        | 21,226            |
| Total Expenditures             | 96,914                        | 0                        | 2,065                  | 0      | 98,979            |
| OTHER FINANCE SOURCES (USES):  |                               |                          |                        |        |                   |
| Contingency                    |                               |                          |                        |        | 0                 |
| Total Other Sources (Uses)     | 0                             | 0                        | 0                      | 0      | 0                 |
| Beginning Fund Balance:        |                               |                          |                        |        |                   |
| Reserved Beg.Fund Balance      | 0                             |                          |                        |        | 0                 |
| Unreserved Beg.Fund Balance    | 74,234                        | 0                        | 0                      | 0      | 74,234            |
|                                | 74,234                        | 0                        | 0                      | 0      | 74,234            |
| Ending Fund Balance:           |                               |                          |                        |        |                   |
| Reserved Ending Fund Balance   | 0                             |                          |                        |        | 0                 |
| Unreserved Ending Fund Balance | 4,120                         | 0                        | 0                      | 0      | 4,120             |
|                                | 4,120                         | 0                        | 0                      | 0      | 4,120             |

| REGIONAL TRANSPORTATION           | AMENDED<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS         | AMENDED<br>BUDGET  |
|-----------------------------------|-------------------------------|--------------------------|------------------------|----------------|--------------------|
| REVENUES:                         |                               |                          |                        |                |                    |
| Taxes                             | 4,045,803                     |                          |                        |                | 4,045,803          |
| Licenses and Permits              | -                             |                          |                        |                | -                  |
| Intergovernmental                 | 11,460,656                    |                          |                        | 690,108        | 12,150,764         |
| Charges for Services              | -                             |                          |                        |                | -                  |
| Miscellaneous                     | 30,000                        |                          |                        |                | 30,000             |
| <b>Total Revenues</b>             | <b>15,536,459</b>             | <b>-</b>                 | <b>-</b>               | <b>690,108</b> | <b>16,226,567</b>  |
| EXPENDITURES AND OTHER USES:      |                               |                          |                        |                |                    |
| Public Works:                     |                               |                          |                        |                |                    |
| Highways and Streets              |                               |                          |                        |                |                    |
| Salaries & Wages                  | 316,127                       |                          |                        |                | 316,127            |
| Employee Benefits                 | 209,999                       |                          |                        |                | 209,999            |
| Services & Supplies               | 584,324                       |                          |                        |                | 584,324            |
| Capital Outlay                    | 20,753,664                    |                          |                        | 690,108        | 21,443,772         |
| <b>Total Expenditures</b>         | <b>21,864,114</b>             | <b>-</b>                 | <b>-</b>               | <b>690,108</b> | <b>22,554,222</b>  |
| OTHER FINANCE SOURCES (USES):     |                               |                          |                        |                |                    |
| Bond Proceeds                     | -                             |                          |                        |                | -                  |
| Transfer In (Out)                 |                               |                          |                        |                |                    |
| Debt Service                      | (1,580,215)                   |                          |                        |                | (1,580,215)        |
| Infrastructure                    | -                             |                          |                        |                | -                  |
| Street Maintenance                | -                             |                          |                        |                | -                  |
| Campo                             | (11,856)                      |                          |                        |                | (11,856)           |
| <b>Total Other Sources (Uses)</b> | <b>(1,592,071)</b>            | <b>-</b>                 | <b>-</b>               | <b>-</b>       | <b>(1,592,071)</b> |
| Beginning Fund Balance:           |                               |                          |                        |                |                    |
| Reserved Beg.Fund Balance         | -                             |                          |                        |                | -                  |
| Unreserved Beg.Fund Balance       | 8,019,726                     |                          |                        | -              | 8,019,726          |
|                                   | 8,019,726                     | -                        | -                      | -              | 8,019,726          |
| Ending Fund Balance:              |                               |                          |                        |                |                    |
| Reserved Ending Fund Balance      | -                             |                          |                        |                | -                  |
| Unreserved Ending Fund Balance    | 100,000                       | -                        | -                      | -              | 100,000            |
|                                   | 100,000                       | -                        | -                      | -              | 100,000            |

