

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

Date Submitted: 01/07/2014

Agenda Date Requested: 01/16/2014

Time Requested: Consent

To: Mayor and Supervisors

From: Nick Providenti, Director of Finance

Subject Title: For Possible Action: Action to adopt a resolution to augment and amend the Carson City FY 2013-14 Budget in the amount of \$19,260,857. (Nick Providenti)

Staff Summary: The augmentation and revision is primarily due to carryover of program costs from the prior years' budget, board action, federal and local grants and unanticipated sources of revenue.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify)

Does this action require a Business Impact Statement: () Yes (xx) No

Recommended Board Action: I move to adopt Resolution No. _____, a resolution to augment and amend the Carson City FY 2013-14 Budget in the amount of \$19,260,857.

Explanation of Recommended Board Action: Periodically, the budget is required to be augmented and revised. The attached augmentation and revision is primarily due to carryover of program costs from the prior years' budget, board action, federal and local grants and unanticipated sources of revenue.

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

Fiscal Impact: See attached.

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

Funding Source: Grant revenues, unanticipated revenues, bond proceeds and fund balance.

Alternatives: Revise augmentation/revision.

Supporting Material: Resolution

Prepared By: Nick Providenti

Reviewed By: *Nick Providenti*
(Department Head)

Date: 1/7/14

: *[Signature]*
(City Manager)

Date: 1-7-14

: *[Signature]*
(District Attorney)

Date: 1/7/14

: *Nick Providenti*
(Finance Director)

Date: 1/7/14

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

1 RESOLUTION NO. _____

2 RESOLUTION TO AUGMENT AND AMEND THE 2013-14 BUDGET
3 OF THE CITY OF CARSON CITY, STATE OF NEVADA
4

5 WHEREAS, certain unanticipated sources of revenue and fund balance
6 previously unbudgeted have become available to the City of Carson City during the 2013-14
7 budget year as follows:
8

9	General Fund	
10	Intergovernmental Grants	\$ 6,177
	Miscellaneous	7,521
	Fund Balance	<u>1,038,587</u>
11		\$ 1,052,285
12	Cooperative Extension	
13	Fund Balance	\$ 89,028
14	Capital Projects	
	Fund Balance	\$ 305,266
15	Senior Citizens Center	
16	Fund Balance	\$ 1,647
17	Library Gift	
	Fund Balance	\$ 208,033
18	Administrative Assessment	
19	Fund Balance	\$ 40,787
20	Regional Transportation	
	Intergovernmental Grants	\$ 272,658
21	Fund Balance	<u>647,371</u>
		\$ 920,029
22	V & T Special Infrastructure	
23	Taxes	\$ 9,392
	Fund Balance	<u>133,396</u>
24		\$ 142,788
25	Quality of Life	
	Fund Balance	\$ 6,966,494
26	Intergovernmental Grants	<u>652,802</u>
27		\$ 7,619,296
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Streets Maintenance	
Transfers In	\$ 500,000
Fund Balance	<u>21,565</u>
	\$ 521,565
Grant	
Intergovernmental Grants	\$ 1,330,618
Miscellaneous	192,371
Fund Balance	<u>530,020</u>
	\$ 2,053,009
Capital Facilities	
Fund Balance	\$ 11,640
Residential Construction	
Fund Balance	\$ 264,564
Miscellaneous	<u>70,000</u>
	\$ 334,564
Carson City Debt Service	
Fund Balance	\$ (177,883)
Intergovernmental Revenues	(59,988)
Miscellaneous	70,000
Transfers In	<u>(14,629)</u>
	\$ (182,500)
Stormwater Drainage	
Working Capital	\$ 47,750
Sewer	
Intergovernmental Grants	\$ 343,066
Working Capital	<u>1,148,280</u>
	\$ 1,491,346
Water	
Bond Proceeds	\$ 640,000
Intergovernmental Grants	660,089
Working Capital	<u>2,369,899</u>
	\$ 3,669,988
Fleet Management	
Miscellaneous	\$ 40,000
Working Capital	<u>445,582</u>
	\$ 485,582
Group Medical Insurance	
Transfers In	\$ 228,298

1 Workers' Compensation
2 Working Capital \$ 220,456

3 TOTAL ALL FUNDS \$ 19,260,857
4

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

11 ADOPTED this _____ day of _____, 2014.

12 AYES: Supervisors _____
13 _____
14 _____
15 _____
16 _____
17 _____

18 NAYES: Supervisors _____

19 ABSENT: Supervisors _____
20

21
22 _____
ROBERT L. CROWELL, Mayor

23 ATTEST:

24
25 _____
ALAN GLOVER, Clerk-Recorder
26
27
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CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2014

