



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** June 6, 2019

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

Agenda Title: For Possible Action: Discussion and possible action regarding a proposed Resolution to augment and amend the Carson City FY 2018-19 Budget in the amount of \$11,948,137. (Sheri Russell, srussell@carson.org)

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

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

Proposed Motion

I move to adopt Resolution No. _____, a resolution to augment and amend the Carson City FY 2018-19 Budget in the amount of \$11,948,137.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

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

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

Applicable Statute, Code, Policy, Rule or Regulation

NRS 354.598005

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: See attached.

Is it currently budgeted? No

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

Alternatives

Revise augmentation/revision.

Attachments:

[Resolution to Augment Budget Jun 2019.doc.docx](#)

[1 - JUNE AUG 2019.pdf](#)

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

RESOLUTION NO. _____

RESOLUTION TO AUGMENT AND AMEND THE 2018-19 BUDGET
OF CARSON CITY, NEVADA

WHEREAS, certain unanticipated sources of revenue and fund balance previously unbudgeted have become available to Carson City during the 2018-19 budget year as follows:

General Fund		
Charges for Services	\$	11,013
Miscellaneous		<u>288,592</u>
	\$	299,605
Senior Citizens Center		
Miscellaneous	\$	9,756
Carson City Transit Fund		
Miscellaneous	\$	3,000
Library Gift Fund		
Miscellaneous	\$	19,247
Traffic/Transportation Fund		
Transfers In	\$	6,000
Regional Transportation Fund		
Miscellaneous	\$	30,710
Quality of Life		
Grants	\$	10,000
Streets Maintenance Fund		
Intergovernmental Grants	\$	3,787
Miscellaneous		<u>13,531</u>
	\$	17,318
Infrastructure Tax		
Taxes	\$	12,000
Miscellaneous		<u>7,000</u>
	\$	19,000
Grant		
Intergovernmental Grants	\$	256,453
Transfer In		<u>1,000</u>
	\$	257,453
Arts & Culture		
Intergovernmental Revenue	\$	1,650

Residential Construction		
Taxes	\$	479,000
Ambulance		
Miscellaneous	\$	37,897
Proceeds from Sale of Capital Assets		1,045
Interest Earned		36,606
Working Capital		<u>668,051</u>
	\$	743,599
Storm Water Drainage		
Interest Earned	\$	13,994
Sewer Fund (Wastewater)		
Miscellaneous	\$	76,855
Interest Earned		<u>95,160</u>
	\$	172,015
Water Fund		
Interest Earned	\$	130,800
Federal Subsidy-BAB Credits		46,479
Capital Grants		125,000
Proceeds from Sale of Bonds		7,592,720
Connection Fees		<u>474,937</u>
	\$	8,369,936
Building Permit Fund		
Charges for Services	\$	656,477
Cemetery Fund		
Charges for Services	\$	8,202
Interest Earned		2,200
Miscellaneous		<u>6,728</u>
	\$	17,130
Fleet Fund		
Interest Earned	\$	18,899
Miscellaneous		11,448
Working Capital		<u>753,483</u>
	\$	783,830
Workers Compensation		
Charges for Services	\$	28,419
Interest Earned		<u>9,998</u>
	\$	38,417
TOTAL ALL FUNDS	\$	<u><u>11,948,137</u></u>

NOW, THEREFORE, this Board hereby resolves to augment the 2018-2019 Carson City budget by appropriating the amounts referenced above and by making such other budget amendments as have been determined necessary and in accordance with NRS 354.598005.

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

ADOPTED this _____ day of _____, 2019.

AYES: Supervisors _____

NAYES: Supervisors _____

ABSENT: Supervisors _____

ROBERT L. CROWELL, Mayor

ATTEST:

AUBREY ROWLATT, Clerk-Recorder

Explanation of augmentations
June 2019

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance		Total Augment
					/ Working Capital		
<u>General Fund:</u>							
101-0213-413.01-07	Recorder	Annual Leave and Sick Payouts	9,461	-	-	-	9,461
101-0217-413.01-02	Public Guardian	Hourly Employees	10,000	-	-	-	10,000
101-0217-413.05-80	Public Guardian	Travel	1,225	-	-	-	1,225
101-0217-413.06-25	Public Guardian	Operating Expenses	1,575	-	-	-	1,575
101-0500-413.08-68	DA	Extraordinary Court Cases	107,150	-	-	-	107,150
101-0600-413.03-09	City Manager	Professional Services	41,516	-	-	-	41,516
101-0600-413.01-02	City Manager	Hourly	(24,936)	-	-	-	(24,936)
101-1425-419.24-48	Planning	Credit Card Fees	10,000	-	-	-	10,000
101-2012-421.01-01 to 02-50	Sheriff	Salaries & Benefits (2 new traffic Officers)	111,969	-	-	-	111,969
101-2012-421.01-07 to 01-08	Sheriff	Annual Leave and Sick Payouts	28,076	-	-	-	28,076
101-2512-422.01-05	Fire	Acting Pay	(50,000)	-	-	-	(50,000)
101-2512-422.01-11	Fire	Overtime	156,422	170,932	-	-	327,354
101-2512-422.04-35	Fire	Vehicle Repairs & Maintenance	46,000	-	-	-	46,000
101-3012-430.01-01 & 02-30	Engineering	Equity adj. and benefits associated with adj.	17,063	-	-	-	17,063
101-3012-430.01-07 to 01-08	Engineering	Annual Leave and Sick Payouts	86,372	-	-	-	86,372
101-4300-412.08-03	Juvenile Court	Attorney's Fees	4,500	-	-	-	4,500
101-4310-412.08-12	Juvenile Court	Interpreter/Expert Fees	7,000	-	-	-	7,000
101-4310-412.08-15	Juvenile Court	Mental Evaluations	7,000	-	-	-	7,000
101-4505-423.01-07	Juvenile	Annual Leave and Sick Payouts	8,602	-	-	-	8,602
101-4505-423.01-25	Juvenile	Temporary Staffing	15,000	-	-	-	15,000
101-4506-423.01-07	Juvenile	Annual Leave and Sick Payouts	3,544	-	-	-	3,544
101-4700-412.01-07 to 01-08	Courts	Annual Leave and Sick Payouts	42,321	-	-	-	42,321
101-4705-412.01-02	Alternative Sent.	Hourly	12,000	-	-	-	12,000
101-4705-412.02-65	Alternative Sent.	Uniform	2,000	-	-	-	2,000
101-4705-412.03-17	Alternative Sent.	Banking Services	2,500	-	-	-	2,500
101-4705-412.04-35	Alternative Sent.	Auto Maintenance	1,000	-	-	-	1,000
101-4705-412.05-51	Alternative Sent.	Drug Testing	11,000	-	-	-	11,000
101-4705-412.06-60	Alternative Sent.	Fuel	800	-	-	-	800
101-4700-412.08-15	Courts	Mental Evaluations	25,205	-	-	-	25,205
101-5005-452.06-60	Parks	Vehicle / Fuel	2,900	-	-	-	2,900
101-5005-452.05-40	Parks	Epic Rides	(15,000)	-	-	-	(15,000)
101-5012-452.04-35	Parks	Vehicle Repairs & Maintenance	14,000	-	-	-	14,000
101-5057-451.03-46 & 04-46	Recreation	Junior Ski Program	-	11,013	-	-	11,013
101-5057-451.04-35	Recreation	Vehicle Repairs & Maintenance	4,900	-	-	-	4,900
101-5057.451.07-10	Recreation	Telephone (Data for iPad)	3,000	-	-	-	3,000
101-6200-455.01-07 to 01-08	Library	Annual Leave and Sick Payouts	61,198	-	-	-	61,198
101-6804-441.03-09	Landfill	Professional Services	-	48,188	-	-	48,188
101-6804-441.03-17	Landfill	Banking Services	-	7,503	-	-	7,503
101-6804-441.04-35	Landfill	Vehicle Repairs & Maintenance	-	25,693	-	-	25,693
101-6804-441.05-85	Landfill	Household Haz Disposal	-	9,999	-	-	9,999
101-6804-441.06-60	Landfill	Vehicle Fuel/Oil	3,723	26,277	-	-	30,000
101-6804-441.78-50	Landfill	Site Improvements	69,472	-	-	-	69,472
101-6854-441.01-07	Health	Annual Leave and Sick Payouts	7,257	-	-	-	7,257
101-8000-491.72-73	Transfers Out	Traffic/Transportation	6,000	-	-	-	6,000

