



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: 06/21/2018

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

Agenda Title: For Possible Action: To adopt a resolution to augment and amend the Carson City FY 2017-18 Budget in the amount of \$1,971,894.

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 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 2017-18 Budget in the amount of \$1,971,894.

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 and unanticipated sources of revenue.

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

Applicable Statute, Code, Policy, Rule or Regulation

NRS 354.598005

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number: See attached.

Is it currently budgeted? Yes No

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

Alternatives

Revise augmentation/revision.

Board Action Taken:

Motion: _____

1) _____
2) _____

Aye/Nay

(Vote Recorded By)

RESOLUTION NO. _____

RESOLUTION TO AUGMENT AND AMEND THE 2017-18 BUDGET
OF CARSON CITY, NEVADA

WHEREAS, certain unanticipated sources of revenue and fund balance previously unbudgeted have become available to Carson City during the 2017-18 budget year as follows:

General Fund		
Charges for Services	\$	5,000
Miscellaneous	\$	157,919
	\$	162,919
Capital Projects		
Transfers In	\$	13,543
Proceeds from Sale of Capital Assets	\$	16,744
	\$	30,287
Library Gift		
Miscellaneous	\$	23,375
Business Development Fund		
Leases	\$	6,000
Miscellaneous		60
Donations		205,000
	\$	211,060
Regional Transportation Fund		
Taxes	\$	108,970
Intergovernmental Grants		128,448
	\$	237,418
Quality of Life		
Intergovernmental Grants	\$	11,655
Infrastructure Tax		
Transfers In	\$	14,033
Donations		7,000
	\$	21,033
Grant		
Intergovernmental Grants	\$	596,847
911 Surcharge		
Licenses and Permits	\$	185,000
Arts & Culture		
Intergovernmental Revenue	\$	68,931

1	Carson City Debt Service	
2	Miscellaneous	\$ (88,961)
3	Transfer In	<u>88,961</u>
		\$ -
	Ambulance	
4	Charges for Services	\$ 14,457
5	Proceeds from sale of capital assets	2,470
6	Interest earned	2,500
	Working Capital	<u>37,962</u>
		\$ 57,389
	Storm Water Drainage	
7	Charges for Services	\$ 31,157
8	Bond Proceeds	238,503
9	Interest Earned	<u>4,539</u>
		\$ 274,199
	Cemetery Fund	
10	Charges for Services	\$ 12,079
11	Miscellaneous	1,055
12	Donations	<u>1,700</u>
		\$ 14,834
	Workers Compensation	
13	Charges for Services	\$ 61,402
14	Intergovernmental Grants	<u>15,545</u>
15		\$ <u>76,947</u>
	TOTAL ALL FUNDS	<u>\$ 1,971,894</u>

NOW, THEREFORE, this Board hereby resolves to augment the 2017-2018 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 _____, 2018.

AYES: Supervisors _____

NAYES: Supervisors _____

ABSENT: Supervisors _____

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2 ROBERT L. CROWELL, Mayor
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4 ATTEST:
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SUSAN MERRIWETHER, Clerk-Recorder

Explanation of Augmentations
June 2018

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>General Fund:</u>						
101-0213-413.01-07 & 01-08	Recorders Office	Annual and Sick Payout	50,015			50,015
101-0300-413.05-87	Treasurer	Click to Gov Fees		5,000		5,000
101-0300-413.06-95	Treasurer	Refunds	10,500			10,500
101-0500-413.01-07 & 01-08	District Attorney	Annual and Sick Retirement Payout	51,994			51,994
101-0600-413.03-09	City Manager	Annual Leave Payout	31,383			31,383
101-0610-412.03-60	Public Defender's	Increase in State Contract	22,829			22,829
101-0616-413.14-65	Central Services	Increase in School Crossing Guard Payment	55,000			55,000
101-0616-413.25-25	Central Services	Increase in Airport Authority Contract	33,574			33,574
101-0710-419.04-33	IT	Office 365 Test & Protection from Phishing Schemes	44,155			44,155
101-0720-415.01-07	Purchasing	Annual Leave Payout	10,801			10,801
101-2005-421.06-80	Sheriff's Dept.	Clean-up Gifts & Donations from FY17 Roll-Forward	20,655			20,655
101-2005-421.14-36	Sheriff's Dept.	Clean-up DARE from FY17 Roll-Forward	3,394			3,394
101-2005-421.14-39	Sheriff's Dept.	Clean-up TRIAD from FY17 Roll-Forward	2,699			2,699
101-2005-421.14-65	Sheriff's Dept.	Clean-up Honor Guard from FY17 Roll-Forward	(341)			(341)
101-2005-421.14-66	Sheriff's Dept.	Clean-up Training Programs from FY17 Roll-Forward	208			208
101-2005-421.01-11	Sheriff's Dept.	Overtime	10,000			10,000
101-2005-421.02-60	Sheriff's Dept.	Education Incentive	3,800			3,800
101-2011-421.14-01	Sheriff's Dept.	Clean-up PropertyRoom.com from FY17 Roll-Forward	5,531			5,531
101-2011-421.14-44	Sheriff's Dept.	Clean-up of Tri-County Gang Unit from FY17 Roll	520			520
101-2011-421.05-26	Sheriff's Dept.	County Coroner Contract Increase	5,252			5,252
101-2011-421.77-52	Sheriff's Dept.	Seizures Transfer of Funds	20,000			20,000
101-2011-421.14-52	Sheriff's Dept.	Seizures Transfer of Funds	(20,000)			(20,000)
101-2012-421.14-20	Sheriff's Dept.	Clean-up of K9 Program from FY17 Roll-Forward	3,877			3,877
101-2012-421.14-41	Sheriff's Dept.	Clean-up of SWAT from FY17 Roll-Forward	55			55
101-2012-421.14-42	Sheriff's Dept.	Clean-up of Motor Unit from FY17 Roll-Forward	7,386			7,386
101-2012-421.04-35	Sheriff's Dept.	Vehicle Repair	66,000			66,000
101-2012-421.01-08	Sheriff's Dept.	Sick Leave Payout	5,000			5,000
101-2013-421.14-45	Sheriff's Dept.	Clean-up VIPS Program from FY17 Roll-Forward	3,599			3,599
101-2013-421.14-46	Sheriff's Dept.	Clean-up NNO Program from FY17 Roll-Forward	584			584
101-2013-421.01-07 & 01-08	Sheriff's Dept.	Annual and Sick Retirement Payout	42,327			42,327
101-2014-421.01-07	Sheriff's Dept.	Annual Leave Payout	11,238			11,238
101-2014-421.03-25	Sheriff's Dept.	Medical Care	44,000			44,000
101-2014-421.06-42	Sheriff's Dept.	Domestic Supplies	26,875			26,875
101-2014-421.03-09	Sheriff's Dept.	Professional Services - McEllistrem Contract	6,000			6,000
101-2512-422.01-07 & 01-08	Fire	Annual and Sick Retirement Payout	203,094	-		203,094
101-2512-422.01-11	Fire	Overtime	519,425	157,919		677,344
101-2512-422.01-25	Fire	Temporary Staffing	26,516			26,516
101-2512-422.02-30 & 02-40	Fire	Reduction in Benefits	(100,000)			(100,000)
101-2512-422.04-35	Fire	Vehicle Repair	108,000			108,000
101-3012-430.01-99	Public Works	Grant Fund Allocation (Remove)	85,000			85,000
101-4700-412.01-02	Courts	Hourly/Seasonal	20,000			20,000
101-4700-412.01-11	Courts	Overtime	13,510			13,510

