



Reviewed By:

Mark Shoups  
(Department Head)

Date:

7/3/08

(City Manager)

Date:

7/8/08

(District Attorney)

Date:

7-8-08

(Finance Director)

Date:

7/3/08

**Board Action Taken:**

Motion: \_\_\_\_\_

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_

Aye/Nay

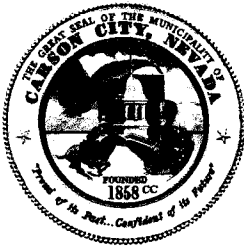
\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)



**CARSON CITY, NEVADA**  
**CONSOLIDATED MUNICIPALITY AND STATE CAPITAL**

**MEMO TO:** Board of Supervisors  
Larry Werner, City Manager

**FROM:** Nick Providenti, Finance Director

**DATE:** June 30, 2008

**RE:** April, 2008 Taxable Sales

Taxable sales in Carson City for April, 2008 as compared to April, 2007 showed a decrease of 1.6%. Douglas experienced a decrease of 6.3% and Lyon an increase of 40.8%. Taxable sales statewide were up .3%, with Clark County up .2% and Washoe County down 1.0%. Changes in taxable sales for major categories from April, 2008 compared to April, 2007 are as follows:

|   | <b>% change</b> |
|---|-----------------|
| Motor Vehicles & Parts Dealers                | -15.7%          |
| Food Stores                                   | 16.8%           |
| Building Materials                            | 10.5%           |
| Wholesale Merchandise (Durable & Non Durable) | -1.0%           |
| General Merchandise                           | -7.1%           |
| Restaurants                                   | -15.6%          |

I have attached a monthly sales tax recap report, an updated FY 2008 revenue and expenditure projection as well as the monthly statistical reports from the Department of Taxation. I will provide a presentation of the above at the July 17 Board meeting as requested by the Mayor. Should you have any questions before then, please do not hesitate to contact me.

**DEPARTMENT OF FINANCE**

201 North Carson Street, Suite #3, Carson City, NV 89701 - (775) 887-2133 (775) 887-2107 fax

Carson City  
 Monthly Sales Tax Recap  
 FY 2006/2007 - FY 2007/2008

| Month             | Actual    | Budget    | Variance  | Variance | Prior Year | Variance         |
|-------------------|-----------|-----------|-----------|----------|------------|------------------|
| July              | 1,757,467 | 1,887,210 | (129,743) | -6.87%   | 1,835,692  | (78,225) -4.26%  |
| August            | 1,770,446 | 1,944,728 | (174,282) | -8.96%   | 1,891,653  | (121,207) -6.41% |
| September         | 1,782,362 | 1,983,332 | (200,970) | -10.13%  | 1,929,189  | (146,827) -7.61% |
| Total 1st Quarter | 5,310,275 | 5,815,270 | (504,995) | -8.68%   | 5,656,534  | (346,259) -6.12% |

| Month             | Actual    | Budget    | Variance  | Variance | Prior Year | Variance         |
|-------------------|-----------|-----------|-----------|----------|------------|------------------|
| October           | 1,685,569 | 1,902,156 | (216,587) | -11.39%  | 1,850,249  | (164,680) -8.90% |
| November          | 1,656,128 | 1,694,006 | (37,878)  | -2.24%   | 1,632,586  | 23,542 1.44%     |
| December          | 1,897,133 | 2,135,473 | (238,340) | -11.16%  | 2,077,163  | (180,030) -8.67% |
| Total 2nd Quarter | 5,238,830 | 5,731,635 | (492,805) | -8.60%   | 5,559,998  | (321,168) -5.78% |

|                |            |            |           |        |            |                  |
|----------------|------------|------------|-----------|--------|------------|------------------|
| Total 6 Months | 10,549,105 | 11,546,905 | (997,800) | -8.64% | 11,216,532 | (667,427) -5.95% |
|----------------|------------|------------|-----------|--------|------------|------------------|

