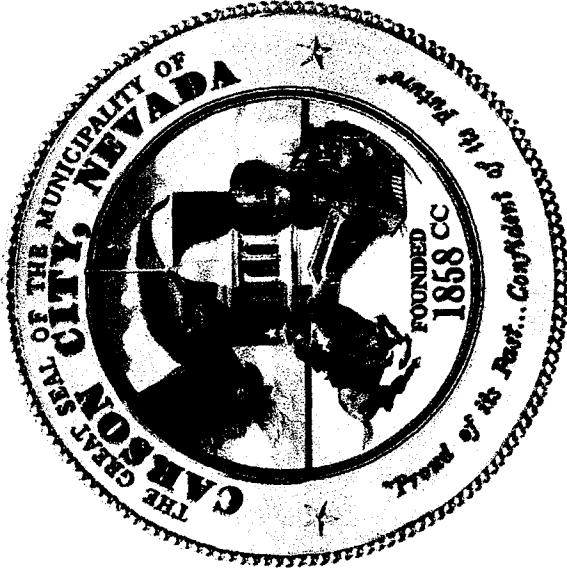




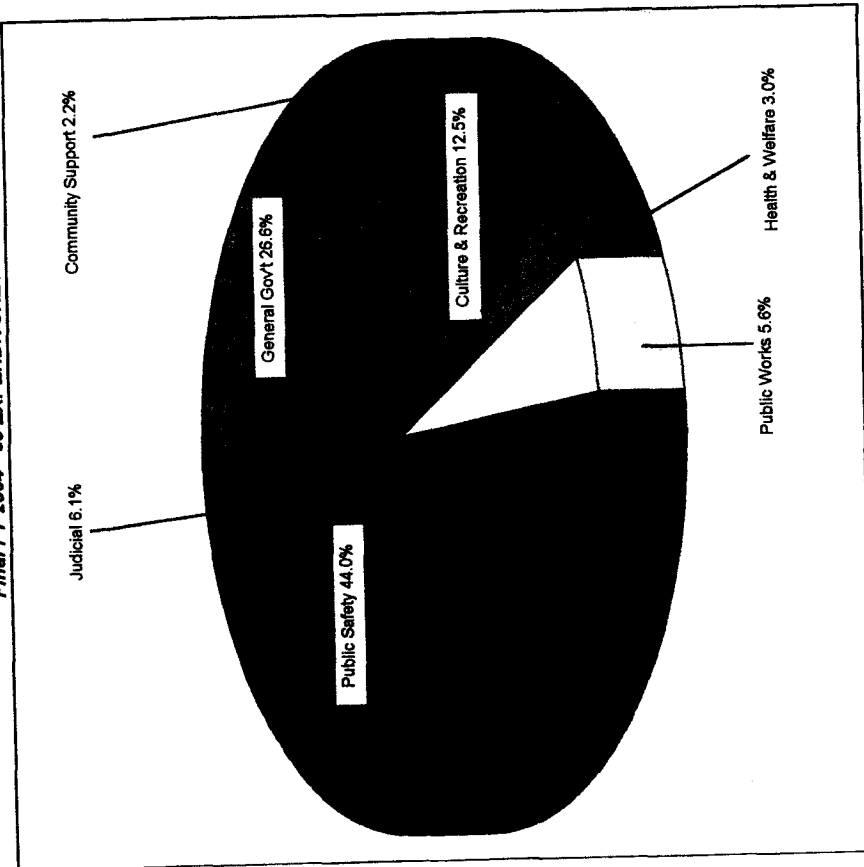
***CARSON CITY
FINAL BUDGET
FACT BOOK***

