



Churchill County Comptroller

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E-mail comptroller@churchillcounty.org

July 7, 2011

State of Nevada
Department of Taxation
Attn: Ms. Heidi De'Anglo
1550 East College Parkway
Carson City, Nevada 89710

Dear Ms. De'Anglo:

Churchill County herewith submits the AMENDED FINAL budget for the fiscal year ending June 30, 2012.

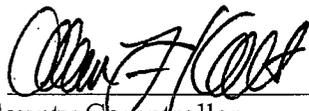
This budget contains 8 funds requiring property tax revenues totaling \$7,786,654.

This budget contains 36 governmental type funds with estimated expenditures of \$32,560,374 and 6 proprietary funds with estimated expenses and net transfers of \$20,501,700. The Amended Final Budget increased by \$400,737 in overall expenditures to address the unfunded mandates and cost shifting of the 2011 Legislative Session. See the attached PowerPoint slide for the specific changes from the final budget.

Copies of this budget have been filed for public record and inspections in the offices enumerated in NRS 354.596 (Local Government Budget Act).

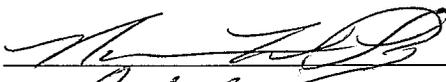
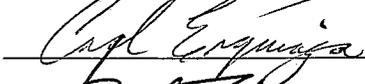
CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I, 
County Comptroller

certify that all applicable funds
and financial operations of this
Local Government are listed herein.

Dated: 7/7/11


Public Hearing held on AMENDED FINAL BUDGET:

Date and Time: Thursday, July 7, 2011 at 8:55 a.m.
Place: County Administration Complex, Commission Chambers
155 North Taylor Street, Fallon, NV 89406

Churchill County Amended Final FY 12 Budget

Presented to Commissioners
July 7, 2011

Amended Final Budget

- Approved 30 days after close of Legislative Session
- Makes changes to the Final Budget approved by the Commissioners on Monday, May 16th, 2011
- Changes to address Unfunded Mandates and/or charges for services provided by the State
- Approved amended final budget copies will be delivered to Department of Taxation

Amended Budget Items

- \$63,123 Added to County 50/50 Match program into Indigent Medical Fund
- \$39,336 Added to General Fund for Health Inspection Costs
- \$18,912 Added to Social Services budget for Mental Health Services
- \$214,155 Added to Social Services budget to pay for Child Protective Services

Amended Budget Items

- \$26,131 for JPO Youth Parole Services
- \$6,985 added for Mental Health Room/Board JPO Budget
- \$5,763 added to Public Health Nurse budget for TB testing and \$485 for STD testing
- \$25,846 added to District Court for PSI Report Productions



CHURCHILL COUNTY

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Public Hearing on Tax Rate



Presented to
Board of County Commissioners on
Monday, May 16, 2011



Budget Calendar

- December 2010 Distribute Budget Packets
- December 7/8th: Departmental Tours
- January 14, 2011 Budget Due
- February 13th and 14th Commissioners Budget Hearings
- March 24th: Commissioners Budget Workshop
- April 8th: Tentative Budget Submitted
- May 16th: Commissioners Tax Rate Hearing



NRS 354.598 Final Budget



- Statute Requires Public Hearing on Tax Rate on 3rd Monday in May
- Indicate changes from Tentative Budget
- Shall adopt a final budget by the favorable votes of a majority of all members of the governing body
- Submit signed copy to Department of Tax

Changes from Tentative Budget

- Finalized Property Tax Rates to comply with Chapter 20 of 2005 Nevada Revised Statutes (AB 489 & SB 509) Tax Rate Apportionment Changes
- Updated/Increased Revenue Projections
- Changes in Departmental Budgets as provided by the Departments i/c/w Budget Mitigation Plan
- Miscellaneous Insignificant Changes to various departments
- Updates to Water and Waste Water Enterprise Operations



Tax Rate Overview



- County Historical Tax Rate
- Fiscal Year 2011-12 Tax Rate Breakdown
- Consolidated Tax Distribution



Property Taxes

- Rates Determined by formula in Nevada Revised Statutes: Changes of AB 489
Rate Caps on existing properties
- Maximum Allowed Rate is \$3.64 per \$100 of Assessed Value (\$3.66 max)
- Assessed Value is 35% of Appraised Value
- Tax Rates Certified by NV. Tax Commission in June



Property Tax Caps

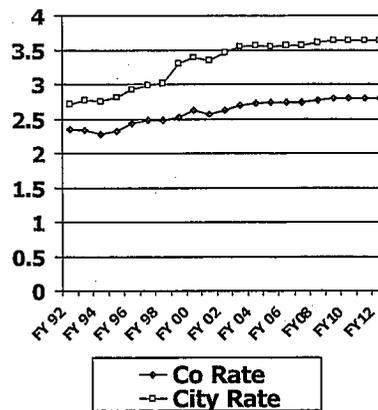
- AB 489 & SB 509 sets limits on the increase in property taxes at 3% for residence and 6.9% commercial not to exceed 8%
- Increases in Property Tax Rates Do NOT Necessarily Increase Property Taxes



Historical Tax Rate Data

- Summary of Tax Rates over the Years

<i>Year</i>	<i>County</i>	<i>City</i>
FY97	\$2.47	\$2.99
FY98	\$2.47	\$3.01
FY99	\$2.51	\$3.30
FY00	\$2.61	\$3.39
FY01	\$2.56	\$3.35
FY02	\$2.62	\$3.46
FY03	\$2.70	\$3.55
FY04	\$2.725	\$3.57
FY05	\$2.735	\$3.55
FY06	\$2.745	\$3.56
FY07	\$2.745	\$3.57
FY08	\$2.775	\$3.61
FY09	\$2.803	\$3.64
FY 10	\$2.803	\$3.64
FY 11	\$2.803	\$3.64
FY 12	\$2.803	\$3.64



Tax Rate Data

- County & City Rate unchanged
- FY 2011-12 County Tax Rate 2.803 and City of Fallon 3.64
- Property Taxes on \$100,000 Home: County \$981 and City \$1,274 (subject to cap restrictions)



Property Tax Abatements Summary

- Total All Entities Total Pre-abated Tax Amount \$21,305,671
- Abatement Amount \$608,887 Or 2.86%
- General County Pre-Abatement Tax Amount \$7,786,654 Abatement \$154,292, or 1.98% Net Collections \$7,632,362

Source: DTAX Pro Forma Projections All Counties March, 2011

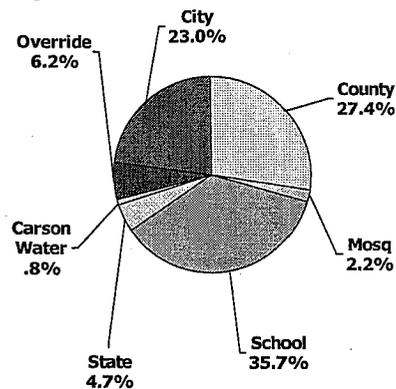
FY 12 Property Tax Combined \$3.64 City Rate



■ Overall Rate

Allocation

- County 27.4%
- City of Fallon 23.0%
- Override 6.2%
- State of NV 4.7%
- School District 35.7%
- Carson Water 0.8%
- Mosquito & Weed Abatement 2.2%



Changes in Tax Rate FY 12

- General County Rate increased General Fund 3 cents and Social Services 1 cent
- Override rates:
Reduced Indigent Medical from 10 cents to 6 cents 4 cent reduction
- Mosquito & Weed Abatement unchanged
- School Debt Rate unchanged
- State Rate unchanged
- City Rate unchanged

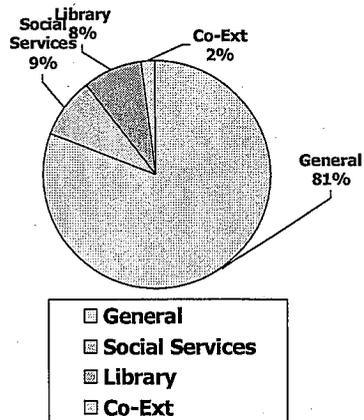


County Tax Rate Allocation

99.6 Cents



- General Fund
80.4 Cents
- Social Services
8.79 Cents
- Library
8.41 Cents
- Cooperative
Extension
2.0 Cents

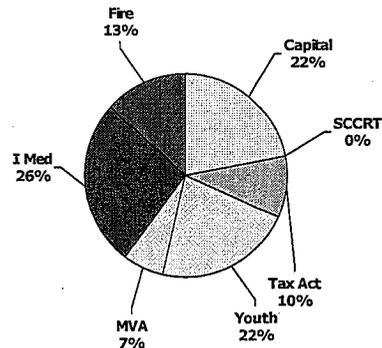


Allocation of Overrides

22.69 Cents



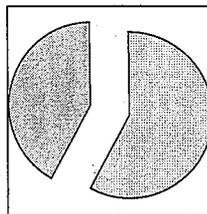
- Capital Improvements 5 cents
- SCCRT Loss Override 0 cents
- Local Gov't Tax Act 2.19 cents
- Youth Services 5.0 cents
- Indigent MVA 1.5 cents
- Indigent Medical 6.0 cents
- Fire Equipment 3.0 cents



Allocation of School District \$1.30 Tax Rate



- School District Rate
75 cents Operating
Set by Statute
55 cents Debt Service
Approved by voters
- Debt Rate will be 55
cents as approved by
rollover bond issue



■ Operating
■ Debt
Service

Consolidated Tax Distribution

- BCCRT, SCCRT, GST, RPTT, Cig Tax and
Liquor Tax
- Current Year 2011 Estimate \$4,545,339
DTAX FY 2012 Estimate \$4,667,435
Final Budget Estimate \$4,545,339

General Fund apportionment \$4,213,339 (92.7%)
Balance to other funds \$332,000 (7.3%)



Fund Balance Summary



- General Fund \$1,992,259
- Road Fund \$851,257
- Social Services \$1,166,063
- Public Library \$819,069
- Cooperative Extension \$239,031
- Building Reserve Fund \$283,195
- X.O. Repairs & Maintenance \$280,590

Final Budget FY 2012



- Submission Deadline: May 31st
Amended Final Budget 30 days after Session (s)
- Nevada Tax Commission Meeting: Last Thursday in June
- Tax Rate Effective: July 1st
- Questions & Answers
- Thank you for your financial oversight and responsibility!



CHURCHILL COUNTY

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BUDGET MESSAGE

The following document sets forth the final budget for Churchill County for the fiscal year beginning July 1, 2011 and ending June 30, 2012. The document represents the final budget of the County for the next fiscal period; having been balanced on the basis of budgeted expenditures to estimated revenues of limited extent. The tentative budget was presented to the Board of County Commissioners at a public workshop on March 24th and a hearing on the tax rate and final budget was held on Monday, May 16th at 5:15 pm in the County Commissioners Chambers located at 155 North Taylor Street in Fallon.

The budget contains schedules for the General Fund, the various Special Revenue Funds, various Capital Projects Funds and the Utility Proprietary Funds. The budget has been prepared to include the actual prior year audited activities and the current year estimated expenditures and revenues, as well as the budget schedule for the upcoming fiscal year.

Projected ending fund balances are generally recommended to be at least four percent (4%), but not more than eight and one third percent (8.3%), of budgeted expenditures, less capital expenditures for at least those funds supported by combined property taxes (ad valorem) and Consolidated Intergovernmental Tax Distribution (CTX). CTX is comprised of Supplemental City County Relief Tax (SCCRT), Basic City County Tax (BCCRT), Real Property Transfer Tax (RPTT), Government Services Tax (GST), Cigarette and Liquor Taxes. It is desirable to maintain reasonable ending fund balances in order to deal with unforeseen needs and emergencies which may arise during the course of the year and to allow sufficient reserves to enable expenditures in the next fiscal year prior to receipt of revenues. For the fiscal year 2011-12 budget, ending balances for the General and all tax supported Special Revenue Funds fall within the recommended range of ending fund balance as a percentage of expenditures less capital outlay as recommended by the Department

of Taxation.

The 76th Session of the Nevada Legislature is currently in session. The final budget does not take into account any proposed bills currently pending. The statutes provide that the County may submit an amended final budget within 30 days of the adjournment of the session(s). It is very likely that the County will be impacted by State unfunded mandates, shifts in services and adjustments to revenue resources. The amended final budget will need to address these fiscal challenges. As such, the reader should exercise caution when reviewing these numbers.

During the course of fiscal year FY 95-96, the County established a Stabilization of Operations fund. This fund was established in accordance with legislation passed by the 1995 Legislature. The purpose of this fund is to reserve funds deriving from greater-than-anticipated revenues collected in a given year to offset years in which the general fund experiences a shortfall in projected revenues. This fund has a June 30, 2010 audited balance of \$1,562,455 or approximately 9% of total General Fund Expenditures in the prior fiscal year. It should be noted that the County has implemented a Budget Mitigation plan and has not tapped into the Stabilization Fund to make up for the historic revenue shortfalls that occurred within the General Fund. In this final budget, revenues continue to be more aggressively forecasted than in prior years. The board of County Commissioners has been put on notice that if revenues do not meet projections, it is likely that Stabilization funds may need to be used. As such, the board has requested the County Administration develop a Budget Mitigation Plan for Fiscal Year 2012 to address possible shortfalls in projected revenues and fiscal impacts of the legislative process.

The County will experience a decrease in assessed valuation of \$76,254,780 or 9.3% for the

next fiscal year. The overall assessed value for FY 11-12 is estimated at \$740,215,085 by the Department of Taxation compared to \$816,469,865 in the current year. This decrease is due largely to reductions in land values, economic obsolesces in certain neighborhoods and the Marshall and Swift replacement cost factors used to determine assessed values. Net proceeds of mines assessed values, as determined by the Department of Taxation, decreased from \$33,008,267 to \$31,602,290. This amount could change significantly due to Stipulation Agreements being considered by the Department of Taxation for several of the major geothermal companies operating in Churchill County. This compares with a high of \$45.0 million in 1997-98. The county would expect to see net proceeds increase from the current level due to expansion of various geothermal projects in the very near future. However, under the current tax structure, the geothermal project may be eligible for 45% property tax abatement for 20 years. In addition, the current law allows the state to retain 45% of the remaining 55% paid by the geothermal developers. As such, the net tax revenue to the County would be 20.25% of amounts previously received from geothermal plants. This abatement program has a significant negative fiscal impact to all programs and entities that receive property tax distributions. The County Administration believes the property tax revenue estimates in the final budget more accurately reflects the projected revenues rather than the assessed value times the property tax rate. See table below for a breakdown of the assessed values:

<i>Fiscal Year</i>	<i>Assessed Value</i>	<i>Net Proceeds</i>	<i>Total Assessed Value</i>
2008-2009	\$710,891,895	\$15,000,000	\$725,891,895
2009-2010	\$758,978,103	\$31,841,455	\$790,819,558
2010-2011	\$783,461,598	\$33,008,267	\$816,469,865
2011-2012	\$708,612,795	\$31,602,290	\$740,215,085

The final budget has been prepared to minimize the total combined county property tax rate to the extent possible notwithstanding reductions in Consolidated Tax distributions (CTX). The proposed County rate for FY 11-12 is projected at \$2.8029 per \$100 of assessed value. The final tax rate were approved at the May 16th tax rate hearing. Exhibits A and B (pages iixx & ix), attached hereto, represent a compilation of the anticipated tax rates and apportionment for the upcoming fiscal year, and the actual current (FY 10-11) tax rates respectively, for various local units of government and the State for Churchill County and city of Fallon residents. These exhibits are not required under state statutes, but are included in hope of assisting in explaining the apportionment of ad valorem taxes paid by city and county property owners. Total combined ad valorem tax rate for FY 11-12 for County residents will remain at \$2.8029 per \$100 of assessed value, and \$3.64 per \$100 for City residents. At these projected rates, the estimated tax bill for a house with \$100,000 assessed value would be \$981 in the County and \$1,274 in the City. These rates are below the allowed rates and are subject to final approval by the Board of County Commissioners, the City Council and certification by the Nevada Tax Commission and may change slightly depending upon their actions. The actual tax bills are subject to the caps established by AB 486 and SB 509 in the 2005 Legislative session. The caps allow for abatement for any increases in property taxes over 3% for a primary residence and an alternative cap not to exceed 8.0% for commercial, industrial and non-occupied residence. By formula, the alternative cap for Fiscal Year 2012 will be 6.9% for qualifying property. The tax abatement projected by the Department of Taxation provided to the taxpayers for the total county is \$608,887 of which the general county absorbs \$297,437.

**Churchill County
FY 2011-12 Tax Rate Allocation
Dollars per \$100 Assessed Allocation**

General Fund	\$0.8040		
Social Services	0.0879		
Cooperative Extension	0.0200		
Public Library Fund	0.0841	0.9960	
Capital Improvements	0.0500		
Youth Services	0.0500		
Tax Act	0.0219		
Hospital Care Ind. MVA	0.0150		
Indigent Medical Care	0.0600		
Fire Equipment	0.0300	0.2269	
Mosquito and Weed Abatement		0.0800	
School District Operating	0.7500		
Debt Service	0.5500	1.3000	
State of Nevada		0.1700	
Carson Water Subconservancy		0.0300	
Total for County Residents			\$2.8029
City of Fallon		0.8371	
Total for City Residents			\$3.6400

**Assumes no rate change for Mosquito & Weed Abatement and the City of Fallon.*

The budget figures have been estimated to represent revenues and expenditures as accurately as possible to assist in the comparison of the original budget to actual required under the GASB #34 reporting model. The Comptroller's Office successfully implemented GASB 34 in the fiscal year ending June 30, 2004 as required by the statement.

The multi-year increases in sales tax revenue resulting from a major national retailer coming into the business community has long since leveled off. The County is experiencing a reduction in

taxable sales as local businesses are closing and the expanded retail opportunities developed in Fernley which is attracting the regional commerce that Fallon and Churchill County enjoyed over the past several years. In the fiscal year ending June 30, 2006, Churchill County posted record levels of taxable sales. The significant increases in taxable sales were due largely to the increase in residential, commercial and industrial development during this economic expansion period. This increase was due in part to significant one time taxable sales in the residential construction, commercial and geothermal sectors. The taxable sales levels declined during Fiscal Year 2006-07, Fiscal Year 2007-08, up in during Fiscal Year 2008-09 due to geothermal activity, and down significantly in Fiscal Year 2009-2010 as a result of housing and unemployment crisis in Nevada. The current year (FY 2011) taxable sales are showing an increase of 2.5% for the first seven months of the year. The CTX revenues for FY 10 were budgeted at \$6,100,000 compared to actual collections of \$4,554,600 resulting in a budgetary shortfall of \$1,545,400 in the prior year. The final budget reflects a CTX budget of \$4,545,339 which would be a decrease of \$9,261. No new significant revenue sources are included or anticipated in the budget.

The budget has been prepared consistent with a multi-year financial plan, which may be revised from time to time by the Board of County Commissioners. The financial plan addresses service levels and program issues as well as a capital improvements plan for the County. The final budget makes provision to keep numerous positions gapped, eliminates the prior year unpaid furlough days, a general salary adjustment of 1.125% which is less than the current CPI amount, a delay merit increase by three months, and absorbs some of the projected changes in employee benefits such as the County's 50% share of the PERS rate increase, worker's compensation and health and accident insurance. Worker's compensation costs are projected to increase for most

employee classes due to the rising cost of claims and legislatively mandated coverage for certain classes of employees. The rate for police and fire are budgeted to fund adequate reserves for the Heart Lung conclusive presumption coverage as mandated by the 2001 Legislature. In Fiscal Year 2010, the Insurance Advisory Committee made plan recommendations that were approved by the Commissioners which allowed employees to choose from three different plan designs. Each option requires a different level of contributions/deductible/co-pays from the employee. The County is contributing a flat rate towards the purchase of health insurance benefits for employees only, regardless of the plan. The General Fund includes funding for the operations and maintenance of the Juvenile Justice Detention Center for the entire fiscal year. A total of 10 FTEs were added during FY 11 and FY 12 for efficient operations of the new regional facility. The final budget reflects the separation of the District Court employees and related expenditures from the Clerk/Treasurer's Office to the District Court budget as approved by the Board of County Commissioners.