Explanation of augmentations
June 2019

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance	Total Augment
					/ Working Capital	
101-8000-491.72-91	Transfers Out	Grant Fund-DUI program	1,000	-	-	1,000
101-9000-961.10-00		Contingency	(852,815)	-	-	(852,815)
			-	299,605	-	299,605
<u>Capital Projects Fund:</u>						
210-0000-415.65-10	IT	WIFI Upgrade - Juvenile Fiber Optics	18,675	-	-	18,675
210-0000-415.65-12	Treas/Assess	Storefront Safety System	31,500	-	-	31,500
210-0000-421.65-12	Sheriff	Miscellaneous Equipment - K-9 Replacement	7,000	-	-	7,000
210-0000-423.06-75	Corrections	Small Furnishings - Detention Center Door Locks	9,330	-	-	9,330
210-0000-452.65-59	Parks & Rec	Rifle Range Improvements	46,400	-	-	46,400
210-0000-411.78-10	Board	Board Designated	(112,905)	-	-	(112,905)
			-	-	-	-
<u>Senior Citizens Center</u>						
215-1500-451.04-34		Building Repair & Maint	-	9,756	-	9,756
215-1500-451.14-11		Senior Citizen Non-Profit - Security Camera	(23,172)	-	-	(23,172)
215-1500-451.77-15		Equipment - Security Cameras	23,172	-	-	23,172
			-	9,756	-	9,756
<u>Carson City Transit Fund:</u>						
225-3026-430.02-30		Retirement	(2,000)	-	-	(2,000)
225-3026-430.02-40		Group Insurance	(10,000)	-	-	(10,000)
225-3026-430.06-60		Vehicle Fuel	12,000	3,000	-	15,000
			-	3,000	-	3,000
<u>Library Gift Fund:</u>						
230-0000-455.06-25		Operating Supplies	-	4,817	-	4,817
230-0000-455.06-40		Make it @ Two	-	1,125	-	1,125
230-0000-455.14-75		Summer Learning Program	-	2,000	-	2,000
230-0000-455.06-99		Undesignated	-	11,305	-	11,305
			-	19,247	-	19,247
<u>Traffic/Transportation:</u>						
240-3024-421.01-11		Overtime	-	(1,500)	-	(1,500)
240-3024-421.03-51		Collection Delinquent Fines	-	(500)	-	(500)
240-3024-421.06-25		Operating Supplies	-	(1,000)	-	(1,000)
240-3024-421.06-94		Refunds and Reimbursements	-	9,000	-	9,000
			-	6,000	-	6,000
<u>Regional Transportation Fund:</u>						
250-3035-431.70-90		Transportation Infrastructure - Undesignated	(22,470)	-	-	(22,470)
250-3035-431.03-09		Professional Services - S. Carson St.	22,470	-	-	22,470
250-3035-431.04-87		Street sealing	(13,900)	-	-	(13,900)
250-3035-431.77-75		Equipment - Pressure Washer	13,900	-	-	13,900
250-3035-431.70-40		Project #031711 - South Carson St.	-	30,710	-	30,710
			-	30,710	-	30,710

Explanation of augmentations
June 2019

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Quality of Life Fund:</u>						
254-5012-452.06-99		Undesignated	(133,984)	-	-	(133,984)
254-5012-452.77-75		Equipment Purchase	133,984	-	-	133,984
254-5012-452.06-99		Undesignated	(7,350)	-	-	(7,350)
254-5012-452.77-75		Equipment Purchase	7,350	-	-	7,350
254-5046-452.06-34		Trails, Paths & Bike Paths	(9,552)	-	-	(9,552)
254-5046-452.70-40		Project #011901 - Long Ranch Park	9,552	-	-	9,552
254-5047-452.74-01		Land Acquisitions - Undesignated	(50,000)	-	-	(50,000)
254-5047-452.03-09		Professional Services	50,000	-	-	50,000
254-5047-452.74-01		Land Acquisitions - Undesignated	(30,000)	-	-	(30,000)
254-5047-452.04-50		Maintenance & Management	30,000	-	-	30,000
254-5047-452.12-04		Dream tags charity grant	-	10,000	-	10,000
			-	10,000	-	10,000
<u>Street Maintenance:</u>						
256-3038-431.01-07		Annual Leave Payoff	2,439	13,531	-	15,970
256-3038-431.01-11		Overtime (Snow Removal)	40,000	-	-	40,000
256-3038-431.02-30		Retirement (Snow Removal)	30,000	-	-	30,000
256-3038-431.06-60		Vehicle Fuel	6,213	3,787	-	10,000
256-3038-431.71-99		Undesignated Projects	(78,652)	-	-	(78,652)
			-	17,318	-	17,318
<u>Infrastructure Tax Fund:</u>						
257-0615-465.06-64		Curry Street Benches	(14,285)	-	-	(14,285)
257-0615-465.70-40		Project #031805 - Curry Street	14,285	-	-	14,285
257-0615-465.06-54		Downtown Plaqa/Art	-	7,000	-	7,000
257-0615-465.06-75		Small Equipment	-	12,000	-	12,000
			-	19,000	-	19,000
<u>Grant Fund:</u>						
275 Fund Various Accounts		Federal, State and local grants and Donations	-	218,251	-	218,251
275-0620-465.12-90		RSVP	5,045	-	-	5,045
275-0620-465.12-31		Food for Thought	10,000	-	-	10,000
275-0620-465.12-60		CDBG: Admin	(6,187)	-	-	(6,187)
275-0620-465.12-82		Ron Wood Family Reserve	8,000	-	-	8,000
275-0620-465.12-89		Food for Thought	(10,000)	-	-	(10,000)
275-0620-465.12-90		Veterans Volunteers in Partnership	(8,277)	-	-	(8,277)
275-0620-465.70-40		Construction Project - Long St. Pedestrian	(139,940)	-	-	(139,940)
275-0620-465.70-40		Construction Project - Long Ranch Park	153,040	38,202	-	191,242
275-0620-465.70-40		Construction Project - N Carson St. ADA	(11,681)	-	-	(11,681)
275-4708-412.01-01 to 01-11		Salaries & overtime - Felony DUI	-	1,000	-	1,000
			-	257,453	-	257,453
<u>Arts & Culture Fund:</u>						
295-0650-456.12-50		Professional Development Grant	-	1,650	-	1,650
			-	1,650	-	1,650

