City of Carson City Request for Board Action

Hem#9c

Agenda Date Requested: 01/15/2009 **Date Submitted:** 01/06/2009 Time Requested: 10 minutes Mayor and Supervisors To: From: Nick Providenti, Director of Finance Subject Title: Action to adopt a resolution to augment and amend the Carson City FY 2008-09 Budget in the amount of \$27,647,267. 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) (____) Ordinance (____) Other (Specify) (xxx) Resolution () Formal Action/Motion 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 2008-09 Budget in the amount of \$27,647,267. 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

Reviewed By: (Department Head)	Date: 1/6/09	<u>_</u>
: (City Manager) : We Cane & Beskotta	Date:	
: (Pinance Director)	Date: 1-6-09	
Board Action Taken: Motion:	1)	Aye/Nay
(Vote Recorded By)		

RESOLUTION NO.	

RESOLUTION TO AUGMENT AND AMEND THE 2008-09 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 2008-09 budget year as follows:

Genera	al Fund Charges for Services Miscellaneous Operating Transfers In Fund Balance	\$ \$ 2	30,000 35,468 6,750 2,307,707 2,379,925
Airpor	t Intergovernmental Grants	\$.	3,140,488
Coope	rative Extension Fund Balance	\$	111,316
Supple	emental Indigent Fund Balance	\$	37,001
Capita	l Projects Fund Balance	\$	29,389
Capita	l Acquisition and Development Fund Balance	\$	942,152
Senior	Citizens Center Fund Balance Miscellaneous	\$ \$	32,416 25,000 57,416
Librar	y Gift Fund Balance	\$	117,095
Admir	nistrative Assessment Fund Balance	\$	13,811
Qualit	y of Life Intergovernmental Grants Taxes Fund Balance		1,508,982 (51,639) 0,722,815 2,180,158
Grant	Intergovernmental Grants Miscellaneous Fund Balance		,654,355 16,998 <u>638,792</u> ,310,145

1	Firefighter Retirement Medical	\$	19,472	
2	Capital Facilities Fund Balance	\$ 1	,757,644	
3 4	Residential Construction Taxes Fund Balance	\$	5,000 511,364	
5	T und Darance	\$	516,364	
6	Stormwater Drainage Working Capital	\$	334,891	
7 8	Water Working Capital	\$ 3	,100,000	
9 10	Sewer Working Capital	_\$	600,000	
11	TOTAL ALL FUNDS	<u>\$27</u>	7,647,267	
12	NOW, THEREFORE, tl	his Board hereby res	olves to augment th	ie 2008-09 Carson
13	City budget by appropriating the amou	unts referenced above	ve and by making	such other budget
14	amendments as have been determined r	necessary and in acco	ordance with NRS	354.598005. Said
15	budget augmentation and appropriation	on, as well as budg	et amendments are	e reflected on the
16	schedules attached to this resolution ar	nd by reference are r	nade a part hereof.	
17	ADOPTED this day of			09.
18	AYES: Supervisors			
19	-	Manager of the second s		
20	-			
21	-	·····		
22	-			
23				
24	ABSENT: Supervisors_			
25				
26 27		ROBERT L. CROV	WELL, Mayor	
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ATTEST:

ALAN GLOVER, Clerk-Recorder

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CARSON CITY BUDGET AUGMENTATION

