

Item # 8C

City of Carson City
Request for Board Action

Date Submitted: 1/08/2008

Agenda Date Requested: 1/17/2008

Time Requested: 10 minutes

To: Mayor and Supervisors

From: Nick Providenti, Finance Director

Subject Title: Action to adopt a resolution to augment and amend the Carson City FY 2007-08 Budget in the amount of \$12,672,996.

Staff Summary: The augmentation and revision reflects the transfer of landfill operations to the General Fund and the appropriation of previously unbudgeted resources.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify)

Does this action require a Business Impact Statement: () Yes (xx) No

Recommended Board Action: I move to adopt Resolution No. , a resolution to augment and amend the Carson City FY 2007-08 Budget in the amount of \$12,672,996.

Explanation of Recommended Board Action: The attached augmentation and revision reflects the transfer of landfill operations to the General Fund and the appropriation of previously unbudgeted resources.

Applicable Statute, Code, Policy, Rule or Regulation: Nevada Revised Statute 354.598005

Fiscal Impact: See attached.

Explanation of Impact: Transfer of landfill operations to the General Fund and appropriate previously unbudgeted resources.

Funding Source: Landfill revenues, unanticipated revenues, transfers and working capital.

Alternatives: Revise augmentation/revision.

Supporting Material: Resolution

Prepared By: Nancy Paulson

Reviewed By: _____ Date: _____

: Nancy Paulson (Department Head) Date: 1-8-08

: Melanie Binkley (City Manager) Date: 1-8-08

: Willie Rhoads (District Attorney) Date: 1/8/08

: Willie Rhoads (Finance Director)

Board Action Taken:

Motion: _____ 1) _____ Aye/Nay
2) _____

(Vote Recorded By)

RESOLUTION NO.

RESOLUTION TO AUGMENT AND AMEND THE 2007-08 BUDGET

OF THE CITY OF CARSON CITY, STATE OF NEVADA

4 WHEREAS, certain unanticipated sources of revenue, transfers and working
5 capital previously unbudgeted have become available to the City of Carson City during the 2007-
6 08 budget year as follows:

General Fund

Charges for Services	\$ 4,871,528
Miscellaneous	125,000
Operating Transfers In	<u>1,709,800</u>
	\$ 6,706,328

Landfill Closure / Post Closure Operating Transfers In

\$ 2,674,864

Carson City Sanitary Landfill Working Capital

\$ 3,291,804

TOTAL ALL FUNDS **\$12,672,996**

15 NOW, THEREFORE, this Board hereby resolves to augment the 2007-08 Carson
16 City budget by appropriating the amounts referenced above and by making such other budget
17 amendments as have been determined necessary and in accordance with NRS 354.598.005. Said
18 budget augmentation and appropriation, as well as budget amendments are reflected on the
19 schedules attached to this resolution and by reference are made a part hereof.

ADOPTED this _____ day of _____, 2008.

AYES: Supervisors _____

11 www.ijerph.com | International Journal of Environmental Research and Public Health

NAYS: Supervisors

ABSENT: Supervisors

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

MARV TEIXEIRA, Mayor

ATTEST:

ALAN GLOVER, Clerk-Recorder

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

GENERAL FUND	ORIGINAL FY 07-08 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	12,915,000				12,915,000
Licenses and permits	7,563,200				7,563,200
Intergovernmental revenues	27,105,351				27,105,351
Charges for services	8,193,824		4,871,528		13,065,352
Fines and forfeits	858,000				858,000
Miscellaneous	888,500		125,000		1,013,500
Total Revenues	57,523,875	-	4,996,528	-	62,520,403
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	259,456				259,456
Clerk	354,210				354,210
Recorder	380,645				380,645
Assessor	558,653				558,653
District Attorney	2,209,924				2,209,924
City Manager	574,650				574,650
Finance	751,455				751,455
Treasurer	425,683				425,683
Elections	182,083				182,083
Internal Auditor	66,469				66,469
Purchasing	182,732				182,732
Human Resources	457,538				457,538
Community Devel.-Planning	866,487				866,487
Business License	85,617				85,617
Automation Services	1,485,606				1,485,606
Geographic Information Sys	317,912				317,912
Public Defender	1,275,673				1,275,673
Public Safety Complex	406,675				406,675
City Hall	126,260				126,260
Records Management	239,044				239,044
Facilities Maintenance	1,433,987				1,433,987
Central Services	815,550				815,550
Total General Government	13,456,309	-	-	-	13,456,309
Public Safety					
Sheriff	14,958,939				14,958,939
Fire	7,096,115				7,096,115
Juvenile Probation	1,920,714				1,920,714
Juvenile Detention	1,330,871				1,330,871
Total Public Safety	25,306,639	-	-	-	25,306,639
Judicial					
Juvenile Court	290,666				290,666
Municipal Court	3,177,807				3,177,807
Alternative Sentencing	727,593				727,593
Total Judicial	4,196,066	-	-	-	4,196,066
Public Works					
Development Engineering	1,110,888				1,110,888
Public Works	1,979,053				1,979,053
Total Public Works	3,089,941	-	-	-	3,089,941

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

GENERAL FUND	ORIGINAL FY 07-08 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Health					
Environmental Health	1,013,467				1,013,467
Animal Regulation	416,588				416,588
Total Health	1,430,055	-	-	-	1,430,055
Sanitation					
Sanitation	-		3,221,822		3,221,822
Total Sanitation	-	-	3,221,822	-	3,221,822
Welfare					
Welfare	357,864				357,864
Total Welfare	357,864	-	-	-	357,864
Culture & Recreation					
Park & Rec. Admin.	474,310				474,310
Park Maintenance	1,671,401				1,671,401
Parks Grants, Gifts	90,800				90,800
Community Center	350,363				350,363
Recreation	1,000,266				1,000,266
Library	1,705,593				1,705,593
Swimming Pool	887,969				887,969
Sports	321,589				321,589
Pony Express Pavilion	23,810				23,810
Total Culture and Rec	6,526,101	-	-	-	6,526,101
Community Support					
Support Services	347,950				347,950
Economic Development	341,702				341,702
Total Community Support	689,652	-	-	-	689,652
Total Expenditures	55,052,627	-	3,221,822	-	58,274,449
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-				-
Operating Transfers In:					
Quality of Life	198,448				198,448
Carson City Sanitary Landfill	-		1,709,800		1,709,800
Other Uses:					
Contingency	(500,000)				(500,000)
Operating Transfers Out:					
Supplemental Indigent	(120,000)				(120,000)
Capital Acquisition	(722,735)				(722,735)
Debt Service	(2,220,542)		(155,706)		(2,376,248)
Cemetery	(75,000)				(75,000)
Transit Fund	(350,000)				(350,000)
Redevelopment Admin Fund	-		(3,172,252)		(3,172,252)
Landfill Clos/Post Clos Fund	-		(156,548)		(156,548)
Total Other Sources (Uses)	(3,789,829)	-	(1,774,706)	-	(5,564,535)
Beginning Fund Balance					
Unres. Beg. Fund Balance	5,385,581				5,385,581
Res. Beg. Fund Balance	500,000				500,000
Total Beg. Fund Balance	5,885,581	-	-	-	5,885,581
Ending Fund Balance					
Unres. Ending Fund Balance	4,067,000	-			4,067,000
Res. Ending Fund Balance	500,000				500,000
Total Ending Fund Balance	4,567,000	-	-	-	4,567,000

LANDFILL CLOSURE / POST CLOSURE	ORIGINAL FY 07-08 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATIONS	GRANTS	AMENDED BUDGET
OTHER FINANCING SOURCES (USES)					
Operating Transfer In					
General Fund			156,548		156,548
Carson City Sanitary Landfill			2,518,316		2,518,316
Total Other Financing Sources (Uses)	0	0	2,674,864	0	2,674,864
Beginning Fund Balance					
Reserved	0				0
Unreserved	0				0
	0	0	0	0	0
ENDING FUND BALANCE					
Reserved	0	0	2,674,864	0	2,674,864
Unreserved	0	0	2,674,864	0	2,674,864

