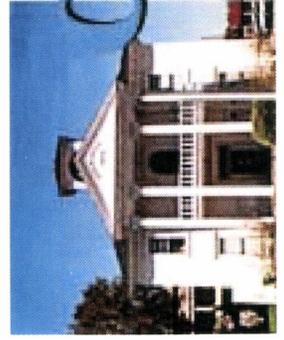


Churchill County, Nevada

FINAL BUDGET

FY 2013-14

As presented at the
May 20, 2013
Commissioner's Workshop



CHURCHILL COUNTY

There's no place like home!



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Public Hearing on Tax Rate

Presented to
Board of County Commissioners on
Monday, May 20, 2013



Changes from Tentative Budget

- Finalized Property Tax Rates to comply with Statutes: Reviewed DTAX Pro forma Projections
- Updated/Increased Revenue Projections
- Changes in Departmental Budgets as requested by Departments: District Attorney, Court Services, JPO, Road Department, Parks and Recreations, Water Resource, Infrastructure Funds and Capital Project funds

Budget Calendar

- December 14th Distribute Budget Packets
- December 10/11th: Departmental Tours
- January 11, 2013 Budget Due
- February 4th and 5th Commissioners Budget Hearings
- March 14th: Commissioners Budget Workshop
- March 26th: Commissioners Budget Workshop
- April 10th: Tentative Budget Submitted
- May 20th: Commissioners Tax Rate Hearing

Changes from Tentative Budget

- Updated/Increased Expenditure Projections
Reduction in Health and Accident Insurance Rates
- Implemented new Enterprise Fund for the Golf Course Operations
- Miscellaneous Insignificant Changes to various departments
- No Changes were received from CC Communications from the Tentative Budget

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

Tax Rate Overview

- County Historical Tax Rate
- Fiscal Year 2013-14 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

Tax Rate Data

- County & City Rate unchanged
- FY 2013-14 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 Caps

- AB 489 & SB 509 sets limits on the increase in property taxes at 3% for residence and 5.2% commercial not to exceed 8%
- Increases in Property Tax Rates Do NOT Necessarily Increase Property Taxes

Property Tax Abatements Summary

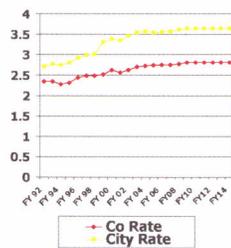
- Total All Entities Total Pre-abated Tax Amount \$20,378,981
- Abatement Amount \$1,228,469 Or 6.03%
- General County Pre-Abatement Tax Amount \$8,226,486 Abatement \$481,838, or 6.03% Net Collections \$7,744,648 Budgeted \$7,158,290 92.43%
- AV Total County \$672,088,738 AV City of Fallon \$184,436,818 27.4%

Source: DTAX Pro Forma Projections All Counties March, 2013

Historical Tax Rate Data

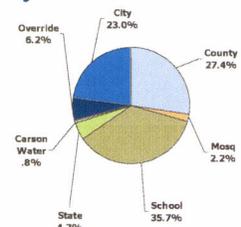
- Summary of Tax Rates over the Years

Year	County	City
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
FY 13	\$2.803	\$3.64
FY 14	\$2.803	\$3.64



FY 14 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%



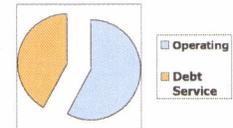
Changes in Tax Rate FY 14

- General County Rate unchanged:
Apportionment changed GF +2 Library -2
- Override rates: unchanged
- Mosquito & Weed Abatement unchanged
- School Debt Rate unchanged
- State Rate unchanged
- City Rate unchanged



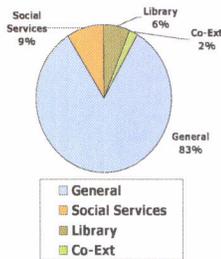
Allocation of School District \$1.30 Tax Rate

- 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



County Tax Rate Allocation 99.6 Cents

- General Fund
82.4 Cents +2
- Social Services
8.79 Cents
- Library
6.41 Cents -2
- Cooperative Extension
2.0 Cents

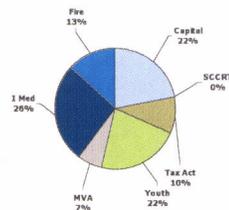


Consolidated Tax Distribution

- BCCRT, SCCRT, GST, RPTT, Cig Tax and Liquor Tax
- Current Year 2013 Estimate \$4,634,353
DTAX FY 2014 Estimate \$4,809,339
Final Budget Estimate \$4,617,339 (96.4%)
- General Fund apportionment \$4,213,339 (87.9%)
Balance to other funds \$576,238 (12.1%)

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



Fund Balance Summary FY 14

- **General Fund**
FYE 12 \$6,811,923 BFB \$4,470,541 EFB \$2,577,384
- **Road Fund**
FYE 12 \$2,377,542 BFB \$982,361 EFB \$536,923
ERP Bal \$1,094,598 \$788,598 \$788,598
- **Social Services**
FYE 12 \$2,183,207 BFB \$1,946,916 EFB \$1,129,857
- **Public Library**
FYE 12 \$1,094,600 BFB \$1,047,309 EFB \$911,352

Fund Balance Summary FY 14

- **Parks & Recreation Fund**
 FYE 12 \$906,480 BFB **\$863,512** EFB **\$787,291**
- **Water Resource Fund**
 FYE 12 \$562,775 BFB **\$535,800** EFB \$545,395
- **Infrastructure Tax Fund**
 FYE 12 \$663,730 BFB \$759,813 EFB \$922,671
- **Regional Transportation Fund**
 FYE 12 \$ 1,262,430 BFB **\$993,600** EFB **\$581,360**



Recommended Action #1

A motion to approve the Tax Rate for the fiscal year beginning July 1, 2013 and ending on June 30, 2014 as submitted/revised. Furthermore, approve the final budget and direct the Comptroller to file the budget with the Department of Taxation as required by statutes.