FISCAL YEAR 2004-05

SUMMARY OF EXPENDITURES BY MAJOR PROGRAM
GENERAL FUND

	FY 2002-03	FY 2003-04	FY 2004-05
EXPENDITURES	ACTUAL	ESTIMATE	BUDGET
General Government.....	\$10,463,736	\$11,381,313	\$12,638,166
Judicial.....	2,723,347	2,728,949	2,876,087
Public Safety.....	19,095,021	21,759,196	20,908,136
Public Works.....	2,850,936	2,440,583	2,671,158
Health and Welfare.....	1,287,201	1,479,153	1,431,544
Culture and Recreation.....	5,166,063	5,752,292	5,939,801
Community Support & Other.....	1,137,409	5,346,405	1,029,283
TOTAL EXPENDITURES.....	\$42,723,713	\$50,865,891	\$47,492,155

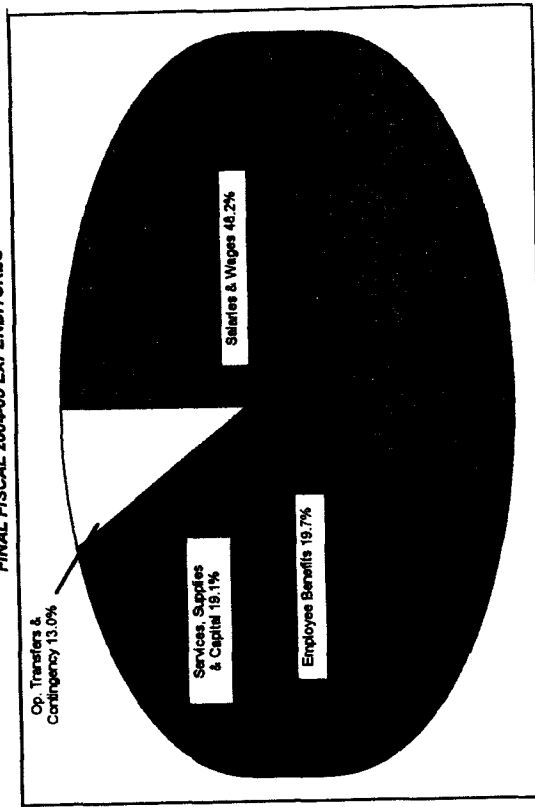
Final FY 2004 - 05 EXPENDITURES



EXPENDITURES BY TYPE
GENERAL FUND

	FY 2002-03	FY 2003-04	FY 2004-05
EXPENDITURES:	ACTUAL	ESTIMATE	BUDGET
Salaries.....	\$22,968,445	\$24,893,809	\$26,323,356
Employee Benefits.....	8,376,067	9,603,740	10,778,320
Services and Supplies.....	9,942,408	14,779,362	10,352,285
Capital Outlay.....	1,436,793	1,669,138	38,184
Contingency.....		200,000	1,000,000
Operating Transfer Out.....	8,075,356	2,665,080	6,104,827
TOTAL EXPENDITURES.....	\$50,796,069	\$53,810,949	\$54,566,982

FINAL FISCAL 2004-05 EXPENDITURES



General Fund Expenditures Summary

	FY 2002-03	FY 2003-04	FY 2004-05	FY 2004-05
	ACTUAL	ESTIMATE	BUDGET	FTE BUDGETED POSITIONS
GENERAL GOVERNMENT				
Board of Supervisors	\$179,547	\$229,353	\$242,932	5.0
City Manager	679,085	472,726	530,887	5.0
Clerk & Court Clerk	713,469	745,806	794,418	11.0
Treasurer	665,526	738,015	780,073	10.5
Recorder	283,786	354,198	341,535	4.0
Assessor	463,901	493,530	510,446	7.0
District Attorney	1,967,433	2,122,722	2,325,224	27.5
Records Management	122,574	132,230	138,005	1.0
Public Safety Complex	321,219	332,282	357,367	
Elections	235,280	147,844	277,875	2.0
Public Defender	692,816	762,745	788,000	
Community Develop	627,176	691,017	746,836	9.8
Finance	682,724	603,041	648,300	7.0
Human Resources	296,607	378,655	449,399	4.0
Automation	914,443	1,051,801	1,198,870	9.3
Geographic IS	241,843	241,593	273,245	4.0
Purchasing	165,528	179,371	183,857	2.0
Central Services	0	400,000	699,219	
City Hall	106,282	116,187	122,100	
Internal Auditor	75,347	97,005	100,350	1.0
Facilities Maintenance	1,029,170	1,071,192	1,128,228	14.0
	\$10,463,738	\$11,361,313	\$12,638,166	124.0

