

Item # 12B

**City of Carson City
Request for Board Action**

Date Submitted: 6/10/2008

Agenda Date Requested: 6/19/2008

Time Requested: 10 minutes

To: Mayor and Supervisors

From: Nick Providenti, Director of Finance

Subject Title: Action to adopt a resolution to augment and amend the Carson City FY 2007-08 Budget in the amount of \$12,030,990.

Staff Summary: The augmentation and revision is primarily due to carryover of program costs from the prior years budget, board action over the past few months, 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 2007-08 Budget in the amount of \$12,030,990.

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 over the past few months, 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, operating transfers in and fund balance.

Alternatives: Revise augmentation/revision.

Supporting Material: Resolution

Prepared By: Nick Providenti

Reviewed By:

(Department Head)

Nick Providenti

Date:

6/10/08

(City Manager)

Date:

6-10-08

Melanie Rykema

(District Attorney)

Date:

6-10-08

Nick Providenti

(Finance Director)

Date:

6/10/08

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

RESOLUTION NO. _____

RESOLUTION TO AUGMENT AND AMEND THE 2007-08 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 2007-08 budget year as
 follows:

7	General Fund	
	Charges for Services	\$ 195,454
8	Intergovernmental Revenues	14,000
	Intergovernmental Grants	4,719
9	Miscellaneous	115,996
	Gifts / Donations	85,454
10	Capital Leases	11,228
	Fund Balance	<u>5,635,420</u>
11		6,062,271
12	Airport	
	Intergovernmental Grants	\$ 369,782
13	Cooperative Extension	
14	Miscellaneous	\$ 11,184
	Fund Balance	<u>61,786</u>
15		72,970
16	Supplemental Indigent	
	Taxes	\$ 17,112
17	Miscellaneous	<u>19,741</u>
		36,853
18	Senior Citizen Center	
19	Taxes	\$ 1,924
	Miscellaneous	<u>11,050</u>
20		12,974
21	Capital Acquisition	
	Intergovernmental Grants	\$ 51,279
22	Miscellaneous	<u>40,330</u>
		91,609
23	Carson City Transit	
24	Intergovernmental Grants	\$ 172,650
	Fund Balance	<u>251,954</u>
25		424,604
26	Administrative Assessment	
	Intergovernmental Revenues	\$ 15,000
27	Intergovernmental Grants	80,000
	Operating Transfer In	<u>50,000</u>
28		145,000

1	Traffic Transportation	
	Fines and Forfeits	\$ 15,000
2	Fund Balance	<u>6,762</u>
		21,762
3	Quality of Life	
4	Intergovernmental Grants	\$ 85,000
5	2006 Flood	
	Fund Balance	\$ 609,570
6	Intergovernmental Grants	<u>120,527</u>
		730,097
7	Firefighter Retirement Medical	
8	Fund Balance	\$ 6,670
	Miscellaneous	<u>1,600</u>
9		8,270
10	Stabilization	
	Operating Transfer In	\$ 572,901
11	Grant	
12	Fund Balance	\$ 368,712
	Intergovernmental Grants	2,624,185
13	Miscellaneous	<u>4,000</u>
		2,996,897
14	Insurance	
15	Working Capital	<u>\$ 400,000</u>
16		
	TOTAL ALL FUNDS	<u>\$12,030,990</u>

17 NOW, THEREFORE, this Board hereby resolves to augment the 2007-08 Carson
18 City budget by appropriating the amounts referenced above and by making such other budget
19 amendments as have been determined necessary and in accordance with NRS 354.598005. Said
20 budget augmentation and appropriation, as well as budget amendments are reflected on the
21 schedules attached to this resolution and by reference are made a part hereof.

22 ADOPTED this _____ day of _____, 2008.

23 AYES: Supervisors _____
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NAYS: Supervisors _____

ABSENT: Supervisors _____

MARV TEIXEIRA, Mayor

ATTEST:

ALAN GLOVER, Clerk-Recorder

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	AMENDED FY 07-08 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	12,915,000				12,915,000
Licenses and permits	7,563,200				7,563,200
Intergovernmental revenues	27,129,376		14,000	4,719	27,148,095
Charges for services	13,253,352		195,454		13,448,806
Fines and forfeits	858,000				858,000
Miscellaneous	1,036,399		115,996	85,454	1,237,849
Total Revenues	62,755,327	-	325,450	90,173	63,170,950
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	259,156				259,156
Clerk	354,210				354,210
Recorder	380,645		23,801		404,446
Assessor	588,098		53,750		641,848
District Attorney	2,209,924				2,209,924
City Manager	574,650	(35,000)	25,000		564,650
Finance	751,455				751,455
Treasurer	425,683				425,683
Elections	182,083				182,083
Internal Auditor	66,469				66,469
Purchasing	182,732				182,732
Human Resources	457,538				457,538
Community Devel.-Planning	866,487				866,487
Business License	85,617				85,617
Code Enforcement	-	25,446	3,514		28,960
Automation Services	1,485,606				1,485,606
Geographic Information Sys	317,912				317,912
Public Defender	1,275,673				1,275,673
Public Safety Complex	406,675				406,675
City Hall	125,740		11,228		136,968
Records Management	239,044				239,044
Facilities Maintenance	1,436,133				1,436,133
Central Services	815,550		86,182		901,732
Total General Government	13,487,080	(9,554)	203,475	-	13,681,001
Public Safety					
Sheriff	14,958,939		34,870	18,392	15,012,201
Fire	7,096,115				7,096,115
Juvenile Probation	1,921,714				1,921,714
Juvenile Detention	1,330,871				1,330,871
Total Public Safety	25,307,639	-	34,870	18,392	25,360,901
Judicial					
Juvenile Court	290,666		73,679		364,345
Municipal Court	2,932,811		39,604		2,972,415
Alternative Sentencing	1,064,704		9,375	4,719	1,078,798
Total Judicial	4,288,181	-	122,658	4,719	4,415,558
Public Works					
Development Engineering	1,103,153				1,103,153
Public Works	1,986,788				1,986,788
Total Public Works	3,089,941	-	-	-	3,089,941
Health					
Environmental Health	1,158,059	(25,446)	119,500	15,500	1,267,613
Animal Regulation	416,588		24,000		440,588
Total Health	1,574,647	(25,446)	143,500	15,500	1,708,201

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2008

GENERAL FUND	AMENDED FY 07-08 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Sanitation					
Sanitation	3,221,822	355,000	-		3,576,822
Total Sanitation	3,221,822	355,000	-	-	3,576,822
Welfare					
Welfare	357,864				357,864
Total Welfare	357,864	-	-	-	357,864
Culture & Recreation					
Park & Rec. Admin.	477,009				477,009
Park Maintenance	1,671,401		46,044		1,717,445
Parks Grants, Gifts	159,602		16,529		176,131
Community Center	353,363		18,439		371,802
Recreation	1,015,739				1,015,739
Library	1,704,267				1,704,267
Swimming Pool	888,769				888,769
Sports	339,856				339,856
Pony Express Pavilion	23,810				23,810
Total Culture and Rec	6,633,816	-	81,012	-	6,714,828
Community Support					
Support Services	367,150	35,000	7,786	51,562	461,498
Economic Development	341,702	2,000,000	4,849,572		7,191,274
Total Community Support	708,852	2,035,000	4,857,358	51,562	7,652,772
Total Expenditures	58,669,842	2,355,000	5,442,873	90,173	66,557,888
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-		11,228		11,228
Operating Transfers In:					
Quality of Life	198,448				198,448
Capital Acquisition	6,750				6,750
Carson City Sanitary Landfill	1,709,800				1,709,800
Other Uses:					
Contingency	(500,000)				(500,000)
Operating Transfers Out:					
Supplemental Indigent	(120,000)	120,000			-
Capital Acquisition	(722,735)				(722,735)
Administrative Assessment	-		(50,000)		(50,000)
Debt Service	(2,376,248)				(2,376,248)
Cemetery	(75,000)				(75,000)
Ambulance	-	(120,000)			(120,000)
Transit Fund	(350,000)				(350,000)
Redevelopment Admin Fund	(3,172,252)	3,172,252			-
Landfill Clos/Post Clos Fund	(156,548)				(156,548)
Total Other Sources (Uses)	(5,557,785)	3,172,252	(38,772)	-	(2,424,305)
Beginning Fund Balance					
Unres. Beg. Fund Balance	5,385,581		5,496,137		10,881,718
Res. Beg. Fund Balance	653,719		139,283		793,002
Total Beg. Fund Balance	6,039,300	-	5,635,420	-	11,674,720
Ending Fund Balance					
Unres. Ending Fund Balance	4,067,000	817,252	479,225	-	5,363,477
Res. Ending Fund Balance	500,000				500,000
Total Ending Fund Balance	4,567,000	817,252	479,225	-	5,863,477