Fund Balance Summary FY 14

- **Building Reserve Fund**
 FYE 12 \$1,097,292 BFB \$1,446,042 EFB \$1,764,042
- **Capital Projects Tax Fund**
 FYE 12 \$969,359 BFB **\$950,446** EFB **\$910,450**
- **Extraordinary Repairs & Maint. Fund**
 FYE 12 \$600,804 BFB **\$590,054** EFB **\$549,349**
- **Fire Equipment Tax Rate Fund**
 FYE 12 \$279,938 BFB **\$265,631** EFB **\$76,062**



Recommended Action #2

A motion to approve Resolution 17-2013 which is a resolution assigning an additional portion of the ad valorem tax levy in support of the cooperative extension fund for Fiscal Year 2013-14 and direct the Comptroller to include in the final budget packet to the Department of Taxation as required by NRS.

Final Budget FY 2014

- Submission Deadline: May 31st
- Amended Final 30 days after Session(s) "*Another Chance*"
- Nevada Tax Commission Meeting: Last Thursday in June
- Tax Rate Effective: July 1st
- September/October Work Session: "*Financial Checkup*"
- Questions & Answers
- Thank you for your financial oversight and responsibility!



CHURCHILL COUNTY
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Thank You

*Working Together
 We Achieve Superior Results*



Churchill County Comptroller

155 N. Taylor Street, Suite 182, Fallon, Nevada 89406-2748
(775) 428-1414 • Fax (775) 428-0270
E-mail comptroller@churchillcounty.org

May 20, 2013

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 final budget for the fiscal year ending June 30, 2014.

This budget contains 8 funds requiring property tax revenues totaling \$7,158,290.

The property tax rates computed herein are based on preliminary data. If the state computed revenue limitation permits, the tax rate will be \$1.229. If the final computation requires, the tax rate will be lowered.

This budget contains 37 governmental type funds with estimated expenditures of \$30,705,702 and 8 proprietary funds with estimated expenses and net transfers of \$15,625,943.

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

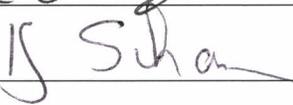
CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I, 
County Comptroller

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

Dated: 5/20/13

Public Hearing held on:

Date and Time: Monday, May 20, 2013 at 5:15 p.m.
Publication Date: Friday, May 3, 2013
Place: County Administration Complex, Commission Chambers
155 North Taylor Street, Fallon, NV 89406

BUDGET MESSAGE

The following document sets forth the final budget for Churchill County for the fiscal year beginning July 1, 2013 and ending June 30, 2014. 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 26th and a hearing on the tax rate and final budget was held on Monday, May 20th 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 2013-14 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 final budget results in a significant reduction in the General Fund ending fund balance.

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, 2012 audited balance of \$1,575,075 or approximately 9.6% of total General Fund Expenditures in the prior fiscal year. It should be noted that the County has implemented Budget Mitigation plans over the past five years 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 2014 to address possible shortfalls in projected revenues and fiscal impacts of the legislative process. The Board will hold a fiscal workshop in September or October 2013 to assess the fiscal health of the organization and determine if any additional budget mitigation measures need to be implemented.

The County will experience an increase in assessed valuation of \$1,259,097 or 0.02% for the next fiscal year. The overall assessed value for FY 13-14 is estimated at \$695,624,777 by the Department of Taxation compared to \$694,365,680 in the current year and \$740,215,085 in fiscal year 2012. This increase is due largely to increases in Net Proceeds from \$18,113,845 to \$23,046,888 due to plant expansion. This nearly \$5M increase is offset by 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, increased \$4,933,043 or 27.2% due to completion of the Enel Solar project. This amount has changed significantly over the years due to Stipulation Agreements granted 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
2012-2013	\$676,251,835	\$18,113,845	\$694,365,680
2013-2014	\$672,577,889	\$23,046,888	\$695,624,777

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 13-14 is projected at \$2.8029 per \$100 of assessed value. The final tax rate were determined at the May 20th 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 12-13) 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 13-14 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 2014 will be 5.4% for qualifying property. The tax abatement projected by the Department of Taxation in their pro forma calculations provided to the taxpayers for the total county is \$1,228,469 of which the general county absorbs \$481,838.

**Churchill County
FY 2013-14 Tax Rate Allocation
Dollars per \$100 Assessed Allocation**

General Fund	\$0.8240		
Social Services	0.0879		
Cooperative Extension	0.0200		
Public Library Fund	0.0641	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 County implemented GASB Statement #54 relating to the New Fund Balance Reporting Model adopted in Fiscal Year 2011.

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, major economic development projects have been granted sales and use tax abatements by the State of Nevada 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 four straight years from Fiscal Year 2006-07 to Fiscal Year 2009-2010. There was an increase of 6.9% in Fiscal Year 2011 due to geothermal expansion. However, the negative trend continued in Fiscal Year 2012. The current year (FY 2013) CTX revenues are showing a decrease of 0.6% for the first seven months of the year. The CTX revenues for FY 12 were budgeted at \$4,545,339 compared to actual collections of \$4,855,007 resulting in a favorable budgetary variance of \$309,668 in the prior year. The final budget reflects a CTX budget of \$4,809,339 which would be a decrease of \$45,668 in FY 2012 actual number. This projected decrease is due to prior year amounts benefitting from the Enel Solar Project construction period. Currently, there are two significant construction projects which have sales and use tax abatements provided for in the current year. These projects are the DFA Milk Processing Plant and the Gradient Resources Patua Geothermal Plant development in Hazen. 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 provide for several job re-classifications to more appropriately reflect the responsibilities of the positions, keeping numerous positions gapped, a general salary adjustment of a net 2% which is less than the current CPI amount, merit increases on anniversary date, and absorbs some of the projected changes in employee benefits such as PERS contribution rate increase, worker's compensation and health and accident insurance. The regular members of the Public Employees Retirement System of Nevada (PERS) rates are increasing to 25.25% from 23.25% and the Police/Fire Rate is increasing 0.75% to 40.50%. The employee's wages will be reduced ½ of the projected increase amount as required by statutes. 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 final budget implements the same general wage and benefit provisions to the various collective bargaining units that the general county employees are given. The General Fund includes funding for the operations and maintenance of the Juvenile Justice Detention Center for the entire fiscal year. Additional detention employees were added to address the challenges of this 24 hour a day, 7 day a week operation.