| QUALITY OF LIFE                      | AMENDED<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | DONATIONS/<br>GRANTS | AMENDED<br>BUDGET |
|--------------------------------------|-------------------------------|--------------------------|------------------------|----------------------|-------------------|
| <b>REVENUES:</b>                     |                               |                          |                        |                      |                   |
| Taxes                                | 3,062,140                     |                          |                        |                      | 3,062,140         |
| Intergovernmental                    | 2,452,286                     |                          |                        | 29,346               | 2,481,632         |
| Charges for Services                 | -                             |                          |                        |                      | -                 |
| Miscellaneous                        | 10,000                        |                          |                        | 14,794               | 24,794            |
| <b>Total Revenues</b>                | <b>5,524,426</b>              | <b>-</b>                 | <b>-</b>               | <b>44,140</b>        | <b>5,568,566</b>  |
| <b>EXPENSES AND OTHER USES:</b>      |                               |                          |                        |                      |                   |
| <b>Culture and Recreation</b>        |                               |                          |                        |                      |                   |
| <b>Park Maintenance</b>              |                               |                          |                        |                      |                   |
| Salaries & Wages                     | 113,578                       |                          |                        |                      | 113,578           |
| Employee Benefits                    | 18,803                        |                          |                        |                      | 18,803            |
| Services and supplies                | 396,547                       | (10,000)                 |                        |                      | 386,547           |
| Capital outlay                       | 84,756                        |                          |                        |                      | 84,756            |
| <b>Subtotal</b>                      | <b>613,684</b>                | <b>(10,000)</b>          | <b>-</b>               | <b>-</b>             | <b>603,684</b>    |
| <b>Parks Capital</b>                 |                               |                          |                        |                      |                   |
| Salaries & Wages                     | -                             |                          |                        |                      | -                 |
| Employee Benefits                    | -                             |                          |                        |                      | -                 |
| Services and supplies                | 73,301                        |                          |                        |                      | 73,301            |
| Capital outlay                       | 1,490,448                     | (13,350)                 | 51,451                 | 26,150               | 1,554,699         |
| <b>Subtotal</b>                      | <b>1,563,749</b>              | <b>(13,350)</b>          | <b>51,451</b>          | <b>26,150</b>        | <b>1,628,000</b>  |
| <b>Open Space</b>                    |                               |                          |                        |                      |                   |
| Salaries & Wages                     | 414,393                       |                          |                        |                      | 414,393           |
| Employee Benefits                    | 163,912                       |                          |                        |                      | 163,912           |
| Services and Supplies                | 615,693                       | 23,350                   |                        |                      | 639,043           |
| Capital Outlay                       | 3,502,194                     |                          | -                      | 17,990               | 3,520,184         |
| <b>Subtotal</b>                      | <b>4,696,192</b>              | <b>23,350</b>            | <b>-</b>               | <b>17,990</b>        | <b>4,737,532</b>  |
| <b>Total Expenditures</b>            | <b>6,873,625</b>              | <b>-</b>                 | <b>51,451</b>          | <b>44,140</b>        | <b>6,969,216</b>  |
| <b>OTHER FINANCE SOURCES (USES):</b> |                               |                          |                        |                      |                   |
| <b>Transfers In</b>                  |                               |                          |                        |                      |                   |
| General fund                         | 358,456                       |                          | 51,451                 |                      | 409,907           |
| <b>Transfers Out</b>                 |                               |                          |                        |                      |                   |
| Debt Service                         | (640,393)                     |                          |                        |                      | (640,393)         |
| General fund                         | (143,703)                     |                          |                        |                      | (143,703)         |
| <b>Total Other Sources (Uses)</b>    | <b>(425,640)</b>              | <b>-</b>                 | <b>51,451</b>          | <b>-</b>             | <b>(374,189)</b>  |
| <b>Beginning Fund Balance:</b>       |                               |                          |                        |                      |                   |
| Reserved Beg.Fund Balance            | -                             |                          |                        |                      | -                 |
| Unreserved Beg.Fund Balance          | 1,924,839                     |                          |                        |                      | 1,924,839         |
| <b>Total Beg. Fund Balance</b>       | <b>1,924,839</b>              | <b>-</b>                 | <b>-</b>               | <b>-</b>             | <b>1,924,839</b>  |
| <b>Ending Fund Balance:</b>          |                               |                          |                        |                      |                   |
| Reserved Ending Fund Balance         | -                             |                          |                        |                      | -                 |
| Unreserved Ending Fund Balance       | 150,000                       |                          |                        |                      | 150,000           |
| <b>Total Ending Fund Balance</b>     | <b>150,000</b>                | <b>-</b>                 | <b>-</b>               | <b>-</b>             | <b>150,000</b>    |



| GRANT FUND                    | AMENDED<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS    | AMENDED<br>BUDGET |
|-------------------------------|-------------------------------|--------------------------|------------------------|-----------|-------------------|
| REVENUES:                     |                               |                          |                        |           |                   |
| INTERGOVERNMENTAL             | 5,394,238                     |                          |                        | 1,165,685 | 6,559,923         |
| CHARGES FOR SERVICES          | 315,000                       |                          |                        |           | 315,000           |
| MISCELLANEOUS                 | 81,826                        |                          |                        | 15,000    | 96,826            |
| Total Revenues                | 5,791,064                     | -                        | -                      | 1,180,685 | 6,971,749         |
| EXPENSES AND OTHER USES:      |                               |                          |                        |           |                   |
| General Government            |                               |                          |                        |           |                   |
| Salaries & Wages              | -                             |                          | 43,750                 | 40,250    | 84,000            |
| Employee Benefits             | -                             |                          |                        | 16,000    | 16,000            |
| Services & Supplies           | 4,857                         |                          |                        | 75,000    | 79,857            |
| Subtotal                      | 4,857                         | -                        | 43,750                 | 131,250   | 179,857           |
| Public Safety                 |                               |                          |                        |           |                   |
| Salaries & Wages              | 748,771                       |                          |                        | 40,461    | 789,232           |
| Employee Benefits             | 277,940                       |                          |                        |           | 277,940           |
| Services & Supplies           | 719,388                       |                          |                        |           | 719,388           |
| Capital Outlay                | 6,119                         |                          |                        |           | 6,119             |
| Subtotal                      | 1,752,218                     | -                        | -                      | 40,461    | 1,792,679         |
| Judicial                      |                               |                          |                        |           |                   |
| Salaries & Wages              | 73,754                        |                          |                        |           | 73,754            |
| Employee Benefits             | 25,310                        |                          |                        |           | 25,310            |
| Services & Supplies           | 93,879                        |                          |                        | 109,569   | 203,448           |
| Subtotal                      | 192,943                       | -                        | -                      | 109,569   | 302,512           |
| Welfare                       |                               |                          |                        |           |                   |
| Salaries & Wages              | 207,396                       |                          |                        |           | 207,396           |
| Employee Benefits             | 83,857                        |                          |                        |           | 83,857            |
| Services & Supplies           | 206,584                       |                          |                        |           | 206,584           |
| Subtotal                      | 497,837                       | -                        | -                      | -         | 497,837           |
| Culture and Recreation        |                               |                          |                        |           |                   |
| Salaries & Wages              | 66,750                        |                          |                        | 10,000    | 76,750            |
| Employee Benefits             | 1,716                         |                          |                        |           | 1,716             |
| Services & Supplies           | 83,818                        |                          |                        | 26,671    | 110,489           |
| Capital Outlay                | 25,000                        |                          |                        | 5,000     | 30,000            |
| Subtotal                      | 177,284                       | -                        | -                      | 41,671    | 218,955           |
| Health                        |                               |                          |                        |           |                   |
| Salaries & Wages              | 2,466,547                     |                          |                        | 275,155   | 2,741,702         |
| Employee Benefits             | 506,593                       |                          |                        |           | 506,593           |
| Services & Supplies           | 868,900                       |                          |                        | 544,213   | 1,413,113         |
| Subtotal                      | 3,842,040                     | -                        | -                      | 819,368   | 4,661,408         |
| Community Support             |                               |                          |                        |           |                   |
| Services & Supplies           | 242,553                       |                          |                        |           | 242,553           |
| Capital Outlay                | 227,979                       |                          |                        | 38,366    | 266,345           |
| Subtotal                      | 470,532                       | -                        | -                      | 38,366    | 508,898           |
| Total Expenditures            | 6,937,711                     | -                        | 43,750                 | 1,180,685 | 8,162,146         |
| OTHER FINANCE SOURCES (USES): |                               |                          |                        |           |                   |
| Transfers In                  |                               |                          |                        |           |                   |
| General Fund                  | 302,765                       |                          | 43,750                 |           | 346,515           |
| Total Other Sources (Uses)    | 302,765                       | -                        | 43,750                 | -         | 346,515           |
| Beginning Fund Balance        | 1,043,882                     |                          |                        |           | 1,043,882         |
| Ending Fund Balance           | 200,000                       | -                        | -                      | -         | 200,000           |