Explanation of augmentations
June 2019

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Residential Construction Fund:</u>						
350-5000-971.30-00		Ending Fund Balance	-	300,000	-	300,000
350-0000-452-71-99		Undesignated	-	179,000	-	179,000
			-	479,000	-	479,000
<u>Ambulance Fund:</u>						
501-0000-370.50-00		Ambulance Charges	(932,175)	-	-	(932,175)
501-0000-371.87-00		Basic Life Support Revenue	932,175	-	-	932,175
501-0000-370.99-00		Contractual Allowances	496,253	-	-	496,253
501-0000-371.99-00		BLS Contractual Allowances	(496,253)	-	-	(496,253)
501-0000-331.18-03		Federal Grants - Medicare	(1,300,000)	-	-	(1,300,000)
501-0000-370.50-00		Ambulance Charges	1,300,000	-	-	1,300,000
501-2525-422.01-07 to 01-08		Annual Leave and Sick Payouts	-	75,548	40,287	115,835
501-2525-422.02-86		OPEB Cost	-	-	119,284	119,284
501-2525-422.02-87		GASB 68 - Pension Costs	-	-	483,480	483,480
501-2525-422.44-65		Depreciation	-	-	25,000	25,000
			-	75,548	668,051	743,599
<u>Stormwater Drainage Fund:</u>						
505-3702-437.02-87		GASB 68 Pension Expense	11,615	-	-	11,615
505-3702-437.04-35		Vehicle Repairs	-	13,973	-	13,973
505-3705-472.93-10		Stormwater Bonds	(26,004)	-	-	(26,004)
505-3705-472.93-35		MT Refunding Bonds	2,759	21	-	2,780
505-3705-472.93-53		Refunding Stormwater Bonds	11,630	-	-	11,630
			-	13,994	-	13,994
<u>Sewer Fund (Wastewater):</u>						
510-3201-434.02-86		OPEB Cost	-	8,994	-	8,994
510-3201-434.02-87		GASB 68 - Pension Costs	-	163,021	-	163,021
510-3205-434.71-99		Undesignated	(11,000)	-	-	(11,000)
510-3201-434.04-36		Facility Repair & Maintenance	11,000	-	-	11,000
			-	172,015	-	172,015
<u>Water Fund:</u>						
520-3505-475.48-46		Bond Issuance Costs	-	202,441	-	202,441
520-3505-472.92-72		2018B Water Ref Bonds	-	271,253	-	271,253
520-3505-472.92-73		2019 Water Bonds	-	121,453	-	121,453
520-3502-435.02-87		GASB 68 - Pension Costs	-	330,738	-	330,738
520-3502-435.01-07 to 01-08		Annual Leave and Sick Payouts	-	39,500	-	39,500
520-3505-435.73-33		Emergency Generator Program	-	14,272	-	14,272
520-3502-435.03-09		Professional Services - Farr West	60,000	-	-	60,000
520-3505-435.70-40		Project #031805 - Reduce Downtown Curry Street	(60,000)	-	-	(60,000)
520-3505-435.70-40		Construction Projects Various	-	7,010,644	-	7,010,644
520-3505-435.70-70		Labor Projects Various	-	379,635	-	379,635
			-	8,369,936	-	8,369,936

Explanation of augmentations
June 2019

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Building Permit Fund:</u>						
525-3014-424.01-02		Hourly Salary	10,000	-	-	10,000
525-3014-424.03-09		Professional Services	(10,000)	630,196	-	620,196
525-3014-424.03-49		Contractual Services	-	16,000	-	16,000
525-3014-424.02-87		GASB 68 Pension Costs	-	10,281	-	10,281
			-	656,477	-	656,477
<u>Cemetery Fund:</u>						
530-5067-443.01-25		Temporary Staffing	1,000	-	-	1,000
530-5067-443.02-86		OPEB Cost	1,506	3,739	-	5,245
530-5067-443.02-87		GASB 68 Pension Costs	-	13,391	-	13,391
530-5067-443.03-49		Contractual Services	(5,543)	-	-	(5,543)
530-5067-443.04-35		Vehicle Maintenance	3,037	-	-	3,037
			-	17,130	-	17,130
<u>Fleet Fund:</u>						
560-3025-419.01-11		Overtime increase	5,000	-	-	5,000
560-3025-419.02-86		OPEB Cost	-	-	21,796	21,796
560-3025-419.02-87		GASB 68 Pension Expense	-	-	104,684	104,684
560-3025-419.04-33		Software Maintenance	(5,000)	-	-	(5,000)
560-3025-419.44-65		Depreciation Expense	-	-	(30,000)	(30,000)
560-3025-419.77-05		Vehicle replacement	-	-	13,000	13,000
560-3055-419-70-40		Project #091701 - Sugarloaf Equip.	-	30,347	44,003	74,350
560-3055-419.77-75		Radio Consol Equipment	-	-	600,000	600,000
			-	30,347	753,483	783,830
<u>Workers' Compensation Fund:</u>						
580-0704-415.02-86		OPEB Cost	-	11,857	-	11,857
580-0704-415.02-87		GASB 68 - Pension Costs	-	26,560	-	26,560
			-	38,417	-	38,417
		CARSON CITY TOTALS	-	10,526,603	1,421,534	11,948,137