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 5%. 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 prior years. The County is making an effort to set resources aside to build a new adult criminal justice facility in our community. The Social Services and General Fund budgets reflects the impacts of unfunded mandates by the 2012 Legislative Session. These mandated social services are having a significant impact on the County's ability to provide essential services to our residents. These unfunded mandates continue to impact our financial condition in these two funds.

The Legislature is currently in session. At this time it is unclear what the fiscal impacts may result from pending legislation. The statutes provide that a local government may final an amended final budget 30 days after the close of session to address financial issues approved by the legislature.

Changes from the Tentative Budget included adjustments to revenue and expenditure projections based on additional information obtain. Furthermore, adjustments were made in the District Attorney's Office, Court Services, Juvenile Probation, Road Department, Parks and Recreation, Water Resource, Infrastructure and Capital Projects Funds as requested by the Board and

Departments. In addition, the Commissioners approved the Golf Course Enterprise Fund to account for the acquisition and operations of the acquired Fallon Golf Course.

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 \$184,696 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 \$184,696 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 \$303,167. 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. The County has entered into inter-local agreements with various local governments to provide juvenile beds and programming for these communities at an agreed upon price.
3. **Fire Equipment Apparatus Fund** - (see page 73), 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 \$184,696 in Fiscal Year 2013-2014. During Fiscal Year 2014, the budget reflects the appropriation of \$300,000 to purchase equipment and apparatus for the department. The operating cost of the Department is included in the Fire Department's General Fund budget.

4. **Special Ad Valorem Capital Projects Fund** - (see page 69) 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 \$303,167. Of this amount, the City will receive approximately \$55,785. Fund resources are to be used for various major capital acquisitions, 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 61) 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 6-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 \$362,623 to assist in the payment of long-term indigent medical care as required by statutes.

6. **Cooperative Extension Fund** - (see page 36) 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 13-14 as the county's share for supporting cooperative extension programs. This tax is projected to generate \$121,265 in revenues. This program has been impacted by the University system with major cuts and reorganization mandated by the 2011 Legislature. The amended final budget may have material changes to this final 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 29), 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 64), 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 2013-14 fiscal year, the City of Fallon would therefore receive approximately thirty-four percent (34.25%) of the total available revenues generated by the tax measure with the balance (65.75%) apportioned to the county.

Public Transit Fund - (see page 62) 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 31) The Board of County Commissioners approved a road impact fee of \$2,300 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, 2012 was \$460,267. 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 four 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 35), 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 13-14 is \$136,085. The remaining amount above \$136,085 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 increasing 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 40) 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 42) 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, 2012 was \$243,642. 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 four years.

3. **Fairgrounds Sale Proceeds Fund** - (see page 65), 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 currently delinquent on their loan payments.

4. **Infrastructure Tax Fund**- (see page 58) 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, 2012 was \$663,730. During the 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. Purchases in Fiscal Year 2012 were \$1,042,014. This buffer zone will prevent encroachment and will enable military training to

continue preserving the positive local economic impact. Due to economic conditions, the County has had to scale back on this program in FY 2013 and FY 2014.

5. **CC Communications: Telephone Operating Fund** - (see page 77), 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 79), 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. The wireless fund will be eliminated in Fiscal Year Ending June 30, 2013 with the remaining equity transferred to the Managed Data Services Fund as approved by the Board of County Commissioners.

7. **C.C. Communications Long Distance Fund** - (see page 81), 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 83) 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. **C.C. Communications Managed Data Services 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 managed data services to their customers. Our accountants recommended the separate fund in order to simplify the tracking of applicable transactions.

10. **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.

11. **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.

12. **Golf Course Fund**- (see page 91) was created to account for the acquisition, operations and improvements to the Fallon Golf Course. On February 28, 2013, the County purchased the Fallon Golf Course. The County entered into a long-term facility lease agreement with Duncan Golf Management to operate the facility for the County. The lease agreement requires the lease revenues to be used to enhance the capital asset. The City of Fallon has committed to

making contributions to support capital improvements to the golf course. The purchase allow for the retention of the golf course as a recreational asset for the community, securing the water rights and maintaining open space along the river corridor.

County Debt Service Fund (see page 75) 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 at that time was related to the Development Rights purchased in connection with the Wild Goose Property. The final payment, \$45,000, was paid in December 2011. The general county is currently debt free with the only outstanding debt entity wide is the CC Communication's customer service center long term capital lease.