Explanation of Augmentations
June 2018

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
101-4700-412.03-17	Courts	Banking Services	1,650			1,650
101-4700-412-04-30	Courts	Maintenance Contracts	15,656			15,656
101-4700-412-08-03	Courts	Attorney Fees	73,960			73,960
101-4700-412-08-04	Courts	Court Reporter Fees	23,000			23,000
101-4700-412-08-12	Courts	Interpreter / Expert Fees	99,920			99,920
101-4700-412-08-15	Courts	Mental Evaluations	44,405			44,405
101-4700-412-08-28	Courts	ProTem	22,500			22,500
101-4710-412-08-68	Courts	Extraordinary Court Cases	100,000			100,000
101-4710-412.08-11	Courts	AB54 Justice Court (Restricted Funds)	(5,050)			(5,050)
101-4710-412.70-40	Courts	Construction - Audio/Visual Upgrade	16,150			16,150
101-4705-412-01-07 & 01-08	Alternative Sent	Annual and Sick Retirement Payout	46,285			46,285
101-4705-412-01-02	Alternative Sent	Hourly/Seasonal	18,922			18,922
101-4705-412-04-35	Alternative Sent	Vehicle Repair	6,783			6,783
101-5005-452.01-07 & 01-08	Parks	Annual and Sick Retirement Payout	54,260			54,260
101-5012-452.04-35	Parks	Vehicle Repair	10,000			10,000
101-5012-452.04-36	Parks	EV Golf Course Transition	30,000			30,000
101-5057-452.01-02	Recreation	Hourly/Seasonal	40,000			40,000
101-8000-491.72-12	Transfers Out	Transfer Out to Capital Projects Fund - AMERESCO	(46,598)			(46,598)
101-8000-491-72-12	Transfers Out	Transfer Out to Capital Projects Fund - Landfill	60,141			60,141
101-8000-491-72-14	Transfers Out	Transfer Out to Debt Service Fund	88,961			88,961
101-9000-961-10-00		Contingency	(2,426,280)			(2,426,280)
101-9000-971.30-00		Ending Fund Balance	270,880			270,880
				- 162,919		- 162,919
<u>Capital Projects Fund:</u>						
210-0000-413.04-22	Clerk/Recorder	Electronic Poll Books Reclass as Non-Capital	28,072	-		28,072
210-0000-413.65-22	Clerk/Recorder	Electronic Poll Books Reclass as Non-Capital	(28,072)			(28,072)
210-0000-413.65-24	General Government	Freedom Monument Installation	6,211			6,211
210-0000-415.65-05	Health Dept	Copier Replacement	7,408			7,408
210-0000-419.65-58	General Government	Asphalt Replacement - Sheriff's Dept	19,718			19,718
210-0000-421.65-12	Sheriff's Dept.	2 K9 Unit Replacements	38,083			38,083
210-0000-430.65-10	Public Works	WNC Sign	75,000			75,000
210-0000-430.70-40 & 70-70	Public Works	Energy Performance Contract Savings		(46,598)		(46,598)
210-0000-432.65-02	Landfill	Equipment		54,127		54,127
210-0000-432.65-10	Landfill	Closure Costs		6,014		6,014
210-0000-451.65-38	Parks	Aquatic Facility Improvements - Locker Rooms	100,000			100,000
210-0000-452.65-54	Parks	Replace 3 Bridges, Splash Pad, Shade Structure	40,997			40,997
210-0000-475.48-46	General Government	Bond Issuance Costs	(11,404)			(11,404)
210-0000-411-78-10	Board	Board Designated	(276,013)	16,744		(259,269)
				- 30,287		- 30,287

