



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** June 16, 2022

Staff Contact: Sheri Russell, Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding a proposed resolution to augment and amend the Carson City Fiscal Year ("FY") 2021-22 Budget in the amount of \$44,723,437. (Sheri Russell, srussell@carson.org)

Staff Summary: The proposed augmentation and revision is primarily due to bond issuance, negotiated employee contract changes, annual and sick leave payouts, overtime, fuel cost increases, Board of Supervisors actions and Internal 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. _____.

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 bond issuance costs and premium received as part of refunding bonds, new money for the Fire Station/Emergency Operations Center/ Back-up Dispatch Center and Quill Treatment Plant Projects and new grant funding received in the amount of \$4,694,840 primarily in the Quality of Life Fund. Additionally, the augmentation includes the transfer of \$8,991,518 to the Extraordinary Maintenance Fund, which was shown as a transfer out of the General Fund during the first round of augmentations, but was inadvertently left off as a transfer into the Extraordinary Maintenance Fund.

General Fund contingency is being used as follows:

- \$460,014 - Negotiated salary increases approved after FY 2022 budget.
- \$334,998 - Annual and sick leave payouts for retirements and terminations.
- \$228,900 - Increases due to vehicle fuel rising costs.
- \$135,000 - Overtime in the Carson City Sheriff's Department.
- \$342,654 - Board of Supervisors actions and Internal Finance Committee approvals such as items brought forward for augmentation or parks contractual services that replaced the use of inmate crews.
- \$520,923 - Increases across various funds due to inflation, Juneteenth holiday observation, court required services, federal fee increases on telephone bills, the pool facility being open for a full year and increased transfers to the Grant Fund due to the loss of the Regional Gang Unit Grant.

Additional revenues received include Wildland Fire Reimbursements received from other jurisdictions, based on the City's regional aid agreement. This revenue will offset the budget augmentation of \$587,820 to fire operations overtime. Other revenues were also increased as available to offset additional expenses.

The proposed 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 bond issuance, grant revenues, unanticipated revenues, contingency, fund balance and working capital. See attached.

Alternatives

Revise augmentation/revision.

Attachments:

[Resolution to Augment Budget June 2022.doc](#)

[1 - JUNE AUG FY22.pdf](#)

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

RESOLUTION NO. 2022-R _____

RESOLUTION TO AUGMENT AND AMEND THE FISCAL
YEAR 2021-22 BUDGET OF CARSON CITY, NEVADA

WHEREAS, certain unanticipated sources of revenue and fund balance previously unbudgeted have become available to the consolidated municipality of Carson City during fiscal year 2021-22 as follows:

General Fund		
Intergovernmental Revenues	\$	11,314
Miscellaneous Income		<u>644,420</u>
	\$	655,734
Airport		
Intergovernmental Revenues	\$	24,553
Capital Projects Fund		
Bond Proceeds & Premium	\$	8,778,310
Fund Balance		<u>(448,805)</u>
	\$	8,329,505
Library Gift		
Miscellaneous	\$	17,078
Regional Transportation Fund		
Intergovernmental Grants	\$	613,603
Quality of Life		
Intergovernmental Grants	\$	4,335,837
Miscellaneous		<u>21,769</u>
	\$	4,357,606
Streets		
County Option - Sales Taxes	\$	68,844
Grant Fund		
Intergovernmental Grants	\$	280,794
Charges for Services		30,000
Miscellaneous		640,000
General Fund Transfers In		<u>78,209</u>
	\$	1,029,003
Extraordinary Maintenance		
General Fund Transfer In	\$	8,991,518

Ambulance Fund		
Miscellaneous	\$	205,080
Wastewater Fund		
Bond Proceeds & Premium	\$	1,886,814
Connection Fees		<u>126,780</u>
	\$	<u>2,013,594</u>
Water Fund		
Bond Proceeds & Premium	\$	17,306,143
Building Permit		
Building Permit Fees	\$	500,000
Group Medical Fund		
Charges for Services	\$	72,666
Miscellaneous		<u>1,869</u>
	\$	<u>74,535</u>
Workers' Compensation Fund		
Charges for Services	\$	130,000
Miscellaneous		13,750
Working Capital		<u>281,025</u>
	\$	<u>424,775</u>
Insurance Fund		
Grant Funds	\$	99,616
Working Capital		<u>12,250</u>
	\$	<u>111,866</u>
TOTAL ALL FUNDS	\$	<u>44,723,437</u>

NOW, THEREFORE, this Board hereby resolves to augment the Fiscal Year 2021-22 Budget of Carson City, Nevada 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 _____, 2022.

AYES: Supervisors _____

NAYES: Supervisors _____

ABSENT: Supervisors _____

LORI BAGWELL, Mayor

ATTEST:

AUBREY ROWLATT, Clerk-Recorder

Explanation of augmentations
June 2022

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance	Total Augment
					/ Working Capital	
General Fund:						
1010212-500107 & 500108	Clerk	Annual Leave and Sick Payouts	\$ 16,256	\$ -	\$ -	\$ 16,256
1010212-500240	Clerk	Group Insurance	13,000	-	-	13,000
1010212-500317	Clerk	Banking Services	2,500	-	-	2,500
1010216-500305	Elections	Election Costs	25,000	-	-	25,000
1010217-500625	Public Guardian	Operating Supplies - Settlement	4,300	-	-	4,300
1010300-500317	Treasurer's Office	Banking Services	10,000	-	-	10,000
1010616-501465	Central Services	School Crossing Guard	15,000	-	-	15,000
1010616-502525	Central Services	Airport Authority	37,000	-	-	37,000
1010620-500102	Purchasing	Hourly/Seasonal	12,532	-	-	12,532
1010710-500309	Information Technology	Karpel Interface - DA System	30,690	-	-	30,690
1012005-500265	Sheriff: Admin	Uniform Allowance	30,000	-	-	30,000
1012005-500524	Sheriff: Admin	Autopsies	71,500	-	-	71,500
1012005-500660	Sheriff: Admin	Vehicle Fuel	6,700	-	-	6,700
1012005-500710	Sheriff: Admin	Telephone	40,000	-	-	40,000
1012011, 1012012, 1012014	DSA Negotiations	Salary Increases due to Negotiations	460,014	-	-	460,014
1012011-500107 & 500108	Sheriff: Investigations	Annual Leave and Sick Payouts	19,130	-	-	19,130
1012011-500111	Sheriff: Investigations	Overtime	75,000	-	-	75,000
1012011-500660	Sheriff: Investigations	Vehicle Fuel	15,000	-	-	15,000
1012012-500107 & 500108	Sheriff: Operations	Annual Leave and Sick Payouts	74,864	-	-	74,864
1012012-500116	Sheriff: Operations	Holiday Pay	15,000	-	-	15,000
1012012-500260	Sheriff: Operations	Education Incentive	15,300	-	-	15,300
1012012-500435	Sheriff: Operations	Vehicle Repair & Maintenance	25,000	-	-	25,000
1012012-500660	Sheriff: Operations	Vehicle Fuel	52,700	-	-	52,700
1012014-500107 & 500108	Sheriff: Detention	Annual Leave and Sick Payouts	51,873	-	-	51,873
1012014-500111	Sheriff: Detention	Overtime	60,000	-	-	60,000
1012014-500116	Sheriff: Detention	Holiday Pay	30,000	-	-	30,000
1012014-500432	Sheriff: Detention	Maintenance Service Contracts	10,000	-	-	10,000
1012014-500640 & 500642	Sheriff: Detention	Food, Kitchen and Domestic Supplies	70,000	-	-	70,000
1012017-500107	Sheriff: Dispatch	Annual Leave Payout	5,770	-	-	5,770
1012017-500116	Sheriff: Dispatch	Holiday Pay	5,000	-	-	5,000
1012018-500199	Sheriff: TriNet	Grant Funded Allocation	55,464	-	-	55,464
1012505-500590	Fire: Admin	Reimbursable Supplies - Fire	-	10,000	-	10,000
1012505-500710	Fire: Admin	Telephone	10,000	-	-	10,000
1012512-500111	Fire: Operations	Overtime - (Wildland Fire Reimbursement)	-	587,820	-	587,820
1012512-500107 & 500108	Fire: Operations	Annual Leave and Sick Payouts	102,809	-	-	102,809
1012512-500660	Fire: Operations	Vehicle Fuel	17,000	-	-	17,000
1012515-500107	Fire: Prevention	Annual Leave Payout	22,725	-	-	22,725
1012520-500660	Fire: Training	Vehicle Fuel	6,000	-	-	6,000
1013904-500660	Landfill	Vehicle Fuel	117,000	-	-	117,000
1013904-500430	Landfill	Equipment Repairs & Maintenance	30,000	-	-	30,000
1014300-500812	Juvenile Court	Interpreter/Expert Fees	1,500	-	-	1,500
1014300-500815	Juvenile Court	Mental Evaluations	16,700	-	-	16,700

Explanation of augmentations
June 2022

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
1014700-500107 & 500108	Courts	Annual Leave and Sick Payouts	\$ 41,571	\$ -	\$ -	\$ 41,571
1014700-500433	Courts	Software Maintenance Costs	6,200	-	-	6,200
1014700-500710	Courts	Telephone	3,000	-	-	3,000
1014700-500803	Courts	Attorney Fees	6,800	-	-	6,800
1014700-500812	Courts	Interpreter/Expert Fees	8,180	-	-	8,180
1014700-500815	Courts	Mental Evaluations	30,000	-	-	30,000
1015012-500349	Parks	Contractual Services	50,000	-	-	50,000
1015012-500660	Parks	Vehicle Fuel	14,500	-	-	14,500
1015017-500680	Parks	Gifts & Donations	-	46,600	-	46,600
1015055-500712 & 500713	Pool	Power and Heat - Open full year	73,700	-	-	73,700
1015057-500710	Recreation	Telephone	10,000	-	-	10,000
1015059-500102	Rifle Range	Hourly/Seasonal	10,000	-	-	10,000
1015059-500240	Rifle Range	Health Insurance	12,002	-	-	12,002
1016854-50XXXX	Douglas Env Health	Environmental Health Costs - Douglas Co.	-	11,314	-	11,314
1010279-507291	Transfers Out	Grant Fund	78,209	-	-	78,209
1010200-501000		Contingency	(2,022,489)	-	-	(2,022,489)
			-	655,734	-	655,734
<u>Airport</u>						
2017005-507775		Equipment	-	7,690	-	7,690
2017005-507632		Rehab Taxiway & Apron	-	16,863	-	16,863
			-	24,553	-	24,553
<u>Capital Projects Fund:</u>						
2102025-507010	Fire	Fire Station/EOC/Back-up Dispatch debt issue	-	8,517,692	-	8,517,692
2101006-504846	Fire	Bond Issuance Costs	-	260,618	-	260,618
2101002-500675	General Gov	Small Furnishings - Treasurer's office Cubicles	6,000	-	-	6,000
2101005-506520	Facilities/Parks	Aquatic Facility Generator/Boiler Installation	70,347	-	-	70,347
2102020-506561	Sheriff	Carport for Command Vehicle	12,000	-	-	12,000
2103030-507395	Public Works	Sheriff's Vehicle- Water Damage	14,081	-	-	14,081
2100099-495000	General Gov	Beginning Fund Balance Correction	-	-	(448,805)	(448,805)
2101002-507810	General Gov	Board Designated - IFC Approved	(102,428)	-	-	(102,428)
			-	8,778,310	(448,805)	8,329,505
<u>Library Gift Fund:</u>						
2306200-500102		Hourly/Seasonal Wages	-	460	-	460
2306200-500625		Operating Supplies	24,466	-	-	24,466
2306200-500645		Books/Periodicals	-	6,618	-	6,618
2306200-501475		Summer Learning Program	-	10,000	-	10,000
2306200-500699		Undesignated	(24,466)	-	-	(24,466)
			-	17,078	-	17,078

