



CARSON CITY

**FINAL BUDGET
FACT BOOK**

FISCAL YEAR 2002-03

**CARSON CITY, NEVADA
FINAL BUDGET
FACT BOOK
FISCAL YEAR 2002 - 2003**

As Approved on May 20, 2002 by the
Carson City Board of Supervisors

**RAY MASAYKO, MAYOR
ROBIN WILLIAMSON, WARD 1
JON PLANK, WARD 2
PETE LIVERMORE, WARD 3
RICHARD STAUB, WARD 4**

**CITY MANAGER
JOHN BERKICH**

**DIRECTOR OF FINANCE
DAVID HEATH**

DEPARTMENT OF FINANCE STAFF
TOM MINTON, DEPUTY FINANCE DIRECTOR
NANCY PAULSON, ACCOUNTING MANAGER
NICK PROVIDENTI, ACCOUNTING MANAGER
DEBBIE DEVAL, ACCOUNTANT II
SHANNON EVANS, MANAGEMENT ASSISTANT
ZEE McCLINTOCK, ACCOUNTING TECHNICIAN
DARIA PETRENKO, ACCOUNTING TECHNICIAN

CARSON CITY'S MISSION STATEMENT

Our purpose as Nevada's State Capital is to advance a well-maintained community through progressive civic leadership to provide public safety, responsible environmental planning, quality education and historic preservation. Our goal is to continue our legacy as a sustainable community for future generations.

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Carson City Demographics

Population

<u>2000</u>	<u>1999</u>	<u>1998</u>
53,095	52,620	51,860

Schools

High Schools:	
Carson High School	9 - 12

Population Projections

<u>2001</u>	<u>2002</u>	<u>2003</u>
55,413	56,665	57,670

Middle Schools:	
Carson Middle School	6 - 8
Eagle Valley Middle School	6 - 8

Per Capita Personal Income

<u>1999</u>	<u>1998</u>	<u>1997</u>
\$32,206	\$30,973	\$29,503

Elementary Schools:	
Bordewich-Bray	K - 5
Empire	K - 5
Fremont	K - 5
Seeliger	K - 5
Mark Twain	K - 5

Unemployment Rate

<u>1st Qtr 2002</u>	<u>1st Qtr 2001</u>
7.2%	5.3%

Total Employment

31,670

Number of Students per Teacher	18:1
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Land Area

