

Item # 9A

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

Date Submitted: 2/12/2008

Agenda Date Requested: 2/21/2008

Time Requested: 10 minutes

To: Mayor and Supervisors

From: Nick Providenti, Director of Finance

Subject Title: Action to adopt a resolution to augment and amend the Carson City FY 2007-08 Budget in the amount of \$39,332,900.

Staff Summary: The augmentation and revision is primarily due to carryover of program costs from the prior years budget, board action over the past few months, federal and local grants and unanticipated sources of revenue.

Type of Action Requested: (check one)

☒ Resolution

☐ Ordinance

☐ Formal Action/Motion

☐ Other (Specify)

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

Recommended Board Action: I move to adopt Resolution No. _____, a resolution to augment and amend the Carson City FY 2007-08 Budget in the amount of \$39,332,900.

Explanation of Recommended Board Action: Periodically, the budget is required to be augmented and revised. The attached augmentation and revision is primarily due to carryover of program costs from the prior years budget, board action over the past few months, federal and local grants and unanticipated sources of revenue.

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

Fiscal Impact: See attached.

Explanation of Impact: Carryover prior year program costs and appropriate previously unbudgeted resources.

Funding Source: Grant revenues, unanticipated revenues, operating transfers in and fund balance.

Alternatives: Revise augmentation/revision.

Supporting Material: Resolution

Prepared By: Nick Providenti

Reviewed By:

(Department Head)

Date:

2-12-08

:

(City Manager)

Date:

2/12/08

:

(District Attorney)

Date:

2-12-08

:

(Finance Director)

Date:

2-12-08

Board Action Taken:

Motion: _____

1)

Aye/Nay

2)

(Vote Recorded By)

1 RESOLUTION NO. _____

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

7 General Fund

8 Charges for Services \$ 188,000
9 Miscellaneous 22,899
10 Intergovernmental revenues 24,025
Operating Transfers In 6,750
Fund Balance 153,719
\$ 395,393

11 Capital Projects

Fund Balance \$ 480,266

12 Capital Acquisition and Development

13 Intergovernmental revenues \$ 16,200
14 Operating Transfers In 758,766
Fund Balance 2,523,083
\$3,298,049

15 Senior Citizens Center

16 Fund Balance \$ 11,131

17 Library Gift

18 Intergovernmental Grants \$ 84,618
19 Miscellaneous 6,548
Fund Balance 101,868
\$ 193,034

20 Administrative Assessment

Fund Balance \$ 56,418

21 Regional Transportation

22 Fund Balance \$ 7,639,730

23 Quality of Life

24 Intergovernmental Grants \$ 318,945
25 Miscellaneous 17,248
Fund Balance 17,460,158
\$17,796,351

26 Street Maintenance

Fund Balance \$ 2,000,000

27 Capital Facilities

28 Fund Balance \$ 5,637,882

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Residential Construction	
Taxes	\$ 5,000
Fund Balance	<u>701,171</u>
	\$ 706,171
Debt Service	
Operating Transfers In	\$ 155,706
Stormwater Drainage	
Working Capital	\$ 931,382
Ambulance	
Operating Transfers In	<u>\$ 31,387</u>
 TOTAL ALL FUNDS	 <u>\$39,332,900</u>

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

ADOPTED this _____ day of _____, 2008.

