

Carson City
Request for Board Action

Date Submitted: 02/10/2015

Agenda Date Requested: 02/19/2015

Time Requested: 20 minutes

To: Mayor and Supervisors

From: Nick Providenti, Director of Finance

Subject Title: For Possible Action: Action to adopt a resolution to augment and amend the Carson City FY 2014-15 Budget in the amount of \$46,248,070. (Nick Providenti)

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

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify)

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

Recommended Board Action: I move to adopt Resolution No. _____, a resolution to augment and amend the Carson City FY 2014-15 Budget in the amount of \$46,248,070.

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

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

Fiscal Impact: See attached.

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

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

Alternatives: Revise augmentation/revision.

Supporting Material: Resolution

Prepared By: Nick Providenti

Reviewed By: Nick Providenti

(Department Head)

Date: 2/10/15

: Nicholas Marano

(City Manager)

Date: 2/10/15

: James G. O'Gorman

(District Attorney)

Date: 2/10/15

: Mark A. Pankratz

(Finance Director)

Date: 2/10/15

Board Action Taken:

Motion: _____

1) _____ Aye/Nay

2) _____

(Vote Recorded By)

RESOLUTION NO. _____

RESOLUTION TO AUGMENT AND AMEND THE 2014-15 BUDGET
OF THE CITY OF CARSON CITY, STATE OF NEVADA

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

General Fund		
Intergovernmental Grants	\$	30,000
Intergovernmental Revenues		8,528
Charges for Services		5,000
Miscellaneous		98,029
Fund Balance		<u>1,875,897</u>
	\$	2,017,454
Cooperative Extension		
Fund Balance	\$	73,240
Capital Projects		
Fund Balance	\$	2,020,356
Library Gift		
Fund Balance	\$	152,309
Administrative Assessment		
Fund Balance	\$	54,499
Regional Transportation		
Intergovernmental Grants	\$	570,000
Fund Balance		<u>458,986</u>
	\$	1,028,986
V & T Special Infrastructure		
Fund Balance	\$	156,806
Quality of Life		
Fund Balance	\$	6,837,755
Intergovernmental Grants		<u>689,493</u>
	\$	7,527,248
Infrastructure Tax		
Debt Issued	\$	13,600,000
Premium on Debt Issued		<u>392,439</u>
	\$	13,992,439

1	Grant		
2	Intergovernmental Grants	\$ 1,527,184	
3	Miscellaneous	70,297	
4	Fund Balance	<u>611,456</u>	
5		\$ 2,208,937	
6	Streets Maintenance		
7	Transfers In	\$ 368,371	
8	Fund Balance	<u>336,237</u>	
9		\$ 704,608	
10	911 Surcharge		
11	Fund Balance	\$ 1,251,295	
12	Capital Facilities		
13	Fund Balance	\$ 11,010	
14	Residential Construction		
15	Fund Balance	\$ 162,722	
16	Carson City Debt Service		
17	Fund Balance	\$ (168,507)	
18	Refunding Bonds Issued	9,578,784	
19	Transfers In	<u>116,789</u>	
20		\$ 9,527,066	
21	Ambulance		
22	Transfers In	\$ 50,000	
23	Sewer		
24	Intergovernmental Grants	\$ 342,610	
25	Charges for Services	50,000	
26	Debt Issued	<u>784,323</u>	
27		\$ 1,176,933	
28	Water		
29	Debt Issued	\$ 2,271,000	
30	Intergovernmental Grants	407,656	
31	Working Capital	<u>509,399</u>	
32		\$ 3,188,055	
33	Fleet Management		
34	Intergovernmental Grants	\$ 277,027	
35	Charges for Services	80,000	
36	Working Capital	<u>587,080</u>	
37		\$ 944,107	
38	TOTAL ALL FUNDS	<u>\$ 46,248,070</u>	

1 NOW, THEREFORE, this Board hereby resolves to augment the 2014-2015 Carson
2 City budget by appropriating the amounts referenced above and by making such other budget
3 amendments as have been determined necessary and in accordance with NRS 354.598005.
4 Said budget augmentation and appropriation, as well as budget amendments are reflected on
5 the schedules attached to this resolution and by reference are made a part hereof.
6

7 ADOPTED this _____ day of _____, 2015.
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9 AYES: Supervisors _____
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CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2015

GENERAL FUND	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	21,916,181				21,916,181
Licenses and permits	7,015,785				7,015,785
Intergovernmental revenues	22,525,682		8,528	30,000	22,564,210
Charges for services	11,181,984		5,000		11,186,984
Fines and forfeits	863,100				863,100
Miscellaneous	1,096,350		98,029		1,194,379
Total Revenues	64,599,082	-	111,557	30,000	64,740,639
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	241,715				241,715
Clerk	280,196		3,955		284,151
Recorder	520,345		26,429		546,774
Assessor	718,574		52,105		770,679
District Attorney	2,490,162				2,490,162
City Manager	649,920	104,574	154,045		908,539
Finance	644,339				644,339
Treasurer	497,351				497,351
Elections	260,225				260,225
Public Guardian	166,709				166,709
Internal Auditor	110,200				110,200
Purchasing	139,660				139,660
Human Resources	305,648		48,588		354,236
Community Devel.-Planning	594,312	14,603			608,915
Business License	153,767				153,767
Automation Services	1,589,779				1,589,779
Geographic Information Sys	279,000				279,000
Public Defender	1,543,700				1,543,700
Public Safety Complex	364,725				364,725
Northgate	29,500				29,500
City Hall	119,760				119,760
Facilities Maintenance	1,415,031				1,415,031
Central Services	1,811,822				1,811,822
Total General Government	14,926,440	119,177	285,122	-	15,330,739
Public Safety					
Sheriff	16,547,464		41,511		16,588,975
Fire	8,806,529		22,955		8,829,484
Juvenile Probation	1,552,134		62,942		1,615,076
Juvenile Detention	1,481,116				1,481,116
Total Public Safety	28,387,243	-	127,408	-	28,514,651
Judicial					
Juvenile Court	448,624		17,218		465,842
Courts	3,567,203	162,399	148,126	30,000	3,907,728
Alternative Sentencing	1,270,688	(162,399)			1,108,289
Total Judicial	5,286,515	-	165,344	30,000	5,481,859
Public Works					
Public Works	1,831,668				1,831,668
Total Public Works	1,831,668	-	-	-	1,831,668