| Month             | Actual    | Budget    | Variance  | Variance | Prior Year | Variance          |
|-------------------|-----------|-----------|-----------|----------|------------|-------------------|
| January           | 1,318,936 | 1,713,811 | (394,875) | -23.04%  | 1,666,999  | (348,063) -20.88% |
| February          | 1,425,392 | 1,680,116 | (254,724) | -15.16%  | 1,634,268  | (208,876) -12.78% |
| March             | 1,776,692 | 2,115,132 | (338,440) | -16.00%  | 2,057,390  | (280,698) -13.64% |
| Total 3rd Quarter | 4,521,020 | 5,509,059 | (988,039) | -17.93%  | 5,358,657  | (837,637) -15.63% |

|                |            |            |             |         |            |                    |
|----------------|------------|------------|-------------|---------|------------|--------------------|
| Total 9 Months | 15,070,125 | 17,055,964 | (1,985,839) | -11.64% | 16,575,189 | (1,505,064) -9.08% |
|----------------|------------|------------|-------------|---------|------------|--------------------|

| Month             | Actual    | Budget    | Variance  | Variance | Prior Year | Variance        |
|-------------------|-----------|-----------|-----------|----------|------------|-----------------|
| April             | 1,625,401 | 1,726,604 | (101,203) | -5.86%   | 1,678,941  | (53,540) -3.19% |
| May               | 0         | 0         | 0         | #DIV/0!  | 0          | #DIV/0!         |
| June              | 0         | 0         | 0         | #DIV/0!  | 0          | #DIV/0!         |
| Total 4th Quarter | 1,625,401 | 1,726,604 | (101,203) | -5.86%   | 1,678,941  | (53,540) -3.19% |

|                 |            |            |             |         |            |                    |
|-----------------|------------|------------|-------------|---------|------------|--------------------|
| Total 10 Months | 16,695,526 | 18,782,568 | (2,087,042) | -11.11% | 18,254,130 | (1,558,604) -8.54% |
|-----------------|------------|------------|-------------|---------|------------|--------------------|

Nevada Department of Taxation  
 Combined Sales & Use Statistical Report

Print Date: 06/23/2008

Report Date: 04/30/2008 closed on 06/23/2008 FINAL

| County Summary<br>County | 04/30/2008<br>Taxable Sales | 04/30/2007<br>Taxable Sales | % Change    | Curr Fiscal YTD<br>Taxable Sales | Prior Fiscal YTD<br>Taxable Sales | % Change     | Filing Location<br>Count |
|--------------------------|-----------------------------|-----------------------------|-------------|----------------------------------|-----------------------------------|--------------|--------------------------|
| CARSON CITY              | 73,834,027                  | 75,012,991                  | -1.6%       | 765,158,112                      | 816,754,720                       | -6.3%        | 2,565                    |
| CHURCHILL                | 27,063,484                  | 24,189,736                  | 11.9%       | 243,190,354                      | 250,819,999                       | -3.0%        | 1,535                    |
| CLARK                    | 2,915,083,188               | 2,908,759,432               | 0.2%        | 29,767,692,464                   | 29,975,852,689                    | -0.7%        | 18,635                   |
| DOUGLAS                  | 50,921,256                  | 54,356,951                  | -6.3%       | 580,696,895                      | 634,913,925                       | -8.5%        | 2,175                    |
| ELKO                     | 90,707,448                  | 90,869,212                  | -0.2%       | 944,244,602                      | 982,394,825                       | -3.9%        | 2,151                    |
| ESMERALDA                | 760,785                     | 539,836                     | 40.9%       | 10,261,858                       | 14,294,629                        | -28.2%       | 203                      |
| EUREKA                   | 33,880,429                  | 26,099,698                  | 29.8%       | 279,011,638                      | 437,765,548                       | -36.3%       | 420                      |
| HUMBOLDT                 | 41,789,382                  | 38,215,510                  | 9.4%        | 396,847,209                      | 382,340,378                       | 3.8%         | 1,274                    |
| LANDER                   | 19,730,635                  | 23,348,387                  | -15.5%      | 182,011,121                      | 216,640,202                       | -16.0%       | 683                      |
| LINCOLN                  | 2,571,730                   | 577,450                     | 345.4%      | 22,203,646                       | 13,481,303                        | 64.7%        | 421                      |
| LYON                     | 42,891,845                  | 30,463,454                  | 40.8%       | 319,442,080                      | 310,122,120                       | 3.0%         | 1,848                    |
| MINERAL                  | 3,069,862                   | 3,137,430                   | -2.2%       | 32,284,993                       | 29,665,884                        | 8.8%         | 479                      |
| NYE                      | 37,602,331                  | 41,830,664                  | -10.1%      | 388,509,651                      | 453,671,035                       | -14.4%       | 1,747                    |
| PERSHING                 | 4,282,078                   | 5,941,494                   | -27.9%      | 56,533,529                       | 55,954,132                        | 1.0%         | 557                      |
| STOREY                   | 8,611,761                   | 13,082,558                  | -34.2%      | 110,096,351                      | 176,078,654                       | -37.5%       | 543                      |
| WASHOE                   | 550,010,545                 | 555,323,578                 | -1.0%       | 5,684,465,432                    | 5,933,505,177                     | -4.2%        | 7,384                    |
| WHITE PINE               | 16,757,657                  | 15,647,486                  | 7.1%        | 161,506,315                      | 157,344,933                       | 2.6%         | 822                      |
| <b>Total</b>             | <b>\$3,919,568,443</b>      | <b>\$3,907,395,868</b>      | <b>0.3%</b> | <b>\$39,944,156,249</b>          | <b>\$40,841,600,152</b>           | <b>-2.2%</b> | <b>43,442</b>            |

