



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: 06/16/2016

Staff Contact: Nancy Paulson, Chief Financial Officer (npaulson@carson.org)

Agenda Title: For Possible Action: To adopt a resolution to augment and amend the Carson City FY 2015-16 Budget in the amount of \$2,817,597.

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

Agenda Action: Resolution

Time Requested: 20 minutes

Proposed Motion

I move to adopt Resolution No. _____, a resolution to augment and amend the Carson City FY 2015-16 Budget in the amount of \$2,817,597.

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 carryover of program costs from the prior years' budget, board action, federal and local grants, transfers of contingency and unanticipated sources of revenue.

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

Applicable Statute, Code, Policy, Rule or Regulation

NRS 354.598005

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: See attached.

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Funding sources consist of grant revenues, unanticipated revenues, contingency and fund balance. See attached.

Alternatives

Revise augmentation/revision.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

1 RESOLUTION NO. _____

2 RESOLUTION TO AUGMENT AND AMEND THE 2015-16 BUDGET
3 OF THE CITY OF CARSON CITY, STATE OF NEVADA
4

5
6 WHEREAS, certain unanticipated sources of revenue and fund balance
7 previously unbudgeted have become available to the City of Carson City during the 2015-16
8 budget year as follows:

| | | | |
|----|----------------------------|----|----------------|
| 9 | General Fund | | |
| 10 | Intergovernmental Revenues | \$ | 15,750 |
| | Charges for Services | | <u>313,215</u> |
| | | \$ | 328,965 |
| 11 | Airport | | |
| 12 | Intergovernmental Revenues | \$ | 160,000 |
| 13 | Capital Projects | | |
| 14 | Miscellaneous | \$ | 9,344 |
| | Sale of Capital Assets | | <u>30,799</u> |
| | | | 40,143 |
| 15 | Senior Citizens Center | | |
| 16 | Miscellaneous | \$ | 7,311 |
| 17 | Traffic/Transportation | | |
| 18 | Fund Balance | \$ | (1,993) |
| 19 | Regional Transportation | | |
| | Intergovernmental Grants | \$ | 205,577 |
| 20 | Streets Maintenance | | |
| 21 | Transfers In | \$ | (305,556) |
| 22 | Infrastructure Tax | | |
| | Miscellaneous | \$ | 65,500 |
| 23 | Grant | | |
| 24 | Intergovernmental Grants | \$ | 512,736 |
| | Transfers In | | <u>38,331</u> |
| | | \$ | 551,067 |
| 25 | Commissary Fund | | |
| 26 | Fund Balance | \$ | 47,566 |
| 27 | Residential Construction | | |
| | Taxes | \$ | 77,896 |
| 28 | Ambulance | | |
| | Capital Grants | \$ | 46,451 |

| | | | |
|----|------------------------|----|------------------|
| 1 | Stormwater Drainage | | |
| 2 | Working Capital | \$ | 39,000 |
| 3 | Building Permits | | |
| 4 | Charges for Services | \$ | 503,054 |
| 5 | Miscellaneous | | <u>41,883</u> |
| 6 | | \$ | 544,937 |
| 7 | Cemetery | | |
| 8 | Transfers In | \$ | 15,000 |
| 9 | Group Medical | | |
| 10 | Employee Contributions | \$ | (726,072) |
| 11 | Working Capital | | <u>721,805</u> |
| 12 | | \$ | (4,267) |
| 13 | Workers Compensation | | |
| 14 | Working Capital | \$ | <u>1,000,000</u> |
| 15 | TOTAL ALL FUNDS | \$ | <u>2,817,597</u> |

16 NOW, THEREFORE, this Board hereby resolves to augment the 2015-2016 Carson
17 City budget by appropriating the amounts referenced above and by making such other budget
18 amendments as have been determined necessary and in accordance with NRS 354.598005.
19 Said budget augmentation and appropriation, as well as budget amendments are reflected on
20 the schedules attached to this resolution and by reference are made a part hereof.

21 ADOPTED this _____ day of _____, 2016.

22 AYES: Supervisors _____
23 _____
24 _____
25 _____

26 NAYES: Supervisors _____

27 ABSENT: Supervisors _____

28 _____
ROBERT L. CROWELL, Mayor

ATTEST:

SUSAN MERRIWETHER, Clerk-Recorder

Explanation of Augmentations
June 2016

| Account # | Department | Description | Transfers | Additional Revenue | Fund Balance | Total Augment |
|------------------------------|--------------------|--|-----------|--------------------|-------------------|---------------|
| | | | | | / Working Capital | |
| General Fund: | | | | | | |
| 101-0600-413.03-09 | City Manger | Professional Services | 44,318 | | | 44,318 |
| 101-0616-413.14-65 | Central Services | School Crossing Guards | 25,289 | | | 25,289 |
| 101-0616-413.25-25 | Central Services | Airport Authority | 7,404 | | | 7,404 |
| 101-0701-415.01-06 to 01-08 | Finance | Retirement Payouts for two employees | 55,966 | | | 55,966 |
| 101-0710-419.06-75 | IT | Office Furniture | 10,000 | | | 10,000 |
| 101-0710-415-07-10 | IT | Sheriff & Juvenile Internet | 2,400 | | | 2,400 |
| 101-0710-419.04-32 | IT | Dell Data Protection | 18,282 | | | 18,282 |
| 101-0710-419.01-01 | IT | Salaries | (45,000) | | | (45,000) |
| 101-0710-419.03-09 | IT | Professional Services (Strategic Planning) | 45,000 | | | 45,000 |
| 101-1425-419.01-01 | Community Develop | Salaries | 3,776 | | | 3,776 |
| 101-1425-419.24-48 | Community Develop | Credit Card Fees | 4,000 | | | 4,000 |
| 101-0766-444.01-01 to 06-25 | Welfare | Sexual Asalt Response Team | 21,438 | | | 21,438 |
| 101-2512-422-01-11 to 02-50 | Fire | Overtime, related Medicare & Workers Comp | 138,779 | 313,215 | | 451,994 |
| 101-4300-412.08-35 | Juvenile Court | Families First Dependency | | 15,750 | | 15,750 |
| 101-4300-412-08-03 | Juvenile Court | Attorney Fees | 2,000 | | | 2,000 |
| 101-4300-412-08-12 | Juvenile Court | Interpreter / Expert Fees | 4,500 | | | 4,500 |
| 101-4506-423.01-02 | Juvenile Detention | Hourly/Seasonal | 12,326 | | | 12,326 |
| 101-4506-423.01-08 | Juvenile Detention | Sick Leave Payout - Retirements | 70,527 | | | 70,527 |
| 101-4700-412-01-11 | Courts | Overtime | 20,000 | | | 20,000 |
| 101-4700-412-03-09 | Courts | Other Professional Services | 7,870 | | | 7,870 |
| 101-4700-412-04-30 | Courts | Maintenance Contracts | 16,000 | | | 16,000 |
| 101-4700-412-08-03 | Courts | Attorney Fees | 43,000 | | | 43,000 |
| 101-4700-412-08-12 | Courts | Interpreter / Expert Fees | 18,000 | | | 18,000 |
| 101-4700-412-08-15 | Courts | Mental Evaluations | 14,000 | | | 14,000 |
| 101-4700-412-08-68 | Courts | Extraordinary Court Cases | 100,000 | | | 100,000 |
| 101-4705-412-02-65 | Alternative Sent | Uniform Allowance | 3,000 | | | 3,000 |
| 101-4705-412-03-17 | Alternative Sent | Banking Services | 2,000 | | | 2,000 |
| 101-4705-412-04-35 | Alternative Sent | Auto Maintenance | 15,000 | | | 15,000 |
| 101-4705-412-05-51 | Alternative Sent | Drug Testing Supplies | 15,000 | | | 15,000 |
| 101-4705-412-06-01 | Alternative Sent | Office Supplies | 1,805 | | | 1,805 |
| 101-5005-452-01-07 and 01-08 | Parks | Annual and Sick Retirement Payout | 38,253 | | | 38,253 |
| 101-5012-452-01-07 and 01-08 | Parks | Annual and Sick Retirement Payout | 47,311 | | | 47,311 |
| 101-5012-452.04-35 | Parks | Vehicle Repair & Maintenance | 40,000 | | | 40,000 |
| 101-5055-452.01-07 and 01-08 | Pool | Annual and Sick Retirement Payout | 44,071 | | | 44,071 |
| 101-6200-455-01-01 to 02-40 | Library | Annual and Sick Retirement Payout | 112,452 | | | 112,452 |
| 101-6200-455-01-01 to 02-40 | Library | Salary savings from vacancies | (72,643) | | | (72,643) |
| 101-6900-442.06-80 | Animal Services | Donations | (22,777) | | | (22,777) |
| 101-8000-491-72-14 | Transfers Out | Transfer Out to Ambulance Fund | (100,000) | | | (100,000) |
| 101-8000-491-72-91 | Transfers Out | Transfer Out to Grant Fund | 38,331 | | | 38,331 |
| 101-8000-491.72-93 | Transfers Out | Transfer Out to Infrastructure Fund | 22,777 | | | 22,777 |
| 101-8000-491.72-72 | Transfers Out | Transfer Out to Cemetery Fund | 15,000 | | | 15,000 |
| 101-8000-491.72-73 | Transfers Out | Transfer Out to Traffic/Transportation | 10,000 | | | 10,000 |
| 101-9000-961-10-00 | | Contingency | (849,455) | | (518,142) | (1,367,597) |
| 101-9000-971.30-00 | | Ending Fund Balance | | | 518,142 | 518,142 |
| | | | - | 328,965 | - | 328,965 |

