

City of Carson City
Request for Board Action

Item # 10c

Date Submitted: 6/12/2007

Agenda Date Requested: 6/21/2007

Time Requested: 10 minutes

To: Mayor and Supervisors

From: Sue Johnson, Director of Finance

Subject Title: Action to adopt a resolution to augment and amend the Carson City FY 2006-07 Budget in the amount of \$20,514,743.

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 unforeseen or uncontrollable cost increases.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify)

Does this action require a Business Impact Statement: Yes No

Recommended Board Action: I move to adopt Resolution No. _____, a resolution to augment and amend the Carson City FY 2006-07 Budget in the amount of \$20,514,743.

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 unforeseen or uncontrollable cost increases.

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, and fund balance.

Alternatives: Revise augmentation/revision.

Supporting Material: Resolution

Prepared By: Sue Johnson

Reviewed By: _____

(Department Head)

[Signature]

(City Manager)

[Signature]

(District Attorney)

[Signature]

(Finance Director)

Date: _____

Date: 6/12/07

Date: 6/12/07

Date: 6/12/07

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

1 RESOLUTION NO. _____

2 RESOLUTION TO AUGMENT AND AMEND THE 2006-07 BUDGET

3 OF THE CITY OF CARSON CITY, STATE OF NEVADA

4 WHEREAS, certain unanticipated sources of revenue and fund balance previously
5 unbudgeted have become available to the City of Carson City during the 2006-07 budget year as
6 follows:

7	General Fund	
8	Charges for Services	\$ 164,268
	Taxes	37,200
9	Intergovernmental Revenues	44,490
	Intergovernmental Grants	31,925
10	Miscellaneous	105,213
	Capital Leases	56,068
11	Operating Transfers In	74,177
	Fund Balance	<u>711,406</u>
		1,224,747
12	Airport	
13	Intergovernmental Grants	\$ 5,279,710
14	Supplemental Indigent	
15	Taxes	\$ 7,500
16	Senior Citizen Center	
	Fund Balance	\$ 18,700
17	Library Gift	
18	Intergovernmental Grants	\$ 65,000
19	Traffic Transportation	
	Fund Balance	\$ 9,750
20	V & T Special Infrastructure	
21	Miscellaneous	\$ 1,600
22	Quality of Life	
	Intergovernmental Grants	\$ 122,627
23	Waterfall Fire	
24	Fund Balance	\$ 100,000
25	2006 Flood	
	Fund Balance	\$ 534,701
26	Intergovernmental Grants	<u>729,556</u>
		1,264,257
27	Commissary	
28	Fund Balance	\$ 63,824
	Firefighter Retirement Medical	
	Charges for Services	\$ 13,169

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AYES: Supervisors

NAYS: Supervisors

ABSENT: Supervisors

MARV TEIXEIRA, Mayor

ATTEST:

ALAN GLOVER, Clerk-Recorder

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2007

GENERAL FUND	AMENDED FY 06-07 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	11,796,000		37,200		11,833,200
Licenses and permits	6,240,500				6,240,500
Intergovernmental revenues	28,347,000		44,490	31,925	28,423,415
Charges for services	7,966,612		164,268		8,130,880
Fines and forfeits	878,000				878,000
Miscellaneous	1,188,338		105,213		1,293,551
Total Revenues	56,416,450	-	351,171	31,925	56,799,546
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	264,307		17,500		281,807
Court Clerk	475,829	(37,000)			438,829
Clerk	331,273				331,273
Recorder	344,758				344,758
Assessor	568,157		52,000		640,157
District Attorney	2,149,190				2,149,190
City Manager	610,189	(37,267)			572,902
Finance	695,695	30,000			725,695
Treasurer	521,618				521,618
Elections	297,133				297,133
Internal Auditor	16,656				16,656
Purchasing	180,610				180,610
Human Resources	583,097				583,097
Community Devel.-Planning	805,326	5,200	11,214		821,740
Automation Services	1,376,907	40,000			1,416,907
Geographic Information Sys	251,203	5,900			257,103
Public Defender	912,861				912,861
Public Safety Complex	426,675				426,675
City Hall	132,260				132,260
Records Management	236,919	(10,000)	8,327		235,246
Facilities Maintenance	1,387,874				1,387,874
Central Services	682,150		37,200		919,350
Total General Government	13,470,687	(3,187)	126,241	-	13,593,741
Public Safety					
Sheriff	14,196,818		12,403	3,800	14,213,021
Fire	6,503,080	107,911	185,890	3,125	6,803,006
Juvenile Probation	1,757,666				1,757,666
Juvenile Detention	1,305,497				1,305,497
Total Public Safety	23,763,061	107,911	201,293	6,925	24,079,190
Judicial					
District Court I	303,719	19,500			323,219
District Court II	645,999	(30,000)			615,999
Juvenile Court	275,681	22,000	22,101		319,782
Municipal Court	1,519,860	162,162	52,817		1,734,839
Alternative Sentencing	899,961		21,000		920,961
Total Judicial	3,450,220	173,662	95,918	-	3,719,800
Public Works					
Development Engineering	1,030,942	11,000			1,041,942
Public Works	1,923,848	75,000	15,797		2,014,645
Total Public Works	2,954,790	86,000	15,797	-	3,056,587

CARSON CITY
BUDGET AUGMENTATION
FOR THE FISCAL YEAR ENDING JUNE 30, 2007

GENERAL FUND	AMENDED FY 06-07 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Health					
Environmental Health	1,018,092	20,000	72,407		1,110,499
Animal Regulation	403,267		25,763		429,030
Total Health	1,421,359	20,000	98,170	-	1,539,529
Welfare					
Welfare	336,855				336,855
Total Welfare	336,855	-	-	-	336,855
Culture & Recreation					
Park & Rec. Admin.	445,536	3,600			449,136
Park Maintenance	1,691,864	74,727			1,766,611
Parks Grants, Gifts	119,839				119,839
Community Center	332,673				332,673
Recreation	1,043,374				1,043,374
Library	1,702,685				1,702,685
Swimming Pool	925,382				925,382
Sports	298,768			25,000	323,768
Pony Express Pavilion	23,810				23,810
Total Culture and Rec	6,583,951	78,327	-	25,000	6,687,278
Community Support					
Support Services	626,645				626,645
Economic Development	5,090,483	37,287			5,127,770
Total Community Support	5,717,128	37,287	-	-	5,754,415
Total Expenditures	57,698,051	500,000	537,419	31,925	58,767,395
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-		56,068		56,068
Operating Transfers In:					
Quality of Life	210,000				210,000
Senior Citizens Center	-		15,000		15,000
Cooperative Extension	-		59,177		59,177
Capital Acquisition	7,500				7,500
Other Uses:					
Contingency	(1,163,359)	500,000			(663,359)
Operating Transfers Out:					
Supplemental Indigent	(120,000)				(120,000)
Capital Acquisition	(862,503)				(862,503)
Debt Service	(2,137,494)				(2,137,494)
Cemetery	(75,000)				(75,000)
Transit Fund	(350,000)				(350,000)
Total Other Sources (Uses)	(4,490,856)	500,000	130,245	-	(3,860,611)
Beginning Fund Balance					
Unres. Beg. Fund Balance	9,625,235		406,147		10,031,382
Res. Beg. Fund Balance	562,222		305,259		867,481
Total Beg. Fund Balance	10,187,457	-	711,406	-	10,898,863
Ending Fund Balance					
Unres. Ending Fund Balance	3,989,781	-	703,267	-	4,693,048
Res. Ending Fund Balance	425,219		(47,864)		377,355
Total Ending Fund Balance	4,415,000	-	655,403	-	5,070,403