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

GENERAL FUND	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Health					
Health Administration	904,782		25,212		929,994
Medical	413,109		216,859		629,968
Environmental Health	449,002				449,002
Animal Regulation	756,409		158,271		914,680
Total Health	2,523,302	-	400,342	-	2,923,644
Sanitation					
Sanitation	1,627,819				1,627,819
Total Sanitation	1,627,819	-	-	-	1,627,819
Welfare					
Welfare	455,159				455,159
Total Welfare	455,159	-	-	-	455,159
Culture & Recreation					
Park & Rec. Admin.	594,122				594,122
Park Maintenance	1,261,556				1,261,556
Parks Grants, Gifts	153,321		63,681		217,002
Community Center	369,007				369,007
Recreation	403,224		7,496		410,720
Library	1,581,789	(14,603)			1,567,186
Swimming Pool	669,352		4,375		673,727
Sports	340,809				340,809
Pony Express Pavilion	20,022				20,022
Ice Rink	94,381				94,381
Total Culture and Rec	5,487,583	(14,603)	75,552	-	5,548,532
Community Support					
Support Services	467,254				467,254
Total Community Support	467,254	-	-	-	467,254
Total Expenditures	60,992,983	104,574	1,053,768	30,000	62,181,325
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-				-
Transfers In:					
Quality of Life	74,230				74,230
Senior Center	9,000				9,000
Capital Facilities					-
Other Uses:					
Contingency	(650,000)	104,574	(893,158)		(1,438,584)
Transfers Out:					
Grant	(73,699)				(73,699)
Debt Service	(3,158,867)		9,472		(3,149,395)
Cemetery	(75,000)				(75,000)
Ambulance	(350,000)		(50,000)		(400,000)
Carson City Transit	(350,000)				(350,000)
Senior Citizens Center	(30,000)				(30,000)
Traffic Transportation	(15,000)				(15,000)
Total Other Sources (Uses)	(4,619,336)	104,574	(933,686)	-	(5,448,448)
Beginning Fund Balance	4,575,677		1,875,897		6,451,574
Ending Fund Balance	3,562,440	-	-	-	3,562,440

COOPERATIVE EXTENSION	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	156,470				156,470
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	-				-
 Total Revenues	 156,470	 -	 -	 -	 156,470
EXPENSES AND OTHER USES:					
Conservation & Natural Resources					
Cooperative Extension:					
Salaries & Wages	10,390				10,390
Employee Benefits	295				295
Services & Supplies	265,838		73,240		339,078
Capital Outlay	-				-
 Total Expenditures	 276,523	 -	 73,240	 -	 349,763
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
General Fund					
 Total Other Sources (Uses)	 -	 -	 -	 -	 -
Beginning Fund Balance:					
Reserved Beg.Fund Balance					
Unreserved Beg.Fund Balance					
	174,053		73,240		247,293
	174,053		73,240		247,293
Ending Fund Balance:					
Reserved Ending Fund Balance					
Unreserved Ending Fund Balance					
	-		-		-
	54,000		-		54,000
	54,000		-		54,000

CAPITAL PROJECTS	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	610,378				610,378
Miscellaneous	3,000				3,000
Total Revenues	613,378	-	-	-	613,378
EXPENSES AND OTHER USES:					
Services & Supplies:					
General Government					
Building Improvements		2,005	40,645		42,650
SPAN		96	6,265		6,361
Sanitation					
Landfill Asphalt			200,000		200,000
Culture and Recreation					
Pony Express Reader Board		2,750			2,750
Capital Outlay:					
General Government					
Board Designated	267,209	(225,696)	209,914		251,427
SPAN					-
Building Improvements	22,531	13,222			35,753
Roof Replacement			19,208		19,208
Software / Equipment	44,500	(96)			44,404
Roop Street Conduit			26,725		26,725
Public Safety					
Jail Lock Intercom System		140,000			140,000
Equipment	24,000	5,719			29,719
Secured Parking	24,999	52,000			76,999
Wheelchair Van		10,000			10,000
Sanitation					
Landfill Equipment			1,501,324		1,501,324
Culture and Recreation					
Community Center Theater			23,018		23,018
Equipment Replacement Parks			(6,743)		(6,743)
Total Expenditures	383,239	-	2,020,356	-	2,403,595
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Bond Proceeds					-
Other Uses:					
Transfers Out					
Carson City Debt Service Fund	(230,139)				(230,139)
Total Other Sources (Uses)	(230,139)	-	-	-	(230,139)
Beginning Fund Balance	5,000		2,020,356		2,025,356
Ending Fund Balance	5,000	-	2,025,356	-	5,000

LIBRARY GIFT	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	7,000				7,000
Total Revenues	7,000	0	0	0	7,000
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Services & Supplies	52,500		146,776		199,276
Capital Outlay			5,533		5,533
Total Expenditures	52,500	0	152,309	0	204,809
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	50,500	0	152,309	0	202,809
	50,500	0	152,309	0	202,809
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