| INFRASTRUCTURE TAX             | AMENDED<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS | AMENDED<br>BUDGET |
|--------------------------------|-------------------------------|--------------------------|------------------------|--------|-------------------|
| REVENUES:                      |                               |                          |                        |        |                   |
| TAXES                          | 1,557,257                     |                          |                        |        | 1,557,257         |
| INTERGOVERNMENTAL              | -                             |                          |                        |        | -                 |
| MISCELLANEOUS                  | 25,000                        |                          | 45,001                 |        | 70,001            |
| Total Revenues                 | 1,582,257                     | -                        | 45,001                 | -      | 1,627,258         |
| EXPENSES AND OTHER USES:       |                               |                          |                        |        |                   |
| Community Support              |                               |                          |                        |        |                   |
| Services & Supplies            | 16,824                        |                          |                        |        | 16,824            |
| Capital Outlay                 | 2,216,208                     |                          | 45,001                 |        | 2,261,209         |
| Subtotal                       | 2,233,032                     | -                        | 45,001                 | -      | 2,278,033         |
| Total Expenditures             | 2,233,032                     | -                        | 45,001                 | -      | 2,278,033         |
| OTHER FINANCE SOURCES (USES):  |                               |                          |                        |        |                   |
| Transfers In(Out)              |                               |                          |                        |        |                   |
| Regional Transportation Fund   | -                             |                          | -                      |        | -                 |
| Debt Service Fund              | (774,575)                     |                          | -                      |        | (774,575)         |
| Total Other Sources (Uses)     | (774,575)                     | -                        | -                      | -      | (774,575)         |
| Beginning Fund Balance:        |                               |                          |                        |        |                   |
| Reserved Beg.Fund Balance      | -                             |                          |                        |        | -                 |
| Unreserved Beg.Fund Balance    | 1,525,350                     | -                        | -                      | -      | 1,525,350         |
|                                | 1,525,350                     | -                        | -                      | -      | 1,525,350         |
| Ending Fund Balance:           |                               |                          |                        |        |                   |
| Reserved Ending Fund Balance   | -                             |                          |                        |        | -                 |
| Unreserved Ending Fund Balance | 100,000                       | -                        | -                      | -      | 100,000           |
|                                | 100,000                       | -                        | -                      | -      | 100,000           |

| CARSON CITY DEBT SERVICE        | ORIGINAL<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | GRANTS | AMENDED<br>BUDGET |
|---------------------------------|--------------------------------|--------------------------|------------------------|--------|-------------------|
| REVENUES:                       |                                |                          |                        |        | -                 |
| INTERGOVERNMENTAL               | 497,544                        |                          |                        |        | 497,544           |
| MISCELLANEOUS                   | 8,000                          |                          |                        |        | 8,000             |
| Total Revenues                  | 505,544                        | -                        | -                      | -      | 505,544           |
| EXPENDITURES:                   |                                |                          |                        |        |                   |
| Debt Service                    |                                |                          |                        |        |                   |
| Principal                       | 5,857,100                      |                          |                        |        | 5,857,100         |
| Interest                        | 2,599,173                      |                          |                        |        | 2,599,173         |
| Fiscal Charges                  | 2,000                          |                          |                        |        | 2,000             |
| Bond Issuance Costs             | 23,275                         |                          | (8,154)                |        | 15,121            |
| Total Expenditures              | 8,481,548                      | -                        | (8,154)                | -      | 8,473,394         |
| OTHER FINANCE SOURCES (USES):   |                                |                          |                        |        |                   |
| Proceeds on Refunding Bonds     | -                              |                          | 675,000                |        | 675,000           |
| Payment to Refunded Bond Escrow |                                |                          | (683,154)              |        | (683,154)         |
| Operating Transfers In          |                                |                          |                        |        |                   |
| General Fund                    | 3,454,834                      |                          |                        |        | 3,454,834         |
| Senior Citizens Center          | -                              |                          |                        |        | -                 |
| Capital Projects                | 362,232                        |                          |                        |        | 362,232           |
| Regional Transportation         | 1,580,215                      |                          |                        |        | 1,580,215         |
| Infrastructure Fund             | 774,575                        |                          |                        |        | 774,575           |
| Quality of Life                 | 640,393                        |                          |                        |        | 640,393           |
| V&T Special Revenue             | 1,046,200                      |                          |                        |        | 1,046,200         |
| 911 Surcharge Fund              | 102,280                        |                          |                        |        | 102,280           |
| Total Other Sources (Uses)      | 7,960,729                      | -                        | (8,154)                | -      | 7,952,575         |
| Beginning Fund Balance          | 117,586                        |                          |                        |        | 117,586           |
| Ending Fund Balance             | 102,311                        | -                        | -                      | -      | 102,311           |