FOR THE FISCAL YEAR ENDING JUNE 30, 2009

	FOR THE FIS	CAL YEAR ENDI	NG JUNE 30, 2009		
GENERAL FUND	ORIGINAL	TRANSFER			
	FY 08-09	ŧN	BUDGET	GIFTS/	AMENDED
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET
REVENUES:					
Taxes	13,972,620				13,972,620
Licenses and permits	7,372,500				7,372,500
Intergovernmental revenues	23,999,088				23,999,088
Charges for services	11,744,089		30,000		11,774,089
Fines and forfeits	838,000				838,000
Miscellaneous	1,078,300			35,468	1,113,768
Total Revenues	59,004,597		30,000	35,468	59,070,065
10.011.010.000					
EXPENSES AND					
OTHER USES:					
General Government:					
Board of Supervisors	265,563				265,563
Clerk	358,378				358,378
Recorder	374,317		19,328		393,645
Assessor	624,661		80,935		705,596
	2,226,366		30,000		2,226,366
District Attorney	1	(0.060)			447,264
City Manager	456,324	(9,060)			653,211
Finance	653,211				
Treasurer	428,809				428,809
Elections	277,413				277,413
Internal Auditor	162,146				162,146
Purchasing	192,337				192,337
Human Resources	298,222				298,222
Community DevelPlanning	554,879	9,060			563,939
Business License	72,849				72,849
Code Enforcement	156,876				156,876
Automation Services	1,360,940				1,360,940
	296,215				296,215
Geographic Information Sys					1,157,000
Public Defender	1,157,000				
Public Safety Complex	398,175				398,175
City Hall	121,260				121,260
Records Management	175,049				175,049
Facilities Maintenance	1,404,439				1,404,439
Central Services	1,481,699				1,481,699
Total General Government	13,497,128	-	100,263	-	13,597,391
Dublic Cafeby					
Public Safety	45 007 450		30,148		15,317,607
Sheriff	15,287,459		30,140		
Fire	7,562,911				7,562,911
Juvenile Probation	1,191,390				1,191,390
Juvenile Detention	1,424,222				1,424,222
Total Public Safety	25,465,982	-	30,148		25,496,130
Judicial					
Juvenile Court	345,781				345,781
	3,092,076		1,518		3,093,594
Municipal Court			9,042		
Alternative Sentencing	1,071,346	<u> </u>			1,080,388
Total Judicial	4,509,203		10,560	-	4,519,763
Public Works					
Development Engineering	779,995				779,995
Public Works	1,591,167			j	1,591,167
Total Public Works	2,371,162	-	-	-	2,371,162
Health					
Health Administration	349,883		33,969	4,000	387,852
Medical	353,151		35,882		389,033
Environmental Health	213,756		31,000		244,756
Animal Regulation	417,474			İ	417,474
Total Health	1,334,264		100,851	4,000	1,439,115

CARSON CITY BUDGET AUGMENTATION

FOR THE FISCAL YEAR ENDING JUNE 30, 2009

	FOR THE FISCAL YEAR ENDING JUNE 30, 2009								
GENERAL FUND	ORIGINAL	TRANSFER		•					
	FY 08-09	IN	BUDGET	GIFTS/	AMENDED				
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET				
Sanitation									
Sanitation	1,849,460		- {		1,849,460				
Total Sanitation	1,849,460	-	-	-	1,849,460				
Total Garitation									
Welfare				1					
Welfare	366,109				366,109				
Total Welfare	366,109		-	-	366,109				
Total Wellaic	333,112								
Culture & Recreation									
Park & Rec. Admin.	427,661				427,661				
Park Maintenance	1,582,913				1,582,913				
Parks Grants, Gifts	105,200		51,528	31,468	188,196				
Community Center	351,275		1		351,275				
Recreation	759,735		26,557		786,292				
Library	1,505,659				1,505,659				
Swimming Pool	848,619		2,597		851,216				
Sports	324,127		21,953		346,080				
Pony Express Pavilion	21,790				21,790				
Total Culture and Rec	5,926,979	-	102,635	31,468	6,061,082				
Community Support									
Support Services	363,150				363,150				
Economic Development	138,286		2,000,000		2,138,286				
Total Community Support	501,436	-	2,000,000		2,501,436				
Total Expenditures	55,821,723	_	2,344,457	35,468	58,201,648				
Other Financing Sources									
and (Uses):				ĺ					
Other Sources:	_				-				
Capital Leases Operating Transfers In:									
• •	143,582				143,582				
Quality of Life	140,302		6,750		6,750				
Capital Acquisition	15,000		3,752		15,000				
Senior Center	13,000				,				
Other Uses:									
Contingency	(500,000)				(500,000)				
Operating Transfers Out:									
Supplemental Indigent	(120,000)				(120,000)				
Capital Acquisition	(868,918)				(868,918)				
Debt Service	(2,203,500)				(2,203,500)				
Cemetery	(75,000)]		(75,000)				
Ambulance	(100,000)				(100,000)				
Transit Fund	(300,000)			İ	(300,000)				
Landfill Clos/Post Clos Fund	(167,067)				(167,067)				
Total Other Sources (Uses)	(4,175,903)	-	6,750		(4,169,153)				
n de la companya de l									
Beginning Fund Balance	F	1	2.022.567		7,175,596				
Unres. Beg. Fund Balance	5,143,029		2,032,567		7,175,590				
Res. Beg. Fund Balance	500,000		275,140						
Total Beg. Fund Balance	5,643,029	-	2,307,707		7,950,736				
Ending Fund Balance									
Unres. Ending Fund Balance	4,150,000	-		-	4,150,000				
Res. Ending Fund Balance	500,000		<u> </u>		500,000				
Total Ending Fund Balance	4,650,000	-	-	-	4,650,000				