Explanation of Augmentations
June 2018

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Library Gift Fund:</u>						
230-0000-455.01-25		Temporary Staffing	1,555			1,555
230-0000-455.05-73		Facility FFE Friends - Non- Capital	(1,555)			(1,555)
230-0000-455.06-25		Operating Supplies	4,000	3,775		7,775
230-0000-455.06-32		National Library Week	(4,000)			(4,000)
230-0000-455.06-36		Community Programming		2,500		2,500
230-0000-455.06-40		Makelt@Two		12,144		12,144
230-0000-455.06-41		Playaway Audio Collection	500			500
230-0000-455.06-42		It's PI Time		356		356
230-0000-455.22-75		Summer Reading Program	(500)			(500)
230-0000-455.77-43		Furniture & Fixtures	-	4,600		4,600
			-	23,375		23,375
<u>Business Development Fund:</u>						
232-6200-455.01-01 & 01-02		Salaries		15,760		15,760
232-6200-455.02-25 thru 02-72		Benefits		6,707		6,707
232-6200-455.03-09		Professional Services		7,000		7,000
232-6200-455.03-30 thru 07-27		Other Operating Supplies		13,756		13,756
232-6200-971.30-00		Ending Fund Balance	-	167,837		167,837
			-	211,060		211,060
<u>Regional Transportation Fund:</u>						
250-3035-431.03-09		Professional Services	(20,000)			(20,000)
250-3035-431.04-87		Street Sealing	(50,000)			(50,000)
250-3035-431.70-40 Project 011501		Construction-CC Freeway Multi Use Path	21,618	108,970		130,588
250-3035-431.70-40 Project 011706		Construction-STBG-Freeway Multi Path	(147,617)			(147,617)
250-3035-431.70-40 Project 031502		Construction-Flashing Yellow Arrows	(37,142)			(37,142)
250-3035-431.70-40 Project 031702		Construction-Blue Line ADA Improvements	8,400			8,400
250-3035-431.70-40 Project 031706		Construction-Silver Sage Dr Reconstruction	(210,800)			(210,800)
250-3035-431.70-40 Project 031708		Construction-Pavement Preserv-Slurry	(325,000)			(325,000)
250-3035-431.70-40 Project 031709		Construction-Pavement Preserv-Micro Slurry	1,100			1,100
250-3035-431.70-40 Project 031711		Construction-S. Carson St Pedestrian Impr	256,445			256,445
250-3035-431.70-40 Project 031802		Construction-Grocery Outlet RRFB Proj	(93,664)			(93,664)
250-3035-431.70-40 Project 031803		Construction-I-580 Path to Colorado	526,552	78,448		605,000
250-3035-431.70-40 Project 031804		Construction-Fairview Pave Preserv Prj	(213,344)			(213,344)
250-3035-431.70-70 Project 011501		Labor-CC Freeway Multi Use Path	30,967			30,967
250-3035-431.70-70 Project 011706		Labor-STBG- Freeway Multi Path	14,273			14,273
250-3035-431.70-70 Project 031502		Labor-Flashing Yellow Arrows	822			822
250-3035-431.70-70 Project 031702		Labor-Blue Line ADA Improvements	1,218			1,218
250-3035-431.70-70 Project 031706		Labor-Silver Sage Dr Reconstruct	156,120			156,120
250-3035-431.70-70 Project 031709		Labor-Pavement Preserv-Micro S	70,000			70,000
250-3035-431.70-70 Project 031711		Labor-S. Carson St. Pedestrian Imp	105,000			105,000

Explanation of Augmentations
June 2018

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
250-3035-431.70-70	Project 031803	Labor-I-580 Path to Colorado	110,000	50,000	160,000	
250-3035-431.71-99		Undesignated Projects	(218,981)		(218,981)	
250-3035-491.72-93		Transfer to Infrastructure Fund	14,033		14,033	
			-	237,418	-	237,418
<u>Quality of Life</u>						
254-5046-452.12-89		Rifle Range Signage Grant		7,155	7,155	
254-5046-452.71-60		Carson River Grant		4,500	4,500	
254-5047-452.04-50		Maintenance/Management	(37,000)		(37,000)	
254-5047-452.77-75		Vehicle Purchase	37,000		37,000	
			-	11,655	-	11,655
<u>Infrastructure Tax Fund:</u>						
257-0615-465.06-54		Bench Plaque/ Downtown Art		7,000	7,000	
257-0615-465.06-75		Small Furnishings - Complete Streets	6,387	14,033	20,420	
257-0615-465.06-76		Downtown benches	(51,500)		(51,500)	
257-0615-465.07-40		Construction	45,113		45,113	
			-	21,033	-	21,033
<u>Grant Fund:</u>						
275 Fund Various Accounts		Federal, State and Local Grants and Donations		423,651	423,651	
275-0600-413.12-98		Undesignated Grant Match	(8,660)		(8,660)	
275-2016-421.12-88		Crash Data Coll Improvements	8,660	173,196	181,856	
			-	596,847	-	596,847
<u>911 Surcharge Fund</u>						
287-2540-422.04-32		Maintenance Service Contract	-	74,105	-	74,105
287-2540-422.06-25		Operating Supplies	-	11,265	-	11,265
287-2540-422.06-75		Small Furnishings	-	18,613	-	18,613
287-2540-422.06-99		Undesignated Projects	-	65,134	-	65,134
287-2540-422.77-43		Furniture & Fixtures	-	15,883	-	15,883
			-	185,000	-	185,000
<u>Arts & Culture Fund</u>						
295-0650-456.01-01		Salaries		28,446	28,446	
295-0650-456.02-25 thru 02-71		Benefits		13,016	13,016	
295-0650-456.03-09		Professional Services		5,000	5,000	
295-0650-456.05-45		Membership/Publication		2,500	2,500	
295-0650-456.05-55		Arts & Cultural Events		17,999	17,999	
295-0650-456.06-25		Operating Supplies		1,970	1,970	
			-	68,931	-	68,931