| PROPRIETARY FUND<br>AMBULANCE                    | ORIGINAL<br>FY 19-20<br>BUDGET | TRANSFER<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|--|--------------------------------|-------------------------|------------------------|-------------------|
| Operating Revenue                                |                                |                         |                        |                   |
| Charges for Services                             |                                |                         |                        |                   |
| Ambulance Fees                                   | 10,444,725                     |                         | 565,238                | 11,009,963        |
| Less Uncollectible Accounts                      | (5,510,374)                    |                         | (286,164)              | (5,796,538)       |
| <b>Total Operating Revenue</b>                   | <b>4,934,351</b>               | <b>-</b>                | <b>279,074</b>         | <b>5,213,425</b>  |
| Operating Expense                                |                                |                         |                        |                   |
| Public Safety                                    |                                |                         |                        |                   |
| Salaries & Wages                                 | 1,849,588                      |                         | 20,095                 | 1,869,683         |
| Employee Benefits                                | 1,963,608                      |                         |                        | 1,963,608         |
| Services & Supplies                              | 1,056,380                      |                         | 9,027                  | 1,065,407         |
| Depreciation/amortization                        | 100,000                        |                         | 10,000                 | 110,000           |
| <b>Total Operating Expense</b>                   | <b>4,969,576</b>               | <b>-</b>                | <b>39,122</b>          | <b>5,008,698</b>  |
| <b>Operating Income or (Loss)</b>                | <b>(35,225)</b>                | <b>-</b>                | <b>239,952</b>         | <b>204,727</b>    |
| Nonoperating Revenues                            |                                |                         |                        |                   |
| Interest Earned                                  | 25,000                         |                         |                        | 25,000            |
| Miscellaneous                                    | -                              |                         |                        | -                 |
| <b>Total Nonoperating Revenues</b>               | <b>25,000</b>                  | <b>-</b>                | <b>-</b>               | <b>25,000</b>     |
| Nonoperating Expenses                            |                                |                         |                        |                   |
| <b>Total Nonoperating Expenses</b>               | <b>-</b>                       | <b>-</b>                | <b>-</b>               | <b>-</b>          |
| <b>Net Income before<br/>Operating Transfers</b> | <b>(10,225)</b>                | <b>-</b>                | <b>239,952</b>         | <b>229,727</b>    |
| Operating Transfers                              |                                |                         |                        |                   |
| In   | -                              | -                       | 143,960                | 143,960           |
| Out  | (31,020)                       |                         | 31,020                 | -                 |
| <b>Net Operating Transfers</b>                   | <b>(31,020)</b>                | <b>-</b>                | <b>174,980</b>         | <b>143,960</b>    |
| <b>NET INCOME</b>                                | <b>(41,245)</b>                | <b>-</b>                | <b>414,932</b>         | <b>373,687</b>    |

| PROPRIETARY FUND<br>AMBULANCE FUND  | ORIGINAL<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|---|--------------------------------|--------------------------|------------------------|-------------------|
| <b>A. CASH FLOWS FROM OPERATING<br/>ACTIVITIES:</b>                               |                                |                          |                        |                   |
| Cash received for services  | 4,934,351                      |                          | 279,074                | 5,213,425         |
| Cash payment for personnel costs  | (3,010,352)                    |                          | (20,095)               | (3,030,447)       |
| Cash payment for services & supplies  | (1,056,380)                    |                          | (9,027)                | (1,065,407)       |
| Miscellaneous cash received/(paid)  | -                              |                          |                        | -                 |
| a. Net cash provided by (or used for)<br>operating activities                     | 867,619                        | -                        | 249,952                | 1,117,571         |
| <b>B. CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>                    |                                |                          |                        |                   |
| Subsidy from grants   | -                              |                          |                        | -                 |
| Transfers In  | -                              |                          | 143,960                | 143,960           |
| Transfers Out   | (31,020)                       |                          | 31,020                 | -                 |
| b. Net cash provided by (or used for)<br>noncapital financing activities          | (31,020)                       | -                        | 174,980                | 143,960           |
| <b>C. CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES:</b>           |                                |                          |                        |                   |
| Capital grant   | -                              |                          |                        | -                 |
| Acquisition of capital assets   | (271,042)                      |                          | (499,354)              | (770,396)         |
| c. Net cash provided by (or used for)<br>capital and related financing activities | (271,042)                      | -                        | (499,354)              | (770,396)         |
| <b>D. CASH FLOWS FROM INVESTING<br/>ACTIVITIES:</b>                               |                                |                          |                        |                   |
| Interest received on investments  | 25,000                         |                          |                        | 25,000            |
| d. Net cash provided by (or used in)<br>investing activities                      | 25,000                         | -                        | -                      | 25,000            |
| NET INCREASE (DECREASE) in cash and<br>cash equivalents (a+b+c+d)                 | 590,557                        | -                        | (74,422)               | 516,135           |
| CASH AND CASH EQUIVALENTS AT<br>JULY 1, 20xx                                      | 1,462,180                      |                          |                        | 1,462,180         |
| CASH AND CASH EQUIVALENTS AT<br>JUNE 30, 20xx                                     | 2,052,737                      | -                        | (74,422)               | 1,978,315         |

| PROPRIETARY FUND<br>STORMWATER UTILITY FUND   | AMENDED<br>FY 19-20<br>BUDGET            | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET                        |
|---|--|--------------------------|------------------------|--|
| Operating Revenue<br>Charges for Services<br>General Government<br>Use Fees   | 1,808,405                                |                          |                        | 1,808,405                                |
| Total Operating Revenue   | 1,808,405                                | -                        | -                      | 1,808,405                                |
| Operating Expense<br>Utility Enterprises<br>Salaries & Wages<br>Employee Benefits<br>Services & Supplies<br><br>Depreciation/amortization | 161,597<br>106,465<br>600,308<br>295,000 |                          | 10,000                 | 161,597<br>106,465<br>600,308<br>305,000 |
| Total Operating Expense   | 1,163,370                                | -                        | 10,000                 | 1,173,370                                |
| Operating Income or (Loss)  | 645,035                                  | -                        | (10,000)               | 635,035                                  |
| Nonoperating Revenues<br>Interest Earned<br>Miscellaneous   | 1,500                                    |                          | 11,256                 | 12,756<br>-                              |
| Total Nonoperating Revenues   | 1,500                                    | -                        | 11,256                 | 12,756                                   |
| Nonoperating Expenses<br>Interest expense<br>Bond Costs   | 283,450<br>-                             |                          | 1,256<br>24,000        | 284,706<br>24,000                        |
| Total Nonoperating Expenses   | 283,450                                  | -                        | 25,256                 | 308,706                                  |
| Net Income before<br>Transfers  | 363,085                                  | -                        | (24,000)               | 339,085                                  |
| Transfers<br>In<br>Out  | 905,000<br>-                             |                          |                        | 905,000<br>-                             |
| Net Transfers   | 905,000                                  | -                        | -                      | 905,000                                  |
| NET INCOME  | 1,268,085                                | -                        | (24,000)               | 1,244,085                                |