AIRPORT	ORIGINAL FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0			5,279,710	5,279,710
MISCELLANEOUS	0				0
Total Revenues	0	0	0	5,279,710	5,279,710
EXPENSES AND OTHER USES:					
Airport:					
Services & Supplies	0			12,870	12,870
Capital Outlay	0			5,266,840	5,266,840
Total Expenditures	0	0	0	5,279,710	5,279,710
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	AMENDED FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET INCREMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	152,000				152,000
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	0				0
Total Revenues	152,000	0	0	0	152,000
EXPENSES AND OTHER USES:					
Conservation & Natural Resources					
Cooperative Extension:					
Salaries & Wages	45,471				45,471
Employee Benefits	14,713				14,713
Services & Supplies	253,553	(59,177)			194,376
Capital Outlay	0				0
Total Expenditures	313,737	(59,177)	0	0	254,560
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
General Fund		(59,177)			(59,177)
Total Other Sources (Uses)	0	(59,177)	0	0	(59,177)
Beginning Fund Balance:					
Reserved Beg. Fund Balance	0				0
Unreserved Beg. Fund Balance	180,851				180,851
	180,851	0	0	0	180,851
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	19,114	0	0	0	19,114
	19,114	0	0	0	19,114

SUPPLEMENTAL INDIGENT	ORIGINAL FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	1,357,000		7,500		1,364,500
MISCELLANEOUS	10,000				10,000
Total Revenues	1,367,000	0	7,500	0	1,374,500
EXPENSES AND OTHER USES:					
Welfare					
Institutional Care					
Services & Supplies	1,192,000				1,192,000
Intergovernmental Expenditures					
Payment to State of Nevada	295,000		7,500		302,500
Total Expenditures	1,487,000	0	7,500	0	1,494,500
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	ORIGINAL FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	590,000				590,000
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	10,000				10,000
Total Revenues	600,000	0	0	0	600,000
EXPENDITURES:					
Culture and Recreation:					
Participant Recreation					
Salaries and wages	164,229		3,700		167,929
Employee benefits	65,018				65,018
Services & Supplies	183,675				183,675
Capital Outlay	0				0
Total Expenditures	412,922	0	3,700	0	416,622
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
Carson City Debt Service	(154,813)				(154,813)
General Fund	0		(15,000)		(15,000)
Total Other Sources (Uses)	(154,813)	0	(15,000)	0	(169,813)
Beginning Fund Balance:					
Reserved Beg. Fund Balance	100,000				100,000
Unreserved Beg. Fund Balance	238,104	0	18,700	0	256,804
	338,104	0	18,700	0	356,804
Ending Fund Balance:					
Reserved Ending Fund Balance	100,000				100,000
Unreserved Ending Fund Balance	270,369	0	0	0	270,369
	370,369	0	0	0	370,369

LIBRARY GIFT	AMENDED FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	20,833			65,000	85,833
MISCELLANEOUS	2,000				2,000
Total Revenues	22,833	0	0	65,000	87,833
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Services & Supplies	115,606			65,000	180,606
Capital Outlay	5,000				5,000
Total Expenditures	120,606	0	0	65,000	185,606
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	101,553	0		0	101,553
	101,553	0	0	0	101,553
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	3,780	0	0	0	3,780
	3,780	0	0	0	3,780

TRAFFIC TRANSPORTATION	ORIGINAL FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Fines and Forfeits	55,000				55,000
Miscellaneous	18,000				18,000
Total Revenues	73,000	0	0	0	73,000
EXPENSES AND OTHER USES:					
Public Safety					
Sheriff - parking enforcement					
Salaries and wages	57,355				57,355
Employee benefits	23,271				23,271
Services & Supplies	37,615		9,750		47,365
Capital Outlay	22,000				22,000
Total Expenditures	140,241	0	9,750	0	149,991
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	85,058	0	9,750	0	94,808
	85,058	0	9,750	0	94,808
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	17,817	0	0	0	17,817
	17,817	0	0	0	17,817

V & T SPECIAL INFRASTRUCTURE	ORIGINAL FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	1,337,500				1,337,500
MISCELLANEOUS	10,000		1,600		11,600
Total Revenues	1,347,500	0	1,600	0	1,349,100
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies			1,600		1,600
Capital Outlay					0
Total Expenditures	0	0	1,600	0	1,600
OTHER FINANCE SOURCES (USES):					
Operating Transfer Out					
Debt Service	-1,116,144				-1,116,144
Total Other Sources (Uses)	-1,116,144	0	0	0	-1,116,144
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	49,789	0		0	49,789
	49,789	0	0	0	49,789
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	281,145	0	0	0	281,145
	281,145	0	0	0	281,145