Explanation of Augmentations
June 2018

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Debt Service</u>						
410-0000-363.01-00		Reduction in Leases			(88,961)	(88,961)
410-0000-381.01-00		General Fund Transfers			88,961	88,961
			-	-	-	-
<u>Ambulance Fund:</u>						
501-2525-422.02-87		GASB 68 Pension Expense			4,427	37,962
501-2525-422.04-35		Vehicle Repairs and Maintenance			15,000	15,000
501-2525-422.06-74		Small Tools/Instruments			(5,000)	(5,000)
501-2525-422.77-75		Equipment			5,000	5,000
			-	19,427	37,962	57,389
<u>Stormwater Drainage Fund:</u>						
505-3702-437.02-87		GASB 68 Pension Expense			5,696	5,696
505-3702-437.44-65		Depreciation			30,000	30,000
505-3702-475.48-46		Bond Issuance Costs			127,134	127,134
505-3705-437.78-00		Construction Projects - Undesignated			76,452	76,452
505-3705-472.93-10		2018 Stormwater Bond Interest			11,630	46,547
505-3705-472.93-53		2014 Refunding EF Bond Interest			(11,630)	(11,630)
			-	274,199	-	274,199
<u>Cemetery Fund:</u>						
530-5067-443.01-01		Salaries			3,314	3,314
530-5067-443.02-30 thru 02-87		Benefits			3,273	11,520
530-5067-443.03-49		Contractual Services			(3,273)	(3,273)
			-	14,834	-	14,834
<u>Workers' Compensation Fund:</u>						
580-0714-415.01-01 thru 02-50		Vocational Rehabilitation Salaries and Benefits			-	76,947
			-	76,947	-	76,947
CARSON CITY TOTALS						
			-	1,933,932	37,962	1,971,894

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

GENERAL FUND	AMENDED FY 17-18 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	23,290,000				23,290,000
Licenses and permits	6,810,651				6,810,651
Intergovernmental revenues	29,421,891				29,421,891
Charges for services	12,424,731		5,000		12,429,731
Fines and forfeits	716,200				716,200
Miscellaneous	1,229,508		157,919		1,387,427
Total Revenues	73,892,981	-	162,919	-	74,055,900
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	253,326				253,326
Clerk	301,703				301,703
Recorder	611,617	50,015			661,632
Assessor	984,878				984,878
District Attorney	2,863,446	51,994			2,915,440
City Manager	741,801	31,383			773,184
Finance	755,219				755,219
Treasurer	555,649	10,500	5,000		571,149
Elections	279,182				279,182
Public Guardian	232,802				232,802
Internal Auditor	114,700				114,700
Purchasing	146,821	10,801			157,622
Human Resources	337,816				337,816
Community Devel.-Planning	659,788				659,788
Business License	119,689				119,689
Information Technology	2,328,759	44,155			2,372,914
Geographic Information Sys	317,500				317,500
Public Defender	1,563,285	22,829			1,586,114
Public Safety Complex	211,725				211,725
Northgate	32,800				32,800
City Hall	115,760				115,760
Facilities Maintenance	1,506,043				1,506,043
Central Services	1,914,283	88,574			2,002,857
Total General Government	16,948,592	310,251	5,000	-	17,263,843
Public Safety					
Sheriff	18,796,529	268,659			19,065,188
Fire	9,465,584	757,035	157,919		10,380,538
Juvenile Probation	1,668,612				1,668,612
Juvenile Detention	1,610,843				1,610,843
Alternative Sentencing	1,275,588	71,990			1,347,578
Total Public Safety	32,817,156	1,097,684	157,919	-	34,072,759
Judicial					
Juvenile Court	670,096		-		670,096
Courts	4,787,173	425,701			5,212,874
Total Judicial	5,457,269	425,701	-	-	5,882,970
Public Works					
Public Works	2,216,343	85,000			2,301,343
Total Public Works	2,216,343	85,000	-	-	2,301,343

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2018

GENERAL FUND	AMENDED FY 17-18 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Health					
Health Administration	1,122,224				1,122,224
Medical	107,018				107,018
CC Environmental Health	337,602				337,602
DC Environmental Halth	249,431				249,431
Animal Regulation	938,251				938,251
Total Health	2,754,526	-	-	-	2,754,526
Sanitation					
Sanitation	2,124,160				2,124,160
Total Sanitation	2,124,160	-	-	-	2,124,160
Welfare					
Welfare	514,370				514,370
SART	21,463				21,463
Total Welfare	535,833	-	-	-	535,833
Culture & Recreation					
Park & Rec. Admin.	730,041	54,260			784,301
Park Maintenance	1,463,147	40,000			1,503,147
Parks Grants, Gifts	139,619				139,619
Community Center	379,081				379,081
Recreation	425,608	40,000			465,608
Library	1,703,651				1,703,651
Swimming Pool	683,071				683,071
Sports	389,038				389,038
Multi-Purpose Athletic Center	150,763				150,763
YSA	125,946				125,946
Ice Rink	-				-
Total Culture and Rec	6,189,965	134,260	-	-	6,324,225
Community Support					
Support Services	340,242				340,242
Total Community Support	340,242	-	-	-	340,242
Total Expenditures	69,384,086	2,052,896	162,919	-	71,599,901
Other Financing Sources and (Uses):					
Other Sources:					
Transfers In:					
Quality of Life	120,948				120,948
Other Uses:					
Contingency	(2,426,280)	2,426,280			-
Transfers Out:					
Grant	(243,694)				(243,694)
Debt Service	(3,125,003)	(88,961)			(3,213,964)
Cemetery	(10,000)				(10,000)
Ambulance	(276,797)				(276,797)
Carson City Transit	(400,000)				(400,000)
Capital Projects	(2,276,236)	(13,543)			(2,289,779)
Landscape Maintenance	(6,092)				(6,092)
Extraordinary Maintenance	(100,000)				(100,000)
Traffic/Transportation	-				-
Total Other Sources (Uses)	(8,743,154)	2,323,776	-	-	(6,419,378)
Beginning Fund Balance	9,397,016				9,397,016
Ending Fund Balance	5,162,757	270,880	-	-	5,433,637