GENERAL FUND	ORIGINAL FY 13-14 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	21,678,083				21,678,083
Licenses and permits	6,771,130				6,771,130
Intergovernmental revenues	21,547,833			6,177	21,554,010
Charges for services	10,912,556				10,912,556
Fines and forfeits	785,500				785,500
Miscellaneous	1,122,851		7,521		1,130,372
Total Revenues	62,817,953	-	7,521	6,177	62,831,651
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	235,211				235,211
Clerk	347,514	(1,692)			345,822
Recorder	392,781	(2,459)	45,094		435,416
Assessor	743,695	(4,454)	77,216		816,457
District Attorney	2,409,951	(15,760)			2,394,191
City Manager	587,958	(3,219)			584,739
Finance	622,993	(3,642)			619,351
Treasurer	477,830	(2,971)			474,859
Elections	258,941	(1,077)			257,864
Internal Auditor	110,200				110,200
Purchasing	137,317	(773)			136,544
Human Resources	297,858	(1,709)			296,149
Community Devel.-Planning	554,334	(3,762)			550,572
Business License	149,820	(905)			148,915
Automation Services	1,561,223	(7,339)			1,553,884
Geographic Information Sys	279,000				279,000
Public Defender	1,508,003	32,938			1,540,941
Public Safety Complex	364,725				364,725
Northgate	29,500				29,500
City Hall	119,760				119,760
Records Management	124,035	(568)			123,467
Facilities Maintenance	1,400,657	(8,405)			1,392,252
Central Services	1,758,828				1,758,828
Total General Government	14,472,134	(23,797)	122,310	-	14,570,647
Public Safety					
Sheriff	16,230,958	169	52,548		16,283,675
Fire	8,627,183	15,264	10,141	2,810	8,655,398
Juvenile Probation	1,531,943	(7,866)	40,030	3,367	1,567,474
Juvenile Detention	1,436,925	(7,853)			1,429,072
Total Public Safety	27,827,009	(286)	102,719	6,177	27,935,619
Judicial					
Juvenile Court	459,257	(2,664)	31,872		488,445
Courts	3,390,749	59,278	229,322		3,679,349
Alternative Sentencing	1,165,374	(5,032)			1,160,342
Total Judicial	5,015,380	51,562	261,194	-	5,328,136
Public Works					
Public Works	1,875,664	(15,495)			1,860,169
Total Public Works	1,875,664	(15,495)	-	-	1,860,169
Health					
Health Administration	921,109	(2,295)			918,814
Medical	337,765	(642)	243,850		580,973
Environmental Health	249,235	(1,672)			247,563
Animal Regulation	732,415	(3,503)	176,530		905,442
Total Health	2,240,524	(8,112)	420,380	-	2,652,792

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

GENERAL FUND	ORIGINAL FY 13-14 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Sanitation					
Sanitation	1,874,352	(4,456)			1,869,896
Total Sanitation	1,874,352	(4,456)	-	-	1,869,896
Welfare					
Welfare	434,145	(998)			433,147
Total Welfare	434,145	(998)	-	-	433,147
Culture & Recreation					
Park & Rec. Admin.	586,228	(4,115)			582,113
Park Maintenance	1,251,119	(4,865)			1,246,254
Parks Grants, Gifts	147,321		117,822		265,143
Community Center	360,535	(1,170)			359,365
Recreation	412,073	(948)	6,474		417,601
Library	1,564,674	(7,590)	9,765		1,566,849
Swimming Pool	684,860	(1,623)	5,444		688,681
Sports	331,317	(880)			330,437
Pony Express Pavilion	20,022				20,022
Ice Rink	94,381				94,381
Total Culture and Rec	5,452,530	(21,189)	139,505	-	5,570,846
Community Support					
Support Services	459,013				459,013
Total Community Support	459,013	-	-	-	459,013
Total Expenditures	59,650,751	(22,771)	1,046,108	6,177	60,880,265
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-				-
Transfers In:					
Quality of Life	77,890				77,890
Senior Center	15,000				15,000
Capital Facilities					-
Other Uses:					
Contingency	(573,046)				(573,046)
Transfers Out:					
Grant	(61,897)				(61,897)
Debt Service	(3,098,024)	149,361			(2,948,663)
Cemetery	(75,000)				(75,000)
Ambulance	(250,000)				(250,000)
Carson City Transit	(350,000)				(350,000)
Group Medical Insurance	-	(172,132)			(172,132)
Traffic Transportation	(15,000)				(15,000)
Total Other Sources (Uses)	(4,330,077)	(22,771)	-	-	(4,352,848)
Beginning Fund Balance	4,143,604		1,038,587		5,182,191
Ending Fund Balance	2,980,729	-	-	-	2,980,729

COOPERATIVE EXTENSION	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	154,698				154,698
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	-				-
Total Revenues	154,698	-	-	-	154,698
EXPENSES AND OTHER USES:					
Conservation & Natural Resources					
Cooperative Extension:					
Salaries & Wages	10,390	-			10,390
Employee Benefits	295				295
Services & Supplies	227,415		89,028		316,443
Capital Outlay	-				-
Total Expenditures	238,100	-	89,028	-	327,128
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out General Fund					-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	202,723		89,028		291,751
	202,723	-	89,028	-	291,751
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	119,321				119,321
	119,321	-		-	119,321

CAPITAL PROJECTS	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	603,470				603,470
Miscellaneous	5,000				5,000
Total Revenues	608,470	-	-	-	608,470
EXPENSES AND OTHER USES:					
Services & Supplies:					
General Government		1,000			1,000
Public Safety			4,554		4,554
Fire					
Culture and Recreation		1,601			1,601
Capital Outlay:					
General Government					
Board Designated	163,480	(68,889)	143,872		238,463
SPAN			4,265		4,265
Building Improvements			10,504		10,504
Roof Replacement	115,000				115,000
Animal Control Facility			18,056		18,056
Roop Street Conduit		14,000	32,500		46,500
Public Safety					
Ambulance	100,000		9,685		109,685
Sanitation					
Landfill Equipment			27,180		27,180
Culture and Recreation					
Community Center Reader Board		33,645			33,645
Community Center Theater			22,174		22,174
Community Center Security		18,643			18,643
Equipment Replacement Parks			32,476		32,476
Total Expenditures	378,480	-	305,266	-	683,746
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Bond Proceeds	-				-
Other Uses:					
Transfers Out					
Carson City Debt Service Fund	(229,990)				(229,990)
Total Other Sources (Uses)	(229,990)	-	-	-	(229,990)
Beginning Fund Balance	5,000		305,266		310,266
Ending Fund Balance	5,000	-	-	-	5,000