**Nevada Department of Taxation  
Combined Sales & Use Statistical Report**

Print Date: 06/23/2008

Report Date: 04/30/2008 closed on 06/23/2008 FINAL

| By County Details: CARSON CITY<br>Business Code and Type | 04/30/2008<br>Taxable Sales | 04/30/2007<br>Taxable Sales | % Change  | Curr Fiscal YTD<br>Taxable Sales | Prior Fiscal YTD<br>Taxable Sales | % Change  | Filing Location<br>Count |
|--|-----------------------------|-----------------------------|-----------|----------------------------------|-----------------------------------|-----------|--------------------------|
| 111 Crop Production                                      | 4,966                       | 3,806                       | 30.5%     | 49,068                           | 49,042                            | 0.1%      | 1                        |
| 112 Animal Production                                    | 994                         | 0                           | 0.0%      | 6,464                            | 0                                 | 0.0%      | 1                        |
| 211 Oil and Gas Extraction                               | 0                           | 0                           | 0.0%      | 41,349                           | 894                               | 4,524.3%  | 0                        |
| 212 Mining (except Oil and Gas)                          | 0                           | 45,733                      | -100.0%   | 395,121                          | 423,315                           | -6.7%     | 0                        |
| 213 Support Activities for Mining                        | 0                           | 0                           | 0.0%      | 11,659                           | 54                                | 21,296.2% | 0                        |
| 221 Utilities  | -80,897                     | 28,923                      | -379.7%   | 2,115,017                        | 3,178,290                         | -33.5%    | 5                        |
| 236 Construction of Buildings                            | 28,891                      | 26,208                      | 10.2%     | 324,967                          | 1,898,156                         | -82.9%    | 6                        |
| 237 Heavy and Civil Engineering Construction             | 36,341                      | 9,986                       | 263.9%    | 770,640                          | 648,474                           | 18.8%     | 8                        |
| 238 Specialty Trade Contractors                          | 786,114                     | 735,257                     | 6.9%      | 9,625,440                        | 8,488,734                         | 13.4%     | 85                       |
| 311 Food Manufacturing                                   | 36,490                      | 157,578                     | -76.8%    | 454,679                          | 817,616                           | -44.4%    | 5                        |
| 312 Beverage and Tobacco Product Manufacturing           | 3,165                       | 844                         | 275.0%    | 91,930                           | 112,795                           | -18.5%    | 12                       |
| 313 Textile Mills  | 0                           | 86                          | -100.0%   | 120                              | 2,188                             | -94.5%    | 0                        |
| 314 Textile Product Mills                                | 924                         | 2,537                       | -63.6%    | 90,651                           | 129,347                           | -29.9%    | 2                        |
| 315 Apparel Manufacturing                                | 7,226                       | 2,932                       | 146.5%    | 36,868                           | 30,635                            | 20.3%     | 5                        |
| 316 Leather and Allied Product Manufacturing             | 1,146                       | 936                         | 22.5%     | 6,354                            | 3,515                             | 80.8%     | 1                        |
| 321 Wood Product Manufacturing                           | 255,059                     | 316,433                     | -19.4%    | 2,237,829                        | 1,069,336                         | 109.3%    | 4                        |