PROPRIETARY FUND CARSON CITY SANITARY LANDFILL	ORIGINAL FY2007-2008 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Sanitation				
Landfill Fees	3,934,068			3,934,068
Total Operating Revenue	3,934,068	0	0	3,934,068
Operating Expense				
Sanitation				
Salaries & Wages	648,770			648,770
Employee Benefits	249,030			249,030
Services & Supplies	1,356,516			1,356,516
Depreciation/amortization	250,000			250,000
Total Operating Expense	2,504,316	0	0	2,504,316
Operating Income or (Loss)	1,429,752	0	0	1,429,752
Nonoperating Revenues				
Interest Earned	125,000			125,000
Miscellaneous				0
Total Nonoperating Revenues	125,000	0	0	125,000
Nonoperating Expenses				
Interest Expense	5,706			5,706
Loss on Disposal of Fixed Assets				0
Total Nonoperating Expenses	5,706	0	0	5,706
Net Income before Operating Transfers	1,549,046	0	0	1,549,046
Operating Transfers				
In	0			
Out	0		(3,291,804)	(3,291,804)
Net Operating Transfers	0	0	(3,291,804)	(3,291,804)
NET INCOME	1,549,046	0	(3,291,804)	(1,742,758)

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

GENERAL FUND	ORIGINAL FY 07-08 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	12,915,000				12,915,000
Licenses and permits	7,563,200				7,563,200
Intergovernmental revenues	27,105,351				27,105,351
Charges for services	8,193,824		4,871,528		13,065,352
Fines and forfeits	858,000				858,000
Miscellaneous	888,500		125,000		1,013,500
Total Revenues	57,523,875	-	4,996,528	-	62,520,403
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	259,456				259,456
Clerk	354,210				354,210
Recorder	380,645				380,645
Assessor	558,653				558,653
District Attorney	2,209,924				2,209,924
City Manager	574,650				574,650
Finance	751,455				751,455
Treasurer	425,683				425,683
Elections	182,083				182,083
Internal Auditor	66,469				66,469
Purchasing	182,732				182,732
Human Resources	457,538				457,538
Community Devel.-Planning	866,487				866,487
Business License	85,617				85,617
Automation Services	1,485,606				1,485,606
Geographic Information Sys	317,912				317,912
Public Defender	1,275,673				1,275,673
Public Safety Complex	406,675				406,675
City Hall	126,260				126,260
Records Management	239,044				239,044
Facilities Maintenance	1,433,987				1,433,987
Central Services	815,550				815,550
Total General Government	13,456,309	-	-	-	13,456,309
Public Safety					
Sheriff	14,958,939				14,958,939
Fire	7,096,115				7,096,115
Juvenile Probation	1,920,714				1,920,714
Juvenile Detention	1,330,871				1,330,871
Total Public Safety	25,306,639	-	-	-	25,306,639
Judicial					
Juvenile Court	290,666				290,666
Municipal Court	3,177,807				3,177,807
Alternative Sentencing	727,593				727,593
Total Judicial	4,196,066	-	-	-	4,196,066
Public Works					
Development Engineering	1,110,888				1,110,888
Public Works	1,979,053				1,979,053
Total Public Works	3,089,941	-	-	-	3,089,941