ADMINISTRATIVE ASSESSMENT	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	80,000	0			80,000
MISCELLANEOUS	0				0
Total Revenues	80,000	0	0	0	80,000
EXPENSES AND OTHER USES:					
Judicial					
Court					
Salaries & Wages					0
Employee Benefits					0
Services & Supplies	80,000		54,499		134,499
Capital Outlay	0				0
Total Expenditures	80,000	0	54,499	0	134,499
OTHER FINANCE SOURCES (USES):					
Transfers Out					
General Fund					0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	5,000	0	54,499	0	59,499
	5,000	0	54,499	0	59,499
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

REGIONAL TRANSPORTATION	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,004,138				3,004,138
Intergovernmental	100,000				670,000
Charges for Services					
Miscellaneous	1,500				1,500
Total Revenues	3,105,638	-	-	570,000	3,675,638
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages					
Employee Benefits	76,788				76,788
Services & Supplies	340,736		30,000		370,736
Capital Outlay	105,263		60,615	570,000	735,878
Total Expenditures	522,787	-	90,615	570,000	1,183,402
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	-				
Transfer Out					
Debt Service	(1,697,036)				(1,697,036)
Group Medical Insurance	-				
Street Maintenance	(880,000)		(368,371)		(1,248,371)
Campo	(20,000)				(20,000)
Total Other Sources (Uses)	(2,597,036)	-	(368,371)	-	(2,965,407)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				
Unreserved Beg.Fund Balance	150,112		458,986		609,098
	150,112	-	458,986	-	609,098
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	135,927	-	-	-	135,927
	135,927	-	-	-	135,927

V & T SPECIAL INFRASTRUCTURE	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	1,049,511				1,049,511
INTERGOVERNMENTAL	100,000				100,000
MISCELLANEOUS	-				-
Total Revenues	1,149,511	-	-	-	1,149,511
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	1,250				1,250
Capital Outlay	-				-
Total Expenditures	1,250	-	-	-	1,250
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	-				-
Transfers Out					
Debt Service Fund	(1,114,444)		(130,885)		(1,245,329)
Total Other Sources (Uses)	(1,114,444)	-	(130,885)	-	(1,245,329)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					
Unreserved Beg.Fund Balance	20,113	-	156,806	-	176,919
	20,113	-	156,806	-	176,919
Ending Fund Balance:					
Reserved Ending Fund Balance					
Unreserved Ending Fund Balance	53,930	-	25,921	-	79,851
	53,930	-	25,921	-	79,851

QUALITY OF LIFE	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,079,485				2,079,485
Intergovernmental	-			689,493	689,493
Charges for Services	-				
Miscellaneous	20,000				20,000
Total Revenues	2,099,485	-	-	689,493	2,788,978
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	118,644				118,644
Employee Benefits	21,638				21,638
Services and supplies	233,452	(12,500)	24,784		245,736
Capital outlay	-	12,500			12,500
Subtotal	373,734	-	24,784	-	398,518
Parks Capital					
Salaries & Wages	14,827				14,827
Employee Benefits	445				445
Services and supplies	62,403	12,081	3,024		77,508
Capital outlay	189,987	(12,081)	6,128,995	75,750	6,382,651
Subtotal	267,662	-	6,132,019	75,750	6,475,431
Open Space					
Salaries & Wages	219,493	15,000			234,493
Employee Benefits	82,237				82,237
Services and Supplies	343,131	1,258	327,238		671,627
Capital Outlay	30,653	(16,258)	680,952	286,505	981,852
Subtotal	675,514	-	680,952	613,743	1,970,209
Total Expenditures	1,316,910	-	6,837,755	689,493	8,844,158
OTHER FINANCE SOURCES (USES):					
Transfers Out					
Debt Service	(762,258)				(762,258)
General fund	(74,230)				(74,230)
Total Other Sources (Uses)	(836,488)	-	-	-	(836,488)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				
Unreserved Beg.Fund Balance	213,913		6,837,755		7,051,668
Total Beg. Fund Balance	213,913	-	6,837,755	-	7,051,668
Ending Fund Balance:					
Reserved Ending Fund Balance	-				
Unreserved Ending Fund Balance	160,000	-	-	-	160,000
Total Ending Fund Balance	160,000	-	-	-	160,000

INFRASTRUCTURE TAX	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	787,133				787,133
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	-				-
Total Revenues	787,133	-	-	-	787,133
EXPENSES AND OTHER USES:					
Culture and Recreation					
Services & Supplies			55,589		55,589
Capital Outlay			2,225,000		2,225,000
Subtotal	-	-	2,280,589	-	2,280,589
Health					
Services & Supplies			97,281		97,281
Capital Outlay	400,000		3,300,000		3,700,000
Subtotal	400,000	-	3,397,281	-	3,797,281
Community Support					
Services & Supplies			194,561		194,561
Capital Outlay	300,000		7,420,008		7,720,008
Subtotal	300,000	-	7,614,569	-	7,914,569
Total Expenditures	700,000	-	13,292,439	-	13,992,439
OTHER FINANCE SOURCES (USES):					
Debt Issued			13,600,000		13,600,000
Premium on Debt Issued			392,439		392,439
Transfers Out			-		-
Debt Service Fund			-		-
Total Other Sources (Uses)	-	-	13,992,439	-	13,992,439
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	-	-	-	-	-
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	87,133	-	700,000	-	787,133
	87,133	-	700,000	-	787,133

