## Churchill County, Nevada Final Budget Fact Book Fiscal Year 2005 - 2006

As presented on May 16, 2005 to the Board of Commissioners.



# 25,000 20,000 15,000 95/96 96/97 97/98 98/99 99/00 00/01 01/02 02/03 03/04 04/05

# Churchill County Population Growth as Certified by the Governor

Fiscal Year	<b>Population</b>
95/96	21,640
96/97	22,580
97/98	23,860
98/99	24,020
99/00	25,310
00/01	23,982
01/02	24,928
02/03	25,116
03/04	25,808
04/05	26,106

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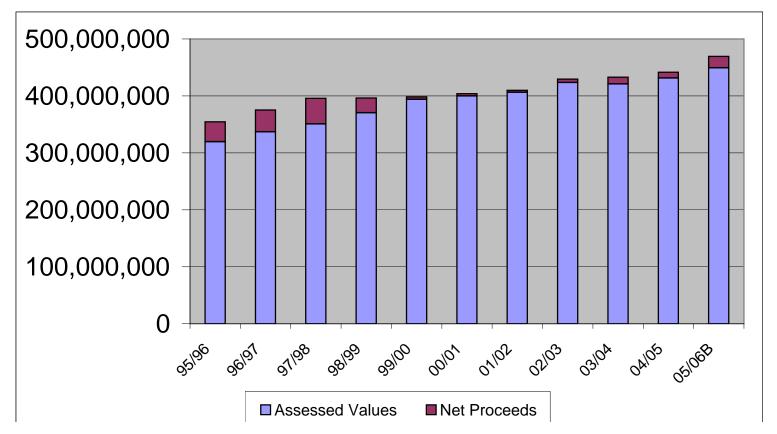
As presented by:



# Churchill County Assessed Valuation

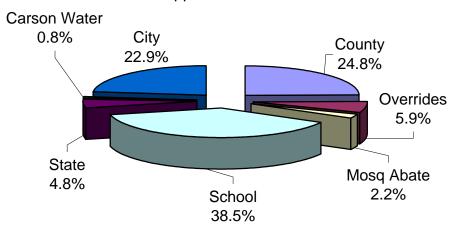
	Assessed		Total
Fiscal Year	Value	Net Proceeds	Assessed Value
1995-96	240 524 204	24 052 224	254 202 742
	319,531,391	34,852,321	354,383,712
1996-97	337,141,225	38,197,049	375,338,274
1997-98	350,744,384	45,000,000	395,744,384
1998-99	370,478,377	26,000,000	396,478,377
1999-2000	394,226,147	4,000,000	398,226,147
2000-2001	400,120,033	3,800,000	403,920,033
2001-2002	406,562,377	3,200,000	409,762,377
2002-2003	423,459,479	6,000,000	429,459,479
2003-2004	421,003,700	12,000,000	433,003,700
2004-2005	431,486,591	10,000,000	441,486,591
2005-2006B*	449,431,189	20,000,000	469,431,189

<sup>\*</sup>As estimated by the Churchill County Comptroller in accordance with Chapter 20 of the 2005 N.R.S. (AB489)



### Combined Tax Rate 2005 - 2006

Rate Apportionment 3.5621

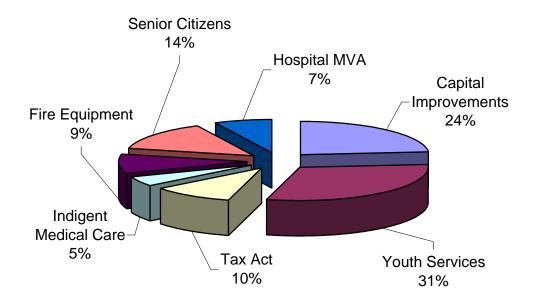


# Churchill County FY 2005-06 Tax Rate Allocation Dollars per \$100 Assessed Allocation

General Fund	0.6668		
Social Services	0.1000		
Cooperative Extension	0.0325		
Public Library Fund	0.0841	0.8834	
Capital Improvements	0.0500		
Youth Services	0.0647		
Tax Act	0.0219		
Hospital Care Ind. MVA	0.0150		
Indigent Medical Care	0.0100		
Fire Equipment	0.0200		
Senior Citizens	0.0300	0.2116	
Mosquito and Weed Abatement		0.0800	
Oak and District			
School District	0.7500		
Operating  Debt Service	0.7500	4 2700	
Debt Service	0.6200	1.3700	
State of Nevada		0.1700	
State of Nevada		0.1700	
Carson Water Subconservancy		0.0300	
Carson water Subconservancy		0.0300	
Total for County Residents			\$2.7450
rotarior dounty residents			Ψ2.1 -100
City of Fallon		0.8171	
Total for City Residents			\$3.5621
. c.ac. ony recorderno			70.00 <b>2</b> i