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

GENERAL FUND	AMENDED FY 18-19 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	24,665,000				24,665,000
Licenses and permits	6,966,000				6,966,000
Intergovernmental revenues	32,198,418				32,198,418
Charges for services	12,533,262		11,013		12,544,275
Fines and forfeits	775,000				775,000
Miscellaneous	1,087,206		288,592		1,375,798
Total Revenues	78,224,886	-	299,605	-	78,524,491
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	259,383				259,383
Clerk	310,049				310,049
Recorder	609,358	9,461			618,819
Assessor	961,586				961,586
District Attorney	3,001,575	107,150			3,108,725
City Manager	766,540	16,580			783,120
Finance	768,882				768,882
Treasurer	583,581				583,581
Elections	326,706				326,706
Public Guardian	242,968	12,800			255,768
Internal Auditor	110,200				110,200
Purchasing	152,432				152,432
Human Resources	333,354				333,354
Community Devel.-Planning	682,738	10,000			692,738
Business License	121,515				121,515
Automation Services	2,899,040				2,899,040
Geographic Information Sys	282,954				282,954
Public Defender	1,639,195				1,639,195
Public Safety Complex	211,725				211,725
Northgate	32,800				32,800
City Hall	104,800				104,800
Facilities Maintenance	1,591,445				1,591,445
Central Services	2,210,480				2,210,480
Total General Government	18,203,306	155,991	-	-	18,359,297
Public Safety					
Sheriff	19,464,416	140,045			19,604,461
Fire	9,585,875	152,422	170,932		9,909,229
Juvenile Probation	1,736,408	23,602			1,760,010
Juvenile Detention	1,656,922	3,544			1,660,466
Alternative Sentencing	1,309,141	29,300			1,338,441
Total Public Safety	33,752,762	348,913	170,932	-	34,272,607
Judicial					
Juvenile Court	675,628	18,500			694,128
Courts	5,284,696	67,526			5,352,222
Total Judicial	5,960,324	86,026	-	-	6,046,350
Public Works					
Public Works	2,390,906	103,435			2,494,341
Total Public Works	2,390,906	103,435	-	-	2,494,341

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2019

GENERAL FUND	AMENDED FY 18-19 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Health					
Health Administration	1,201,003				1,201,003
Medical	110,701				110,701
CC Environmental Health	369,045				369,045
DC Environmental Health	242,684	7,257			249,941
Animal Regulation	938,252				938,252
Total Health	2,861,685	7,257	-	-	2,868,942
Sanitation					
Sanitation	2,222,752	73,195	117,660		2,413,607
Total Sanitation	2,222,752	73,195	117,660	-	2,413,607
Welfare					
Welfare	554,510				554,510
SART	21,491				21,491
Total Welfare	576,001	-	-	-	576,001
Culture & Recreation					
Park & Rec. Admin.	551,250	(12,100)			539,150
Park Maintenance	1,690,712	14,000			1,704,712
Parks Grants, Gifts	60,635				60,635
Community Center	400,741				400,741
Recreation	462,539	7,900	11,013		481,452
Library	1,789,163	61,198			1,850,361
Swimming Pool	712,847				712,847
Sports	406,116				406,116
Multi-Purpose Athletic Center	159,690				159,690
YSA	131,638				131,638
Ice Rink	-				-
Total Culture and Rec	6,365,331	70,998	11,013	-	6,447,342
Community Support					
Support Services	341,242		-		341,242
Total Community Support	341,242	-	-	-	341,242
Total Expenditures	72,674,309	845,815	299,605	-	73,819,729
Other Financing Sources and (Uses):					
Other Sources:					
Transfers In:					
Quality of Life	130,336				130,336
Ambulance	1,940,000				1,940,000
Other Uses:					
Contingency	(1,987,309)	852,815			(1,134,494)
Transfers Out:					
Grant	(298,916)	(1,000)			(299,916)
Debt Service	(3,476,958)				(3,476,958)
Cemetery	(10,000)				(10,000)
Ambulance	-				-
Carson City Transit	(400,000)				(400,000)
Capital Projects	(7,449,342)				(7,449,342)
Landscape Maintenance	(6,092)				(6,092)
Traffic/Transportation	(6,095)	(6,000)			(12,095)
Extraordinary Maintenance	(100,000)				(100,000)
Total Other Sources (Uses)	(11,664,376)	845,815	-	-	(10,818,561)
Beginning Fund Balance	12,154,536				12,154,536
Ending Fund Balance	6,040,737	-	-	-	6,040,737

CAPITAL PROJECTS	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	671,237				671,237
Miscellaneous	41,958				41,958
Total Revenues	713,195	-	-	-	713,195
EXPENSES AND OTHER USES:					
Services & Supplies:					
General Government					
Building Improvements	65,507				65,507
Custodial Equipment	14,850				14,850
SPAN Supplies	10,355				10,355
City Hall Parking Lot	20,000				20,000
Roof Refurbish/Repair	280,209				280,209
Exterior Painting Citywide	3,963				3,963
City-wide Carpet	26,135				26,135
Culture and Rec					
Miscellaneous small capital items	40,817				40,817
Trail Repairs-Linear Ditch Pathway	14,500				14,500
Senior Center Landscaping	16,958				16,958
Public Safety					
Ballistic Vests & Cameras	17,301				17,301
Miscellaneous small capital items	57,131				57,131
Capital Outlay:					
General Government					
Board Designated	387,239	(112,905)			274,334
Vehicle Replacement Program	3,238,833				3,238,833
Building Improvements	12,300	31,500			43,800
Equipment	247,000				247,000
Software/Equipment	2,158,151	18,675			2,176,826
Asphalt Replacement	488,520				488,520
Clerk/Court Replace Program	54,655				54,655
Printer/Copier Replacement Program	56,395				56,395
Boiler Replacement	50,000				50,000
Construction #011702 Pool Roof	-				-
Construction #031303 Roop Fiber Opti	26,725				26,725
Fire St. 51-Boiler/Generator	116,405				116,405
Public Works					
Landfill Equipment	1,063,927				1,063,927
Landfill Closure Costs	171,450				171,450
Site Improvements	471,884				471,884
Public Safety					
Equipment	123,167	16,330			139,497
Interview Recording System Upgrade	7,000				7,000
Landscaping for Recreation Yard	180,000				180,000
Judicial					
Court House HVAC System	11,479				11,479
Culture and Recreation					
Aquatic Facility Improvements	-				-
Playground Equipment	477,150				477,150
Equipment Replacement - Parks	78,570				78,570
Park Improvements	58,212	46,400			104,612
Asphalt Replacement	70,613				70,613
Construction Projects	123,018				123,018
Total Expenditures	10,240,419	-	-	-	10,240,419
OTHER FINANCE SOURCES (USES):					
Other Uses:					
Transfers In (Out)					
General Fund	7,449,342				7,449,342
Carson City Debt Service Fund	(362,622)				(362,622)
Total Other Sources (Uses)	7,086,720	-	-	-	7,086,720
Beginning Fund Balance	2,445,504				2,445,504
Ending Fund Balance	5,000	-	-	-	5,000

SENIOR CITIZENS CENTER	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	671,237				671,237
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	1,500		9,756		11,256
Total Revenues	672,737	-	9,756	-	682,493
EXPENSES AND OTHER USES:					
Culture and Recreation					
Participant Recreation:					
Salaries & Wages	258,700				258,700
Employee Benefits	137,546				137,546
Services & Supplies	354,095	(23,172)	9,756		340,679
Capital Outlay	-	23,172			23,172
Total Expenditures	750,341	-	9,756	-	760,097
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
Carson City Debt Service	-				-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	88,250				88,250
	88,250	-	-	-	88,250
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	10,646				10,646
	10,646	-	-	-	10,646