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. 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 13-14

Final Approved Tax Rates

Exhibit A

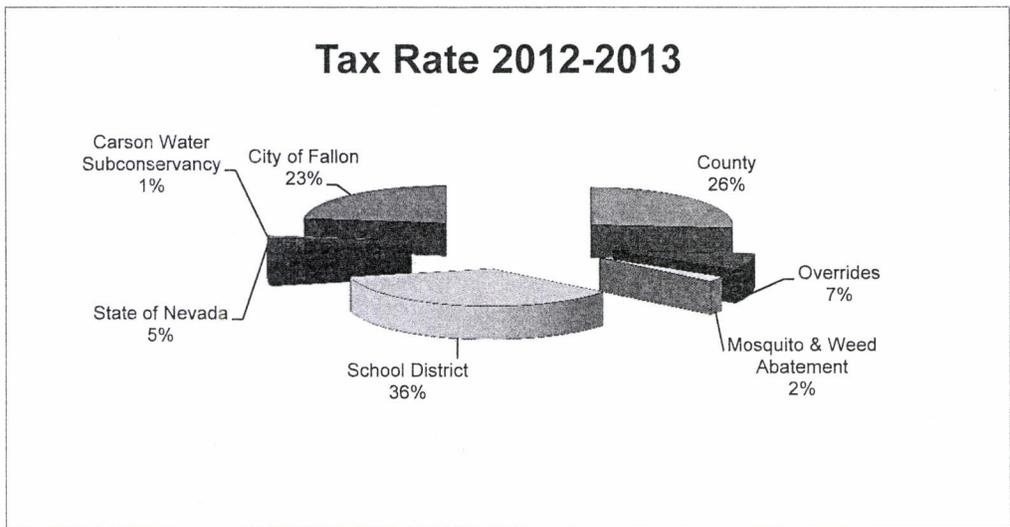
FUND	TAX RATE	APPORTIONMENT PERCENTAGE	
		COUNTY RESIDENT	CITY RESIDENT
GENERAL	0.82400	29.3981%	22.6374%
SOCIAL SERVICES	0.08790	3.1360%	2.4148%
AG EXTENSION	0.02000	0.7135%	0.5495%
PUBLIC LIBRARY	0.06410	2.2869%	1.7610%
(A) SUB-TOTAL SUBJECT TO LIMITATIONS	0.99600	35.5346%	27.3626%
TOTAL ASSESSED VALUE 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	0.8371		
RESIDENTS(A+B+C+D+E+F+G=H)	3.64000		100.00%

CHURCHILL COUNTY
AD VALOREM TAX
Fiscal Year 2012-13

Exhibit B

Final Rate Approved By Commissioners

FUND	TAX RATE	APPORTIONMENT PERCENTAGE	
		COUNTY RESIDENT	CITY RESIDENT
GENERAL	0.80400	28.68%	22.09%
SOCIAL SERVICES	0.08790	3.14%	2.41%
AG EXTENSION	0.02000	0.71%	0.55%
PUBLIC LIBRARY	0.08410	3.00%	2.31%
Subtotal County Rate	0.99600	35.53%	27.36%
CAPITAL IMPROVEMENT FND	0.05000	1.78%	1.37%
LOCAL GOV'T TAX ACT 1991	0.02190	0.78%	0.60%
YOUTH SERVICES	0.05000	1.78%	1.37%
HOSP CARE IND. MVA	0.01500	0.54%	0.41%
IND MEDICAL CARE	0.06000	2.14%	1.65%
<i>FIRE EQUIPMENT APPRATUS LEVY *</i>	<i>0.03000</i>	1.07%	0.82%
Subtotal Override Rates	0.22690	8.10%	6.23%
Mosquito and Weed Abatement	0.08000	2.85%	2.20%
School District			
OPERATING RATE	0.75000	26.76%	20.60%
DEBT SERVICE	0.55000	19.62%	15.11%
Subtotal School District	1.30000	46.38%	35.71%
State of Nevada	0.17000	6.07%	4.67%
Carson Water Subconservancy	0.03000	1.07%	0.82%
Total County Rate	2.80290	100.00%	77.00%
City of Fallon			
Operating Rate	0.83710		23.00%
Total Rate for City Residents	3.64000		100.00%



* Amounts are voter approved and outside the abatement caps.

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13/14 INDEX

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BUDGET SUMMARY FOR CHURCHILL COUNTY
 SCHEDULE S1

	ACTUAL PRIOR		EST. CURRENT		BUDGET		PROPRIETARY		TOTAL	
	YEAR	6/30/12	YEAR	6/30/13	YEAR	6/30/14	YEAR	6/30/14	(MEMO ONLY)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

REVENUES:

PROPERTY TAXES	8,344,855	7,165,871	7,158,290		7,158,290					7,158,290
OTHER TAXES	6,904	4,275	4,875		4,875					4,875
LICENSES AND PERMITS	459,351	438,529	416,729		416,729					416,729
INTERGOVERNMENTAL	13,481,584	12,212,359	11,893,731		11,893,731					11,893,731
CHARGES FOR SERVICES	1,092,743	1,168,273	1,145,059		1,145,059					1,145,059
FINES AND FOREFEITS	606,555	512,500	540,652		540,652					540,652
MISCELLANEOUS	2,500,331	1,935,932	1,696,690		1,696,690					1,696,690
TOTAL REVENUES	26,492,323	23,437,739	22,856,026		22,856,026					22,856,026

EXPENDITURES/EXPENSES:

GENERAL GOVERNMENT	7,822,065	7,968,961	7,995,669		7,995,669					7,995,669
JUDICIAL	3,296,632	3,933,228	3,978,778		3,978,778					3,978,778
PUBLIC SAFETY	7,602,919	8,267,203	8,811,988		8,811,988					8,811,988
HIGHWAYS AND STREETS	2,918,617	4,111,496	2,959,482		2,959,482					2,959,482
SANITATION	70,962	7,000	5,000		5,000					5,000
HEALTH	217,072	263,392	249,940		249,940					249,940
WELFARE	1,920,573	2,608,062	2,738,230		2,738,230					2,738,230
CULTURE AND RECREATION	1,968,485	2,251,940	2,228,178		2,228,178					2,228,178
COMMUNITY SUPPORT	345,958	394,552	469,672		469,672					469,672
INTERGOVERNMENTAL EXP.	1,068,617	1,348,765	1,268,765		1,268,765					1,268,765
UTILITY ENTERPRISES										
DEBT SERVICE - PRINCIPAL	43,693									43,693
- INTEREST C	1,307									1,307
TOTAL EXPENDITURES/EXPENSES	27,276,900	31,154,599	30,705,702		30,705,702					30,705,702