AIRPORT	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0			369,782	369,782
MISCELLANEOUS	0				0
Total Revenues	0	0	0	369,782	369,782
EXPENSES AND OTHER USES:					
Airport:					
Services & Supplies	0			369,782	369,782
Capital Outlay	0				0
Total Expenditures	0	0	0	369,782	369,782
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
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

COOPERATIVE EXTENSION	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	165,000				165,000
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	0		11,184		11,184
Total Revenues	165,000	0	11,184	0	176,184
EXPENSES AND OTHER USES:					
Conservation & Natural Resources					
Cooperative Extension:					
Salaries & Wages	9,612				9,612
Employee Benefits	548				548
Services & Supplies	168,308		60,000		228,308
Capital Outlay	20,000				20,000
Total Expenditures	198,468	0	60,000	0	258,468
OTHER FINANCE SOURCES (USES):					
Operating 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	73,862		61,786		135,648
	73,862	0	61,786	0	135,648
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	40,394	0	12,970	0	53,364
	40,394	0	12,970	0	53,364

SUPPLEMENTAL INDIGENT	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	1,484,100		17,112		1,501,212
MISCELLANEOUS	10,000		19,741		29,741
Total Revenues	1,494,100	0	36,853	0	1,530,953
EXPENSES AND OTHER USES:					
Welfare					
Institutional Care					
Services & Supplies	1,291,540		33,044		1,324,584
Intergovernmental Expenditures					
Payment to State of Nevada	322,560		3,809		326,369
Total Expenditures	1,614,100	0	36,853	0	1,650,953
OTHER FINANCE SOURCES (USES):					
Operating Transfers In General Fund	120,000				120,000
Total Other Sources (Uses)	120,000	0	0	0	120,000
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	0			0	0
	0	0	0	0	0
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

SENIOR CITIZENS CENTER	AMENDED FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	650,792		1,924		652,716
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	12,500		11,050		23,550
Total Revenues	663,292	0	12,974	0	676,266
EXPENDITURES:					
Culture and Recreation:					
Participant Recreation					
Salaries and wages	176,141		12,974		189,115
Employee benefits	69,437				69,437
Services & Supplies	199,194				199,194
Capital Outlay	0				0
Total Expenditures	444,772	0	12,974	0	457,746
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
Carson City Debt Service	(156,213)				(156,213)
General Fund	(15,000)				(15,000)
Total Other Sources (Uses)	(171,213)	0	0	0	(171,213)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	100,000				100,000
Unreserved Beg.Fund Balance	320,418	0		0	320,418
	420,418	0	0	0	420,418
Ending Fund Balance:					
Reserved Ending Fund Balance	100,000				100,000
Unreserved Ending Fund Balance	367,725	0	0	0	367,725
	467,725	0	0	0	467,725

CAPITAL ACQUISITION	AMENDED FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	16,200			51,279	67,479
Charges for Services	0				0
Miscellaneous	75,000		40,330		115,330
Total Revenues	91,200	0	40,330	51,279	182,809
EXPENSES AND OTHER USES:					
General Government					
Salaries and wages	0				0
Employee benefits	0				0
Services and supplies	51,200		25,000	39,318	115,518
Capital Outlay	2,162,884		15,330	11,961	2,190,175
Public Safety					
Services and supplies	153,800				153,800
Capital Outlay	58,200				58,200
Public Works					
Services and Supplies	50,000				50,000
Capital Outlay	0				0
Culture and Recreation					
Salaries and wages	0				0
Employee benefits	0				0
Services and supplies	3,500				3,500
Capitay Outlay	193,222				193,222
Judicial					
Services and supplies	5,000				5,000
Capital Outlay	0				0
Economic Opportunity					
Services and supplies	85,050				85,050
Capital Outlay	0				0
Total Expenditures	2,762,856	0	40,330	51,279	2,854,465
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
General Fund	722,735				722,735
Fleet Management	278,500				278,500
Capital Projects	480,266				480,266
Other Uses					
Operating Transfers Out					
General Fund	(16,250)				(16,250)
Ambulance	(31,631)				(31,631)
Debt Service	(77,138)				(77,138)
Total Other Sources (Uses)	1,356,482	0	0	0	1,356,482
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	2,982,223	0		0	2,982,223
	2,982,223	0	0	0	2,982,223
Ending Fund Balance:					
Reserved Ending Fund Balance	0		0		0
Unreserved Ending Fund Balance	1,667,049		0	0	1,667,049
	1,667,049	0	0	0	1,667,049