CARSON CITY TRANSIT	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	1,809,380				1,809,380
Charges for services	94,633				94,633
Miscellaneous	16,000		3,000		19,000
Total Revenues	1,920,013	-	3,000	-	1,923,013
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	32,343				32,343
Employee Benefits	42,381	(12,000)			30,381
Services & Supplies	1,338,558	12,000	3,000		1,353,558
Capital Outlay	827,480			-	827,480
Total Expenditures	2,240,762	-	3,000	-	2,243,762
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
General Fund	400,000				400,000
Other Uses					
Transfers Out					
Regional Transportation					-
Group Medical Insurance	-	-			-
Total Other Sources (Uses)	400,000	-	-	-	400,000
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	88,391				88,391
	88,391	-	-	-	88,391
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	167,642	-	-	-	167,642
	167,642	-	-	-	167,642

LIBRARY GIFT	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	26,250		19,247		45,497
Total Revenues	26,250	0	19,247	0	45,497
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Salaries & Wages	2,500				2,500
Employee Benefits					0
Services & Supplies	74,022		19,247		93,269
Capital Outlay					0
Total Expenditures	76,522	0	19,247	0	95,769
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	55,272	0	0	0	55,272
	55,272	0	0	0	55,272
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	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Fines and Forfeits	20,000				20,000
Miscellaneous	11,625				11,625
Total Revenues	31,625	-	-	-	31,625
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	13,500		(1,500)		12,000
Employee Benefits	421				421
Services & Supplies	7,888		7,500		15,388
Capital Outlay	-			-	-
Total Expenditures	21,809	-	6,000	-	27,809
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
General Fund	6,095		6,000		12,095
Other Uses					
Transfers Out					
Regional Transportation					-
Group Medical Insurance	-	-			-
Total Other Sources (Uses)	6,095	-	6,000	-	12,095
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	5,315				5,315
	5,315	-	-	-	5,315
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	21,226	-	-	-	21,226
	21,226	-	-	-	21,226

REGIONAL TRANSPORTATION	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,778,359				3,778,359
Intergovernmental	8,286,342				8,286,342
Charges for Services	-				-
Miscellaneous	11,000		30,710		41,710
Total Revenues	12,075,701	-	30,710	-	12,106,411
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	142,239				142,239
Employee Benefits	162,483				162,483
Services & Supplies	776,621	8,570			785,191
Capital Outlay	10,709,482	(8,570)	30,710		10,731,622
Total Expenditures	11,790,825	-	30,710	-	11,821,535
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	-				-
Transfer In (Out)					
Debt Service	(1,579,714)				(1,579,714)
Infrastructure	4,033				4,033
Street Maintenance	-				-
Campo	(12,970)				(12,970)
Total Other Sources (Uses)	(1,588,651)	-	-	-	(1,588,651)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	1,357,895		-		1,357,895
	1,357,895	-	-	-	1,357,895
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	54,120				54,120
	54,120	-	-	-	54,120

QUALITY OF LIFE	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	DONATIONS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,916,897				2,916,897
Intergovernmental	2,487,125			10,000	2,497,125
Charges for Services	577				577
Miscellaneous	29,607				29,607
Total Revenues	5,434,206	-	-	10,000	5,444,206
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	110,890				110,890
Employee Benefits	25,692				25,692
Services and supplies	489,427	(141,334)			348,093
Capital outlay	15,000	141,334			156,334
Subtotal	641,009	-	-	-	641,009
Parks Capital					
Salaries & Wages	14,287				14,287
Employee Benefits	476				476
Services and supplies	122,787	(9,552)			113,235
Capital outlay	1,149,580	9,552		10,000	1,169,132
Subtotal	1,287,130	-	-	10,000	1,297,130
Open Space					
Salaries & Wages	364,933				364,933
Employee Benefits	134,544				134,544
Services and Supplies	317,142	80,000			397,142
Capital Outlay	4,559,281	(80,000)			4,479,281
Subtotal	5,375,900	-	-	-	5,375,900
Total Expenditures	7,304,039	-	-	10,000	7,314,039
OTHER FINANCE SOURCES (USES):					
Transfers Out					
Debt Service	(641,788)				(641,788)
General fund	(130,336)				(130,336)
Total Other Sources (Uses)	(772,124)	-	-	-	(772,124)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	2,794,484				2,794,484
Total Beg. Fund Balance	2,794,484	-	-	-	2,794,484
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	152,527				152,527
Total Ending Fund Balance	152,527	-	-	-	152,527

STREETS MAINTENANCE	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,335,276				3,335,276
Intergovernmental	1,468,349			3,787	1,472,136
Charges for Services	65,000				65,000
Miscellaneous	1,000		13,531		14,531
Total Revenues	4,869,625	-	13,531	3,787	4,886,943
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	1,514,647	42,439	13,531		1,570,617
Employee Benefits	677,598	30,000			707,598
Services & Supplies	2,569,477	6,213		3,787	2,579,477
Capital Outlay	977,917	(78,652)			899,265
Total Expenditures	5,739,639	-	13,531	3,787	5,756,957
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
Regional Transportation					-
General Fund					-
Other Uses					
Transfers Out					
Regional Transportation					-
Group Medical Insurance	-	-			-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	928,198				928,198
	928,198	-	-	-	928,198
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	58,184	-	-	-	58,184
	58,184	-	-	-	58,184

INFRASTRUCTURE TAX	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	1,433,118		12,000		1,445,118
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	25,000		7,000		32,000
Total Revenues	1,458,118	-	19,000	-	1,477,118
EXPENSES AND OTHER USES:					
Culture and Recreation					
Services & Supplies	-				-
Capital Outlay	-				-
Subtotal	-	-	-	-	-
Health					
Services & Supplies	-				-
Capital Outlay	-				-
Subtotal	-	-	-	-	-
Community Support					
Services & Supplies	15,055	(14,285)	19,000		19,770
Capital Outlay	3,570,586	14,285	-		3,584,871
Subtotal	3,585,641	-	19,000	-	3,604,641
Total Expenditures	3,585,641	-	19,000	-	3,604,641
OTHER FINANCE SOURCES (USES):					
Transfers In(Out)					
Regional Transportation Fund	(4,033)		-		(4,033)
Debt Service Fund	(775,975)		-		(775,975)
Total Other Sources (Uses)	(780,008)	-	-	-	(780,008)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	2,947,531	-	-	-	2,947,531
	2,947,531	-	-	-	2,947,531
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	40,000	-	-	-	40,000
	40,000	-	-	-	40,000