QUALITY OF LIFE	AMENDED FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,675,000				2,675,000
Intergovernmental	309,000			122,627	431,627
Charges for Services	3,200				3,200
Miscellaneous	222,699				222,699
Total Revenues	3,209,899	0	0	122,627	3,332,526
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	62,232				62,232
Employee Benefits	12,361				12,361
Services and supplies	87,039				87,039
Capital outlay	105,700				105,700
Subtotal	267,332	0	0	0	267,332
Parks Capital					
Salaries & Wages	59,705				59,705
Employee Benefits	20,989				20,989
Services and supplies	76,558				76,558
Capital outlay	9,460,037				9,460,037
Subtotal	9,617,289	0	0	0	9,617,289
Open Space					
Salaries & Wages	115,524				115,524
Employee Benefits	33,592				33,592
Services and Supplies	550,543			122,627	673,170
Capital Outlay	8,141,344				8,141,344
Subtotal	8,841,003	0	0	122,627	8,963,630
Total Expenditures	18,725,624	0	0	122,627	18,848,251
OTHER FINANCE SOURCES (USES):					
Note Proceeds	0				0
Operating Transfer - Debt Service	(1,004,347)				(1,004,347)
Operating Transfer - General fund	(210,000)				(210,000)
Total Other Sources (Uses)	(1,214,347)	0	0	0	(1,214,347)
Beginning Fund Balance:					
Reserved Beg. Fund Balance	0				0
Unreserved Beg. Fund Balance	17,178,037				17,178,037
Total Beg. Fund Balance	17,178,037	0	0	0	17,178,037
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	447,965				447,965
Total Ending Fund Balance	447,965	0	0	0	447,965

WATERFALL FIRE	ORIGINAL FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	0				0
Miscellaneous	0				0
Total Revenues	0	0	0	0	0
EXPENSES AND OTHER USES:					
Public Safety					
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 Out					
Storm Drainage	0		(100,000)		(100,000)
Total Other Sources (Uses)	0	0	(100,000)	0	(100,000)
Beginning Fund Balance:					
Reserved Beg. Fund Balance	0				0
Unreserved Beg. Fund Balance	0	0	100,000	0	100,000
	0	0	100,000	0	100,000
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

2006 Flood Fund	ORIGINAL FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	0			729,556	729,556
Miscellaneous	0			0	0
Total Revenues	0	0	0	729,556	729,556
EXPENSES AND OTHER USES:					
Public Works					
Developmental Engineering					
Salaries & Wages					0
Employee Benefits					0
Services & Supplies			76,518	729,556	806,074
Capital Outlay					0
Total Expenditures	0	0	76,518	729,556	806,074
OTHER FINANCE SOURCES (USES):					
Operating transfers out Stabilization Fund			(458,183)		(458,183)
Total Other Sources (Uses)	0	0	(458,183)	0	(458,183)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	0		534,701		534,701
	0	0	534,701	0	534,701
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	0	0	0	0	0
	0	0	0	0	0

COMMISSARY	ORIGINAL FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Charges for services	100,000				100,000
Miscellaneous	59,700				59,700
Total Revenues	159,700	0	0	0	159,700
EXPENSES AND OTHER USES:					
Salaries and wages	51,715				51,715
Employee benefits	25,204				25,204
Services & Supplies	91,700		63,824		155,524
Capital Outlay	0				0
Total Expenditures	168,619	0	63,824	0	232,443
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
Capital Acquisition	0				0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	74,050	0	63,824	0	137,874
	74,050	0	63,824	0	137,874
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	65,131	0	0	0	65,131
	65,131	0	0	0	65,131