SENIOR CITIZENS CENTER	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	603,470				603,470
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	5,000				5,000
Total Revenues	608,470	-	-	-	608,470
EXPENDITURES:					
Culture and Recreation:					
Participant Recreation					
Salaries and wages	211,157	(2,112)			209,045
Employee benefits	98,040				98,040
Services & Supplies	247,898		1,647		249,545
Capital Outlay	150,000				150,000
Total Expenditures	707,095	(2,112)	1,647	-	706,630
OTHER FINANCE SOURCES (USES):					
Transfers Out					
Carson City Debt Service	(149,800)				(149,800)
Group Medical Insurance	-	(2,112)			(2,112)
General Fund	(15,000)				(15,000)
Total Other Sources (Uses)	(164,800)	(2,112)	-	-	(166,912)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					-
Unreserved Beg.Fund Balance	366,563	-	1,647	-	368,210
	366,563	-	1,647	-	368,210
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	103,138	-	-	-	103,138
	103,138	-	-	-	103,138

CARSON CITY TRANSIT	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	1,156,271				1,156,271
CHARGES FOR SERVICES	98,800				98,800
MISCELLANEOUS	27,000				27,000
Total Revenues	1,282,071	-	-	-	1,282,071
EXPENSES AND OTHER USES:					
Public Works					
Transit System					
Salaries and wages	15,025	(650)			14,375
Employee benefits	31,343				31,343
Services & Supplies	1,071,356				1,071,356
Capital Outlay	650,000				650,000
Total Expenditures	1,767,724	(650)	-	-	1,767,074
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	350,000				350,000
Transfers Out					
Group Medical Insurance		(650)			(650)
Total Other Sources (Uses)	350,000	(650)	-	-	349,350
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	142,002	-			142,002
	142,002	-	-	-	142,002
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	6,349	-	-	-	6,349
	6,349	-	-	-	6,349

LIBRARY GIFT	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	7,000				7,000
Total Revenues	7,000	0	0	0	7,000
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Services & Supplies	27,720		93,647		121,367
Capital Outlay	7,000		114,386		121,386
Total Expenditures	34,720	0	208,033	0	242,753
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	32,720	0	208,033	0	240,753
	32,720	0	208,033	0	240,753
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

ADMINISTRATIVE ASSESSMENT	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	80,000				80,000
MISCELLANEOUS	0				0
Total Revenues	80,000	0	0	0	80,000
EXPENSES AND OTHER USES:					
Judicial					
Court					
Salaries & Wages			7,000		7,000
Employee Benefits			200		200
Services & Supplies	80,000		33,587		113,587
Capital Outlay	0				0
Total Expenditures	80,000	0	40,787	0	120,787
OTHER FINANCE SOURCES (USES):					
Transfers Out					
General Fund					0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	5,000	0	40,787	0	45,787
	5,000	0	40,787	0	45,787
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

TRAFFIC TRANSPORTATION	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Fines and Forfeits	50,000				50,000
Miscellaneous	15,750				15,750
Total Revenues	65,750	-	-	-	65,750
EXPENSES AND OTHER USES:					
Public Safety					
Police - Parking Enforcement					
Salaries and wages	50,120	(481)			49,639
Employee benefits	22,272				22,272
Services & Supplies	9,851				9,851
Capital Outlay	-				-
Total Expenditures	82,243	(481)	-	-	81,762
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	15,000				15,000
Transfers Out					
Group Medical Insurance	-	(481)			(481)
Total Other Sources (Uses)	15,000	(481)	-	-	14,519
Beginning Fund Balance	7,686				7,686
Ending Fund Balance	6,193	-	-	-	6,193

REGIONAL TRANSPORTATION	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,008,044				3,008,044
Intergovernmental	700,000			272,658	972,658
Charges for Services	-				-
Miscellaneous	200				200
Total Revenues	3,708,244	-	-	272,658	3,980,902
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets	-				-
Salaries & Wages	-				-
Employee Benefits	71,420	(1,885)			69,535
Services & Supplies	333,008				333,008
Capital Outlay	711,000		100,628	272,658	1,084,286
Total Expenditures	1,115,428	(1,885)	100,628	272,658	1,486,829
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	-				-
Transfer Out					
Debt Service	(1,650,367)		(46,743)		(1,697,110)
Group Medical Insurance	-	(1,885)			(1,885)
Street Maintenance	(900,000)		(500,000)		(1,400,000)
Campo	(17,500)				(17,500)
Total Other Sources (Uses)	(2,567,867)	(1,885)	(546,743)	-	(3,116,495)
Beginning Fund Balance:					
Reserved Beg. Fund Balance	-				-
Unreserved Beg. Fund Balance	46,133		647,371		693,504
	46,133	-	647,371	-	693,504
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	71,082	-	-	-	71,082
	71,082	-	-	-	71,082

V & T SPECIAL INFRASTRUCTURE	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	999,753		9,392		1,009,145
INTERGOVERNMENTAL	100,000				100,000
MISCELLANEOUS	-				-
Total Revenues	1,099,753	-	9,392	-	1,109,145
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	1,250				1,250
Capital Outlay	-				-
Total Expenditures	1,250	-	-	-	1,250
OTHER FINANCE SOURCES (USES):					
Operating Transfers In					
General Fund	-				-
Operating Transfers Out					
Debt Service Fund	(1,116,144)		(142,788)		(1,258,932)
Total Other Sources (Uses)	(1,116,144)	-	(142,788)	-	(1,258,932)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	37,754	-	133,396	-	171,150
	37,754	-	133,396	-	171,150
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	20,113	-	-	-	20,113
	20,113	-	-	-	20,113