EXCESS OF REVENUES OVER (UNDER)

EXPENDITURES/EXPENSES	784,577-	7,716,860-	7,849,676-		1,316,464					6,533,212-
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OTHER FINANCING SOURCES (USES)

OTHER - B REPORT	1,134,260	780,090	500,000							
OPERATING TRANSFERS (IN)	3,510,171	3,764,711	3,680,000		225,000					
OPERATING TRANSFERS (OUT)	1,392,691-	2,180,000-	1,585,000-		2,320,000-					

TOTAL OTHER FINANCING SOURCES

EXCESS OF REVENUES @ OTHER SOURCES	3,251,740	2,364,801	2,595,000		2,095,000-					
------------------------------------	-----------	-----------	-----------	--	------------	--	--	--	--	--

OVER (UNDER) EXPENDITURES AND OTHER

	2,467,163	5,352,059-	5,254,676-		778,536-					
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BUDGET SUMMARY FOR CHURCHILL COUNTY GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

SCHEDULE S1 (CON"1) ACTUAL PRIOR EST. CURRENT BUDGET PROPRIETARY TOTAL
 YEAR 6/30/12 YEAR 6/30/13 YEAR 6/30/14 FUND BUDGET (MEMO ONLY)
 (1) (2) (3) YEAR 6/30/14 COLS. 3 + 4
 (5)

FUND BALANCE JULY 1, BEGINNING OF YEAR 25,925,077 28,392,240 23,040,181

PRIOR PERIOD ADJUSTMENTS
 RESIDUAL EQUITY TRANS IN
 RESIDUAL EQUITY TRANS OUT

FUND BALANCE JUNE 30, END OF YEAR: 28,392,240 23,040,181 17,785,505

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	: ACTUAL	: ESTIMATED	:
	: PRIOR YEAR	: CURRENT YEAR	: BUDGET YEAR
	: ENDING 6/30/12:	ENDING 6/30/13 :	ENDING 6/30/14
General Government	43.50	43.25	43.00
Judicial	33.00	33.25	33.25
Public Safety	72.00	71.00	71.75
Public Works	16.50	18.00	18.00
Sanitation	.00	.00	.00
Health	2.50	2.50	2.00
Welfare	5.50	4.50	4.50
Culture and Recreation	26.25	24.75	25.12
Community Support	1.50	1.50	1.19
TOTAL GENERAL GOVERNMENT	200.75	198.75	198.81
Utilities	74.00	72.00	64.00
Hospitals	.00	.00	.00
Transit System	.00	.00	.00
Airports	.00	.00	.00
Other	.00	.00	.00
TOTAL	274.75	270.75	262.81

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

Population (As of July 1) 26,360 25,136 25,238

Source of Population Estimate*	State	State	State
Assessed Valuation:			
Secured & Unsecured Only	708,612,795	676,251,835	672,577,889
Net Proceeds of Mines	31,602,290	18,113,845	23,046,888
TOTAL ASSESSED VALUE	740,215,085	694,365,680	695,624,777

<u>TAX RATE</u>			
General Fund	.8759	.8759	.8959
Special Revenue Funds	.2670	.2670	.2470
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.

	(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)

A. Ad Valorem Subject to Revenue Limitations	2.1103	672,577,889	14,193,411	.9960	6,698,876	962,057	5,780,900	XXXXXXXXXXXX	5,780,900
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines		23,046,888	0		XXXXXXXXXXXX	0		0	0

C. Voter Approved Overrides	.0300	695,624,777	208,687	.0300	208,687	23,991	184,696	0	184,696
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LEGISLATIVE OVERRIDES:

D. Accident Indigent	.0150	695,624,777	104,344	.0150	104,344	13,394	90,950	0	90,950
E. Medical Indigent	.1000	695,624,777	695,625	.0600	417,375	54,752	362,623	0	362,623
F. Capital Acquisition	.0500	695,624,777	347,812	.0500	347,812	44,645	303,167	0	303,167
G. Youth Services Levy	.0564	695,624,777	392,332	.0500	347,812	44,645	303,167	0	303,167
H. Legislative Overrides		0	0		0	0	0	0	0
I. SCRT Loss	.3673	695,624,777	2,555,030		0	0	0	0	0
J. LGTA 1991 STATE TREASURER	.0219	695,624,777	152,342	.0219	152,342	19,555	132,787	0	132,787
K. Other: CARSON MATER SUBCONSERVANCY		0	0		0	0	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	.6106	XXXXXXXXXXXX	4,247,485	.1969	1,369,685	176,991	1,192,694	0	1,192,694
M. SUBTOTAL A,B,C,L	2.7509	XXXXXXXXXXXX	18,649,583	1.2229	8,277,248	1,163,039	7,158,290	0	7,158,290
N. NET PROCEEDS OF MINES		XXXXXXXXXXXX	0		0	0	0	0	0
O. TOTAL M AND N	2.7509	XXXXXXXXXXXX	18,649,583	1.2229	8,277,248	1,163,039	7,158,290	0	7,158,290

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE S-3 - AD VALOREM TAX RATE
 AND REVENUE RECONCILIATION
 Page 4
 Form 27