FIREFIGHTER RETIREMENT MEDICAL	ORIGINAL FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Charges for services	77,862		13,169		91,031
Miscellaneous	200				200
Total Revenues	78,062	0	13,169	0	91,231
EXPENSES AND OTHER USES:					
Public Safety					
Salaries and wages	0				0
Employee benefits	0				0
Services & Supplies	36,831		13,169		50,000
Capital Outlay	0				0
Total Expenditures	36,831	0	13,169	0	50,000
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	56,194	0		0	56,194
	56,194	0	0	0	56,194
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	97,425	0	0	0	97,425
	97,425	0	0	0	97,425

CAPITAL FACILITIES	AMENDED FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	0				0
Miscellaneous	10,000		225,000		235,000
Total Revenues	10,000	0	225,000	0	235,000
EXPENSES AND OTHER USES:					
General Government					
Services and supplies	0				0
Capital Outlay	502,351				502,351
Judicial					
Services and supplies					
Capital Outlay	0				0
Public Safety					
Services and supplies	0				0
Capital Outlay	13,016,366				13,016,366
Health					
Capital Outlay	248,921		225,000		473,921
Public Works					
Services and Supplies	0				0
Capital Outlay	300,000				300,000
Total Expenditures	14,067,638	0	225,000	0	14,292,638
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
Debt Service	369,555				369,555
Building Permits	150,000				150,000
Other Uses					
Operating Transfers					
General Fund	0				0
Total Other Sources (Uses)	519,555	0	0	0	519,555
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	13,548,083				13,548,083
	13,548,083	0	0	0	13,548,083
Ending Fund Balance:					
Reserved Ending Fund Balance					0
Designated for Debt Service					0
Unreserved/Undesignated	10,000	0	0	0	10,000
	10,000	0	0	0	10,000

GRANT FUND	AMENDED FY 06-07 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	3,041,642			329,170	3,370,812
MISCELLANEOUS	20,000				20,000
Total Revenues	3,061,642	0	0	329,170	3,390,812
EXPENSES AND OTHER USES:					
General Government					
Salaries & Wages	399,444			6,833	406,277
Employee Benefits	63,457				63,457
Services & Supplies	2,337,523		75,995	176,789	2,590,307
Capital Outlay	373,688		12,079	145,548	531,315
Total Expenditures	3,174,112	0	88,074	329,170	3,591,356
OTHER FINANCE SOURCES (USES):					
Operating transfers in					
General Fund	0				0
Total Other Sources (Uses)	0	0	0	0	0
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	312,470	0	88,074	0	400,544
	312,470	0	88,074	0	400,544
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	200,000	0	0	0	200,000
	200,000	0	0	0	200,000

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY 2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Public Safety				
Ambulance Fees	4,302,115		1,226,298	5,528,413
Allowance for Uncollectible	(1,249,500)		(850,500)	(2,100,000)
				0
Total Operating Revenue	3,052,615	0	375,798	3,428,413
Operating Expense				
Public Safety				
Salaries & Wages	1,126,127			1,126,127
Employee Benefits	611,532			611,532
Services & Supplies	1,340,016		354,848	1,694,864
Depreciation/amortization	79,050		20,950	100,000
Total Operating Expense	3,156,725	0	375,798	3,532,523
Operating Income or (Loss)	(104,110)	0	0	(104,110)
Nonoperating Revenues				
Interest Earned	10,000			10,000
Miscellaneous	1,000			1,000
				0
				0
Total Nonoperating Revenues	11,000	0	0	11,000
Nonoperating Expenses				
Loss on Disposal of Fixed Assets	2,000			2,000
				0
Total Nonoperating Expenses	2,000	0	0	2,000
Net Income before Operating Transfers	(95,110)	0	0	(95,110)
Operating Transfers (Sch T)				
In	0			0
Out	0			0
Net Operating Transfers	0	0	0	0
NET INCOME	(95,110)	0	0	(95,110)