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, 2008

GENERAL FUND	AMENDED FY 07-08 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	12,915,000				12,915,000
Licenses and permits	7,563,200				7,563,200
Intergovernmental revenues	27,105,351		24,025		27,129,376
Charges for services	13,065,352		188,000		13,253,352
Fines and forfeits	858,000				858,000
Miscellaneous	1,013,500		21,899	1,000	1,036,399
Total Revenues	62,520,403	-	233,924	1,000	62,755,327
EXPENSES AND OTHER USES:					
General Government:					
Board of Supervisors	259,456	(300)			259,156
Clerk	354,210				354,210
Recorder	380,645				380,645
Assessor	558,653		29,445		588,098
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	(520)			125,740
Records Management	239,044				239,044
Facilities Maintenance	1,433,987	2,146			1,436,133
Central Services	815,550				815,550
Total General Government	13,456,309	1,326	29,445	-	13,487,080
Public Safety					
Sheriff	14,958,939				14,958,939
Fire	7,096,115				7,096,115
Juvenile Probation	1,920,714			1,000	1,921,714
Juvenile Detention	1,330,871				1,330,871
Total Public Safety	25,306,639	-	-	1,000	25,307,639
Judicial					
Juvenile Court	290,666				290,666
Municipal Court	3,177,807	(275,291)	30,295		2,932,811
Alternative Sentencing	727,593	275,291	61,820		1,064,704
Total Judicial	4,196,066	-	92,115	-	4,288,181
Public Works					
Development Engineering	1,110,888	(7,735)			1,103,153
Public Works	1,979,053	7,735			1,986,788
Total Public Works	3,089,941	-	-	-	3,089,941

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

GENERAL FUND	AMENDED FY 07-08 BUDGET	TRANSFER IN (OUT)	BUDGET AUGMENTATION	GIFTS/ GRANTS	AMENDED BUDGET
Health					
Environmental Health	1,013,467		144,592		1,158,059
Animal Regulation	416,588				416,588
Total Health	1,430,055	-	144,592	-	1,574,647
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		2,699		477,009
Park Maintenance	1,671,401				1,671,401
Parks Grants, Gifts	90,800		68,802		159,602
Community Center	350,363		3,000		353,363
Recreation	1,000,266		15,473		1,015,739
Library	1,705,593	(1,326)			1,704,267
Swimming Pool	887,969		800		888,769
Sports	321,589		18,267		339,856
Pony Express Pavilion	23,810				23,810
Total Culture and Rec	6,526,101	(1,326)	109,041	-	6,633,816
Community Support					
Support Services	347,950		19,200		367,150
Economic Development	341,702				341,702
Total Community Support	689,652	-	19,200	-	708,852
Total Expenditures	58,274,449	-	394,393	1,000	58,669,842
Other Financing Sources and (Uses):					
Other Sources:					
Capital Leases	-				-
Operating Transfers In:					
Quality of Life	198,448				198,448
Capital Acquisition	-		6,750		6,750
Carson City Sanitary Landfill	1,709,800				1,709,800
Other Uses:					
Contingency	(500,000)				(500,000)
Operating Transfers Out:					
Supplemental Indigent	(120,000)				(120,000)
Capital Acquisition	(722,735)				(722,735)
Debt Service	(2,376,248)				(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)	(5,564,535)	-	6,750	-	(5,557,785)
Beginning Fund Balance					
Unres. Beg. Fund Balance	5,385,581				5,385,581
Res. Beg. Fund Balance	500,000		153,719		653,719
Total Beg. Fund Balance	5,885,581	-	153,719	-	6,039,300
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

CAPITAL PROJECTS	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	650,792				650,792
Miscellaneous	15,000				15,000
Total Revenues	665,792	0	0	0	665,792
EXPENSES AND OTHER USES:					
General Government					
Services & Supplies					
Professional Services	0				0
Total Expenditures	0	0	0	0	0
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Operating Transfers In					
General Fund					0
Other Uses:					
Operating Transfers Out					
Capital Acquisition & Development	0		(480,266)		(480,266)
Carson City Debt Service Fund	(561,525)				(561,525)
Total Other Sources (Uses)	(561,525)	0	(480,266)	0	(1,041,791)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	167,897		480,266		648,163
	167,897	0	480,266	0	648,163
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	272,164	0	0	0	272,164
	272,164	0	0	0	272,164