The budget also makes an allowance for a projected increase in risk management costs related to insurance. The County will continued to keep the higher deductible of \$50,000. Our liability and property insurance cost are projected to increase by 3%. Service and supplies function have increased as a result of increased cost of supplies and contracted services.

In the general fund, major capital outlay acquisitions are limited due to the budget constraints and limited resources. Funding was approved for the Sheriff's Office and the Fire Department equipment replacement program.

Capital resources have been allocated to acquire land, water rights, conservation easements and facilities. Resources have been budgeted for extraordinary repairs and maintenance of facilities

and equipment. Capital funds were significantly reduced by the construction of the Juvenile Probation Justice Facility in the current year.

There were numerous requests for salary upgrades, additional employees and capital expenditures; however, budgetary constraints have only allowed for increases in those few functions determined as essential to deal with the community needs.

The budget also includes 3-cents of voter-approved property tax rate override generating an estimated \$194,417 in revenues for the purchase of fire equipment. The details are fully described in notes to the budget that address the 3-cents rate for Fire Equipment.

NOTES TO BUDGET:

The following explanations are intended to amplify those funds, functions or programs that are supported wholly or in part with property taxes as mandated by legislation or voter approved overrides.

1. **Carson Water Sub-Conservancy District (CWSD)** The 1999 Legislature adopted legislation that allows Churchill County to be included in this important resource-planning group. The CWSD is the principal intergovernmental agency with oversight responsibilities regarding water and related issues on the Carson River watershed. Members of CWSD include Carson, Douglas, Churchill and Lyon Counties. Given the continuing demands on the limited water resources of the Carson River, it made sense that Churchill County should be a member of the sub-conservancy district. The basic contribution formula in support of CWSD programs requires budgeting 3-cents of property tax rate. This tax rate will generate an estimated \$187,408 in revenues on the assessed valuation within the sub-conservancy area of Churchill County, which is located primarily in the Lahontan Valley. Much, if not all of the resources remitted to CWSD, are returned to the County in the form of grants for water related planning and research

activities.

2. **Western Nevada Regional Youth Facility** As part of a five-county consortium comprised of Douglas, Carson, Storey, Lyon and Churchill Counties, the county is required to budget up to five-cents of property tax rate in support of a regional youth facility located in Silver Springs. The County has budgeted the full 5.0 cents of property tax rate in support of youth services at Silver Springs and another, older facility located at China Springs plus a portion for Aurora Pines, a legislatively mandated female youth offender facility, which came on-line in fiscal year 2002-2003. Estimated revenue from the 5.0-cent proposed tax rate is \$319,124. The remaining monies needed to fund the program will come from general county resources. The five counties will be required to contribute resources for operations based upon a formula utilizing proportional school enrollments and actual usage. Additionally, Churchill County opened a Juvenile Detention Justice Facility in May, 2011. The revenue and expenditure of these youth services are recorded in the General Fund.
3. **Fire Equipment Apparatus Fund** - (see page 75), was created in response to a 2-cent property tax initiative adopted by the voters at the primary elections held in September 1992. The tax rate ended on June 30, 2000. At the November 2000 General Election, the voters again approved a two-cent property tax rate for a period of six-years. Proceeds from the tax initiative are being used solely for the purpose of funding major fire equipment and apparatus purchases for the Churchill County Volunteer Fire Department. The tax question was approved at the November 2008 General Election for a three cent override rate for a period of six years. This tax will generate approximately \$194,417 in

Fiscal Year 2011-2012.

4. **Special Ad Valorem Capital Projects Fund** - (see page 71) Enabling legislation for the creation of this fund was passed by the 1989 session of the Legislature (AB-801). The Board of Commissioners adopted Resolution (11-89) imposing the levy and creating the fund. Proceeds of the fund are distributed between the City of Fallon and the County in the ratio, which the respective Supplemental City-County Relief Tax (SCCRT) distribution to each entity bears to the total SCCRT received by the County. Based upon the SCCRT revenues received the year in which the legislation became effective, the City of Fallon received 18.4% and the County the remaining 81.6%. The tax rate is 5-cents per \$100 of assessed valuation, which will generate approximately \$319,124. Of this amount, the City will receive approximately \$58,719. Fund resources are to be used for various major capital acquisitions, juvenile justice facility, law enforcement facilities and court complex downtown. It is anticipated to use these funds for the adult justice complex in the future.
5. **Indigent Medical Care Fund**- (see page 62) This fund accounts for the payment of indigent medical cost above the statutory 4.5% increase in the mandated amount required to be budgeted for medical assistance within the Social Services budget. The County is proposing to levy 10-cents of tax rate in any given year based on a formula driven by anticipated levels of expenditures and projected ending fund balance for the previous year. Based on the projected ending fund balance, the estimated tax rate of six-cent will be levied of which one cent is remitted to the state of Nevada for the supplemental fund as required by statute. The six-cents are anticipated to generate \$374,623 to assist in the

payment of long-term indigent medical care as required by statutes.

6. **Cooperative Extension Fund** - (see page 35) Nevada Revised Statutes 549.020 (2) requires that the County contribute at least 1-cent minimum ad valorem tax rate to support Agriculture Extension programs now known as Nevada Cooperative Extension. The statute further limits the maximum levy of ad valorem tax to 5-cents. Any amount budgeted in excess of the statutory minimum must be authorized by the board of county commissioners who must adopt a resolution stating the excess rate. The final budget includes a tax rate of 2.0 cents for FY 11-12 as the county's share for supporting cooperative extension programs. This tax is projected to generate \$127,647 in revenues. This program is being considered by the University system for major cuts and reorganization in Fiscal Year 2012 by the Legislature. The amended final budget may have material changes to this tentative budget due to legislative mitigation measures.

There are several special revenue funds which address *public works* and the county road department:

The Regional Transportation Fund (see page 46), a special revenue fund created under the provisions of NRS 373, accounts for an optional tax on all motor vehicle fuel (gasoline) sold in Churchill County. The rate of taxation is currently 9-cents per gallon. Expenditures and transfers from this fund occur only upon a determination by the Regional Transportation Commission (RTC) as to the suitability and eligibility of a project. Transfer to the County Road fund (see page 28), in the nature of a reimbursement, takes place upon an accurate accounting to the Regional Transportation Commission of actual project expenditures. Intergovernmental expenditures to the City of Fallon likewise occur only upon presentation of actual costs or bid documentation. Once projects and funding are approved by the RTC, the Board of County Commissioners approves the

transfers to the various funds/entities.

One-Cent Fuel Excise Tax Fund - (see page 65), enacted by the voters at the general election in November of 1986, imposes a one-cent per gallon excise tax upon all motor vehicle fuel sold in Churchill County. The excise tax was adopted by the voters in accordance with Nevada Revised Statutes, Chapter 365.192 and 365.194. Revenues generated are returned to the County and are specifically earmarked by statute for repairing or restoring existing paved roads, streets and alleys. Such revenues are apportioned between Churchill County and the City of Fallon in the ratio that each entity's population bears to the total population of the county. For the 2011-12 fiscal year, the City of Fallon would therefore receive approximately thirty-four percent (33.99%) of the total available revenues generated by the tax measure with the balance (66.01%) apportioned to the county.

Public Transit Fund - (see page 63) The Public Transit Fund was enacted by the voters at the primary elections held in September of 1986 imposing a one-quarter of one-percent (1/4%) sales and use tax upon all retail sales in the county in accordance with the provisions of Nevada Revised Statutes, Chapter 377A. Tax revenues resulting from this measure are to be allocated to the City of Fallon and Churchill County in the same ratio as each entity's total miles of paved roads bears to the total miles of paved roads in the county. Utilizing these ratios, the City will receive approximately 20% and the County will receive approximately 80% of available resources for maintenance, repair and construction of paved roads within their respective jurisdictions. The Churchill County Regional Transportation Commission, in accordance with the provisions of Nevada Revised Statutes Chapter 373, authorizes expenditures from this fund.

Road Impact Fund- (see page 30) The Board of County Commissioners approved a road impact fee of \$3,200 for road improvements in Ordinance adopted in Fiscal Year 2005-2006. The funds will be placed in this fund and will be expended on projects within two defined benefit areas within Churchill County. The ending balance in this fund at June 30, 2010 was \$442,863. Monies will accumulate in this fund and spent on major projects related to the Churchill County Transportation Master Plan. Due to the real estate market and current economic conditions, there has been limited activity in this fund for the past three years.

There are several funds used to support the *social service programs* of Churchill County.

The Social Services Fund-Medical - Assistance-Direct Assistance (see page 32), directs a portion of the Social Services special revenue fund created under the provisions of NRS 428.295 for medical assistance to indigent persons pursuant to a statutory formula for counties whose population is less than 400,000. The amount allocated for this function must be calculated by multiplying the amount allocated for that purpose for the previous fiscal year by 104.5 percent. The County restated the base to \$100,000 in fiscal year 2006-07. The amount budgeted in FY 11-12 is \$124,617. The remaining amount above \$124,617 has been budgeted in the 10 cent Indigent Medical Fund as required by statutes.

The Social Services department is the grant recipient for the state pass through of federal Transportation Administration funding for the Churchill Area Regional Transit (CART) program operated by the Senior Citizens Coalition. These grant-funded programs can only be sustained if grant resources continue to support the operations. Due to cuts in Federal and State funding, it is becoming increasingly more difficult for the County to sustain this program.

A number of other funds bear further explanation as follows:

1. **Parks and Recreation Fund** - (see page 39) was enacted by resolution effective July 1, 1989. This special revenue fund is utilized to account for activities associated with operation of the County's Parks and Recreation department. All recreation related departments are maintained in the Parks and Recreation Fund. The final budget increases are the result of expanded programs at the Regional Park Complex and are dependent upon resulting increases in revenues. During 1997, the County and the University System entered into an inter-local agreement to expand park facilities on the University Research Park at the Newlands Agricultural Experiment Farm just east of the existing regional park. This park facility provides for additional playing fields, a fishing pond, expanded 4-H programs as well as expanded recreational opportunities for the community. The current year budget allows for extraordinary repairs and maintenance to the aging park and fairground facilities.

2. **Park Impact Fee Fund**- (see page 41) is a fund established to account for the collection of the residential construction tax to support parks. This fund was established in Fiscal Year 2005-2006. The ending balance at June 30, 2010 was \$264,113. These funds will be used to improve parks and park facilities in the community. It is anticipated that funds will accumulate in this fund and will be used for significant park improvements. Due to the real estate market and current economic conditions, there has been limited activity in this fund for the past three years.

3. **Fairgrounds Sale Proceeds Fund** - (see page 66), a fund created by resolution to account for proceeds from the sale of a 7.94 acre parcel of prime County-owned land located in the City of Fallon. The proceeds generated by this sale are specifically reserved under the provisions of Chapter 89, Statutes of Nevada 1951, as amended. Proceeds derived from the sale of this property may only be utilized to improve other real property for public use located in Churchill County. The County has also sold the remaining portion of the Old Fairgrounds. These proceeds have also been placed in this

fund, but may not be subject to the same statutory constraints. However, because of the County's needs for improved public facilities, budgeting these proceeds in this fund places the public on notice that the proceeds will only be expended for other capital improvements, not operations. During FY 97, FY2000, FY 05 and FY 10, funds were made available under the provisions of N.R.S. 244.1505 for an interest-bearing loan to the local non-profit organization Motor Sports Safety, Inc (MSSI). Such loans were used to pay for infrastructure development at the Top Gun Raceway located on Bureau of Land Management lands on US Highway 95 approximately 15-miles south of town. An estimated \$1.9 million in improvements collateralizes the loan. Repayment of principal and interest is being made to this fund. MSSI is current on their loan payments.

4. **Infrastructure Tax Fund**- (see page 57) was established in Fiscal Year 2005-06 in accordance with the provisions of Nevada Revised Statutes Chapter 377A for Infrastructure improvements. The County has developed water and waste water facilities. The proceeds collected from the ¼ percent sales tax rate are being used to develop and enhance our water resources. The budget allows for the continued purchase of water resources in support of the utility operations, conservation easements and transfer of development rights in the County watershed. The ending fund balance as of June 30, 2010 was \$852,648. During the current year FY 2011, the fund has purchased \$3,404,773 in conservation easements in connection with the NAS-Fallon open space buffer program with the base contributing 75% of the purchase price. This buffer zone will prevent encroachment and will enable military training to continue preserving the positive local economic impact. Funds have been used to support operations of the Waste Water Fund.

5. **CC Communications: Telephone Operating Fund** - (see page 79), reflects the budget of the County-owned telephone company enterprise operations. Operations are solely funded through

telephone subscriber revenues. There are no taxes, fees or other general county resources apportioned in support of this or other CC Communications proprietary funds.

6. **CC Communications: Wireless Fund** - (see page 81), was created by the Board of County Commissioners to account for the activities of the Churchill County Telephone Company expansion into the burgeoning cellular telephone industry. As a non-regulated telephone service, our accountants recommended the separate fund in order to simplify the tracking of applicable transactions.

7. **C.C. Communications Long Distance Fund** - (see page 83), was created by the Board of County Commissioners to account for the activities of the Churchill County Telephone Company to provide a local long-distance carrier. As a non-regulated telephone service, our accountants recommended the separate fund in order to simplify the tracking of applicable transactions.

8. **C.C. Communications Broadband Fund**- (see page 85) was created by the Board of County Commissioners to account for the activities of the Churchill County Telephone Company to provide high-speed Internet and television services. Our accountants recommended the separate fund in order to simplify the tracking of applicable transactions.

9. **Utility Enterprise Fund**- (see page 87) was created by the Board of County Commissioners to account for the activities of the County water and waste water systems. The County developed a Water and Waste Water Facilities in the urbanizing area of unincorporated part of County. The initial development of the system was in the Water Resource Fund. Subsequently the County established separate Utility Enterprise Funds to account for the water and waste water operations. The Water Utility Enterprise Fund accounts for the water operations and the Waste Water Enterprise Fund will account for the waste water activities. The water system was operational and on-line in Fiscal Year 2007-2008. The water system was built with state and federal grant resources, developer

resources and general county resources. The intent of the system is to provide safe drinking water to the user who will be charged a rate that covers the cost of operations and debt service.

10. **Waste Water Fund**- (see page 89) was created to account for the waste water utility operations. The waste water plant was built with state and federal resources, developer resources and general county resources. The intent of the waste water system is to provide services to the end users who will be charged an appropriate rate to cover the operations, maintenance and debt service of the system.

8. **County Debt Service Fund** The Debt Service Fund was established to pay the principal and interest payments for debt incurred by the County. It is recommended that the fund be maintained at a level that reserves an additional one-year's worth of payments over current year debt payments. During Fiscal Year 2011, the County paid off the Wild Goose Ltd water and land acquisition, Water and Waste Water development loans. The only remaining portion of outstanding debt is related to the Development Rights purchased in connection with the Wild Goose Property. The final payment, \$45,000, is payable in December 2011 and included in the budget.

We have endeavored to prepare a fair and responsible budget that balances needs with available resources. The Comptroller's Office will monitor revenues and recommend appropriate measures to the Commissioners if revenues do not appear to support these additional positions and budgeted expenditures. Those desiring further information on the budget may contact the County Manager at 423-5136 or County Comptroller at 428-1414 during regular business hours. The County Manager's e-mail address on the World Wide Web is countymanager@churchillcounty.org and the County Comptroller comptroller@churchillcounty.org. Budget information may be obtained at the Comptroller's Office web-site at ChurchillCounty.org.

CHURCHILL COUNTY
AD VALOREM TAX

FY 11-12

Final Budget Proposed Tax Rates

Exhibit A

FUND	TAX RATE	APPORTIONMENT PERCENTAGE	
		COUNTY RESIDENT	CITY RESIDENT
GENERAL	0.80400	28.6846%	22.0879%
SOCIAL SERVICES	0.08790	3.1360%	2.4148%
AG EXTENSION	0.02000	0.7135%	0.5495%
PUBLIC LIBRARY	0.08410	3.0005%	2.3104%
(A) SUB-TOTAL SUBJECT TO LIMITATIONS	0.99600	35.5346%	27.3626%
TOTAL ASSESSED VALUE INCLUDING NET PROCEEDS OF MINES			
FUND	TAX RATES	COUNTY RESIDENT	CITY RESIDENT
CAPITAL IMPROVEMENT FND	0.05000	1.7839%	1.3736%
SCCRT LOSS OVERRIDE	0.00000	0.0000%	0.0000%
LOCAL GOV'T TAX ACT 1991	0.02190	0.7813%	0.6016%
YOUTH SERVICES	0.05000	1.7839%	1.3736%
HOSP CARE IND. MVA	0.01500	0.5352%	0.4121%
IND MEDICAL CARE	0.06000	2.1406%	1.6484%
SR CITIZENS TAX LEVY	0.00000	0.0000%	0.0000%
FIRE EQUIPMENT LEVY	0.03000	1.0703%	0.8242%
(B) SUB-TOTAL	0.22690	8.0952%	6.2335%
TOTAL COUNTY RATE =(A+B)	1.22290		
(C) MOSQUITO & WEED ABATEMENT	0.08000	2.8542%	2.1978%
SCHOOL DISTRICT			
OPERATING RATE	0.75000	26.7580%	20.6044%
DEBT SERVICE	0.55000	19.6225%	15.1099%
(D) SUB-TOTAL SCHOOL DISTRICT	1.30000	46.3805%	35.7143%
(E) STATE OF NEVADA	0.17000	6.0651%	4.6703%
(F) CARSON-TRUCKEE WATER	0.00000	0.0000%	0.0000%
(G) CARSON WATER SUBCONSERVANCY	0.03000	1.0703%	0.8242%
TOTAL RATE FOR COUNTY RESIDENTS (A+B+C+D+E+F+G)	2.8029	100.00%	
ASSESSED VALUE - FALLON			
(H) CITY OF FALLON			
CITY OPERATING RATE	0.8371		22.9973%
SCCRT LOSS OVERRIDE	0.0000		0.0000%
TOTAL RATE FOR CITY RESIDENTS(A+B+C+D+E+F+G=H)	3.64000		100.00%