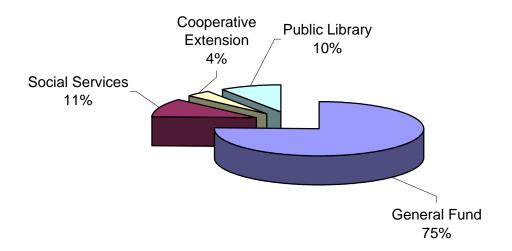
### **Override Rate Apportionment 21.16 cents**

Tax Rate 2005 - 2006



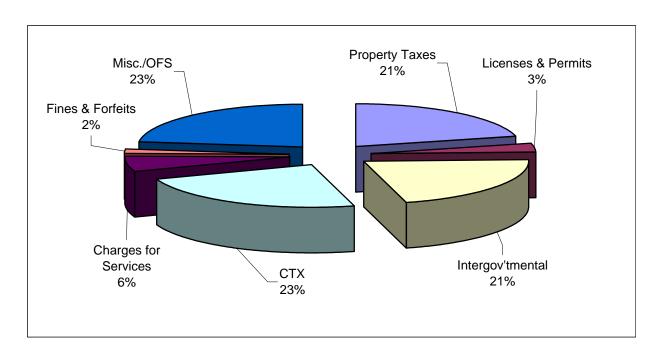
### **County Rate Apportionment 88.34 cents**

Tax Rate 2005 - 2006



### FY 05-06 Revenue Sources

All Funds

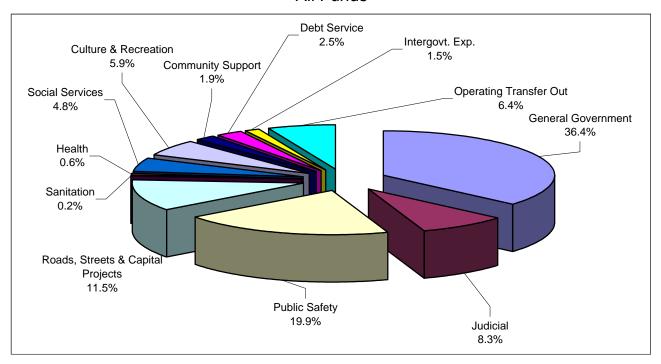


# Churchill County Summary of Revenue All Funds by Major Programs

	Actual	Estimate	Final Budget
Revenue	FY 03-04	FY 04-05	FY 05-06
Property Taxes	\$5,609,961	\$4,799,099	\$5,147,169
Licenses & Permits	527,787	619,394	771,550
Intergovernmental	5,526,673	6,164,470	5,246,393
CTX	5,083,657	4,994,140	5,722,000
Charges for Services	1,020,576	1,000,552	1,366,575
Fines & Forfeits	428,266	374,345	423,050
Misc./OFS	4,396,904	12,130,563	5,614,475
Total Revenue	\$22,593,824	\$30,082,563	\$24,291,212

### **Expenditures by Function**

#### All Funds

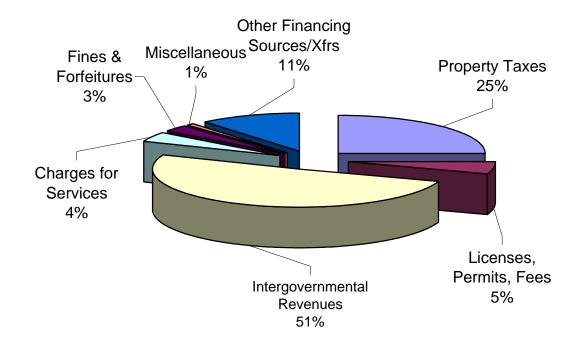


# Churchill County Summary of Expenditures by Major Programs

	Final Budget
<u>Function</u>	FY 05-06
General Government	\$ 11,594,121
Judicial	2,656,724
Public Safety	6,342,415
Roads, Streets & Capital Projects	3,675,345
Sanitation	57,000
Health	206,710
Social Services	1,544,063
Culture & Recreation	1,886,099
Community Support	605,147
Debt Service	793,117
Intergovt. Exp.	475,015
Operating Transfer Out	2,025,000
Total Expenditures	\$31,860,756