CARSON CITY TRANSIT	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	499,200			172,650	671,850
CHARGES FOR SERVICES	72,000				72,000
MISCELLANEOUS	1,000				1,000
Total Revenues	572,200	0	0	172,650	744,850
EXPENSES AND OTHER USES:					
Public Works					
Transit System					
Services & Supplies	859,130		37,581	8,408	905,119
Capital Outlay	100,000			164,242	264,242
Total Expenditures	959,130	0	37,581	172,650	1,169,361
OTHER FINANCE SOURCES (USES):					
Operating Transfers In					
General Fund	350,000				350,000
Total Other Sources (Uses)	350,000	0	0	0	350,000
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	64,917	0	251,954	0	316,871
	64,917	0	251,954	0	316,871
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	27,987	0	214,373	0	242,360
	27,987	0	214,373	0	242,360

ADMINISTRATIVE ASSESSMENT	AMENDED FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	82,000		15,000	80,000	177,000
MISCELLANEOUS	0				0
Total Revenues	82,000	0	15,000	80,000	177,000
EXPENSES AND OTHER USES:					
Judicial					
Court					
Services & Supplies	65,000				65,000
Capital Outlay	73,418		65,000	80,000	218,418
Total Expenditures	138,418	0	65,000	80,000	283,418
OTHER FINANCE SOURCES (USES):					
Operating Transfers In					
General Fund			50,000		50,000
Total Other Sources (Uses)	0	0	50,000	0	50,000
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	61,418	0		0	61,418
	61,418	0	0	0	61,418
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

TRAFFIC TRANSPORTATION	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Fines and Forfeits	70,000		15,000		85,000
Miscellaneous	18,000				18,000
Total Revenues	88,000	0	15,000	0	103,000
EXPENSES AND OTHER USES:					
Public Safety					
Sheriff - parking enforcement					
Salaries and wages	60,176		5,000		65,176
Employee benefits	24,559				24,559
Services & Supplies	39,995		16,762		56,757
Capital Outlay	0				0
Total Expenditures	124,730	0	21,762	0	146,492
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	41,404	0	6,762	0	48,166
	41,404	0	6,762	0	48,166
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	4,674	0	0	0	4,674
	4,674	0	0	0	4,674

QUALITY OF LIFE	AMENDED FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,634,350				2,634,350
Intergovernmental	318,945			85,000	403,945
Charges for Services	0				0
Miscellaneous	117,248				117,248
Total Revenues	3,070,543	0	0	85,000	3,155,543
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	65,117				65,117
Employee Benefits	13,236				13,236
Services and supplies	63,423				63,423
Capital outlay	180,975				180,975
Subtotal	322,751	0	0	0	322,751
Parks Capital					
Salaries & Wages	65,828				65,828
Employee Benefits	23,485				23,485
Services and supplies	55,724				55,724
Capital outlay	10,038,267				10,038,267
Subtotal	10,183,304	0	0	0	10,183,304
Open Space					
Salaries & Wages	197,409				197,409
Employee Benefits	39,410				39,410
Services and Supplies	737,790	(7,650)			730,140
Capital Outlay	7,686,333	7,650		85,000	7,778,983
Subtotal	8,660,942	0	0	85,000	8,745,942
Total Expenditures	19,166,997	0	0	85,000	19,251,997
OTHER FINANCE SOURCES (USES):					
Note Proceeds	0				0
Operating Transfer - Debt Service	(1,004,808)				(1,004,808)
Operating Transfer - General fund	(183,448)				(183,448)
Total Other Sources (Uses)	(1,188,256)	0	0	0	(1,188,256)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	17,788,630				17,788,630
Total Beg. Fund Balance	17,788,630	0	0	0	17,788,630
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	503,920	0	0	0	503,920
Total Ending Fund Balance	503,920	0	0	0	503,920

2006 Flood Fund	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	0			120,527	120,527
Miscellaneous	0				0
Total Revenues	0	0	0	120,527	120,527
EXPENSES AND OTHER USES:					
Public Works					
Developmental Engineering					
Salaries & Wages					0
Employee Benefits					0
Services & Supplies			36,669	120,527	157,196
Capital Outlay					0
Total Expenditures	0	0	36,669	120,527	157,196
OTHER FINANCE SOURCES (USES):					
Operating transfers out Stabilization Fund			(572,901)		(572,901)
Total Other Sources (Uses)	0	0	(572,901)	0	(572,901)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	0		609,570		609,570
	0	0	609,570	0	609,570
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