| 322 Paper Manufacturing                                  | 13,946                      | 2,419                       | 476.5%    | 184,316                          | 31,579                            | 483.7%    | 3                        |
| 323 Printing and Related Support Activities              | 253,396                     | 227,096                     | 11.6%     | 2,897,049                        | 2,443,525                         | 18.6%     | 24                       |
| 324 Petroleum and Coal Products Manufacturing            | 21,067                      | 10,521                      | 100.2%    | 141,090                          | 125,780                           | 12.2%     | 5                        |
| 325 Chemical Manufacturing                               | 258,760                     | 526,454                     | -50.8%    | 3,051,265                        | 2,778,281                         | 9.8%      | 12                       |
| 326 Plastics and Rubber Products Manufacturing           | 31,326                      | 145,042                     | -78.4%    | 317,884                          | 707,050                           | -55.0%    | 4                        |
| 327 Nonmetallic Mineral Product Manufacturing            | 551,906                     | 344,728                     | 60.1%     | 5,614,361                        | 3,056,226                         | 83.7%     | 13                       |
| 331 Primary Metal Manufacturing                          | 310,058                     | 129,679                     | 139.1%    | 1,210,414                        | 1,264,540                         | -4.3%     | 2                        |
| 332 Fabricated Metal Product Manufacturing               | 147,616                     | 359,000                     | -58.9%    | 5,924,361                        | 4,328,138                         | 36.9%     | 32                       |
| 333 Machinery Manufacturing                              | 751,962                     | 214,018                     | 251.4%    | 5,064,458                        | 2,546,298                         | 98.9%     | 26                       |
| 334 Computer and Electronic Product Manufacturing        | 42,024                      | 71,039                      | -40.8%    | 1,222,665                        | 1,087,229                         | 12.5%     | 12                       |
| 335 Electrical Equipment, Appliance, and Component       | 21,665                      | 19,076                      | 13.6%     | 767,580                          | 399,765                           | 92.0%     | 12                       |
| 336 Transportation Equipment Manufacturing               | 180,353                     | 36,439                      | 394.9%    | 406,759                          | 439,077                           | -7.4%     | 7                        |
| 337 Furniture and Related Product Manufacturing          | 51,388                      | 45,974                      | 11.8%     | 696,364                          | 598,634                           | 16.3%     | 10                       |
| 339 Miscellaneous Manufacturing                          | 891,113                     | 308,970                     | 188.4%    | 4,189,325                        | 3,132,322                         | 33.7%     | 37                       |
| 423 Merchant Wholesalers, Durable Goods                  | 6,551,215                   | 6,733,060                   | -2.7%     | 54,404,128                       | 61,801,589                        | -12.0%    | 332                      |
| 424 Merchant Wholesalers, Nondurable Goods               | 1,149,249                   | 1,047,354                   | 9.7%      | 12,075,968                       | 11,473,828                        | 5.2%      | 98                       |
| 425 Wholesale Electronic Markets and Agents and B        | 340,590                     | 2,028                       | 16,698.1% | 1,661,105                        | 1,479,054                         | 12.3%     | 12                       |
| 441 Motor Vehicle and Parts Dealers                      | 16,531,885                  | 19,619,903                  | -15.7%    | 186,134,777                      | 219,891,665                       | -15.4%    | 78                       |
| 442 Furniture and Home Furnishings Stores                | 1,411,059                   | 1,612,910                   | -12.5%    | 13,111,980                       | 15,444,291                        | -15.1%    | 64                       |