CAPITAL ACQUISITION	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental	0		16,200		16,200
Charges for Services					0
Miscellaneous	75,000				75,000
Total Revenues	75,000	0	16,200	0	91,200
EXPENSES AND OTHER USES:					
General Government					
Salaries and wages					0
Employee benefits					0
Services and supplies			51,200		51,200
Capital Outlay	722,735		1,440,149		2,162,884
Public Safety					
Services and supplies	100,000	(9,500)	63,300		153,800
Capital Outlay			58,200		58,200
Public Works					
Services and Supplies			50,000		50,000
Capital Outlay					0
Culture and Recreation					
Salaries and wages					0
Employee benefits					0
Services and supplies			3,500		3,500
Capital Outlay			193,222		193,222
Judicial					
Services and supplies			5,000		5,000
Capital Outlay					0
Economic Opportunity					
Services and supplies	91,800	(6,750)			85,050
Capital Outlay					0
Total Expenditures	914,535	(16,250)	1,864,571	0	2,762,856
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
General Fund	722,735				722,735
Fleet Management			278,500		278,500
Capital Projects			480,266		480,266
Other Uses					
Operating Transfers Out					
General Fund		(16,250)			(16,250)
Ambulance			(31,631)		(31,631)
Debt Service	(77,138)				(77,138)
Total Other Sources (Uses)	645,597	(16,250)	727,135	0	1,356,482
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	463,587	0	2,523,083	0	2,986,670
	463,587	0	2,523,083	0	2,986,670
Ending Fund Balance:					
Reserved Ending Fund Balance	0		0		0
Unreserved Ending Fund Balance	269,649		1,401,847	0	1,671,496
	269,649	0	1,401,847	0	1,671,496

SENIOR CITIZENS CENTER	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
TAXES	650,792				650,792
INTERGOVERNMENTAL	0				0
MISCELLANEOUS	12,500				12,500
Total Revenues	663,292	0	0	0	663,292
EXPENDITURES:					
Culture and Recreation:					
Participant Recreation					
Salaries and wages	176,141				176,141
Employee benefits	69,437				69,437
Services & Supplies	188,063		11,131		199,194
Capital Outlay	0				0
Total Expenditures	433,641	0	11,131	0	444,772
OTHER FINANCE SOURCES (USES):					
Operating Transfers Out					
Carson City Debt Service	(156,213)				(156,213)
General Fund	(15,000)				(15,000)
Total Other Sources (Uses)	(171,213)	0	0	0	(171,213)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	100,000				100,000
Unreserved Beg.Fund Balance	309,287	0	11,131	0	320,418
	409,287	0	11,131	0	420,418
Ending Fund Balance:					
Reserved Ending Fund Balance	100,000				100,000
Unreserved Ending Fund Balance	367,725	0	0	0	367,725
	467,725	0	0	0	467,725

LIBRARY GIFT	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	0			84,618	84,618
MISCELLANEOUS	4,500			6,548	11,048
Total Revenues	4,500	0	0	91,166	95,666
EXPENSES AND OTHER USES:					
Culture and Recreation:					
Libraries					
Services & Supplies	10,000		90,000	91,166	191,166
Capital Outlay	5,000				5,000
Total Expenditures	15,000	0	90,000	91,166	196,166
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	15,500	0	101,868	0	117,368
	15,500	0	101,868	0	117,368
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	5,000	0	11,868	0	16,868
	5,000	0	11,868	0	16,868

ADMINISTRATIVE ASSESSMENT	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
INTERGOVERNMENTAL	82,000				82,000
MISCELLANEOUS	0				0
Total Revenues	82,000	0	0	0	82,000
EXPENSES AND OTHER USES:					
Judicial					
Court					
Services & Supplies	65,000				65,000
Capital Outlay	17,000		56,418		73,418
Total Expenditures	82,000	0	56,418	0	138,418
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	5,000	0	56,418	0	61,418
	5,000	0	56,418	0	61,418
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	5,000	0	0	0	5,000
	5,000	0	0	0	5,000