| PROPRIETARY FUND<br>STORMWATER UTILITY FUND                                       | AMENDED<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|---|-------------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING<br>ACTIVITIES:                                       |                               |                          |                        |                   |
| Cash received for services  | 1,808,405                     |                          |                        | 1,808,405         |
| Cash payment for personnel costs  | (238,927)                     |                          |                        | (238,927)         |
| Cash payment for services & supplies  | (600,308)                     |                          |                        | (600,308)         |
| Miscellaneous cash received/(paid)  |                               |                          |                        | -                 |
| a. Net cash provided by (or used for)<br>operating activities                     | 969,170                       | -                        | -                      | 969,170           |
| B. CASH FLOWS FROM NONCAPITAL<br>FINANCING ACTIVITIES:                            |                               |                          |                        |                   |
| Subsidy from federal grant  |                               |                          |                        |                   |
| Transfers Out   | 905,000                       |                          |                        | 905,000           |
| b. Net cash provided by (or used for)<br>noncapital financing activities          | 905,000                       | -                        | -                      | 905,000           |
| C. CASH FLOWS FROM CAPITAL AND<br>RELATED FINANCING ACTIVITIES:                   |                               |                          |                        |                   |
| Bond principal payments   | (468,800)                     |                          | (1,985,000)            | (2,453,800)       |
| Bond interest expense paid  | (283,450)                     |                          | (1,256)                | (284,706)         |
| Bond proceeds   | -                             |                          | 2,009,000              | 2,009,000         |
| Bond issue costs  | -                             |                          | (24,000)               | (24,000)          |
| Acquisition of capital assets   | (6,008,234)                   |                          |                        | (6,008,234)       |
| c. Net cash provided by (or used for)<br>capital and related financing activities | (6,760,484)                   | -                        | (1,256)                | (6,761,740)       |
| D. CASH FLOWS FROM INVESTING<br>ACTIVITIES:                                       |                               |                          |                        |                   |
| Interest received on investments  | 1,500                         |                          | 11,256                 | 12,756            |
| d. Net cash provided by (or used in)<br>investing activities                      | 1,500                         | -                        | 11,256                 | 12,756            |
| NET INCREASE (DECREASE) in cash and<br>cash equivalents (a+b+c+d)                 | (4,884,814)                   | -                        | 10,000                 | (4,874,814)       |
| CASH AND CASH EQUIVALENTS AT<br>JULY 1, 20xx                                      | 5,578,860                     |                          |                        | 5,578,860         |
| CASH AND CASH EQUIVALENTS AT<br>JUNE 30, 20xx                                     | 694,046                       | -                        | 10,000                 | 704,046           |

| PROPRIETARY FUND<br>WASTEWATER UTILITY FUND   | AMENDED<br>FY 19-20<br>BUDGET       | TRANSFER<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET                   |
|---|-------------------------------------|-------------------------|------------------------|-------------------------------------|
| Operating Revenue<br>Charges for Services<br>Use Fees and Charges   | 14,910,458                          |                         |                        | 14,910,458                          |
| <b>Total Operating Revenue</b>  | <b>14,910,458</b>                   | <b>-</b>                | <b>-</b>               | <b>14,910,458</b>                   |
| Operating Expense<br>Utility Enterprises<br>Salaries & Wages<br>Employee Benefits<br>Services & Supplies                          | 1,826,620<br>1,263,286<br>4,500,943 |                         |                        | 1,826,620<br>1,263,286<br>4,500,943 |
| Depreciation/amortization   | 4,950,000                           |                         |                        | 4,950,000                           |
| <b>Total Operating Expense</b>  | <b>12,540,849</b>                   | <b>-</b>                | <b>-</b>               | <b>12,540,849</b>                   |
| <b>Operating Income or (Loss)</b>   | <b>2,369,609</b>                    | <b>-</b>                | <b>-</b>               | <b>2,369,609</b>                    |
| Nonoperating Revenues<br>Interest Earned<br>Miscellaneous<br>Federal Subsidy - BAB Credits<br>Solar Rebate                        | 20,000<br>21,000<br>1,550<br>50,000 |                         | 38,486                 | 58,486<br>21,000<br>1,550<br>50,000 |
| <b>Total Nonoperating Revenues</b>  | <b>92,550</b>                       | <b>-</b>                | <b>38,486</b>          | <b>131,036</b>                      |
| Nonoperating Expenses<br>Interest expense<br>Loss on Disposal of Fixed Asset<br>Bond Costs<br>Arbitrage Rebates<br>Grant Expenses | 1,428,580<br>-<br>1,500<br>-<br>-   |                         | 3,487<br>8,999         | 1,432,067<br>-<br>10,499<br>-       |
| <b>Total Nonoperating Expenses</b>  | <b>1,430,080</b>                    | <b>-</b>                | <b>12,486</b>          | <b>1,442,566</b>                    |
| <b>Net Income (Loss) before<br/>Contributions and Transfers</b>   | <b>1,032,079</b>                    | <b>-</b>                | <b>26,000</b>          | <b>1,058,079</b>                    |
| Capital Contributions<br>Connection Fees<br>Capital Grants  | 160,000<br>324,957                  |                         |                        | 160,000<br>324,957                  |
| <b>Total Capital Contributions</b>  | <b>484,957</b>                      | <b>-</b>                | <b>-</b>               | <b>484,957</b>                      |
| Transfers<br>Out  | -                                   | -                       | -                      | -                                   |
| <b>NET INCOME</b>   | <b>1,517,036</b>                    | <b>-</b>                | <b>26,000</b>          | <b>1,543,036</b>                    |