**Nevada Department of Taxation  
Combined Sales & Use Statistical Report**

Print Date: 06/23/2008

Report Date: 04/30/2008 closed on 06/23/2008 FINAL

| By County Details: CARSON CITY<br>Business Code and Type | 04/30/2008<br>Taxable Sales | 04/30/2007<br>Taxable Sales | % Change | Curr Fiscal YTD<br>Taxable Sales | Prior Fiscal YTD<br>Taxable Sales | % Change   | Filing Location<br>Count |
|--|-----------------------------|-----------------------------|----------|----------------------------------|-----------------------------------|------------|--------------------------|
| 443 Electronics and Appliance Stores                     | 1,242,203                   | 1,196,901                   | 3.8%     | 13,288,098                       | 11,804,424                        | 12.6%      | 104                      |
| 444 Building Material and Garden Equipment and Su        | 6,982,813                   | 6,321,871                   | 10.5%    | 54,628,132                       | 61,465,015                        | -11.1%     | 93                       |
| 445 Food and Beverage Stores                             | 2,928,992                   | 2,508,621                   | 16.8%    | 35,661,848                       | 36,026,969                        | -1.0%      | 49                       |
| 446 Health and Personal Care Stores                      | 2,522,027                   | 2,728,954                   | -7.6%    | 26,060,082                       | 33,193,384                        | -21.5%     | 259                      |
| 447 Gasoline Stations                                    | 224,838                     | 192,789                     | 16.6%    | 2,265,969                        | 1,933,771                         | 17.2%      | 8                        |
| 448 Clothing and Clothing Accessories Stores             | 209,266                     | 169,516                     | 23.4%    | 3,081,808                        | 3,176,511                         | -3.0%      | 67                       |
| 451 Sporting Goods, Hobby, Book, and Music Stores        | 679,566                     | 1,214,098                   | -44.0%   | 7,788,329                        | 8,675,092                         | -10.2%     | 67                       |
| 452 General Merchandise Stores                           | 10,510,175                  | 11,310,003                  | -7.1%    | 129,029,768                      | 137,461,849                       | -6.1%      | 55                       |
| 453 Miscellaneous Store Retailers                        | 1,506,395                   | 1,243,919                   | 21.1%    | 15,898,944                       | 13,044,517                        | 21.9%      | 124                      |
| 454 Nonstore Retailers                                   | 658,705                     | 692,111                     | -4.8%    | 6,949,008                        | 7,960,558                         | -12.7%     | 121                      |
| 481 Air Transportation                                   | 0                           | 843                         | -100.0%  | 15                               | 2,343                             | -99.4%     | 0                        |
| 484 Truck Transportation                                 | 25,326                      | 5,721                       | 342.7%   | 56,982                           | 37,638                            | 51.4%      | 1                        |
| 485 Transit and Ground Passenger Transportation          | 0                           | 0                           | 0.0%     | 11,727                           | 3,475                             | 237.4%     | 0                        |
| 487 Seenic and Sightseeing Transportation                | 0                           | 0                           | 0.0%     | 4,277                            | 0                                 | 0.0%       | 0                        |
| 488 Support Activities for Transportation                | 10,229                      | 48,993                      | -79.1%   | 331,258                          | 1,066,599                         | -68.9%     | 9                        |
| 491 Postal Service                                       | 4,753                       | 2,113                       | 124.9%   | 39,571                           | 21,423                            | 84.7%      | 2                        |