QUALITY OF LIFE	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	1,999,505				1,999,505
Intergovernmental	-			652,802	652,802
Charges for Services	-				-
Miscellaneous	50,000				50,000
Total Revenues	2,049,505	-	-	652,802	2,702,307
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	105,793	(478)			105,315
Employee Benefits	21,758				21,758
Services and supplies	211,309		10,711		222,020
Capital outlay	-				-
Subtotal	338,860	(478)	10,711	-	349,093
Parks Capital					
Salaries & Wages	14,827				14,827
Employee Benefits	445				445
Services and supplies	30,792	25,000	2,775		58,567
Capital outlay	143,932	29,799	6,039,842	75,750	6,289,323
Subtotal	189,996	54,799	6,042,617	75,750	6,363,162
Open Space					
Salaries & Wages	217,321	(1,823)			215,498
Employee Benefits	82,354				82,354
Services and Supplies	190,183	(5,391)	245,581	324,352	754,725
Capital Outlay	-	5,391	667,585	252,700	925,676
Subtotal	489,858	(1,823)	913,166	577,052	1,978,253
Total Expenditures	1,018,714	52,498	6,966,494	652,802	8,690,508
OTHER FINANCE SOURCES (USES):					
Transfers Out					
Debt Service	(987,944)	54,799			(933,145)
Group Medical Insurance	-	(2,301)			(2,301)
General fund	(77,890)				(77,890)
Total Other Sources (Uses)	(1,065,834)	52,498	-	-	(1,013,336)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	265,699		6,966,494		7,232,193
Total Beg. Fund Balance	265,699	-	6,966,494	-	7,232,193
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	230,656				230,656
Total Ending Fund Balance	230,656	-	-	-	230,656

STREETS MAINTENANCE	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,333,582				2,333,582
Intergovernmental	1,264,350				1,264,350
Charges for Services	40,000				40,000
Miscellaneous	100				100
Grants	-				-
Total Revenues	3,638,032	-	-	-	3,638,032
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	1,224,141	39,240			1,263,381
Employee Benefits	508,033				508,033
Services & Supplies	2,648,659	(50,000)	521,565		3,120,224
Capital Outlay	60,000				60,000
Total Expenditures	4,440,833	(10,760)	521,565	-	4,951,638
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
Regional Transportation	900,000		500,000		1,400,000
Other Uses					
Transfers Out					
Regional Transportation	-				-
Group Medical Insurance	-	(10,760)			(10,760)
Total Other Sources (Uses)	900,000	(10,760)	500,000	-	1,389,240
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	529,854		21,565		551,419
	529,854	-	21,565	-	551,419
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	627,053				627,053
	627,053	-	-	-	627,053

GRANT FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	3,857,536			1,330,618	5,188,154
MISCELLANEOUS	-		192,371		192,371
Total Revenues	3,857,536	-	192,371	1,330,618	5,380,525
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	-		71,357	24,538	95,895
Capital Outlay	-		-	-	-
Subtotal	-	-	71,357	24,538	95,895
Public Safety					
Salaries & Wages	65,547				65,547
Employee Benefits	40,800				40,800
Services & Supplies	336,524		58	472,742	809,324
Capital Outlay	-		43,956	26,678	70,634
Subtotal	442,871	-	44,014	499,420	986,305
Judicial					
Salaries & Wages	33,298				33,298
Employee Benefits	19,707				19,707
Services & Supplies	10,000			49,865	59,865
Capital Outlay	-			11,035	11,035
Subtotal	63,005	-	-	60,900	123,905
Welfare					
Salaries & Wages	99,709			(2,000)	97,709
Employee Benefits	41,187				41,187
Services & Supplies	35,000			231,834	266,834
Subtotal	175,896	-	-	229,834	405,730
Culture and Recreation					
Salaries & Wages	98,840			17,361	116,201
Employee Benefits	25,797			(24,393)	1,404
Services & Supplies	22,446		14,667	28,495	65,808
Capital Outlay	-			122,721	122,721
Subtotal	147,083	-	14,667	144,184	305,934
Health					
Salaries & Wages	1,570,843		76,500	188,690	1,836,033
Employee Benefits	531,256				531,256
Services & Supplies	514,023		145,545	(29,622)	629,946
Capital Outlay	-				-
Subtotal	2,616,122	-	222,045	159,068	2,997,235
Economic Opportunity					
Services & Supplies	474,456			(130,261)	344,195
Capital Outlay	-			342,935	342,935
Subtotal	474,456	-	-	212,674	687,130
Total Expenditures	3,919,433	-	352,083	1,330,618	5,602,134
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	61,897				61,897
Transfers Out					
General Fund	-		(370,308)		(370,308)
Total Other Sources (Uses)	61,897	-	(370,308)	-	(308,411)
Beginning Fund Balance	-		530,020		530,020
Ending Fund Balance	-	-	-	-	-

COMMISSARY	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Charges for services	135,000				135,000
Miscellaneous	31,000				31,000
Total Revenues	166,000	-	-	-	166,000
EXPENSES AND OTHER USES:					
Salaries and wages	58,927	(369)			58,558
Employee benefits	20,410				20,410
Services & Supplies	123,006				123,006
Capital Outlay	-				-
Total Expenditures	202,343	(369)	-	-	201,974
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
Group Medical Insurance	-	(369)			(369)
Total Other Sources (Uses)	-	(369)	-	-	(369)
Beginning Fund Balance	37,527				37,527
Ending Fund Balance	1,184	-	-	-	1,184