Explanation of Augmentations
June 2016

| Account # | Department | Description | Transfers | Additional Revenue | Fund Balance / Working Capital | Total Augment |
|---|------------------|---|-----------|--------------------|--------------------------------|---------------|
| <u>Airport</u> | | | | | | |
| 201-0000-481.76-30 | | Rehab Taxi & Apron | - | 160,000 | - | 160,000 |
| | | | - | 160,000 | - | 160,000 |
| <u>Cooperative Extension</u> | | | | | | |
| 202-1000-461.01-02 to 02-50 | | Hourly/Seasonal | 8,908 | | | 8,908 |
| 202-1000-461.03-30 | | Training | 1,000 | | | 1,000 |
| 202-1000-461.03-49 | | Contractual Services | (79,848) | | | (79,848) |
| 202-1000-461.05-41 | | 4H | (2,000) | | | (2,000) |
| 202-1000-461.06-25 | | Operating Supplies | (12,500) | | | (12,500) |
| 202-1000-461.06-99 | | Undesignated | 84,440 | | | 84,440 |
| | | | - | - | - | - |
| <u>Capital Projects Fund:</u> | | | | | | |
| 210-0000-413-04-34 | Facilities maint | Building Maintenance (Break / Fix) | 15,626 | 21,519 | | 37,145 |
| 210-0000-422-06-91 | Fire | CO2 & Butane Detection | 11,868 | | | 11,868 |
| 210-0000-432-04-35 | PW | Landfill Vehicle Replacement | 48,882 | | | 48,882 |
| 210-0000-432.04-91 | PW | Landfill Alt Daily Cover | (8,259) | | | (8,259) |
| 210-0000-432-65-02 | PW | Landfill Equipment/Asphalt (transfer non-capital) | (40,623) | | | (40,623) |
| 210-0000-451-65-39 | Senior Center | Kettle | - | 18,624 | | 18,624 |
| 210-0000-411-78-10 | Board | Board Designated | (27,494) | | | (27,494) |
| | | | - | 40,143 | - | 40,143 |
| <u>Senior Citizens Fund:</u> | | | | | | |
| 215-1500-451.01-01 | | Business Mngr Reclass-agreement with Non-profit | - | 7,311 | - | 7,311 |
| | | | - | 7,311 | - | 7,311 |
| <u>Traffic/Transportation Fund:</u> | | | | | | |
| 240-3024-421.01-01 | | Salaries adjustment | | | 4,500 | 4,500 |
| 240-3024-421.02-71 | | Phone Allowance | | | 225 | 225 |
| 240-3024-421.06-25 | | Operating Supplies | | | (6,718) | (6,718) |
| 240-0000-351.20-00 | | Parking Meter Fines | (10,000) | | | (10,000) |
| 240-0000-381.01-00 | | Transfer from GF | 10,000 | | | 10,000 |
| | | | - | - | (1,993) | (1,993) |
| <u>Regional Transportation Fund:</u> | | | | | | |
| 250-3035-431.70-40 Project 031602 | | Division Street -Construction | 305,556 | 42,186 | | 347,742 |
| 250-3035-431.70-70 Project 031602 | | Division Street - Labor | | 83,891 | | 83,891 |
| 250-3035-431.70-40 Project 031403 | | Williams/Saliman - Construction | | 79,500 | | 79,500 |
| 250-3035-491.72-25 | | Reduce transfer to Street Maintenance | (305,556) | | | (305,556) |
| | | | - | 205,577 | - | 205,577 |

Explanation of Augmentations
June 2016

| Account # | Department | Description | Transfers | Additional Revenue | Fund Balance / Working Capital | Total Augment |
|---|------------|---|-----------|--------------------|--------------------------------|---------------|
| <u>Streets Maintenance Fund:</u> | | | | | | |
| 256-3038-431.04-80 | | Reduction of Street Repair Expense | (268,807) | (305,556) | | (574,363) |
| 256-3038-431.01-02 | | Hourly Salaries | 10,000 | | | 10,000 |
| 256-3038-431.06-60 | | Vehicle Fuel/Oil | (10,000) | | | (10,000) |
| 256-3038-431.70-40 | | Capital projects-Construction | 245,079 | | | 245,079 |
| 256-3038-431.70-70 | | Capital projects-Labor | 23,728 | | | 23,728 |
| | | | - | (305,556) | - | (305,556) |
| <u>Infrastructure Tax Fund:</u> | | | | | | |
| 257-0615-465.06-75 to 06-76 | | Downtown benches and bike racks | | 65,500 | | 65,500 |
| 257-0000-381.01-00 | | Transfer CASI donation from General Fund | 22,777 | | | 22,777 |
| 257-0000-365.16-57 | | CASI Animal Shelter Donation | (22,777) | | | (22,777) |
| | | | - | 65,500 | - | 65,500 |
| <u>Grant Fund:</u> | | | | | | |
| 275 Fund Various Accounts | | Federal, State and Local Grants and Donations | | 545,023 | | 545,023 |
| 275-2505-422.12-71 | | Transfer Operating to Capital | (16,999) | | | (16,999) |
| 275-2505-422.77-71 | | Transfer Operating to Capital | 16,999 | | | 16,999 |
| 275-0000-331.43-08 | | Reduce Felony DUI Court Grant Funding | (32,287) | | | (32,287) |
| 275-0000-381.01-00 | | Transfer in from General Fund instead | 32,287 | | | 32,287 |
| 275-2015-421-01-01 | | Transfer In from General Fund / Grant Match | | 6,044 | | 6,044 |
| | | | - | 551,067 | - | 551,067 |
| <u>Commissary Fund</u> | | | | | | |
| 280-2020-421.01-07 | | Annual Leave Payoff | | | 5,860 | 5,860 |
| 280-2020-421.06-50 | | Commissary Orders | | | 35,000 | 35,000 |
| 280-2020-421.10-25 | | Medical Care | | | 6,706 | 6,706 |
| | | | - | - | 47,566 | 47,566 |
| <u>Residential Construction</u> | | | | | | |
| 350-5000-452.71-01 | | Silver Oaks | | 77,896 | | 77,896 |
| | | | - | 77,896 | - | 77,896 |
| <u>Ambulance Fund:</u> | | | | | | |
| 501-2525-422.77-75 | | Increase in grants for ambulance | | 46,451 | | 46,451 |
| 501-0000-381.01-00 | | Reduce Transfer from GF | (100,000) | | | (100,000) |
| 501-0000-370.99-10 | | Reduce bad debt write-offs | 100,000 | | | 100,000 |
| | | | - | 46,451 | - | 46,451 |

Explanation of Augmentations
June 2016

| Account # | Department | Description | Transfers | Additional Revenue | Fund Balance / Working Capital | Total Augment |
|---|------------|-----------------------------------|-----------|--------------------|--------------------------------|---------------|
| <u>Stormwater Drainage Fund:</u> | | | | | | |
| 505-3702-437.44-65 | | Increase in Depreciation | | | 39,000 | 39,000 |
| | | | - | - | 39,000 | 39,000 |
| <u>Sewer Fund:</u> | | | | | | |
| 510-3201-434.07-12 | | Reduction of Utilities | (30,600) | | | (30,600) |
| 510-3202-434.70-40 | | Transfer to Capital- Proj #021503 | 22,300 | | | 22,300 |
| 510-3202-434.70-70 | | Transfer to Capital- Proj #051407 | 8,300 | | | 8,300 |
| | | | - | - | - | - |
| <u>Water Fund:</u> | | | | | | |
| 520-3502-435.04-65 | | Increase in Water Line Repairs | 100,000 | | | 100,000 |
| 520-3505-435.73-95 | | Reduction of Equipment | (100,000) | | | (100,000) |
| | | | - | - | - | - |
| <u>Building Permit Fund:</u> | | | | | | |
| 525-3014-424.02-86 | | OPEB Cost | | 3,054 | | 3,054 |
| 525-3014-424.03-09 | | Increase in Professional Services | | 500,000 | | 500,000 |
| 525-3014-424.06-85 | | Tech Upgrades | | 41,883 | | 41,883 |
| | | | - | 544,937 | - | 544,937 |
| <u>Cemetery Fund:</u> | | | | | | |
| 530-5067-443.02-86 | | OPEB Cost | | 8,745 | | 8,745 |
| 530-5067-443.06-34 | | Crypt Expense | | 3,500 | | 3,500 |
| 530-5067-443.04-35 | | Vehicle Maintenance | | 2,755 | | 2,755 |
| | | | - | 15,000 | - | 15,000 |
| <u>Fleet Fund:</u> | | | | | | |
| 560-3025-419.01-02 | | Hourly/Seasonal | (8,282) | | | (8,282) |
| 560-3025-419.70-70 | | Labor | 8,282 | | | 8,282 |
| 560-3055-419.03-30 | | Training | (2,515) | | | (2,515) |
| 560-3055-419.04-30 | | Equipment Repair & Maint. | (5,000) | | | (5,000) |
| 560-3055-419.04-33 | | Software Maintenance Cont | (500) | | | (500) |
| 560-3055-419.04-37 | | Radio Maintenance | (2,314) | | | (2,314) |
| 560-3055-419.04-39 | | Microwave/Ethernet Maint | (1,000) | | | (1,000) |
| 560-3055-419.06-25 | | Operating Supplies | (2,033) | | | (2,033) |
| 560-3055-419.06-44 | | Licenses & Permits | (500) | | | (500) |
| 560-3055-419.06-74 | | Small Tools/Instruments | (22,101) | | | (22,101) |
| 560-3025-419.77-75 | | Equipment | 35,963 | | | 35,963 |
| | | | - | - | - | - |