CHURCHILL COUNTY
AD VALOREM TAX

FY 10-11

Exhibit B
 Rate Certified By Nevada Tax Commission

FUND	TAX RATE	APPORTIONMENT PERCENTAGE	
		COUNTY RESIDENT	CITY RESIDENT
GENERAL	0.77400	27.6143%	21.2637%
SOCIAL SERVICES	0.07790	2.7793%	2.1401%
AG EXTENSION	0.02000	0.7135%	0.5495%
PUBLIC LIBRARY	0.08410	3.0005%	2.3104%
(A) SUB-TOTAL SUBJECT TO LIMITATIONS	0.95600	34.1075%	26.2637%
TOTAL ASSESSED VALUE INCLUDING NET PROCEEDS OF MINES			
FUND	TAX RATES	COUNTY RESIDENT	CITY RESIDENT
CAPITAL IMPROVEMENT FND	0.05000	1.7839%	1.3736%
SCCRT LOSS OVERRIDE	0.00000	0.0000%	0.0000%
LOCAL GOV'T TAX ACT 1991	0.02190	0.7813%	0.6016%
YOUTH SERVICES	0.05000	1.7839%	1.3736%
HOSP CARE IND. MVA	0.01500	0.5352%	0.4121%
IND MEDICAL CARE	0.10000	3.5677%	2.7473%
SR CITIZENS TAX LEVY	0.00000	0.0000%	0.0000%
FIRE EQUIPMENT LEVY	0.03000	1.0703%	0.8242%
(B) SUB-TOTAL	0.26690	9.5223%	7.3324%
TOTAL COUNTY RATE =(A+B)	1.22290		
(C) MOSQUITO & WEED ABATEMENT	0.08000	2.8542%	2.1978%
SCHOOL DISTRICT			
OPERATING RATE	0.75000	26.7580%	20.6044%
DEBT SERVICE	0.55000	19.6225%	15.1099%
(D) SUB-TOTAL SCHOOL DISTRICT	1.30000	46.3805%	35.7143%
(E) STATE OF NEVADA	0.17000	6.0651%	4.6703%
(F) CARSON-TRUCKEE WATER	0.00000	0.0000%	0.0000%
(G) CARSON WATER SUBCONSERVANCY	0.03000	1.0703%	0.8242%
TOTAL RATE FOR COUNTY RESIDENTS (A+B+C+D+E+F+G)	2.8029	100.00%	
ASSESSED VALUE - FALLON			
(H) CITY OF FALLON			
CITY OPERATING RATE	0.8371		22.9973%
SCCRT LOSS OVERRIDE	0.0000		0.0000%
TOTAL RATE FOR CITY RESIDENTS(A+B+C+D+E+F+G=H)	0.8371		100.00%
TOTAL RATE FOR CITY RESIDENTS	3.64000		

CHURCHILL COUNTY
11/12 INDEX

	PAGE
SCHEDULE S1.....	1
SCHEDULE S-2 - STATISTICAL DATA.....	3
SCHEDULE S-3.....	4
SCHEDULE A.....	5
SCHEDULE A-1.....	8
SCHEDULE A-2.....	10
SCHEDULE B	
REVENUE-GENERAL FUND.....	11
GENERAL FUND-EXPENDITURES	
EXPENSE-GENERAL FUND: GENERAL GOVERNMENT.....	15
EXPENSE-GENERAL FUND: JUDICIAL.....	18
EXPENSE-GENERAL FUND: PUBLIC SAFETY.....	19
EXPENSE-GENERAL FUND: SANITATION.....	20
EXPENSE-GENERAL FUND: HEALTH.....	21
EXPENSE-GENERAL FUND: CULTURE AND RECREATION.....	22
EXPENSE-GENERAL FUND: COMMUNITY SUPPORT.....	23
EXPENSE-GENERAL FUND: INTERGOVERNMENTAL EXP.....	24
SCHEDULE B SUMMARY.....	25
SCHEDULE B: STABILIZATION OF OPERATN.....	26
SCHEDULE B: FORFIETURES-SEIZED ASSET.....	27
SCHEDULE B: ROAD FUND.....	28
SCHEDULE B: ROAD IMPACT FUND.....	30
SCHEDULE B: SOCIAL SERVICES.....	32
SCHEDULE B: COOPERATIVE EXTENSION.....	35
SCHEDULE B: PUBLIC LIBRARY.....	37
SCHEDULE B: PARKS AND RECREATION.....	39
SCHEDULE B: RESIDENT CONST TAX-PARKS.....	41
SCHEDULE B: CEMETERY BEAUTIFICATION.....	43
SCHEDULE B: INDIGENT DONATIONS/GIFTS.....	44
SCHEDULE B: LAW LIBRARY.....	45
SCHEDULE B: REGIONAL TRANSPORTATION.....	46
SCHEDULE B: TECHNOLOGY FEE.....	47
SCHEDULE B: LIBRARY GIFT FUND.....	49
SCHEDULE B: RISK MANAGEMENT.....	50
SCHEDULE B: COMPENSATED ABSENCES.....	51
SCHEDULE B: UNEMPLOYMNT COMPENSATION.....	52
SCHEDULE B: RESTITUTION/GRAFFITI FND.....	53
SCHEDULE B: ADMIN ASSESSMENT FUND.....	54
SCHEDULE B: WATER RESOURCE FUND.....	55
SCHEDULE B: INFRASTRUCTURE TAX FUND.....	57
SCHEDULE B: RECREATION DONATIONS.....	59
SCHEDULE B: INDIG HOSPITAL CARE MVA.....	61
SCHEDULE B: INDIGENT MEDICAL CARE.....	62
SCHEDULE B: PUBLIC TRANSIT.....	63
SCHEDULE B: SR CIT AD VALOREM LEVY.....	64
SCHEDULE B: ONE CENT FUEL EXCISE TAX.....	65
SCHEDULE B: FAIRGROUNDS SALE PROCEED.....	66
SCHEDULE B: HOSPITAL SUPPORT FUND.....	68
SCHEDULE B: BUILDING RESERVE.....	69
SCHEDULE B: CAPITAL PROJECTS TX LEVY.....	71
SCHEDULE B: EXTRA ORDINARY REPAIR.....	73
SCHEDULE B: FIRE EQUIP APPR.....	75

CHURCHILL COUNTY
11/12 INDEX

	PAGE
SCHEDULE C	
SCHEDULE C: COUNTY DEBT SERVICE.....	77
SCHEDULE F	
CC COMMUNICATNS-TELEPHON	SCHEDULE F1..... 79
CC COMMUNICATNS-TELEPHON	SCHEDULE F2..... 80
CC COMMUNICATNS-WIRELESS	SCHEDULE F1..... 81
CC COMMUNICATNS-WIRELESS	SCHEDULE F2..... 82
CC COMMUNICTNS-LONG DIST	SCHEDULE F1..... 83
CC COMMUNICTNS-LONG DIST	SCHEDULE F2..... 84
CC COMMUNICATNS-BROADBND	SCHEDULE F1..... 85
CC COMMUNICATNS-BROADBND	SCHEDULE F2..... 86
UTILITY ENTERPRISE	SCHEDULE F1..... 87
UTILITY ENTERPRISE	SCHEDULE F2..... 88
WASTE WATER FUND	SCHEDULE F1..... 89
WASTE WATER FUND	SCHEDULE F2..... 90
SCHEDULE C-1: INDEBTEDNESS.....	91
SCHEDULE T	92
Lobbying Expense Estimate.....	95

BUDGET SUMMARY FOR CHURCHILL COUNTY

SCHEDULE S1	ACTUAL PRIOR YEAR 6/30/10	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	EST. CURRENT BUDGET YEAR 6/30/11	BUDGET YEAR 6/30/12	PROPRIETARY FUND BUDGET YEAR 6/30/12	TOTAL (MEMO ONLY) COLS. 3 + 4
REVENUES:						
PROPERTY TAXES	8,439,540		8,386,303	7,786,654		7,786,654
3000						
OTHER TAXES	4,770		4,000	3,750		3,750
LICENSES AND PERMITS	390,454		385,707	334,190		334,190
INTERGOVERNMENTAL CHARGES FOR SERVICES	15,683,550		14,419,525	12,319,111		12,319,111
FINES AND FORFEITS	1,116,108		1,164,576	1,014,730		21,803,530
MISCELLANEOUS	586,119		531,835	485,400		485,400
	4,377,524		2,414,174	1,668,630		1,668,630
TOTAL REVENUES	30,598,065		27,306,120	23,612,465	20,788,600	44,401,065

EXPENDITURES/EXPENSES:	ACTUAL PRIOR YEAR 6/30/10	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	EST. CURRENT BUDGET YEAR 6/30/11	BUDGET YEAR 6/30/12	PROPRIETARY FUND BUDGET YEAR 6/30/12	TOTAL (MEMO ONLY) COLS. 3 + 4
GENERAL GOVERNMENT	11,987,560		13,983,373	9,322,273		9,322,273
JUDICIAL	3,207,675		3,321,732	3,301,377		3,301,377
PUBLIC SAFETY	7,037,462		8,139,697	8,278,180		8,278,180
HIGHWAYS AND STREETS	2,513,593		2,863,778	2,802,557		2,802,557
SANITATION	73,676		78,000	7,000		7,000
HEALTH	188,136		190,924	260,339		260,339
WELFARE	1,907,573		2,512,921	2,943,461		2,943,461
CULTURE AND RECREATION	2,108,591		2,206,820	2,276,459		2,276,459
COMMUNITY SUPPORT	393,832		424,226	520,750		520,750
INTERGOVERNMENTAL EXP.	843,252		1,281,765	1,258,765		1,258,765
UTILITY ENTERPRISES					18,384,220	18,384,220
DEBT SERVICE - PRINCIPAL	345,468		1,537,701	43,693		43,693
- INTEREST C	70,055		41,460	1,307		1,307
TOTAL EXPENDITURES/EXPENSES	30,676,873		36,582,397	31,016,161	18,384,220	49,400,381

EXCESS OF REVENUES OVER (UNDER) EXPENDITURES/EXPENSES	ACTUAL PRIOR YEAR 6/30/10	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	EST. CURRENT BUDGET YEAR 6/30/11	BUDGET YEAR 6/30/12	PROPRIETARY FUND BUDGET YEAR 6/30/12	TOTAL (MEMO ONLY) COLS. 3 + 4
OTHER FINANCING SOURCES (USES)	78,808-		9,276,277-	7,403,696-	2,404,380	4,999,316-
OTHER - B REPORT	6,325					
OPERATING TRANSFERS (IN)	3,566,081		5,277,340	3,661,693		325,000
OPERATING TRANSFERS (OUT)	1,803,144-		8,128,267-	1,544,213-	2,442,480-	
TOTAL OTHER FINANCING SOURCES	1,769,262		2,850,927-	2,117,480	2,117,480-	
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER	1,690,454		12,127,204-	5,286,216-	286,900	

BUDGET SUMMARY FOR
 SCHEDULE S1 (CONT)

CHURCHILL COUNTY
 GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

	ACTUAL PRIOR YEAR 6/30/10 (1)	BUDGET YEAR 6/30/11 (2)	BUDGET YEAR 6/30/12 (3)	PROPRIETARY FUND BUDGET YEAR 6/30/12 (4)	TOTAL (MEMO ONLY) COLS. 3 + 4 (5)
FUND BALANCE JULY 1, BEGINNING OF YEAR	30,045,887	31,734,341	19,607,137		
PRIOR PERIOD ADJUSTMENTS					
RESIDUAL EQUITY TRANS IN					
RESIDUAL EQUITY TRANS OUT					

FUND BALANCE JUNE 30, END OF YEAR: 31,734,341 19,607,137 14,320,921

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

: ACTUAL : ESTIMATED :
 : PRIOR YEAR : CURRENT YEAR : BUDGET YEAR
 : ENDING 6/30/10: ENDING 6/30/11 : ENDING 6/30/12

General Government	46.00	47.50	43.50
Judicial	26.00	31.00	33.00
Public Safety	63.50	64.00	72.00
Public Works	16.50	16.50	16.50
Sanitation	.00	.00	.00
Health	2.50	2.50	2.50
Welfare	4.00	5.50	5.50
Culture and Recreation	24.75	26.75	26.25
Community Support	1.50	1.50	1.50
TOTAL GENERAL GOVERNMENT	184.75	195.25	200.75
Utilities	86.00	76.00	74.00
Hospitals	.00	.00	.00
Transit System	.00	.00	.00
Airports	.00	.00	.00
Other	.00	.00	.00
TOTAL	270.75	271.25	274.75

Employee's Retirement Contribution is paid by: Employee() Local Government(X)
 (For other than Police and Fire Protection Employees)

Population (As of July 1)	26,981	26,859	26,360
Source of Population Estimate*	State	State	State

Assessed Valuation:			
Secured & Unsecured Only	758,978,103	783,461,598	708,612,795
Net Proceeds of Mines	31,841,455	33,008,267	31,602,290
TOTAL ASSESSED VALUE	790,819,558	816,469,865	740,215,085

<u>TAX RATE</u>			
General Fund	.7934	.8459	.8759
Special Revenue Funds	.3495	.2970	.2670
Capital Projects Funds	.0800	.0800	.0800
Debt Service Funds	.0000	.0000	.0000
Enterprise Funds	.0000	.0000	.0000
Other	.0000	.0000	.0000
TOTAL TAX RATE	1.2229	1.2229	1.2229

*Use the population certified by the state in March. Small districts may use a number developed per the instructions (page 8) or the best information available.

CHURCHILL COUNTY

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page 3

Form 4

12/08/2009

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Allowed Tax Rate	Assessed Valuation	Allowed Ad Valorem Revenue (1)X(2)/100	Tax Rate Levied	Total Ad Valorem Rev With No Cap (From Line A) (2)X(4)/100	Ad Valorem Tax Abatement (5) - (7)	Ad Valorem Revenue With Cap	Net Proceeds Of Minerals Revenue (From Line B) (2)X(4)/100	Budgeted Ad Valorem With Cap Plus NPM Rev (7) + (8)

OPERATING RATE:

A. Ad Valorem Subject to Revenue Limitations	1.4941	708,612,795	10,587,384	.9960	7,057,783	713,930	6,343,853	XXXXXXXXXXXX	6,343,853
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines		31,602,290	0	XXXXXXXXXXXX	0	0	0	0	0

VOTER APPROVED:

C. Voter Approved Overrides	.0300	740,215,085	222,065	.0300	222,065	27,648	194,417	0	194,417
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LEGISLATIVE OVERRIDES:

D. Accident Indigent	.0150	740,215,085	111,032	.0150	111,032	15,295	95,737	0	95,737
E. Medical Indigent	.1000	740,215,085	740,215	.0600	444,129	69,506	374,623	0	374,623
F. Capital Acquisition	.0500	740,215,085	370,108	.0500	370,108	50,984	319,124	0	319,124
G. Youth Services Levy	.0597	740,215,085	442,226	.0500	370,108	50,984	319,124	0	319,124
H. Legislative Overrides		0	0		0	0	0	0	0
I. SCRT Loss	.4387	740,215,085	3,247,264		0	0	0	0	0
J. LGTA 1991 STATE TREASURER	.0219	740,215,085	162,107	.0219	162,107	22,331	139,776	0	139,776
K. Other: CARSON WATERSUBCONSERVANCY		0	0		0	0	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	.6853	XXXXXXXXXXXX	5,072,952	.1969	1,457,484	209,100	1,248,384	0	1,248,384
M. SUBTOTAL A, B, C, L	2.2094	XXXXXXXXXXXX	15,882,401	1.2229	8,737,352	950,678	7,786,654	0	7,786,654
N. NET PROCEEDS OF MINES		XXXXXXXXXXXX	0		0	0	0	0	0
O. TOTAL M AND N	2.2094	XXXXXXXXXXXX	15,882,401	1.2229	8,737,352	950,678	7,786,654	0	7,786,654

County used our projected numbers which are slightly less than the estimates provided by the department.

CHURCHILL COUNTY
(Local Government)
SCHEDULE S-3 - AD VALOREM TAX RATE
AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A -- GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2012

Budget Summary for CHURCHILL COUNTY
(Local Government)

FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS								
GENERAL FUND	3,666,809	4,213,339	5,578,256	.8759	4,437,456	0	2,000,000	19,895,860
STABILIZATION OF OPERATN	1,569,455	0	0	.0000	6,500	0	0	1,575,955
FORFEITURES-SEIZED ASSET	63,794	0	0	.0000	50,500	0	0	114,294
ROAD FUND	1,402,680	0	0	.0000	1,246,134	0	900,000	3,548,814
ROAD IMPACT FUND	444,863	0	0	.0000	8,000	0	0	452,863
SOCIAL SERVICES	1,208,531	60,000	560,086	.0879	746,483	0	200,000	2,775,100
COOPERATIVE EXTENSION	274,309	0	127,647	.0200	1,325	0	0	403,281
PUBLIC LIBRARY	855,904	0	536,764	.0841	53,225	0	0	1,445,893
PARKS AND RECREATION	850,205	200,000	0	.0000	524,125	0	442,480	2,016,810
RESIDENT CONST TAX-PARKS	245,863	0	0	.0000	3,200	0	0	249,063
CEMETERY BEAUTIFICATION	28,656	0	0	.0000	100	0	0	28,756
INDIGENT DONATIONS/GIFTS	45,879	0	0	.0000	10,200	0	0	56,079
LAW LIBRARY	130,248	0	0	.0000	9,625	0	0	139,873
REGIONAL TRANSPORTATION	851,638	0	0	.0000	650,792	0	0	1,502,430
TECHNOLOGY FEE	314,262	0	0	.0000	122,750	0	0	437,012
LIBRARY GIFT FUND	478,150	0	0	.0000	6,950	0	38,433	523,533
RISK MANAGEMENT	1,119,062	0	0	.0000	85,750	0	0	1,204,812

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A -- GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2012

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
COMPENSATED ABSENCES	942,345	24,000	0	.0000	130,000	0	0	1,096,345
UNEMPLOYMNT COMPENSATION	394,205	0	0	.0000	2,250	0	0	396,455
RESTITUTION/GRAFFITI FND	53,073	0	0	.0000	87,600	0	0	140,673
ADMIN ASSESSMENT FUND	10,003	0	0	.0000	40,000	0	0	50,003
WATER RESOURCE FUND	935,719	0	0	.0000	594,000	0	0	1,529,719
INFRASTRUCTURE TAX FUND	502,648	0	0	.0000	1,277,370	0	0	1,780,018
RECREATION DONATIONS	52,596	0	0	.0000	6,800	0	0	59,396
INDIG HOSPITAL CARE NVA	9,253	0	95,737	.0150	35	0	0	105,025
INDIGENT MEDICAL CARE	1,124,838	0	374,623	.0600	3,750	0	0	1,503,211
PUBLIC TRANSIT	600,637	0	0	.0000	527,875	0	0	1,128,512
SR CIT AD VALOREM LEVY	0	0	0	.0000	0	0	0	0
ONE CENT FUEL EXCISE TAX	75,664	0	0	.0000	57,552	0	0	133,216
FAIRGROUNDS SALE PROCEED	497,461	0	0	.0000	0	0	0	497,461
HOSPITAL SUPPORT FUND	0	0	0	.0000	0	0	0	0
BUILDING RESERVE	105,195	24,000	0	.0000	529,000	0	0	658,195
CAPITAL PROJECTS TX LEVY	189,547	0	319,124	.0500	5,000	0	0	513,671
EXTRA ORDINARY REPAIR	351,465	24,000	0	.0000	55,125	0	50,000	480,590

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2012

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES		OPERATING TRANSFERS IN (7)	TOTAL (8)
							OTHER THAN TRANSFERS IN (6)	TRANSFERS IN		
FIRE EQUIP APPR		197,960	0	194,417	.0300	1,000	0	0	0	393,377
DEBT SERVICE		14,220	0	0	.0000	0	0	0	30,780	45,000
Subtot Govmt Fund Types, Expendable Trust Funds										
		19,607,137	4,545,339	7,786,654	1.2229	11,280,472	0	0	3,661,693	46,881,295
PROPRIETARY FUNDS										
SUBTOTL PROPRIETARY		XXXXXXXX	0	0	.0000	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX
TOTAL ALL FUNDS										
		XXXXXXXX	4,545,339	7,786,654	1.2229	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2012