AIRPORT	ORIGINAL	TRANSFERS			
	FY 08-09	IN	BUDGET		AMENDED
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET
REVENUES:					0.440.400
INTERGOVERNMENTAL	0			3,140,488	3,140,488
MISCELLANEOUS	0				0
Total Revenues	0	0	0	3,140,488	3,140,488
Total Revenues				-,,,,,,,	
EXPENSES AND OTHER USES:				•	
Airport:	0				0
Services & Supplies	0		j	3,140,488	3,140,488
Capital Outlay	l			0,110,100	0,1.10,100
Total Expenditures	0	0	0	3,140,488	3,140,488
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	0	0
Ending Fund Balance:					_
Reserved Ending Fund Balance	0	1		^	0
Unreserved Ending Fund Balance	0	0	0	0	<u> </u>
	0	C	0	0	0

COOPERATIVE EXTENSION	ORIGINAL	TRANSFERS			
	FY 08-09 BUDGET	IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
	BODGET	(001)	AUGINENTATION	GIVAIVIO	DODGET
REVENUES:					
TAXES	174,189				174,189
INTERGOVERNMENTAL MISCELLANEOUS	11,000				11,000
WISCELLANEOUS	11,000				11,000
Total Revenues	185,189	0	0	0	185,189
Total Nevertues	100,109		0		103,109
EXPENSES AND OTHER USES: Conservation & Natural Resources					
Cooperative Extension:					
Salaries & Wages	10,390				10,390
Employee Benefits	505				505
Services & Supplies Capital Outlay	168,386 9,183		81,316 30,000		249,702 39,183
Capital Outlay	9,103		30,000		39,103
Total Expenditures	188,464	0	111,316	0	299,780
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	53,446		111,316		164,762
	53,446	0	111,316	0	164,762
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	50,171	0	0	0	50,171
	50,171	0	0	0	50,171

SUPPLEMENTAL INDIGENT	ORIGINAL	TRANSFERS			
	FY 08-09	IN	BUDGET		AMENDED
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET
REVENUES:					
TAXES	1,566,497				1,566,497
MISCELLANEOUS	10,000	i			10,000
·					
Total Revenues	1,576,497	0	0	0	1,576,497
EXPENSES AND OTHER USES:					
Welfare					
Institutional Care					
Services & Supplies	1,356,071		37,001		1,393,072
·					,,,,,,,
Intergovernmental Expenditures					
Payment to State of Nevada	340,426			N	340,426
Total Fire and iture a	1 000 107		07.004		
Total Expenditures	1,696,497	0	37,001	0	1,733,498
OTHER FINANCE SOURCES (USES):					
Operating Transfers In					
General Fund	120,000				120,000
Total Other Sources (Uses)	120,000	o	0	0	120,000
, s.a. s.a.s. ssa (3335)	120,000				120,000
Beginning Fund Balance:					:
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	0		37,001	0	37,001
	o	0	37,001	0	37,001
			37,007		37,001
		Ţ]		
Ending Fund Balance:			į		
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	o	0	o	0	0
L	<u> </u>	V _I	<u> </u>	U]	U

CAPITAL PROJECTS					
	ORIGINAL FY 08-09 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:	270.054				070.054
Taxes	679,654			:	679,654 5,000
Miscellaneous	5,000				5,000
Total Revenues	684,654	0	0	0	684,654
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	-				•
Professional Services	0		29,389		29,389
Total Expenditures	0	0	29,389	0	29,389
OTHER FINANCE SOURCES (USES):					
Other Sources:					:
Operating Transfers In					
General Fund					0
Other Uses:					
Operating Transfers Out					
Capital Acquisition & Development	ol				0
Carson City Debt Service Fund	(892,867)				(892,867)
Total Other Sources (Uses)	(892,867)	0	0	0	(892,867)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	272,164		29,389		301,553
<u> </u>					
	272,164	0	29,389	0	301,553
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	63,951	0	0	0	63,951
	63,951	0	0	0	63,951