REGIONAL TRANSPORTATION	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	0				0
Intergovernmental	3,646,915				3,646,915
Charges for Services	0				0
Miscellaneous	65,000				65,000
Grants	0				0
Total Revenues	3,711,915	0	0	0	3,711,915
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	23,347				23,347
Employee Benefits	10,431				10,431
Services & Supplies	730,873		0		730,873
Capital Outlay	2,516,533		7,639,730		10,156,263
Non Operating Expenditures					
Bond Issuance Costs	0				0
Total Expenditures	3,281,184	0	7,639,730	0	10,920,914
OTHER FINANCE SOURCES (USES):					
Sales of General Fixed Assets					0
Operating Transfer Out	(448,627)				(448,627)
Total Other Sources (Uses)	(448,627)	0	0	0	(448,627)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	227,316		7,639,730		7,867,046
	227,316	0	7,639,730	0	7,867,046
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	209,420	0	0	0	209,420
	209,420	0	0	0	209,420

QUALITY OF LIFE	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	2,634,350				2,634,350
Intergovernmental	0			318,945	318,945
Charges for Services	0				0
Miscellaneous	100,000		17,248		117,248
Total Revenues	2,734,350	0	17,248	318,945	3,070,543
EXPENSES AND OTHER USES:					
Culture and Recreation					
Park Maintenance					
Salaries & Wages	65,117				65,117
Employee Benefits	13,236				13,236
Services and supplies	63,423				63,423
Capital outlay	180,975				180,975
Subtotal	322,751	0	0	0	322,751
Parks Capital					
Salaries & Wages	65,828				65,828
Employee Benefits	23,485				23,485
Services and supplies	41,845	1,000	12,879		55,724
Capital outlay	232,970	-1,000	9,806,297		10,038,267
Subtotal	364,128	0	9,819,176	0	10,183,304
Open Space					
Salaries & Wages	134,209		63,200		197,409
Employee Benefits	39,410				39,410
Services and Supplies	258,845		200,000	278,945	737,790
Capital Outlay	251,303		7,395,030	40,000	7,686,333
Subtotal	683,767	0	7,658,230	318,945	8,660,942
Total Expenditures	1,370,646	0	17,477,406	318,945	19,166,997
OTHER FINANCE SOURCES (USES):					
Note Proceeds	0				0
Operating Transfer - Debt Service	-1,004,808				-1,004,808
Operating Transfer - General fund	-183,448				-183,448
Total Other Sources (Uses)	-1,188,256	0	0	0	-1,188,256
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	328,472		17,460,158		17,788,630
Total Beg. Fund Balance	328,472	0	17,460,158	0	17,788,630
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	503,920	0	0	0	503,920
Total Ending Fund Balance	503,920	0	0	0	503,920

STREETS MAINTENANCE	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	3,041,641				3,041,641
Intergovernmental	1,430,319				1,430,319
Charges for Services	105,000				105,000
Miscellaneous	75,000				75,000
Grants	0				0
Total Revenues	4,651,960	0	0	0	4,651,960
EXPENDITURES AND OTHER USES:					
Public Works:					
Highways and Streets					
Salaries & Wages	1,535,882				1,535,882
Employee Benefits	514,897				514,897
Services & Supplies	2,038,181		2,000,000		4,038,181
Capital Outlay	503,000		0		503,000
Non Operating Expenditures					
Bond Issuance Costs	0				0
Total Expenditures	4,591,960	0	2,000,000	0	6,591,960
OTHER FINANCE SOURCES (USES):					
Sales of General Fixed Assets					0
Contingency	(60,000)				(60,000)
					0
Total Other Sources (Uses)	(60,000)	0	0	0	(60,000)
Beginning Fund Balance:					
Reserved Beg.Fund Balance	0				0
Unreserved Beg.Fund Balance	100,000		2,000,000		2,100,000
	100,000	0	2,000,000	0	2,100,000
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Unreserved Ending Fund Balance	100,000	0	0	0	100,000
	100,000	0	0	0	100,000