Budget Summary for CHURCHILL COUNTY
(Local Government)

FUND NAME	SALARY AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES** (3)	CAPITAL OUTLAY** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS								
GENERAL FUND X	8,544,395	4,313,897	4,977,842	128,000	0	30,780	1,900,946	19,895,860
STABILIZATION OF O R	0	0	0	0	0	0	1,575,955	1,575,955
FORFEITURES-SEIZED R	0	0	91,000	0	0	0	23,294	114,294
ROAD FUND R	854,765	375,092	1,352,700	115,000	0	0	851,257	3,548,814
ROAD IMPACT FUND R	0	0	25,000	0	0	0	427,863	452,863
SOCIAL SERVICES R	201,322	99,623	1,554,393	0	0	0	919,762	2,775,100
COOPERATIVE EXTENS R	54,764	23,621	85,865	0	0	0	239,031	403,281
PUBLIC LIBRARY R	314,769	130,020	143,602	0	0	38,433	819,069	1,445,893
PARKS AND RECREATI R	572,960	186,033	389,390	44,610	0	0	823,817	2,016,810
RESIDENT CONST TAX R	0	0	35,000	0	0	0	214,063	249,063
CEMETERY BEAUTIFIC R	0	0	10,000	0	0	0	18,756	28,756
INDIGENT DONATIONS R	0	0	30,000	0	0	0	26,079	56,079
LAW LIBRARY R	0	0	35,000	0	0	0	104,873	139,873
REGIONAL TRANSPORT R	0	0	400,000	0	0	400,000	702,430	1,502,430
TECHNOLOGY FEE R	0	0	165,000	75,000	0	0	197,012	437,012
LIBRARY GIFT FUND R	0	0	62,000	50,000	0	0	411,533	523,533
RISK MANAGEMENT R	0	0	225,000	0	0	200,000	779,812	1,204,812
COMPENSATED ABSENC R	0	352,000	150,000	0	0	0	594,345	1,096,345

*FUND TYPES: R - Special Revenue

C - Capital Projects

D - Debt Service

T - Expendable Trust

**Include Debt Service Requirements in this Column

***Capital Outlay must agree with CIP

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	FUND NAME *	SALARY AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES** (3)	CAPITAL OUTLAY*** (4)	CONTINGENCIES AND USES		ENDING FUND BALANCES (7)	TOTAL (8)
						OTHER THAN OPERATING TRANSFERS (5)	OPERATING TRANSFERS OUT (6)		
UNEMPLOYMNT COMPEN R		0	0	55,000	0	0	0	341,455	396,455
RESTITUTION/GRAFFI R		0	0	95,000	0	0	0	45,673	140,673
ADMIN ASSESSMENT F R		0	0	0	0	0	50,000	3	50,003
WATER RESOURCE FUN R	107,037	37,988	260,350	350,000	0	0	0	774,344	1,529,719
INFRASTRUCTURE TAX R	0	0	10,000	1,025,000	0	0	125,000	620,018	1,780,018
RECREATION DONATIO R	0	0	40,000	0	0	0	0	19,396	59,396
INDIG HOSPITAL CAR R	0	0	0	95,000	0	0	0	10,025	105,025
INDIGENT MEDICAL C R	0	0	963,123	0	0	0	200,000	340,088	1,503,211
PUBLIC TRANSIT R	0	0	300,000	0	0	0	500,000	328,512	1,128,512
SR CIT AD VALOREM R	0	0	0	0	0	0	0	0	0
ONE CENT FUEL EXCI R	0	0	80,000	0	0	0	0	53,216	133,216
FATRGROUNDS SALE P R	0	0	0	100,000	0	0	0	397,461	497,461
HOSPITAL SUPPORT F R	0	0	0	0	0	0	0	0	0
BUILDING RESERVE C	0	0	0	375,000	0	0	0	283,195	658,195
CAPITAL PROJECTS T C	0	0	120,000	250,000	0	0	0	143,671	513,671
EXTRA ORDINARY REP C	0	0	0	200,000	0	0	0	280,590	480,590
FIRE EQUIP APPR C	0	0	0	340,000	0	0	0	53,377	393,377
COUNTY DEBT SERVIC D	0	0	45,000	0	0	0	0	0	45,000
TOTAL GOV FUND TYPES & EXPNDBL TRUST FUNDS	10,650,012	5,518,274	11,700,265	3,147,610	0	1,544,213	14,320,921	46,881,295	

*FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

**Include Debt Service Requirements in this Column
***Capital Outlay must agree with CIP

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2012

Budget Summary for CHURCHILL COUNTY
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES ** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
CC COMMUNICATNS-TELEPHON	E	12,931,500	9,795,427	655,500	399,216	0	2,442,480	949,877
CC COMMUNICATNS-WIRELESS	E	2,930,000	2,879,119	0	0	0	0	50,881
CC COMMUNICTNS-LONG DIST	E	770,000	476,200	0	0	0	0	293,800
CC COMMUNICATNS-BROADBND	E	3,135,600	3,063,158	38,000	0	0	0	110,442
UTILITY ENTERPRISE	E	220,000	618,750	3,000	0	0	0	395,750-
WASTE WATER FUND	E	105,000	1,152,350	0	0	125,000	0	922,350-
TOTAL		20,092,100	17,985,004	696,500	399,216	125,000	2,442,480	86,900

*FUND TYPES: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Include Depreciation

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
REVENUES	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/10	END 6/30/11	APPROVED	AMENDED
PROPERTY TAXES				
PROPERTY TAX	5,523,471	5,985,792	5,383,839	5,578,256
SUBTOTAL	5,523,471	5,985,792	5,383,839	5,578,256
LICENSES AND PERMITS				
BUSINESS LICENSES	62,887	55,387	48,750	48,750
LIQUOR LICENSES	4,230	3,225	3,500	3,500
LOCAL GAMING LICENSES	56,400	44,595	42,595	42,595
ST/COUTY MARRIAGE LICENS	3,354	3,100	3,000	3,000
FICT. NAME/NOTARY BONDS	5,880	5,750	5,500	5,500
BUILDING PERMITS	51,359	55,000	40,000	40,000
MOBILE HOME PERMITS	45	100	100	100
OTHER LIC/PERMIT FEES	13,022	12,500	12,500	12,500
FRANCHISE FEES	161,549	145,000	152,000	152,000
DRUG COURT FEE	7,280	6,500	6,000	6,000
PASSPORT FEES	2,050			
SCHOOL TAX COLLECTN FEE	18	100	45	45
SEPTIC FEES	4,166	3,750	3,250	3,250
OTHER REV-BUILDING DEPT.	55	100	100	100
MANUFACTURED HOME PERMIT	5,000	5,000	4,500	4,500
CLERK/TREAS. MISC. FEE	1,583	100	100	100
OTHER PERMITS	2,424	3,000	2,750	2,750
INSPECTION FEES		7,000	1,000	1,000
SUBTOTAL	381,302	350,207	325,690	325,690
INTERGOVERNMENTAL				
CONSOLID INTERGOVT TAXES	4,129,601	4,213,339	4,213,339	4,213,339
FEDERAL IN LIEU OF TAXES	1,075,000	1,400,000	1,000,000	1,000,000
STATE GAMING LICENSE FEE	16,085	15,000	16,000	16,000
BI-COUNTY REIMBURSEMENTS	37,586	56,500		
AB104 FAIRSHARE REVENUES	998,130	850,000	875,000	875,000
OJJDP INTENSIVE SUPRVISN	975	2,025	100	100
TASK FORCE REIMBURSEMENT	3,793	6,672		
PRIVATE CAR TAX	1,871	1,851	1,851	1,851
CITY JAIL REIMBURSEMENTS	64,323			
JPO DETENTION REIMBRSMNT				10,000
GRANTS				
PLANNING ASSIST GRNT-FED	271,497	400,000	275,000	275,000
IV-D COST PLAN - 66%	329,900	355,175	300,000	300,000
PUBLIC ASSIST COLL - 15%	52,151	18,478		

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
	PRIOR YEAR END 6/30/10	CURRENT YEAR END 6/30/11	TENTATIVE APPROVED	FINAL AMENDED
EMPG GRANT CFDA 97.042	28,743	4,600		
SCAAP PROGRAM	7,446	7,000		
OJJDP-CCBC-RAFTS GRANT	48,429	24,215		
SERC GRANT - EQUIPMENT	42,856	46,975		
HOMELND SECURITY GRT REV	16,071			
SO JAG EQUIP GRANT ARRA	25,359			
NVWORKS GRNT SMMR EMPLOY	71,491	50,085		
AOC-STATE GRANT JUST CT	8,000			
S.O. ANTI-METH GRANT	45,890			
COALITION METH EDUCATION	8,774	1,969		
JPO FAMILY MANAGEMENT	5,789	4,470		
CSBG GRNT STUDENTSUCCEED		8,896		
OCJA COURT SERVICE GRANT	74,136	98,400		
STIMULUS NV WORKS GRANT	60,056			
SUBTOTAL	7,423,952	7,565,650	6,681,290	6,691,290
CHARGES FOR SERVICES				
ADN ASMENT-JUV PROB	8,675	6,000	7,000	7,000
AMN ASSEMT-J.CRT	30,357	27,175	28,000	28,000
ADMN ASSEMT-DIST COURT	207	250	250	250
ADMIN ASSESS-MUNI COURT	1,664	1,400	1,400	1,400
ADMIN ASSESS-JUV COURT	1,320	1,000	1,000	1,000
PERS PROP TX COMMISSIONS	283,870	425,000	325,175	325,175
RECORDER COLLECT FEE	2,107	8,479	2,000	2,000
CANDIDATE FILING FEES	2,540			
JUSTICE COURT FILING FEE	68,999	67,000	60,000	60,000
RETURN CHECK FEE	200	1,000	500	500
RECORDER'S FEES	99,770	97,125	96,175	96,175
FORENSIC FEE	7,851	7,166	7,100	7,100
SHERIFF'S FEES	33,060	34,750	32,175	32,175
SHERIFF DEPT PERMIT FEES	1,825	2,000	1,250	1,250
PUBLIC DEFENDER FEE	7,824	12,000	6,175	6,175
DMV-SPAY & NEUTER FEE	497	400	400	400
CEMETERY FEES	38,420	32,840	25,180	25,180
SO CONCEALED WEAPON PRMT	9,755	8,270	6,000	6,000
SO FEE INTERMITTENT SNTN	4,988	5,000	5,000	5,000
CRIME LAB FEES		500	250	250
PLANNING COMM APPEAL FEE	600	100	100	100
COURT CLERK MISC	28,517	31,500	26,000	26,000
COUNTY-COURT FEES	36,000	24,000	24,000	24,000
FORENSIC FEES TASK FORCE	1,240	800	1,000	1,000
COUNSELING REIMBURSEMENT	953	300		
INMATE PHONE REVENUE	1,827	2,000	1,500	1,500
OTHER CHRGS FOR SERVICES	35			

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/10	ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/12 FINAL AMENDED
MAP FEES				
MAP FEES - MINING CLAIMS	11,233	5,000	6,325	6,325
LAND PLOT MAPS-COPIES	65	100	100	100
SUBTOTAL	684,399	801,155	664,055	664,055
FINES AND FORFEITS				
FORFEITED BAIL	188,145	187,000	182,000	182,000
JUSTICE COURT FINES	65,283	56,635	45,000	45,000
JUVENILE COURT FINES	3,636	2,700	2,400	2,400
DELIQUENT TAX PENALTIES	251,945	218,000	185,000	185,000
JUSTC CRT BOND FORFEITUR	5,667	4,000	3,000	3,000
AB65 ADDITIONAL CRT FEES	71,443	63,500	68,000	68,000
SUBTOTAL	586,119	531,835	485,400	485,400
MISCELLANEOUS				
INTEREST EARNED-INVESTMT	18,670	41,000	21,000	21,000
JUST CRT PYMNT SETUP FEE	11,912	7,000	6,000	6,000
MISCELLANEOUS SALES	2,072	4,000	2,000	2,000
MINE PROCEEDS-TAX COMM	21,219	15,000	10,000	10,000
DATA PROCESSING FEES	5,400	4,500	3,500	3,500
SENIOR CITIZ PROCESS FEE	796			
JUV TRANSPORTS REIMBURSM	815	2,000	500	500
JUV CHILD CARE REIMBURSM	2,430	2,000	2,000	2,000
JUV SUBSTANCE ABUSE REIM	3,102	2,000	2,000	2,000
JUV MISCELLANEOUS REIMBR	2,610	1,500	500	500
JUV INST SUPVN REIMBURSE	4,270	2,000	4,000	4,000
NET INC/DEC FMV INVSTMNT	258-			
JUSTICE CRT COLLECTN FEE	9,025	10,000	6,000	6,000
DIST CRT TECHNOLOGY FEE	264			
CWSD REIMBURSEMENTS		50,000	50,000	50,000
GEOHERMAL RENTS/ROYALTS	475,000	500,000	250,000	50,000
JPO RECYCLE REIMBURSMNT	5,535			
S. O. EVIDENCE FUNDS	4,819			
S.A.R. LIC REV	148			
VULCAN PILT PAYMENT	80,425	241,276	140,000	140,000
ENEL SALES TAX PAYMENTS	175,860	175,860	175,860	175,860
BUILDINGS LEASE REVENUE	1			
WAGE REIMBURSEMENTS	515			
OTHER MISCELLANEOUS	29,877	75,190	11,000	11,000
SUBTOTAL	854,507	1,133,326	684,360	484,360
SUBTOTAL REVENUE ALL SOURCES	15,453,750	16,367,965	14,224,634	14,229,051

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

	(1)	(2)	(3)	(4)
REVENUES	ACTUAL PRIOR YEAR END 6/30/10	ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/12 FINAL AMENDED

OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER	6,325			
TRANS FM SOCIAL SERVICES	25,840			
TRANS FM CCCOMMTELEPHONE	1,700,000	1,865,000	2,000,000	2,000,000
SUBTOT OTHER FINANCIAL SOURCES	1,732,165	1,865,000	2,000,000	2,000,000

BEGINNING FUND BALANCE:	3,488,236	4,102,263	3,666,809	3,666,809
Prior Period Adjustmts				
Residual Equity Trnsfs				
TOTAL BEGINNING FUND BAL:	3,488,236	4,102,263	3,666,809	3,666,809
TOTAL AVAILABLE RESOURCES	20,674,151	22,335,228	19,891,443	19,895,860

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
	PRIOR YEAR END 6/30/10	CURRENT YEAR END 6/30/11	TENTATIVE APPROVED	FINAL AMENDED
CO COMMISSIONERS-GEN GOV				
SALARIES & WAGES	85,509	83,780	86,439	86,439
EMPLOYEE BENEFITS	45,324	47,330	51,375	51,375
SERVICES & SUPPLIES	16,420	15,000	11,575	11,575
CAPITAL OUTLAY	5,795			
DEPT SUBTOTAL	153,048	146,110	149,389	149,389
CLERK & TREAS-GEN GOV				
SALARIES & WAGES	366,238	341,216	250,697	250,697
EMPLOYEE BENEFITS	161,604	156,822	114,661	114,661
SERVICES & SUPPLIES	35,295	43,600	29,730	29,730
CAPITAL OUTLAY	3,913			
DEPT SUBTOTAL	567,050	541,638	395,088	395,088
RECORDER-GEN GOV				
SALARIES & WAGES	162,140	156,456	157,397	157,397
EMPLOYEE BENEFITS	60,243	66,189	68,656	68,656
SERVICES & SUPPLIES	15,374	13,160	13,550	13,550
DEPT SUBTOTAL	237,757	235,805	239,603	239,603
RECORDS & MICROFILMING				
SERVICES & SUPPLIES	21,118	34,825	24,500	24,500
DEPT SUBTOTAL	21,118	34,825	24,500	24,500
ASSESSOR-GEN GOV				
SALARIES & WAGES	392,969	391,852	411,398	411,398
EMPLOYEE BENEFITS	161,439	173,736	186,416	186,416
SERVICES & SUPPLIES	46,900	65,455	62,155	62,155
DEPT SUBTOTAL	601,308	631,043	659,969	659,969
COUNTY MANAGER-GEN GOV				
SALARIES & WAGES	172,887	174,332	189,092	189,092
EMPLOYEE BENEFITS	54,886	57,418	63,488	63,488
SERVICES & SUPPLIES	9,961	9,050	12,050	12,050
DEPT SUBTOTAL	237,734	240,800	264,630	264,630
FACILITIES/GROUNDS/MAINT				
SALARIES & WAGES	313,794	315,032	321,674	321,674
EMPLOYEE BENEFITS	131,240	141,734	152,514	152,514
SERVICES & SUPPLIES	310,754	312,800	287,850	287,850
DEPT SUBTOTAL	755,788	769,566	762,038	762,038
ELECTIONS-GEN GOV				
SALARIES & WAGES	5,515	10,642	5,000	5,000
EMPLOYEE BENEFITS	436	1,070	375	375
SERVICES & SUPPLIES	21,285	60,400	24,200	24,200

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
	PRIOR YEAR END 6/30/10	CURRENT YEAR END 6/30/11	TENTATIVE APPROVED	FINAL AMENDED
DEPT SUBTOTAL	27,236	72,112	29,575	29,575
PERSONNEL-OPERATIONS				
SALARIES & WAGES	93,415	93,888	99,395	99,395
EMPLOYEE BENEFITS	30,207	33,807	35,473	35,473
SERVICES & SUPPLIES	4,148	4,350	5,450	5,450
DEPT SUBTOTAL	127,770	132,045	140,318	140,318
PERSONNEL-STAFF DEVELOP				
SERVICES & SUPPLIES	2,586	6,250	7,500	7,500
DEPT SUBTOTAL	2,586	6,250	7,500	7,500
PERSONNEL-BENEFIT SERV				
SERVICES & SUPPLIES	22,051	14,300	14,300	14,300
DEPT SUBTOTAL	22,051	14,300	14,300	14,300
COMPTROLLER-GEN GOV				
SALARIES & WAGES	280,973	278,887	306,654	306,654
EMPLOYEE BENEFITS	98,974	104,156	116,327	116,327
SERVICES & SUPPLIES	10,891	12,950	15,350	15,350
DEPT SUBTOTAL	390,838	395,993	438,331	438,331
DATA PROCESSING				
SERVICES & SUPPLIES	145,501	150,200	149,800	149,800
DEPT SUBTOTAL	145,501	150,200	149,800	149,800
GEN GOVT OTHER-GEN GOV				
SERVICES & SUPPLIES	888,098	888,622	879,102	879,102
DEPT SUBTOTAL	888,098	888,622	879,102	879,102
YUCCA MOUNTAIN PROJECT				
SERVICES & SUPPLIES	271,497	328,500	387,200	387,200
DEPT SUBTOTAL	271,497	328,500	387,200	387,200
CONTINGENCY				
SERVICES & SUPPLIES		475,000	350,000	350,000
DEPT SUBTOTAL		475,000	350,000	350,000
BUILDING INSPECTION				
SALARIES & WAGES	158,253	131,970	143,205	143,205
EMPLOYEE BENEFITS	59,352	52,258	57,812	57,812
SERVICES & SUPPLIES	7,699	9,500	9,250	9,250
DEPT SUBTOTAL	225,304	193,728	210,267	210,267
PLANNING DEPT-GEN GOV				
SALARIES & WAGES	370,776	375,901	400,162	400,162
EMPLOYEE BENEFITS	135,523	146,911	157,326	157,326
SERVICES & SUPPLIES	20,300	24,030	25,800	25,800
DEPT SUBTOTAL	526,599	546,842	583,288	583,288
ACTIVITY SUBTOTAL	5,201,283	5,803,379	5,684,898	5,684,898