| 492 Couriers and Messengers                              | 20,100                      | 0                           | 0.0%     | 84,900                           | 76                                | 111,142.6% | 1                        |
| 493 Warehousing and Storage                              | 56,191                      | 2,627                       | 2,039.1% | 789,925                          | 430,753                           | 83.4%      | 4                        |
| 511 Publishing Industries (except Internet)              | 18,341                      | 56,496                      | -67.5%   | 391,102                          | 387,979                           | 0.8%       | 11                       |
| 512 Motion Picture and Sound Recording Industries        | 97,269                      | 129,455                     | -24.9%   | 1,212,067                        | 1,566,519                         | -22.6%     | 32                       |
| 515 Broadcasting (except Internet)                       | 32,402                      | 25,534                      | 26.9%    | 378,332                          | 299,143                           | 26.5%      | 4                        |
| 516 Internet Publishing and Broadcasting                 | 0                           | 0                           | 0.0%     | 9,261                            | 653                               | 1,317.8%   | 0                        |
| 517 Telecommunications                                   | 340,702                     | 171,366                     | 98.8%    | 4,439,666                        | 3,996,567                         | 11.1%      | 25                       |
| 518 Internet Service Providers, Web Search Portals,      | 1,562                       | 1,663                       | -6.1%    | 23,525                           | 18,158                            | 29.6%      | 4                        |
| 519 Other Information Services                           | 0                           | 0                           | 0.0%     | 1,008                            | 3,121                             | -67.7%     | 0                        |
| 521 Monetary Authorities - Central Bank                  | 0                           | 0                           | 0.0%     | 5,520                            | 773                               | 614.1%     | 0                        |
| 522 Credit Intermediation and Related Activities         | 626,061                     | 446,084                     | 40.3%    | 6,541,129                        | 6,454,938                         | 1.3%       | 28                       |
| 523 Securities, Commodity Contracts, and Other Fin:      | 9,791                       | 5,911                       | 65.6%    | 187,727                          | 113,985                           | 64.7%      | 2                        |
| 524 Insurance Carriers and Related Activities            | -1,894                      | 3,503                       | -154.1%  | 55,103                           | 90,309                            | -39.0%     | 3                        |
| 525 Funds, Trusts, and Other Financial Vehicles          | 4,345                       | 0                           | 0.0%     | 24,971                           | 53,531                            | -53.4%     | 1                        |
| 531 Real Estate  | -18,117                     | 3,148                       | -675.5%  | 998,259                          | 331,490                           | 201.1%     | 8                        |
| 532 Rental and Leasing Services                          | 1,892,212                   | 1,901,417                   | -0.5%    | 18,164,236                       | 18,125,317                        | 0.2%       | 118                      |
| 541 Professional, Scientific, and Technical Services     | 307,333                     | 290,405                     | 5.8%     | 4,551,321                        | 4,292,476                         | 6.0%       | 63                       |
| 551 Management of Companies and Enterprises              | 4,409                       | 1,018                       | 332.9%   | 50,674                           | 39,618                            | 27.9%      | 3                        |
| 561 Administrative and Support Services                  | 1,944,278                   | 1,767,087                   | 10.0%    | 17,722,446                       | 16,596,870                        | 6.8%       | 59                       |