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

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, 2014

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)
GENERAL FUND	4,470,541	4,313,339	5,235,912	.8959	5,355,328	0	1,800,000	21,175,120
STABILIZATION OF OPERATN	1,579,800	0	0	.0000	4,125	0	0	1,583,925
FORFEITURES-SEIZED ASSET	76,007	0	0	.0000	100,175	0	0	176,182
ROAD FUND	982,361	0	0	.0000	1,242,044	0	1,150,000	3,374,405
ROAD IMPACT FUND	449,517	0	0	.0000	14,225	0	0	463,742
SOCIAL SERVICES	1,946,916	60,000	470,516	.0879	303,607	0	100,000	2,881,039
COOPERATIVE EXTENSION	235,619	0	121,265	.0200	721	0	0	357,605
PUBLIC LIBRARY	1,047,309	0	388,661	.0641	38,050	0	0	1,474,020
PARKS AND RECREATION	863,512	200,000	0	.0000	457,026	0	495,000	2,015,538
RESIDENT CONST TAX-PARKS	211,101	0	0	.0000	2,525	0	0	213,626
CEMETERY BEAUTIFICATION	29,615	0	0	.0000	5,100	0	0	34,715
INDIGENT DONATIONS/GIFTS	45,385	0	0	.0000	6,100	0	0	51,485
LAW LIBRARY	89,447	0	0	.0000	9,900	0	0	99,347
REGIONAL TRANSPORTATION	993,600	0	0	.0000	737,760	0	0	1,731,360
TECHNOLOGY FEE	371,232	0	0	.0000	77,000	0	0	448,232
E-911 SYSTEM FUND	14,826	0	0	.0000	110,150	0	0	124,976
LIBRARY GIFT FUND	611,976	0	0	.0000	16,725	0	50,000	678,701

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, 2014

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		TOTAL (8)
						OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	
RISK MANAGEMENT	1,045,604	0	0	.0000	52,175	0	0	1,097,779
COMPENSATED ABSENCES	596,589	48,000	0	.0000	191,750	0	0	836,339
UNEMPLOYMENT COMPENSATION	347,435	0	0	.0000	1,003	0	0	348,438
RESTITUTION/GRAFFITI FND	43,570	0	0	.0000	177,750	0	0	221,320
DISTRICT COURT SECURITY	12,021	0	0	.0000	20,095	0	0	32,116
ADMIN ASSESSMENT FUND	12,012	0	0	.0000	60,000	0	0	72,012
WATER RESOURCE FUND	535,800	0	0	.0000	250,595	0	0	786,395
INFRASTRUCTURE TAX FUND	759,813	0	0	.0000	539,525	500,000	0	1,799,338
RECREATION DONATIONS	60,123	0	0	.0000	9,000	0	0	69,123
INDIG HOSPITAL CARE MVA	0	0	90,950	.0150	35	0	0	90,985
INDIGENT MEDICAL CARE	1,095,256	0	362,623	.0600	3,028	0	0	1,460,907
PUBLIC TRANSIT	689,636	0	0	.0000	540,425	0	0	1,230,061
SR CIT AD VALOREM LEVY	282	0	500	.0000	0	0	0	782
ONE CENT FUEL EXCISE TAX	78,516	0	0	.0000	54,117	0	0	132,633
FAIRGROUNDS SALE PROCEED	492,587	0	0	.0000	800	0	0	493,387
BUILDING RESERVE	1,446,042	140,000	0	.0000	453,000	0	25,000	2,064,042
CAPITAL PROJECTS TX LEVY	950,446	0	303,167	.0500	2,508	0	0	1,256,121

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, 2014

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		TOTAL (8)
							OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	
EXTRA ORDINARY REPAIR		590,054	48,000	0	.0000	51,295	0	0	749,349
FIRE EQUIP APPR		265,631	0	184,696	.0300	735	0	0	451,062
DEBT SERVICE		0	0	0	.0000	0	0	0	0
Subtot Govmt Fund Types, Expendable Trust Funds									
		23,040,181	4,809,339	7,158,290	1.2229	10,888,397	500,000	3,680,000	50,076,207
PROPRIETARY FUNDS									
SUBTOTL PROPRIETARY		XXXXXXX	0	0	.0000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
TOTAL ALL FUNDS									
		XXXXXXXX	4,809,339	7,158,290	1.2229	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXXXX

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	SALARY AND MAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGE** (3)	CAPITAL OUTLAY** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
GENERAL FUND X	8,998,880	4,753,690	4,785,166	35,000	0	25,000	2,577,384	21,175,120
STABILIZATION OF OR R	0	0	0	0	0	0	1,583,925	1,583,925
FORFEITURES-SEIZED R	0	0	80,000	0	0	0	96,182	176,182
ROAD FUND R	946,189	435,493	1,367,400	88,400	0	0	536,923	3,374,405
ROAD IMPACT FUND R	0	0	25,000	0	0	0	438,742	463,742
SOCIAL SERVICES R	242,869	123,150	1,385,163	0	0	0	1,129,857	2,881,039
COOPERATIVE EXTENS R	56,569	25,271	91,332	0	0	0	184,433	357,605
PUBLIC LIBRARY R	256,957	110,083	145,628	0	0	50,000	911,352	1,474,020
PARKS AND RECREATI R	614,167	210,690	373,390	30,000	0	0	787,291	2,015,538
RESIDENT CONST TAX R	0	0	40,000	0	0	0	173,626	213,626
CEMETERY BEAUTIFIC R	0	0	5,000	0	0	0	29,715	34,715
INDIGENT DONATIONS R	0	0	6,600	0	0	0	44,885	51,485
LAW LIBRARY R	0	0	35,000	0	0	0	64,347	99,347
REGIONAL TRANSPORT R	0	0	500,000	0	0	650,000	581,360	1,731,360
TECHNOLOGY FEE R	0	0	177,000	75,000	0	0	196,232	448,232
E-911 SYSTEM FUND R	0	0	100,000	0	0	0	24,976	124,976
LIBRARY GIFT FUND R	0	0	115,000	0	0	0	563,701	678,701
RISK MANAGEMENT R	0	0	150,000	0	0	0	947,779	1,097,779