CAPITAL ACQUISITION	ORIGINAL	TRANSFERS			T
	FY 08-09	iN	BUDGET		AMENDED
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET
REVENUES:					
Intergovernmental	0				
Charges for Services	0				Ì
Miscellaneous					
Total Revenues	40,000				40,00
rotal Neverties	40,000	0_	0		40,00
EXPENSES AND OTHER USES:					
General Government			1		
Salaries and wages	0				
Employee benefits	0				
Services and supplies	0	i	44,548		44,548
Capital Outlay	2,178,967		600,954		2,779,92
Public Safety			333,001		2,119,92
Services and supplies	100,000		98,055		100.05
Capital Outlay	0		59,240		198,055
Public Works			33,240		59,240
Services and Supplies	0		40,000		
Capital Outlay	0		40,000		40,000
Culture and Recreation	Ĭ	İ	İ		C
Salaries and wages	0				
Employee benefits					(
Services and supplies					C
Capitay Outlay			07.555		ļ
Judicial	١	ĺ	97,555		97,555
Services and supplies	0				
Capital Outlay	0				0
Economic Opportunity	0		j		0
Services and supplies	00,000		j		
Capital Outlay	90,000		1,800		91,800
Total Expenditures	2,368,967	0	942,152	0	0
			342,102	U	3,311,119
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In		j			
General Fund	868,918	1	ļ		868,918
Fleet Management					000,910
Capital Projects					0
Other Uses					
Operating Transfers Out			ľ		
General Fund				ľ	
Ambulance	0]		1	0
Debt Service	0				0
Dept Get vice	0				0
Total Other Sources (Uses)	868,918	0	0	0	868,918
					000,910
eginning Fund Balance:					
Reserved Beg.Fund Balance	0			-	0
Unreserved Beg.Fund Balance	1,660,049	0	942,152	0	2,602,201
	1,660,049		040.450		
nding Fund Balance:	1,000,043	0	942,152	0	2,602,201
Reserved Ending Fund Balance		Í		[j
Unreserved Ending Fund Balance	0		0	ĺ	0
Chicocived Ending Fulld Balance	200,000		0	0	200,000
	200,000	0			
	L 200,000	U	0]	0	200,000

SENIOR CITIZENS CENTER	ORIGINAL	TRANSFERS			
	FY 08-09	1N	BUDGET	GIFTS/	AMENDED
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET
REVENUES:					
TAXES	679,654				679,654
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	5,000			25,000	30,000
Total Revenues	684,654	0	0	25,000	709,654
EXPENDITURES:					
Culture and Recreation:					
Participant Recreation					
Salaries and wages	190,139		32,416		222,555
Employee benefits	75,847				75,847
Services & Supplies	205,067			25,000	230,067
Capital Outlay	200,007			20,000	0
Capital Outlay					
Total Expenditures	471,053	0	32,416	25,000	528,469
OTHER FINANCE SOURCES (USES): Operating Transfers Out					·
Carson City Debt Service	(157,270)				(157,270)
General Fund	(15,000)				(15,000)
Total Other Sources (Uses)	(172,270)	0	0	0	(172,270)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	100,000				100,000
Unreserved Beg.Fund Balance	370,476	0	32,416	0	402,892
	470,476	0	32,416	o	502,892
Ending Fund Balance:		·			
Reserved Ending Fund Balance	100,000				100,000
	1 ' 1	0	o	o	411,807
Unreserved Ending Fund Balance	411,807			U	411,007
	511,807	0	0	0	511,807

LIBRARY GIFT	ORIGINAL	TRANSFERS	T		
	FY 08-09	IN	BUDGET		AMENDED
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET
REVENUES:					
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	4,500				4,500
Total Revenues	4,500	0	0	0	4,500
EXPENSES AND OTHER USES:					
Culture and Recreation: Libraries					
Services & Supplies	26,699		87,095		113,794
Capital Outlay			30,000		30,000
Total Expenditures	26,699	0	117,095	0	143,794
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	27,199	0	117,095	0	144,294
J	27,199	0	117,095	0	144,294
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

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ADMINISTRATIVE ASSESSMENT	ORIGINAL	TRANSFERS			
	FY 08-09	IN	BUDGET		AMENDED
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET
DEVENUES.					
REVENUES:					
INTERGOVERNMENTAL	90,000		1		90,000
MISCELLANEOUS	0				0
Total Revenues	90,000	0	0	0	90,000
EXPENSES AND OTHER USES: Judicial					
Court					
Services & Supplies	50,000				50,000
Capital Outlay	40,000	(36,189)		i	3,811
·	40,000	(50,169)			3,011
Total Expenditures	90,000	(36,189)	0	0	53,811
OTHER FINANCE SOURCES (USES): Operating Transfers Out					
General Fund		(36,189)	(13,811)		(50,000)
Total Other Sources (Uses)	0	(36,189)	(13,811)	0	(50,000)
Beginning Fund Balance:		j			
Reserved Beg.Fund Balance				Ì	0
Unreserved Beg.Fund Balance	5,000	o	13,811	o	18,811
· ·	3,000		70,011	0	10,011
	5,000	0	13,811	0	18,811
5 5 5 10 1					
Ending Fund Balance:					
Reserved Ending Fund Balance	0	_		ļ	0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