Explanation of Augmentations
June 2016

| Account # | Department | Description | Transfers | Additional Revenue | Fund Balance / Working Capital | Total Augment |
|---|------------|--------------------------------------|-----------|--------------------|--------------------------------|---------------|
| <u>Group Medical Fund:</u> | | | | | | |
| 570-0000-341.72-00 | | Reduction in Employee Contributions | | | - | - |
| 570-0706-415.03-09 | | Reduction in Professional Services | | | (7,000) | (7,000) |
| 570-0706-415.03-30 | | Reduction in Training | | | (5,000) | (5,000) |
| 570-0706-415.03-58 | | Reduction in Ret. Employee Grp Ins | | | (35,000) | (35,000) |
| 570-0706-415.05-85 | | Increase in OPEB Trust Contributions | | | 700,000 | 700,000 |
| 570-0706-415.06-04 | | Increase in Retiree Subsidy | | | 510,000 | 510,000 |
| 570-0706-415.63-01 | | Reduction in Medical/Vision Premiums | | (726,072) | (340,782) | (1,066,854) |
| 570-0706-415.63-02 | | Reduction in Dental Premiums | | | (95,157) | (95,157) |
| 570-0706-415.63-03 | | Reduction in Life and AD&D Premiums | | | - | (5,256) |
| | | | - | (726,072) | 721,805 | (4,267) |
| <u>Workers' Compensation Fund:</u> | | | | | | |
| 580-0704-415.05-14 | | Increase in Workers Comp Claims | | | 1,000,000 | 1,000,000 |
| | | | - | - | 1,000,000 | 1,000,000 |
| CARSON CITY TOTALS | | | - | 1,011,219 | 1,806,378 | 2,817,597 |

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

| GENERAL FUND | AMENDED FY 15-16 BUDGET | TRANSFER IN (OUT) | BUDGET AUGMENTATION | GIFTS/ GRANTS | AMENDED BUDGET |
|-------------------------------------|-------------------------------|-------------------------|------------------------|------------------|-------------------|
| REVENUES: | | | | | |
| Taxes | 22,351,570 | | | | 22,351,570 |
| Licenses and permits | 7,035,641 | | | | 7,035,641 |
| Intergovernmental revenues | 24,790,042 | | | 15,750 | 24,805,792 |
| Charges for services | 12,112,302 | | | | 12,112,302 |
| Fines and forfeits | 788,100 | | | | 788,100 |
| Miscellaneous | 1,199,310 | | 313,215 | | 1,512,525 |
| Total Revenues | 68,276,965 | - | 313,215 | 15,750 | 68,605,930 |
| EXPENSES AND OTHER USES: | | | | | |
| General Government: | | | | | |
| Board of Supervisors | 246,394 | | | | 246,394 |
| Clerk | 278,448 | | | | 278,448 |
| Recorder | 537,025 | | | | 537,025 |
| Assessor | 872,195 | | | | 872,195 |
| District Attorney | 2,577,491 | | | | 2,577,491 |
| City Manager | 633,135 | 44,318 | | | 677,453 |
| Finance | 728,986 | 55,966 | | | 784,952 |
| Treasurer | 498,443 | | | | 498,443 |
| Elections | 256,988 | | | | 256,988 |
| Public Guardian | 177,326 | | | | 177,326 |
| Internal Auditor | 110,200 | | | | 110,200 |
| Purchasing | 148,920 | | | | 148,920 |
| Human Resources | 334,279 | | | | 334,279 |
| Community Devel.-Planning | 603,257 | 7,776 | | | 611,033 |
| Business License | 111,985 | | | | 111,985 |
| Information Technology | 1,810,011 | 30,682 | | | 1,840,693 |
| Geographic Information Sys | 271,500 | | | | 271,500 |
| Public Defender | 1,573,370 | | | | 1,573,370 |
| Public Safety Complex | 344,725 | | | | 344,725 |
| Northgate | 29,500 | | | | 29,500 |
| City Hall | 115,760 | | | | 115,760 |
| Facilities Maintenance | 1,444,257 | | | | 1,444,257 |
| Central Services | 1,908,232 | 32,693 | | | 1,940,925 |
| Total General Government | 15,612,427 | 171,435 | - | - | 15,783,862 |
| Public Safety | | | | | |
| Sheriff | 17,549,418 | | | | 17,549,418 |
| Fire | 9,388,597 | 138,779 | 313,215 | | 9,840,591 |
| Juvenile Probation | 1,723,639 | | | | 1,723,639 |
| Juvenile Detention | 1,558,177 | 82,853 | | | 1,641,030 |
| Total Public Safety | 30,219,831 | 221,632 | 313,215 | - | 30,754,678 |
| Judicial | | | | | |
| Juvenile Court | 534,848 | 6,500 | | 15,750 | 557,098 |
| Courts | 4,335,710 | 218,870 | | | 4,554,580 |
| Alternative Sentencing | 1,102,942 | 36,805 | | | 1,139,747 |
| Total Judicial | 5,973,500 | 262,175 | - | 15,750 | 6,251,425 |
| Public Works | | | | | |
| Public Works | 2,250,195 | | | | 2,250,195 |
| Total Public Works | 2,250,195 | - | - | - | 2,250,195 |

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2016

| GENERAL FUND | AMENDED FY 15-16 BUDGET | TRANSFER IN (OUT) | BUDGET AUGMENTATION | GIFTS/ GRANTS | AMENDED BUDGET |
|--|-------------------------------|-------------------------|------------------------|------------------|-------------------|
| Health | | | | | |
| Health Administration | 1,137,442 | | | | 1,137,442 |
| Medical | 653,169 | | | | 653,169 |
| Environmental Health | 524,482 | | | | 524,482 |
| Animal Regulation | 973,715 | (22,777) | | | 950,938 |
| Total Health | 3,288,808 | (22,777) | - | - | 3,266,031 |
| Sanitation | | | | | |
| Sanitation | 1,726,118 | | | | 1,726,118 |
| Total Sanitation | 1,726,118 | - | - | - | 1,726,118 |
| Welfare | | | | | |
| Welfare | 475,168 | | | | 475,168 |
| SART | - | 21,438 | | | 21,438 |
| Total Welfare | 475,168 | 21,438 | - | - | 496,606 |
| Culture & Recreation | | | | | |
| Park & Rec. Admin. | 658,041 | 38,253 | | | 696,294 |
| Park Maintenance | 1,286,120 | 87,311 | | | 1,373,431 |
| Parks Grants, Gifts | 142,349 | | | | 142,349 |
| Community Center | 363,777 | | | | 363,777 |
| Recreation | 417,198 | | | | 417,198 |
| Library | 1,670,594 | 39,809 | | | 1,710,403 |
| Swimming Pool | 692,740 | 44,071 | | | 736,811 |
| Sports | 386,781 | | | | 386,781 |
| Pony Express Pavilion | - | | | | - |
| Nevada Fair | 194,486 | | | | 194,486 |
| Multi-Purpose Athletic Center | 132,200 | | | | 132,200 |
| YSA | 87,467 | | | | 87,467 |
| Ice Rink | 77,000 | | | | 77,000 |
| Total Culture and Rec | 6,108,753 | 209,444 | - | - | 6,318,197 |
| Community Support | | | | | |
| Support Services | 377,254 | | | | 377,254 |
| Total Community Support | 377,254 | - | - | - | 377,254 |
| Total Expenditures | 66,032,054 | 863,347 | 313,215 | 15,750 | 67,224,366 |
| Other Financing Sources and (Uses): | | | | | |
| Other Sources: | | | | | |
| Transfers In: | | | | | |
| Quality of Life | 92,383 | | | | 92,383 |
| Other Uses: | | | | | |
| Contingency | (1,367,597) | 849,455 | 518,142 | | - |
| Transfers Out: | | | | | |
| Grant | (97,800) | (38,331) | | | (136,131) |
| Debt Service | (2,896,204) | | | | (2,896,204) |
| Cemetery | (75,000) | (15,000) | | | (90,000) |
| Ambulance | (500,000) | 100,000 | | | (400,000) |
| Carson City Transit | (400,000) | | | | (400,000) |
| Capital Projects | (775,000) | | | | (775,000) |
| Streets Maintenance | (370,197) | | | | (370,197) |
| Infrastructure | (59,323) | (22,777) | | | (82,100) |
| Extraordinary Maintenance | (100,000) | | | | (100,000) |
| Traffic/Transportation | - | (10,000) | | | (10,000) |
| Total Other Sources (Uses) | (6,548,738) | 863,347 | 518,142 | - | (5,167,249) |
| Beginning Fund Balance | 7,628,312 | | | | 7,628,312 |
| Ending Fund Balance | 3,324,485 | - | 518,142 | - | 3,842,627 |

| AIRPORT | ORIGINAL FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | GRANTS | AMENDED BUDGET |
|---|--------------------------------|--------------------------|------------------------|---------|-------------------|
| REVENUES: | | | | | |
| INTERGOVERNMENTAL | - | | | 160,000 | 160,000 |
| MISCELLANEOUS | - | | | | - |
| Total Revenues | - | - | - | 160,000 | 160,000 |
| EXPENSES AND OTHER USES: | | | | | |
| Airport: | | | | | |
| Salaries & Wages | - | | | | - |
| Employee Benefits | - | | | | - |
| Services & Supplies | - | | | | - |
| Capital Outlay | - | | | 160,000 | 160,000 |
| Total Expenditures | - | - | - | 160,000 | 160,000 |
| OTHER FINANCE SOURCES (USES): | | | | | |
| Operating Transfers Out General Fund | | | | | - |
| Total Other Sources (Uses) | - | - | - | - | - |
| Beginning Fund Balance: | | | | | |
| Reserved Beg.Fund Balance | - | | | | - |
| Unreserved Beg.Fund Balance | - | - | | | - |
| | - | - | - | - | - |
| Ending Fund Balance: | | | | | |
| Reserved Ending Fund Balance | - | | | | - |
| Unreserved Ending Fund Balance | - | - | | | - |
| | - | - | - | - | - |