CAPITAL PROJECTS	AMENDED FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS/ DONATIONS	AMENDED BUDGET
REVENUES:					
Taxes	640,167				640,167
Intergovernmental	231,388				231,388
Miscellaneous	20,956				20,956
Total Revenues	892,511	-	-	-	892,511
EXPENSES AND OTHER USES:					
Services & Supplies:					
General Government					
Building Improvements	34,068				34,068
Computer Hardware/Software	183,425				183,425
Electronic Poll Books		28,072			28,072
Citywide Carpet	153,732				153,732
Exterior Painting Citywide	30,713				30,713
Bond Issuance Costs	63,281		(11,404)		51,877
Culture and Rec					
Miscellaneous small capital items	25,795				25,795
Public Works					
Energy Efficiency Study	37,322		(16,422)		20,900
Landfill Equipment	12,139				12,139
Public Safety					
Staff lockers	11,593				11,593
Smoke Removal Fans	11,000				11,000
Tasers, Vests, Radar Units	16,361				16,361
Miscellaneous small capital items	68,766				68,766
Training Facility	80,000				80,000
Capital Outlay:					
General Government					
Board Designated	385,159	(287,417)	28,148		125,890
Vehicle Replacement Program	1,919,613				1,919,613
Building Improvements	265,034				265,034
Boiler Replacement	212,965				212,965
Software/Equipment	1,716,545	7,408			1,723,953
Asphalt Replacement	165,000	19,718			184,718
Roof Replacement	206,644				206,644
Voting equipment/Electronic Poll Books	483,048	(28,072)			454,976
Roop Fiber Optics Project	26,725				26,725
Freedom monument installation	-	6,211			6,211
Public Works					
Site improvements	140,000	75,000			215,000
Landfill Equipment	1,357,852		54,127		1,411,979
Landfill Closure Costs	75,009		6,014		81,023
Energy Efficiency Study	766,826		(30,176)		736,650
Public Safety					
Equipment	21,860	38,083			59,943
Air Compressor Station 52	9,008				9,008
Firestation Encoding	1,432				1,432
Judicial					
Court House HVAC System	11,479				11,479
Culture and Recreation					
Aquatic Facility Improvements	-	100,000			100,000
Asphalt replacement	70,613				70,613
Playground equipment replacement	180,000				180,000
Equipment replacement	28,667	40,997			69,664
Theater Improv #010711	23,018				23,018
Total Expenditures	8,794,692	-	30,287	-	8,824,979
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Bond Proceeds	4,072,945				4,072,945
Sale of Surplus Property	-		16,744		16,744
Transfers In					
General Fund	2,276,236		13,543		2,289,779
Other Uses:					
Transfers Out					
Carson City Debt Service Fund	(362,303)				(362,303)
Total Other Sources (Uses)	5,986,878	-	30,287	-	6,017,165
Beginning Fund Balance	1,920,303				1,920,303
Ending Fund Balance	5,000	-	-	-	5,000

LIBRARY GIFT	AMENDED FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	74,925		23,375		98,300
Total Revenues	74,925	0	23,375	0	98,300
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Salaries & Wages	2,500		1,555		4,055
Employee Benefits	0				0
Services & Supplies	77,975		17,220		95,195
Capital Outlay	25,442		4,600		30,042
Total Expenditures	105,917	0	23,375	0	129,292
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	35,992	0	0	0	35,992
Ending Fund Balance:					
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

BUSINESS DEVELOPMENT FUND	ORIGINAL FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
MISCELLANEOUS	0		211,060		211,060
Total Revenues	0	0	211,060	0	211,060
EXPENSES AND OTHER USES:					
Economic Development:					
Salaries & Wages	0		15,760		15,760
Employee Benefits	0		6,707		6,707
Services & Supplies	0		20,756		20,756
Capital Outlay	0		0		0
Total Expenditures	0	0	43,223	0	43,223
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	0	0	0	0	0
	0	0	0	0	0
Ending Fund Balance:					
Unreserved Ending Fund Balance	0	0	167,837	0	167,837
	0	0	167,837	0	167,837

REGIONAL TRANSPORTATION	AMENDED FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,468,458		108,970		3,577,428
Intergovernmental	3,431,839			128,448	3,560,287
Charges for Services	-				-
Miscellaneous	10,500				10,500
Total Revenues	6,910,797	-	108,970	128,448	7,148,215
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	100,018				100,018
Employee Benefits	152,095				152,095
Services & Supplies	525,885	(70,000)			455,885
Capital Outlay	5,468,760	55,967	108,970	128,448	5,762,145
Total Expenditures	6,246,758	(14,033)	108,970	128,448	6,470,143
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	-				-
Transfer Out					
Debt Service	(1,580,469)				(1,580,469)
Infrastructure	-	(14,033)			(14,033)
Street Maintenance	-				-
Campo	(12,970)				(12,970)
Total Other Sources (Uses)	(1,593,439)	(14,033)	-	-	(1,607,472)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	1,029,400				1,029,400
	1,029,400	-	-	-	1,029,400
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	100,000	-	-	-	100,000
	100,000	-	-	-	100,000