GRANT FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	3,846,537			1,527,184	5,173,721
MISCELLANEOUS	60,000		70,297		130,297
Total Revenues	3,706,537	-	70,297	1,527,184	5,304,018
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies			73,771	15,500	89,271
Capital Outlay					
Subtotal		-	73,771	15,500	89,271
Public Safety					
Salaries & Wages	79,794				79,794
Employee Benefits	48,905				48,905
Services & Supplies	290,922		3,313	424,502	718,737
Capital Outlay	-		60,080	18,378	78,458
Subtotal	419,621	-	63,393	442,880	925,894
Judicial					
Salaries & Wages	41,559				41,559
Employee Benefits	15,624				15,624
Services & Supplies	15,000			28,752	43,752
Capital Outlay	-				
Subtotal	72,183	-	-	28,752	100,935
Welfare					
Salaries & Wages	90,301				80,301
Employee Benefits	36,946				36,946
Services & Supplies	40,172			189,064	229,236
Subtotal	167,419	-	-	189,064	356,483
Culture and Recreation					
Salaries & Wages	53,750			69,450	123,200
Employee Benefits	1,404				1,404
Services & Supplies	15,446			30,797	46,243
Capital Outlay	-			142,721	142,721
Subtotal	70,600	-	-	242,988	313,568
Health					
Salaries & Wages	1,807,089	14,552	37,683	127,943	1,987,267
Employee Benefits	574,684	(23,360)		1,118	552,442
Services & Supplies	366,187	8,608	136,598	198,326	709,919
Capital Outlay	-				
Subtotal	2,747,860	-	174,281	327,387	3,249,628
Economic Opportunity					
Services & Supplies	102,453			82,124	184,577
Capital Outlay	200,000			198,509	398,509
Subtotal	302,453	-	-	280,633	583,086
Total Expenditures	3,780,236	-	311,445	1,527,184	5,618,865
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	73,699				73,699
Transfers Out					
General Fund			(370,308)		(370,308)
Total Other Sources (Uses)	73,699	-	(370,308)	-	(296,609)
Beginning Fund Balance	-		611,456		611,456
Ending Fund Balance	-	-	-	-	-

STREETS MAINTENANCE	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,414,990				2,414,990
Intergovernmental	1,253,512				1,253,512
Charges for Services	30,000				30,000
Miscellaneous	500				500
Grants	-				-
Total Revenues	3,699,002	-	-	-	3,699,002
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	1,297,119		20,000		1,317,119
Employee Benefits	490,276				490,276
Services & Supplies	2,917,879		684,608		3,602,487
Capital Outlay	275,000				275,000
Total Expenditures	4,980,274	-	704,608	-	5,684,882
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
Regional Transportation	880,000		368,371		1,248,371
Other Uses					
Transfers Out					
Regional Transportation	-				-
Group Medical Insurance	-				-
Total Other Sources (Uses)	880,000	-	368,371	-	1,248,371
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	653,755		336,237		989,992
	653,755	-	336,237	-	989,992
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	252,483		-		252,483
	252,483	-	-	-	252,483

911 SURCHARGE	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Licenses and permits	218,000				218,000
Miscellaneous	5,000				5,000
Total Revenues	223,000	-	-	-	223,000
EXPENSES AND OTHER USES:					
Public Safety					
Salaries and wages	-				-
Employee benefits	-				-
Services & Supplies	131,319		55,855		187,174
Capital Outlay	-		1,200,064		1,200,064
Total Expenditures	131,319	-	1,255,919	-	1,387,238
OTHER FINANCE SOURCES (USES):					
Bond Proceeds					-
Transfers Out					-
Debt Service Fund			4,624		(102,695)
Total Other Sources (Uses)	(107,319)	-	4,624	-	(102,695)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	225,725	-	1,251,295	-	1,477,020
Ending Fund Balance:					
Reserved Ending Fund Balance	225,725	-	1,251,295	-	1,477,020
Unreserved Ending Fund Balance	-		-	-	-
	210,087	-	-	-	210,087
	210,087	-	-	-	210,087

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

RESIDENTIAL CONSTRUCTION	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	5,000				5,000
Miscellaneous	1,500				1,500
Total Revenues	6,500	-	-	-	6,500
EXPENSES AND OTHER USES:					
Culture and Recreation					
Parks					
Salaries & Wages	-				-
Employee Benefits	-				-
Services and supplies	-				-
Capital outlay	6,500		160,714		167,214
Total Expenditures	6,500	-	160,714	-	167,214
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Transfers in					-
Other Uses:					
Transfers Out			(2,008)		(2,008)
General Fund					-
Contingency					-
Total Other Sources (Uses)	-	-	(2,008)	-	(2,008)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					-
Unreserved Beg.Fund Balance	5,000		162,722		167,722
Total Beg. Fund Balance	5,000	-	162,722	-	167,722
Ending Fund Balance:					
Reserved Ending Fund Balance					-
Unreserved Ending Fund Balance	5,000	-	-	-	5,000
Total Ending Fund Balance	5,000	-	-	-	5,000

CARSON CITY DEBT SERVICE	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	349,155				349,155
MISCELLANEOUS	105,000				105,000
Total Revenues	454,155	-	-	-	454,155
EXPENDITURES:					
Debt Service					
Principal	4,750,300		9,400		4,759,700
Interest	3,020,017		(69,544)		2,950,473
Fiscal Charges	2,000				2,000
Bond Issuance Costs	-		160,192		160,192
Total Expenditures	7,772,317	-	100,048	-	7,872,365
OTHER FINANCE SOURCES (USES):					
Premium on Refunding Bonds	-				
Refunding Bonds Issued	-		9,578,784		9,578,784
Payment to Refunded Bond Escrow					
Operating Transfers In			(9,418,592)		(9,418,592)
General Fund	3,158,867		(9,472)		3,149,395
Senior Citizens Center	156,050				156,050
Capital Projects	230,139				230,139
Regional Transportation	1,697,036				1,697,036
Quality of Life	762,258				762,258
V&T Special Revenue	1,114,444		130,885		1,245,329
911 Surcharge Fund	107,319		(4,624)		102,695
Total Other Sources (Uses)	7,226,113	-	276,981	-	7,503,094
Beginning Fund Balance	331,322		(168,507)		162,815
Ending Fund Balance	239,273	-	8,426	-	247,699