CAPITAL FACILITIES	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental					-
Miscellaneous					-
Total Revenues	-	-	-	-	-
EXPENSES AND OTHER USES:					
General Government					
Services and supplies					-
Capital Outlay			10,920		10,920
Public Safety					
Services and supplies			720		720
Capital Outlay					-
Health					
Capital Outlay					-
Public Works					
Services and Supplies					-
Capital Outlay					-
Total Expenditures	-	-	11,640	-	11,640
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
Debt Service					-
Building Permits					-
Bond Proceeds					-
Bond Premium					-
Other Uses					
Transfers Out					
General Fund	-				-
Building Permits	-				-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance					-
Unreserved Beg.Fund Balance	-		11,640		11,640
	-	-	11,640	-	11,640
Ending Fund Balance:					
Reserved Ending Fund Balance					-
Designated for Debt Service					-
Unreserved/Undesignated	-	-	-	-	-
	-	-	-	-	-

RESIDENTIAL CONSTRUCTION	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,000				3,000
Miscellaneous	1,000		70,000		71,000
Total Revenues	4,000	-	70,000	-	74,000
EXPENSES AND OTHER USES:					
Culture and Recreation					
Parks					
Salaries & Wages	-				-
Employee Benefits	-				-
Services and supplies	-				-
Capital outlay	4,000		334,564		338,564
Total Expenditures	4,000	-	334,564	-	338,564
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Transfers in					-
Other Uses:					
Transfers Out					-
Debt Service					-
Contingency					-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance					-
Unreserved Beg.Fund Balance	5,000		264,564		269,564
Total Beg. Fund Balance	5,000	-	264,564	-	269,564
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	5,000	-	-	-	5,000
Total Ending Fund Balance	5,000	-	-	-	5,000

CARSON CITY DEBT SERVICE	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					-
INTERGOVERNMENTAL	409,938		(59,988)		349,950
MISCELLANEOUS	55,000		70,000		125,000
Total Revenues	464,938	-	10,012	-	474,950
EXPENDITURES:					
Debt Service					
Principal	4,409,800		208,401		4,618,201
Interest	3,426,957		(425,806)		3,001,151
Fiscal Charges	2,000				2,000
Bond Issuance Costs	-				-
Total Expenditures	7,838,757	-	(217,405)	-	7,621,352
OTHER FINANCE SOURCES (USES):					
Premium on Refunding Bonds	-				-
Refunding Bonds Issued	-				-
Payment to Refunded Bond Escrow					-
Operating Transfers In					
General Fund	3,098,024		(149,361)		2,948,663
Senior Citizens Center	149,800				149,800
Capital Projects	229,990				229,990
Regional Transportation	1,650,367		46,743		1,697,110
Quality of Life	987,944		(54,799)		933,145
V&T Special Revenue	1,116,144		142,788		1,258,932
Total Other Sources (Uses)	7,232,269	-	(14,629)	-	7,217,640
Beginning Fund Balance	457,964		(177,883)		280,081
Ending Fund Balance	316,414	-	34,905	-	351,319

PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Use Fees	1,379,126			1,379,126
Total Operating Revenue	1,379,126	-	-	1,379,126
Operating Expense				
Utility Enterprises				
Salaries & Wages	146,222	(1,307)		144,915
Employee Benefits	82,274			82,274
Services & Supplies	503,502	52,008		555,510
Depreciation/amortization	257,800		-	257,800
Total Operating Expense	989,798	50,701	-	1,040,499
Operating Income or (Loss)	389,328	(50,701)	-	338,627
Nonoperating Revenues				
Interest Earned	5,000			5,000
Miscellaneous			-	-
Total Nonoperating Revenues	5,000	-	-	5,000
Nonoperating Expenses				
Interest expense	247,915			247,915
Bond Costs	50,250		47,750	98,000
Total Nonoperating Expenses	298,165	-	47,750	345,915
Net Income before Transfers	96,163	(50,701)	(47,750)	(2,288)
Transfers				
In	-			-
Out	-	(1,307)		(1,307)
Net Transfers	-	(1,307)	-	(1,307)
NET INCOME	96,163	(52,008)	(47,750)	(3,595)

PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,379,126			1,379,126
Cash payment for personnel costs	(228,496)	1,307		(227,189)
Cash payment for services & supplies	(503,502)	(52,008)		(555,510)
Miscellaneous cash received/(paid)			-	-
a. Net cash provided by (or used for) operating activities	647,128	(50,701)	-	596,427
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers Out	-	(1,307)		(1,307)
b. Net cash provided by (or used for) noncapital financing activities	-	(1,307)	-	(1,307)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(458,300)			(458,300)
Bond interest expense paid	(247,915)			(247,915)
Bond proceeds	1,850,000			1,850,000
Bond issue costs	(50,250)		(47,750)	(98,000)
Acquisition of capital assets	(1,445,000)	52,008		(1,392,992)
c. Net cash provided by (or used for) capital and related financing activities	(351,465)	52,008	(47,750)	(347,207)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	5,000			5,000
d. Net cash provided by (or used in) investing activities	5,000	-	-	5,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	300,663	-	(47,750)	252,913
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	36,118		(18,776)	17,342
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	336,781	-	(66,526)	270,255