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

FUND AMBULANCE

PROPRIETARY FUND	ORIGINAL FY 2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	3,052,615		375,798	3,428,413
Cash payment for personnel costs	(1,737,659)			(1,737,659)
Cash payment for services & supplies	(1,340,016)		(354,848)	(1,694,864)
Miscellaneous cash received/ (paid)	1,000			1,000
a. Net cash provided by (or used for) operating activities	(24,060)	0	20,950	(3,110)
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				
Proceeds from sale of equipment	0			0
Net acquisition of prop, plant & equip	(25,000)			(25,000)
c. Net cash provided by (or used for) capital and related financing activities	(25,000)	0	0	(25,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	10,000			10,000
d. Net cash provided by (or used in) investing activities	10,000	0	0	10,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(39,060)	0	20,950	(18,110)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	96,592		47,634	144,226
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	57,532	0	68,584	126,116

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND: AMBULANCE

PROPRIETARY FUND STORM DRAINAGE UTILITY	ORIGINAL FY 2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Use Fees	1,005,214			1,005,214
				0
				0
Total Operating Revenue	1,005,214	0	0	1,005,214
Operating Expense				
General Government				
Salaries & Wages	266,983			266,983
Employee Benefits	99,613			99,613
Services & Supplies	259,938			259,938
Depreciation/amortization	45,000		30,000	75,000
Total Operating Expense	671,534	0	30,000	701,534
Operating Income or (Loss)	333,680	0	(30,000)	303,680
Nonoperating Revenues				
Interest Earned	75,000			75,000
Miscellaneous				0
				0
				0
Total Nonoperating Revenues	75,000	0	0	75,000
Nonoperating Expenses				
Interest Expense	214,989			214,989
Bond Costs	500			500
Total Nonoperating Expenses	215,489	0	0	215,489
Net Income before Operating Transfers	193,191	0	(30,000)	163,191
Operating Transfers (Sch T)				
In	0		100,000	100,000
Out	0			0
Net Operating Transfers	0	0	100,000	100,000
NET INCOME	193,191	0	70,000	263,191

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

FUND Storm Drainage

PROPRIETARY FUND	ORIGINAL FY2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,005,214			1,005,214
Cash payment for personnel costs	(366,596)			(366,596)
Cash payment for services & supplies	(259,938)			(259,938)
Miscellaneous cash received/ (paid)				
a. Net cash provided by (or used for) operating activities	378,680	0	0	378,680
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Operating Transfers in (Out)	0		100,000	100,000
Miscellaneous				
b. Net cash provided by (or used for) noncapital financing activities	0	0	100,000	100,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Financing Activities				
Bond principal payments	(210,000)			(210,000)
Bond interest expense paid	(214,989)			(214,989)
Bond proceeds	0			0
Bond issue costs	(500)			(500)
Proceeds from sale of equipment	0			0
Net aquisition of prop, plant & equip	(4,256,000)		(200,000)	(4,456,000)
c. Net cash provided by (or used for) capital and related financing activitie	(4,681,489)	0	(200,000)	(4,881,489)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	75,000			75,000
d. Net cash provided by (or used in) investing activities	75,000	0	0	75,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(4,227,809)	0	(100,000)	(4,327,809)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	4,687,550		125,218	4,812,768
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	459,741	0	25,218	484,959

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

PROPRIETARY FUND CC LANDFILL FUND	ORIGINAL FY 2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services Sanitation Landfill Fees	3,675,638		100,000	3,775,638
Total Operating Revenue	3,675,638	0	100,000	3,775,638
Operating Expense Sanitation Salaries & Wages Employee Benefits Services & Supplies Depreciation/amortization	540,547 198,889 1,088,876 125,000		50,000 100,000 50,000	590,547 198,889 1,188,876 175,000
Total Operating Expense	1,953,312	0	200,000	2,153,312
Operating Income or (Loss)	1,722,326	0	(100,000)	1,622,326
Nonoperating Revenues Interest Earned	100,000		50,000	150,000
Total Nonoperating Revenues	100,000	0	50,000	150,000
Nonoperating Expenses Interest expense	11,358			11,358
Total Nonoperating Expenses	11,358	0	0	11,358
Net Income before Operating Transfers	1,810,968	0	(50,000)	1,760,968
Operating Transfers (Sch T) In Out				0 0
Net Operating Transfers	0	0	0	0
NET INCOME	1,810,968	0	(50,000)	1,760,968