RRVAR721

**Nevada Department of Taxation  
Combined Sales & Use Statistical Report**

Page 5

Print Date: 06/23/2008

Report Date: 04/30/2008 closed on 06/23/2008 FINAL

| By County Details: CARSON CITY<br>Business Code and Type | 04/30/2008<br>Taxable Sales | 04/30/2007<br>Taxable Sales | % Change     | Curr Fiscal YTD<br>Taxable Sales | Prior Fiscal YTD<br>Taxable Sales | % Change     | Filing Location<br>Count |
|--|-----------------------------|-----------------------------|--------------|----------------------------------|-----------------------------------|--------------|--------------------------|
| 562 Waste Management and Remediation Services            | 586                         | 0                           | 0.0%         | 5,276                            | 1,683                             | 213.6%       | 2                        |
| 611 Educational Services                                 | 60,939                      | 55,061                      | 10.7%        | 548,007                          | 598,998                           | -8.5%        | 25                       |
| 621 Ambulatory Health Care Services                      | 149,346                     | 153,396                     | -2.6%        | 1,745,381                        | 1,711,539                         | 2.0%         | 22                       |
| 622 Hospitals  | 87,304                      | 394                         | 22,059.5%    | 562,823                          | 575,484                           | -2.2%        | 3                        |
| 623 Nursing and Residential Care Facilities              | 21,704                      | 0                           | 0.0%         | 127,754                          | 18,814                            | 579.0%       | 2                        |
| 624 Social Assistance                                    | 0                           | 0                           | 0.0%         | 4,260                            | 588                               | 624.5%       | 0                        |
| 711 Performing Arts, Spectator Sports, and Related I     | 66,184                      | 1,340                       | 4,839.0%     | 932,251                          | 222,177                           | 319.6%       | 3                        |
| 713 Amusement, Gambling, and Recreation Industrie        | 1,975,316                   | 555,469                     | 255.6%       | 11,571,725                       | 7,912,695                         | 46.2%        | 12                       |
| 721 Accommodation  | 299,397                     | 22,582                      | 1,225.8%     | 519,001                          | 270,708                           | 91.7%        | 6                        |
| 722 Food Services and Drinking Places                    | 6,662,472                   | 7,890,268                   | -15.6%       | 70,015,278                       | 74,178,675                        | -5.6%        | 133                      |
| 811 Repair and Maintenance                               | 951,342                     | 1,002,401                   | -5.1%        | 11,423,044                       | 11,393,585                        | 0.3%         | 88                       |
| 812 Personal and Laundry Services                        | 126,094                     | 98,778                      | 27.7%        | 1,368,731                        | 1,189,507                         | 15.1%        | 20                       |
| 813 Religious, Grantmaking, Civic, Professional, and     | 1,796                       | -483                        | -471.9%      | 80,450                           | 37,699                            | 113.4%       | 3                        |
| 921 Executive, Legislative, and Other General Gover      | 0                           | 0                           | 0.0%         | 6,880                            | 80                                | 8,500.1%     | 0                        |
| 922 Justice, Public Order, and Safety Activities         | 0                           | 0                           | 0.0%         | 117,707                          | 2,809                             | 4,090.3%     | 0                        |
| 923 Administration of Human Resource Programs            | 232                         | 0                           | 0.0%         | 1,404                            | 1,972                             | -28.8%       | 1                        |
| 926 Administration of Economic Programs                  | 0                           | 0                           | 0.0%         | 0                                | 0                                 | 0.0%         | 0                        |
| 999 Miscellaneous Other                                  | 45                          | 4,647                       | -99.0%       | 67,149                           | 80,603                            | -16.7%       | 2                        |
| <b>Sub Total</b>   | <b>\$73,834,027</b>         | <b>\$75,012,991</b>         | <b>-1.6%</b> | <b>\$765,158,112</b>             | <b>\$816,754,720</b>              | <b>-6.3%</b> | <b>2,565</b>             |



| <b>Budget Worksheet</b>     |  |                  |                   |                   |
|-----------------------------|--|------------------|-------------------|-------------------|
|                             |  | <b>Estimated</b> | <b>Estimated</b>  |                   |
|                             |  | <b>2008</b>      | <b>2008 at</b>    | <b>Difference</b> |
|                             |  | <b>Budget</b>    | <b>July, 2008</b> |                   |
| <b>Revenues</b>             |  |                  |                   |                   |
| <b>Taxes</b>                |  |                  |                   |                   |
| Property                    |  | 13,373,252       | 13,373,252        | 0                 |
| Consolidated Taxes          |  | 23,860,620       | 23,677,295        | (183,325)         |
| Gaming                      |  | 160,000          | 160,000           | 0                 |
| Candidate Filing Fee        |  |                  |                   |                   |
| Total                       |  | 37,393,872       | 37,210,547        | (183,325)         |
| <b>Licenses and Permits</b> |  |                  |                   |                   |
| Total                       |  | 1,765,225        | 1,765,225         | 0                 |
| <b>Franchise Fees</b>       |  |                  |                   |                   |
| Total                       |  | 5,335,000        | 5,335,000         | 0                 |
| <b>Grants</b>               |  |                  |                   |                   |
| Total                       |  | 298,529          | 298,529           | 0                 |
| <b>Charges for Services</b> |  |                  |                   |                   |
| Total                       |  | 12,789,965       | 12,789,965        | 0                 |
| <b>Fines and Forfeits</b>   |  |                  |                   |                   |
| Total                       |  | 892,995          | 892,995           | 0                 |
| <b>Miscellaneous</b>        |  |                  |                   |                   |
| Total                       |  | 1,715,646        | 1,715,646         | 0                 |
| <b>Total Revenues</b>       |  | 60,191,232       | 60,007,907        | (183,325)         |