QUALITY OF LIFE	ORIGINAL	TRANSFERS	T		
	FY 08-09	IN	BUDGET		AMENDED
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET
REVENUES:					
Taxes	2,346,193		(51,639)		2,294,554
Intergovernmental	0			1,508,982	1,508,982
Charges for Services	0				0
Miscellaneous	100,000				100,000
Total Revenues	2,446,193	0	(51,639)	1,508,982	3,903,536
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	63,135		25,816		88,951
Employee Benefits	13,094				13,094
Services and supplies	99,428		29,620		129,048
Capital outlay	170,000				170,000
Subtotal	345,657	0	55,436	0	401,093
Parks Capital					
Salaries & Wages	89,567				89,567
Employee Benefits	25,509				25,509
Services and supplies	226,855		12,879		239,734
Capital outlay	2,945,500		7,788,004		10,733,504
Subtotal	3,287,431	0	7,800,883	0	11,088,314
Open Space					
Salaries & Wages	178,577				178,577
Employee Benefits	56,267				56,267
Services and Supplies	213,046	191,142	183,858	738,982	1,327,028
Capital Outlay	318,708	(191,142)	2,630,999	770,000	3,528,565
Subtotal	766,598	0	2,814,857	1,508,982	5,090,437
Total Expenditures	4,399,686	0	10,671,176	1,508,982	16,579,844
OTHER FINANCE SOURCES (USES):					
Bond Proceeds	2,800,000				2,800,000
Operating Transfer - Debt Service	(1,117,544)				(1,117,544)
Operating Transfer - General fund	(143,582)				(143,582)
Total Other Sources (Uses)	1,538,874	0	0	0	1,538,874
B 1 1 B 2 B 3					
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0		10 70 7		0
Unreserved Beg.Fund Balance	617,079		10,722,815		11,339,894
Total Beg. Fund Balance	617,079	0	10,722,815	0	11,339,894
Ending Fund Balance:					
Reserved Ending Fund Balance	0		Ī		0
Unreserved Ending Fund Balance	202,460	0	0	0	202,460
Total Ending Fund Balance	202,460	0	0	0	202,460
. I I I I I I I I I I I I I I I I I I I	202,700	9]	<u> </u>		202,700

CRANT FLIND	ODIOINAL	TOANOEEDO	T		
GRANT FUND	ORIGINAL	TRANSFERS	DUDOFT		
	FY 08-09 BUDGET	IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
	BOOGLI	(001)	AGGINENTATION	GNANIS	BODGET
REVENUES:					
INTERGOVERNMENTAL	1,530.370			1,654,355	3,184,725
MISCELLANEOUS	0			16,998	16,998
Total Davison	4.500.070				
Total Revenues	1,530,370	0	0	1,671,353	3,201,723
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies	0		71,604	4,398	76,002
Capital Outlay	0				0
Subtotal	0	0	71,604	4,398	76,002
Public Safety					
Services & Supplies	126,471		12.074	339.319	470.004
Capital Outlay	120,477		13,071	38,200	478,861 38,200
Subtotal	126,471	0	13,071	377,519	517,061
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	011,070	017,001
Judicial					
Services & Supplies					0
Welfare					
Services & Supplies	145,000				145,000
					110,000
Culture and Recreation					
Services & Supplies	0			68,732	68,732
Capital Outlay	0		41,231	1,139,428	1,180,659
Subtotal	0	0	41,231	1,208,160	1,249,391
Health					
Salaries & Wages	399,293				399,293
Employee Benefits	169,146				169,146
Services & Supplies	254,115			81,276	335,391
Capital Outlay	0				0
Subtotal	822,554	0	0	81,276	903,830
Economic Opportunity					
Services & Supplies	436,345				436,345
Total Comments	4.500.070				
Total Expenditures	1,530,370	0	125,906	1,671,353	3,327,629
OTHER FINANCE SOURCES (USES):					
Operating transfers Out					
General Fund	0		(512,886)		(512,886)
Total Other Sources (Uses)	0	0	(512,886)	0	(512,886)
Paginaina Fund Palaura					
Beginning Fund Balance: Reserved Beg.Fund Balance		-			
Unreserved Beg.Fund Balance	0	0	638,792		0
omodoryed beg.r and balance			030,792	0	638,792
	0	0	638,792	0	638,792
Faller F. J.D.					1
Ending Fund Balance:				1	
Reserved Ending Fund Balance Unreserved Ending Fund Balance	0				0
omeserved Ending Fund balance	0	0	0	0	0
	0	o	o	o	0
	<u> </u>			<u> </u>	<u> </u>