GRANT FUND	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	5,622,459			256,453	5,878,912
CHARGES FOR SERVICES	315,000				315,000
MISCELLANEOUS	104,854				104,854
Total Revenues	6,042,313	-	-	256,453	6,298,766
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	52,641				52,641
Subtotal	52,641	-	-	-	52,641
Public Safety					
Salaries & Wages	583,393				583,393
Employee Benefits	248,673				248,673
Services & Supplies	785,533			42,970	828,503
Capital Outlay	40,671				40,671
Subtotal	1,658,270	-	-	42,970	1,701,240
Judicial					
Salaries & Wages	70,102		1,000		71,102
Employee Benefits	23,137				23,137
Services & Supplies	23,000				23,000
Subtotal	116,239	-	1,000	-	117,239
Welfare					
Salaries & Wages	148,428				148,428
Employee Benefits	67,489				67,489
Services & Supplies	203,104			4,308	207,412
Subtotal	419,021	-	-	4,308	423,329
Culture and Recreation					
Salaries & Wages	51,750				51,750
Employee Benefits	1,556				1,556
Services & Supplies	86,421			6,483	92,904
Subtotal	139,727	-	-	6,483	146,210
Health					
Salaries & Wages	1,547,126			114,920	1,662,046
Employee Benefits	585,812				585,812
Services & Supplies	1,832,100			49,570	1,881,670
Subtotal	3,965,038	-	-	164,490	4,129,528
Community Support					
Services & Supplies	132,824	(1,419)			131,405
Capital Outlay	709,575	1,419		38,202	749,196
Subtotal	842,399	-	-	38,202	880,601
Total Expenditures	7,193,335	-	1,000	256,453	7,450,788
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	298,916		1,000		299,916
Transfers Out					
General Fund	(170,308)				(170,308)
Total Other Sources (Uses)	128,608	-	1,000	-	129,608
Beginning Fund Balance	1,222,414				1,222,414
Ending Fund Balance	200,000	-	-	-	200,000

ARTS & CULTURE FUND	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	207,000			1,650	208,650
Miscellaneous	-				-
Total Revenues	207,000	-	-	1,650	208,650
EXPENSES AND OTHER USES:					
Culture and Recreation					
Salaries and wages	86,236				86,236
Employee benefits	41,325				41,325
Services & Supplies	119,165			1,650	120,815
Capital Outlay	-				-
Total Expenditures	246,726	-	-	1,650	248,376
OTHER FINANCE SOURCES (USES):					
Transfers Out					
General Fund	-				-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	39,726	-	-	-	39,726
	39,726	-	-	-	39,726
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	-	-	-	-	-
	-	-	-	-	-

RESIDENTIAL CONSTRUCTION	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	25,000		479,000		504,000
INTERGOVERNMENTAL	261,657				261,657
Miscellaneous	2,000				2,000
					-
Total Revenues	288,657	-	479,000	-	767,657
EXPENSES AND OTHER USES:					
Culture and Recreation					
Parks					
Salaries & Wages	-				-
Employee Benefits	-				-
Services and supplies	-				-
Capital outlay	649,237		179,000		828,237
Total Expenditures	649,237	-	179,000	-	828,237
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Transfers in					-
Other Uses:					
Transfers Out					
General Fund					-
Contingency					-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance					-
Unreserved Beg.Fund Balance	365,580				365,580
Total Beg. Fund Balance	365,580	-	-	-	365,580
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	5,000	-	300,000	-	305,000
Total Ending Fund Balance	5,000	-	300,000	-	305,000

PROPRIETARY FUND AMBULANCE	AMENDED FY 18-19 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Ambulance Fees	8,195,625	1,300,000		9,495,625
Less Uncollectible Accounts	(5,306,075)			(5,306,075)
Total Operating Revenue	2,889,550	1,300,000	-	4,189,550
Operating Expense				
Public Safety				
Salaries & Wages	1,723,420		115,835	1,839,255
Employee Benefits	1,237,101		602,764	1,839,865
Services & Supplies	977,250			977,250
Depreciation/amortization	55,000		25,000	80,000
Total Operating Expense	3,992,771	-	743,599	4,736,370
Operating Income or (Loss)	(1,103,221)	1,300,000	(743,599)	(546,820)
Nonoperating Revenues				
Interest Earned	1,000		36,606	37,606
Miscellaneous	-		37,897	37,897
Gain on Disposal of Fixed Assets	-		1,045	1,045
Grant Revenue - Medicaid	1,300,000	(1,300,000)		-
Total Nonoperating Revenues	1,301,000	(1,300,000)	75,548	76,548
Nonoperating Expenses				
Loss on Disposal of Fixed Asset	-			-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	197,779	-	(668,051)	(470,272)
Operating Transfers				
In	-	-		-
Out	(1,971,020)			(1,971,020)
Net Operating Transfers	(1,971,020)	-	-	(1,971,020)
NET INCOME	(1,773,241)	-	(668,051)	(2,441,292)

PROPRIETARY FUND AMBULANCE FUND	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	2,889,550	1,300,000		4,189,550
Cash payment for personnel costs	(2,798,672)		(115,835)	(2,914,507)
Cash payment for services & supplies	(977,250)			(977,250)
Miscellaneous cash received/(paid)	-		38,942	38,942
a. Net cash provided by (or used for) operating activities	(886,372)	1,300,000	(76,893)	336,735
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from grants	-			-
Transfers In	-			-
Transfers Out	(1,971,020)			(1,971,020)
b. Net cash provided by (or used for) noncapital financing activities	(1,971,020)	-	-	(1,971,020)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital grant	1,300,000	(1,300,000)		-
Acquisition of capital assets	(60,000)			(60,000)
c. Net cash provided by (or used for) capital and related financing activities	1,240,000	(1,300,000)	-	(60,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	1,000		36,606	37,606
d. Net cash provided by (or used in) investing activities	1,000	-	36,606	37,606
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,616,392)	-	(40,287)	(1,656,679)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,065,225			2,065,225
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	448,833	-	(40,287)	408,546

PROPRIETARY FUND STORMWATER DRAINAGE FUND	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Use Fees	1,776,000			1,776,000
Total Operating Revenue	1,776,000	-	-	1,776,000
Operating Expense				
Utility Enterprises				
Salaries & Wages	153,308			153,308
Employee Benefits	91,475	11,594	21	103,090
Services & Supplies	584,431		13,973	598,404
Depreciation/amortization	295,000			295,000
Total Operating Expense	1,124,214	11,594	13,994	1,149,802
Operating Income or (Loss)	651,786	(11,594)	(13,994)	626,198
Nonoperating Revenues				
Interest Earned	1,500		13,994	15,494
Miscellaneous				-
Total Nonoperating Revenues	1,500	-	13,994	15,494
Nonoperating Expenses				
Interest expense	308,310	(11,594)		296,716
Bond Costs	-			-
Total Nonoperating Expenses	308,310	(11,594)	-	296,716
Net Income before Transfers	344,976	-	-	344,976
Transfers				
In	-			-
Out	-			-
Net Transfers	-	-	-	-
NET INCOME	344,976	-	-	344,976