PROPRIETARY FUND AMBULANCE	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Ambulance Fees	7,269,750			7,269,750
Less Uncollectible Accounts	(4,378,712)			(4,378,712)
Total Operating Revenue	2,891,038	-	-	2,891,038
Operating Expense				
Health				
Salaries & Wages	1,470,586			1,470,586
Employee Benefits	1,141,943			1,141,943
Services & Supplies	804,657		50,000	854,657
Depreciation/amortization	64,993			64,993
Total Operating Expense	3,482,179	-	50,000	3,532,179
Operating Income or (Loss)	(591,141)	-	(50,000)	(641,141)
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 Operating Transfers	(590,641)	-	(50,000)	(640,641)
Operating Transfers				
In	350,000		50,000	400,000
Out	(31,020)	-		(31,020)
Net Operating Transfers	318,980	-	50,000	368,980
NET INCOME	(271,661)	-	-	(271,661)

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	2,891,038			2,891,038
Cash payment for personnel costs	(2,393,617)			(2,393,617)
Cash payment for services & supplies	(804,657)			(804,657)
Miscellaneous cash received/(paid)	-			-
a. Net cash provided by (or used for) operating activities	(307,236)	-	(50,000)	(357,236)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers In	350,000		50,000	400,000
Transfers Out	(31,020)			(31,020)
b. Net cash provided by (or used for) noncapital financing activities	318,980	-	50,000	368,980
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	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)	12,244	-	-	12,244
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	15,890		219,607	235,497
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	28,134	-	219,607	247,741

PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services General Government Use Fees	1,359,817			1,359,817
Total Operating Revenue	1,359,817	-	-	1,359,817
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies	132,985 68,088 448,797	- (1,749)		132,985 68,088 447,048
Depreciation/amortization	334,404		-	334,404
Total Operating Expense	984,274	(1,749)	-	982,525
Operating Income or (Loss)	375,543	1,749	-	377,292
Nonoperating Revenues Interest Earned Miscellaneous	500		-	500
Total Nonoperating Revenues	500	-	-	500
Nonoperating Expenses Interest expense Bond Costs	186,137 - 55,189	(76,440) 55,189		109,697 55,189
Total Nonoperating Expenses	186,137	(21,251)	-	164,886
Net Income before Transfers	189,906	23,000	-	212,906
Transfers In Out	- - -	- - -		- - -
Net Transfers	-	-	-	-
NET INCOME	189,906	23,000	-	212,906

PROPRIETARY FUND STORMWATER DRAINAGE FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,359,817			1,359,817
Cash payment for personnel costs	(192,692)			(192,692)
Cash payment for services & supplies	(448,797)			(447,048)
Miscellaneous cash received/(paid)				-
a. Net cash provided by (or used for) operating activities	718,328	1,749	-	720,077
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	(377,500)	(23,000)		(400,500)
Bond interest expense paid	(186,137)	76,440		(109,697)
Bond proceeds	580,000			580,000
Bond issue costs	-	(55,189)		(55,189)
Acquisition of capital assets	(667,200)			(667,200)
c. Net cash provided by (or used for) capital and related financing activities	(650,837)	(1,749)	-	(652,586)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	500			500
d. Net cash provided by (or used in) investing activities	500	-	-	500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	67,991	-	-	67,991
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	28,041		(27,372)	669
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	96,032	-	(27,372)	68,660

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees and Charges	9,744,210		50,000	9,794,210
Total Operating Revenue	9,744,210		50,000	9,794,210
Operating Expense				
Utility Enterprises				
Salaries & Wages	1,552,119			1,552,119
Employee Benefits	687,238			687,238
Services & Supplies	3,477,806	(24,727)	50,000	3,503,079
Depreciation/amortization	3,500,000			3,500,000
Total Operating Expense	9,217,163	(24,727)	50,000	9,242,436
Operating Income or (Loss)	527,047	24,727		551,774
Nonoperating Revenues				
Grant Revenue				
Interest Earned	2,232			2,232
Miscellaneous	17,000			17,000
Federal Subsidy - BAB Credits	1,600			1,600
Solar Rebate				
Total Nonoperating Revenues	20,832			20,832
Nonoperating Expenses				
Interest expense	483,603		(3,816)	479,787
Loss on Disposal of Fixed Asset	-			-
Bond Costs	-		500	500
Arbitrage Rebates	-			
Grant Expenses	-			-
Total Nonoperating Expenses	483,603		(3,316)	480,287
Net Income (Loss) before Contributions and Transfers	64,276	24,727	3,316	92,319
Capital Contributions				
Connection Fees	24,000			24,000
Capital Grants	-		342,610	342,610
Total Capital Contributions	24,000		342,610	366,610
Transfers				
Out	-	-		-
NET INCOME	88,276	24,727	345,926	458,929

PROPRIETARY FUND SEWER FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	9,744,210		50,000	9,794,210
Cash payment for personnel costs	(2,183,156)			(2,183,156)
Cash payment for services & supplies	(3,477,806)			(3,503,079)
Miscellaneous cash received/(paid)	17,000	24,727	(50,000)	17,000
a. Net cash provided by (or used for) operating activities	4,100,248	24,727	-	4,124,975
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	(1,965,850)		(1,000)	(1,966,850)
Bond interest expense paid	(483,603)		3,816	(479,787)
Bond proceeds	4,540,000		784,323	5,324,323
Bond issue costs	-		(500)	(500)
Federal Subsidy - BAB Credits	1,600			1,600
Subsidy from grants	-		342,610	342,610
Acquisition of capital assets	(5,073,000)	(24,727)	(1,129,249)	(6,226,976)
Cash contributions - sewer connection fees	24,000			24,000
c. Net cash provided by (or used for) capital and related financing activities	(2,956,853)	(24,727)	-	(2,981,580)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	2,232			2,232
d. Net cash provided by (or used in) investing activities	2,232	-	-	2,232
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,145,627	-	-	1,145,627
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	446,314		550,610	996,924
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,591,941	-	550,610	2,142,551