Explanation of augmentations
June 2022

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Regional Transportation Fund:</u>						
2503035-507010		South Carson Street Construction	\$ -	\$ 71,686	\$ -	\$ 71,686
2503035-507102		Infrastructure Capital		541,917	-	541,917
			-	613,603	-	613,603
<u>Quality of Life Fund:</u>						
2545047-507010		SNPLMA - Carson River Trails & Wetlands	-	4,287,125	-	4,287,125
2545047-507010		Desert Peach Trail	8,428	33,712	-	42,140
2545047-507199		Undesignated (Matching Funds)	(8,428)	-	-	(8,428)
2545047-500680		Gifts & Donations -Trails	-	21,769	-	21,769
2545047-501226		Weed Abatement	-	15,000	-	15,000
			-	4,357,606	-	4,357,606
<u>Street Maintenance:</u>						
2563038 500107		Annual Leave Payoff	-	11,355	-	11,355
2563038 500108		Sick Leave Payoff	-	18,015	-	18,015
2563038 500660		Vehicle Fuel	-	39,474	-	39,474
			-	68,844	-	68,844
<u>Grant Fund:</u>						
275 Fund Various Accounts		Federal, State and Local Grants and Donations	-	950,794	-	950,794
2750091-481010		Transfers In - Behavioral Health Peace Officer	-	78,209	-	78,209
			-	1,029,003	-	1,029,003
<u>Extraordinary Maintenance</u>						
3403034-507810		Transfer from General Fund (FY 2023 Capital)	-	8,991,518	-	8,991,518
			-	8,991,518	-	8,991,518
<u>Ambulance Fund:</u>						
5012525 500660		Vehicle Fuel/Oil	-	16,681	-	16,681
5012525-500107 & 500108		Annual Leave and Sick Payouts	-	77,620	-	77,620
5012525 500111		Overtime	-	110,779	-	110,779
			-	205,080	-	205,080
<u>Wastewater Fund:</u>						
5103205-504846		Bond Issuance Costs	-	105,960	-	105,960
5103205-508323		2012 Sewer Bonds Principal	-	1,340,000	-	1,340,000
5103205-508335		2012 Sewer Refunding Bonds Principal	-	555,000	-	555,000
5103205-509322		2012 Sewer Bonds Interest	-	(988)	-	(988)
5103205-509323		2012 Sewer Refunding Bonds Interest	-	13,622	-	13,622
5103205-507010		Sewer Capital Projects	(580,000)	-	-	(580,000)
5103201-507010		Sewer Operating Projects	580,000	-	-	580,000
			-	2,013,594	-	2,013,594

Explanation of augmentations
June 2022

Account #	Department	Description	Transfers	Additional Revenue	Fund Balance / Working Capital	Total Augment
<u>Water Fund:</u>						
5203505-508339		2012 Water Refunding Bonds Principal	\$ -	\$ 7,440,000	\$ -	\$ 7,440,000
5203505-508344		2012 Water Bonds Principal	-	2,250,000	-	2,250,000
5203505-509339		2012 Water Refunding Bonds Interest	-	(12,972)	-	(12,972)
5203505-509344		2012 Water Bonds Interest	-	(802)	-	(802)
5203505-504846		Bond Issuance Costs	-	304,369	-	304,369
5203502-507010		Capital Improvements	-	7,325,548	-	7,325,548
5203502-500660		Vehicle Fuel/Oil	13,000	-	-	13,000
5203502-507010		Capital Project savings	(13,000)	-	-	(13,000)
			-	17,306,143	-	17,306,143
<u>Building Permit Fund:</u>						
5251414-500309		Professional Services	-	500,000	-	500,000
			-	500,000	-	500,000
<u>Group Medical Fund:</u>						
5700706-500102		Hourly/Seasonal	(16,170)	-	-	(16,170)
5700706-500309		Professional Services	(9,000)	-	-	(9,000)
5700706-500330		Training	(5,000)	-	-	(5,000)
5700706-500358		Ret. Employee Group Ins. (PEBP)	(25,726)	-	-	(25,726)
5700706-506301		Medical	28,202	74,535	-	102,737
5700706-506302		Dental	27,694	-	-	27,694
			-	74,535	-	74,535
<u>Workers' Compensation Fund:</u>						
5800704-500101		Salaries	-	35,282	-	35,282
5800704-500225		Medicare	-	195	-	195
5800704-500230		Retirement	-	15,524	-	15,524
5800704-500240		Group Insurance	-	8,376	-	8,376
5800704-500250		Work Comp	-	2,670	-	2,670
5800704-500512		Insurance Premiums	-	62,728	-	62,728
5800704-500514		Worker's Comp Claims	-	18,975	281,025	300,000
			-	143,750	281,025	424,775
<u>Insurance Fund:</u>						
5900745-500521		Fire Event Expenses	-	3,588	-	3,588
5900745-500101		Salaries	-	42,405	-	42,405
5900745-500225		Medicare	-	525	-	525
5900745-500230		Retirement	-	10,697	-	10,697
5900745-500240		Group Insurance	-	4,819	-	4,819
5900745-500241		City HSA Contribution	-	497	-	497
5900745-500250		Work Comp	-	335	-	335
5900745-500518		Jan.2017 Flood Event	-	36,750	12,250	49,000
			-	99,616	12,250	111,866
CARSON CITY TOTALS			\$ -	\$ 44,878,967	\$ (155,530)	\$ 44,723,437