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 13-14 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees and Charges	8,181,838			8,181,838
Total Operating Revenue	8,181,838	-	-	8,181,838
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,423,975	(12,519)		1,411,456
Employee Benefits	631,262			631,262
Services & Supplies	3,297,330		-	3,297,330
Depreciation/amortization	3,100,000			3,100,000
Total Operating Expense	8,452,567	(12,519)	-	8,440,048
Operating Income or (Loss)	(270,729)	12,519	-	(258,210)
Nonoperating Revenues				
Grant Revenue	-			-
Interest Earned	50,000			50,000
Miscellaneous	5,000			5,000
Federal Subsidy - BAB Credits				-
Solar Rebate				-
Total Nonoperating Revenues	55,000	-	-	55,000
Nonoperating Expenses				
Interest expense	672,021			672,021
Loss on Disposal of Fixed Asset	-			-
Bond Costs	187,706		152,260	339,966
Arbitrage Rebates	-			-
Grant Expenses				
Total Nonoperating Expenses	859,727	-	152,260	1,011,987
Net Income (Loss) before Contributions and Transfers	(1,075,456)	12,519	(152,260)	(1,215,197)
Capital Contributions				
Connection Fees	18,000			18,000
Capital Grants	-		343,066	343,066
Total Capital Contributions	18,000	-	343,066	361,066
Transfers				
Out	-	(12,519)		(12,519)
NET INCOME	(1,057,456)	-	190,806	(866,650)

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	8,181,838			8,181,838
Cash payment for personnel costs	(2,055,237)	12,519		(2,042,718)
Cash payment for services & supplies	(3,297,330)			(3,297,330)
Miscellaneous cash received/(paid)	5,000			5,000
a. Net cash provided by (or used for) operating activities	2,834,271	12,519	-	2,846,790
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	-			-
Transfers In (Out)	-	(12,519)		(12,519)
Miscellaneous	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	(12,519)	-	(12,519)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(2,400,994)			(2,400,994)
Bond interest expense paid	(672,021)			(672,021)
Bond proceeds	6,100,000			6,100,000
Bond issue costs	(187,706)		(152,260)	(339,966)
Federal Subsidy - BAB Credits				-
Subsidy from grants	-		343,066	343,066
Acquisition of capital assets	(5,912,294)		(1,339,086)	(7,251,380)
Cash contributions - sewer connection fees	18,000			18,000
c. Net cash provided by (or used for) capital and related financing activities	(3,055,015)	-	(1,148,280)	(4,203,295)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	50,000			50,000
d. Net cash provided by (or used in) investing activities	50,000	-	-	50,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(170,744)	-	(1,148,280)	(1,319,024)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,165,810		792,867	2,958,677
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,995,066	-	(355,413)	1,639,653

PROPRIETARY FUND WATER FUND	ORIGINAL FY 13-14 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees	12,842,541			12,842,541
Total Operating Revenue	12,842,541	-	-	12,842,541
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,473,493	(12,601)		1,460,892
Employee Benefits	694,477			694,477
Services & Supplies	5,367,947			5,367,947
Depreciation/amortization	3,000,000			3,000,000
Total Operating Expense	10,535,917	(12,601)	-	10,523,316
Operating Income or (Loss)	2,306,624	12,601	-	2,319,225
Nonoperating Revenues				
Grant Revenue	-			-
Interest Earned	70,000			70,000
Miscellaneous	500			500
Gain on Disposal of Fixed Assets	-			-
Federal Subsidy - BAB Credits	238,790	2,788		241,578
Total Nonoperating Revenues	309,290	2,788	-	312,078
Nonoperating Expenses				
Interest expense	2,392,435		(1,909)	2,390,526
Loss on Disposal of Fixed Asset	-			-
Bond Costs	137,240		410,000	547,240
Arbitrage Rebates	-			-
Total Nonoperating Expenses	2,529,675	-	408,091	2,937,766
Net Income (Loss) before Contributions and Transfers	86,239	15,389	(408,091)	(306,463)
Capital Contributions				
Connection Fees	9,951			9,951
Capital Grants	127,788	(2,788)	660,089	785,089
Developers	-			-
Total Capital Contributions	137,739	(2,788)	660,089	795,040
Transfers				
Out	-	(12,601)		(12,601)
NET INCOME	223,978	-	251,998	475,976

PROPRIETARY FUND WATER FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	12,842,541			12,842,541
Cash payment for personnel costs	(2,167,970)	12,601		(2,155,369)
Cash payment for services & supplies	(5,367,947)			(5,367,947)
Miscellaneous cash received/(paid)	500			500
a. Net cash provided by (or used for) operating activities	5,307,124	12,601	-	5,319,725
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	-			-
Transfers In (Out)	-	(12,601)		(12,601)
Miscellaneous	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	(12,601)	-	(12,601)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(3,052,684)		489,397	(2,563,287)
Bond interest expense paid	(2,392,435)		1,909	(2,390,526)
Bond proceeds	3,800,000		640,000	4,440,000
Bond issue costs	(137,240)		(410,000)	(547,240)
Proceeds from sale of equipment				-
Subsidy from grants	127,788	(2,788)	660,089	785,089
Acquisition of capital assets	(3,587,760)		(3,751,294)	(7,339,054)
Federal subsidy - BAB Credit	238,790	2,788		241,578
Cash contributions - water connection fees	9,951			9,951
c. Net cash provided by (or used for) capital and related financing activities	(4,993,590)	-	(2,369,899)	(7,363,489)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	70,000			70,000
d. Net cash provided by (or used in) investing activities	70,000	-	-	70,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	383,534	-	(2,369,899)	(1,986,365)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,556,264		704,221	3,260,485
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,939,798	-	(1,665,678)	1,274,120