| COOPERATIVE EXTENSION | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | GRANTS | AMENDED BUDGET |
|----------------------------------|-------------------------------|--------------------------|------------------------|--------|-------------------|
| REVENUES: | | | | | |
| TAXES | 157,884 | | | | 157,884 |
| INTERGOVERNMENTAL | - | | | | - |
| MISCELLANEOUS | 11,500 | | | | 11,500 |
| Total Revenues | 169,384 | - | - | - | 169,384 |
| EXPENSES AND OTHER USES: | | | | | |
| Conservation & Natural Resources | | | | | |
| Cooperative Extension: | | | | | |
| Salaries & Wages | - | 8,708 | | | 8,708 |
| Employee Benefits | - | 200 | | | 200 |
| Services & Supplies | 315,736 | (8,908) | | | 306,828 |
| Capital Outlay | - | | | - | - |
| Total Expenditures | 315,736 | - | - | - | 315,736 |
| OTHER FINANCE SOURCES (USES): | | | | | |
| Operating Transfers Out | | | | | |
| General Fund | | | | | - |
| Total Other Sources (Uses) | - | - | - | - | - |
| Beginning Fund Balance: | | | | | |
| Reserved Beg.Fund Balance | - | | | | - |
| Unreserved Beg.Fund Balance | 230,137 | - | | | 230,137 |
| | 230,137 | - | - | - | 230,137 |
| Ending Fund Balance: | | | | | |
| Reserved Ending Fund Balance | - | | | | - |
| Unreserved Ending Fund Balance | 83,785 | - | - | - | 83,785 |
| | 83,785 | - | - | - | 83,785 |

| CAPITAL PROJECTS | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | GRANTS/ DONATIONS | AMENDED BUDGET |
|--------------------------------------|-------------------------------|--------------------------|------------------------|----------------------|-------------------|
| REVENUES: | | | | | |
| Taxes | 616,724 | | | | 616,724 |
| Intergovernmental | 76,000 | | | | 76,000 |
| Miscellaneous | 3,000 | | | 9,344 | 12,344 |
| Total Revenues | 695,724 | - | - | 9,344 | 705,068 |
| EXPENSES AND OTHER USES: | | | | | |
| Services & Supplies: | | | | | |
| General Government | | | | | |
| Building Improvements | 263,065 | 15,626 | 21,519 | | 300,210 |
| Computer Hardware/Software | 80,318 | | | | 80,318 |
| Public Safety | | | | | |
| Digital Video Equip | 17,247 | | | | 17,247 |
| Tasers, Chemical Agents, Radar Units | 29,722 | | | | 29,722 |
| Roll-up Doors/Smoke Removal | 16,108 | | | | 16,108 |
| Detention Shower Tile | 15,000 | | | | 15,000 |
| CO2 & Butane Detection | - | 11,868 | | | 11,868 |
| Public Works | | | | | |
| Energy Efficiency Study | 100,000 | | | | 100,000 |
| Sanitation | | | | | |
| Landfill Alt. Daily Cover | 15,000 | (8,259) | | | 6,741 |
| Vehicle Repair & Maintenance | - | 48,882 | | | 48,882 |
| Culture and Recreation | | | | | |
| Outdoor Pool Tile | 12,000 | | | | 12,000 |
| Capital Outlay: | | | | | |
| General Government | | | | | |
| Board Designated | 189,572 | (27,494) | | | 162,078 |
| Vehicle Replacement Program | 340,000 | | | | 340,000 |
| Compact Camera | 6,582 | | | | 6,582 |
| Building Improvements | 75,619 | | | | 75,619 |
| Roof Replacement | 93,500 | | | | 93,500 |
| Software / Equipment | 100,000 | | | | 100,000 |
| Roop Street Fiber Optics | 26,725 | | | | 26,725 |
| Public Safety | | | | | |
| Jail Lock Intercom System | 140,000 | | | | 140,000 |
| Equipment | 30,000 | | | | 30,000 |
| Fire Station Encoding | 55,000 | | | | 55,000 |
| Detention Control Panel | 52,000 | | | | 52,000 |
| Wheelchair van | 10,000 | | | | 10,000 |
| Security Detention 021501 | 72,213 | | | | 72,213 |
| Sanitation | | | | | |
| Landfill Equipment | 25,366 | (3,769) | | | 21,597 |
| Landfill Asphalt | 36,854 | (36,854) | | | - |
| Landfill Site Improvements | 21,000 | | | | 21,000 |
| Culture and Recreation | | | | | |
| Aquatic Facility Deck Resurface | 23,000 | | | | 23,000 |
| Theater Improv #010711 | 23,018 | | | | 23,018 |
| Senior Center Kettle | - | | 9,280 | 9,344 | 18,624 |
| Total Expenditures | 1,868,909 | - | 30,799 | 9,344 | 1,909,052 |
| OTHER FINANCE SOURCES (USES): | | | | | |
| Other Sources: | | | | | |
| Sale of Capital Assets | - | | 30,799 | | 30,799 |
| Transfers In | | | | | |
| General Fund | 775,000 | | | | 775,000 |
| Other Uses: | | | | | |
| Transfers Out | | | | | |
| Carson City Debt Service Fund | (230,111) | | | | (230,111) |
| Total Other Sources (Uses) | 544,889 | - | 30,799 | - | 575,688 |
| Beginning Fund Balance | 633,296 | | | | 633,296 |
| Ending Fund Balance | 5,000 | - | - | - | 5,000 |

| SENIOR CITIZENS CENTER | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | GIFTS/ GRANTS | AMENDED BUDGET |
|--------------------------------|-------------------------------|--------------------------|------------------------|------------------|-------------------|
| REVENUES: | | | | | |
| TAXES | 616,724 | | | | 616,724 |
| INTERGOVERNMENTAL | - | | | | - |
| MISCELLANEOUS | 850 | | | 7,311 | 8,161 |
| Total Revenues | 617,574 | - | - | 7,311 | 624,885 |
| EXPENDITURES: | | | | | |
| Culture and Recreation: | | | | | |
| Participant Recreation | | | | | |
| Salaries and wages | 222,837 | | | 7,311 | 230,148 |
| Employee benefits | 114,152 | | | | 114,152 |
| Services & Supplies | 108,916 | | | | 108,916 |
| Capital Outlay | | | | | - |
| Total Expenditures | 445,905 | - | - | 7,311 | 453,216 |
| OTHER FINANCE SOURCES (USES): | | | | | |
| Transfers In | | | | | |
| General Fund | - | | | | - |
| Transfers Out | | | | | |
| Carson City Debt Service | (152,000) | | | | (152,000) |
| Group Medical Insurance | - | | | | - |
| General Fund | - | | | | - |
| Total Other Sources (Uses) | (152,000) | - | - | - | (152,000) |
| Beginning Fund Balance: | | | | | |
| Reserved Beg.Fund Balance | | | | | - |
| Unreserved Beg.Fund Balance | 25,881 | - | - | - | 25,881 |
| | 25,881 | - | - | - | 25,881 |
| Ending Fund Balance: | | | | | |
| Reserved Ending Fund Balance | - | | | | - |
| Unreserved Ending Fund Balance | 45,550 | - | - | - | 45,550 |
| | 45,550 | - | - | - | 45,550 |

| TRAFFIC/TRANSPORTATION | ORIGINAL FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | GRANTS | AMENDED BUDGET |
|--------------------------------|--------------------------------|--------------------------|------------------------|--------|-------------------|
| REVENUES: | | | | | |
| Fines and Forfeits | 50,000 | (10,000) | | | 40,000 |
| Miscellaneous | 16,250 | | | | 16,250 |
| Total Revenues | 66,250 | (10,000) | - | - | 56,250 |
| EXPENDITURES AND OTHER USES: | | | | | |
| Public Safety: | | | | | |
| Police-Parking Enforcement | | | | | |
| Salaries & Wages | 26,858 | - | 4,500 | | 31,358 |
| Employee Benefits | 14,844 | | 225 | | 15,069 |
| Services & Supplies | 29,267 | - | (6,718) | | 22,549 |
| Capital Outlay | - | | | | - |
| Total Expenditures | 70,969 | - | (1,993) | - | 68,976 |
| OTHER FINANCE SOURCES (USES): | | | | | |
| Other Sources | | | | | |
| Transfers In | | | | | |
| General Fund | - | 10,000 | | | 10,000 |
| Other Uses | | | | | |
| Transfers Out | | | | | |
| Total Other Sources (Uses) | - | 10,000 | - | - | 10,000 |
| Beginning Fund Balance: | | | | | |
| Reserved Beg.Fund Balance | - | | | | - |
| Unreserved Beg.Fund Balance | 9,719 | | (1,993) | | 7,726 |
| | 9,719 | - | (1,993) | - | 7,726 |
| Ending Fund Balance: | | | | | |
| Reserved Ending Fund Balance | - | | | | - |
| Unreserved Ending Fund Balance | 5,000 | - | - | - | 5,000 |
| | 5,000 | - | - | - | 5,000 |

| REGIONAL TRANSPORTATION | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | GRANTS | AMENDED BUDGET |
|--------------------------------|-------------------------------|--------------------------|------------------------|---------|-------------------|
| REVENUES: | | | | | |
| Taxes | 3,090,073 | | | | 3,090,073 |
| Intergovernmental | 1,165,121 | | | 205,577 | 1,370,698 |
| Charges for Services | - | | | | - |
| Miscellaneous | 500 | | | | 500 |
| Total Revenues | 4,255,694 | - | - | 205,577 | 4,461,271 |
| EXPENDITURES AND OTHER USES: | | | | | |
| Public Works: | | | | | |
| Highways and Streets | | | | | |
| Salaries & Wages | 16,470 | | | | 16,470 |
| Employee Benefits | 114,589 | | | | 114,589 |
| Services & Supplies | 505,617 | | | | 505,617 |
| Capital Outlay | 1,508,363 | 305,556 | | 205,577 | 2,019,496 |
| Total Expenditures | 2,145,039 | 305,556 | - | 205,577 | 2,656,172 |
| OTHER FINANCE SOURCES (USES): | | | | | |
| Bond Proceeds | - | | | | - |
| Transfer Out | | | | | |
| Debt Service | (1,668,734) | | | | (1,668,734) |
| Group Medical Insurance | - | | | | - |
| Street Maintenance | (879,753) | 305,556 | | | (574,197) |
| Campo | (16,542) | | | | (16,542) |
| Total Other Sources (Uses) | (2,565,029) | 305,556 | - | - | (2,259,473) |
| Beginning Fund Balance: | | | | | |
| Reserved Beg.Fund Balance | - | | | | - |
| Unreserved Beg.Fund Balance | 554,374 | | | | 554,374 |
| | 554,374 | - | - | - | 554,374 |
| Ending Fund Balance: | | | | | |
| Reserved Ending Fund Balance | - | | | | - |
| Unreserved Ending Fund Balance | 100,000 | - | - | - | 100,000 |
| | 100,000 | - | - | - | 100,000 |