JUDICIAL

District Court 1	\$528,809	\$284,982	\$291,437	3.0
District Court 2	521,993	593,047	566,801	6.8
Juvenile Court	237,016	284,511	271,796	3.0
Alternative Sentinace	322,276	380,553	459,134	5.0
Municipal Court	1,113,253	1,203,856	1,267,899	13.0
	\$2,723,347	\$2,728,949	\$2,875,067	29.8

PUBLIC SAFETY

Sheriff	\$10,761,553	\$12,013,737	\$12,343,320	144.5
Fire	6,475,667	6,887,525	5,539,540	53.0
Juvenile Prob. & Delin.	2,762,709	2,750,070	2,913,608	29.0
Emergency Mgmt.	95,092	107,864	109,668	1.0
	\$19,095,021	\$21,759,196	\$20,906,136	227.5

PUBLIC WORKS

Public Works	\$2,850,936	\$2,440,583	\$2,671,158	22.0
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HEALTH & WELFARE

Health	\$966,322	\$1,085,273	\$1,018,827	10.0
Welfare	320,879	393,880	412,717	1.0
	\$1,287,201	\$1,479,153	\$1,431,544	11.0

CULTURE & RECREATION

Parks & Recreation	\$3,780,157	\$4,326,230	\$4,401,347	33.5
Library	1,385,906	1,426,062	1,536,454	19.0
	\$5,166,063	\$5,752,292	\$5,939,801	52.5

COMM. SUPP. & INTERGOV.

Community Support	\$1,137,409	\$5,346,405	\$1,029,283	1.0
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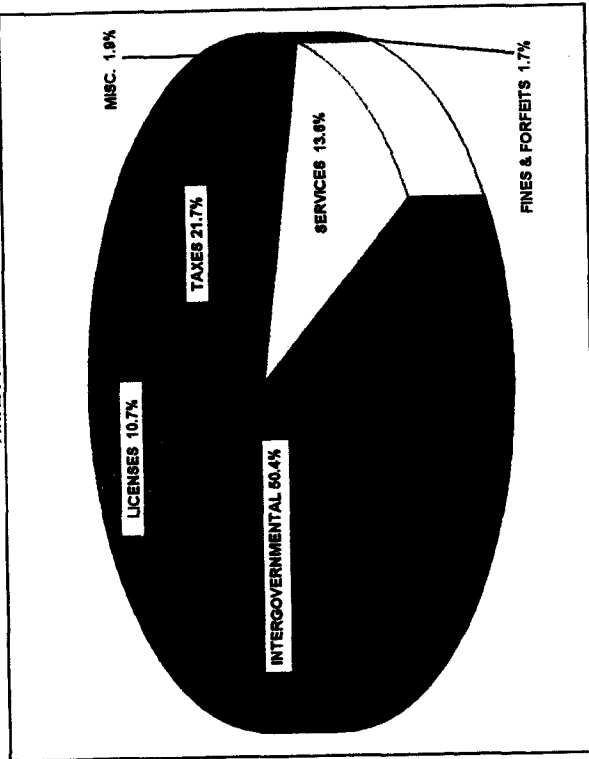
TOTAL

	\$42,723,713	\$50,885,891	\$47,492,155	466.8
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SUMMARY OF REVENUES
GENERAL FUND

	FY 2002-03	FY 2003-04	FY 2004-05
	ACTUAL	ESTIMATE	BUDGET
REVENUES:			
Taxes.....	\$9,657,988	\$10,290,209	\$10,831,497
Licenses & Permits.....	4,877,726	5,155,100	5,349,000
Intergovernmental.....	25,465,048	26,116,862	25,113,498
Charges for Services.....	5,356,366	5,905,509	6,798,058
Fines & Forfeits.....	738,977	780,000	840,000
Miscellaneous.....	1,131,898	818,500	936,000
TOTAL REVENUES.....	\$47,228,013	\$49,086,180	\$49,888,053