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

GENERAL FUND	AMENDED FY 21-22 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	28,535,000				28,535,000
Licenses and permits	8,025,330				8,025,330
Intergovernmental revenues	37,048,748			11,314	37,060,062
Charges for services	14,320,486				14,320,486
Fines and forfeits	428,000				428,000
Miscellaneous	1,046,500			644,420	1,690,920
Total Revenues	89,404,064	-	-	655,734	90,059,798
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	250,716				250,716
Clerk	418,628	31,756			450,384
Recorder	619,903				619,903
Assessor	1,071,136				1,071,136
District Attorney	3,483,102				3,483,102
City Manager	1,038,586				1,038,586
Finance	897,482				897,482
Treasurer	724,144	10,000			734,144
Elections	426,135	25,000			451,135
Public Guardian	293,639	4,300			297,939
Internal Auditor	110,200				110,200
Purchasing	145,700	12,532			158,232
Human Resources	352,240				352,240
Community Devel.-Planning	828,280				828,280
Business License	103,126				103,126
Automation Services - IT	3,008,843	30,690			3,039,533
Geographic Information Sys	444,247				444,247
Public Defender	1,893,923				1,893,923
Public Safety Complex	201,725				201,725
Northgate	34,200				34,200
City Hall	81,300				81,300
Facilities Maintenance	1,783,229				1,783,229
Central Services	2,150,055	52,000			2,202,055
Total General Government	20,360,539	166,278	-	-	20,526,817
Public Safety					
Sheriff	20,960,859	1,188,315			22,149,174
Fire	10,363,025	158,534		597,820	11,119,379
Juvenile Probation	2,096,881				2,096,881
Juvenile Detention	1,755,103				1,755,103
Alternative Sentencing	1,533,951				1,533,951
Total Public Safety	36,709,819	1,346,849	-	597,820	38,654,488
Judicial					
Juvenile Court	733,398	18,200			751,598
Courts	5,299,604	95,751			5,395,355
Total Judicial	6,033,002	113,951	-	-	6,146,953
Public Works					
Public Works	2,807,287				2,807,287
Total Public Works	2,807,287	-	-	-	2,807,287

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2022

GENERAL FUND	AMENDED FY 21-22 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Health					
Health Administration	1,478,909				1,478,909
Medical	122,903				122,903
CC Environmental Health	411,424				411,424
DC Environmental Health	254,940			11,314	266,254
Animal Regulation	937,378				937,378
Total Health	3,205,554	-	-	11,314	3,216,868
Sanitation					
Sanitation	2,422,480	147,000			2,569,480
Total Sanitation	2,422,480	147,000	-	-	2,569,480
Welfare					
Welfare	628,846				628,846
SART	22,421				22,421
Total Welfare	651,267	-	-	-	651,267
Culture & Recreation					
Park & Rec. Admin.	581,577	64,500			646,077
Park Maintenance	1,850,998				1,850,998
Parks Grants, Gifts	28,456			46,600	75,056
Community Center	409,272				409,272
Recreation	551,789	10,000			561,789
Library	1,865,979				1,865,979
Swimming Pool	788,052	73,700			861,752
Sports	458,809				458,809
Rifle Range	115,193	22,002			137,195
Multi-Purpose Athletic Center	203,575				203,575
YSA	126,101				126,101
Total Culture and Rec	6,979,801	170,202	-	46,600	7,196,603
Community Support					
Support Services	366,079		-		366,079
Total Community Support	366,079	-	-	-	366,079
Total Expenditures	79,535,828	1,944,280	-	655,734	82,135,842
Other Financing Sources and (Uses):					
Other Sources:					
Transfers In:					
Quality of Life - Pool	137,178				137,178
Quality of Life - MAC	50,000				50,000
Other Uses:					
Contingency	(2,106,309)	2,022,489			(83,820)
Transfers Out:					
Grant	(303,671)	(78,209)			(381,880)
Debt Service	(3,526,465)				(3,526,465)
Cemetery	(10,000)				(10,000)
S. Carson NID	(17,440)				(17,440)
Carson City Transit	(66,300)				(66,300)
Streets Maintenance	(420,000)				(420,000)
Capital Projects	(11,725,972)				(11,725,972)
Landscape Maintenance	(55,519)				(55,519)
Regional Transportation	(753,000)				(753,000)
Extraordinary Maintenance	(9,724,525)				(9,724,525)
Total Other Sources (Uses)	(28,522,023)	1,944,280	-	-	(26,577,743)
Beginning Fund Balance	26,407,434				26,407,434
Ending Fund Balance	7,753,647	-	-	-	7,753,647

AIRPORT	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
INTERGOVERNMENTAL REVENUES:					
Federal Grant: FAA	664,518		-	24,553	689,071
State Grant	-		-	-	-
Other Local Shared Revenues					
CC Airport Authority	-		-		-
Total Revenues	664,518	-	-	24,553	689,071
EXPENSES AND OTHER USES:					
Airport:					
Salaries & Wages	-		-	-	-
Employee Benefits	-		-	-	-
Services & Supplies	82,000		-	16,863	98,863
Capital Outlay	582,518		-	7,690	590,208
Total Expenditures	664,518	-	-	24,553	689,071
OTHER FINANCE SOURCES (USES):					
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	-	-	-	-	-
	-	-	-	-	-