| PROPRIETARY FUND<br>WASTEWATER UTILITY FUND                                       | AMENDED<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|---|-------------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING<br>ACTIVITIES:                                       |                               |                          |                        |                   |
| Cash received for services  | 14,910,458                    |                          |                        | 14,910,458        |
| Cash payment for personnel costs  | (2,655,521)                   |                          |                        | (2,655,521)       |
| Cash payment for services & supplies  | (4,500,943)                   |                          |                        | (4,500,943)       |
| Miscellaneous cash received/(paid)  | 21,000                        |                          |                        | 21,000            |
| a. Net cash provided by (or used for)<br>operating activities                     | 7,774,994                     | -                        | -                      | 7,774,994         |
| B. CASH FLOWS FROM NONCAPITAL<br>FINANCING ACTIVITIES:                            |                               |                          |                        |                   |
| CSWD Reuse Master Plan Agreement  | 50,000                        |                          |                        | 50,000            |
| b. Net cash provided by (or used for)<br>noncapital financing activities          | 50,000                        | -                        | -                      | 50,000            |
| C. CASH FLOWS FROM CAPITAL AND<br>RELATED FINANCING ACTIVITIES:                   |                               |                          |                        |                   |
| Bond principal payments   | (2,810,835)                   |                          | (740,000)              | (3,550,835)       |
| Bond interest expense paid  | (1,428,580)                   |                          | (3,487)                | (1,432,067)       |
| Bond proceeds   | -                             |                          | 714,000                | 714,000           |
| Bond issue costs  | (1,500)                       |                          | (8,999)                | (10,499)          |
| Federal Subsidy - BAB Credits   | 1,550                         |                          |                        | 1,550             |
| Subsidy from grants   | 324,957                       |                          |                        | 324,957           |
| Acquisition of capital assets   | (11,000,234)                  |                          |                        | (11,000,234)      |
| Cash contributions - sewer<br>connection fees                                     | 160,000                       |                          |                        | 160,000           |
| c. Net cash provided by (or used for)<br>capital and related financing activities | (14,754,642)                  | -                        | (38,486)               | (14,793,128)      |
| D. CASH FLOWS FROM INVESTING<br>ACTIVITIES:                                       |                               |                          |                        |                   |
| Interest received on investments  | 20,000                        |                          | 38,486                 | 58,486            |
| d. Net cash provided by (or used in)<br>investing activities                      | 20,000                        | -                        | 38,486                 | 58,486            |
| NET INCREASE (DECREASE) in cash and<br>cash equivalents (a+b+c+d)                 | (6,909,648)                   | -                        | -                      | (6,909,648)       |
| CASH AND CASH EQUIVALENTS AT<br>JULY 1, 20xx                                      | 14,425,942                    |                          |                        | 14,425,942        |
| CASH AND CASH EQUIVALENTS AT<br>JUNE 30, 20xx                                     | 7,516,294                     | -                        | -                      | 7,516,294         |

| PROPRIETARY FUND<br>WATER UTILITY FUND  | AMENDED<br>FY 19-20<br>BUDGET       | TRANSFER<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET                   |
|---|-------------------------------------|-------------------------|------------------------|-------------------------------------|
| Operating Revenue<br>Charges for Services<br>Use Fees and Charges   | 16,292,873                          |                         |                        | 16,292,873                          |
| <b>Total Operating Revenue</b>  | <b>16,292,873</b>                   | <b>-</b>                | <b>-</b>               | <b>16,292,873</b>                   |
| Operating Expense<br>Utility Enterprises<br>Salaries & Wages<br>Employee Benefits<br>Services & Supplies                          | 1,953,132<br>1,412,055<br>6,595,610 |                         | (112,616)              | 1,953,132<br>1,412,055<br>6,482,994 |
| Depreciation/amortization   | 3,500,000                           |                         |                        | 3,500,000                           |
| <b>Total Operating Expense</b>  | <b>13,460,797</b>                   | <b>-</b>                | <b>(112,616)</b>       | <b>13,348,181</b>                   |
| <b>Operating Income or (Loss)</b>   | <b>2,832,076</b>                    | <b>-</b>                | <b>112,616</b>         | <b>2,944,692</b>                    |
| Nonoperating Revenues<br>Interest Earned<br>Miscellaneous<br>Federal Subsidy - BAB Credits<br>Solar Rebate                        | 30,000<br>-<br>224,277<br>-         |                         | 187,000                | 217,000<br>-<br>224,277<br>-        |
| <b>Total Nonoperating Revenues</b>  | <b>254,277</b>                      | <b>-</b>                | <b>187,000</b>         | <b>441,277</b>                      |
| Nonoperating Expenses<br>Interest expense<br>Loss on Disposal of Fixed Asset<br>Bond Costs<br>Arbitrage Rebates<br>Grant Expenses | 2,331,154<br>-<br>2,000<br>-        |                         | 9,598<br>50,699        | 2,340,752<br>-<br>52,699<br>-       |
| <b>Total Nonoperating Expenses</b>  | <b>2,333,154</b>                    | <b>-</b>                | <b>60,297</b>          | <b>2,393,451</b>                    |
| <b>Net Income (Loss) before<br/>Contributions and Transfers</b>   | <b>753,199</b>                      |                         |                        | <b>992,518</b>                      |
| Capital Contributions<br>Connection Fees<br>Capital Grants  | 201,867<br>1,254,171                |                         | 467,614<br>528,849     | 669,481<br>1,783,020                |
| <b>Total Capital Contributions</b>  | <b>1,456,038</b>                    | <b>-</b>                | <b>996,463</b>         | <b>2,452,501</b>                    |
| Transfers<br>Out  | -                                   | -                       | -                      | -                                   |
| <b>NET INCOME</b>   | <b>2,209,237</b>                    | <b>-</b>                | <b>996,463</b>         | <b>3,445,019</b>                    |