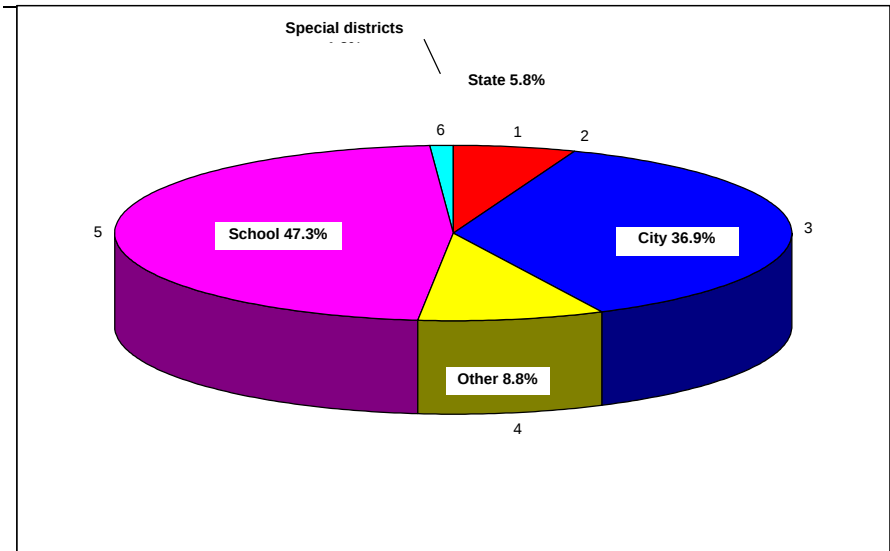
147 square miles

Western Nevada Community
College:
Total Enrollment 6,000

**TAX RATE BREAKDOWN
ALL TAX RATES**

	FY 2000-01	FY 2000-02	FY 2001-02
	ACTUAL	ACTUAL	FINAL BUDGET
STATE.....	0.1500	0.1500	0.1500
CITY (General and Debt).....	0.9206	0.9514	0.9531
OTHER:			
Cooperative Extension.....	0.0128	0.0128	0.0128
Indigent.....	0.1150	0.1150	0.1150
City Capital.....	0.0500	0.0500	0.0500
Senior Citizens.....	0.0500	0.0500	0.0500
Subtotal Other	0.2278	0.2278	0.2278
SCHOOL.....	1.2200	1.2200	1.2200
SPECIAL DISTRICTS:			
Eagle Valley Underground Water.....	0.0018	0.0016	0.0016
Carson Water Sub-Conservancy.....	0.0300	0.0300	0.0300
Subtotal Special Districts	0.0318	0.0316	0.0316
TOTAL TAX RATE.....	2.5502	2.5808	2.5825

**WHERE YOUR PROPERTY TAX DOLLAR GOES
FY 2002-03 TAX RATES**



**AD VALOREM TAX RATES FOR SELECTED NEVADA ENTITIES
FISCAL YEAR 2001-02**

FALLON	3.4695	WELLS	3.2867	LAUGHLIN TOWN	3.3123	GABBS	3.6400
BOULDER CITY	2.4744	WINNEMUCCA	2.8790	MESQUITE	2.4877	PAHRUMP	3.2991
HENDERSON	2.8987	CALIENTE	3.6400	MINDEN	2.8939	LOVELOCK	3.6392
LAS VEGAS	3.2546	YERINGTON	3.3186	GARDNERVILLE TOWN	2.8215	RENO	3.5151
NORTH LAS VEGAS	3.3861	FERNLEY TOWN	2.7403	ELKO	3.0726	SPARKS	3.4248
				CARLIN	3.6400	ELY	3.6399

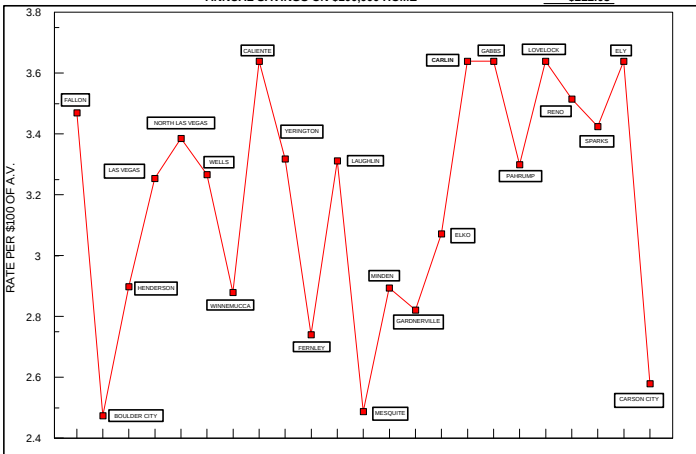
AVERAGE TAX RATE OF 22 ENTITIES
CARSON CITY TAX RATE
DIFFERENCE

3.2152
2.5808

0.6344

ANNUAL SAVINGS ON \$100,000 HOME

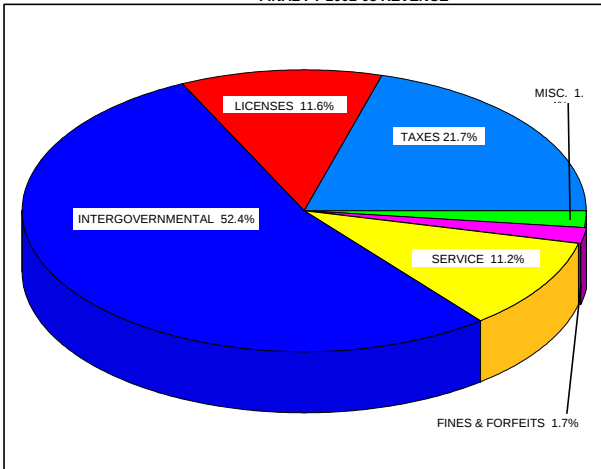
\$222.03



**SUMMARY OF REVENUES
GENERAL FUND**

	FY 2000-01	FY 2001-02	FY 2002-03
	ACTUAL	ESTIMATE	FINAL BUDGET
REVENUES:			
Taxes.....	\$8,602,329	\$9,148,611	\$9,714,835
Licenses & Permits.....	4,558,355	4,464,040	5,212,139
Intergovernmental	25,867,290	28,482,102	23,458,606
Charges for Services.....	4,052,052	4,663,476	5,006,188
Fines & Forfeits.....	848,459	767,000	769,750
Miscellaneous.....	1,367,300	808,469	615,350
TOTAL REVENUES.....	\$45,295,785	\$48,333,698	\$44,776,868