CAPITAL PROJECTS	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	773,258				773,258
Intergovernmental	-				-
Miscellaneous	127,244				127,244
Total Revenues	900,502	-	-	-	900,502
EXPENSES AND OTHER USES:					
Services & Supplies:					
General Government					
Facility Repair & Maintenance	1,541,903				1,541,903
Building Repairs	58,557				58,557
Custodial Supplies	59,986				59,986
Professional Services	15,835				15,835
Small Furnishings	24,679	6,000			30,679
City-wide Carpet	470,085				470,085
City-wide Exterior Painting	109,767				109,767
Roof/Refurbish/Repair	53,927				53,927
Span Supplies	12,125				12,125
Culture and Rec					
Small Tools/Equipment	41,696				41,696
Trail Repairs	377,445				377,445
Miscellaneous small capital items	42,159				42,159
Public Works					
Professional Services	2,460				2,460
Parking Lot Improvements	391,512				391,512
Public Safety					
Sheriff Equipment	14,677				14,677
Miscellaneous small capital items	43,346				43,346
Chemical Agents & Munitions	35,000				35,000
Professional Services	1,168,064				1,168,064
Ballistic Vests & Cameras	34,407				34,407
Staff Lockers & Room Ck Sys	5,685				5,685
Small Tools/Equipment	7,605				7,605
Bond Issuance Costs	-		260,618		260,618
Capital Outlay:					
General Government					
Board Designated	2,604,897	(102,428)	(448,805)		2,053,664
Vehicle Replacement Program	3,548,120				3,548,120
Boiler Replacement	388,218				388,218
Building & Parking Lot Improvements	89,136				89,136
Equipment	863,700				863,700
Software/Equipment	1,249,132				1,249,132
HVAC/Generator Replacement	649,500	70,347			719,847
Clerk/Court Replace Program	17,750				17,750
Printer/Copier Replacement Program	70,957				70,957
Park Asphalt Replacement	128,788				128,788
Storefront System Assess/Treas	24,995				24,995
Technical Equipment	537,390				537,390
Voting Equipment	89,140				89,140
Public Works					
Replace Pumps/Motors	23,327	14,081			37,408
Corp Yrd Security Prj##P350521002	316,400				316,400
Landfill Equipment	2,640,771				2,640,771
Landfill Closure Costs	884,463				884,463
Site Improvements	2,612,597				2,612,597
Public Safety					
Sheriff's Equipment	501,111	12,000			513,111
Fire Equipment	181,442				181,442
Construct Fire Station/EOC			8,517,692		8,517,692
Search & Rescue Equipment	49,000				49,000
Facility Needs Assess-Mstr Plan	-				-
Judicial					
Court House HVAC System	-				-
Culture and Recreation					
Rifle Range Improvements	25,400				25,400
Aquatic Facility Improv.	171,455				171,455
Asphalt Replacement - Parks	33,500				33,500
Playground Equipment	74,657				74,657
Equipment Replacement - Parks	93,817				93,817
Park Improvements	692,904				692,904
Library Improvements	152,726				152,726
Construction Projects	296,423				296,423
Total Expenditures	23,522,636	-	8,329,505	-	31,852,141
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Bond Proceeds	-		8,100,000		8,100,000
Premium on Debt Issued	-		678,310		678,310
Other Uses:					
Transfers In (Out)					
General Fund	11,725,972				11,725,972
Carson City Debt Service Fund	(362,047)				(362,047)
Total Other Sources (Uses)	11,363,925	-	8,778,310	-	20,142,235
Beginning Fund Balance	11,263,209		(448,805)		10,814,404
Ending Fund Balance	5,000	-	-	-	5,000

LIBRARY GIFT	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	3,543		17,078		20,621
Total Revenues	3,543	0	17,078	0	20,621
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Salaries & Wages	0		460		460
Employee Benefits	0				0
Services & Supplies	44,509		16,618		61,127
Capital Outlay	0				0
Total Expenditures	44,509	0	17,078	0	61,587
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	43,236	0	0	0	43,236
	43,236	0	0	0	43,236
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	2,270	0	0	0	2,270
	2,270	0	0	0	2,270

REGIONAL TRANSPORTATION	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,600,255				3,600,255
Licenses and Permits	250,000				250,000
Intergovernmental	3,540,777			613,603	4,154,380
Charges for Services	-				-
Miscellaneous	35,000				35,000
Total Revenues	7,426,032	-	-	613,603	8,039,635
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	435,405				435,405
Employee Benefits	246,019				246,019
Services & Supplies	1,044,516				1,044,516
Capital Outlay	8,617,944			613,603	9,231,547
Total Expenditures	10,343,884	-	-	613,603	10,957,487
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	-				-
Transfer In (Out)					
Debt Service	(1,580,472)				(1,580,472)
Infrastructure	-				-
General Fund	753,000				753,000
Campo	(16,355)				(16,355)
Total Other Sources (Uses)	(843,827)	-	-	-	(843,827)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	3,861,679			-	3,861,679
	3,861,679	-	-	-	3,861,679
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	100,000				100,000
	100,000	-	-	-	100,000

QUALITY OF LIFE	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	DONATIONS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,371,323				3,371,323
Intergovernmental	364,752			4,335,837	4,700,589
Charges for Services	-				-
Miscellaneous	27,426			21,769	49,195
Total Revenues	3,763,501	-	-	4,357,606	8,121,107
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	117,174				117,174
Employee Benefits	30,199				30,199
Services and supplies	578,892				578,892
Capital outlay	241,769				241,769
Subtotal	968,034	-	-	-	968,034
Parks Capital					
Salaries & Wages	-				-
Employee Benefits	-				-
Services and supplies	72,688				72,688
Capital outlay	2,105,590				2,105,590
Subtotal	2,178,278	-	-	-	2,178,278
Open Space					
Salaries & Wages	455,913				455,913
Employee Benefits	187,641				187,641
Services and Supplies	544,043			36,769	580,812
Capital Outlay	3,292,203		-	4,320,837	7,613,040
Subtotal	4,479,800	-	-	4,357,606	8,837,406
Total Expenditures	7,626,112	-	-	4,357,606	11,983,718
OTHER FINANCE SOURCES (USES):					
Transfers In					
General fund	-				-
Transfers Out					
Debt Service	(644,005)				(644,005)
General fund	(187,178)				(187,178)
Total Other Sources (Uses)	(831,183)	-	-	-	(831,183)
Beginning Fund Balance:					
Reserved Beg. Fund Balance	-				-
Unreserved Beg. Fund Balance	4,843,794				4,843,794
Total Beg. Fund Balance	4,843,794	-	-	-	4,843,794
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	150,000				150,000
Total Ending Fund Balance	150,000	-	-	-	150,000

STREETS MAINTENANCE	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,738,925		68,844		3,807,769
Intergovernmental	1,287,148				1,287,148
Charges for Services	50,000				50,000
Miscellaneous	9,800				9,800
Total Revenues	5,085,873	-	68,844	-	5,154,717
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	1,681,931		29,370		1,711,301
Employee Benefits	772,563				772,563
Services & Supplies	3,994,746		39,474		4,034,220
Capital Outlay	955,000				955,000
Total Expenditures	7,404,240	-	68,844	-	7,473,084
OTHER FINANCE SOURCES (USES):					
Other Sources					
Transfers In					
Regional Transportation					-
General Fund	420,000				420,000
Other Uses					
Transfers Out					
Regional Transportation					-
S. Carson NID	(4,800)	-			(4,800)
Total Other Sources (Uses)	415,200	-	-	-	415,200
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	2,003,167				2,003,167
	2,003,167	-	-	-	2,003,167
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	100,000	-	-	-	100,000
	100,000	-	-	-	100,000