| STREET MAINTENANCE FUND | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | GRANTS | AMENDED BUDGET |
|--------------------------------|-------------------------------|--------------------------|------------------------|--------|-------------------|
| REVENUES: | | | | | |
| Taxes | 2,586,822 | | | | 2,586,822 |
| Intergovernmental | 1,274,630 | | | | 1,274,630 |
| Charges for Services | 65,000 | | | | 65,000 |
| Miscellaneous | 1,000 | | | | 1,000 |
| Grants | - | | | | - |
| Total Revenues | 3,927,452 | - | - | - | 3,927,452 |
| EXPENDITURES AND OTHER USES: | | | | | |
| Public Works: | | | | | |
| Highways and Streets | | | | | |
| Salaries & Wages | 1,346,107 | 10,000 | | | 1,356,107 |
| Employee Benefits | 551,550 | | | | 551,550 |
| Services & Supplies | 3,577,101 | (278,807) | (305,556) | | 2,992,738 |
| Capital Outlay | 804,793 | 268,807 | | | 1,073,600 |
| Total Expenditures | 6,279,551 | - | (305,556) | - | 5,973,995 |
| OTHER FINANCE SOURCES (USES): | | | | | |
| Bond Proceeds | - | | | | - |
| Transfers In | | | | | |
| Regional Transportation | 879,753 | | (305,556) | | 574,197 |
| General Fund | 370,197 | | | | 370,197 |
| Transfers Out | | | | | |
| Fleet Management | - | | | | - |
| Total Other Sources (Uses) | 1,249,950 | - | (305,556) | - | 944,394 |
| Beginning Fund Balance: | | | | | |
| Reserved Beg.Fund Balance | - | | | | - |
| Unreserved Beg.Fund Balance | 1,202,149 | | | | 1,202,149 |
| | 1,202,149 | - | - | - | 1,202,149 |
| Ending Fund Balance: | | | | | |
| Reserved Ending Fund Balance | - | | | | - |
| Unreserved Ending Fund Balance | 100,000 | | | | 100,000 |
| | 100,000 | - | - | - | 100,000 |

| INFRASTRUCTURE TAX | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | GRANTS/ DONATIONS | AMENDED BUDGET |
|--------------------------------|-------------------------------|--------------------------|------------------------|----------------------|-------------------|
| REVENUES: | | | | | |
| TAXES | 1,120,600 | | | | 1,120,600 |
| INTERGOVERNMENTAL | - | | | | - |
| MISCELLANEOUS | 244,487 | (22,777) | | 65,500 | 287,210 |
| Total Revenues | 1,365,087 | (22,777) | - | 65,500 | 1,407,810 |
| EXPENSES AND OTHER USES: | | | | | |
| Culture and Recreation | | | | | |
| Services & Supplies | 41,632 | | | | 41,632 |
| Capital Outlay | 2,183,468 | | | | 2,183,468 |
| Subtotal | 2,225,100 | - | - | - | 2,225,100 |
| Health | | | | | |
| Services & Supplies | 100 | | | | 100 |
| Capital Outlay | 3,998,775 | | | | 3,998,775 |
| Subtotal | 3,998,875 | - | - | - | 3,998,875 |
| Community Support | | | | | |
| Services & Supplies | 750 | | | 65,500 | 66,250 |
| Capital Outlay | 8,319,848 | | | | 8,319,848 |
| Subtotal | 8,320,598 | - | - | 65,500 | 8,386,098 |
| Total Expenditures | 14,544,573 | - | - | 65,500 | 14,610,073 |
| OTHER FINANCE SOURCES (USES): | | | | | |
| Transfers In | | | | | |
| General Fund | 59,323 | 22,777 | | | 82,100 |
| Transfers Out | | | | | |
| Debt Service Fund | (623,845) | | - | | (623,845) |
| Total Other Sources (Uses) | (564,522) | 22,777 | - | - | (541,745) |
| Beginning Fund Balance: | | | | | |
| Reserved Beg.Fund Balance | - | | | | - |
| Unreserved Beg.Fund Balance | 13,794,008 | - | | | 13,794,008 |
| | 13,794,008 | - | - | - | 13,794,008 |
| Ending Fund Balance: | | | | | |
| Reserved Ending Fund Balance | - | | | | - |
| Unreserved Ending Fund Balance | 50,000 | - | - | - | 50,000 |
| | 50,000 | - | - | - | 50,000 |

| GRANT FUND | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | GRANTS | AMENDED BUDGET |
|-------------------------------|-------------------------------|--------------------------|------------------------|---------|-------------------|
| REVENUES: | | | | | |
| INTERGOVERNMENTAL | 5,072,331 | | (32,287) | 545,023 | 5,585,067 |
| MISCELLANEOUS | 20 | | | | 20 |
| Total Revenues | 5,072,351 | - | (32,287) | 545,023 | 5,585,087 |
| EXPENSES AND OTHER USES: | | | | | |
| General Government | | | | | |
| Services & Supplies | 24,420 | | | 5,164 | 29,584 |
| Subtotal | 24,420 | - | - | 5,164 | 29,584 |
| Public Safety | | | | | |
| Salaries & Wages | 154,960 | | | | 154,960 |
| Employee Benefits | 147,725 | | | | 147,725 |
| Services & Supplies | 859,195 | (16,999) | 6,044 | (9,672) | 838,568 |
| Capital Outlay | 82,239 | 16,999 | | | 99,238 |
| Subtotal | 1,244,119 | - | 6,044 | (9,672) | 1,240,491 |
| Judicial | | | | | |
| Salaries & Wages | 56,109 | | | | 56,109 |
| Employee Benefits | 26,178 | | | | 26,178 |
| Services & Supplies | 24,164 | | | | 24,164 |
| Capital Outlay | - | | | 18,900 | 18,900 |
| Subtotal | 106,451 | - | - | 18,900 | 125,351 |
| Welfare | | | | | |
| Salaries & Wages | 238,659 | | | 6,951 | 245,610 |
| Employee Benefits | 42,581 | | | 13,889 | 56,470 |
| Services & Supplies | 37,331 | | | 6,000 | 43,331 |
| Subtotal | 318,571 | - | - | 26,840 | 345,411 |
| Culture and Recreation | | | | | |
| Salaries & Wages | 46,750 | | | | 46,750 |
| Employee Benefits | 1,404 | | | | 1,404 |
| Services & Supplies | 132,889 | | | 2,450 | 135,339 |
| Capital Outlay | 18,708 | | | | 18,708 |
| Subtotal | 199,751 | - | - | 2,450 | 202,201 |
| Health | | | | | |
| Salaries & Wages | 1,858,964 | | | 113,649 | 1,972,613 |
| Employee Benefits | 645,132 | | | 43,857 | 688,989 |
| Services & Supplies | 623,495 | | | 156,033 | 779,528 |
| Capital Outlay | - | | | | - |
| Subtotal | 3,127,591 | - | - | 313,539 | 3,441,130 |
| Economic Opportunity | | | | | |
| Services & Supplies | 204,570 | | | | 204,570 |
| Capital Outlay | 345,698 | | | 187,802 | 533,500 |
| Subtotal | 550,268 | - | - | 187,802 | 738,070 |
| Total Expenditures | 5,571,171 | - | 6,044 | 545,023 | 6,122,238 |
| OTHER FINANCE SOURCES (USES): | | | | | |
| Transfers In | | | | | |
| General Fund | 97,800 | | 38,331 | | 136,131 |
| Transfers Out | | | | | |
| General Fund | (370,308) | | | | (370,308) |
| Total Other Sources (Uses) | (272,508) | - | 38,331 | - | (234,177) |
| Beginning Fund Balance | 771,328 | | | | 771,328 |
| Ending Fund Balance | - | - | - | - | - |

| COMMISSARY FUND | ORIGINAL FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | GRANTS | AMENDED BUDGET |
|--------------------------------|--------------------------------|--------------------------|------------------------|--------|-------------------|
| REVENUES: | | | | | |
| Charges for Services | 178,000 | | | | 178,000 |
| Miscellaneous | 50,200 | | | | 50,200 |
| Total Revenues | 228,200 | - | - | - | 228,200 |
| EXPENDITURES AND OTHER USES: | | | | | |
| Public Safety: | | | | | |
| Salaries & Wages | 61,194 | - | 5,860 | | 67,054 |
| Employee Benefits | 21,860 | | | | 21,860 |
| Services & Supplies | 176,611 | - | 41,706 | | 218,317 |
| Capital Outlay | - | | | | - |
| Total Expenditures | 259,665 | - | 47,566 | - | 307,231 |
| OTHER FINANCE SOURCES (USES): | | | | | |
| Other Sources | | | | | |
| Transfers In | | | | | |
| General Fund | - | | | | - |
| Other Uses | | | | | |
| Transfers Out | | | | | |
| Total Other Sources (Uses) | - | - | - | - | - |
| Beginning Fund Balance: | | | | | |
| Reserved Beg.Fund Balance | - | | | | - |
| Unreserved Beg.Fund Balance | 42,130 | | 47,566 | | 89,696 |
| | 42,130 | - | 47,566 | - | 89,696 |
| Ending Fund Balance: | | | | | |
| Reserved Ending Fund Balance | - | | | | - |
| Unreserved Ending Fund Balance | 10,665 | - | - | - | 10,665 |
| | 10,665 | - | - | - | 10,665 |