*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	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)
COMPENSATED ABSENC R	0	306,000	125,000	0	0	0	405,339	836,339
UNEMPLOYMNT COMPEN R	0	40,000	0	0	0	0	308,438	348,438
RESTITUTION/GRAFFI R	0	0	175,000	0	0	0	46,320	221,320
DISTRICT COURT SEC R	0	0	20,000	10,000	0	0	2,116	32,116
ADMIN ASSESSMENT F R	0	0	0	0	0	60,000	12,012	72,012
WATER RESOURCE FUN R	0	0	241,000	0	0	0	545,395	786,395
INFRASTRUCTURE TAX R	0	0	10,000	691,667	0	175,000	922,671	1,799,338
RECREATION DONATIO R	0	0	30,000	0	0	0	39,123	69,123
INDIG HOSPITAL CAR R	0	0	0	90,985	0	0	0	90,985
INDIGENT MEDICAL C R	0	0	889,463	0	0	100,000	471,444	1,460,907
PUBLIC TRANSIT R	0	0	307,000	0	0	500,000	423,061	1,230,061
SR CIT AD VALOREM R	0	0	500	0	0	0	282	782
ONE CENT FUEL EXCI R	0	0	90,000	0	0	0	42,633	132,633
FAIRGROUNDS SALE P R	0	0	0	100,000	0	0	393,387	493,387
BUILDING RESERVE C	0	0	0	275,000	0	25,000	1,764,042	2,064,042
CAPITAL PROJECTS T C	0	0	100,000	245,000	0	0	911,121	1,256,121
EXTRA ORDINARY REP C	0	0	0	200,000	0	0	549,349	749,349
FIRE EQUIP APPR C	0	0	75,000	300,000	0	0	76,062	451,062

*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-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2014

Budget Summary for CHURCHILL COUNTY
(Local Government)

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		OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
							OTHER THAN OPERATING TRANSFERS (5)				
COUNTY DEBT SERVIC	D		0	0	0	0	0	0	0	0	0

TOTAL GOV FUND TYPES & EXPNDBL TRUST FUNDS	11,115,631	6,004,377	11,444,642	2,141,052	0	1,585,000	17,785,505	50,076,207
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- *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, 2014 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	11,678,294	9,336,263	792,400	374,849	0	2,320,000	439,582
CC COMMUNICATNS-WIRELESS	E	0	0	0	0	0	0	0
CC COMMUNICATNS-LONG DIST	E	543,113	372,683	0	0	0	0	170,430
CC COMMUNICATNS-BROADBND	E	2,800,688	2,768,318	97,000	0	0	0	129,370
CC COMM-MANAGED DATA SER	E	526,127	698,330	0	0	0	0	172,203-
UTILITY ENTERPRISE	E	285,165	593,000	1,125	125,000	0	0	431,710-
WASTE WATER FUND	E	191,300	1,162,500	595	125,000	175,000	0	920,605-
CHURCHILL CO GOLF COURSE	E	1,600	20,000	25,000	50,000	50,000	0	6,600
TOTAL		16,026,287	14,951,094	916,120	674,849	225,000	2,320,000	778,536-

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

** Include Depreciation

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/14
	PRIOR YEAR END 6/30/12	CURRENT YEAR END 6/30/13	TENTATIVE APPROVED	FINAL APPROVED
PROPERTY TAXES				
PROPERTY TAX	5,927,447	5,114,647	5,235,912	5,235,912
SUBTOTAL	5,927,447	5,114,647	5,235,912	5,235,912
LICENSES AND PERMITS				
BUSINESS LICENSES	60,631	62,500	60,125	60,125
LIQUOR LICENSES	4,240	4,100	4,100	4,100
LOCAL GAMING LICENSES	46,360	44,250	45,175	45,175
ST/COUNTY MARRIAGE LICENS	4,053	3,600	3,700	3,700
FICT. NAME/NOTARY BONDS	5,650	5,000	5,000	5,000
BUILDING PERMITS	151,627	125,000	125,000	125,000
MOBILE HOME PERMITS	33	100	100	100
OTHER LIC/PERMIT FEES	13,375	12,500	12,500	12,500
FRANCHISE FEES	132,583	147,250	128,500	128,500
DRUG COURT FEE	7,050	7,000	7,000	7,000
SCHOOL TAX COLLECTN FEE	54	45	54	54
SEPTIC FEES	5,366	3,800	4,250	4,250
OTHER REV-BUILDING DEPT.	30	50	25	25
MANUFACTURED HOME PERMIT	3,800	3,000	3,000	3,000
CLERK/TREAS. MISC. FEE	2,653	300	100	100
OTHER PERMITS	2,246	3,600	3,100	3,100
INSPECTION FEES		100		
SUBTOTAL	439,751	422,195	401,729	401,729
INTERGOVERNMENTAL				
CONSOLID INTERGOVT TAXES	4,523,007	4,213,339	4,313,339	4,313,339
FEDERAL IN LIEU OF TAXES	1,000,000	1,000,000	1,200,000	1,200,000
STATE GAMING LICENSE FEE	13,785	14,000	13,250	13,250
BI-COUNTY REIMBURSEMENTS	25,712			
AB104 FAIRSHARE REVENUES	1,085,571	1,001,275	1,085,100	1,085,100
OJJDP INTENSIVE SUPRVISN	4,800	5,475	2,000	2,000
TASK FORCE REIMBURSEMENT	13,856	7,420		
PRIVATE CAR TAX	1,937	1,810	1,810	1,810
CITY JAIL REIMBURSEMENTS	70,962			
JPO DETENTION REIMBRSMNT	266,500	300,000	300,000	300,000
GRANTS				
ENERGY BLDGCODEGRNT-ARRA	13,632			
PLANNING ASSIST GRNT-FED	179,804	135,000	232,200	232,200
IV-D COST PLAN - 66%	350,784	305,175	326,175	326,175
PUBLIC ASSIST COLL - 15%	3,360	440		
JOINED FORCES DUI GRANT	3,145	3,000		
EMPG GRANT CFDA 97.042	15,000	15,000		