GRANT FUND	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	41,704,214		(78,209)	359,003	41,985,008
CHARGES FOR SERVICES	315,000			30,000	345,000
MISCELLANEOUS	10,191			640,000	650,191
Total Revenues	42,029,405	-	(78,209)	1,029,003	42,980,199
EXPENSES AND OTHER USES:					
General Government					
Salaries & Wages	900,000			(342,566)	557,434
Employee Benefits	-			48,209	48,209
Services & Supplies	6,451,238				6,451,238
Capital Outlay	13,350,642				13,350,642
Subtotal	20,701,880	-	-	(294,357)	20,407,523
Public Safety					
Salaries & Wages	2,211,624			19,159	2,230,783
Employee Benefits	1,088,773			1,879	1,090,652
Services & Supplies	840,043			64,765	904,808
Capital Outlay	618,640			62,654	681,294
Subtotal	4,759,080	-	-	148,457	4,907,537
Judicial					
Salaries & Wages	-				-
Employee Benefits	-				-
Services & Supplies	24,931				24,931
Subtotal	24,931	-	-	-	24,931
Public Works					
Capital Outlay	-				-
Subtotal	-	-	-	-	-
Welfare					
Salaries & Wages	325,661			10,008	335,669
Employee Benefits	85,918			6,180	92,098
Services & Supplies	927,192			120,616	1,047,808
Subtotal	1,338,771	-	-	136,804	1,475,575
Culture and Recreation					
Salaries & Wages	-				-
Employee Benefits	-				-
Services & Supplies	130,104			15,073	145,177
Capital Outlay	-			640,000	640,000
Subtotal	130,104	-	-	655,073	785,177
Health					
Salaries & Wages	4,991,749			129,901	5,121,650
Employee Benefits	1,448,768			(181,996)	1,266,772
Services & Supplies	8,939,937			435,121	9,375,058
Subtotal	15,380,454	-	-	383,026	15,763,480
Community Support					
Services & Supplies	681,065				681,065
Capital Outlay	380,661				380,661
Subtotal	1,061,726	-	-	-	1,061,726
Total Expenditures	43,396,946	-	-	1,029,003	44,425,949
OTHER FINANCE SOURCES (USES):					
Transfers In					
General Fund	303,671		78,209		381,880
Transfers Out					
General Fund	(151,610)				(151,610)
Total Other Sources (Uses)	152,061	-	78,209	-	230,270
Beginning Fund Balance	1,415,480				1,415,480
Ending Fund Balance	200,000	-	-	-	200,000

EXTRAORDINARY MAINTENANCE	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:	-				
Miscellaneous	-				-
Total Revenues	-	-	-	-	-
EXPENSES AND OTHER USES:					
Capital Outlay					
General Government	-				-
Services & Supplies	1,514,518		-		1,514,518
Capital Outlay	2,477,371		8,991,518		11,468,889
Total Expenditures	3,991,889	-	8,991,518	-	12,983,407
OTHER FINANCE SOURCES (USES):					
Bond Proceeds					-
Transfers In					-
General Fund	733,007		8,991,518		9,724,525
Total Other Sources (Uses)	733,007	-	8,991,518	-	9,724,525
Beginning Fund Balance:					
Reserved Beg.Fund Balance	-				-
Unreserved Beg.Fund Balance	3,263,882	-	-	-	3,263,882
	3,263,882	-	-	-	3,263,882
Ending Fund Balance:					
Reserved Ending Fund Balance	-				-
Unreserved Ending Fund Balance	5,000	-	-	-	5,000
	5,000	-	-	-	5,000

PROPRIETARY FUND AMBULANCE	AMENDED FY 21-22 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Ambulance Fees	9,264,259			9,264,259
Less Uncollectible Accounts	(5,323,010)			(5,323,010)
Total Operating Revenue	3,941,249	-	-	3,941,249
Operating Expense				
Public Safety				
Salaries & Wages	2,084,931		188,399	2,273,330
Employee Benefits	1,485,050			1,485,050
Services & Supplies	1,148,469		16,681	1,165,150
Depreciation/amortization	125,000			125,000
Total Operating Expense	4,843,450	-	205,080	5,048,530
Operating Income or (Loss)	(902,201)	-	(205,080)	(1,107,281)
Nonoperating Revenues				
Interest Earned	25,000	-	-	25,000
Miscellaneous	-	-	205,080	205,080
Gain on Disposal of Fixed Assets	-	-	-	-
Operating Grant	654,580	-	-	654,580
Total Nonoperating Revenues	679,580	-	205,080	884,660
Nonoperating Expenses				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(222,621)	-	-	(222,621)
Operating Transfers				
In	-	-		-
Out	-			-
Net Operating Transfers	-	-	-	-
NET INCOME	(222,621)	-	-	(222,621)

PROPRIETARY FUND AMBULANCE FUND	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	4,595,829			4,595,829
Cash payment for personnel costs	(3,294,981)		(188,399)	(3,483,380)
Cash payment for services & supplies	(1,148,469)		(16,681)	(1,165,150)
Miscellaneous cash received/(paid)	-		205,080	205,080
a. Net cash provided by (or used for) operating activities	152,379	-	-	152,379
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CARES Act Stimulus grants	-			-
Transfers In	-			-
Transfers Out	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Capital grant	-			-
Proceeds from Sale of Assets	-			-
Acquisition of capital assets	(766,680)			(766,680)
c. Net cash provided by (or used for) capital and related financing activities	(766,680)	-	-	(766,680)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	25,000			25,000
d. Net cash provided by (or used in) investing activities	25,000	-	-	25,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(589,301)	-	-	(589,301)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,865,270			3,865,270
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,275,969	-	-	3,275,969