PROPRIETARY FUND WATER FUND	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Use Fees	14,264,998			14,264,998
Total Operating Revenue	14,264,998			14,264,998
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies	1,580,541 765,941 5,300,393	(4,727)	40,000	1,580,541 765,941 5,335,666
Depreciation/amortization	3,500,000			3,500,000
Total Operating Expense	11,146,875	(4,727)	40,000	11,182,148
Operating Income or (Loss)	3,118,123	4,727	(40,000)	3,082,850
Nonoperating Revenues Grant Revenue Interest Earned Miscellaneous Gain on Disposal of Fixed Assets Federal Subsidy - BAB Credits	- 15,191 500 - 240,908			15,191 500 - 240,908
Total Nonoperating Revenues	256,599			256,599
Nonoperating Expenses Interest expense Loss on Disposal of Fixed Asset Bond Costs Arbitrage Rebates	2,270,810 - - -		(119,254) 59,813	2,151,556 - 59,813 -
Total Nonoperating Expenses	2,270,810		(59,441)	2,211,369
Net Income (Loss) before Contributions and Transfers	1,103,912	4,727	19,441	1,128,080
Capital Contributions Connection Fees Capital Grants Developers	21,747 350,000 -		407,656	21,747 757,656
Total Capital Contributions	371,747		407,656	779,403
Transfers Out	-			-
NET INCOME	1,475,659	4,727	427,097	1,907,483

PROPRIETARY FUND WATER FUND	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	14,264,998			14,264,998
Cash payment for personnel costs	(2,278,502)			(2,278,502)
Cash payment for services & supplies	(5,300,393)			(5,335,666)
Miscellaneous cash received/(paid)	500	4,727	(40,000)	500
a. Net cash provided by (or used for) operating activities	6,686,603	4,727	(40,000)	6,651,330
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	(3,007,588)		(21,000)	(3,028,588)
Bond interest expense paid	(2,270,810)		119,254	(2,151,556)
Bond proceeds	1,860,000		2,271,000	4,131,000
Bond issue costs	-		(59,813)	(59,813)
Proceeds from sale of equipment				-
Subsidy from grants	350,000		407,656	757,656
Acquisition of capital assets	(2,440,000)	(4,727)	(3,186,496)	(5,631,223)
Federal subsidy - BAB Credit	240,908			240,908
Cash contributions - water connection fees	21,747			21,747
c. Net cash provided by (or used for) capital and related financing activities	(5,245,743)	(4,727)	(469,399)	(5,719,869)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	15,191			15,191
d. Net cash provided by (or used in) investing activities	15,191	-	-	15,191
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,456,051		(509,399)	946,652
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,037,915		624,892	3,662,807
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,493,966		115,493	4,609,459

PROPRIETARY FUND FLEET MANAGEMENT	ORIGINAL FY 14-15 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services General Government Administrative Fees	1,579,156		80,000	1,659,156
Total Operating Revenue	1,579,156	-	80,000	1,659,156
Operating Expense General Government Salaries & Wages Employee Benefits Services & Supplies	481,196 223,491 857,146			481,196 223,491 857,146
Depreciation/amortization	49,600			49,600
Total Operating Expense	1,611,433	-	-	1,611,433
Operating Income or (Loss)	(32,277)		80,000	47,723
Nonoperating Revenue Interest Earned Miscellaneous	4,000 40,000			4,000 40,000
Total Nonoperating Revenues	44,000	-	-	44,000
Nonoperating Expenses Interest expense	-			-
Total Nonoperating Expenses	-	-	-	-
Net Income before Contributions and Operating Transfers	11,723		80,000	91,723
Capital Contributions Capital Grants	112,000		277,027	389,027
Total Capital Contributions	112,000	-	277,027	389,027
Operating Transfers In Out	31,020			31,020
Net Operating Transfers	31,020	-	-	31,020
NET INCOME	154,743	-	357,027	511,770

PROPRIETARY FUND FLEET MANAGEMENT	ORIGINAL FY 14-15 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,579,156		80,000	1,659,156
Cash payment for personnel costs	(686,836)			(686,836)
Cash payment for services & supplies	(857,146)			(857,146)
Miscellaneous cash received/(paid)	40,000			40,000
a. Net cash provided by (or used for) operating activities	75,174	-	80,000	155,174
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers In (Out)	31,020			31,020
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	-			-
Bond interest expense paid	-			-
Bond proceeds	-			-
Subsidy from grants	112,000		277,027	389,027
Proceeds from asset sales	-			-
Net aquisition of prop, plant & equip	(240,000)		(944,107)	(1,184,107)
c. Net cash provided by (or used for) capital and related financing activities	(128,000)	-	(667,080)	(795,080)
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)	(17,806)	-	(587,080)	(604,886)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	52,429	-	730,626	783,055
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	34,623	-	143,546	178,169