FINAL FY 2004-05 REVENUE

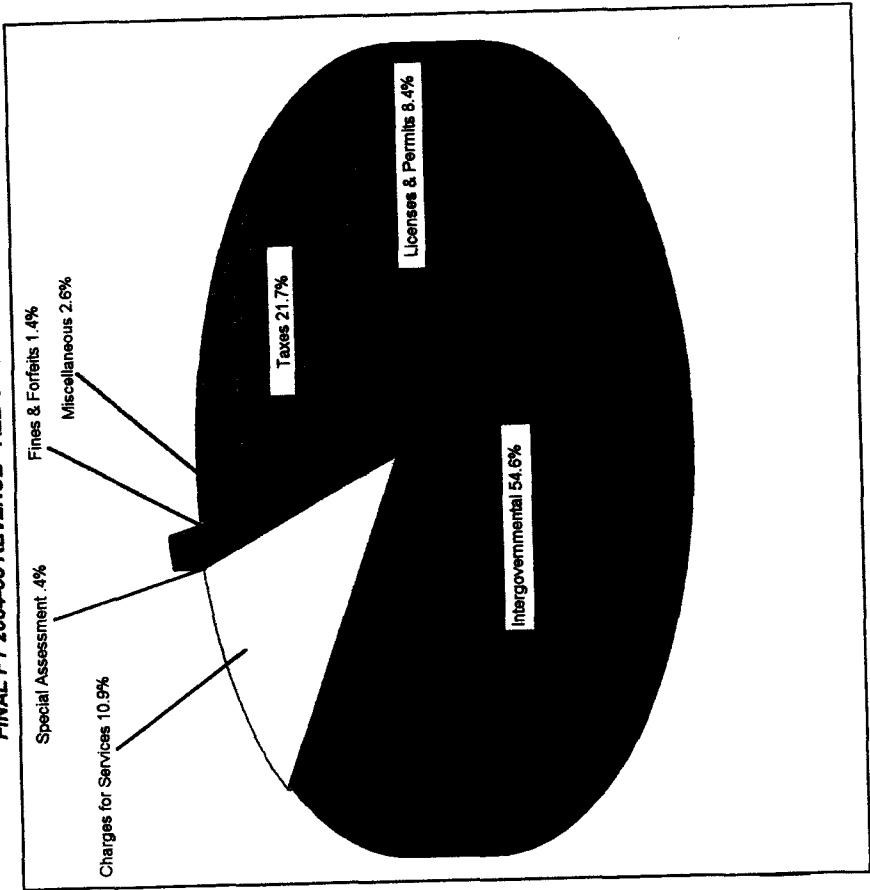


SUMMARY OF REVENUES
GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

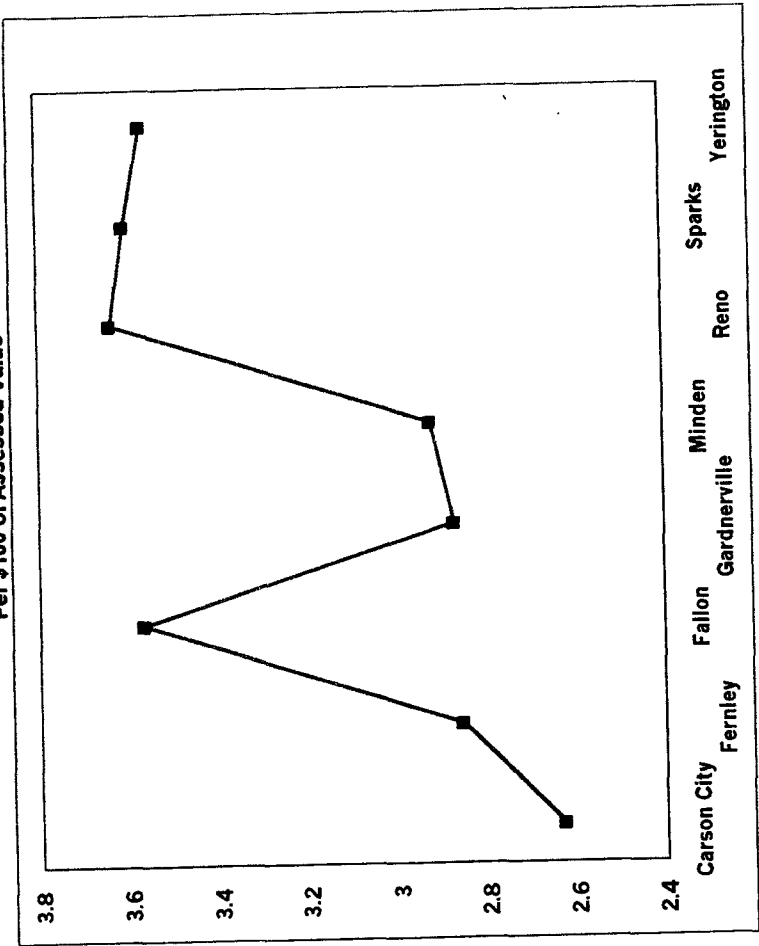
	FY 2002-03	FY 2003-04	FY 2004-05
REVENUES:			
Taxes.....	\$12,736,931	\$13,143,885	\$13,887,499
Licenses & Permits.....	4,877,726	5,155,150	5,349,000
Intergovernmental	34,421,602	36,854,157	34,878,024
Charges for Services.....	5,645,508	6,099,974	6,994,258
Special Assessments.....	211,484	237,575	226,395
Fines & Forfeits.....	789,494	830,000	890,000
Miscellaneous.....	2,273,165	1,706,904	1,665,000
TOTAL REVENUES.....	\$60,955,910	\$64,027,645	\$63,890,176

REVENUES:			
Taxes.....	\$12,736,931	\$13,143,885	\$13,887,499
Licenses & Permits.....	4,877,726	5,155,150	5,349,000
Intergovernmental	34,421,602	36,854,157	34,878,024
Charges for Services.....	5,645,508	6,099,974	6,994,258
Special Assessments.....	211,484	237,575	226,395
Fines & Forfeits.....	789,494	830,000	890,000
Miscellaneous.....	2,273,165	1,706,904	1,665,000
TOTAL REVENUES.....	\$60,955,910	\$64,027,645	\$63,890,176

FINAL FY 2004-05 REVENUE - ALL GOVERNMENTAL FUNDS



Comparison of Property Tax Rates of Northern Nevada Cities and Towns
FY 2003 - 04
Per \$100 of Assessed Value