| <b>Budget Worksheet</b>             |                             | <b>Estimated<br/>2008<br/>Budget</b> | <b>Estimated<br/>2008 at<br/>July, 2008</b> | <b>Difference</b> |
|-------------------------------------|-----------------------------|--------------------------------------|---|-------------------|
| <b>EXPENDITURES</b>                 |                             |                                      |   |                   |
| <b>General government</b>           |                             |                                      |   |                   |
|                                     | <b>Total</b>                | 14,021,995                           | 13,942,207                                  | (79,788)          |
| <b>Judicial</b>                     |                             |                                      |   |                   |
|                                     | <b>Total</b>                | 4,323,601                            | 4,426,525                                   | 102,924           |
| <b>Public Safety</b>                |                             |                                      |   |                   |
|                                     | <b>Total</b>                | 24,879,450                           | 24,715,773                                  | (163,677)         |
| <b>Public Works</b>                 |                             |                                      |   |                   |
|                                     | <b>Total</b>                | 2,816,894                            | 2,773,812                                   | (43,082)          |
| <b>Health</b>                       |                             |                                      |   |                   |
|                                     | <b>Total</b>                | 4,886,505                            | 4,869,402                                   | (17,103)          |
| <b>Welfare</b>                      |                             |                                      |   |                   |
|                                     |                             | 347,004                              | 353,842                                     | 6,838             |
| <b>Culture &amp; Recreation</b>     |                             |                                      |   |                   |
|                                     | <b>Total</b>                | 6,428,354                            | 6,254,892                                   | (173,462)         |
| <b>Total Expenditures</b>           |                             | <b>57,703,803</b>                    | <b>57,336,453</b>                           | <b>(367,350)</b>  |
| <b>Excess Revenues</b>              |                             | <b>2,487,429</b>                     | <b>2,671,454</b>                            | <b>184,025</b>    |
| <b>On-going Operating Transfers</b> |                             |                                      |   |                   |
|                                     | Transfer in - Qual. of Life | -183,448                             | -183,448                                    | 0                 |
|                                     | Contingency                 | 500,000                              | 0   | (500,000)         |
|                                     | Senior Citizens             | -15,000                              | -15,000                                     | 0                 |
|                                     | Ambulance Fund              |                                      | 120,000                                     | 120,000           |
|                                     | Debt Service                | 2,376,248                            | 2,376,248                                   | 0                 |
|                                     | Landfill Cos/Post Clos Fund | 156,548                              | 156,548                                     | 0                 |
|                                     | Cemetery                    | 75,000                               | 75,000                                      | 0                 |
|                                     | CC Transit                  | 350,000                              | 350,000                                     | 0                 |
|                                     | Supplemental Indigent       | 120,000                              | 0   | (120,000)         |
|                                     | Cooperative Extension       |                                      |   |                   |
|                                     | Capital Facilities Fund     |                                      |   |                   |
|                                     | <b>Total</b>                | <b>3,379,348</b>                     | <b>2,879,348</b>                            | <b>(500,000)</b>  |
| <b>On-going Expenditures</b>        |                             | <b>61,083,151</b>                    | <b>60,215,801</b>                           | <b>(867,350)</b>  |

| <b>Budget Worksheet</b>  |  |                                      |   |                   |
|--|--|--------------------------------------|---|-------------------|
|  |  | <b>Estimated<br/>2008<br/>Budget</b> | <b>Estimated<br/>2008 at<br/>July, 2008</b> | <b>Difference</b> |
| <b>Assumptions:</b>  |  |                                      |   |                   |
| <b>Revenues</b>  |  |                                      |   |                   |
| 1. We assumed that Sales Tax Revenues will go down 9% for May and June   |  |                                      |   |                   |
| 2. The remaining revenues are fairly close to the estimates we used when we completed the budget, therefore we left them as is. Based on the projection, we anticipate we will collect \$183,325 less in consolidated taxes than originally estimated. |  |                                      |   |                   |
| <b>Expenditures</b>  |  |                                      |   |                   |
| 1. We projected expenditures out to the end of the fiscal year. Based on the projection, we anticipate spending \$367,350 less than our original estimate.   |  |                                      |   |                   |
| 2. We do not anticipate having to use any contingency money, which will save us \$500,000 in expenditures.   |  |                                      |   |                   |
| <b>Fund Balance</b>  |  |                                      |   |                   |
| We projected our ending fund balance to be \$5,643,029. Based on the above, we are now projecting our fund balance to be \$6,327,054, which is \$684,025 more than originally projected.   |  |                                      |   |                   |