PROPRIETARY FUND STORMWATER DRAINAGE FUND	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,776,000			1,776,000
Cash payment for personnel costs	(227,183)			(227,183)
Cash payment for services & supplies	(584,431)	(11,594)	(2,379)	(598,404)
Miscellaneous cash received/(paid)				-
a. Net cash provided by (or used for) operating activities	964,386	(11,594)	(2,379)	950,413
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	(510,202)			(510,202)
Bond interest expense paid	(308,310)	11,594		(296,716)
Bond proceeds	-			-
Bond issue costs	-			-
Acquisition of capital assets	(4,891,344)			(4,891,344)
c. Net cash provided by (or used for) capital and related financing activities	(5,709,856)	11,594	-	(5,698,262)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	1,500		13,994	15,494
d. Net cash provided by (or used in) investing activities	1,500	-	13,994	15,494
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(4,743,970)	-	11,615	(4,732,355)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,668,838			5,668,838
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	924,868	-	11,615	936,483

PROPRIETARY FUND SEWER FUND (WASTEWATER)	AMENDED FY 18-19 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Use Fees and Charges	15,046,128			15,046,128
Total Operating Revenue	15,046,128	-	-	15,046,128
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies	1,866,435 935,500 4,731,282	11,000	172,015	1,866,435 1,107,515 4,742,282
Depreciation/amortization	4,950,000			4,950,000
Total Operating Expense	12,483,217	11,000	172,015	12,666,232
Operating Income or (Loss)	2,562,911	(11,000)	(172,015)	2,379,896
Nonoperating Revenues Interest Earned Miscellaneous Federal Subsidy - BAB Credits Solar Rebate	20,000 21,000 1,550 -		95,160 76,855	115,160 97,855 1,550 -
Total Nonoperating Revenues	42,550	-	172,015	214,565
Nonoperating Expenses Interest expense Loss on Disposal of Fixed Asset Bond Costs Arbitrage Rebates Grant Expenses	1,518,656 - 1,500 - -			1,518,656 - 1,500 - -
Total Nonoperating Expenses	1,520,156	-	-	1,520,156
Net Income (Loss) before Contributions and Transfers	1,085,305	(11,000)	-	1,074,305
Capital Contributions Connection Fees Capital Grants	268,576 325,476			268,576 325,476
Total Capital Contributions	594,052	-	-	594,052
Transfers Out	-	-	-	-
NET INCOME	1,679,357	(11,000)	-	1,668,357

PROPRIETARY FUND SEWER FUND (WASTEWATER)	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	15,046,128			15,046,128
Cash payment for personnel costs	(2,663,469)			(2,663,469)
Cash payment for services & supplies	(4,731,282)	(11,000)		(4,742,282)
Miscellaneous cash received/(paid)	19,500		76,855	96,355
a. Net cash provided by (or used for) operating activities	7,670,877	(11,000)	76,855	7,736,732
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	(3,059,120)			(3,059,120)
Bond interest expense paid	(1,518,656)			(1,518,656)
Bond proceeds	-			-
Bond issue costs	-			-
Federal Subsidy - BAB Credits	1,550			1,550
Subsidy from grants	325,476			325,476
Acquisition of capital assets	(18,296,132)	11,000		(18,285,132)
Cash contributions - sewer connection fees	268,576			268,576
c. Net cash provided by (or used for) capital and related financing activities	(22,278,306)	11,000	-	(22,267,306)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	20,000		95,160	115,160
d. Net cash provided by (or used in) investing activities	20,000	-	95,160	115,160
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(14,587,429)	-	172,015	(14,415,414)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	18,438,227			18,438,227
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,850,798	-	172,015	4,022,813

PROPRIETARY FUND WATER FUND	AMENDED FY 18-19 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Use Fees and Charges	15,761,692			15,761,692
Total Operating Revenue	15,761,692	-	-	15,761,692
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies	1,844,625 1,038,771 5,221,160	60,000	39,500 330,738	1,884,125 1,369,509 5,281,160
Depreciation/amortization	3,500,000			3,500,000
Total Operating Expense	11,604,556	60,000	370,238	12,034,794
Operating Income or (Loss)	4,157,136	(60,000)	(370,238)	3,726,898
Nonoperating Revenues Interest Earned Miscellaneous Federal Subsidy - BAB Credits Solar Rebate	15,000 - 176,110 -		130,800 46,479	145,800 - 222,589 -
Total Nonoperating Revenues	191,110	-	177,279	368,389
Nonoperating Expenses Interest expense Loss on Disposal of Fixed Asset Bond Costs Arbitrage Rebates Grant Expenses	1,837,453 - 114,278 -		392,706 202,441	2,230,159 - 316,719 -
Total Nonoperating Expenses	1,951,731	-	595,147	2,546,878
Net Income (Loss) before Contributions and Transfers	2,396,515	(60,000)	(788,106)	1,548,409
Capital Contributions Connection Fees Capital Grants	185,000 1,130,282		474,937 125,000	659,937 1,255,282
Total Capital Contributions	1,315,282	-	599,937	1,915,219
Transfers Out	-	-	-	-
NET INCOME	3,711,797	(60,000)	(188,169)	3,463,628

PROPRIETARY FUND WATER FUND	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	15,761,692			15,761,692
Cash payment for personnel costs	(2,684,130)		(39,500)	(2,723,630)
Cash payment for services & supplies	(5,221,160)	(60,000)		(5,281,160)
Miscellaneous cash received/(paid)	(2,000)			(2,000)
a. Net cash provided by (or used for) operating activities	7,854,402	(60,000)	(39,500)	7,754,902
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(3,461,910)			(3,461,910)
Bond interest expense paid	(1,837,453)		(392,706)	(2,230,159)
Bond proceeds	10,198,745		7,592,720	17,791,465
Bond issue costs	(112,278)		(202,441)	(314,719)
Federal Subsidy - BAB Credits	176,110		46,479	222,589
Subsidy from grants	1,130,282		125,000	1,255,282
Acquisition of capital assets	(7,141,217)	60,000	(7,404,551)	(14,485,768)
Cash contributions - sewer connection fees	185,000		474,937	659,937
c. Net cash provided by (or used for) capital and related financing activities	(862,721)	60,000	239,438	(563,283)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	15,000		130,800	145,800
d. Net cash provided by (or used in) investing activities	15,000	-	130,800	145,800
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	7,006,681	-	330,738	7,337,419
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	7,330,883			7,330,883
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	14,337,564	-	330,738	14,668,302

PROPRIETARY FUND BUILDING PERMITS	AMENDED FY 18-19 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Building Permit Fees	965,526		656,477	1,622,003
Total Operating Revenue	965,526	-	656,477	1,622,003
Operating Expense				
Public Safety				
Salaries & Wages	163,211	10,000		173,211
Employee Benefits	77,069		10,281	87,350
Services & Supplies	989,074	(10,000)	646,196	1,625,270
Depreciation/amortization	-			-
Total Operating Expense	1,229,354	-	656,477	1,885,831
Operating Income or (Loss)	(263,828)	-	-	(263,828)
Nonoperating Revenues				
Grant Revenue	-			-
Interest Earned	1,000			1,000
Miscellaneous	-			-
Gain on Disposal of Fixed Assets	-			-
Federal Subsidy - BAB Credits	-			-
Total Nonoperating Revenues	1,000	-	-	1,000
Nonoperating Expenses				
Interest expense	-		-	-
Loss on Disposal of Fixed Asset	-		-	-
Bond Costs	-		-	-
Arbitrage Rebates	-		-	-
Total Nonoperating Expenses	-	-	-	-
Net Income (Loss) before Contributions and Transfers	(262,828)	-	-	(262,828)
Capital Contributions				
Connection Fees	-			-
Capital Grants	-			-
Developers	-			-
Total Capital Contributions	-	-	-	-
Transfers				
Out	-			-
NET INCOME	(262,828)	-	-	(262,828)