PROPRIETARY FUND BUILDING PERMITS FUND	ORIGINAL FY 13-14 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees and Charges	427,619			427,619
Total Operating Revenue	427,619	-	-	427,619
Operating Expense				
Public Safety				
Salaries & Wages	211,960	(2,120)	-	209,840
Employee Benefits	96,558		-	96,558
Services & Supplies	256,310			256,310
Depreciation/amortization	5,400			5,400
Total Operating Expense	570,228	(2,120)	-	568,108
Operating Income or (Loss)	(142,609)	2,120	-	(140,489)
Nonoperating Revenues				
Interest Earned	6,000			6,000
Miscellaneous	-			-
Gain on Disposal of Fixed Assets	-			-
Total Nonoperating Revenues	6,000	-	-	6,000
Nonoperating Expenses				
Loss on Disposal of Fixed Asset	-			-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(136,609)	2,120	-	(134,489)
Operating Transfers				
In	-			-
Out	-	(2,120)		(2,120)
Net Operating Transfers	-	(2,120)	-	(2,120)
NET INCOME	(136,609)	-	-	(136,609)

PROPRIETARY FUND BUILDING PERMITS FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	427,619			427,619
Cash payment for personnel costs	(308,518)	2,120		(306,398)
Cash payment for services & supplies	(256,310)			(256,310)
Miscellaneous cash received/(paid)				-
a. Net cash provided by (or used for) operating activities	(137,209)	2,120	-	(135,089)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Transfers Out		(2,120)		(2,120)
b. Net cash provided by (or used for) noncapital financing activities	-	(2,120)	-	(2,120)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net acquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	6,000			6,000
d. Net cash provided by (or used in) investing activities	6,000	-	-	6,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(131,209)	-	-	(131,209)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	197,420		47,115	244,535
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	66,211	-	47,115	113,326

PROPRIETARY FUND CEMETERY FUND	ORIGINAL FY 13-14 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Cemetery Charges	100,550			100,550
Total Operating Revenue	100,550	-	-	100,550
Operating Expense Health Salaries & Wages Employee Benefits Services & Supplies	99,634 45,553 40,835	(996)	- - -	98,638 45,553 40,835
Depreciation/amortization	15,000			15,000
Total Operating Expense	201,022	(996)	-	200,026
Operating Income or (Loss)	(100,472)	996	-	(99,476)
Nonoperating Revenues Interest Earned Miscellaneous Gain on Disposal of Fixed Assets	3,000 5,000 -			3,000 5,000 -
Total Nonoperating Revenues	8,000	-	-	8,000
Nonoperating Expenses Loss on Disposal of Fixed Asset	-			-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(92,472)	996	-	(91,476)
Operating Transfers In Out	75,000 -	(996)		75,000 (996)
Net Operating Transfers	75,000	(996)	-	74,004
NET INCOME	(17,472)	-	-	(17,472)

PROPRIETARY FUND CEMETERY FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	100,550			100,550
Cash payment for personnel costs	(145,187)	996		(144,191)
Cash payment for services & supplies	(40,835)			(40,835)
Miscellaneous cash received/(paid)	5,000			5,000
a. Net cash provided by (or used for) operating activities	(80,472)	996	-	(79,476)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers In	75,000			
Transfers Out		(996)		(996)
b. Net cash provided by (or used for) noncapital financing activities	75,000	(996)	-	(996)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net aquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	3,000			3,000
d. Net cash provided by (or used in) investing activities	3,000	-	-	3,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,472)	-	-	(77,472)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	222,129		3,850	225,979
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	219,657	-	3,850	148,507

PROPRIETARY FUND FLEET MANAGEMENT	ORIGINAL FY 13-14 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services General Government Administrative Fees	1,549,370			1,549,370
Total Operating Revenue	1,549,370	-	-	1,549,370
Operating Expense General Government Salaries & Wages Employee Benefits Services & Supplies	448,609	(3,936)		444,673
	204,070			204,070
	881,498			881,498
Depreciation/amortization	43,000			43,000
Total Operating Expense	1,577,177	(3,936)	-	1,573,241
Operating Income or (Loss)	(27,807)	3,936	-	(23,871)
Nonoperating Revenue Interest Earned Miscellaneous	15,000		40,000	15,000
				40,000
Total Nonoperating Revenues	15,000	-	40,000	55,000
Nonoperating Expenses Interest expense	-			-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(12,807)	3,936	40,000	31,129
Operating Transfers In Out		(3,936)		(3,936)
Net Operating Transfers	-	(3,936)	-	(3,936)
NET INCOME	(12,807)	-	40,000	27,193

PROPRIETARY FUND FLEET MANAGEMENT	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,549,370	-	-	1,549,370
Cash payment for personnel costs	(652,679)	3,936	-	(648,743)
Cash payment for services & supplies	(881,498)	-	-	(881,498)
Miscellaneous cash received/(paid)	-	-	40,000	40,000
a. Net cash provided by (or used for) operating activities	15,193	3,936	40,000	59,129
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers In (Out)	-	(3,936)	-	(3,936)
b. Net cash provided by (or used for) noncapital financing activities	-	(3,936)	-	(3,936)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	-	-	-	-
Bond interest expense paid	-	-	-	-
Net aquisition of prop, plant & equip	(130,000)	-	(485,582)	(615,582)
c. Net cash provided by (or used for) capital and related financing activities	(130,000)	-	(485,582)	(615,582)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	15,000	-	-	15,000
d. Net cash provided by (or used in) investing activities	15,000	-	-	15,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(99,807)	-	(445,582)	(545,389)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	192,423	-	510,306	702,729
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	92,616	-	64,724	157,340