| PROPRIETARY FUND<br>WATER UTILITY FUND  | AMENDED<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|---|-------------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING<br>ACTIVITIES:                                       |                               |                          |                        |                   |
| Cash received for services  | 16,292,873                    |                          |                        | 16,292,873        |
| Cash payment for personnel costs  | (2,835,187)                   |                          |                        | (2,835,187)       |
| Cash payment for services & supplies  | (6,595,611)                   |                          | 112,616                | (6,482,995)       |
| Miscellaneous cash received/(paid)  | -                             |                          |                        | -                 |
| a. Net cash provided by (or used for)<br>operating activities                     | 6,862,075                     | -                        | 112,616                | 6,974,691         |
| B. CASH FLOWS FROM NONCAPITAL<br>FINANCING ACTIVITIES:                            |                               |                          |                        |                   |
| b. Net cash provided by (or used for)<br>noncapital financing activities          | -                             | -                        | -                      | -                 |
| C. CASH FLOWS FROM CAPITAL AND<br>RELATED FINANCING ACTIVITIES:                   |                               |                          |                        |                   |
| Bond principal payments   | (13,667,623)                  |                          | (4,773,000)            | (18,440,623)      |
| Bond interest expense paid  | (2,331,154)                   |                          | (9,598)                | (2,340,752)       |
| Bond proceeds   | -                             |                          | 4,322,000              | 4,322,000         |
| Bond issue costs  | (2,000)                       |                          | (50,699)               | (52,699)          |
| Federal Subsidy - BAB Credits   | 224,277                       |                          |                        | 224,277           |
| Subsidy from grants   | 1,254,171                     |                          | 528,849                | 1,783,020         |
| Acquisition of capital assets   | (16,954,450)                  |                          | (784,782)              | (17,739,232)      |
| Cash contributions - sewer<br>connection fees                                     | 201,867                       |                          | 467,614                | 669,481           |
| c. Net cash provided by (or used for)<br>capital and related financing activities | (31,274,912)                  | -                        | (299,616)              | (31,574,528)      |
| D. CASH FLOWS FROM INVESTING<br>ACTIVITIES:                                       |                               |                          |                        |                   |
| Interest received on investments  | 30,000                        |                          | 187,000                | 217,000           |
| d. Net cash provided by (or used in)<br>investing activities                      | 30,000                        | -                        | 187,000                | 217,000           |
| NET INCREASE (DECREASE) in cash and<br>cash equivalents (a+b+c+d)                 | (24,382,837)                  | -                        | -                      | (24,382,837)      |
| CASH AND CASH EQUIVALENTS AT<br>JULY 1, 20xx                                      | 28,962,520                    |                          |                        | 28,962,520        |
| CASH AND CASH EQUIVALENTS AT<br>JUNE 30, 20xx                                     | 4,579,683                     | -                        | -                      | 4,579,683         |

| PROPRIETARY FUND<br>BUILDING PERMITS                    | AMENDED<br>FY 19-20<br>BUDGET | TRANSFER<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|---|-------------------------------|-------------------------|------------------------|-------------------|
| Operating Revenue                                       |                               |                         |                        |                   |
| Charges for Services                                    |                               |                         |                        |                   |
| Building Permit Fees                                    | 975,016                       |                         | 314,984                | 1,290,000         |
| Total Operating Revenue                                 | 975,016                       | -                       | 314,984                | 1,290,000         |
| Operating Expense                                       |                               |                         |                        |                   |
| Public Safety   |                               |                         |                        |                   |
| Salaries & Wages  | 245,198                       |                         |                        | 245,198           |
| Employee Benefits                                       | 93,803                        |                         |                        | 93,803            |
| Services & Supplies                                     | 1,082,043                     |                         | 314,984                | 1,397,027         |
| Depreciation/amortization                               | -                             |                         |                        | -                 |
| Total Operating Expense                                 | 1,421,044                     | -                       | 314,984                | 1,736,028         |
| Operating Income or (Loss)                              | (446,028)                     | -                       | -                      | (446,028)         |
| Nonoperating Revenues                                   |                               |                         |                        |                   |
| Grant Revenue   | -                             |                         |                        | -                 |
| Interest Earned   | 5,000                         |                         |                        | 5,000             |
| Total Nonoperating Revenues                             | 5,000                         | -                       | -                      | 5,000             |
| Nonoperating Expenses                                   |                               |                         |                        |                   |
| Total Nonoperating Expenses                             | -                             | -                       | -                      | -                 |
| Net Income (Loss) before<br>Contributions and Transfers | (441,028)                     | -                       | -                      | (441,028)         |
| Capital Contributions                                   |                               |                         |                        |                   |
| Total Capital Contributions                             | -                             | -                       | -                      | -                 |
| Transfers   |                               |                         |                        |                   |
| NET INCOME  | (441,028)                     | -                       | -                      | (441,028)         |

| PROPRIETARY FUND<br>BUILDING PERMITS  | AMENDED<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|---|-------------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING<br>ACTIVITIES:                                       |                               |                          |                        |                   |
| Cash received for services  | 975,016                       |                          | 314,984                | 1,290,000         |
| Cash payment for personnel costs  | (318,159)                     |                          |                        | (318,159)         |
| Cash payment for services & supplies  | (1,082,043)                   |                          | (314,984)              | (1,397,027)       |
| Miscellaneous cash received/(paid)  | -                             |                          |                        | -                 |
| a. Net cash provided by (or used for)<br>operating activities                     | (425,186)                     | -                        | -                      | (425,186)         |
| B. CASH FLOWS FROM NONCAPITAL<br>FINANCING ACTIVITIES:                            |                               |                          |                        |                   |
| Subsidy from federal grant  | -                             |                          |                        | -                 |
| Transfers In (Out)  | -                             |                          |                        | -                 |
| Miscellaneous   | -                             |                          |                        | -                 |
| b. Net cash provided by (or used for)<br>noncapital financing activities          | -                             | -                        | -                      | -                 |
| C. CASH FLOWS FROM CAPITAL AND<br>RELATED FINANCING ACTIVITIES:                   |                               |                          |                        |                   |
| c. Net cash provided by (or used for)<br>capital and related financing activities | -                             | -                        | -                      | -                 |
| D. CASH FLOWS FROM INVESTING<br>ACTIVITIES:                                       |                               |                          |                        |                   |
| Interest received on investments  | 5,000                         |                          |                        | 5,000             |
| d. Net cash provided by (or used in)<br>investing activities                      | 5,000                         | -                        | -                      | 5,000             |
| NET INCREASE (DECREASE) in cash and<br>cash equivalents (a+b+c+d)                 | (420,186)                     | -                        | -                      | (420,186)         |
| CASH AND CASH EQUIVALENTS AT<br>JULY 1, 20xx                                      | 838,654                       |                          |                        | 838,654           |
| CASH AND CASH EQUIVALENTS AT<br>JUNE 30, 20xx                                     | 418,468                       | -                        | -                      | 418,468           |