| RESIDENTIAL CONSTRUCTION | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | GRANTS | AMENDED BUDGET |
|-------------------------------|-------------------------------|--------------------------|------------------------|--------|-------------------|
| REVENUES: | | | | | |
| Taxes | 10,000 | | 77,896 | | 87,896 |
| Miscellaneous | 1,000 | | | | 1,000 |
| Total Revenues | 11,000 | - | 77,896 | - | 88,896 |
| EXPENSES AND OTHER USES: | | | | | |
| Culture and Recreation: | | | | | |
| Parks: | | | | | |
| Salaries & Wages | - | | | | - |
| Employee Benefits | - | | | | - |
| Services and supplies | 10,225 | | | | 10,225 |
| Capital Outlay | 134,373 | - | 77,896 | | 212,269 |
| Total Expenditures | 144,598 | - | 77,896 | - | 222,494 |
| OTHER FINANCE SOURCES (USES): | | | | | |
| Other Sources | | | | | |
| Transfers In | | | | | |
| Debt Service | | | | | - |
| Other Uses | | | | | |
| Transfers Out | | | | | |
| Total Other Sources (Uses) | - | - | - | - | - |
| Beginning Fund Balance: | | | | | |
| Reserved Beg.Fund Balance | | | | | - |
| Unreserved Beg.Fund Balance | 138,598 | | | | 138,598 |
| | 138,598 | - | - | - | 138,598 |
| Ending Fund Balance: | | | | | |
| Reserved Ending Fund Balance | | | | | - |
| Designated for Debt Service | | | | | - |
| Unreserved/Undesignated | 5,000 | - | - | - | 5,000 |
| | 5,000 | - | - | - | 5,000 |

| PROPRIETARY FUND AMBULANCE | AMENDED FY 15-16 BUDGET | TRANSFER IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|--|-------------------------------|-------------------------|------------------------|-------------------|
| Operating Revenue | | | | |
| Charges for Services | | | | |
| Ambulance Fees | 8,236,367 | | | 8,236,367 |
| Less Uncollectible Accounts | (5,456,547) | 100,000 | | (5,356,547) |
| Total Operating Revenue | 2,779,820 | 100,000 | - | 2,879,820 |
| Operating Expense | | | | |
| Health | | | | |
| Salaries & Wages | 1,522,762 | | | 1,522,762 |
| Employee Benefits | 1,050,514 | | | 1,050,514 |
| Services & Supplies | 883,259 | | | 883,259 |
| Depreciation/amortization | 37,000 | | | 37,000 |
| Total Operating Expense | 3,493,535 | - | - | 3,493,535 |
| Operating Income or (Loss) | (713,715) | 100,000 | - | (613,715) |
| Nonoperating Revenues | | | | |
| Interest Earned | 500 | | | 500 |
| Miscellaneous | - | | | - |
| Gain on Disposal of Fixed Assets | - | | | - |
| Total Nonoperating Revenues | 500 | - | - | 500 |
| Nonoperating Expenses | | | | |
| Loss on Disposal of Fixed Asset | - | | | - |
| Total Nonoperating Expenses | - | - | - | - |
| Net Income before Contributions & Transfers | (713,215) | 100,000 | - | (613,215) |
| Capital Contributions | | | | |
| Capital Grants | - | | 46,451 | 46,451 |
| Total Capital Contributions | - | - | 46,451 | 46,451 |
| Operating Transfers | | | | |
| In | 500,000 | (100,000) | | 400,000 |
| Out | (31,020) | - | | (31,020) |
| Net Operating Transfers | 468,980 | (100,000) | - | 368,980 |
| NET INCOME | (244,235) | - | 46,451 | (197,784) |

| PROPRIETARY FUND AMBULANCE FUND | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|-------------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received for services | 2,779,820 | 100,000 | | 2,879,820 |
| Cash payment for personnel costs | (2,464,676) | | | (2,464,676) |
| Cash payment for services & supplies | (883,259) | | | (883,259) |
| Miscellaneous cash received/(paid) | - | | | - |
| a. Net cash provided by (or used for) operating activities | (568,115) | 100,000 | - | (468,115) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Transfers In | 500,000 | (100,000) | | 400,000 |
| Transfers Out | (31,020) | | | (31,020) |
| b. Net cash provided by (or used for) noncapital financing activities | 468,980 | (100,000) | - | 368,980 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Firehouse Sub Grant | - | | 46,451 | 46,451 |
| Proceeds from sale of equipment | - | | | - |
| Net aquisition of prop, plant & equip | (130,000) | | (46,451) | (176,451) |
| c. Net cash provided by (or used for) capital and related financing activities | (130,000) | - | - | (130,000) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest received on investments | 500 | | - | 500 |
| d. Net cash provided by (or used in) investing activities | 500 | - | - | 500 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (228,635) | - | - | (228,635) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 644,112 | | | 644,112 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 415,477 | - | - | 415,477 |

| PROPRIETARY FUND STORMWATER DRAINAGE FUND | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|---|--------------------------|------------------------|---|
| Operating Revenue Charges for Services General Government Use Fees | 1,401,933 | | | 1,401,933 |
| Total Operating Revenue | 1,401,933 | - | - | 1,401,933 |
| Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies Depreciation/amortization | 138,064 70,439 540,009 246,000 | - 1,000 | 39,000 | 138,064 70,439 541,009 285,000 |
| Total Operating Expense | 994,512 | 1,000 | 39,000 | 1,034,512 |
| Operating Income or (Loss) | 407,421 | (1,000) | (39,000) | 367,421 |
| Nonoperating Revenues Interest Earned Miscellaneous | 500 | | - | 500 - |
| Total Nonoperating Revenues | 500 | - | - | 500 |
| Nonoperating Expenses Interest expense Bond Costs | 126,230 1,000 | (1,000) | | 126,230 - |
| Total Nonoperating Expenses | 127,230 | (1,000) | - | 126,230 |
| Net Income before Transfers | 280,691 | - | (39,000) | 241,691 |
| Transfers In Out | - - | | | - - |
| Net Transfers | - | - | - | - |
| NET INCOME | 280,691 | - | (39,000) | 241,691 |

| PROPRIETARY FUND STORMWATER DRAINAGE FUND | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|-------------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received for services | 1,401,933 | | | 1,401,933 |
| Cash payment for personnel costs | (198,665) | | | (198,665) |
| Cash payment for services & supplies | (541,009) | | | (541,009) |
| Miscellaneous cash received/(paid) | | | | - |
| a. Net cash provided by (or used for) operating activities | 662,259 | - | - | 662,259 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Subsidy from federal grant | | | | |
| Transfers Out | - | | | - |
| b. Net cash provided by (or used for) noncapital financing activities | - | - | - | - |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Bond principal payments | (382,900) | | | (382,900) |
| Bond interest expense paid | (126,230) | | | (126,230) |
| Bond proceeds | 905,482 | | | 905,482 |
| Bond issue costs | - | | | - |
| Acquisition of capital assets | (956,848) | | | (956,848) |
| c. Net cash provided by (or used for) capital and related financing activities | (560,496) | - | - | (560,496) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest received on investments | 500 | | | 500 |
| d. Net cash provided by (or used in) investing activities | 500 | - | - | 500 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 102,263 | - | - | 102,263 |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 88,255 | | | 88,255 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 190,518 | - | - | 190,518 |

| PROPRIETARY FUND SEWER FUND | AMENDED FY 15-16 BUDGET | TRANSFER IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|-------------------------------|-------------------------|------------------------|-------------------|
| Operating Revenue | | | | |
| Charges for Services | | | | |
| Use Fees and Charges | 11,278,188 | | | 11,278,188 |
| Total Operating Revenue | 11,278,188 | - | - | 11,278,188 |
| Operating Expense | | | | |
| Utility Enterprises | | | | |
| Salaries & Wages | 1,539,775 | | | 1,539,775 |
| Employee Benefits | 764,003 | | | 764,003 |
| Services & Supplies | 3,965,620 | (30,600) | | 3,935,020 |
| Depreciation/amortization | 3,500,000 | | | 3,500,000 |
| Total Operating Expense | 9,769,398 | (30,600) | - | 9,738,798 |
| Operating Income or (Loss) | 1,508,790 | 30,600 | - | 1,539,390 |
| Nonoperating Revenues | | | | |
| Grant Revenue | - | | | - |
| Interest Earned | 2,500 | | | 2,500 |
| Miscellaneous | 17,000 | | | 17,000 |
| Federal Subsidy - BAB Credits | 1,550 | | | 1,550 |
| Solar Rebate | - | | | - |
| Total Nonoperating Revenues | 21,050 | - | - | 21,050 |
| Nonoperating Expenses | | | | |
| Interest expense | 909,713 | | | 909,713 |
| Loss on Disposal of Fixed Asset | - | | | - |
| Bond Costs | 181,000 | | | 181,000 |
| Arbitrage Rebates | - | | | - |
| Grant Expenses | | | | |
| Total Nonoperating Expenses | 1,090,713 | - | - | 1,090,713 |
| Net Income (Loss) before Contributions and Transfers | 439,127 | 30,600 | - | 469,727 |
| Capital Contributions | | | | |
| Connection Fees | 40,000 | | | 40,000 |
| Capital Grants | - | | | - |
| Total Capital Contributions | 40,000 | - | - | 40,000 |
| Transfers | | | | |
| Out | - | - | - | - |
| NET INCOME | 479,127 | 30,600 | - | 509,727 |