QUALITY OF LIFE	AMENDED FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,643,491				2,643,491
Intergovernmental	572,147			11,655	583,802
Charges for Services	-				-
Miscellaneous	11,000				11,000
Total Revenues	3,226,638	-	-	11,655	3,238,293
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	109,394				109,394
Employee Benefits	23,945				23,945
Services and supplies	313,503				313,503
Capital outlay	15,000				15,000
Subtotal	461,842	-	-	-	461,842
Parks Capital					
Salaries & Wages	14,287				14,287
Employee Benefits	451				451
Services and supplies	42,119			7,155	49,274
Capital outlay	1,173,429			4,500	1,177,929
Subtotal	1,230,286	-	-	11,655	1,241,941
Open Space					
Salaries & Wages	336,561				336,561
Employee Benefits	127,609				127,609
Services and Supplies	561,847	(37,000)			524,847
Capital Outlay	1,743,375	37,000			1,780,375
Subtotal	2,769,392	-	-	-	2,769,392
Total Expenditures	4,461,520	-	-	11,655	4,473,175
OTHER FINANCE SOURCES (USES):					
Transfers Out					
Debt Service	(594,479)				(594,479)
General fund	(120,948)				(120,948)
Total Other Sources (Uses)	(715,427)	-	-	-	(715,427)
Beginning Fund Balance:					
Unreserved Beg.Fund Balance	2,107,190				2,107,190
Total Beg. Fund Balance	2,107,190	-	-	-	2,107,190
Ending Fund Balance:					
Unreserved Ending Fund Balance	156,881	-	-	-	156,881
Total Ending Fund Balance	156,881	-	-	-	156,881

INFRASTRUCTURE TAX	AMENDED FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS/ DONATIONS	AMENDED BUDGET
REVENUES:					
TAXES	1,318,628				1,318,628
INTERGOVERNMENTAL	-				-
MISCELLANEOUS	35,000	-	7,000	-	42,000
Total Revenues	1,353,628	-	7,000	-	1,360,628
EXPENSES AND OTHER USES:					
Culture and Recreation					
Services & Supplies	11,450				11,450
Capital Outlay	25,000				25,000
Subtotal	36,450	-	-	-	36,450
Health					
Services & Supplies	-				-
Capital Outlay	-				-
Subtotal	-	-	-	-	-
Community Support					
Services & Supplies	128,860	(45,113)	21,033	-	104,780
Capital Outlay	3,270,654	45,113			3,315,767
Subtotal	3,399,514	-	21,033	-	3,420,547
Total Expenditures	3,435,964	-	21,033	-	3,456,997
OTHER FINANCE SOURCES (USES):					
Transfers In					
Regional Transportation Fund			14,033		14,033
Transfers Out			-		
Debt Service Fund	(775,625)		-		(775,625)
Total Other Sources (Uses)	(775,625)	-	14,033	-	(761,592)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	2,891,574	-		-	2,891,574
	2,891,574	-	-	-	2,891,574
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	33,613	-	-	-	33,613
	33,613	-	-	-	33,613

GRANT FUND	AMENDED FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	4,403,021			596,847	4,999,868
CHARGES FOR SERVICES	315,000				315,000
MISCELLANEOUS	92,706				92,706
Total Revenues	4,810,727	-	-	596,847	5,407,574
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	63,121	(8,660)			54,461
Subtotal	63,121	(8,660)	-	-	54,461
Public Safety					
Salaries & Wages	554,034				554,034
Employee Benefits	153,054				153,054
Services & Supplies	489,953	8,660		364,945	863,558
Capital Outlay	26,380				26,380
Subtotal	1,223,421	8,660	-	364,945	1,597,026
Public Works					
Capital Outlay	-			71,917	71,917
Subtotal	-	-	-	71,917	71,917
Judicial					
Salaries & Wages	62,106				62,106
Employee Benefits	28,522				28,522
Services & Supplies	23,000				23,000
Capital Outlay	31,580				31,580
Subtotal	145,208	-	-	-	145,208
Welfare					
Salaries & Wages	110,197				110,197
Employee Benefits	65,893				65,893
Services & Supplies	208,640				208,640
Capital Outlay	-				-
Subtotal	384,730	-	-	-	384,730
Culture and Recreation					
Salaries & Wages	46,750				46,750
Employee Benefits	1,476				1,476
Services & Supplies	108,617				108,617
Subtotal	156,843	-	-	-	156,843
Health					
Salaries & Wages	1,321,747			78,173	1,399,920
Employee Benefits	551,462			16,260	567,722
Services & Supplies	1,225,678			65,552	1,291,230
Subtotal	3,098,887	-	-	159,985	3,258,872
Economic Opportunity					
Services & Supplies	377,407				377,407
Capital Outlay	318,854				318,854
Subtotal	696,261	-	-	-	696,261
Total Expenditures	5,768,471	-	-	596,847	6,365,318
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	243,694				243,694
Transfers Out	(170,308)				(170,308)
General Fund					
Total Other Sources (Uses)	73,386	-	-	-	73,386
Beginning Fund Balance	1,084,358				1,084,358
Ending Fund Balance	200,000	-	-	-	200,000