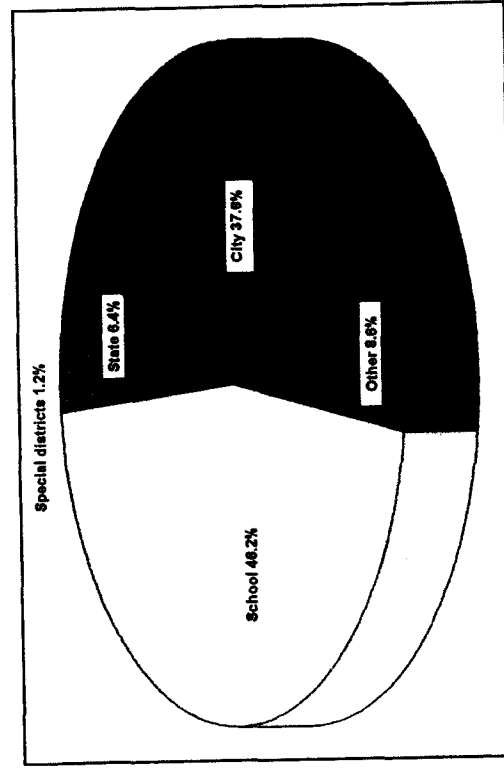


Governmental Fund Type Revenues

TAX RATE BREAKDOWN
ALL TAX RATES

	FY 2002-03	FY 2003-04	FY 2004-05
	ACTUAL	ACTUAL	FINAL BUDGET
STATE.....	0.1500	0.1700	0.1700
CITY (General and Debt).....	0.9531	0.9957	0.9942
OTHER:			
Cooperative Extension.....	0.0128	0.0128	0.0128
Indigent.....	0.1150	0.1000	0.1150
City Capital.....	0.0500	0.0500	0.0500
Senior Citizens.....	0.0500	0.0500	0.0500
Subtotal Other.....	0.2278	0.2128	0.2278
SCHOOL.....	1.2200	1.2200	1.2200
SPECIAL DISTRICTS:			
Eagle Valley Underground Water.....	0.0016	0.0016	0.0016
Carson Water Sub-Conservancy.....	0.0300	0.0300	0.0300
Subtotal Special Districts.....	0.0316	0.0316	0.0316
TOTAL TAX RATE.....	2.5825	2.6301	2.6436

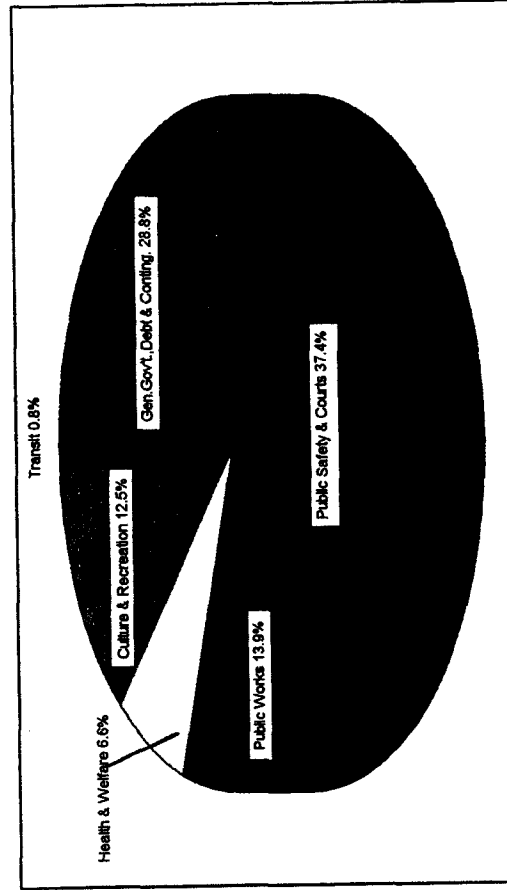
WHERE YOUR PROPERTY TAX DOLLAR GOES



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

	FY 2002-03	FY 2003-04	FY 2004-05
	ACTUAL	ESTIMATE	FINAL BUDGET
EXPENDITURES:			
General Government.....	\$13,033,812	\$15,677,551	\$14,440,035
Judicial.....	2,761,637	2,919,373	2,946,067
Public Safety.....	20,327,726	22,501,347	22,392,453
Public Works.....	10,289,212	17,354,519	9,391,852
Health and Welfare.....	2,657,594	2,667,537	3,031,491
Culture and Recreation.....	8,046,890	17,347,908	8,460,701
Community Support and Intergovernmental.....	1,528,013	5,653,305	1,455,738
Transit System.....	450,027	1,096,282	569,599
Airport.....	247,363	427,449	0
Debt Service.....	5,123,695	3,272,142	3,954,616
Contingencies.....		266,000	1,066,000
TOTAL EXPENDITURES.....	\$64,475,969	\$89,183,413	\$67,708,552