| PROPRIETARY FUND SEWER FUND | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|-------------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received for services | 11,278,188 | | | 11,278,188 |
| Cash payment for personnel costs | (2,194,338) | | | (2,194,338) |
| Cash payment for services & supplies | (3,965,620) | 30,600 | | (3,935,020) |
| Miscellaneous cash received/(paid) | 17,000 | | | 17,000 |
| a. Net cash provided by (or used for) operating activities | 5,135,230 | 30,600 | - | 5,165,830 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Subsidy from federal grant | - | | | - |
| Transfers In (Out) | - | | | - |
| Miscellaneous | - | | | - |
| b. Net cash provided by (or used for) noncapital financing activities | - | - | - | - |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Bond principal payments | (1,854,234) | | | (1,854,234) |
| Bond interest expense paid | (909,713) | | | (909,713) |
| Bond proceeds | 19,359,176 | | | 19,359,176 |
| Bond issue costs | (181,000) | | | (181,000) |
| Federal Subsidy - BAB Credits | 1,550 | | | 1,550 |
| Subsidy from grants | - | | | - |
| Acquisition of capital assets | (15,746,497) | (30,600) | | (15,777,097) |
| Cash contributions - sewer connection fees | 40,000 | | | 40,000 |
| c. Net cash provided by (or used for) capital and related financing activities | 709,282 | (30,600) | - | 678,682 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest received on investments | 2,500 | | | 2,500 |
| d. Net cash provided by (or used in) investing activities | 2,500 | - | - | 2,500 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 5,847,012 | - | - | 5,847,012 |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 2,428,532 | | | 2,428,532 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 8,275,544 | - | - | 8,275,544 |

| PROPRIETARY FUND WATER FUND | AMENDED FY 15-16 BUDGET | TRANSFER IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|-------------------------------|-------------------------|------------------------|-------------------|
| Operating Revenue | | | | |
| Charges for Services | | | | |
| Use Fees | 15,068,903 | | | 15,068,903 |
| Total Operating Revenue | 15,068,903 | - | - | 15,068,903 |
| Operating Expense | | | | |
| Utility Enterprises | | | | |
| Salaries & Wages | 1,690,002 | | | 1,690,002 |
| Employee Benefits | 929,782 | | | 929,782 |
| Services & Supplies | 6,313,731 | 102,000 | | 6,415,731 |
| Depreciation/amortization | 3,500,000 | | | 3,500,000 |
| Total Operating Expense | 12,433,515 | 102,000 | - | 12,535,515 |
| Operating Income or (Loss) | 2,635,388 | (102,000) | - | 2,533,388 |
| Nonoperating Revenues | | | | |
| Grant Revenue | - | | | - |
| Interest Earned | 15,000 | | | 15,000 |
| Miscellaneous | 5,500 | | | 5,500 |
| Gain on Disposal of Fixed Assets | - | | | - |
| Federal Subsidy - BAB Credits | 241,578 | | | 241,578 |
| Total Nonoperating Revenues | 262,078 | - | - | 262,078 |
| Nonoperating Expenses | | | | |
| Interest expense | 2,171,331 | | - | 2,171,331 |
| Loss on Disposal of Fixed Asset | - | | | - |
| Bond Costs | 2,000 | (2,000) | - | - |
| Arbitrage Rebates | - | | | - |
| Total Nonoperating Expenses | 2,173,331 | (2,000) | - | 2,171,331 |
| Net Income (Loss) before Contributions and Transfers | 724,135 | (100,000) | - | 624,135 |
| Capital Contributions | | | | |
| Connection Fees | 23,168 | | | 23,168 |
| Capital Grants | - | | | - |
| Developers | - | | | - |
| Total Capital Contributions | 23,168 | - | - | 23,168 |
| Transfers | | | | |
| Out | - | | | - |
| NET INCOME | 747,303 | (100,000) | - | 647,303 |

| PROPRIETARY FUND WATER FUND | AMENDED FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|-------------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received for services | 15,068,903 | | | 15,068,903 |
| Cash payment for personnel costs | (2,471,020) | | | (2,471,020) |
| Cash payment for services & supplies | (6,315,731) | (100,000) | | (6,415,731) |
| Miscellaneous cash received/(paid) | 5,500 | | | 5,500 |
| a. Net cash provided by (or used for) operating activities | 6,287,652 | (100,000) | - | 6,187,652 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Subsidy from federal grant | - | | | - |
| Transfers In (Out) | - | | | - |
| Miscellaneous | - | | | - |
| b. Net cash provided by (or used for) noncapital financing activities | - | - | - | - |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Bond principal payments | (3,218,666) | | | (3,218,666) |
| Bond interest expense paid | (2,171,331) | | | (2,171,331) |
| Bond proceeds | 4,610,471 | | | 4,610,471 |
| Bond issue costs | - | | | - |
| Proceeds from sale of equipment | - | | | - |
| Subsidy from grants | - | | | - |
| Acquisition of capital assets | (4,783,664) | 100,000 | | (4,683,664) |
| Federal subsidy - BAB Credit | 241,578 | | | 241,578 |
| Cash contributions - water connection fees | 23,168 | | | 23,168 |
| c. Net cash provided by (or used for) capital and related financing activities | (5,298,444) | 100,000 | - | (5,198,444) |
| 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) | 1,004,208 | - | - | 1,004,208 |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 2,114,166 | | | 2,114,166 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 3,118,374 | - | - | 3,118,374 |

| PROPRIETARY FUND BUILDING PERMITS | ORIGINAL FY 15-16 BUDGET | TRANSFER IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|--------------------------------|-------------------------|------------------------|-------------------|
| Operating Revenue | | | | |
| Charges for Services | | | | |
| Building Permit Fees | 514,268 | | 503,054 | 1,017,322 |
| Total Operating Revenue | 514,268 | - | 503,054 | 1,017,322 |
| Operating Expense | | | | |
| Public Safety | | | | |
| Salaries & Wages | 62,759 | | | 62,759 |
| Employee Benefits | 32,670 | | 3,054 | 35,724 |
| Services & Supplies | 600,630 | | 541,883 | 1,142,513 |
| Depreciation/amortization | 3,200 | | | 3,200 |
| Total Operating Expense | 699,259 | - | 544,937 | 1,244,196 |
| Operating Income or (Loss) | (184,991) | - | (41,883) | (226,874) |
| Nonoperating Revenues | | | | |
| Grant Revenue | - | | | - |
| Interest Earned | 1,000 | | | 1,000 |
| Miscellaneous | - | | 41,883 | 41,883 |
| Gain on Disposal of Fixed Assets | - | | | - |
| Federal Subsidy - BAB Credits | - | | | - |
| Total Nonoperating Revenues | 1,000 | - | 41,883 | 42,883 |
| Nonoperating Expenses | | | | |
| Interest expense | - | | - | - |
| Loss on Disposal of Fixed Asset | - | | - | - |
| Bond Costs | - | | - | - |
| Arbitrage Rebates | - | | - | - |
| Total Nonoperating Expenses | - | - | - | - |
| Net Income (Loss) before Contributions and Transfers | (183,991) | - | - | (183,991) |
| Capital Contributions | | | | |
| Connection Fees | - | | | - |
| Capital Grants | - | | | - |
| Developers | - | | | - |
| Total Capital Contributions | - | - | - | - |
| Transfers | | | | |
| Out | - | | | - |
| NET INCOME | (183,991) | - | - | (183,991) |

| PROPRIETARY FUND BUILDING PERMITS | ORIGINAL FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|--------------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received for services | 514,268 | | 503,054 | 1,017,322 |
| Cash payment for personnel costs | (91,429) | | | (91,429) |
| Cash payment for services & supplies | (600,630) | | (541,883) | (1,142,513) |
| Miscellaneous cash received/(paid) | - | | 41,883 | 41,883 |
| a. Net cash provided by (or used for) operating activities | (177,791) | - | 3,054 | (174,737) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Subsidy from federal grant | - | | | - |
| Transfers In (Out) | - | | | - |
| Miscellaneous | - | | | - |
| b. Net cash provided by (or used for) noncapital financing activities | - | - | - | - |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Bond principal payments | - | | | - |
| Bond interest expense paid | - | | | - |
| Bond proceeds | - | | | - |
| Bond issue costs | - | | | - |
| Proceeds from sale of equipment | - | | | - |
| Subsidy from grants | - | | | - |
| Acquisition of capital assets | - | | | - |
| Federal subsidy - BAB Credit | - | | | - |
| Cash contributions - water connection fees | - | | | - |
| c. Net cash provided by (or used for) capital and related financing activities | - | - | - | - |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest received on investments | 1,000 | | | 1,000 |
| d. Net cash provided by (or used in) investing activities | 1,000 | - | - | 1,000 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (176,791) | - | 3,054 | (173,737) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 337,244 | | | 337,244 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 160,453 | - | 3,054 | 163,507 |

| PROPRIETARY FUND CEMETERY FUND | ORIGINAL FY 15-16 BUDGET | TRANSFER IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|--|--------------------------------|-------------------------|------------------------|-------------------|
| Operating Revenue | | | | |
| Charges for Services | | | | |
| Health | | | | |
| Cemetery Charges | 79,816 | | | 79,816 |
| Total Operating Revenue | 79,816 | - | - | 79,816 |
| Operating Expense | | | | |
| Health | | | | |
| Salaries & Wages | 111,141 | | | 111,141 |
| Employee Benefits | 51,961 | | 8,745 | 60,706 |
| Services & Supplies | 40,150 | | 6,255 | 46,405 |
| Depreciation/amortization | 13,400 | | | 13,400 |
| Total Operating Expense | 216,652 | - | 15,000 | 231,652 |
| Operating Income or (Loss) | (136,836) | - | (15,000) | (151,836) |
| Nonoperating Revenues | | | | |
| Interest Earned | 1,000 | | | 1,000 |
| Grant Revenue | - | | | - |
| Miscellaneous | 3,213 | | | 3,213 |
| Gain on Disposal of Fixed Assets | - | | | - |
| Total Nonoperating Revenues | 4,213 | - | - | 4,213 |
| Nonoperating Expenses | | | | |
| Loss on Disposal of Fixed Asset | - | | | - |
| Total Nonoperating Expenses | - | - | - | - |
| Net Income before Operating Transfers | (132,623) | - | (15,000) | (147,623) |
| Operating Transfers | | | | |
| In | 75,000 | | 15,000 | 90,000 |
| Out | - | - | | - |
| Net Operating Transfers | 75,000 | - | 15,000 | 90,000 |
| NET INCOME | (57,623) | - | - | (57,623) |