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
	PRIOR YEAR END 6/30/10	CURRENT YEAR END 6/30/11	TENTATIVE APPROVED	FINAL AMENDED

FUNCTION: GENERAL GOVERNMENT

SALARIES & WAGES	2,402,469	2,353,956	2,371,113	2,371,113
EMPLOYEE BENEFITS	939,228	981,431	1,004,423	1,004,423
SERVICES & SUPPLIES	1,849,878	2,467,992	2,309,362	2,309,362
DEBT SERVICE				
CAPITAL OUTLAY	9,708			
OTHER USES				
FUNCTION SUBTOTAL	5,201,283	5,803,379	5,684,898	5,684,898

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
	PRIOR YEAR END 6/30/10	CURRENT YEAR END 6/30/11	TENTATIVE APPROVED	FINAL AMENDED
SHERIFF-PUBLIC SAFETY				
SALARIES & WAGES	2,848,370	3,074,924	3,134,485	3,134,485
EMPLOYEE BENEFITS	1,548,050	1,682,244	1,849,413	1,849,413
SERVICES & SUPPLIES	598,543	638,075	648,000	648,000
CAPITAL OUTLAY	302,672	391,791	48,000	48,000
DEPT SUBTOTAL	5,297,635	5,787,034	5,679,898	5,679,898
FIRE PROTECT-PUB SAFETY				
SALARIES & WAGES	102,027	102,595	102,595	102,595
EMPLOYEE BENEFITS	169,030	168,475	183,475	183,475
SERVICES & SUPPLIES	213,605	232,901	242,901	242,901
CAPITAL OUTLAY	17,473	25,000	35,000	35,000
DEPT SUBTOTAL	502,135	528,971	563,971	563,971
EMERGENCY MGMT-P. SAFETY				
SALARIES & WAGES	34,545	33,554	38,490	32,992
EMPLOYEE BENEFITS	9,187	8,958	11,103	9,554
SERVICES & SUPPLIES	48,796	69,800	4,000	4,000
CAPITAL OUTLAY	7,979		1,500	1,500
DEPT SUBTOTAL	100,507	112,312	55,093	48,046
JUVENILE PROB-PUB SAFETY				
SALARIES & WAGES	641,302	617,695	594,722	594,722
EMPLOYEE BENEFITS	256,293	280,035	286,008	286,008
SERVICES & SUPPLIES	219,442	216,425	112,475	112,475
DEPT SUBTOTAL	1,117,037	1,114,155	993,205	993,205
JPO DETENTION CNTR-PUBSF				
SALARIES & WAGES		63,490	343,795	343,795
EMPLOYEE BENEFITS		26,285	134,171	134,171
SERVICES & SUPPLIES		76,450	57,963	84,094
DEPT SUBTOTAL		166,225	535,929	562,060
ACTIVITY SUBTOTAL	7,017,314	7,708,697	7,828,096	7,847,180
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	3,626,244	3,892,258	4,214,087	4,208,589
EMPLOYEE BENEFITS	1,982,560	2,165,997	2,464,170	2,462,621
SERVICES & SUPPLIES	1,080,386	1,233,651	1,065,339	1,091,470
DEBT SERVICE				
CAPITAL OUTLAY	328,124	416,791	84,500	84,500
OTHER USES				
FUNCTION SUBTOTAL	7,017,314	7,708,697	7,828,096	7,847,180

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
	PRIOR YEAR END 6/30/10	CURRENT YEAR END 6/30/11	TENTATIVE APPROVED	FINAL AMENDED
ANIMAL CNTRL-GARBAGE DSP				
SERVICES & SUPPLIES	73,676	78,000	7,000	7,000
DEPT SUBTOTAL	73,676	78,000	7,000	7,000
ACTIVITY SUBTOTAL	73,676	78,000	7,000	7,000

FUNCTION: SANITATION				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	73,676	78,000	7,000	7,000
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	73,676	78,000	7,000	7,000

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: SANITATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
	PRIOR YEAR END 6/30/10	CURRENT YEAR END 6/30/11	TENTATIVE APPROVED	FINAL AMENDED
CITY/CO HEALTH EXP-HEALT				
SERVICES & SUPPLIES	2,654	3,800	3,800	43,136
DEPT SUBTOTAL	2,654	3,800	3,800	43,136
CEMETERY-HEALTH & SANIT.				
SALARIES & WAGES	98,331	92,957	100,136	100,136
EMPLOYEE BENEFITS	37,296	39,667	43,567	43,567
SERVICES & SUPPLIES	45,201	48,500	48,500	48,500
CAPITAL OUTLAY			15,000	15,000
DEPT SUBTOTAL	180,828	181,124	207,203	207,203
ACTIVITY SUBTOTAL	183,482	184,924	211,003	250,339
FUNCTION: HEALTH				
SALARIES & WAGES	98,331	92,957	100,136	100,136
EMPLOYEE BENEFITS	37,296	39,667	43,567	43,567
SERVICES & SUPPLIES	47,855	52,300	52,300	91,636
DEBT SERVICE				
CAPITAL OUTLAY			15,000	15,000
OTHER USES				
FUNCTION SUBTOTAL	183,482	184,924	211,003	250,339

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: HEALTH

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/10	END 6/30/11	APPROVED	AMENDED
MUSEUM-CULTURE & REC				
SALARIES & WAGES	247,001	257,261	217,598	217,598
EMPLOYEE BENEFITS	65,100	70,161	60,477	60,477
SERVICES & SUPPLIES	30,304	30,000	30,000	30,000
DEPT SUBTOTAL	342,405	357,422	308,075	308,075
ACTIVITY SUBTOTAL	342,405	357,422	308,075	308,075

FUNCTION: CULTURE AND RECREATION				
SALARIES & WAGES	247,001	257,261	217,598	217,598
EMPLOYEE BENEFITS	65,100	70,161	60,477	60,477
SERVICES & SUPPLIES	30,304	30,000	30,000	30,000
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	342,405	357,422	308,075	308,075

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: CULTURE AND RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
	PRIOR YEAR END 6/30/10	CURRENT YEAR END 6/30/11	TENTATIVE APPROVED	FINAL AMENDED
COMMUNITY SUPPORT				
SERVICES & SUPPLIES	229,766	256,500	256,500	256,500
DEPT SUBTOTAL	229,766	256,500	256,500	256,500
ACTIVITY SUBTOTAL	229,766	256,500	256,500	256,500

FUNCTION: COMMUNITY SUPPORT				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	229,766	256,500	256,500	256,500
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	229,766	256,500	256,500	256,500

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: COMMUNITY SUPPORT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
	PRIOR YEAR END 6/30/10	CURRENT YEAR END 6/30/11	TENTATIVE APPROVED	FINAL AMENDED
INTERGOVERNMENTAL EXPEND				
SERVICES & SUPPLIES	414,848	518,765	438,765	438,765
DEPT SUBTOTAL	414,848	518,765	438,765	438,765
ACTIVITY SUBTOTAL	414,848	518,765	438,765	438,765

FUNCTION: INTERGOVERNMENTAL EXP.				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	414,848	518,765	438,765	438,765
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	414,848	518,765	438,765	438,765

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: INTERGOVERNMENTAL EXP.

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/12
	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/10	END 6/30/11	APPROVED	AMENDED

PG FUNCTION SUMMARY

15	GENERAL GOVERNMENT	5,201,283	5,803,379	5,684,898	5,684,898
18	JUDICIAL	3,109,114	3,210,732	3,125,481	3,171,377
19	PUBLIC SAFETY	7,017,314	7,708,697	7,828,096	7,847,180
20	SANITATION	73,676	78,000	7,000	7,000
21	HEALTH	183,482	184,924	211,003	250,339
22	CULTURE AND RECREATION	342,405	357,422	308,075	308,075
23	COMMUNITY SUPPORT	229,766	256,500	256,500	256,500
24	INTERGOVERNMENTAL EXP.	414,848	518,765	438,765	438,765
TOTAL EXP - ALL FUNCTIONS		16,571,888	18,118,419	17,859,818	17,964,134

OTHER USES:

CONTINGENCY (Not to exceed
3% Totl Exp All Functions)

OPERATING TRANSFERS OUT (SCH T)

COUNTY DEBT SERVICE			45,000	30,780
BUILDING RESERVE		250,000		
WASTE WATER FUND		300,000		

TOTAL EXP AND OTHER USES	16,571,888	18,668,419	17,904,818	17,994,914
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ENDING FUND BALANCE:	4,102,263	3,666,809	1,986,625	1,900,946
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TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	20,674,151	22,335,228	19,891,443	19,895,860

CHURCHILL COUNTY

(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUES				
MISCELLANEOUS				
INTEREST EARNED-INVE	10,332	7,000	6,500	6,500
NET INC/DEC FMV INVS	128-			
GEO THERMAL RENTS/ROY	3,425			
Subtotal	13,629	7,000	6,500	6,500
Subtotal Revenue	13,629	7,000	6,500	6,500
BEGINNING FUND BALANCE	1,548,826	1,562,455	1,569,455	1,569,455
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,548,826	1,562,455	1,569,455	1,569,455
TOTAL RESOURCES	1,562,455	1,569,455	1,575,955	1,575,955
Subtotal Expenditures				
ENDING FUND BALANCE	1,562,455	1,569,455	1,575,955	1,575,955
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,562,455	1,569,455	1,575,955	1,575,955

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND _____ STABILIZATION OF OPERATN _____

RESOURCES	BUDGET YEAR ENDING 6/30/12			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
LICENSES AND PERMITS				
OTHER LIC/PERMIT FEE	252	500	500	500
Subtotal	252	500	500	500
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T		200,000		
GAS TAX - 1.25 CENTS	345,581	345,576	345,576	345,576
GAS TAX - 1.75 CENTS	110,887	95,639	110,888	110,888
GAS TAX - 2.35 CENTS	560,881	570,320	570,320	570,320
Subtotal	1,017,349	1,211,535	1,026,784	1,026,784
CHARGES FOR SERVICES				
EQUIPMENT RENTAL REV		500	100	100
Subtotal		500	100	100
MISCELLANEOUS				
INTEREST EARNED-INVE	9,294	6,750	4,750	4,750
INSPECTION FEES		1,000		
MISCELLANEOUS REVENU	9,166	5,933	4,000	4,000
FUEL REIMBURSEMENTS	195,994	197,500	205,000	205,000
GEOHERMAL RENTS/ROY	250,000			
METER DEPOSIT/FEES	3,045	1,500	1,000	1,000
WATER CONSTRUCTION R	4,479	4,000	4,000	4,000
Subtotal	471,978	216,683	218,750	218,750
Subtotal Revenue	1,489,579	1,429,218	1,246,134	1,246,134
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM REGIONAL TR	371,816	400,000	400,000	400,000
TRANS FM PUBLIC TRAN	527,865	500,000	500,000	500,000
BEGINNING FUND BALANCE	1,870,924	1,832,240	1,402,680	1,402,680
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,870,924	1,832,240	1,402,680	1,402,680
TOT AVAILABLE RESOURCE	4,260,184	4,161,458	3,548,814	3,548,814

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND ROAD FUND

Page 28

Form 12

01/05/2010

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
HIGHWAYS AND STREETS				
ROAD-STREETS & HIGHWAYS				
SALARIES & WAGES	779,586	793,541	854,765	854,765
EMPLOYEE BENEFITS	310,560	344,537	375,092	375,092
SERVICES & SUPPLIES	1,143,537	1,340,700	1,352,700	1,352,700
CAPITAL OUTLAY	194,261	280,000	115,000	115,000
Dept Subtotal	2,427,944	2,758,778	2,697,557	2,697,557
Subtotal Expenditures	2,427,944	2,758,778	2,697,557	2,697,557

ENDING FUND BALANCE	1,832,240	1,402,680	851,257	851,257
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,260,184	4,161,458	3,548,814	3,548,814

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND ROAD FUND

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
LICENSES AND PERMITS				
AREA A ROAD IMPACT F	4,600	10,000	3,000	3,000
AREA B ROAD IMPACT F	2,300	15,000	3,000	3,000
Subtotal	6,900	25,000	6,000	6,000
MISCELLANEOUS				
INTEREST EARNED-INVE	2,912	2,000	2,000	2,000
NET INC/DEC FMV INVS	33-			
Subtotal	2,879	2,000	2,000	2,000
Subtotal Revenue	9,779	27,000	8,000	8,000
BEGINNING FUND BALANCE	433,084	442,863	444,863	444,863
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	433,084	442,863	444,863	444,863
TOT AVAILABLE RESOURCE	442,863	469,863	452,863	452,863

CHURCHILL COUNTY
(Local Government)

SCHEDULE B
FUND ROAD IMPACT FUND

(2) BUDGET YEAR ENDING 6/30/12

(1)	(2)	(3)	(4)
ACTUAL PRIOR	ESTIMATED	TENTATIVE	FINAL
YEAR ENDING	CURRENT	APPROVED	AMENDED
6/30/10	YEAR ENDING		
	6/30/11		

EXPENDITURES

HIGHWAYS AND STREETS

ROAD IMPACT FEE				
SERVICES & SUPPLIES		25,000	25,000	25,000
Dept Subtotal		25,000	25,000	25,000
Subtotal Expenditures		25,000	25,000	25,000

ENDING FUND BALANCE	442,863	444,863	427,863	427,863
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	442,863	469,863	452,863	452,863

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND ROAD IMPACT FUND

Page 31

Form 13

01/05/2010

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	603,919	484,049	495,280	560,086
Subtotal	603,919	484,049	495,280	560,086
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	80,000	60,000	60,000	60,000
CITY UTILITY ASSISTA	25,000	15,000	10,000	10,000
WNHC (HOME) SHORT-TE	13,652	11,002		
WNHC (HOME) LONG-TER	11,857	7,330	10,000	10,000
CDBG - RNCOC GRANT R		17,738		
SOCIAL SECURITY REIM	13,046	10,000	10,000	10,000
C.A.R.T. GRANT REV	220,814	300,000	300,000	300,000
CART ARRA FUNDS	135,339		166,963	166,963
CDBG ADA PARKS & REC	139,650			
HUD TRANSITIONAL HOU	53,647	27,779		
STATE HOUSING FUNDS	11,192	20,123		
PRIVATE CAR TAX	244	226	220	220
CDBG NSBDC-MICRO ENT		15,955	60,000	60,000
CDBG RNDG-COMMASSESS		7,000		
CDBG EMERGENCY ASST-	92,817	33,196	94,000	94,000
EMERG SHLTR GRT-FEDE	17,087	5,162		
WELFARE SET ASIDEGRA	10,000	1,000	15,000	15,000
FEMA - FED	14,946	4,900		
CDBG - SBDC REVENUE		5,000		
CSBG EMPLOYMENT GRAN	55,436	42,308		
CSBG DISCRETIONARY GR	98,941	10,090		
CSBG DETR GRANT	22,820			
CDBG AED SAFETY PROG	21,860			
CDBG OASIS SEWER PRO	97,500			
CDBG COMMUNITY ASSES	8,790	680		
Subtotal	1,144,638	594,489	726,183	726,183
CHARGES FOR SERVICES				
PUBLIC GUARDIAN REIM		400		
Subtotal		400		
MISCELLANEOUS				
INTEREST EARNED-INVE	8,201	5,000	5,300	5,300
MISC WELFARE REIMBUR	848	1,685		
NET INC/DEC FMV INVS	63-			
MISCELLANEOUS REVENU	1,816			
GEOHERMAL RENTS/ROY	50,000	50,000	75,000	75,000
Subtotal	60,802	56,685	80,300	80,300
Subtotal Revenue	1,809,359	1,135,623	1,301,763	1,366,569
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM INDIGENT ME	125,000	50,000	200,000	200,000
BEGINNING FUND BALANCE	1,387,255	1,754,829	1,208,531	1,208,531

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND SOCIAL SERVICES

Page 32

Form 12

01/05/2010

RESOURCES	BUDGET YEAR ENDING 6/30/12			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED

Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,387,255	1,754,829	1,208,531	1,208,531

TOT AVAILABLE RESOURCE	3,321,614	2,940,452	2,710,294	2,775,100
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CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND SOCIAL SERVICES _____

	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		
WELFARE				
GRANT ASSISTANCE				
SERVICES & SUPPLIES	939,864	1,031,476	950,584	950,584
Dept Subtotal	939,864	1,031,476	950,584	950,584
ASSIST IN CASH OR GOODS				
SERVICES & SUPPLIES	26,568	39,500	37,000	62,897
Dept Subtotal	26,568	39,500	37,000	62,897
MEDICAL ASSIS-DIR ASST.				
SERVICES & SUPPLIES	114,116	119,251	124,614	124,614
Dept Subtotal	114,116	119,251	124,614	124,614
WELFARE OPS-HEALTH/WELFA				
SALARIES & WAGES	156,160	191,361	154,789	154,789
EMPLOYEE BENEFITS	59,478	93,781	77,252	77,252
SERVICES & SUPPLIES	16,009	17,605	16,500	16,500
CAPITAL OUTLAY	4,500			
Dept Subtotal	236,147	302,747	248,541	248,541
PUB HEALTH NUR-HEALTH/SA				
SERVICES & SUPPLIES	110,524	110,524	110,524	116,772
Dept Subtotal	110,524	110,524	110,524	116,772
TRANSITIONAL HOUSING				
SALARIES & WAGES	42,667	43,099	46,533	46,533
EMPLOYEE BENEFITS	18,837	20,324	22,371	22,371
SERVICES & SUPPLIES	44,157	50,000	55,000	55,000
Dept Subtotal	105,661	113,423	123,904	123,904
PUBLIC GUARDIAN				
SERVICES & SUPPLIES	8,065	15,000	13,870	13,870
Dept Subtotal	8,065	15,000	13,870	13,870
CHILD PROTECTIVE SERVICE				
SERVICES & SUPPLIES				214,156
Dept Subtotal				214,156
Subtotal Expenditures	1,540,945	1,731,921	1,609,037	1,855,338
OTHER USES				
GENERAL FUND	25,840			
ENDING FUND BALANCE	1,754,829	1,208,531	1,101,257	919,762
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	3,321,614	2,940,452	2,710,294	2,775,100

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND SOCIAL SERVICES

Page 34

Form 13

01/05/2010

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	237,942	126,648	127,647	127,647
Subtotal	237,942	126,648	127,647	127,647
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	8,000			
PRIVATE CAR TAX	81	75	75	75
Subtotal	8,081	75	75	75
MISCELLANEOUS				
INTEREST EARNED-INVE	1,753	1,250	1,250	1,250
NET INC/DEC FMV INVS	12-			
Subtotal	1,741	1,250	1,250	1,250
Subtotal Revenue	247,764	127,973	128,972	128,972
BEGINNING FUND BALANCE	216,109	306,487	274,309	274,309
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	216,109	306,487	274,309	274,309
TOT AVAILABLE RESOURCE	463,873	434,460	403,281	403,281

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND COOPERATIVE EXTENSION

Page 35

Form 12

01/05/2010

	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		

COMMUNITY SUPPORT				
AG EXTENS-COMM SUPPORT				
SALARIES & WAGES	51,489	50,818	54,764	54,764
EMPLOYEE BENEFITS	19,744	21,553	23,621	23,621
SERVICES & SUPPLIES	86,153	87,780	85,865	85,865
Dept Subtotal	157,386	160,151	164,250	164,250
Subtotal Expenditures	157,386	160,151	164,250	164,250