| PROPRIETARY FUND<br>FLEET MANAGEMENT             | ORIGINAL<br>FY 19-20<br>BUDGET | TRANSFER<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|--|--------------------------------|-------------------------|------------------------|-------------------|
| Operating Revenue                                |                                |                         |                        |                   |
| Charges for Services                             |                                |                         |                        |                   |
| General Government                               |                                |                         |                        |                   |
| Administrative Fees                              | 2,260,140                      |                         |                        | 2,260,140         |
| <b>Total Operating Revenue</b>                   | <b>2,260,140</b>               | <b>-</b>                | <b>-</b>               | <b>2,260,140</b>  |
| Operating Expense                                |                                |                         |                        |                   |
| General Government                               |                                |                         |                        |                   |
| Salaries & Wages                                 | 602,501                        |                         |                        | 602,501           |
| Employee Benefits                                | 448,949                        |                         |                        | 448,949           |
| Services & Supplies                              | 1,206,033                      |                         |                        | 1,206,033         |
| Depreciation/amortization                        | 250,000                        |                         |                        | 250,000           |
| <b>Total Operating Expense</b>                   | <b>2,507,483</b>               | <b>-</b>                | <b>-</b>               | <b>2,507,483</b>  |
| <b>Operating Income or (Loss)</b>                | <b>(247,343)</b>               | <b>-</b>                | <b>-</b>               | <b>(247,343)</b>  |
| Nonoperating Revenues                            |                                |                         |                        |                   |
| Interest Earned                                  | 15,000                         |                         |                        | 15,000            |
| Miscellaneous                                    | -                              |                         |                        | -                 |
| <b>Total Nonoperating Revenues</b>               | <b>15,000</b>                  | <b>-</b>                | <b>-</b>               | <b>15,000</b>     |
| Nonoperating Expenses                            |                                |                         |                        |                   |
| Interest Expense                                 | 7,818                          |                         |                        | 7,818             |
| <b>Total Nonoperating Expenses</b>               | <b>7,818</b>                   | <b>-</b>                | <b>-</b>               | <b>7,818</b>      |
| <b>Net Income before<br/>Operating Transfers</b> | <b>(240,161)</b>               | <b>-</b>                | <b>-</b>               | <b>(240,161)</b>  |
| Operating Transfers                              |                                |                         |                        |                   |
| In   | 31,020                         |                         | (31,020)               | -                 |
| Out  | -                              | -                       | (143,960)              | (143,960)         |
| <b>Net Operating Transfers</b>                   | <b>31,020</b>                  | <b>-</b>                | <b>(174,980)</b>       | <b>(143,960)</b>  |
| <b>NET INCOME</b>                                | <b>(209,141)</b>               | <b>-</b>                | <b>(174,980)</b>       | <b>(384,121)</b>  |

| PROPRIETARY FUND<br>FLEET MANAGEMENT  | ORIGINAL<br>FY 19-20<br>BUDGET | TRANSFERS<br>IN<br>(OUT) | BUDGET<br>AUGMENTATION | AMENDED<br>BUDGET |
|---|--------------------------------|--------------------------|------------------------|-------------------|
| <b>A. CASH FLOWS FROM OPERATING<br/>ACTIVITIES:</b>                               |                                |                          |                        |                   |
| Cash received from other funds  | 2,260,140                      |                          |                        | 2,260,140         |
| Cash payment for personnel costs  | (887,105)                      |                          |                        | (887,105)         |
| Cash payment for services & supplies  | (1,206,033)                    |                          | -                      | (1,206,033)       |
| Miscellaneous cash received/(paid)  | -                              |                          |                        | -                 |
| a. Net cash provided by (or used for)<br>operating activities                     | 167,002                        | -                        | -                      | 167,002           |
| <b>B. CASH FLOWS FROM NONCAPITAL<br/>FINANCING ACTIVITIES:</b>                    |                                |                          |                        |                   |
| Transfers In  | 31,020                         |                          | (31,020)               | -                 |
| Transfers Out   | -                              |                          | (143,960)              | (143,960)         |
| b. Net cash provided by (or used for)<br>noncapital financing activities          | 31,020                         | -                        | (174,980)              | (143,960)         |
| <b>C. CASH FLOWS FROM CAPITAL AND<br/>RELATED FINANCING ACTIVITIES:</b>           |                                |                          |                        |                   |
| Bond principal payments   | (120,000)                      |                          |                        | (120,000)         |
| Bond Interest expense paid  | (7,818)                        |                          |                        | (7,818)           |
| Acquisition of capital assets   | (1,327,985)                    |                          | -                      | (1,327,985)       |
| c. Net cash provided by (or used for)<br>capital and related financing activities | (1,455,803)                    | -                        | -                      | (1,455,803)       |
| <b>D. CASH FLOWS FROM INVESTING<br/>ACTIVITIES:</b>                               |                                |                          |                        |                   |
| Interest received on investments  | 15,000                         |                          | -                      | 15,000            |
| d. Net cash provided by (or used in)<br>investing activities                      | 15,000                         | -                        | -                      | 15,000            |
| NET INCREASE (DECREASE) in cash and<br>cash equivalents (a+b+c+d)                 | (1,242,781)                    | -                        | (174,980)              | (1,417,761)       |
| CASH AND CASH EQUIVALENTS AT<br>JULY 1, 20xx                                      | 1,840,260                      |                          | -                      | 1,840,260         |
| CASH AND CASH EQUIVALENTS AT<br>JUNE 30, 20xx                                     | 597,479                        | -                        | (174,980)              | 422,499           |