CAPITAL FACILITIES	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Intergovernmental					0
Miscellaneous					0
Total Revenues	0	0	0	0	0
EXPENSES AND OTHER USES:					
General Government					0
Services and supplies					0
Capital Outlay	10,000		667,256		677,256
Public Safety					
Services and supplies			75,000		75,000
Capital Outlay			4,684,414		4,684,414
Health					
Capital Outlay					0
Public Works					
Services and Supplies					0
Capital Outlay					0
Total Expenditures	10,000	0	5,426,670	0	5,436,670
OTHER FINANCE SOURCES (USES):					
Other Sources					
Operating Transfers In					
Debt Service					0
Building Permits					0
Bond Proceeds					0
Bond Premium					0
Other Uses					
Operating Transfers					
General Fund	0				0
Building Permits	0		-211,212		-211,212
Total Other Sources (Uses)	0	0	-211,212	0	-211,212
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	10,000		5,637,882		5,647,882
	10,000	0	5,637,882	0	5,647,882
Ending Fund Balance:					
Reserved Ending Fund Balance					0
Designated for Debt Service					0
Unreserved/Undesignated	0	0	0	0	0
	0	0	0	0	0

RESIDENTIAL CONSTRUCTION	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	120,000		5,000		125,000
Miscellaneous	15,000				15,000
Total Revenues	135,000	0	5,000	0	140,000
EXPENSES AND OTHER USES:					
Culture and Recreation					
Parks					
Salaries & Wages	24,017				24,017
Employee Benefits	8,409				8,409
Services and supplies	5,500		18,654		24,154
Capital outlay	150,000		687,517		837,517
Total Expenditures	187,926	0	706,171	0	894,097
OTHER FINANCE SOURCES (USES):					
Other Sources:					
Operating transfers in					0
Other Uses:					
Operating Transfers Out					0
Debt Service					0
Contingency	(5,600)				(5,600)
Total Other Sources (Uses)	(5,600)	0	0	0	(5,600)
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	80,358		701,171		781,529
Total Beg. Fund Balance	80,358	0	701,171	0	781,529
Ending Fund Balance:					
Reserved Ending Fund Balance	0				0
Reserved for Debt Service					0
Unreserved Ending Fund Balance	21,832	0	0	0	21,832
Total Ending Fund Balance	21,832	0	0	0	21,832

DEBT SERVICE	ORIGINAL FY 07-08 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	GRANTS	AMENDED BUDGET
REVENUES:					
Taxes	0				0
Intergovernmental	408,415				408,415
Miscellaneous	275,000				275,000
Total Revenues	683,415	0	0	0	683,415
EXPENSES AND OTHER USES:					
Debt Service					
General Obligation Bonds					
Principal	2,316,897		150,000		2,466,897
Interest	3,397,843		5,706		3,403,549
Notes Payable					0
Principal	355,335				355,335
Interest	98,072				98,072
Bond Issuance Costs					0
Fiscal Charges	6,500				6,500
Total Expenditures	6,174,647	0	155,706	0	6,330,353
OTHER FINANCE SOURCES (USES):					
Operating Transfers In:					
General Fund	2,220,542		155,706		2,376,248
Senior Citizen Center	156,213				156,213
Capital Acquisition	77,138				77,138
Regional Transportation	424,925				424,925
Quality of Life	1,004,808				1,004,808
Capital Projects	561,525				561,525
V & T Special Infrastructure	1,115,944				1,115,944
Premium on Refunding Bonds					0
Operating Transfers Out:					
Capital Acquisition	0				0
Total Other Sources (Uses)	5,561,095	0	155,706	0	5,716,801
Beginning Fund Balance:					
Reserved Beg.Fund Balance					0
Unreserved Beg.Fund Balance	934,674	0		0	934,674
	934,674	0	0	0	934,674
Ending Fund Balance:					
Reserved Ending Fund Balance					0
Unreserved Ending Fund Balance	1,004,537	0	0	0	1,004,537
	1,004,537	0	0	0	1,004,537