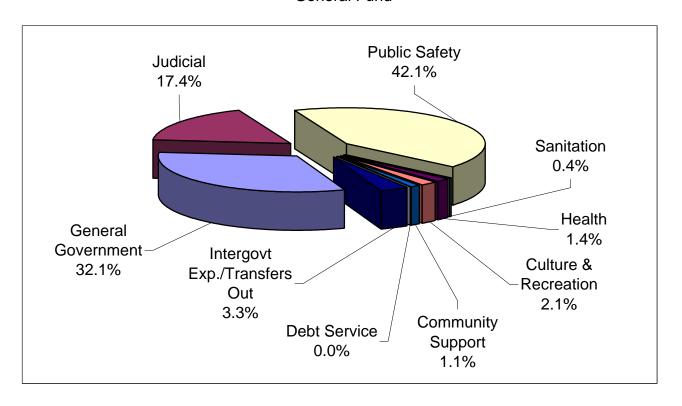
# Churchill County General Fund Revenue Analysis Multi-Year Allocation

					Final
Description	20	04 Actual	20	05 Estimate	2006 Budget
Property Taxes		3,173,690		3,268,474	3,536,492
Licenses, Permits, Fees		527,187		615,894	768,550
Intergovernmental Revenues		6,404,002		7,054,638	7,217,100
Charges for Services		600,963		542,972	585,200
Fines & Forfeitures		428,266		374,345	423,050
Miscellaneous		197,087		111,198	111,533
Other Financing Sources/Xfrs		1,417,910		1,500,000	1,576,312
Totals	\$	12,749,105	\$	13,467,521	\$ 14,218,237
Difference From Prior Year				718,416	750,716
% Increase from Prior Year				5.64%	5.57%



### FY 05 - 06 Expenditures by Function

General Fund

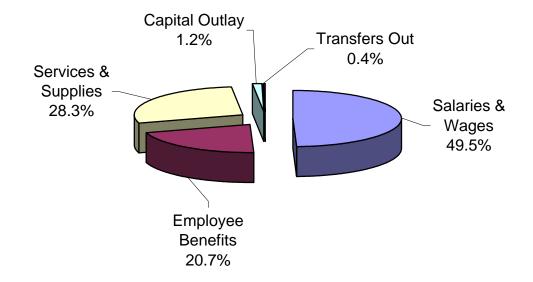


Churchill County
Summary of Expenditures by Function

	Actual	Estimate	Final Budget
<u>Function</u>	FY 03-04	FY 04-05	FY 05-06
General Government	\$ 3,885,532	\$ 4,440,323	\$ 4,562,371
Judicial	2,128,938	2,334,439	2,480,724
Public Safety	5,094,234	6,199,541	5,987,415
Sanitation	49,830	72,000	57,000
Health	155,583	179,148	204,710
Culture & Recreation	249,330	277,217	298,563
Community Support	145,606	155,500	157,500
Debt Service	69,229	-	
Intergovt Exp./Transfers Out	1,496,997	428,765	468,765
Total Expenditures	\$13,275,279	\$14,086,933	\$14,217,048

### FY 05 - 06 Budget by Object

General Fund

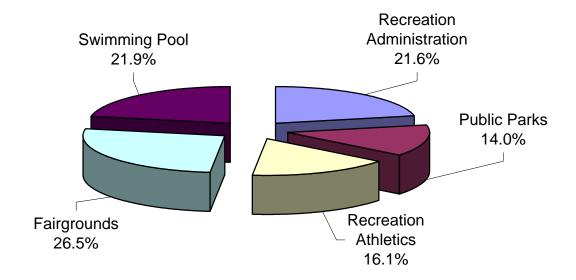


# Churchill County Summary of Expenditures General Fund

	Actual	Estimate	Final Budget		
<u>Function</u>	FY 03-04	FY 04-05	FY 05-06		
Salaries & Wages	\$ 5,974,194	\$ 6,676,573	\$ 7,033,312		
Employee Benefits	2,419,026	2,801,839	2,945,446		
Services & Supplies	3,590,017	4,224,165	4,019,290		
Capital Outlay	187,042	364,356	169,000		
Transfers Out	1,105,000	20,000	50,000		
Totals	\$13,275,279	\$14,086,933	\$14,217,048		

### FY 05 - 06 Parks & Recreation Fund

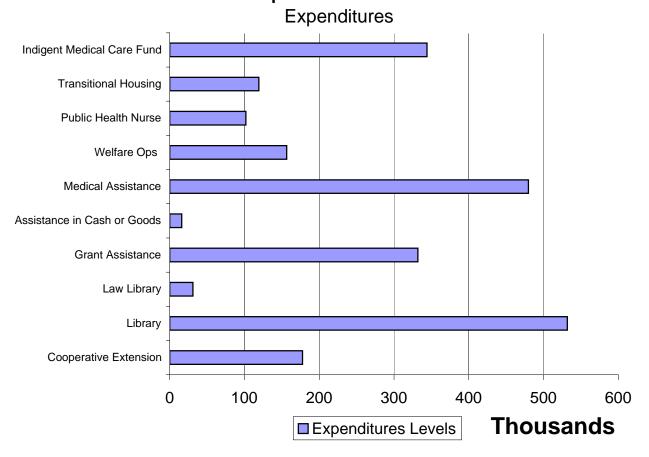
**Expenditures Allocation** 



# Parks and Recreation Summary of Expenditures By Functions

	Actual	Estimate	Final Budget
<u>Fund</u>	FY 03-04	FY 04-05	FY 05-06
Recreation Administration	\$190,907	\$205,716	\$215,855
Public Parks	93,071	190,145	139,860
Recreation Athletics	133,025	149,040	161,144
Fairgrounds	265,141	217,779	264,747
Swimming Pool	209,119	214,188	219,222
Totals	\$891,263	\$976,868	\$1,000,828