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

FUND CARSON CITY SANITARY LANDFILL

PROPRIETARY FUND	ORIGINAL FY2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	3,675,638		100,000	3,775,638
Cash payment for personnel costs	(739,436)		(50,000)	(789,436)
Cash payment for services & supplies	(965,279)		(100,000)	(1,065,279)
Miscellaneous cash received/ (paid)				
a. Net cash provided by (or used for) operating activities	1,970,923	0	(50,000)	1,920,923
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Miscellaneous	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				
Bond principal payments	(140,000)			(140,000)
Bond interest expense paid	(11,358)			(11,358)
Net aquisition of prop. plant & equip	(1,173,272)			(1,173,272)
c. Net cash provided by (or used for) capital and related financing activitie	(1,324,630)	0	0	(1,324,630)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	100,000		50,000	150,000
d. Net cash provided by (or used in) investing activities	100,000	0	50,000	150,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	746,293	0	0	746,293
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,813,090			2,813,090
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,559,383	0	0	3,559,383

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND: CARSON CITY SANITARY LANDFILL

PROPRIETARY FUND CEMETERY FUND	ORIGINAL FY 2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Health				
Cemetery Charges	151,800			151,800
				0
				0
Total Operating Revenue	151,800	0	0	151,800
Operating Expense				
Health				
Salaries & Wages	95,393			95,393
Employee Benefits	39,203			39,203
Services & Supplies	49,000		5,000	54,000
Depreciation/amortization	17,500		12,500	30,000
Total Operating Expense	201,096	0	17,500	218,596
Operating Income or (Loss)	(49,296)	0	(17,500)	(66,796)
Nonoperating Revenues				
Interest Earned	2,000			2,000
Miscellaneous	1,000			1,000
				0
				0
Total Nonoperating Revenues	3,000	0	0	3,000
Nonoperating Expenses				
Interest Expense				0
Loss on Disposal of Fixed Assets				0
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(46,296)	0	(17,500)	(63,796)
Operating Transfers (Sch T)				
In	75,000			75,000
Out	0			0
Net Operating Transfers	75,000	0	0	75,000
NET INCOME	28,704	0	(17,500)	11,204

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

FUND CEMETERY

PROPRIETARY FUND	ORIGINAL FY 2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	151,800			151,800
Cash payment for personnel costs	(134,596)			(134,596)
Cash payment for services & supplies	(49,000)		(5,000)	(54,000)
Miscellaneous cash received/ (paid)	1,000			1,000
a. Net cash provided by (or used for) operating activities	(30,796)	0	(5,000)	(35,796)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Operating Transfers In (Out)	75,000			75,000
Miscellaneous				
b. Net cash provided by (or used for) noncapital financing activities	75,000	0	0	75,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Financing Activities				
Proceeds from sale of equipment	0			0
Net acquisition of prop, plant & equip				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	2,000			2,000
d. Net cash provided by (or used in) investing activities	2,000	0	0	2,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	46,204	0	(5,000)	41,204
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	80,869		(16,919)	63,950
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	127,073	0	(21,919)	105,154

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND: CEMETERY

PROPRIETARY FUND WATER FUND	ADJUSTED FY2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Use Fees	6,686,799		300,000	6,986,799
Total Operating Revenue	6,686,799	0	300,000	6,986,799
Operating Expense				
Public Works:				
Salaries & Wages	1,393,153			1,393,153
Employee Benefits	483,200			483,200
Services & Supplies	4,196,317		300,000	4,496,317
Depreciation/amortization	1,600,000		400,000	2,000,000
Total Operating Expense	7,672,670	0	700,000	8,372,670
Operating Income or (Loss)	(985,871)	0	(400,000)	(1,385,871)
Nonoperating Revenues				
Grant Revenue	1,137,000			1,137,000
Interest Earned	240,000			240,000
Connection fees	0			0
Miscellaneous	9,834			9,834
Gain on Disposal of Fixed Assets	12,707			12,707
Total Nonoperating Revenues	1,399,541	0	0	1,399,541
Nonoperating Expenses				
Interest expense	1,140,818			1,140,818
Bond Costs	4,000		50,000	54,000
Arbitrage penalty	0			0
Loss on disposal of assets	15,000			15,000
Total Nonoperating Expenses	1,159,818	0	50,000	1,209,818
Net Income before Operating Transfers	(746,148)	0	(450,000)	(1,196,148)
Operating Transfers (Sch T)				
In	0			
Out	0			0
Net Operating Transfers	0	0	0	0
NET INCOME	(746,148)	0	(450,000)	(1,196,148)