PROPRIETARY FUND STORM DRAINAGE UTILITY	ORIGINAL FY2007-2008 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue Charges for Services General Government Use Fees	1,016,144			1,016,144 0 0
Total Operating Revenue	1,016,144	0	0	1,016,144
Operating Expense General Government Salaries & Wages Employee Benefits Services & Supplies Depreciation/amortization	194,397 78,504 325,958 150,000			194,397 78,504 325,958 150,000
Total Operating Expense	748,859	0	0	748,859
Operating Income or (Loss)	267,285	0	0	267,285
Nonoperating Revenues Interest Earned Miscellaneous	25,000			25,000 0 0 0
Total Nonoperating Revenues	25,000	0	0	25,000
Nonoperating Expenses Interest Expense Bond Costs	208,663 500			208,663 500
Total Nonoperating Expenses	209,163	0	0	209,163
Net Income before Operating Transfers	83,122	0	0	83,122
Operating Transfers (Sch T) In Out	0 0			0 0
Net Operating Transfers	0	0	0	0
NET INCOME	83,122	0	0	83,122

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

FUND Storm Drainage

PROPRIETARY FUND	ORIGINAL FY2007-2008 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	1,016,144			1,016,144
Cash payment for personnel costs	(272,901)			(272,901)
Cash payment for services & supplies	(325,958)			(325,958)
Miscellaneous cash received/(paid)				
a. Net cash provided by (or used for) operating activities	417,285	0	0	417,285
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Miscellaneous				
b. Net cash provided by (or used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Financing Activities				
Bond principal payments	(220,000)			(220,000)
Bond interest expense paid	(208,663)			(208,663)
Bond proceeds	0			0
Bond issue costs	(500)			(500)
Proceeds from sale of equipment	0			0
Net acquisition of prop, plant & equip	(446,000)		(931,382)	(1,377,382)
c. Net cash provided by (or used for) capital and related financing activities	(875,163)	0	(931,382)	(1,806,545)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	25,000			25,000
d. Net cash provided by (or used in) investing activities	25,000	0	0	25,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(432,878)	0	(931,382)	(1,364,260)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	812,474		1,140,143	1,952,617
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	379,596	0	208,761	588,357

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND: STORM DRAINAGE

PROPRIETARY FUND AMBULANCE FUND	ORIGINAL FY2007-2008 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
Operating Revenue				
Charges for Services				
Public Safety				
Ambulance Fees	6,052,959			6,052,959
Allowance for Uncollectible	(2,048,536)			(2,048,536)
				0
Total Operating Revenue	4,004,423	0	0	4,004,423
Operating Expense				
Public Safety				
Salaries & Wages	1,156,415			1,156,415
Employee Benefits	624,189			624,189
Services & Supplies	1,824,482		31,387	1,855,869
Depreciation/amortization	100,000			100,000
Total Operating Expense	3,705,086	0	31,387	3,736,473
Operating Income or (Loss)	299,337	0	(31,387)	267,950
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	308,337	0	(31,387)	276,950
Operating Transfers (Sch T)				
In	0		31,387	31,387
Out	0			0
Net Operating Transfers	0	0	31,387	31,387
NET INCOME	308,337	0	0	308,337

BUDGET SUMMARY-INCOME STATEMENT FOR ENTERPRISE FUNDS

FUND AMBULANCE

PROPRIETARY FUND	ORIGINAL FY2007-2008 BUDGET	TRANSFERS IN (OUT)	BUDGET AUGMENTATION	AMENDED BUDGET
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	4,004,423		0	4,004,423
Cash payment for personnel costs	(1,780,604)			(1,780,604)
Cash payment for services & supplies	(1,824,482)		(31,387)	(1,855,869)
Miscellaneous cash received/(paid)	1,000			1,000
a. Net cash provided by (or used for) operating activities	400,337	0	(31,387)	368,950
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Subsidy from federal grant				
Operating Transfers In (Out)	0		31,387	31,387
Miscellaneous				
b. Net cash provided by (or used for) noncapital financing activities	0	0	31,387	31,387
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)	385,337	0	0	385,337
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	218,294			218,294
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	603,631	0	0	603,631

LOCAL GOVERNMENT: CARSON CITY, NEVADA

Schedule F-2 - Statement of Cash Flows

FUND: AMBULANCE