FIREFIGHTER RETIREMENT MEDICAL	ORIGINAL	TRANSFERS			
	FY 08-09	IN	BUDGET		AMENDED
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET
REVENUES:					
Charges for services	100,826				100,826
Miscellaneous	2,000				2,000
Micconariocas	2,000				2,000
Total Revenues	102,826	0	0	0	102,826
			-		
				•	
EXPENSES AND OTHER USES:					
Public Safety	0			:	
Salaries and wages Employee benefits	0				0 0
Services & Supplies	60,000		19,472		79,472
Capital Outlay	00,000		15,472		19,412
Suprial Sullay	Ŭ				
Total Expenditures	60,000	0	19,472	0	79,472
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out	0				
Total Other Sources (Uses)	0	0	0	0	0
			- V		
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	121,774	0	19,472	0	141,246
	121,774	0	19,472	o	141,246
	721,774	Ŭ	10,412	°	141,240
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	164,600	0	0	0	164,600
	164,600	0	0	0	164,600
	104,000	<u> </u>		U]	104,000

CAPITAL FACILITIES	ORIGINAL	TRANSFERS	T	<u> </u>	T
	FY 08-09	IN	BUDGET		AMENDED
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET
REVENUES:					
Intergovernmental					0
Miscellaneous					0
Total Revenues	0	0	0	0	
rotal (tovolido)	0	0	0	0	0
EXPENSES AND OTHER USES:					
General Government				•	
Services and supplies			į		0
Capital Outlay			855,530		855,530
Public Safety			000,000		655,550
Services and supplies			70,942		70.040
Capital Outlay			1		70,942
Health			831,172		831,172
					_
Capital Outlay					0
Public Works					
Services and Supplies					0
Capital Outlay		:		:	0
Total Expenditures	0	0	1,757,644	0	1,757,644
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
Debt Service					
Building Permits					0
Bond Proceeds					0
Bond Premium					0
Bond Premium					0
Other Uses					
Operating Transfers					
General Fund	0				0
Building Permits	0				0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance				1	
			4 757 044		0
Unreserved Beg.Fund Balance	0		1,757,644		1,757,644
	0	0	1,757,644	o	1,757,644
Ending Fund Balance:					
Reserved Ending Fund Balance		ĺ			ار
Designated for Debt Service					0
Unreserved/Undesignated		0	0	0	0
5					- U
	0	0	0	0	0

RESIDENTIAL CONSTRUCTION	ORIGINAL	TRANSFERS			
	FY 08-09	IN	BUDGET		AMENDED
	BUDGET	(OUT)	AUGMENTATION	GRANTS	BUDGET
REVENUES:					
Taxes	15,000		5,000		20,000
Miscellaneous	5,000		9,000		5,000
Total Revenues	20,000	0	5,000	0	25,000
EXPENSES AND OTHER USES:					
Culture and Recreation Parks					
Salaries & Wages	24,206				24,206
Employee Benefits	9,509				9,509
Services and supplies	5,500		12,407		17,907
Capital outlay			503,957		503,957
Total Expenditures	39,215	0	516,364	0	555,579
OTHER FINANCE SOURCES (USES):					
Other Sources: Operating transfers in					0
Other Uses:				¦ 	
Operating Transfers Out					
Debt Service					ol
Contingency					0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance					
Unreserved Beg.Fund Balance	23,552		511,364		0 534,916
Total Beg. Fund Balance	23,552	0	511,364	0	534,916
Falls 5 101					
Ending Fund Balance:					
Reserved Ending Fund Balance Reserved for Debt Service	0		ļ		0
Unreserved Ending Fund Balance	4,337	0	0	0	0 4,337
Total Ending Fund Balance	4,337	0	0	0	4,337