ENDING FUND BALANCE	306,487	274,309	239,031	239,031
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	463,873	434,460	403,281	403,281

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B
 FUND COOPERATIVE EXTENSION

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	713,922	532,544	536,764	536,764
Subtotal	713,922	532,544	536,764	536,764
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	40,000	40,000	40,000	40,000
PRIVATE CAR TAX	259	241	225	225
COLLECTION DEVELOP G	5,886			
Subtotal	46,145	40,241	40,225	40,225
MISCELLANEOUS				
INTEREST EARNED-INVE	5,003	6,125	5,000	5,000
MISCELLANEOUS SALES	10,086	8,000	8,000	8,000
NET INC/DEC FMV INVS	47-			
Subtotal	15,042	14,125	13,000	13,000
Subtotal Revenue	775,109	586,910	589,989	589,989
BEGINNING FUND BALANCE	682,847	876,540	855,904	855,904
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	682,847	876,540	855,904	855,904
TOT AVAILABLE RESOURCE	1,457,956	1,463,450	1,445,893	1,445,893

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PUBLIC LIBRARY

Page 37

Form 12

01/05/2010

	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		
CULTURE AND RECREATION				
PUBLIC LIBRARY				
SALARIES & WAGES	300,689	296,782	314,769	314,769
EMPLOYEE BENEFITS	111,942	121,455	130,020	130,020
SERVICES & SUPPLIES	137,022	154,370	143,602	143,602
Dept Subtotal	549,653	572,607	588,391	588,391
Subtotal Expenditures	549,653	572,607	588,391	588,391
OTHER USES				
LIBRARY GIFT FUND	31,763	34,939	38,433	38,433
ENDING FUND BALANCE	876,540	855,904	819,069	819,069
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,457,956	1,463,450	1,445,893	1,445,893

CHURCHILL COUNTY
(Local Government)

SCHEDULE B
FUND PUBLIC LIBRARY

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
OTHER TAXES				
COUNTY LODGING TAX	4,770	4,000	3,750	3,750
Subtotal	4,770	4,000	3,750	3,750
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	225,000	200,000	200,000	200,000
FEDERAL IN LIEU OF T	300,000	250,000	250,000	250,000
Q1 SAND MTN PROJ	19,040			
Subtotal	544,040	450,000	450,000	450,000
CHARGES FOR SERVICES				
CONTRACT CLEAN-UP RE	1,879	3,000	2,000	2,000
RECREATION CHARGES	151,988	140,000	140,000	140,000
SWIMMING POOL RECEIP	60,706	45,000	50,000	50,000
FAIRGROUNDS RENTALS	93,956	75,000	65,000	65,000
PUBLIC PARKS MISC	10			
PRO SHOP SALES	2,611	1,500	1,200	1,200
CONCESSION STAND FUN	6,312	7,000	5,000	5,000
Subtotal	317,462	271,500	263,200	263,200
MISCELLANEOUS				
INTEREST EARNED-INVE	4,230	3,250	2,175	2,175
MISCELLANEOUS REVENU	24,548	5,000	5,000	5,000
NET INC/DEC FMV INVS	40-			
Subtotal	28,738	8,250	7,175	7,175
Subtotal Revenue	895,010	733,750	724,125	724,125
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM CCCOMMTELEP	318,639	384,073	442,480	442,480
BEGINNING FUND BALANCE	752,205	837,173	850,205	850,205
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	752,205	837,173	850,205	850,205
TOT AVAILABLE RESOURCE	1,965,854	1,954,996	2,016,810	2,016,810

CHURCHILL COUNTY
(Local Government)

SCHEDULE B
FUND PARKS AND RECREATION

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
CULTURE AND RECREATION				
REC. ADMIN-CULTURE & REC				
SALARIES & WAGES	156,113	158,147	168,185	168,185
EMPLOYEE BENEFITS	62,811	67,852	73,307	73,307
SERVICES & SUPPLIES	23,233	24,410	28,310	28,310
Dept Subtotal	242,157	250,409	269,802	269,802
PUBLIC PARKS-CULTURE&REC				
SALARIES & WAGES	50,292	56,169	60,135	60,135
EMPLOYEE BENEFITS	18,790	19,436	22,135	22,135
SERVICES & SUPPLIES	48,556	42,900	45,900	45,900
CAPITAL OUTLAY	9,220	5,000	15,000	15,000
Dept Subtotal	126,858	123,505	143,170	143,170
RECREATION ATHLETICS				
SALARIES & WAGES	92,317	97,215	104,816	104,816
EMPLOYEE BENEFITS	23,927	25,915	28,254	28,254
SERVICES & SUPPLIES	81,609	86,200	84,200	84,200
Dept Subtotal	197,853	209,330	217,270	217,270
FAIRGROUNDS-CULTURE & REC				
SALARIES & WAGES	94,598	105,999	110,951	110,951
EMPLOYEE BENEFITS	27,371	29,982	31,886	31,886
SERVICES & SUPPLIES	119,274	115,850	114,550	114,550
CAPITAL OUTLAY	14,149		24,610	24,610
Dept Subtotal	255,392	251,831	281,997	281,997
SWIMMING POOL-CULT & REC				
SALARIES & WAGES	143,746	121,566	128,873	128,873
EMPLOYEE BENEFITS	29,202	28,870	30,451	30,451
SERVICES & SUPPLIES	127,688	118,430	116,430	116,430
CAPITAL OUTLAY	5,785	850	5,000	5,000
Dept Subtotal	306,421	269,716	280,754	280,754
Subtotal Expenditures	1,128,681	1,104,791	1,192,993	1,192,993
ENDING FUND BALANCE	837,173	850,205	823,817	823,817
Residual Equity Trfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,965,854	1,954,996	2,016,810	2,016,810

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PARKS AND RECREATION

Page 40

Form 13

01/05/2010

RESOURCES	(2) BUDGET YEAR ENDING 6/30/12			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
LICENSES AND PERMITS				
PARK TAX FEE	2,000	10,000	2,000	2,000
Subtotal	2,000	10,000	2,000	2,000
MISCELLANEOUS				
INTEREST EARNED-INVE	1,801	1,750	1,200	1,200
NET INC/DEC FMV INVS	22-			
Subtotal	1,779	1,750	1,200	1,200
Subtotal Revenue	3,779	11,750	3,200	3,200
BEGINNING FUND BALANCE	269,621	264,113	245,863	245,863
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	269,621	264,113	245,863	245,863
TOT AVAILABLE RESOURCE	273,400	275,863	249,063	249,063

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RESIDENT CONST TAX-PARKS

	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		
CULTURE AND RECREATION				
PARKS FEE				
SERVICES & SUPPLIES	9,287	30,000	35,000	35,000
Dept Subtotal	9,287	30,000	35,000	35,000
Subtotal Expenditures	9,287	30,000	35,000	35,000

ENDING FUND BALANCE	264,113	245,863	214,063	214,063
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	273,400	275,863	249,063	249,063

CHURCHILL COUNTY
(Local Government)

SCHEDULE B
FUND RESIDENT CONST TAX-PARKS

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	239	175	100	100
GIFTS & DONATIONS		500		
NET INC/DEC FMV INVS	3-			
Subtotal	236	675	100	100
Subtotal Revenue	236	675	100	100
BEGINNING FUND BALANCE	38,399	33,981	28,656	28,656
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	38,399	33,981	28,656	28,656
TOTAL RESOURCES	38,635	34,656	28,756	28,756
<u>EXPENDITURES</u>				
HEALTH				
CEMETERY BEAU-HEALTH&SAN				
SERVICES & SUPPLIES	4,654	6,000	10,000	10,000
Dept Subtotal	4,654	6,000	10,000	10,000
Subtotal Expenditures	4,654	6,000	10,000	10,000
ENDING FUND BALANCE	33,981	28,656	18,756	18,756
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	38,635	34,656	28,756	28,756

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND CEMETERY BEAUTIFICATION _____

RESOURCES	(2) BUDGET YEAR ENDING 6/30/12			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
<u>MISCELLANEOUS</u>				
INTEREST EARNED-INVE	350	200	200	200
PROJECT FOOD REVENUE	12,167	6,000	6,000	6,000
GIFTS & DONATIONS	1,000	6,500	4,000	4,000
NET INC/DEC FMV INVS	5-			
Subtotal	13,512	12,700	10,200	10,200
Subtotal Revenue	13,512	12,700	10,200	10,200
BEGINNING FUND BALANCE	51,998	53,179	45,879	45,879
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	51,998	53,179	45,879	45,879
TOTAL RESOURCES	65,510	65,879	56,079	56,079
<u>EXPENDITURES</u>				
<u>WELFARE</u>				
WELFARE DONATIONS				
SERVICES & SUPPLIES	12,331	20,000	30,000	30,000
Dept Subtotal	12,331	20,000	30,000	30,000
Subtotal Expenditures	12,331	20,000	30,000	30,000
ENDING FUND BALANCE	53,179	45,879	26,079	26,079
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	65,510	65,879	56,079	56,079

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INDIGENT DONATIONS/GIFTS

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
LAW LIBRARY FEES	10,694	8,000	9,125	9,125
Subtotal	10,694	8,000	9,125	9,125
MISCELLANEOUS				
INTEREST EARNED-INVE	1,095	1,000	500	500
NET INC/DEC FMV INVS	15-			
Subtotal	1,080	1,000	500	500
Subtotal Revenue	11,774	9,000	9,625	9,625
BEGINNING FUND BALANCE	170,815	152,248	130,248	130,248
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	170,815	152,248	130,248	130,248
TOTAL RESOURCES	182,589	161,248	139,873	139,873
<u>EXPENDITURES</u>				
JUDICIAL				
LAW LIBRARY				
SERVICES & SUPPLIES	30,341	31,000	35,000	35,000
Dept Subtotal	30,341	31,000	35,000	35,000
Subtotal Expenditures	30,341	31,000	35,000	35,000
ENDING FUND BALANCE	152,248	130,248	104,873	104,873
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	182,589	161,248	139,873	139,873

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND LAW LIBRARY _____

RESOURCES	BUDGET YEAR ENDING 6/30/12			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
<u>INTERGOVERNMENTAL</u>				
GAS TAX - .09 CENTS	817,314	680,670	647,692	647,692
Subtotal	817,314	680,670	647,692	647,692
<u>MISCELLANEOUS</u>				
INTEREST EARNED-INVE	5,758	4,200	3,100	3,100
NET INC/DEC FMV INVS	63-			
Subtotal	5,695	4,200	3,100	3,100
Subtotal Revenue	823,009	684,870	650,792	650,792
BEGINNING FUND BALANCE	815,575	966,768	851,638	851,638
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	815,575	966,768	851,638	851,638
TOTAL RESOURCES	1,638,584	1,651,638	1,502,430	1,502,430
<u>EXPENDITURES</u>				
<u>INTERGOVERNMENTAL EXP.</u>				
<u>REGIONAL TRANSPORTATION</u>				
SERVICES & SUPPLIES	300,000	400,000	400,000	400,000
Dept Subtotal	300,000	400,000	400,000	400,000
Subtotal Expenditures	300,000	400,000	400,000	400,000
<u>OTHER USES</u>				
ROAD FUND	371,816	400,000	400,000	400,000
ENDING FUND BALANCE	966,768	851,638	702,430	702,430
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,638,584	1,651,638	1,502,430	1,502,430

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND REGIONAL TRANSPORTATION

Page 46

Form 14

01/05/2010

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
CHARGES FOR SERVICES				
REORDER TECH FEES	14,970	12,000	14,000	14,000
TECHNOLOGY FEE	18,524	18,750	12,750	12,750
Subtotal	33,494	30,750	26,750	26,750
MISCELLANEOUS				
INTEREST EARNED-INVE	2,299	1,250	1,000	1,000
NET INC/DEC FMV INVS	23-			
TECHNOLOGY FEE	108,540	135,500	95,000	95,000
Subtotal	110,816	136,750	96,000	96,000
Subtotal Revenue	144,310	167,500	122,750	122,750
BEGINNING FUND BALANCE	333,759	361,762	314,262	314,262
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	333,759	361,762	314,262	314,262
TOT AVAILABLE RESOURCE	478,069	529,262	437,012	437,012

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND TECHNOLOGY FEE

Page 47

Form 12

01/05/2010

	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		
GENERAL GOVERNMENT				
TECHNOLOGY				
SERVICES & SUPPLIES	60,061	145,000	165,000	165,000
CAPITAL OUTLAY	56,246	70,000	75,000	75,000
Dept Subtotal	116,307	215,000	240,000	240,000
Subtotal Expenditures	116,307	215,000	240,000	240,000

ENDING FUND BALANCE	361,762	314,262	197,012	197,012
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	478,069	529,262	437,012	437,012

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND _____ TECHNOLOGY FEE _____

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
<u>MISCELLANEOUS</u>				
INTEREST EARNED-INVE	3,528	2,250	2,450	2,450
GIFTS & DONATIONS	385	1,000	500	500
NET INC/DEC FMV INVS	37-			
BUILDING PROJECT DON	3,087	10,000	4,000	4,000
Subtotal	6,963	13,250	6,950	6,950
Subtotal Revenue	6,963	13,250	6,950	6,950
<u>OTHER FINANCIAL SOURCES</u>				
Oper Trsfs In (Schedule T)				
TRANS FM LIBRARY FUN	31,763	34,939	38,433	38,433
BEGINNING FUND BALANCE	577,095	541,961	478,150	478,150
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	577,095	541,961	478,150	478,150
TOTAL RESOURCES	615,821	590,150	523,533	523,533
<u>EXPENDITURES</u>				
<u>CULTURE AND RECREATION</u>				
<u>LIBRARY GIFTS & DONATION</u>				
SERVICES & SUPPLIES	9,785	37,000	62,000	62,000
CAPITAL OUTLAY	64,075	75,000	50,000	50,000
Dept Subtotal	73,860	112,000	112,000	112,000
Subtotal Expenditures	73,860	112,000	112,000	112,000
ENDING FUND BALANCE	541,961	478,150	411,533	411,533
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	615,821	590,150	523,533	523,533

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND LIBRARY GIFT FUND

Page 49

Form 14

01/05/2010

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUES				
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	75,000	75,000	75,000	75,000
Subtotal	75,000	75,000	75,000	75,000
MISCELLANEOUS				
INTEREST EARNED-INVE	21,837	15,175	9,750	9,750
INSURANCE REIMBURSEM	4,837	10,000	1,000	1,000
NET INC/DEC FMV INVS	97-			
GEOHERMAL RENTS/ROY	377,319			
Subtotal	403,896	25,175	10,750	10,750
Subtotal Revenue	478,896	100,175	85,750	85,750
BEGINNING FUND BALANCE	3,343,734	3,668,887	1,119,062	1,119,062
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	3,343,734	3,668,887	1,119,062	1,119,062
TOTAL RESOURCES	3,822,630	3,769,062	1,204,812	1,204,812
EXPENDITURES				
GENERAL GOVERNMENT				
RISK MANAGEMENT				
SERVICES & SUPPLIES	153,743	150,000	225,000	225,000
Dept Subtotal	153,743	150,000	225,000	225,000
Subtotal Expenditures	153,743	150,000	225,000	225,000
OTHER USES				
UTILITY ENTERPRISE		1,250,000		100,000
WASTE WATER FUND		1,250,000		100,000
ENDING FUND BALANCE	3,668,887	1,119,062	979,812	779,812
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,822,630	3,769,062	1,204,812	1,204,812

CHURCHILL COUNTY
(Local Government)

SCHEDULE B
FUND RISK MANAGEMENT

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	48,000	24,000	24,000	24,000
FEDERAL IN LIEU OF T	125,000	275,000	125,000	125,000
Subtotal	173,000	299,000	149,000	149,000
MISCELLANEOUS				
INTEREST EARNED-INVE	9,716	12,500	5,000	5,000
MISCELLANEOUS REVENU	49,650			
NET INC/DEC FMV INVS	108-			
GEOTHERMAL RENTS/ROY	100,000			
Subtotal	159,258	12,500	5,000	5,000
Subtotal Revenue	332,258	311,500	154,000	154,000
BEGINNING FUND BALANCE	1,554,530	1,611,845	942,345	942,345
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,554,530	1,611,845	942,345	942,345
TOTAL RESOURCES	1,886,788	1,923,345	1,096,345	1,096,345
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
COMPENSATED ABSENCES				
EMPLOYEE BENEFITS	197,152	306,000	352,000	352,000
SERVICES & SUPPLIES	77,791	175,000	150,000	150,000
Dept Subtotal	274,943	481,000	502,000	502,000
Subtotal Expenditures	274,943	481,000	502,000	502,000
OTHER USES				
COUNTY DEBT SERVICE		500,000		
ENDING FUND BALANCE	1,611,845	942,345	594,345	594,345
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,886,788	1,923,345	1,096,345	1,096,345

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND COMPENSATED ABSENCES

RESOURCES	BUDGET YEAR ENDING 6/30/12			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/10	(2) ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	2,941	4,125	2,250	2,250
NET INC/DEC FMV INVS	37-			
Subtotal	2,904	4,125	2,250	2,250
Subtotal Revenue	2,904	4,125	2,250	2,250
BEGINNING FUND BALANCE	448,649	420,080	394,205	394,205
Prior Period Adjust. Residual Equity Tran				
TOT BEGINNING FUND BAL	448,649	420,080	394,205	394,205
TOTAL RESOURCES	451,553	424,205	396,455	396,455
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
UNEMPLOYMNT COMPENSATION				
SERVICES & SUPPLIES	31,473	30,000	55,000	55,000
Dept Subtotal	31,473	30,000	55,000	55,000
Subtotal Expenditures	31,473	30,000	55,000	55,000
ENDING FUND BALANCE	420,080	394,205	341,455	341,455
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	451,553	424,205	396,455	396,455

CHURCHILL COUNTY
(Local Government)

SCHEDULE B
FUND UNEMPLOYMNT COMPENSATION

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
DA RESTITUTN PROCESS	1,425	1,250	500	500
TRUANCY FEES	3,706	3,521	1,000	1,000
Subtotal	5,131	4,771	1,500	1,500
MISCELLANEOUS				
INTEREST EARNED-INVE	367	300	100	100
S. O. EVIDENCE FUNDS	1,294	1,500	1,000	1,000
DIST ATTRNY RESTITUT	64,543	60,000	75,000	75,000
JUV PROB RESTITUTION	3,608	10,000	10,000	10,000
NET INC/DEC FMV INVS	4-			
Subtotal	69,808	71,800	86,100	86,100
Subtotal Revenue	74,939	76,571	87,600	87,600
BEGINNING FUND BALANCE	49,783	56,502	53,073	53,073
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	49,783	56,502	53,073	53,073
TOTAL RESOURCES	124,722	133,073	140,673	140,673
<u>EXPENDITURES</u>				
JUDICIAL				
SERVICES & SUPPLIES	68,220	80,000	95,000	95,000
Subtotal Expenditures	68,220	80,000	95,000	95,000
ENDING FUND BALANCE	56,502	53,073	45,673	45,673
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	124,722	133,073	140,673	140,673

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RESTITUTION/GRAFFITI FND

Page 53

Form 14

01/05/2010

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
ADMIN ASSMT-FACILITY	43,307	37,500	40,000	40,000
Subtotal	43,307	37,500	40,000	40,000
Subtotal Revenue	43,307	37,500	40,000	40,000
BEGINNING FUND BALANCE	18,661	12,503	10,003	10,003
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	18,661	12,503	10,003	10,003
TOTAL RESOURCES	61,968	50,003	50,003	50,003
<u>EXPENDITURES</u>				
Subtotal Expenditures				
OTHER USES				
EXTRA ORDINARY REPAI	49,465	40,000	50,000	50,000
ENDING FUND BALANCE	12,503	10,003	3	3
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	61,968	50,003	50,003	50,003