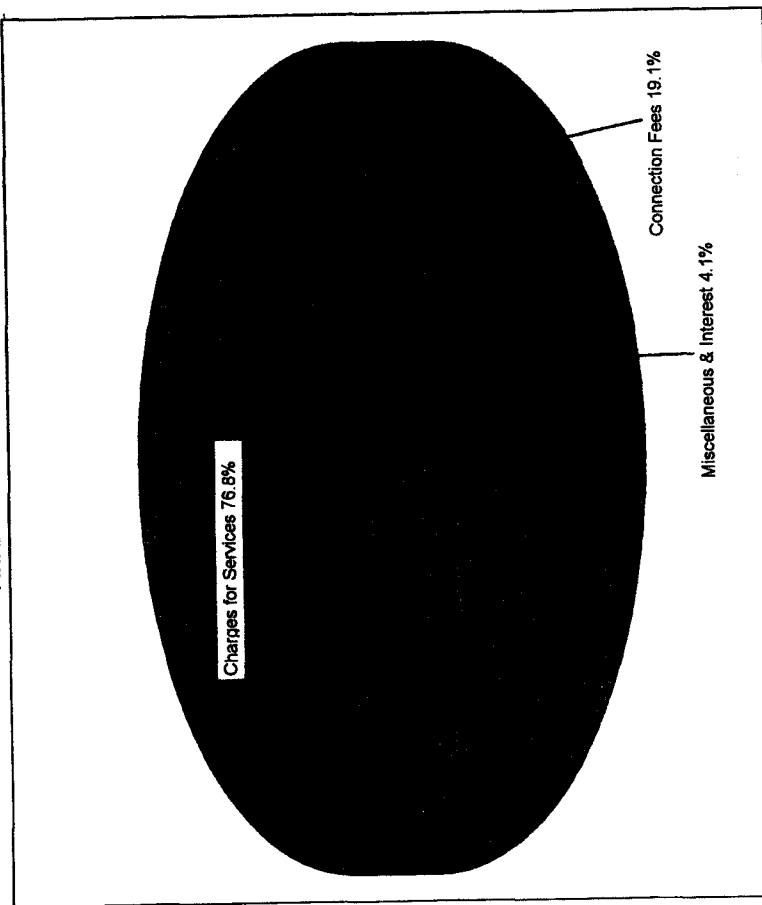
FINAL FY 2004-05 EXPENDITURES



SUMMARY OF REVENUES AND CONTRIBUTED CAPITAL WATER AND SEWER ENTERPRISE FUNDS

	FY 2002-03	FY 2003-04	FY 2004-05
	ACTUAL	ESTIMATE	FINAL BUDGET
REVENUES:			
Charges for Services.....	\$10,339,538	\$12,218,102	\$12,353,799
Intergovernmental	15,116	0	0
Miscellaneous and Interest.....	888,172	656,142	652,437
CONTRIBUTED CAPITAL:			
Utility Connection Fees.....	2,052,859	3,064,227	3,064,227
TOTAL REVENUES.....	\$13,295,685	\$15,938,471	\$16,070,463

FINAL 2004-05 REVENUES



Carson City Demographics

Population	2000	2001	2002	2003	2004	2005	Schools
High Schools:							
Carson High School	51,860	52,620	52,457				9 - 12
Average Class Size							
Carson Middle School	55,220	54,844	54,171				28:1
Middle Schools:							
Carson Middle School							6 - 8
Eagle Valley Middle School							6 - 8
Average Class Size							
							27:1
Elementary Schools:							
Bordewich-Bray							K - 5
Empire							K - 5
John C Fremont							K - 5
Al Seeliger							K - 5
Mark Twain							K - 5
Edith W Fritsch							K - 5
Average Class Size - K							
							25:1
Average Class Size - 1st							
							16:1
Average Class Size - 2nd							
							15:1
Average Class Size - 3rd							
							19:1
Average Class Size - 4th							
							26:1
Average Class Size - 5th							
							29:1

Western Nevada Community College:

Total Enrollment 6,300

Land Area
147 square miles

Unemployment Rate
4th Qtr 2003 3rd Qtr 2003
5.7% 5.7%

Total Employment
31,636

Per Capita Personal Income
2001 2000 1999
\$33,167 \$31,566 \$30,553

Population Projections

Population	2000	2001	2002	2003	2004	2005
	51,860	52,620	52,457	54,171	54,844	55,220