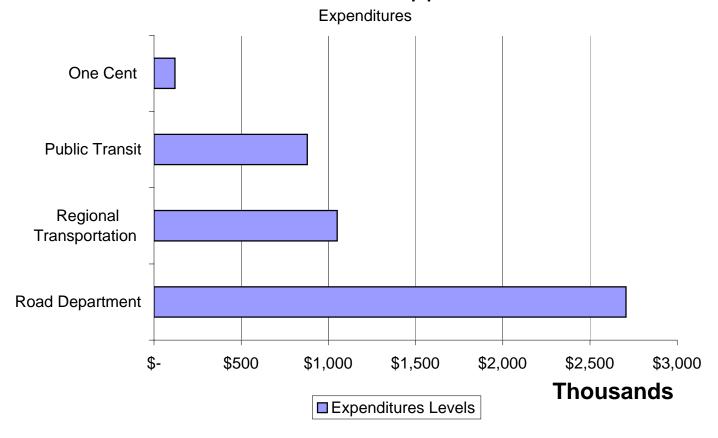
## FY 05-06 Special Revenue Funds



# Churchill County Summary of Expenditures of Various Special Revenue Funds

	Actual	Estimate	Final Budget FY 05-06	
Fund	FY 03-04	FY 04-05		
Cooperative Extension	\$ 157,469	\$ 173,690	\$	177,647
Library	471,266	493,477		531,708
Law Library	30,149	32,900		31,000
Social Services				
Grant Assistance	448,692	281,000		331,782
Assistance in Cash or Goods	18,128	16,000		16,000
Medical Assistance	387,885	459,120		479,780
Welfare Ops	147,542	174,337		156,459
Public Health Nurse	96,140	104,164		101,772
Transitional Housing	66,885	94,890		119,122
Total Social Services	\$ 1,165,272	\$ 1,129,511	\$	1,204,915
Indigent Medical Care Fund	43,300	369,500		344,149

### FY 05-06 Gas Tax Supported Funds

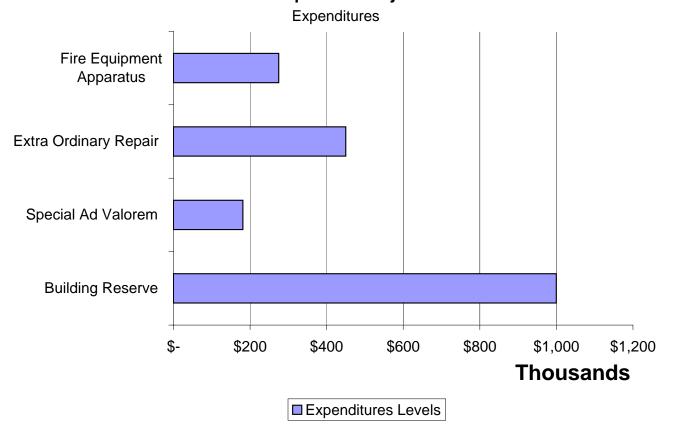


## Churchill County Summary Of Expenditures Gas Tax Support Funds

		Actual		Estimate	Final Budget		
Fund	I	FY 03-04		FY 04-05		FY 05-06	
Road Department	\$	2,707,482	\$	2,757,315	\$	2,706,345	
Regional Transportation		704,638		1,233,074		1,050,000	
Public Transit		247,841		1,025,911		879,000	
One Cent		103,440		71,000		120,000	

These funds are supported by gas tax revenues generated and distributed to the County. NRS outlines the allowable uses of expenditures. The Public Transit and Regional Transportation Funds are managed by the Regional Transportation Commission. Funds are used for City and County roads. The County has a five year Road Maintenance plan that is updated annually.

### FY 05-06 Capital Projects Funds



# Churchill County Summary Of Expenditures Capital Project Funds

	Actual	Estimate	Final Budget
Fund	FY 03-04	FY 04-05	FY 05-06
Building Reserve	\$ 175,620	\$ 250,000	\$ 1,000,000
Special Ad Valorem	49,385	55,000	181,250
Extra Ordinary Repair	104,537	250,000	450,000
Fire Equipment Apparatus	39,028	40,000	275,000