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND ADMIN ASSESSMENT FUND

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	148,000	300,000	300,000	300,000
REFUGE REVENUE SHARI	24,737	20,000	21,000	21,000
NAVY CONTRIB CONS EA	175,835		262,250	262,250
DIXIEVALLY WTR STDY	202,233	250,000		
Subtotal	550,805	570,000	583,250	583,250
CHARGES FOR SERVICES				
WATER RIGHTS DED FEE	21,621	10,000	10,000	10,000
Subtotal	21,621	10,000	10,000	10,000
MISCELLANEOUS				
INTEREST EARNED-INVE	1,794	1,750	750	750
NET INC/DEC FMV INVS	123-			
CWSD REIMBURSEMENTS		59,310		
GEOTHERMAL RENTS/ROY	377,319			
Subtotal	378,990	61,060	750	750
Subtotal Revenue	951,416	641,060	594,000	594,000
BEGINNING FUND BALANCE	1,479,898	1,266,176	935,719	935,719
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,479,898	1,266,176	935,719	935,719
TOT AVAILABLE RESOURCE	2,431,314	1,907,236	1,529,719	1,529,719

CHURCHILL COUNTY
(Local Government)

SCHEDULE B
FUND WATER RESOURCE FUND

	(1)	(2)	BUDGET YEAR ENDING	6/30/12
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		
GENERAL GOVERNMENT				
SALARIES & WAGES	98,143	98,635	107,037	107,037
EMPLOYEE BENEFITS	31,726	34,159	37,988	37,988
SERVICES & SUPPLIES	366,748	415,200	260,350	260,350
CAPITAL OUTLAY	252,828	400,000	350,000	350,000
Subtotal Expenditures	749,445	947,994	755,375	755,375
OTHER USES				
COUNTY DEBT SERVICE	415,693	23,523		

ENDING FUND BALANCE	1,266,176	935,719	774,344	774,344
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	2,431,314	1,907,236	1,529,719	1,529,719

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND WATER RESOURCE FUND _____

	(1)	(2)	BUDGET YEAR ENDING	6/30/12
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		
GENERAL GOVERNMENT				
INFRASTRUCTURE DEVELPMNT				
SERVICES & SUPPLIES		10,000	10,000	10,000
CAPITAL OUTLAY	3,042,796	2,525,000	1,025,000	1,025,000
Dept Subtotal	3,042,796	2,535,000	1,035,000	1,035,000
Subtotal Expenditures	3,042,796	2,535,000	1,035,000	1,035,000
OTHER USES				
WASTE WATER FUND	255,702	125,000	125,000	125,000

ENDING FUND BALANCE	852,648	502,648	620,018	620,018
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	4,151,146	3,162,648	1,780,018	1,780,018

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INFRASTRUCTURE TAX FUND

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
MISCELLANEOUS				
INTEREST EARNED-INVE	454	400	200	200
MISCELLANEOUS DONATI		2,000	100	100
LEAGUE FEES DONATION	5,829	2,500	2,500	2,500
DUNK TANK DONATIONS	50			
HAUNTED HOUSE DONATI	5,644	4,000	4,000	4,000
SCARECROW FACTRY DON	650			
FEE WAIVER DONATIONS	1,209			
NET INC/DEC FMV INVS	5-			
KENDRA BEEBE DONATIO	4,697			
Subtotal	18,528	8,900	6,800	6,800
Subtotal Revenue	18,528	8,900	6,800	6,800
BEGINNING FUND BALANCE	59,873	73,696	52,596	52,596
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	59,873	73,696	52,596	52,596
TOT AVAILABLE RESOURCE	78,401	82,596	59,396	59,396

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RECREATION DONATIONS

Page 59

Form 12

01/05/2010

	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		
CULTURE AND RECREATION				
RECREATION DONATIONS				
SERVICES & SUPPLIES	4,705	30,000	40,000	40,000
Dept Subtotal	4,705	30,000	40,000	40,000
Subtotal Expenditures	4,705	30,000	40,000	40,000

ENDING FUND BALANCE	73,696	52,596	19,396	19,396
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	78,401	82,596	59,396	59,396

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND RECREATION DONATIONS _____

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUES				
PROPERTY TAXES				
PROPERTY TAX	109,803	94,984	95,737	95,737
Subtotal	109,803	94,984	95,737	95,737
INTERGOVERNMENTAL				
PRIVATE CAR TAX	37		35	35
Subtotal	37		35	35
Subtotal Revenue	109,840	94,984	95,772	95,772
BEGINNING FUND BALANCE	279	269	9,253	9,253
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	279	269	9,253	9,253
TOTAL RESOURCES	110,119	95,253	105,025	105,025
EXPENDITURES				
WELFARE				
HOSPITAL CARE EXPEND				
CAPITAL OUTLAY	109,850	86,000	95,000	95,000
Dept Subtotal	109,850	86,000	95,000	95,000
Subtotal Expenditures	109,850	86,000	95,000	95,000
ENDING FUND BALANCE	269	9,253	10,025	10,025
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	110,119	95,253	105,025	105,025

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND _____ INDIG HOSPITAL CARE MVA _____

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
PROPERTY TAXES				
PROPERTY TAX	639,421	632,416	633,846	374,623
Subtotal	639,421	632,416	633,846	374,623
INTERGOVERNMENTAL				
PRIVATE CAR TAX	249	232		
Subtotal	249	232		
MISCELLANEOUS				
INTEREST EARNED-INVE	7,635	4,125	3,750	3,750
NET INC/DEC FMV INVS	88-			
Subtotal	7,547	4,125	3,750	3,750
Subtotal Revenue	647,217	636,773	637,596	378,373
BEGINNING FUND BALANCE	935,295	1,213,065	1,124,838	1,124,838
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	935,295	1,213,065	1,124,838	1,124,838
TOTAL RESOURCES	1,582,512	1,849,838	1,762,434	1,503,211
<u>EXPENDITURES</u>				
WELFARE				
INDIGENT MEDICAL CARE				
SERVICES & SUPPLIES	244,447	675,000	700,000	963,123
Dept Subtotal	244,447	675,000	700,000	963,123
Subtotal Expenditures	244,447	675,000	700,000	963,123
OTHER USES				
SOCIAL SERVICES	125,000	50,000	200,000	200,000
ENDING FUND BALANCE	1,213,065	1,124,838	862,434	340,088
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,582,512	1,849,838	1,762,434	1,503,211

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND _____ INDIGENT MEDICAL CARE _____

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
OPT SALES TX .0025	525,396	500,506	525,125	525,125
Subtotal	525,396	500,506	525,125	525,125
MISCELLANEOUS				
INTEREST EARNED-INVE	6,222	4,750	2,750	2,750
NET INC/DEC FMV INVS	54-			
Subtotal	6,168	4,750	2,750	2,750
Subtotal Revenue	531,564	505,256	527,875	527,875
BEGINNING FUND BALANCE	935,974	895,381	600,637	600,637
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	935,974	895,381	600,637	600,637
TOTAL RESOURCES	1,467,538	1,400,637	1,128,512	1,128,512
<u>EXPENDITURES</u>				
HIGHWAYS AND STREETS				
PAVED PUBLIC ROADS				
SERVICES & SUPPLIES	3,212			
Dept Subtotal	3,212			
INTERGOVERNMENTAL EXP.				
PAVED PUBLIC ROADS				
SERVICES & SUPPLIES	41,080	300,000	300,000	300,000
Dept Subtotal	41,080	300,000	300,000	300,000
Subtotal Expenditures	44,292	300,000	300,000	300,000
OTHER USES				
ROAD FUND	527,865	500,000	500,000	500,000
ENDING FUND BALANCE	895,381	600,637	328,512	328,512
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,467,538	1,400,637	1,128,512	1,128,512

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND PUBLIC TRANSIT _____

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUES				
PROPERTY TAXES				
PROPERTY TAX	6,047	2,136		
Subtotal	6,047	2,136		
INTERGOVERNMENTAL				
PRIVATE CAR TAX				
Subtotal				
Subtotal Revenue	6,047	2,136		
BEGINNING FUND BALANCE	679	46		
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	679	46		
TOTAL RESOURCES	6,726	2,182		
EXPENDITURES				
COMMUNITY SUPPORT				
COMMUNITY SUPPORT				
SERVICES & SUPPLIES	6,680	2,182		
Dept Subtotal	6,680	2,182		
Subtotal Expenditures	6,680	2,182		
ENDING FUND BALANCE	46			
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	6,726	2,182		

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND SR CIT AD VALOREM LEVY _____

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
ONE CENT FUEL EXCISE	59,954	51,277	57,257	57,257
Subtotal	59,954	51,277	57,257	57,257
MISCELLANEOUS				
INTEREST EARNED-INVE	522	500	295	295
NET INC/DEC FMV INVS	8-			
Subtotal	514	500	295	295
Subtotal Revenue	60,468	51,777	57,552	57,552
BEGINNING FUND BALANCE	125,856	103,887	75,664	75,664
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	125,856	103,887	75,664	75,664
TOTAL RESOURCES	186,324	155,664	133,216	133,216
<u>EXPENDITURES</u>				
HIGHWAYS AND STREETS				
PAVING MAINTENANCE				
SERVICES & SUPPLIES	82,437	80,000	80,000	80,000
Dept Subtotal	82,437	80,000	80,000	80,000
Subtotal Expenditures	82,437	80,000	80,000	80,000
ENDING FUND BALANCE	103,887	75,664	53,216	53,216
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	186,324	155,664	133,216	133,216

CHURCHILL COUNTY
(Local Government)

SCHEDULE B
FUND ONE CENT FUEL EXCISE TAX

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
MISCELLANEOUS				
INTEREST EARNED-INVE	3,577	2,500		
INTEREST FROM NOTES	4,161	5,750		
NET INC/DEC FMV INVS	40-			
Subtotal	7,698	8,250		
Subtotal Revenue	7,698	8,250		
BEGINNING FUND BALANCE	711,318	719,016	497,461	497,461
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	711,318	719,016	497,461	497,461
TOT AVAILABLE RESOURCE	719,016	727,266	497,461	497,461

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND FAIRGROUNDS SALE PROCEED

Page 66

Form 12

01/05/2010

	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		
COMMUNITY SUPPORT				
OTHER USES-TRANSFERS OUT				
CAPITAL OUTLAY			100,000	100,000
Dept Subtotal			100,000	100,000
Subtotal Expenditures			100,000	100,000

OTHER USES				
COUNTY DEBT SERVICE		229,805		

ENDING FUND BALANCE	719,016	497,461	397,461	397,461
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	719,016	727,266	497,461	497,461

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND FAIRGROUNDS SALE PROCEED

	(1)	(2)	(3)	(4)
RESOURCES	ACTUAL PRIOR	ESTIMATED	TENTATIVE	FINAL
	YEAR ENDING	CURRENT	APPROVED	AMENDED
REVENUES	6/30/10	6/30/11		

Subtotal Revenue				
BEGINNING FUND BALANCE	5,393	5,393		
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	5,393	5,393		
TOTAL RESOURCES	5,393	5,393		

EXPENDITURES				
COMMUNITY SUPPORT				
COMMUNITY SUPPORT				
SERVICES & SUPPLIES		5,393		
Dept Subtotal		5,393		
Subtotal Expenditures		5,393		

ENDING FUND BALANCE	5,393			
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	5,393	5,393		

	(1)	(2)	BUDGET YEAR ENDING	6/30/12
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		
GENERAL GOVERNMENT				
BUILDING RESERVE				
CAPITAL OUTLAY	2,357,806	3,096,000	690,000	375,000
Dept Subtotal	2,357,806	3,096,000	690,000	375,000
Subtotal Expenditures	2,357,806	3,096,000	690,000	375,000
OTHER USES				
UTILITY ENTERPRISE		425,000		

ENDING FUND BALANCE	1,843,675	105,195	31,805-	283,195
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	4,201,481	3,626,195	658,195	658,195

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND BUILDING RESERVE

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR YEAR ENDING 6/30/10	ESTIMATED CURRENT YEAR ENDING 6/30/11	(3) TENTATIVE APPROVED	(4) FINAL AMENDED
REVENUE				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	48,000	24,000	24,000	24,000
FEDERAL IN LIEU OF T	93,531			
Subtotal	141,531	24,000	24,000	24,000
MISCELLANEOUS				
INTEREST EARNED-INVE	10,971	7,250	5,125	5,125
NET INC/DEC FMV INVS	49-			
GEOTHERMAL RENTS/ROY	250,000	50,000	50,000	50,000
Subtotal	260,922	57,250	55,125	55,125
Subtotal Revenue	402,453	81,250	79,125	79,125
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM ADMIN ASSES	49,465	40,000	50,000	50,000
BEGINNING FUND BALANCE	1,538,061	1,930,215	351,465	351,465
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,538,061	1,930,215	351,465	351,465
TOT AVAILABLE RESOURCE	1,989,979	2,051,465	480,590	480,590

CHURCHILL COUNTY
(Local Government)

SCHEDULE B
FUND EXTRA ORDINARY REPAIR

	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		
GENERAL GOVERNMENT				
EXTRA ORDINARY REPAIR				
CAPITAL OUTLAY	59,764	200,000	200,000	200,000
Dept Subtotal	59,764	200,000	200,000	200,000
Subtotal Expenditures	59,764	200,000	200,000	200,000
OTHER USES				
UTILITY ENTERPRISE		750,000		
WASTE WATER FUND		750,000		

ENDING FUND BALANCE	1,930,215	351,465	280,590	280,590
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,989,979	2,051,465	480,590	480,590

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND EXTRA ORDINARY REPAIR

Page 74

Form 13

01/05/2010

	(1)	(2)	BUDGET YEAR ENDING 6/30/12	
	ACTUAL PRIOR	ESTIMATED	(3)	(4)
EXPENDITURES	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/10	YEAR ENDING	APPROVED	AMENDED
		6/30/11		
PUBLIC SAFETY				
FIRE EQUIP APPR				
CAPITAL OUTLAY		340,000	340,000	340,000
Dept Subtotal		340,000	340,000	340,000
Subtotal Expenditures		340,000	340,000	340,000

ENDING FUND BALANCE	341,267	197,960	53,377	53,377
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	341,267	537,960	393,377	393,377

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND FIRE EQUIP APPR

	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
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RESOURCES

INTERGOVERNMENTAL

CONSOLID INTERGOVT TAXES
 FEDERAL IN LIEU OF TAXES
 SUPPLEMENTAL CCRT
 INTEREST EARNED INVESTMN
 NET INC/DEC FMV INVSTMNT
 SUB-TOTAL ALL REVENUE

4,236	3,100		
58-			
4,178	3,100		

OTHER FINANCING SOURCES-SPECIFY

OTHER MISCELLANEOUS
 PROCEEDS- SHORT TERM FIN
 TRANS FM ROAD FUND
 TRANS FM GENERAL FUND
 TRANS FM COMPENSATED ABS
 TRANS FM WATER RESOURCE
 TRANS FM FAIRGOUNDS SALE
 TRANS FM WATER UTILITY
 TRANS FM WASTE WATER FUND
 SUB-TOTAL OTHER SOURCES

		500,000	45,000	30,780
415,693	23,523			
	229,805			
415,693	753,328		45,000	30,780

BEGINNING FUND BALANCE
 TOTAL BEGINNING FUND BALANCE

832,605	836,953	14,220	14,220
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TOTAL AVAILABLE RESOURCES

1,252,476	1,593,381	59,220	45,000
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CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE C - DEBT SERVICE FUND
 THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

EXPENDITURES & RESERVES	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
TYPE-SHORT TERM FINANCING				
PRINCIPAL	345,468	1,537,701	43,693	43,693
INTEREST	70,055	41,460	1,307	1,307
TYPE SUBTOTAL	415,523	1,579,161	45,000	45,000
ENDING FUND BALANCE	836,953	14,220	14,220	
TOT. COMMITMENTS AND FUND BAL.	1,252,476	1,593,381	59,220	45,000

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE C - DEBT SERVICE FUND
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
OPERATING REVENUE				
CHARGES FOR SERVICES	11,804,434	12,880,278	12,931,500	12,931,500
TOTAL OPERATING REVENUE	11,804,434	12,880,278	12,931,500	12,931,500
OPERATING EXPENSE				
PLANT SPECIFIC EXPENSE	2,141,489	2,425,811	2,258,909	2,258,909
PLANT NON-SPECIFIC EXPEN	1,274,209	1,265,575	1,015,544	1,015,544
CUSTOMER OPERATIONS	1,102,365	1,059,694	1,066,871	1,066,871
CORPORATE OPERATIONS	2,171,147	2,233,887	2,531,405	2,531,405
DEPRECIATION EXPENSE	2,586,991	2,497,290	2,922,698	2,922,698
IN LIEU OF TAX PAYMENTS				
TOTAL OPERATING EXPENSE	9,276,201	9,482,257	9,795,427	9,795,427
OPERATING INCOME OR LOSS	2,528,233	3,398,021	3,136,073	3,136,073
NONOPERATING REVENUE				
INTEREST EARNED	9,923	7,926	5,500	5,500
DEREGULATED REVENUES	798,995	658,665	650,000	650,000
OTHER INCOME	818	1,242		
TOTAL NONOPERATING REV	809,736	667,833	655,500	655,500
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC	45,263	46,732	44,263	44,263
DEREGULATED EXPENSES	540,976	403,352	315,353	315,353
TRANSTOCOUNTY LIEU OF TAX				
DONATIONS TO COUNTY	41,570	104,600	39,600	39,600
TOTAL NONOPERATING EXP	627,809	554,684	399,216	399,216
NET INCOME BEFORE OPERATING TRANSFERS	2,710,160	3,511,170	3,392,357	3,392,357
OPERATING TRANSFERS SCH T				
TRANSFER FROM WIRELESS	3,000,000	12,000,000		
TRANSFER FM LONG DISTANCE		2,200,000		
TOTAL TRANSFERS IN	3,000,000	14,200,000		
OUT	2,018,639	2,249,073	2,442,480	2,442,480
NET OPERATING TRANSFERS	981,361	11,950,927	2,442,480-	2,442,480-
NET INCOME	3,691,521	15,462,097	949,877	949,877

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	11,421,441	12,880,278	12,931,500	12,931,500
CASH RECEIVED FM OTHERFUN	1,154,660	667,833	655,500	655,500
CASH PAYMENTS TO EMPLOYEE	5,388,325-	5,512,138-	5,485,960-	5,485,960-
CASH PAYMENTS FOR SERVICE	1,941,881-	1,931,107-	1,429,472-	1,429,472-
a. Net Cash Provided By (or used for) Operating Activities	5,245,895	6,104,866	6,671,568	6,671,568
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
DONATION OF COMMUNITY EMR	41,570-	169,600-	39,600-	39,600-
TRANSFERS FM CCCOMM WIREL	3,000,000	12,000,000		
TRANSFER FM CCCOMM LONGDS		2,200,000		
TRANSFER TO CHURCHILL COU	2,018,639-	2,184,073-	2,442,480-	2,442,480-
b. Net Cash Provided By (or used for) Noncapital Financing	939,791	11,846,327	2,482,080-	2,482,080-
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PURCHASE OF PROPERTY, PLAN	6,978,211-	7,000,000-	4,000,000-	4,000,000-
SALE OF OTHER INTANGIBLES				
PRINCIPAL PAYMENT LONG-TE	68,556-	70,864-	73,471-	73,471-
INTEREST PAYMENT ON LONG	45,329-	46,682-	44,013-	44,013-
c. Net Cash Provided By (or used for) Capital & Related Act	7,092,096-	7,117,546-	4,117,484-	4,117,484-
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	9,957	7,926	5,500	5,500
d. Net Cash Provided By (or used for) Investing Activities	9,957	7,926	5,500	5,500
Net INCREASE/DECREASE In Cash & Equivalents	896,453-	10,841,573	77,504	77,504
CASH AND CASH EQUIVS AT JULY 1, 20XX	2,620,200	1,723,747	12,565,320	12,565,320
CASH AND CASH EQUIVS AT JUNE 30, 20XX	1,723,747	12,565,320	12,642,824	12,642,824