911 SURCHARGE	AMENDED FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Licenses and permits	215,000		185,000		400,000
Miscellaneous	2,500				2,500
Total Revenues	217,500	-	185,000	-	402,500
EXPENSES AND OTHER USES:					
Public Safety					
Salaries and wages	-				-
Employee benefits	-				-
Services & Supplies	286,955		169,117		456,072
Capital Outlay	-		15,883		15,883
Total Expenditures	286,955	-	185,000	-	471,955
OTHER FINANCE SOURCES (USES):					
Bond Proceeds					
Transfers Out					
Debt Service Fund	(102,272)				(102,272)
Total Other Sources (Uses)	(102,272)	-	-	-	(102,272)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	221,727	-			221,727
Ending Fund Balance:					
Reserved Ending Fund Balance	-		-	-	-
Unreserved Ending Fund Balance	50,000	-	-	-	50,000
	50,000	-	-	-	50,000

ARTS & CULTURE FUND	ORIGINAL FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	-		68,931		68,931
Miscellaneous	-				-
Total Revenues	-	-	68,931	-	68,931
EXPENSES AND OTHER USES:					
Culture and Recreation					
Salaries and wages	-		28,446		28,446
Employee benefits	-		13,016		13,016
Services & Supplies	-		27,469		27,469
Capital Outlay	-		-		-
Total Expenditures	-	-	68,931	-	68,931
OTHER FINANCE SOURCES (USES):					
Bond Proceeds					-
Transfers Out					-
Debt Service Fund	-				-
Total Other Sources (Uses)	-	-	-	-	-
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	-				-
Ending Fund Balance:					
Reserved Ending Fund Balance	-	-	-	-	-
Unreserved Ending Fund Balance	-	-	-	-	-

CARSON CITY DEBT SERVICE	ORIGINAL FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	440,542		(88,961)		440,542
MISCELLANEOUS	108,000				19,039
Total Revenues	548,542	-	(88,961)	-	459,581
EXPENDITURES:					
Debt Service					
Principal	5,362,399				5,362,399
Interest	2,923,194		-		2,923,194
Fiscal Charges	2,000				2,000
Bond Issuance Costs	3,241				3,241
Total Expenditures	8,290,834	-	-	-	8,290,834
OTHER FINANCE SOURCES (USES):					
Premium on Refunding Bonds	-				-
Refunding Bonds Issued	-				-
Payment to Refunded Bond Escrow					-
Operating Transfers In					-
General Fund	3,125,003		88,961		3,213,964
Senior Citizens Center	156,000				156,000
Capital Projects	362,303				362,303
Regional Transportation	1,580,469				1,580,469
Infrastructure Fund	775,625				775,625
Quality of Life	594,479				594,479
V&T Special Revenue	1,042,900				1,042,900
911 Surcharge Fund	102,272				102,272
Total Other Sources (Uses)	7,739,051	-	88,961	-	7,828,012
Beginning Fund Balance	66,970		-		66,970
Ending Fund Balance	63,729	-	-	-	63,729

PROPRIETARY FUND AMBULANCE	AMENDED FY 17-18 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Ambulance Fees	8,570,617		14,457	8,585,074
Less Uncollectible Accounts	(5,446,991)			(5,446,991)
Total Operating Revenue	3,123,626	-	14,457	3,138,083
Operating Expense				
Public Safety				
Salaries & Wages	1,696,206			1,696,206
Employee Benefits	1,068,779			1,068,779
Services & Supplies	980,071	(5,000)	57,389	1,032,460
Depreciation/amortization	55,000			55,000
Total Operating Expense	3,800,056	(5,000)	57,389	3,852,445
Operating Income or (Loss)	(676,430)	5,000	(42,932)	(714,362)
Nonoperating Revenues				
Interest Earned	500		2,500	3,000
Miscellaneous	-			-
Gain on Disposal of Fixed Assets	-		2,470	2,470
Grant Revenue - Medicaid	1,206,983			1,206,983
Total Nonoperating Revenues	1,207,483	-	4,970	1,212,453
Nonoperating Expenses				
Loss on Disposal of Fixed Asset	-			-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	531,053	5,000	(37,962)	498,091
Operating Transfers				
In	276,797			276,797
Out	(31,020)	-		(31,020)
Net Operating Transfers	245,777	-	-	245,777
NET INCOME	776,830	5,000	(37,962)	743,868

PROPRIETARY FUND AMBULANCE FUND	AMENDED FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	3,123,626		14,457	3,138,083
Cash payment for personnel costs	(2,656,385)			(2,656,385)
Cash payment for services & supplies	(980,071)	5,000	(15,000)	(990,071)
Miscellaneous cash received/(paid)	-			-
a. Net cash provided by (or used for) operating activities	(512,830)	5,000	(543)	(508,373)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from grants	1,206,983			1,206,983
Transfers In	276,797			276,797
Transfers Out	(31,020)			(31,020)
b. Net cash provided by (or used for) noncapital financing activities	1,452,760	-	-	1,452,760
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from sale of equipment	-		2,470	2,470
Acquisition of capital assets	(291,998)	(5,000)		(296,998)
c. Net cash provided by (or used for) capital and related financing activities	(291,998)	(5,000)	2,470	(294,528)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	500		2,500	3,000
d. Net cash provided by (or used in) investing activities	500	-	2,500	3,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	648,432	-	4,427	652,859
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	803,349			803,349
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,451,781	-	4,427	1,456,208