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

FUND

WATER

PROPRIETARY FUND	ADJUSTED FY2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	6,686,799		300,000	6,986,799
Cash payment for personnel costs	(1,876,353)			(1,876,353)
Cash payment for services & supplies	(4,196,317)		(300,000)	(4,496,317)
Miscellaneous cash received/ (paid)	0			0
a. Net cash provided by (or used for) operating activities	614,129	0	0	614,129
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant	1,137,000			1,137,000
Transfers to other funds	0			0
Miscellaneous	9,834			9,834
b. Net cash provided by (or used for) noncapital financing activities	1,146,834	0	0	1,146,834
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Financing Activities				
Bond principal payments	(2,040,000)			(2,040,000)
Bond interest expense paid	(1,140,818)			(1,140,818)
Bond proceeds	0		10,000,000	10,000,000
Bond issue costs	(4,000)		(50,000)	(54,000)
Proceeds from sale of equipment	12,707			12,707
Net acquisition of prop. plant & equip	(5,828,832)		(638,000)	(6,466,832)
Cash contributions - water connection fees	1,362,900			1,362,900
c. Net cash provided by (or used for) capital and related financing activities	(7,638,043)	0	9,312,000	1,673,957
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
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 cash equivalents (a+b+c+d)	(5,637,080)	0	9,312,000	3,674,920
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,810,039			6,810,039
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,172,959	0	9,312,000	10,484,959

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND: WATER

PROPRIETARY FUND WORKERS COMPENSATION	ORIGINAL FY 2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
General Government				
Administrative Fees	1,557,813		578,317	2,136,130
				0
				0
Total Operating Revenue	1,557,813	0	578,317	2,136,130
Operating Expense				
General Government				
Salaries & Wages	205,809			205,809
Employee Benefits	37,982			37,982
Services & Supplies	1,453,030		578,317	2,031,347
Depreciation/amortization	0			0
Total Operating Expense	1,696,821	0	578,317	2,275,138
Operating Income or (Loss)	(139,008)	0	0	(139,008)
Nonoperating Revenues				
Interest Earned	60,000			60,000
Miscellaneous	100,000			100,000
Total Nonoperating Revenues	160,000	0	0	160,000
Nonoperating Expenses				
Loss on disposal of equipment	0			0
				0
				0
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	20,992		0	20,992
Operating Transfers (Sch T)				
In	0			0
Out	0			0
Net Operating Transfers	0	0	0	0
NET INCOME	20,992	0	0	20,992

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

FUND WORKERS COMPENSATION

PROPRIETARY FUND	ORIGINAL FY 2006-2007 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,557,813		578,317	2,136,130
Cash payment for personnel costs	(243,791)			(243,791)
Cash payment for services & supplies	(1,453,030)		(578,317)	(2,031,347)
Miscellaneous cash received/ (paid)	100,000			100,000
a. Net cash provided by (or used for) operating activities	(39,008)	0	0	(39,008)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Miscellaneous	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 & equi	0			0
c. Net cash provided by (or used for) capital and related financing activit	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	60,000			60,000
d. Net cash provided by (or used in) investing activities	60,000	0	0	60,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	20,992	0	0	20,992
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,774,140		353,093	2,127,233
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,795,132	0	353,093	2,148,225

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND: WORKERS COMPENSATION