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
PROPRIETARY FUND				
OPERATING REVENUE				
CHARGES FOR SERVICES	2,976,518	3,150,800	2,930,000	2,930,000
TOTAL OPERATING REVENUE	2,976,518	3,150,800	2,930,000	2,930,000
OPERATING EXPENSE				
CUSTOMER OPERATIONS	859,883	937,208	964,030	964,030
NETWORK OPERATIONS	1,763,102	1,533,137	1,430,000	1,430,000
CORPORATE OPERATIONS	251,269	115,207	94,589	94,589
DEPRECIATION				
EQUIP SALES/INSTALLATION	460,298	370,008	390,500	390,500
MISC EXPENSE				
TOTAL OPERATING EXPENSE	3,334,552	2,955,560	2,879,119	2,879,119
OPERATING INCOME OR LOSS	358,034-	195,240	50,881	50,881
NONOPERATING REVENUE				
INTEREST EARNED	35,933	30,020		
GAIN ON SALE OF ASSETS				
TOTAL NONOPERATING REV	35,933	30,020		
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC				
TOTAL NONOPERATING EXP				
NET INCOME BEFORE OPERATING TRANSFERS	322,101-	225,260	50,881	50,881
OPERATING TRANSFERS SCH T				
OUT	3,000,000	12,000,000		
NET OPERATING TRANSFERS	3,000,000-	12,000,000-		
NET INCOME	3,322,101-	11,774,740-	50,881	50,881

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	4,725,991	3,150,800	2,930,000	2,930,000
CASH PAYMENTS TO EMPLOYEE	451,583-	413,842-	540,819-	540,819-
CASH PAYMENTS FOR SERVICE	2,920,581-	2,168,018-	2,376,600-	2,376,600-
a. Net Cash Provided By (or used for) Operating Activities	1,353,827	568,940	12,581	12,581
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
TRANSFERS TO TELEPHONE FN	3,000,000-	12,000,000-		
b. Net Cash Provided By (or used for) Noncapital Financing	3,000,000-	12,000,000-		
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
INTEREST PAID ON LONG-TER	178-			
c. Net Cash Provided By (or used for) Capital & Related Act	178-			
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	37,590	30,020		
d. Net Cash Provided By (or used for) Investing Activities	37,590	30,020		
Net INCREASE/DECREASE In Cash & Equivalents	1,608,761-	11,401,040-	12,581	12,581
CASH AND CASH EQUIVS AT JULY 1, 20XX	15,308,935	13,700,174	2,299,134	2,299,134
CASH AND CASH EQUIVS AT JUNE 30, 20XX	13,700,174	2,299,134	2,311,715	2,311,715

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
PROPRIETARY FUND				
OPERATING REVENUE				
CHARGES FOR SERVICES	978,290	800,515	770,000	770,000
TOTAL OPERATING REVENUE	978,290	800,515	770,000	770,000
OPERATING EXPENSE				
CUSTOMER OPERATIONS	52,194	73,537	72,000	72,000
NETWORK OPERATIONS	130,207	129,376	132,600	132,600
CORPORATE OPERATIONS	96,416	99,410	92,400	92,400
ACCESS CHARGES	200,124	177,149	175,600	175,600
MISC OPERATING EXPENSE	8,463	3,559	3,600	3,600
TOTAL OPERATING EXPENSE	487,404	483,031	476,200	476,200
OPERATING INCOME OR LOSS	490,886	317,484	293,800	293,800
NONOPERATING REVENUE				
INTEREST EARNED	4,484	4,921		
TOTAL NONOPERATING REV	4,484	4,921		
NET INCOME BEFORE OPERATING TRANSFERS	495,370	322,405	293,800	293,800
OPERATING TRANSFERS SCH T				
OUT	550,000	2,200,000		
NET OPERATING TRANSFERS	550,000-	2,200,000-		
NET INCOME	54,630-	1,877,595-	293,800	293,800

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

SCHEDULE F1 REVENUES, EXPENSES, AND NET INCOME

FUND: CC COMMUNICTNS-LONG DIST

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	978,290	800,515	770,000	770,000
CASH PAYMENTS TO EMPLOYEE	164,121-	131,087-	186,373-	186,373-
CASH PAYMENTS FOR SERVICE	279,578-	337,944-	275,827-	275,827-
a. Net Cash Provided By (or used for) Operating Activities	534,591	331,484	307,800	307,800
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
CC COMMUNICATIONS-BROADBN	550,000-	2,200,000-		
b. Net Cash Provided By (or used for) Noncapital Financing	550,000-	2,200,000-		
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	4,664	4,921		
d. Net Cash Provided By (or used for) Investing Activities	4,664	4,921		
Net INCREASE/DECREASE In Cash & Equivalents	10,745-	1,863,595-	307,800	307,800
CASH AND CASH EQUIVS AT JULY 1, 20XX	2,427,752	2,417,007	553,412	553,412
CASH AND CASH EQUIVS AT JUNE 30, 20XX	2,417,007	553,412	861,212	861,212

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
PROPRIETARY FUND				
OPERATING REVENUE				
ONNOW CHARGES FOR SERVICE	1,349,285	1,499,691	1,634,500	1,634,500
INTERNET CHARGES FOR SERV	1,347,210	1,419,470	1,470,000	1,470,000
OTHER CHARGES FOR SERVICE	25,334	34,897	41,100	41,100
UNCOLLECTIBLE REVENUE	4,508-	5,134-	10,000-	10,000-
TOTAL OPERATING REVENUE	2,717,321	2,948,924	3,135,600	3,135,600
OPERATING EXPENSE				
ONNOW VOD/CONTENT				
ONNOW INSTALLTN/BANDWDTH				
ONNOW CUSTOMER OPERATIONS	188,540	179,763	222,639	222,639
ONNOW NETWORK OPERATIONS	1,160,412	799,892	698,885	698,885
ONNOW COPORATE OPERATIONS	163,127	126,252	121,293	121,293
ONNOW ACCESS CHARGES	938,602	1,004,937	1,122,977	1,122,977
ONNOW MISC OPERATNG EXPNS	15,935	26,323	180,380	180,380
ONNOW DEPRECIATION	273,065	289,555	274,041	274,041
INTERNET CUSTOMER OPERATN	356,986	356,063	348,104	348,104
INTERNET NETWORK OPERATNS	74,333	94,602	60,751	60,751
INTERNET DEPRECIATION	31,145	24,086	25,088	25,088
INTERNET MISC EXPENSE	15,794	8,915	9,000	9,000
OTHER SERVICES EXPENSES				
TOTAL OPERATING EXPENSE	3,217,939	2,910,388	3,063,158	3,063,158
OPERATING INCOME OR LOSS	500,618-	38,536	72,442	72,442
NONOPERATING REVENUE				
MISC REVENUE				
RENTAL REVENUE	37,148	35,930	38,000	38,000
LOSS ON DISPOSAL	21,885-			
TOTAL NONOPERATING REV	15,263	35,930	38,000	38,000
NET INCOME BEFORE OPERATING TRANSFERS	485,355-	74,466	110,442	110,442
OPERATING TRANSFERS SCH T				
TRANSFER FM TELEPHONE				
TRANSFER FM WIRELESS				
TRANSFER FM LONG DISTANCE	550,000			
TOTAL TRANSFERS IN	550,000			
NET OPERATING TRANSFERS	550,000			
NET INCOME	64,645	74,466	110,442	110,442

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	2,754,469	2,984,854	3,173,600	3,173,600
CASH PAYMENTS TO EMPLOYEE	807,746-	763,288-	1,003,595-	1,003,595-
CASH PAYMENTS FOR SERVICE	1,853,650-	1,654,359-	1,623,334-	1,623,334-
a. Net Cash Provided By (or used for) Operating Activities	93,073	567,207	546,671	546,671
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
TRANSFER FM CCCOMM LONG D	550,000			
b. Net Cash Provided By (or used for) Noncapital Financing	550,000			
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PURCHASE OF PROPERTY, PLAN	511,866-	99,300-	130,480-	130,480-
c. Net Cash Provided By (or used for) Capital & Related Act	511,866-	99,300-	130,480-	130,480-
Net INCREASE/DECREASE In Cash & Equivalents	131,207	467,907	416,191	416,191
CASH AND CASH EQUIVS AT JULY 1, 20XX	654,974	786,181	1,254,088	1,254,088
CASH AND CASH EQUIVS AT JUNE 30, 20XX	786,181	1,254,088	1,670,279	1,670,279

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
PROPRIETARY FUND				
OPERATING REVENUE				
CHARGES FOR SERVICES	272,385	300,000	220,000	220,000
TOTAL OPERATING REVENUE	272,385	300,000	220,000	220,000
OPERATING EXPENSE				
MISC OPERATING EXPENSES	194,526	215,600	333,750	333,750
DEPRECIATION	282,864	280,000	285,000	285,000
TOTAL OPERATING EXPENSE	477,390	495,600	618,750	618,750
OPERATING INCOME OR LOSS	205,005-	195,600-	398,750-	398,750-
NONOPERATING REVENUE				
MISCELLANEOUS INCOME				
INTEREST EARNED	32,876	4,750	3,000	3,000
FEDERAL GRANTS				
STATE GRANTS				
TAP FEE				
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV	32,876	4,750	3,000	3,000
NONOPERATING EXPENSE				
INTEREST EXPENSE	100,031	66,138		
TOTAL NONOPERATING EXP	100,031	66,138		
NET INCOME BEFORE OPERATING TRANSFERS				
NET INCOME BEFORE OPERATING TRANSFERS	272,160-	256,988-	395,750-	395,750-
OPERATING TRANSFERS SCHEDULE T				
TRANS FM RISK MANAGEMENT		1,250,000		100,000
TRANS FM INFRASTRUCTURE				
TRANS FM BUILDING RESERVE		425,000		
TRANS FM EXTRA ORDINARY		750,000		
TOTAL TRANSFERS IN		2,425,000		100,000
OUT		500,000		
NET OPERATING TRANSFERS		1,925,000		100,000
NET INCOME	272,160-	1,668,012	395,750-	295,750-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	281,554	300,000	220,000	220,000
CASH PAYMENTS FOR SERVICE	238,574-	215,600-	333,750-	333,750-
a. Net Cash Provided By (or used for) Operating Activities	42,980	84,400	113,750-	113,750-
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
TRANS FM RISK MANAGEMENT		1,250,000		
TRANS FM BUILDING RESERVE		425,000		
TRANS FM EXTRA ORDIN RPR		750,000		
TRANSFER TO WASTEWATR ENT		500,000-		
b. Net Cash Provided By (or used for) Noncapital Financing		1,925,000		
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PRINCIPAL PAYMENT LONG-TE	27,658-	2,414,870-		
INTEREST PAID ON LONG-TER	100,331-	66,138-		
c. Net Cash Provided By (or used for) Capital & Related Act	127,989-	2,481,008-		
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	33,274	4,750	3,000	3,000
d. Net Cash Provided By (or used for) Investing Activities	33,274	4,750	3,000	3,000
Net INCREASE/DECREASE In Cash & Equivalents	51,735-	466,858-	110,750-	110,750-
CASH AND CASH EQUIVS AT JULY 1, 20XX	1,031,368	979,633	1,012,775	1,012,775
CASH AND CASH EQUIVS AT JUNE 30, 20XX	979,633	512,775	902,025	902,025

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
PROPRIETARY FUND				
OPERATING REVENUE				
CHARGES FOR SERVICES	201,748	197,678	105,000	105,000
TOTAL OPERATING REVENUE	201,748	197,678	105,000	105,000
OPERATING EXPENSE				
MISC OPERATING EXPENSES	231,020	239,200	402,350	402,350
DEPRECIATION	681,811	495,000	750,000	750,000
TOTAL OPERATING EXPENSE	912,831	734,200	1,152,350	1,152,350
OPERATING INCOME OR LOSS	711,083-	536,522-	1,047,350-	1,047,350-
NONOPERATING REVENUE				
INTEREST EARNED	29,468	1,000		
FEDERAL GRANTS	1,624,242			
TAP FEES				
MISCELLANEOUS	23,750			
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV	1,677,460	1,000		
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC.	75,669	54,007		
TOTAL NONOPERATING EXP	75,669	54,007		
NET INCOME BEFORE OPERATING TRANSFERS	890,708	589,529-	1,047,350-	1,047,350-
OPERATING TRANSFERS SCH T				
TRANS FM GENERAL FUND		300,000		
TRANS FM RISK MANAGEMENT		1,250,000		100,000
TRANS FM WATER RESOURCE				
TRANS FM INFRASTRUCTURE	255,702	125,000	125,000	125,000
TRANS FM EXTRA ORDINARY		750,000		
TRANS FM WATER UTILITY EN		500,000		
TOTAL TRANSFERS IN	255,702	2,925,000	125,000	225,000
OUT				
NET OPERATING TRANSFERS	255,702	2,925,000	125,000	225,000
NET INCOME	1,146,410	2,335,471	922,350-	822,350-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/10	(2) ESTIMATED CURRENT YEAR END 6/30/11	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/12 (4) FINAL AMENDED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	705,144	197,678	105,000	105,000
CASH PAYMENTS FOR SERVICE	290,194-	239,200-	402,350-	402,350-
a. Net Cash Provided By (or used for) Operating Activities	414,950	41,522-	297,350-	297,350-
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
TRANS FM INFRASTRUCTUR	255,702	125,000	125,000	125,000
TRANS FM GENERAL FUND		300,000		
TRANS FM RISK MANAGEMENT		1,250,000		
TRANS FM WATER UTILITY		500,000		
TRANS FM EXTRA ORDIN RPR		750,000		
b. Net Cash Provided By (or used for) Noncapital Financing	255,702	2,925,000	125,000	125,000
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PRINCIPAL PAYMENT LONG-TE	22,580-	1,971,834-		
INTEREST PAID ON LONG-TER	82,376-	54,007-		
CAPITAL FEDERAL GRANTS	1,322,846	652,820		
PURSHASE OF PROPERTY,PLAN	2,392,862-	499,710-		
c. Net Cash Provided By (or used for) Capital & Related Act	1,174,972-	1,872,731-		
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	29,611	1,000		
d. Net Cash Provided By (or used for) Investing Activities	29,611	1,000		
Net INCREASE/DECREASE In Cash & Equivalent	474,709-	1,011,747	172,350-	172,350-
CASH AND CASH EQUIVS AT JULY 1, 20XX	506,061	31,352	457,399-	1,043,099
CASH AND CASH EQUIVS AT JUNE 30, 20XX	31,352	1,043,099	629,749-	870,749

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal by Fund * M	(2) R M	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTER- EST RATE	(8) BEGINNING BALANCE 07/01/11	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/12	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
DEVELOPMENT RIGHTS	04	97,025	3/14/2005	3/15/2015	1.474	40,000	1,307	43,693	45,000
*SUB COUNTY DEBT SERVICE		97,025				40,000	1,307	43,693	45,000
CUSTOMER SERVICE CENTER	07	1,623,575	11/01/2003	11/01/2029	3.620	1,186,685	41,729	73,471	115,200
*SUB CC COMMUNICATIONS-TELEPHON		1,623,575				1,186,685	41,729	73,471	115,200
TOTAL ALL DEBT SERVICE		1,720,600				1,226,685	43,036	117,164	160,200

CHURCHILL COUNTY
Local Government

Budget Fiscal Year 2011-2012

SCHEDULE C-1 --- INDEBTEDNESS

FUND TYPE	T R A N S F E R S I N			T R A N S F E R S O U T		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND	710	79	2,000,000.00	400	77	30,780.00
GENERAL FUND						30,780.00
Subtotal			2,000,000.00			
SPECIAL REVENUE FUNDS						
ROAD FUND	280	46	400,000.00	320	49	38,433.00
ROAD FUND	395	63	500,000.00	210	28	400,000.00
SOCIAL SERVICES	394	62	200,000.00	760	87	100,000.00
PARKS AND RECREATION	710	79	442,480.00	770	89	100,000.00
LIBRARY GIFT FUND	240	38	38,433.00	520	73	50,000.00
PUBLIC LIBRARY				770	89	125,000.00
REGIONAL TRANSPORTATION				220	32	200,000.00
RISK MANAGEMENT				210	28	500,000.00
RISK MANAGEMENT						
ADMIN ASSESSMENT FUND						
INFRASTRUCTURE TAX FUND						
INDIGENT MEDICAL CARE						
PUBLIC TRANSIT						
Subtotal			1,580,913.00			1,513,433.00

CHURCHILL COUNTY
 (Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

FUND TYPE	T R A N S F E R S I N		T R A N S F E R S O U T	
	FROM FUND	PAGE	TO FUND	PAGE
			AMOUNT	AMOUNT
<u>CAPITAL PROJECTS FUNDS</u>				
EXTRA ORDINARY REPAIR	370	54	50,000.00	
Subtotal			50,000.00	
<u>EXPENDABLE TRUST FUNDS</u>				
Subtotal				
<u>DEBT SERVICE</u>				
COUNTY DEBT SERVICE	100	25	30,780.00	
Subtotal			30,780.00	

CHURCHILL COUNTY
 (Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

T R A N S F E R S I N

T R A N S F E R S O U T

FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
<u>ENTERPRISE FUNDS</u>						
UTILITY ENTERPRISE	330	50	100,000.00			
WASTE WATER FUND	330	50	100,000.00			
WASTE WATER FUND	385	58	125,000.00			
CC COMMUNICATNS-TELEPHON				100	14	2,000,000.00
CC COMMUNICATNS-TELEPHON				245	39	442,480.00
Subtotal			325,000.00			2,442,480.00
<u>INTERNAL SERVICE</u>						
Subtotal						
<u>RESIDUAL EQUITY TRANSFER</u>						
Subtotal						

TOTAL TRANSFERS 3,986,693.00

3,986,693.00

CHURCHILL COUNTY
 (Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600(3), EACH (emphasis added) Local government budget must contain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 76th Session
February 7, 2011 to June 6, 2011

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must contain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 76th Session; February 7, 2011 to June 4, 2011

1. Activity: <u>Lobbying Activities for 76th Legislative Session</u>		
2. Funding Source: <u>General Fund Resources</u>		
3. Transportation	\$	<u>5,000</u>
4. Lodging and meals	\$	<u>1,250</u>
5. Salaries and Wages	\$	<u> </u>
6. Compensation to lobbyists	\$	<u>35,000</u>
7. Entertainment	\$	<u> </u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<u>750</u>
Total	\$	<u><u>42,000</u></u>

Entity: Churchill County, Nevada

Budget Fiscal Year 2011-12

Lobbying Expense Estimate, Page 1 of 1