FIREFIGHTER RETIREMENT MEDICAL	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Charges for services	94,384				94,384
Miscellaneous	400		1,600		2,000
Total Revenues	94,784	0	1,600	0	96,384
EXPENSES AND OTHER USES:					
Public Safety					
Salaries and wages	0				0
Employee benefits	0				0
Services & Supplies	63,729		8,270		71,999
Capital Outlay	0				0
Total Expenditures	63,729	0	8,270	0	71,999
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
	0				0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg. Fund Balance	0				0
Unreserved Beg. Fund Balance	90,719	0	6,670	0	97,389
	90,719	0	6,670	0	97,389
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	121,774	0	0	0	121,774
	121,774	0	0	0	121,774

STABILIZATION	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Miscellaneous	0				0
Total Revenues	0	0	0	0	0
EXPENSES AND OTHER USES:					
General Government					
Salaries and wages	0				0
Employee benefits	0				0
Services & Supplies	0				0
Capital Outlay	0				0
Total Expenditures	0	0	0	0	0
OTHER FINANCE SOURCES (USES):					
Operating Transfers In					
2006 Flood	0		572,901		572,901
Total Other Sources (Uses)	0	0	572,901	0	572,901
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	2,934,968	0		0	2,934,968
	2,934,968	0	0	0	2,934,968
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	2,934,968	0	572,901	0	3,507,869
	2,934,968	0	572,901	0	3,507,869

GRANT FUND	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	1,777,817			2,624,185	4,402,002
MISCELLANEOUS	0		4,000		4,000
Total Revenues	1,777,817	0	4,000	2,624,185	4,406,002
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	400,000		75,788	215,319	691,107
Capital Outlay	0				0
Subtotal	400,000	0	75,788	215,319	691,107
Public Safety					
Services & Supplies	133,779		58,664	876,525	1,068,968
Capital Outlay	0				0
Subtotal	133,779	0	58,664	876,525	1,068,968
Judicial					
Services & Supplies	9,032			34,780	43,812
Welfare					
Services & Supplies	119,000			30,000	149,000
Culture and Recreation					
Services & Supplies	0			40,606	40,606
Capital Outlay	0		40,231	968,979	1,009,210
Subtotal	0	0	40,231	1,009,585	1,049,816
Health					
Salaries & Wages	564,918			30,000	594,918
Employee Benefits	0				0
Services & Supplies	95,583			380,659	476,242
Capital Outlay	0			47,317	47,317
Subtotal	660,501	0	0	457,976	1,118,477
Economic Opportunity					
Services & Supplies	455,505				455,505
Total Expenditures	1,777,817	0	174,683	2,624,185	4,576,685
OTHER FINANCE SOURCES (USES):					
Operating transfers Out					
General Fund	0		(198,029)		(198,029)
Total Other Sources (Uses)	0	0	(198,029)	0	(198,029)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	0	0	368,712	0	368,712
	0	0	368,712	0	368,712
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

PROPRIETARY FUND INSURANCE	ORIGINAL FY 2007-2008 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees	1,130,225			1,130,225
				0
				0
Total Operating Revenue	1,130,225	0	0	1,130,225
Operating Expense				
General Government				
Salaries & Wages	65,541			65,541
Employee Benefits	24,541			24,541
Services & Supplies	1,032,796		400,000	1,432,796
Depreciation/amortization	5,000			5,000
Total Operating Expense	1,127,878	0	400,000	1,527,878
Operating Income or (Loss)	2,347	0	(400,000)	(397,653)
Nonoperating Revenues				
Interest Earned	30,000			30,000
Miscellaneous	7,500		0	7,500
				0
				0
Total Nonoperating Revenues	37,500	0	0	37,500
Nonoperating Expenses				
Loss on Disposal of Fixed Assets	0			0
				0
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	39,847	0	(400,000)	(360,153)
Operating Transfers (Sch T)				
In	0			0
Out	0			0
Net Operating Transfers	0	0	0	0
NET INCOME	39,847	0	(400,000)	(360,153)

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

FUND INSURANCE

PROPRIETARY FUND	ORIGINAL FY2007-2008 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,130,225			1,130,225
Cash payment for personnel costs	(90,082)			(90,082)
Cash payment for services & supplies	(1,032,796)		(400,000)	(1,432,796)
Miscellaneous cash received/(paid)	7,500		0	7,500
a. Net cash provided by (or used for) operating activities	14,847	0	(400,000)	(385,153)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Operating Transfer In - General Fund	0			0
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Financing Activities				
Net aquisition of prop, plant & equip	0			0
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
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	0	0	30,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	44,847	0	(400,000)	(355,153)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,402,039		(324,379)	1,077,660
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,446,886	0	(724,379)	722,507

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND: INSURANCE