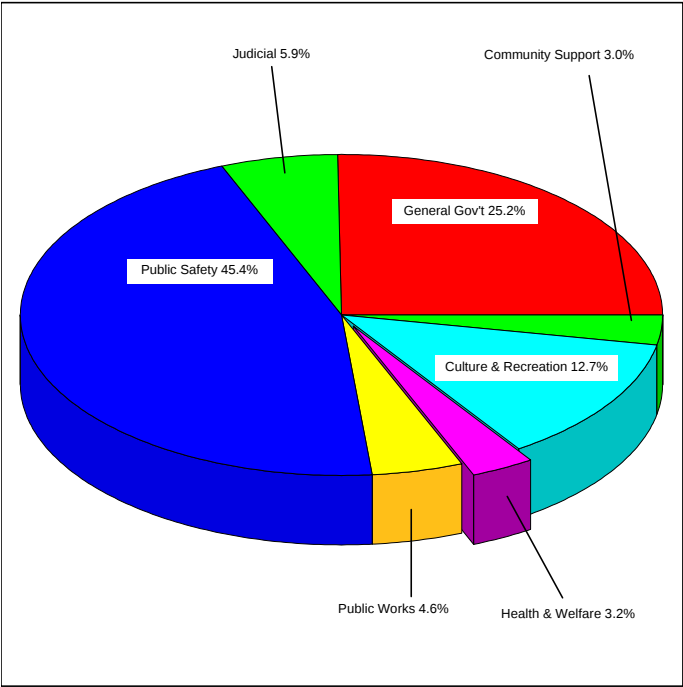
FINAL FY 2002-03 REVENUE



SUMMARY OF EXPENDITURES BY MAJOR PROGRAM
GENERAL FUND

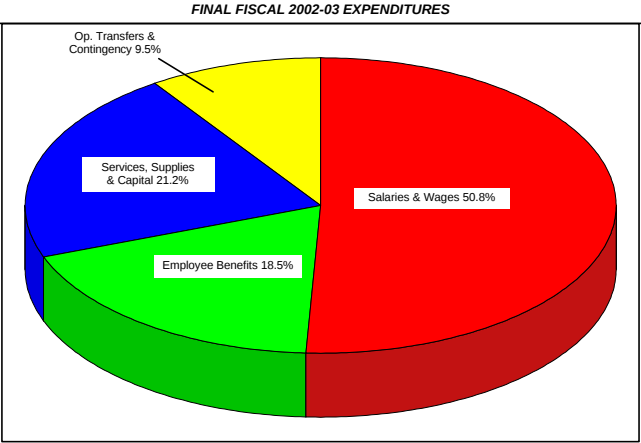
	FY 2000-01	FY 2001-02	FY 2002-03
	ACTUAL	ESTIMATE	FINAL BUDGET
EXPENDITURES			
General Government.....	\$10,056,813	\$10,786,880	\$10,640,643
Judicial.....	2,160,648	2,465,219	2,486,095
Public Safety.....	16,070,935	17,352,469	19,175,995
Public Works.....	4,659,991	7,351,411	1,932,239
Health and Welfare.....	1,127,457	1,261,223	1,344,416
Culture and Recreation.....	4,683,145	5,243,944	5,349,317
Community Support.....	875,493	1,263,641	1,271,753
TOTAL EXPENDITURES.....	\$39,634,482	\$45,724,787	\$42,200,458

Final FY 2002 - 03 EXPENDITURES



EXPENDITURES BY TYPE
GENERAL FUND

	FY 2000-01	FY 2001-02	FY 2002-03
	ACTUAL	ESTIMATE	FINAL BUDGET
EXPENDITURES:			
Salaries.....	\$21,728,737	\$23,810,518	\$23,689,020
Employee Benefits.....	7,300,414	8,341,802	8,634,789
Services and Supplies.....	8,326,742	9,960,978	9,761,399
Capital Outlay.....	2,278,589	3,611,489	115,250
Contingency.....		196,672	600,000
Operating Transfer Out.....	3,538,012	3,842,661	3,816,847
TOTAL EXPENDITURES.....	\$43,172,494	\$49,764,120	\$46,617,305