PROPRIETARY FUND STORMWATER DRAINAGE FUND	AMENDED FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Use Fees	1,623,316		31,157	1,654,473
Total Operating Revenue	1,623,316	-	31,157	1,654,473
Operating Expense				
Utility Enterprises				
Salaries & Wages	145,054			145,054
Employee Benefits	78,499		5,696	84,195
Services & Supplies	467,916			467,916
Depreciation/amortization	295,000		30,000	325,000
Total Operating Expense	986,469	-	35,696	1,022,165
Operating Income or (Loss)	636,847	-	(4,539)	632,308
Nonoperating Revenues				
Interest Earned	1,500		4,539	6,039
Miscellaneous				-
Total Nonoperating Revenues	1,500	-	4,539	6,039
Nonoperating Expenses				
Interest expense	120,835		34,917	155,752
Bond Costs	101,000		127,134	228,134
Total Nonoperating Expenses	221,835	-	162,051	383,886
Net Income before Transfers	416,512	-	(162,051)	254,461
Transfers				
In	-			-
Out	-			-
Net Transfers	-	-	-	-
NET INCOME	416,512	-	(162,051)	254,461

PROPRIETARY FUND STORMWATER DRAINAGE FUND	AMENDED FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,623,316		31,157	1,654,473
Cash payment for personnel costs	(212,731)			(212,731)
Cash payment for services & supplies	(467,916)			(467,916)
Miscellaneous cash received/(paid)				-
a. Net cash provided by (or used for) operating activities	942,669	-	31,157	973,826
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	(497,522)			(497,522)
Bond interest expense paid	(120,835)		(34,917)	(155,752)
Bond proceeds	4,875,000		238,503	5,113,503
Bond issue costs	(101,000)		(127,134)	(228,134)
Acquisition of capital assets	(4,975,000)		(76,452)	(5,051,452)
c. Net cash provided by (or used for) capital and related financing activities	(819,357)	-	-	(819,357)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	1,500		4,539	6,039
d. Net cash provided by (or used in) investing activities	1,500	-	4,539	6,039
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	124,812	-	35,696	160,508
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	364,430			364,430
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	489,242	-	35,696	524,938

PROPRIETARY FUND CEMETERY FUND	ORIGINAL FY 17-18 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Health				
Cemetery Charges	92,650		12,079	104,729
Total Operating Revenue	92,650	-	12,079	104,729
Operating Expense				
Health				
Salaries & Wages	53,289		3,314	56,603
Employee Benefits	22,073		14,793	36,866
Services & Supplies	50,975		(3,273)	47,702
Depreciation/amortization	12,900			12,900
Total Operating Expense	139,237	-	14,834	154,071
Operating Income or (Loss)	(46,587)	-	(2,755)	(49,342)
Nonoperating Revenues				
Interest Earned	1,000			1,000
Grant Revenue	-			-
Miscellaneous	3,423		2,755	6,178
Gain on Disposal of Fixed Assets	-			-
Total Nonoperating Revenues	4,423	-	2,755	7,178
Nonoperating Expenses				
Loss on Disposal of Fixed Asset	-			-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(42,164)	-	-	(42,164)
Operating Transfers				
In	10,000			10,000
Out	-	-		-
Net Operating Transfers	10,000	-	-	10,000
NET INCOME	(32,164)	-	-	(32,164)

PROPRIETARY FUND CEMETERY FUND	ORIGINAL FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AMENDMENT	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	92,650		12,079	104,729
Cash payment for personnel costs	(67,479)		(14,001)	(81,480)
Cash payment for services & supplies	(50,975)		3,273	(47,702)
Miscellaneous cash received/(paid)	3,423		2,755	6,178
a. Net cash provided by (or used for) operating activities	(22,381)	-	4,106	(18,275)
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 aquisition of prop, plant & equip	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	1,000		-	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)	(11,381)	-	4,106	(7,275)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	138,672			138,672
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	127,291	-	4,106	131,397

PROPRIETARY FUND WORKERS COMPENSATION INSURANCE	ORIGINAL FY 17-18 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees				
Employer Contributions	898,198		61,402	959,600
Total Operating Revenue	898,198	-	61,402	959,600
Operating Expense				
General Government				
Salaries & Wages	105,277		56,230	161,507
Employee Benefits	53,390		20,717	74,107
Services & Supplies	1,096,410			1,096,410
Depreciation/amortization	21,980			21,980
Total Operating Expense	1,277,057	-	76,947	1,354,004
Operating Income or (Loss)	(378,859)	-	(15,545)	(394,404)
Nonoperating Revenues				
Interest Earned	20,000			20,000
Miscellaneous	-			-
Grant Revenue			15,545	15,545
Total Nonoperating Revenues	20,000	-	15,545	35,545
Nonoperating Expenses				
Total Nonoperating Expenses	-	-	-	-
Net Income before Capital Contributions and Operating Transfers	(358,859)	-	-	(358,859)
Capital Contributions				
Capital Grants	-		-	-
Operating Transfers				
In	-		-	-
Out	-		-	-
Net Capital Contributions and Operating Transfers	-	-	-	-
NET INCOME	(358,859)	-	-	(358,859)

PROPRIETARY FUND WORKERS COMPENSATION INSURANCE	ORIGINAL FY 17-18 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from other funds	898,198		61,402	959,600
Cash payment for personnel costs	(153,098)		(76,947)	(230,045)
Cash payment for services & supplies	(1,096,410)			(1,096,410)
Miscellaneous cash received/(paid)	-			-
a. Net cash provided by (or used for) operating activities	(351,310)	-	(15,545)	(366,855)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers In	-			-
Transfers Out	-			-
Subsidy from Grant	-		15,545	15,545
b. Net cash provided by (or used for) noncapital financing activities	-	-	15,545	15,545
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	-			-
Subsidy from Grant	-			-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	20,000		-	20,000
d. Net cash provided by (or used in) investing activities	20,000	-	-	20,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(331,310)	-	-	(331,310)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,886,474		69,922	2,956,396
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,555,164	-	69,922	2,625,086