| PROPRIETARY FUND CEMETERY FUND | ORIGINAL FY 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|--------------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received for services | 79,816 | | | 79,816 |
| Cash payment for personnel costs | (156,269) | | | (156,269) |
| Cash payment for services & supplies | (40,150) | | (6,255) | (46,405) |
| Miscellaneous cash received/(paid) | 3,213 | | | 3,213 |
| a. Net cash provided by (or used for) operating activities | (113,390) | - | (6,255) | (119,645) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Transfers In | 75,000 | | 15,000 | 90,000 |
| Transfers Out | - | | | - |
| b. Net cash provided by (or used for) noncapital financing activities | 75,000 | - | 15,000 | 90,000 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds from sale of equipment | - | | | - |
| Net acquisition of prop, plant & equip | - | | | - |
| c. Net cash provided by (or used for) capital and related financing activities | - | - | - | - |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest received on investments | 1,000 | | - | 1,000 |
| d. Net cash provided by (or used in) investing activities | 1,000 | - | - | 1,000 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (37,390) | - | 8,745 | (28,645) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 196,584 | | | 196,584 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 159,194 | - | 8,745 | 167,939 |

| PROPRIETARY FUND FLEET | ORIGINAL 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|--|-----------------------------|--------------------------|------------------------|-------------------|
| Operating Revenue | | | | |
| Charges for Services | | | | |
| General Government | | | | |
| Administrative Fees | 1,754,689 | | | 1,754,689 |
| Total Operating Revenue | 1,754,689 | - | - | 1,754,689 |
| Operating Expense | | | | |
| General Government | | | | |
| Salaries & Wages | 546,840 | (8,282) | | 538,558 |
| Employee Benefits | 262,412 | | | 262,412 |
| Services & Supplies | 879,871 | (35,963) | | 843,908 |
| Depreciation/amortization | 75,900 | | | 75,900 |
| Total Operating Expense | 1,765,023 | (44,245) | - | 1,720,778 |
| Operating Income or (Loss) | (10,334) | 44,245 | - | 33,911 |
| Nonoperating Revenues | | | | |
| Interest Earned | 4,000 | | | 4,000 |
| Miscellaneous | - | | | - |
| Total Nonoperating Revenues | 4,000 | - | - | 4,000 |
| Nonoperating Expenses | | | | |
| Loss on Disposal of Fixed Assets | | | | - |
| Total Nonoperating Expenses | - | - | - | - |
| Net Income before Operating Transfers | (6,334) | 44,245 | - | 37,911 |
| Operating Transfers | | | | |
| In | 31,020 | | | 31,020 |
| Out | - | | | - |
| Net Operating Transfers | 31,020 | - | - | 31,020 |
| NET INCOME | 24,686 | 44,245 | - | 68,931 |

| PROPRIETARY FUND FLEET | ORIGINAL 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|-----------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received from other funds | 1,754,689 | | | 1,754,689 |
| Cash payment for personnel costs | (789,616) | 8,282 | | (781,334) |
| Cash payment for services & supplies | (879,871) | 35,963 | | (843,908) |
| Miscellaneous cash received/(paid) | - | | | - |
| a. Net cash provided by (or used for) operating activities | 85,202 | 44,245 | - | 129,447 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Transfers in | 31,020 | | | 31,020 |
| Transfers out | - | | - | - |
| b. Net cash provided by (or used for) noncapital financing activities | 31,020 | - | - | 31,020 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds from sale of equipment | - | | | - |
| Net acquisition of prop, plant & equip | (20,000) | (44,245) | | (64,245) |
| c. Net cash provided by (or used for) capital and related financing activities | (20,000) | (44,245) | - | (64,245) |
| 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) | 100,222 | - | - | 100,222 |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 90,927 | | | 90,927 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 191,149 | - | - | 191,149 |

| PROPRIETARY FUND GROUP MEDICAL FUND | ORIGINAL 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|--|-----------------------------|--------------------------|------------------------|-------------------|
| Operating Revenue | | | | |
| Charges for Services | | | | |
| General Government | | | | |
| Employee Contributions | 1,969,847 | | (726,072) | 1,243,775 |
| Employer Contributions | 7,163,542 | | | 7,163,542 |
| Total Operating Revenue | 9,133,389 | - | (726,072) | 8,407,317 |
| Operating Expense | | | | |
| General Government | | | | |
| Salaries & Wages | 216,773 | | | 216,773 |
| Employee Benefits | 84,971 | | | 84,971 |
| Services & Supplies | 8,592,552 | | (4,267) | 8,588,285 |
| Depreciation/amortization | 611 | | | 611 |
| Total Operating Expense | 8,894,907 | - | (4,267) | 8,890,640 |
| Operating Income or (Loss) | 238,482 | - | (721,805) | (483,323) |
| Nonoperating Revenues | | | | |
| Interest Earned | 1,500 | | | 1,500 |
| Miscellaneous | - | | | - |
| Total Nonoperating Revenues | 1,500 | - | - | 1,500 |
| Nonoperating Expenses | | | | |
| Loss on Disposal of Fixed Assets | | | | - |
| Total Nonoperating Expenses | - | - | - | - |
| Net Income before Operating Transfers | 239,982 | - | (721,805) | (481,823) |
| Operating Transfers | | | | |
| In | - | | | - |
| Out | - | | | - |
| Net Operating Transfers | - | - | - | - |
| NET INCOME | 239,982 | - | (721,805) | (481,823) |

| PROPRIETARY FUND GROUP MEDICAL FUND | ORIGINAL 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|-----------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received from customers | 1,969,847 | | (726,072) | 1,243,775 |
| Cash received from other funds | 7,163,542 | | | 7,163,542 |
| Cash payment for personnel costs | (291,843) | | | (291,843) |
| Cash payment for services & supplies | (8,592,552) | | 4,267 | (8,588,285) |
| Miscellaneous cash received/(paid) | - | | | - |
| a. Net cash provided by (or used for) operating activities | 248,994 | - | (721,805) | (472,811) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Transfer to other funds | - | | | - |
| Transfers Out | - | | | - |
| b. Net cash provided by (or used for) noncapital financing activities | - | - | - | - |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds from sale of equipment | - | | | - |
| Net aquisition of prop, plant & equip | - | | | - |
| c. Net cash provided by (or used for) capital and related financing activities | - | - | - | - |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest received on investments | 1,500 | | | 1,500 |
| d. Net cash provided by (or used in) investing activities | 1,500 | - | - | 1,500 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 250,494 | - | (721,805) | (471,311) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 547,356 | | | 547,356 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 797,850 | - | (721,805) | 76,045 |

| PROPRIETARY FUND WORKERS COMPENSATION INSURANCE | ORIGINAL 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|--|-----------------------------|--------------------------|------------------------|-------------------|
| Operating Revenue | | | | |
| Charges for Services | | | | |
| General Government | | | | |
| Administrative Fees | | | | |
| Employer Contributions | 785,063 | | | 785,063 |
| Total Operating Revenue | 785,063 | - | - | 785,063 |
| Operating Expense | | | | |
| General Government | | | | |
| Salaries & Wages | 107,013 | | | 107,013 |
| Employee Benefits | 49,800 | | | 49,800 |
| Services & Supplies | 771,945 | | 1,000,000 | 1,771,945 |
| Depreciation/amortization | 21,980 | | | 21,980 |
| Total Operating Expense | 950,738 | - | 1,000,000 | 1,950,738 |
| Operating Income or (Loss) | (165,675) | - | (1,000,000) | (1,165,675) |
| Nonoperating Revenues | | | | |
| Interest Earned | 15,000 | | | 15,000 |
| Miscellaneous | - | | | - |
| Total Nonoperating Revenues | 15,000 | - | - | 15,000 |
| Nonoperating Expenses | | | | |
| Loss on Disposal of Fixed Assets | | | | - |
| Total Nonoperating Expenses | - | - | - | - |
| Net Income before Operating Transfers | (150,675) | - | (1,000,000) | (1,150,675) |
| Operating Transfers | | | | |
| In | - | | | - |
| Out | - | | | - |
| Net Operating Transfers | - | - | - | - |
| NET INCOME | (150,675) | - | (1,000,000) | (1,150,675) |

| PROPRIETARY FUND WORKERS COMPENSATION INSURANCE | ORIGINAL 15-16 BUDGET | TRANSFERS IN (OUT) | BUDGET AUGMENTATION | AMENDED BUDGET |
|---|-----------------------------|--------------------------|------------------------|-------------------|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Cash received from other funds | 785,063 | | | 785,063 |
| Cash payment for personnel costs | (153,052) | | | (153,052) |
| Cash payment for services & supplies | (771,945) | | | (771,945) |
| Miscellaneous cash received/(paid) | - | | | - |
| a. Net cash provided by (or used for) operating activities | (139,934) | - | - | (139,934) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Transfer to other funds | - | | | - |
| Transfers out | - | | - | - |
| b. Net cash provided by (or used for) noncapital financing activities | - | - | - | - |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds from sale of equipment | - | | | - |
| Net acquisition of prop, plant & equip | - | | | - |
| c. Net cash provided by (or used for) capital and related financing activities | - | - | - | - |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest received on investments | 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) | (124,934) | - | - | (124,934) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 3,234,091 | | | 3,234,091 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 3,109,157 | - | - | 3,109,157 |