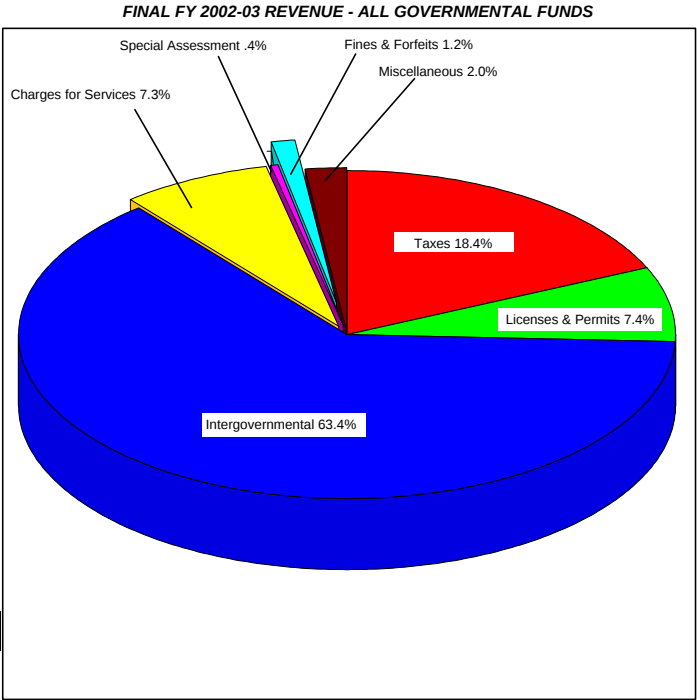


General Fund Expenditures Summary

	FY 2000-01	FY 2001-02	FY 2002-03	FY 2002-03
GENERAL GOVERNMENT	ACTUAL	ESTIMATE	FINAL BUDGET	FTE BUDGETED POSITIONS
Board of Supervisors	\$166,244	\$181,626	\$185,860	5.0
City Manager	425,792	414,597	468,673	4.5
Clerk & Court Clerk	601,233	684,141	729,038	11.0
Treasurer	543,718	684,508	702,430	10.0
Recorder	232,127	291,867	293,753	4.0
Assessor	422,152	480,170	472,750	7.0
District Attorney	1,714,610	1,859,372	1,926,335	26.0
Records Management	114,439	126,101	127,354	2.0
Public Safety Complex	281,281	345,725	354,900	
Elections	185,308	116,971	246,094	1.5
Public Defender	637,453	684,871	714,178	
Communtiy Develop	849,750	624,645	716,391	10.3
Finance	626,539	674,498	696,440	8.0
Personnel	446,630	441,543	314,335	4.0
Automation	724,387	932,826	1,044,128	7.0
Geographic IS	190,011	179,931	218,603	3.0
Purchasing	153,835	171,136	177,752	4.0
Northgate Center	51,548	54,453	0	
City Hall	95,360	117,955	130,668	
Internal Auditor	85,987	47,281	91,818	1.0
Vehicle Maintenance	590,429	697,866	0	0.0
Facilities Maintenance	917,980	974,797	1,029,143	14.0
	\$10,056,813	\$10,786,880	\$10,640,643	122.3
JUDICIAL				
District Court 1	\$464,897	\$359,631	\$283,941	3.0
District Court 2	344,148	521,434	539,236	8.0
Juvenile Court	205,226	249,581	259,744	3.0
Alternative Sentence	231,670	281,974	280,859	3.0
Municipal Court	914,707	1,052,599	1,122,315	12.5
	\$2,160,648	\$2,465,219	\$2,486,095	29.5
PUBLIC SAFETY				
Sheriff	\$8,989,211	\$10,016,011	\$11,130,393	138.0
Fire	4,296,445	4,660,475	5,138,335	46.0
Juvenile Prob. & Deten.	2,243,043	2,470,802	2,804,933	29.0
Emergency Mgmt.	164,120	205,181	102,334	1.0
Buildings & Safety	378,116	0	0	0.0
	\$16,070,935	\$17,352,469	\$19,175,995	214.0
PUBLIC WORKS				
Public Works	\$4,659,991	\$7,351,411	\$1,932,239	14.0
HEALTH & WELFARE				
Health	\$810,510	\$952,119	\$1,025,034	10.5
Welfare	316,947	309,104	319,382	1.3
	\$1,127,457	\$1,261,223	\$1,344,416	11.8
CULTURE & RECREATION				
Parks & Recreation	\$3,440,741	\$3,865,576	\$3,910,773	35.0
Library	1,242,404	1,378,368	1,438,544	19.0
	\$4,683,145	\$5,243,944	\$5,349,317	54.0
COMM. SUPP. & INTERGOV.				
Community Support	\$875,493	\$1,263,641	\$1,271,753	0.0
TOTAL	\$39,634,482	\$45,724,787	\$42,200,458	445.6