**EXPENDITURES BY TYPE
WATER AND SEWER ENTERPRISE FUNDS**

	FY 2002-03	FY 2003-04	FY 2004-05
EXPENDITURES:			
Salaries.....	\$2,329,978	\$2,412,921	\$2,584,248
Employee Benefits.....	677,577	791,732	869,786
Services and Supplies.....	5,040,190	5,756,202	6,092,304
Depreciation.....	3,752,478	4,100,000	4,100,000
Interest Expense.....	1,631,805	1,729,670	2,666,481
Other.....	27,560	131,200	131,200
TOTAL EXPENDITURES.....	\$13,459,588	\$14,921,725	\$16,464,001

FINAL FY 2004-05 EXPENDITURES

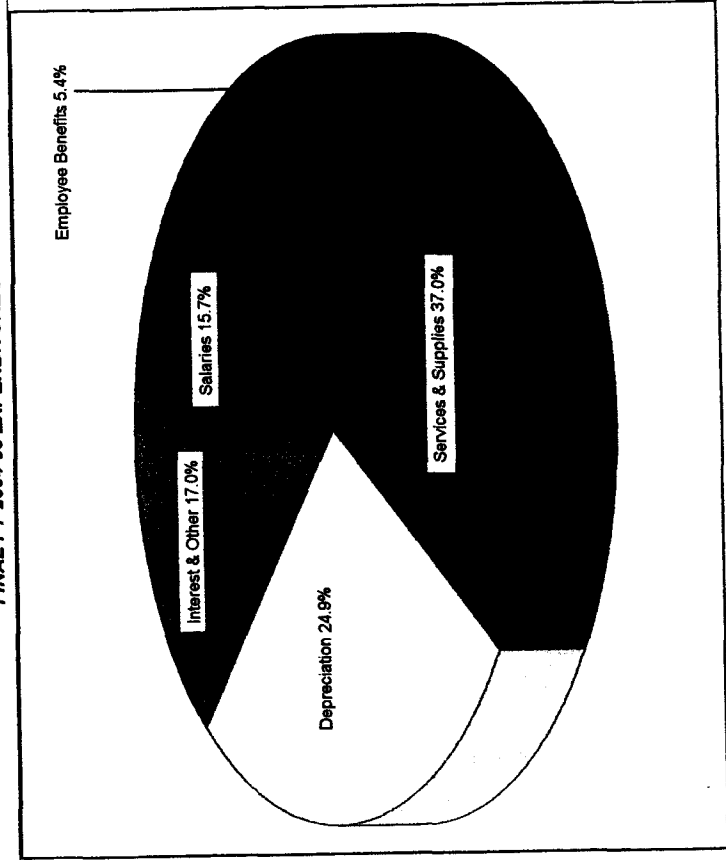


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**Carson City
Computation of Legal Debt Margin
June 30, 2003**

Assessed Valuation \$1,074,943,659

Legal Debt Margin:

Debt Limitation, 15% of Total Assessed Value 161,241,549

Total Debt Applicable to Limitation:

Total Bonded Debt 68,655,045
Less: Special Assessment Bonds (430,000)

68,225,045

Legal Debt Margin

\$93,016,504

Includes Redevelopment Authority Assessed Value of \$18,978,256.

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.

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 funds (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 trust funds (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.

CARSON CITY, NEVADA FINAL BUDGET FACT BOOK FISCAL YEAR 2004 - 2005

As Approved on May 17, 2004 by the
Carson City Board of Supervisors

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

**CITY MANAGER
LINDA RITTER**

**DIRECTOR OF FINANCE
TOM MINTON**

**DEPARTMENT OF FINANCE STAFF
NANCY PAULSON, SENIOR ACCOUNTING MANAGER
NICK PROVIDENTI, SENIOR ACCOUNTING MANAGER
DEBBIE DEVAL, ACCOUNTANT II
SHANNON EVANS, MANAGEMENT ASSISTANT
DARIA PETRENKO, ACCOUNTING TECHNICIAN**