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

GENERAL FUND	ORIGINAL FY 07-08 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Health					
Environmental Health	1,013,467				1,013,467
Animal Regulation	416,588				416,588
Total Health	1,430,055	-	-	-	1,430,055
Sanitation					
Sanitation	-		3,221,822		3,221,822
Total Sanitation	-	-	3,221,822	-	3,221,822
Welfare					
Welfare	357,864				357,864
Total Welfare	357,864	-	-	-	357,864
Culture & Recreation					
Park & Rec. Admin.	474,310				474,310
Park Maintenance	1,671,401				1,671,401
Parks Grants, Gifts	90,800				90,800
Community Center	350,363				350,363
Recreation	1,000,266				1,000,266
Library	1,705,593				1,705,593
Swimming Pool	887,969				887,969
Sports	321,589				321,589
Pony Express Pavilion	23,810				23,810
Total Culture and Rec	6,526,101	-	-	-	6,526,101
Community Support					
Support Services	347,950				347,950
Economic Development	341,702				341,702
Total Community Support	689,652	-	-	-	689,652
Total Expenditures	55,052,627	-	3,221,822	-	58,274,449
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-				-
Operating Transfers In:					
Quality of Life	198,448				198,448
Carson City Sanitary Landfill	-		1,709,800		1,709,800
Other Uses:					
Contingency	(500,000)				(500,000)
Operating Transfers Out:					
Supplemental Indigent	(120,000)				(120,000)
Capital Acquisition	(722,735)				(722,735)
Debt Service	(2,220,542)		(155,706)		(2,376,248)
Cemetery	(75,000)				(75,000)
Transit Fund	(350,000)				(350,000)
Redevelopment Admin Fund	-		(3,172,252)		(3,172,252)
Landfill Clos/Post Clos Fund	-		(156,548)		(156,548)
Total Other Sources (Uses)	(3,789,829)	-	(1,774,706)	-	(5,564,535)
Beginning Fund Balance					
Unres. Beg. Fund Balance	5,385,581				5,385,581
Res. Beg. Fund Balance	500,000				500,000
Total Beg. Fund Balance	5,885,581	-	-	-	5,885,581
Ending Fund Balance					
Unres. Ending Fund Balance	4,067,000	-			4,067,000
Res. Ending Fund Balance	500,000				500,000
Total Ending Fund Balance	4,567,000	-	-	-	4,567,000

LANDFILL CLOSURE / POST CLOSURE	ORIGINAL FY 07-08 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATIONS	GRANTS	AMENDED BUDGET
OTHER FINANCING SOURCES (USES)					
Operating Transfer In					
General Fund			156,548		156,548
Carson City Sanitary Landfill			2,518,316		2,518,316
Total Other Financing Sources (Uses)	0	0	2,674,864	0	2,674,864
Beginning Fund Balance					
Reserved	0				0
Unreserved	0				0
	0	0	0	0	0
ENDING FUND BALANCE					
Reserved	0	0	2,674,864	0	2,674,864
Unreserved	0	0	2,674,864	0	2,674,864

PROPRIETARY FUND CARSON CITY SANITARY LANDFILL	ORIGINAL FY2007-2008 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Sanitation				
Landfill Fees	3,934,068			3,934,068
Total Operating Revenue	3,934,068	0	0	3,934,068
Operating Expense				
Sanitation				
Salaries & Wages	648,770			648,770
Employee Benefits	249,030			249,030
Services & Supplies	1,356,516			1,356,516
Depreciation/amortization	250,000			250,000
Total Operating Expense	2,504,316	0	0	2,504,316
Operating Income or (Loss)	1,429,752	0	0	1,429,752
Nonoperating Revenues				
Interest Earned	125,000			125,000
Miscellaneous				0
Total Nonoperating Revenues	125,000	0	0	125,000
Nonoperating Expenses				
Interest Expense	5,706			5,706
Loss on Disposal of Fixed Assets				0
Total Nonoperating Expenses	5,706	0	0	5,706
Net Income before Operating Transfers	1,549,046	0	0	1,549,046
Operating Transfers				
In	0			
Out	0		(3,291,804)	(3,291,804)
Net Operating Transfers	0	0	(3,291,804)	(3,291,804)
NET INCOME	1,549,046	0	(3,291,804)	(1,742,758)