PROPRIETARY FUND	ORIGINAL FY2008-2009	TRANSFERS IN	BUDGET	AMENDED
STORM DRAINAGE UTILITY	BUDGET	(OUT)	AUGMENTATION	BUDGET
Operating Revenue Charges for Services General Government Use Fees	1,076,985			1,076,985 0 0
Total Operating Revenue	1,076,985	0	0	1,076,985
Operating Expense General Government				
Salaries & Wages	260,927			260,927
Employee Benefits	100,860			100,860
Services & Supplies	300,791			300,791
Depreciation/amortization	150,000			150,000
Total Operating Expense	812,578	0	0	812,578
Operating Income or (Loss)	264,407	0	0	264,407
Nonoperating Revenues Interest Earned Miscellaneous	25,000			25,000 0 0 0
Total Nonoperating Revenues	25,000	0	0	25,000
Nonoperating Expenses Interest Expense Bond Costs	202,051 500			202,051 500
Total Nonoperating Expenses	202,551	0	0	202,551
Net Income before Operating Transfers	86,856	0	0	86,856
Operating Transfers (Sch T) In Out	0 0	·		0
Net Operating Transfers	0	0	0	0
NET INCOME	86,856	0	0	86,856

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS FUND Storm Drainage

PROPRIETARY FUND	ORIGINAL FY2008-2009 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Cash received for services	1,076,985			1,076,985
Cash payment for personnel costs	(361,787)			(361,787)
Cash payment for services & supplies	(300,791)			(300,791)
Miscellaneous cash received/(paid)				, í j
a. Net cash provided by (or used for)				
operating activities	414,407	0	0	414,407
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: Subsidy from federal grant Miscellaneous				
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				
Bond principal payments	(225,000)			(225,000)
Bond interest expense paid	(202,051)			(202,051)
Bond proceeds	0			0
Bond issue costs	(500)			(500)
Proceeds from sale of equipment	0			0
Net aquisition of prop, plant & equip	(400,000)		(334,891)	(734,891)
c. Net cash provided by (or used for)				
capital and related financing activitie	(827,551)	0	(334,891)	(1,162,442)
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	0	0	25,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(200 444)		(00 1 00 1)	,=====
CASH AND CASH EQUIVALENTS AT	(388,144)	0	(334,891)	(723,035)
JULY 1, 20xx	869,254		155 GE 4	1.004.000
CASH AND CASH EQUIVALENTS AT	009,234		155,654	1,024,908
JUNE 30, 20xx	481,110	o	(179,237)	301,873
			(110,201)	501,010

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND: STORM DRAINAGE

PROPRIETARY FUND WATER FUND	ORIGINAL FY2008-2009 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services	0.000.050			0.000.050
Use Fees	9,906,252			9,906,252
Total Operating Revenue	9,906,252	0	0	9,906,252
Operating Expense Public Works:				
Salaries & Wages	1,476,341			1,476,341
Employee Benefits	528,879			528,879
Services & Supplies	4,850,903			4,850,903
Depreciation/amortization	2,000,000			2,000,000
Total Operating Expense	8,856,123	0	0	8,856,123
Operating Income or (Loss)	1,050,129	0	0	1,050,129
Nonoperating Revenues				
Grant Revenue	100,000			100,000
Interest Earned	240,000			240,000
Miscellaneous	9,932			9,932
Gain on Disposal of Fixed Assets	12,834			12,834
Total Nonoperating Revenues	362,766	0	0	362,766
Nonoperating Expenses				
Interest expense	1,378,829			1,378,829
Bond Costs	4,000			4,000
Arbitrage penalty	0			0
Loss on disposal of assets	15,000			15,000
Total Nonoperating Expenses	1,397,829	0	0	1,397,829
Net Income before				
Contributions	15,066	0	0	15,066
Capital Contributions				
Connection Fees	250,000			250,000
Net Operating Transfers	250,000	0	0	250,000
NET INCOME	265,066	0	0	265,066