Explanation of augmentations
February 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>General Fund:</u>						
101-8000-491-72-66	Transfers Out	Reduction in Debt Service			(9,472)	(9,472)
101-0400-413-06-46	Assessor	Technology Fees			52,105	52,105
101-0213-413-06-20	Recorder	Technology Fees (NRS 19.016)			21,429	21,429
101-0213-413-01-02	Recorder	Storey County Recorder Fees	5,000		5,000	5,000
101-0212-413-06-55	Clerk	Notary Bond tech Fees			3,955	3,955
101-0600-413-03-70	City Manager	Fair	30,000	92,870	61,175	184,045
101-0600-413-03-09	City Manager	Retention & Expansion Economic Dev Plan	74,574			74,574
101-0705-415-03-09	Human Resources	Labor Law Attorneys / Reward Systems Inc			48,588	48,588
101-1425-419-01-02 to 06-75	Community Dev	BRIC Front Desk Position	14,603			14,603
101-2005-421-06-80 to 14-70	Sheriff	Donations (Dare, Triad, Training)			13,623	13,623
101-2011-421-14-01 to 14-44	Sheriff	Propertyroom.com / Gang Unit			5,709	5,709
101-2012-421-14-20 to 14-42	Sheriff	Donations (k-9, swat, motor unit)			13,071	13,071
101-2013-421-14-45 to 14-46	Sheriff	Donations (vips, nno)			4,656	4,656
101-2013-421-01-02	Sheriff	Hourly salaries (from digital imaging proj)			4,452	4,452
101-2505-422-06-80	Fire	Donations			7,955	7,955
101-2512-422-01-11	Fire	CHS EMT Course	15,000			15,000
101-4300-412-08-22	Juvenile Court	Court Fees Restricted by NRS			17,218	17,218
101-4505-423-03-26	Juvenile	PCC Drug Testing	5,159			5,159
101-4505-423-06-80	Juvenile	Donations			3,342	3,342
101-4505-423-06-70	Juvenile	Court Fees Restricted by NRS			54,441	54,441
101-4710-412-65-65	Courts	Court Remodel	30,000			30,000
101-4710-412-06-11 to 08-79	Courts	Court Fees Restricted by NRS	(6,472)	154,598		148,126
101-4700-412-01-01 to 02-71	Courts	Transfer Bailiff Positions	162,399			162,399
101-4705-412-01-01 to 02-71	Alternative Sent	Transfer Bailiff Positions	(162,399)			(162,399)
101-5017-452-05-70 to 14-86	Parks	Gifts / Donations			63,681	63,681
101-5055/5057-451-06-80	Recreation / Pool	Gifts / Donations			11,871	11,871
101-6200-455-03-09	Library	BRIC Front Desk Position	(14,603)			(14,603)
101-6800-441-25-01	Health	Child Protective Services			25,212	25,212
101-6852-441-03-50 to 06-98	Health	Clinic / Private & State Vaccine			216,859	216,859
101-6900-442-06-80 to 06-84	Animal Services	Gifts / Donations			141,963	141,963
101-6900-442-03-49	Animal Services	Contractual Services			16,308	16,308
101-8000-491-72-52	Transfers Out	Electronic Patient Care Reporting			50,000	50,000
101-9000-961-10-00		Contingency	(104,574)	893,158		788,584
					141,557	1,875,897
						2,017,454

Explanation of augmentations
February 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Coop Extension Fund:</u>						
202-1000-461-03-49		Contractual Services			73,240	73,240
<u>Capital Projects Fund:</u>						
210-0000-413-04-34	Facilities maint	Building Maintenance	2,005	40,645	42,650	
210-0000-413-78-40	Facilities maint	HVAC Control System Upgrade	8,010		8,010	
210-0000-419-65-19	Facilities maint	Aquatic Facility Roof		19,208	19,208	
210-0000-419-65-23	Facilities maint	Library Fire / Burgler Alarm	5,212		5,212	
210-0000-415-06-70	IT	Span	96	6,265	6,361	
210-0000-415-65-07	IT	Senior Center Phone	(96)		(96)	
210-0000-419-70-40	PW	Roop Street Conduit		26,725	26,725	
210-0000-421-65-63	Sheriff	Jail Lock-Intercom System	140,000		140,000	
210-0000-421-65-50	Sheriff	Dishwasher - Detention	(138)		(138)	
210-0000-422-65-45	Fire	Wheelchair van	10,000		10,000	
210-0000-423-65-24	Juvenile	Security	52,000		52,000	
210-0000-423-65-50	Juvenile	Detention Freezer	5,857		5,857	
210-0000-432-04-90	PW	Landfill Asphalt		200,000	200,000	
210-0000-432-65-02	PW	Landfill Equipment		1,501,324	1,501,324	
210-0000-451-70-40 to 70-60	Community Center	Theater Improvements		23,018	23,018	
210-0000-451-06-66	Parks	Pony Express Reader Board	2,750		2,750	
210-0000-452-65-54	Parks	Equipment Replacement		(6,743)	(6,743)	
210-0000-411-78-10	Board	Board Designated	(225,696)	208,914	(16,782)	
					2,020,356	2,020,356
<u>Library Gift Fund:</u>						
230-0000-455-05-70		Facility FF & E		31,311	31,311	
230-0000-455-05-71 & 65-71		Digitorum		10,976	10,976	
230-0000-455-06-30		Collections		17,800	17,800	
230-0000-455-06-31		Youth Programming		8,152	8,152	
230-0000-455-06-32		National Library Week		2,584	2,584	
230-0000-455-03-09		Professional Services		5,600	5,600	
230-0000-455-05-80		Travel		2,500	2,500	
230-0000-455-06-25		Operating Supplies		15,886	15,886	
230-0000-455-06-45		Book / Periodicals		57,500	57,500	
				152,309	152,309	

Explanation of augmentations
February 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Administrative Assessment Fund:</u>						
236-4700-412-03-30		Training			10,000	10,000
236-4700-412-06-25		Operating Supplies			25,000	25,000
236-4700-412-06-75		Small Furnishings			19,499	19,499
					54,499	54,499
<u>Regional Transportation Fund:</u>						
250-3035-431-70-40 to 70-70		Federal Grant Projects		570,000	570,000	
250-3035-431-03-09		Professional Services		30,000	30,000	
250-3035-431-70-40 to 70-70		Projects		60,615	60,615	
250-3035-491-72-25		Transfers Out Street Maint Fund		368,371	368,371	
				570,000	458,986	1,028,986
<u>V & T Special Infrastructure Fund:</u>						
253-8000-491-72-05		Debt Service shortage from FY 14			130,885	130,885
253-9000-971-30-00		Ending Fund Balance			25,921	25,921
					156,806	156,806
<u>Quality of Life Fund:</u>						
254-5047-452-12-20 to 70-60 & 5046-452-70-40		Federal / Local Grants		689,493	689,493	
254-5046-452-06-47		Beautification		3,024	3,024	
254-5046-452-71-99		Undesignated Projects Parks Capital	(12,081)		(12,081)	
254-5046-452-03-09		Professional Services	12,081		12,081	
254-5012-452-77-43		Fan VFD Replacement	12,500		12,500	
254-5012-452-06-99		Undesignated Projects Parks Maint	(12,500)	24,784	12,284	
254-5046-452-70-20 to 71-68		Parks Capital Projects		6,128,995	6,128,995	
254-5047-452-01-02 to 77-75		Open Space Projects		680,952	680,952	
				689,493	6,837,755	7,527,248