PROPRIETARY FUND GROUP MEDICAL INSURANCE FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees				
Employee Contributions	1,751,946			1,751,946
Employer Contributions	6,767,129			6,767,129
Total Operating Revenue	8,519,075	-	-	8,519,075
Operating Expense				
General Government				
Salaries & Wages	201,410			201,410
Employee Benefits	81,420			81,420
Services & Supplies	8,071,015			8,071,015
Depreciation/amortization	1,222			1,222
Total Operating Expense	8,355,067	-	-	8,355,067
Operating Income or (Loss)	164,008	-	-	164,008
Nonoperating Revenues				
Interest Earned	3,000			3,000
Miscellaneous				-
Total Nonoperating Revenues	3,000	-	-	3,000
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	167,008	-	-	167,008
Operating Transfers				
In	-		228,298	228,298
Out	-			-
Net Operating Transfers	-	-	228,298	228,298
NET INCOME	167,008	-	228,298	395,306

PROPRIETARY FUND GROUP MEDICAL INSURANCE FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,751,946			1,751,946
Cash received from other funds	6,767,129			6,767,129
Cash payment for personnel costs	(282,830)			(282,830)
Cash payment for services & supplies	(8,071,015)			(8,071,015)
Miscellaneous cash received/(paid)				-
a. Net cash provided by (or used for) operating activities	165,230	-	-	165,230
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer to other funds	-			-
Transfers In			228,298	228,298
b. Net cash provided by (or used for) noncapital financing activities	-	-	228,298	228,298
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net aquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	3,000			3,000
d. Net cash provided by (or used in) investing activities	3,000	-	-	3,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	168,230	-	228,298	396,528
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	159,759		82,161	241,920
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	327,989	-	310,459	638,448

PROPRIETARY FUND WORKERS' COMPENSATION FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees	729,504			729,504
Total Operating Revenue	729,504	-	-	729,504
Operating Expense				
General Government				
Salaries & Wages	89,298	(893)		88,405
Employee Benefits	41,963			41,963
Services & Supplies	541,954		150,000	691,954
Depreciation/amortization	15,270		3,355	18,625
Total Operating Expense	688,485	(893)	153,355	840,947
Operating Income or (Loss)	41,019	893	(153,355)	(111,443)
Nonoperating Revenues				
Interest Earned	60,000			60,000
Miscellaneous	10,000			10,000
Total Nonoperating Revenues	70,000	-	-	70,000
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	111,019	893	(153,355)	(41,443)
Operating Transfers				
In	-			-
Out	-	(893)		(893)
Net Operating Transfers	-	(893)	-	(893)
NET INCOME	111,019	-	(153,355)	(42,336)

PROPRIETARY FUND WORKERS' COMPENSATION FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	729,504			729,504
Cash payment for personnel costs	(131,261)	893		(130,368)
Cash payment for services & supplies	(541,954)		(150,000)	(691,954)
Miscellaneous cash received/(paid)	10,000			10,000
a. Net cash provided by (or used for) operating activities	66,289	893	(150,000)	(82,818)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer to other funds	-			-
Transfers Out		(893)		(893)
b. Net cash provided by (or used for) noncapital financing activities	-	(893)	-	(893)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net acquisition of prop, plant & equip	-		(67,101)	(67,101)
c. Net cash provided by (or used for) capital and related financing activities	-	-	(67,101)	(67,101)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	60,000			60,000
d. Net cash provided by (or used in) investing activities	60,000	-	-	60,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	126,289	-	(217,101)	(90,812)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,622,421		4,668	3,627,089
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,748,710	-	(212,433)	3,536,277

PROPRIETARY FUND INSURANCE FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees	1,664,190			1,664,190
Total Operating Revenue	1,664,190	-	-	1,664,190
Operating Expense				
General Government				
Salaries & Wages	75,526	(755)		74,771
Employee Benefits	35,360			35,360
Services & Supplies	1,478,529			1,478,529
Depreciation/amortization	16,200			16,200
Total Operating Expense	1,605,615	(755)	-	1,604,860
Operating Income or (Loss)	58,575	755	-	59,330
Nonoperating Revenues				
Interest Earned	4,000			4,000
Miscellaneous	10,000			10,000
Total Nonoperating Revenues	14,000	-	-	14,000
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	72,575	755	-	73,330
Operating Transfers				
In	-			-
Out	-	(755)		(755)
Net Operating Transfers	-	(755)	-	(755)
NET INCOME	72,575	-	-	72,575

PROPRIETARY FUND INSURANCE FUND	ORIGINAL FY 13-14 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,664,190			1,664,190
Cash payment for personnel costs	(110,886)	755		(110,131)
Cash payment for services & supplies	(1,478,529)			(1,478,529)
Miscellaneous cash received/(paid)	10,000			10,000
a. Net cash provided by (or used for) operating activities	84,775	755	-	85,530
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer to other funds	-			-
Transfers Out		(755)		(755)
b. Net cash provided by (or used for) noncapital financing activities	-	(755)	-	(755)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-			-
Net aquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	4,000			4,000
d. Net cash provided by (or used in) investing activities	4,000	-	-	4,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	88,775	-	-	88,775
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	415,188		242,313	657,501
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	503,963	-	242,313	746,276