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

FUND

WATER

PROPRIETARY FUND	ORIGINAL FY2008-2009 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Cash received for services	9,906,252			9,906,252
Cash payment for personnel costs	(2,005,220)			(2,005,220)
Cash payment for services & supplies	(4,850,903)			(4,850,903)
Miscellaneous cash received/(paid)	9,932			9,932
a. Net cash provided by (or used for) operating activities	3,060,061	0	. 0	3,060,061
operating activities	3,000,001		<u> </u>	0,000,001
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	100,000			100,000
Transfers to other funds	0			0
Miscellaneous	0			0
b. Net cash provided by (or used for)				
noncapital financing activities	100,000	0	0	100,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: Financing Activities				
Bond principal payments	(1,745,000)			(1,745,000)
Bond interest expense paid	(1,378,829)			(1,378,829)
Bond proceeds	0			0
Bond issue costs	(4,000)			(4,000)
Proceeds from sale of equipment	12,834			12,834
Net aquisition of prop, plant & equip Cash contributions - water	(2,215,000)		(3,100,000)	(5,315,000)
connection fees	250,000			250,000
c. Net cash provided by (or used for)				
capital and related financing activitie	(5,079,995)	0	(3,100,000)	(8,179,995)
D. CASH FLOWS FROM INVESTING ACTIVITIES:	į			
Interest received on investments	240,000			240,000
d. Net cash provided by (or used in)				
investing activities	240,000	0	0	240,000
NET INCREASE (DECREASE) in cash and	/ · • • • • • • • • • • • • • • • • • •	_	(0.100.005)	(4 === 0.55 %)
cash equivalents (a+b+c+d)	(1,679,934)	0	(3,100,000)	(4,779,934)
CASH AND CASH EQUIVALENTS AT	7.000 100		4.040.470	44 705 07:
JULY 1, 20xx	7,383,496		4,342,478	11,725,974
CASH AND CASH EQUIVALENTS AT	E 702 ECO		1 040 470	6 046 040
JUNE 30, 20xx	5,703,562	0	1,242,478	6,946,040

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND: WATER

PROPRIETARY FUND SEWER FUND	ORIGINAL FY2008-2009 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services User Fees and Charges	6,377,037			6,377,037
Total Operating Revenue	6,377,037	0	0	6,377,037
Operating Expense Sanitation Salaries & Wages Employee Benefits Services & Supplies	1,177,518 405,625 3,146,538			1,177,518 405,625 3,146,538
Depreciation/amortization	2,750,000			2,750,000
Total Operating Expense	7,479,681	0	0	7,479,681
Operating Income or (Loss)	(1,102,644)	0	0	(1,102,644)
Nonoperating Revenues Interest Earned Grant Revenue Gain on Disposal of Fixed Asset Miscellaneous	200,000 1,225,000 0 10,000			200,000 1,225,000 0 10,000
Total Nonoperating Revenues	1,435,000	0	0	1,435,000
Nonoperating Expenses Interest expense Bond Costs Grant Expense Loss on Disposal of Fixed Assets	586,231 2,200 0 10,000			586,231 2,200 0 10,000
Total Nonoperating Expenses	598,431	0	0	598,431
Net Income before Contributions	(266,075)	0	0	(266,075)
Capital Contributions Connection Fees	250,000		- NA	250,000
Net Operating Transfers	250,000	0	0	250,000
NET INCOME	(16,075)	0	0	(16,075)

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

FUND SEWER

PROPRIETARY FUND	ORIGINAL FY2008-2009 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING				
ACTIVITIES:				
Cash received for services	6,377,037			6,377,037
Cash payment for personnel costs	(1,583,143)			(1,583,143)
Cash payment for services & supplies	(3,146,538)			(3,146,538)
Miscellaneous cash received/(paid)	10,000			10,000
a. Net cash provided by (or used for) operating activities	1,657,356	0	0	1,657,356
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: Subsidy from federal grant Miscellaneous	1,225,000 0			1,225,000
b. Net cash provided by (or used for)				
noncapital financing activities	1,225,000	0	0	1,225,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: Financing Activities				
Bond principal payments	(1,343,116)			(1,343,116)
Bond interest expense paid	(586,231)			(586,231)
Bond proceeds	0			0
Bond issue costs	(2,200)			(2,200)
Proceeds from sale of equipment	0			0
Assessments for construction	0			0
Net aquisition of prop, plant & equip Cash contributions - water	(1,365,000)		(600,000)	(1,965,000)
connection fees	250,000			250,000
c. Net cash provided by (or used for)				
capital and related financing activitie	(3,046,547)	0	(600,000)	(3,646,547)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	200,000			200,000
d. Net cash provided by (or used in)	202.000			
investing activities NET INCREASE (DECREASE) in cash and	200,000	0	0	200,000
cash equivalents (a+b+c+d)	35,809	0	(600,000)	(564 101)
CASH AND CASH EQUIVALENTS AT	30,009		(000,000)	(564,191)
JULY 1, 20xx	2,148,191		1,303,418	3,451,609
CASH AND CASH EQUIVALENTS AT			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,.5.,550
JUNE 30, 20xx	2,184,000	0	703,418	2,887,418

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND: SEWER