Explanation of augmentations
February 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Infrastructure Tax Fund:</u>						
257-0615/5046/6900-475-48-46		Bond Issuance Costs		347,431		347,431
257-0815-465-70-40		Corridors		7,420,008		7,420,008
257-5046-465-70-40		MAC and Community Center		2,225,000		2,225,000
257-6900-465-70-40		Animal Shelter		3,300,000		3,300,000
257-9000-971-30-00		Ending Fund Balance		700,000		700,000
				13,992,439		13,992,439
<u>Grant Fund:</u>						
275 Fund Various Accounts		Federal, State and local grants and Donations		1,597,481	167,377	1,764,858
275-8000-491-72-01		Transfer Out of (Prior yr transfers to cover cash shortage)		370,308	370,308	
275-0600-413-12-98		Undesignated grant match		73,771	73,771	
				1,597,481	611,456	2,208,937
<u>Streets Maintenance Fund:</u>						
256-3038-431-01-02		Hourly Seasonal Staff		20,000	20,000	
256-3038-431-04-80		Street Repairs		368,371	296,237	664,608
256-3038-431-04-30		Equipment Repairs		20,000	20,000	
				368,371	336,237	704,608
<u>911 Surcharge</u>						
287-2540-422-77-43		Tiburon		1,200,064	1,200,064	
287-2540-491-72-66		Debt Service Adjustment		(4,624)	(4,624)	
287-2540-422-06-99		Undesignated projects		4,624	51,231	55,855
				-	1,251,295	1,251,295
<u>Capital Facilities Fund:</u>						
330-0000-411-78-10	Board	Board Designated		11,010	11,010	

Explanation of augmentations
February 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Residential Construction Fund:</u>						
350-0000-452-70-40		Roberts House			6,976	6,976
350-0000-452-71-34		Trail Improvements			18,529	18,529
350-0000-452-70-70		Centennial Park ADA			10,880	10,880
350-0000-452-70-40 to 70-50		BMX Lighting			37,407	37,407
350-5000-491-72-01		Transfers Out - GF			2,008	2,008
350-0000-452-70-40		Theater Improvements			83,656	83,656
350-0000-452-71-99		Undesignated			3,266	3,266
					162,722	162,722
<u>Debt Service Fund:</u>						
410-0000-471-86-17 to 472-98-18		Reduction in DS due to Refunding Bonds		(60,144)	(60,144)	
410-0000-381-51-00		Debt Service shortage from FY 14		176,933	(176,933)	
410-0000-490-46-00		Payment to Refunded Bond Escrow		9,418,592	9,418,592	
410-0000-476-46-00		Bond Issuance Costs		160,192	160,192	
410-0000-971-28-04		Ending Fund Balance		8,426	8,426	
				9,695,573	(168,507)	9,527,066
<u>Ambulance Fund:</u>						
501-2525-422-06-76		Electronic Patient Care Reporting		50,000	50,000	
<u>Stormwater Drainage Fund:</u>						
505-3702-437-06-25		Operating Supplies		(1,749)	(1,749)	
505-3705-471-83-53 to 472-93-53		Debt Service Adjustment (Refunding Bonds)		(53,440)	(53,440)	
505-3702-475-48-46		Bond Issuance Costs		55,189	55,189	
				-	-	-
<u>Sewer Fund:</u>						
510-3201-434-03-09		Professional Services		10,000	10,000	
510-3201-434-04-30		Equipment Repair	(24,787)		(24,787)	
510-3201-434-04-36		Facilities Repair	60		60	
510-3201-434-09-55		ISC - Fleet Mgmt		40,000	40,000	
510-3201-434-70-40 to 77-75		Capital Projects	24,727		24,727	
510-3205-471-83-53 to 472-93-90		Reduction in DS due to Refunding		(2,816)	(2,816)	
510-3202-434-70-40 to 74-01		Capital Projects (Grants / Bonds)		1,129,249	1,129,249	
510-3205-475-48-46		Bond Issuance Costs		500	500	
				-	1,176,933	-
					1,176,933	

Explanation of augmentations
February 2015

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Water Fund:</u>						
520-3201-434-04-30		Equipment Repair	(4,727)			(4,727)
520-3502-435-09-55		ISC - Fleet Mgmt		40,000	40,000	
520-3201-434-77-75		Capital Projects	4,727			4,727
520-3505-471-83-53 to 472-93-92		Reduction in DS due to Refunding		(98,254)		(98,254)
520-3505-476-48-46		Bond Issuance Costs		59,813	-	59,813
520-3505-435-70-40 to 70-70		Capital Projects (Grants / Bonds)	2,717,097	469,399	3,186,496	
			-	2,678,656	509,399	3,188,055
<u>Fleet Fund:</u>						
560-3055-419-70-40		Sugariof Communication Site		178,473		178,473
560-3055-419-70-40 to 70-70		Facility Upgrade		178,554	587,080	765,634
			-	357,027	587,080	944,107
CARSON CITY TOTALS						
			-	31,317,530	14,930,540	46,248,070