PROPRIETARY FUND WASTEWATER UTILITY FUND	AMENDED FY 21-22 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Use Fees and Charges	15,689,204			15,689,204
Total Operating Revenue	15,689,204	-	-	15,689,204
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies	1,769,228 972,718 4,876,417			1,769,228 972,718 4,876,417
Depreciation/amortization	5,035,000			5,035,000
Total Operating Expense	12,653,363	-	-	12,653,363
Operating Income or (Loss)	3,035,841	-	-	3,035,841
Nonoperating Revenues Interest Earned Miscellaneous Federal Subsidy - BAB Credits Solar Rebate	20,000 21,000 1,550 -			20,000 21,000 1,550 -
Total Nonoperating Revenues	42,550	-	-	42,550
Nonoperating Expenses Interest expense Loss on Disposal of Fixed Asset Bond Costs Arbitrage Rebates Grant Expenses	1,228,243 - 1,500 - -		12,634 105,960	1,240,877 - 107,460 -
Total Nonoperating Expenses	1,229,743	-	118,594	1,348,337
Net Income (Loss) before Contributions and Transfers	1,848,648	-	(118,594)	1,730,054
Capital Contributions Connection Fees Capital Grants	160,000 -		126,780	286,780 -
Total Capital Contributions	160,000	-	126,780	286,780
Transfers Out	-	-	-	-
NET INCOME	2,008,648	-	8,186	2,016,834

PROPRIETARY FUND WASTEWATER UTILITY FUND	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	15,689,204			15,689,204
Cash payment for personnel costs	(2,543,607)			(2,543,607)
Cash payment for services & supplies	(4,876,417)			(4,876,417)
Miscellaneous cash received/(paid)	21,000			21,000
a. Net cash provided by (or used for) operating activities	8,290,180	-	-	8,290,180
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CSWD Reuse Master Plan Agreement	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond principal payments	(2,894,112)		(1,895,000)	(4,789,112)
Bond interest expense paid	(1,228,243)		(12,634)	(1,240,877)
Bond proceeds	-		1,886,814	1,886,814
Bond issue costs	(1,500)		(105,960)	(107,460)
Federal Subsidy - BAB Credits	1,550			1,550
Acquisition of capital assets	(14,532,814)			(14,532,814)
Cash contributions - sewer Connection fees	160,000		126,780	286,780
c. Net cash provided by (or used for) capital and related financing activities	(18,495,119)	-	-	(18,495,119)
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)	(10,184,939)	-	-	(10,184,939)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	18,236,880			18,236,880
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	8,051,941	-	-	8,051,941

PROPRIETARY FUND WATER UTILITY FUND	AMENDED FY 21-22 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Use Fees and Charges	17,705,349			17,705,349
Total Operating Revenue	17,705,349	-	-	17,705,349
Operating Expense Utility Enterprises Salaries & Wages Employee Benefits Services & Supplies	2,014,731 1,207,039 5,934,052		13,000	2,014,731 1,207,039 5,947,052
Depreciation/amortization	3,500,000			3,500,000
Total Operating Expense	12,655,822	-	13,000	12,668,822
Operating Income or (Loss)	5,049,527	-	(13,000)	5,036,527
Nonoperating Revenues Interest Earned Miscellaneous Federal Subsidy - BAB Credits Solar Rebate	30,000 - - -			30,000 - - -
Total Nonoperating Revenues	30,000	-	-	30,000
Nonoperating Expenses Interest expense Loss on Disposal of Fixed Asset Bond Costs Arbitrage Rebates Grant Expenses	1,408,783 - 2,000 -		(13,774) 304,369	1,395,009 - 306,369 -
Total Nonoperating Expenses	1,410,783	-	290,595	1,701,378
Net Income (Loss) before Contributions and Transfers	3,668,744	-	(303,595)	3,365,149
Capital Contributions Connection Fees Capital Grants	379,000 865,215			379,000 865,215
Total Capital Contributions	1,244,215	-	-	1,244,215
Transfers Out	-	-	-	-
NET INCOME	4,912,959	-	(303,595)	4,609,364

PROPRIETARY FUND WATER UTILITY FUND	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	17,705,349			17,705,349
Cash payment for personnel costs	(2,935,770)			(2,935,770)
Cash payment for services & supplies	(5,934,052)		(13,000)	(5,947,052)
Miscellaneous cash received/(paid)	-			-
a. Net cash provided by (or used for) operating activities	8,835,527	-	(13,000)	8,822,527
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	(3,881,016)		(9,690,000)	(13,571,016)
Bond interest expense paid	(1,408,783)		13,774	(1,395,009)
Bond proceeds	-		17,306,143	17,306,143
Bond issue costs	(2,000)		(304,369)	(306,369)
Federal Subsidy - BAB Credits	-			-
Subsidy from grants	865,215			865,215
Acquisition of capital assets	(16,202,673)		(7,312,548)	(23,515,221)
Cash contributions - sewer connection fees	379,000			379,000
c. Net cash provided by (or used for) capital and related financing activities	(20,250,257)	-	13,000	(20,237,257)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	30,000			30,000
d. Net cash provided by (or used in) investing activities	30,000	-	-	30,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(11,384,730)	-	-	(11,384,730)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	15,992,754			15,992,754
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,608,024	-	-	4,608,024

PROPRIETARY FUND BUILDING PERMITS	ORIGINAL FY 21-22 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Building Permit Fees	1,140,000		500,000	1,640,000
Total Operating Revenue	1,140,000	-	500,000	1,640,000
Operating Expense Public Safety Salaries & Wages Employee Benefits Services & Supplies Depreciation/amortization	314,987 133,266 1,019,213 -		500,000	314,987 133,266 1,519,213 -
Total Operating Expense	1,467,466	-	500,000	1,967,466
Operating Income or (Loss)	(327,466)	-	-	(327,466)
Nonoperating Revenues Grant Revenue Interest Earned	- 7,000			- 7,000
Total Nonoperating Revenues	7,000	-	-	7,000
Nonoperating Expenses				
Total Nonoperating Expenses	-	-	-	-
Net Income (Loss) before Contributions and Transfers	(320,466)	-	-	(320,466)
Capital Contributions				
Total Capital Contributions	-	-	-	-
Transfers				
NET INCOME	(320,466)	-	-	(320,466)