SUMMARY OF REVENUES
GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

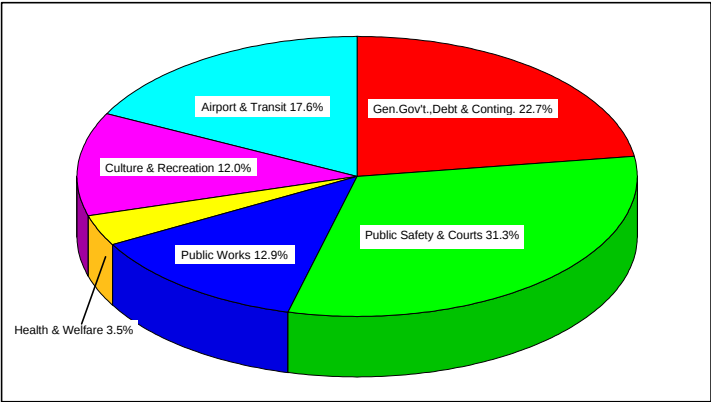
	FY 2000-01	FY 2001-02	FY 2002-03
	ACTUAL	ESTIMATE	FINAL BUDGET
REVENUES:			
Taxes.....	\$11,650,520	\$12,237,346	\$12,909,850
Licenses & Permits.....	4,692,980	4,464,090	5,212,189
Intergovernmental	34,522,976	41,173,258	44,681,509
Charges for Services.....	4,222,609	4,851,716	5,213,188
Special Assessments.....	236,113	276,274	248,540
Fines & Forfeits.....	902,643	817,000	819,750
Miscellaneous.....	2,978,854	1,806,156	1,426,865
TOTAL REVENUES.....	\$59,206,695	\$65,625,840	\$70,511,891



**SUMMARY OF EXPENDITURES BY MAJOR PROGRAM
GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS**

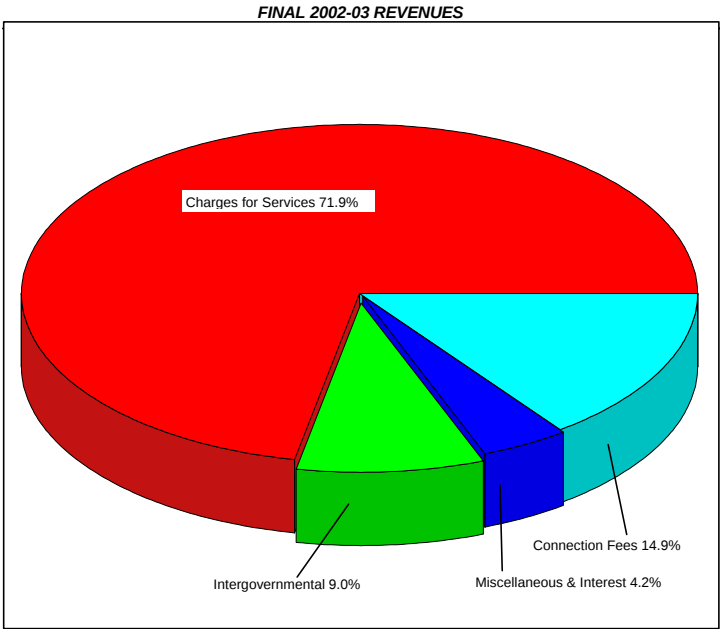
	FY 2000-01	FY 2001-02	FY 2002-03
	ACTUAL	ESTIMATE	FINAL BUDGET
EXPENDITURES:			
General Government.....	\$11,698,846	\$16,951,765	\$11,647,643
Judicial.....	2,291,092	2,535,219	2,636,095
Public Safety.....	17,777,262	19,109,770	19,868,796
Public Works.....	10,442,963	14,828,139	9,304,709
Health and Welfare.....	2,437,824	2,379,493	2,540,784
Culture and Recreation.....	6,766,669	16,174,163	8,627,411
Community Support and Intergovernmental....	1,167,680	1,627,639	1,664,745
Transit System	625,347	492,740	502,624
Airport	444,188	4,370,000	12,130,000
Debt Service.....	3,738,818	3,888,596	4,008,010
Contingencies.....		267,772	671,100
TOTAL EXPENDITURES.....	\$57,390,689	\$82,625,296	\$73,601,917