PROPRIETARY FUND BUILDING PERMITS	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	965,526		656,477	1,622,003
Cash payment for personnel costs	(230,711)	(10,000)		(240,711)
Cash payment for services & supplies	(989,074)	10,000	(646,196)	(1,625,270)
Miscellaneous cash received/(paid)	-			-
a. Net cash provided by (or used for) operating activities	(254,259)	-	10,281	(243,978)
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)	(253,259)	-	10,281	(242,978)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	572,209			572,209
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	318,950	-	10,281	329,231

PROPRIETARY FUND CEMETERY FUND	ORIGINAL FY 18-19 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Health				
Cemetery Charges	116,500		8,202	124,702
Total Operating Revenue	116,500	-	8,202	124,702
Operating Expense				
Health				
Salaries & Wages	51,003	1,000	-	52,003
Employee Benefits	41,090	1,506	17,130	59,726
Services & Supplies	50,625	(2,506)	-	48,119
Depreciation/amortization	12,900			12,900
Total Operating Expense	155,618	-	17,130	172,748
Operating Income or (Loss)	(39,118)	-	(8,928)	(48,046)
Nonoperating Revenues				
Interest Earned	1,000		2,200	3,200
Grant Revenue	-			-
Miscellaneous	3,995		6,728	10,723
Gain on Disposal of Fixed Assets	-			-
Total Nonoperating Revenues	4,995	-	8,928	13,923
Nonoperating Expenses				
Loss on Disposal of Fixed Asset	-			-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(34,123)	-	-	(34,123)
Operating Transfers				
In	10,000		-	10,000
Out	-	-		-
Net Operating Transfers	10,000	-	-	10,000
NET INCOME	(24,123)	-	-	(24,123)

PROPRIETARY FUND CEMETERY FUND	ORIGINAL FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	116,500		8,202	124,702
Cash payment for personnel costs	(75,210)	(1,000)		(76,210)
Cash payment for services & supplies	(50,625)	2,506		(48,119)
Miscellaneous cash received/(paid)	3,995		6,728	10,723
a. Net cash provided by (or used for) operating activities	(5,340)	1,506	14,930	11,096
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers In	10,000			10,000
Transfers Out	-			-
b. Net cash provided by (or used for) noncapital financing activities	10,000	-	-	10,000
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		2,200	3,200
d. Net cash provided by (or used in) investing activities	1,000	-	2,200	3,200
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	5,660	1,506	17,130	24,296
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	230,078		-	230,078
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	235,738	1,506	17,130	254,374

PROPRIETARY FUND FLEET MANAGEMENT	ORIGINAL FY 18-19 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees	2,522,187			2,522,187
Total Operating Revenue	2,522,187	-	-	2,522,187
Operating Expense				
General Government				
Salaries & Wages	597,248	5,000		602,248
Employee Benefits	282,769		126,480	409,249
Services & Supplies	1,388,223	(5,000)	-	1,383,223
Depreciation/amortization	160,000		(30,000)	130,000
Total Operating Expense	2,428,240	-	96,480	2,524,720
Operating Income or (Loss)	93,947	-	(96,480)	(2,533)
Nonoperating Revenues				
Interest Earned	4,000		18,899	22,899
Miscellaneous	-		11,448	11,448
Total Nonoperating Revenues	4,000	-	30,347	34,347
Nonoperating Expenses				
Interest Expense	10,311			10,311
Total Nonoperating Expenses	10,311	-	-	10,311
Net Income before Operating Transfers	87,636	-	(66,133)	21,503
Operating Transfers				
In	31,020			31,020
Out	-	-		-
Net Operating Transfers	31,020	-	-	31,020
NET INCOME	118,656	-	(66,133)	52,523

PROPRIETARY FUND FLEET MANAGEMENT	ORIGINAL FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from other funds	2,522,187			2,522,187
Cash payment for personnel costs	(849,623)	(5,000)		(854,623)
Cash payment for services & supplies	(1,388,223)	5,000	-	(1,383,223)
Miscellaneous cash received/(paid)	-		11,448	11,448
a. Net cash provided by (or used for) operating activities	284,341	-	11,448	295,789
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:				
Bond principal payments	(117,000)			(117,000)
Bond Interest expense paid	(10,311)			(10,311)
Acquisition of capital assets	(8,500)		(687,350)	(695,850)
c. Net cash provided by (or used for) capital and related financing activities	(135,811)	-	(687,350)	(823,161)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	4,000		18,899	22,899
d. Net cash provided by (or used in) investing activities	4,000	-	18,899	22,899
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	183,550	-	(657,003)	(473,453)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	503,657		953,291	1,456,948
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	687,207	-	296,288	983,495

PROPRIETARY FUND WORKERS COMPENSATION INSURANCE	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees				
Employer Contributions	972,934		28,419	1,001,353
Total Operating Revenue	972,934	-	28,419	1,001,353
Operating Expense				
General Government				
Salaries & Wages	163,796			163,796
Employee Benefits	77,919		38,417	116,336
Services & Supplies	1,007,435			1,007,435
Depreciation/amortization	21,980			21,980
Total Operating Expense	1,271,130	-	38,417	1,309,547
Operating Income or (Loss)	(298,196)	-	(9,998)	(308,194)
Nonoperating Revenues				
Interest Earned	25,000		9,998	34,998
Miscellaneous	-		-	-
Total Nonoperating Revenues	25,000	-	9,998	34,998
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(273,196)	-	-	(273,196)
Operating Transfers				
In	-			-
Out	-			-
Net Operating Transfers	-	-	-	-
NET INCOME	(273,196)	-	-	(273,196)

PROPRIETARY FUND WORKERS COMPENSATION INSURANCE	AMENDED FY 18-19 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from other funds	972,934		28,419	1,001,353
Cash payment for personnel costs	(233,656)			(233,656)
Cash payment for services & supplies	(1,007,435)			(1,007,435)
Miscellaneous cash received/(paid)	-		-	-
a. Net cash provided by (or used for) operating activities	(268,157)	-	28,419	(239,738)
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	25,000		9,998	34,998
d. Net cash provided by (or used in) investing activities	25,000	-	9,998	34,998
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(243,157)	-	38,417	(204,740)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,085,889			3,085,889
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,842,732	-	38,417	2,881,149