PROPRIETARY FUND BUILDING PERMITS	ORIGINAL FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,140,000		500,000	1,640,000
Cash payment for personnel costs	(414,733)			(414,733)
Cash payment for services & supplies	(1,019,213)		(500,000)	(1,519,213)
Miscellaneous cash received/(paid)	-			-
a. Net cash provided by (or used for) operating activities	(293,946)	-	-	(293,946)
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:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	7,000			7,000
d. Net cash provided by (or used in) investing activities	7,000	-	-	7,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(286,946)	-	-	(286,946)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	898,349			898,349
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	611,403	-	-	611,403

PROPRIETARY FUND GROUP MEDICAL FUND	ORIGINAL 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Employee Contributions	1,235,075		57,561	1,292,636
Employer Contributions	7,566,654		15,105	7,581,759
Total Operating Revenue	8,801,729	-	72,666	8,874,395
Operating Expense				
General Government				
Salaries & Wages	237,186	(16,170)		221,016
Employee Benefits	148,081			148,081
Services & Supplies	8,439,729	16,170	74,535	8,530,434
Depreciation/amortization	-			-
Total Operating Expense	8,824,996	-	74,535	8,899,531
Operating Income or (Loss)	(23,267)	-	(1,869)	(25,136)
Nonoperating Revenues				
Interest Earned	200			200
Miscellaneous	-		1,869	1,869
Total Nonoperating Revenues	200	-	1,869	2,069
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(23,067)	-	-	(23,067)
Operating Transfers				
In	-			-
Out	-			-
Net Operating Transfers	-	-	-	-
NET INCOME	(23,067)	-	-	(23,067)

PROPRIETARY FUND GROUP MEDICAL FUND	ORIGINAL 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	1,235,075		57,561	1,292,636
Cash received from other funds	7,566,654		15,105	7,581,759
Cash payment for personnel costs	(344,462)	16,170		(328,292)
Cash payment for services & supplies	(8,439,729)	(16,170)	(74,535)	(8,530,434)
Miscellaneous cash received/(paid)	-		1,869	1,869
a. Net cash provided by (or used for) operating activities	17,538	-	-	17,538
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	200			200
d. Net cash provided by (or used in) investing activities	200	-	-	200
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	17,738	-	-	17,738
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	44,343			44,343
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	62,081	-	-	62,081

PROPRIETARY FUND WORKERS COMPENSATION INSURANCE	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees				
Employer Contributions	1,187,878		130,000	1,317,878
Total Operating Revenue	1,187,878	-	130,000	1,317,878
Operating Expense				
General Government				
Salaries & Wages	114,428		35,282	149,710
Employee Benefits	89,455		26,765	116,220
Services & Supplies	1,082,783		362,728	1,445,511
Depreciation/amortization	6,800			6,800
Total Operating Expense	1,293,466	-	424,775	1,718,241
Operating Income or (Loss)	(105,588)	-	(294,775)	(400,363)
Nonoperating Revenues				
Interest Earned	30,000			30,000
Miscellaneous	-		13,750	13,750
Total Nonoperating Revenues	30,000	-	13,750	43,750
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(75,588)	-	(281,025)	(356,613)
Operating Transfers				
In	-			-
Out	-			-
Net Operating Transfers	-	-	-	-
NET INCOME	(75,588)	-	(281,025)	(356,613)

PROPRIETARY FUND WORKERS COMPENSATION INSURANCE	AMENDED FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from other funds	1,187,878		130,000	1,317,878
Cash payment for personnel costs	(166,005)		(62,047)	(228,052)
Cash payment for services & supplies	(1,082,783)		(362,728)	(1,445,511)
Miscellaneous cash received/(paid)	-		13,750	13,750
a. Net cash provided by (or used for) operating activities	(60,910)	-	(281,025)	(341,935)
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	30,000			30,000
d. Net cash provided by (or used in) investing activities	30,000	-	-	30,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(30,910)	-	(281,025)	(311,935)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,908,693			3,908,693
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,877,783	-	(281,025)	3,596,758

PROPRIETARY FUND INSURANCE	ORIGINAL FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees	2,050,000			2,050,000
Total Operating Revenue	2,050,000	-	-	2,050,000
Operating Expense				
General Government				
Salaries & Wages	93,135		42,405	135,540
Employee Benefits	53,784		16,873	70,657
Services & Supplies	1,954,683		52,588	2,007,271
Depreciation/amortization	16,000		-	16,000
Total Operating Expense	2,117,602	-	111,866	2,229,468
Operating Income or (Loss)	(67,602)	-	(111,866)	(179,468)
Nonoperating Revenues				
Interest Earned	7,000			7,000
Miscellaneous	10,000			10,000
Grant Revenue	-		99,616	99,616
Total Nonoperating Revenues	17,000	-	99,616	116,616
Nonoperating Expenses				
Loss on Disposal of Fixed Assets				-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(50,602)	-	(12,250)	(62,852)
Operating Transfers				
In	-		-	-
Out	-		-	-
Net Operating Transfers	-	-	-	-
NET INCOME	(50,602)	-	(12,250)	(62,852)

PROPRIETARY FUND INSURANCE	ORIGINAL FY 21-22 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from other funds	2,050,000			2,050,000
Cash payment for personnel costs	(136,296)		(59,278)	(195,574)
Cash payment for services & supplies	(1,954,683)		(52,588)	(2,007,271)
Miscellaneous cash received/(paid)	10,000			10,000
a. Net cash provided by (or used for) operating activities	(30,979)	-	(111,866)	(142,845)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from grants	-		99,616	99,616
Transfers In	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	-	99,616	99,616
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
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	7,000			7,000
d. Net cash provided by (or used in) investing activities	7,000	-	-	7,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(23,979)	-	(12,250)	(36,229)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,324,148		-	1,324,148
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,300,169	-	(12,250)	1,287,919