FINAL FY 2002-03 EXPENDITURES



**SUMMARY OF REVENUES AND CONTRIBUTED CAPITAL
WATER AND SEWER ENTERPRISE FUNDS**

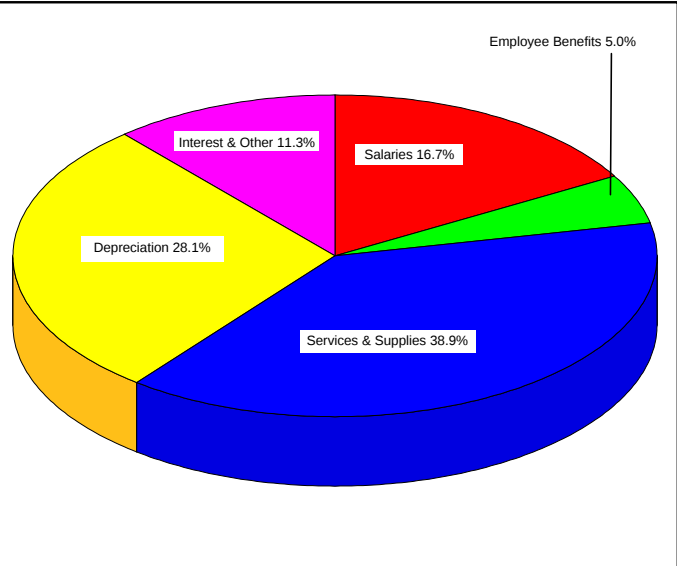
	FY 2000-01	FY 2001-02	FY 2002-03
	ACTUAL	ESTIMATE	FINAL BUDGET
REVENUES:			
Charges for Services.....	\$10,265,408	\$10,736,747	\$11,029,202
Intergovernmental	1,156,052	5,247,642	1,375,000
Miscellaneous and Interest.....	929,788	645,227	648,091
CONTRIBUTED CAPITAL:			
Utility Connection Fees.....	1,956,150	2,280,450	2,280,450
TOTAL REVENUES.....	\$14,307,398	\$18,910,066	\$15,332,743



EXPENDITURES BY TYPE
WATER AND SEWER ENTERPRISE FUNDS

	FY 2000-01	FY 2001-02	FY 2002-03
	ACTUAL	ESTIMATE	FINAL BUDGET
EXPENDITURES:			
Salaries.....	\$2,761,891	\$2,388,877	\$2,453,369
Employee Benefits.....	738,506	689,971	726,490
Services and Supplies.....	4,451,428	6,067,872	5,695,937
Depreciation.....	3,581,195	4,015,025	4,115,025
Interest Expense.....	1,492,106	1,493,315	1,637,873
Other.....	118,146	125,975	25,818
TOTAL EXPENDITURES.....	\$13,143,272	\$14,781,035	\$14,654,512

FINAL FY 2002-03 EXPENDITURES



Carson City
Computation of Legal Debt Margin
June 30, 2001

1 Assessed Valuation	<u>\$991,578,251</u>
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Legal Debt Margin:

Debt Limitation, 15% of Total Assessed Value	148,736,738
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Total Debt Applicable to Limitation:

Total Bonded Debt	77,027,159
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Less: Special Assessment Bonds	<u>(865,000)</u>
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	<u>76,162,159</u>
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Legal Debt Margin	<u><u>\$72,574,579</u></u>
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1 Includes Redevelopment Authority Assessed Value of \$12,772,529.

DEFINITION OF TERMS

- ▶ The ***General Fund*** is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The majority of City operations are contained in the General Fund.
- ▶ ***Governmental Funds*** are comprised of the general fund, special revenue fund (which are used to account for the proceeds of specific revenue sources), debt service funds (which are used to account for the accumulation of resources to pay general long term debt), capital projects funds (which are used to account for the construction or acquisition of major capital assets), and expendable trusts (which are used to account for assets held by the City in a trustee capacity).
- ▶ ***Enterprise Funds*** are used to account for operations that are financed and operated in a manner similar to private business. The intent is to recover the cost of providing goods or services to the public through user charges.