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/12	ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/14 FINAL APPROVED
SERC GRANT - OPERATIONS		176		
SERC GRANT - TRAINING		24,420		
SERC GRANT - EQUIPMWENT	59,547	60,000		
DMV-PS TRAFFIC GRANT	20,000			
NVWORKS GRNT SMMR EMPLOY	19,272			
SPI SUB GRANT COM COAL		4,025		
USDA PS FACILITY GRANT	2,440			
JABG BOYS COUNCIL GRANT	119			
COALITION METH EDUCATION	3,000			
JPO FAMILY MANAGEMENT	6,289			
PS RECORD EQUIP O9ARRA35		30,000		
OCJA COURT SERVICE GRANT	80,000	50,166		
JPO ROOM&BOARD STATEGRNT	26,902	13,512		
SUBTOTAL	7,789,424	7,184,233	7,473,874	7,473,874
CHARGES FOR SERVICES				
ADN ASMENT-JUV PROB	12,572	8,750	9,375	9,375
AMN ASSESMT-J.CRT	44,019	32,175	33,180	33,180
ADMN ASSESMT-DIST COURT	378	250	275	275
ADMIN ASSESS-MUNI COURT	1,093	1,500	1,200	1,200
ADMIN ASSESS-JUV COURT	1,315	1,200	1,315	1,315
PERS PROP TX COMMISSIONS	329,530	345,000	325,000	325,000
RECORDER COLLECT FEE	2,014	2,000	2,175	2,175
CANDIDATE FILING FEES	1,080	1,200		
JUSTICE COURT FILING FEE	60,205	59,175	58,175	58,175
RETURN CHECK FEE	100	100	100	100
RECORDER'S FEES	80,541	89,125	80,005	80,005
FORENSIC FEE	7,332	7,000	7,000	7,000
SHERIFF S FEES	26,385	31,000	27,393	27,393
SHERIFF DEPT PERMIT MISC	1,805	1,500	2,000	2,000
PUBLIC DEFENDER FEE	9,699	10,000	12,000	12,000
DMV-SPAY & NEUTER FEE	578	400	400	400
CEMETERY FEES	29,545	38,000	31,000	31,000
SO CONCEALED WEAPON PRMT	13,830	14,000	10,125	10,125
SO FEE INTERMITTENT SNTN	4,718	5,000	4,000	4,000
CRIME LAB FEES		1,000	500	500
COURT CLERK MISC	39,347	35,100	36,125	36,125
COUNTY-COURT FEES	31,936	27,000	28,715	28,715
FORENSIC FEES TASK FORCE	2,424	1,200	1,200	1,200
COUNSELING REIMBURSEMENT	640	17,820		
COURT SERVICES FEES	3,013	7,943	3,000	3,000
RECORDR FORCLOSUR MEDIAT		100		
INMATE PHONE REVENUE		700		
MAP FEES				
MAP FEES - MINING CLAIMS	8,549	8,750	8,350	8,350
LAND PLOT MAPS-COPIES	77	100		

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/12	ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/14 FINAL APPROVED
SUBTOTAL	712,725	747,088	682,608	682,608
FINES AND FORFEITS				
FORFEITED BAIL	248,332	182,000	193,325	193,325
JUSTICE COURT FINES	48,885	50,175	51,375	51,375
JUVENILE COURT FINES	3,522	2,200	2,650	2,650
DELIQUENT TAX PENALTIES	228,496	205,175	221,175	221,175
JUSTC CRT BOND FORFEITUR	6,939	3,200	2,000	2,000
AB65 ADDITIONAL CRT FEES	70,381	69,750	70,127	70,127
SUBTOTAL	606,555	512,500	540,652	540,652
MISCELLANEOUS				
INTEREST EARNED-INVESTMT	22,347	16,000	17,269	17,269
JUST CRT PYMNT SETUP FEE	9,964	5,000	5,000	5,000
MISCELLANEOUS SALES	1,881	1,000	1,000	1,000
MINE PROCEEDS-TAX COMM	15,614	8,000	12,500	12,500
DATA PROCESSING FEES	4,500	3,500	3,000	3,000
GIFTS & DONATIONS	513			
JUV TRANSPORTS REIMBURSM	305	200		
JUV CHILD CARE REIMBURSM	12,045	2,500	1,000	1,000
JUV SUBSTANCE ABUSE REIM	1,614	2,000	1,000	1,000
JUV MISCELLANEOUS REIMBR	241	300		
JUV INST SUPVN REIMBURSE	1,351	2,000	1,000	1,000
JUSTICE CRT COLLECTN FEE	4,974	5,750	5,000	5,000
DIST CRT TECHNOLOGY FEE	636			
GEOHERMAL RENTS/ROYALTS	250,000	250,000	325,000	325,000
S. O. EVIDENCE FUNDS	13,171			
S.A.R. LIC REV	72	20		
OTHER CHRGS FOR SERVICES	40			
VULCAN PILT PAYMENT	160,851			
ENEL SALES TAX PAYMENTS	175,860	175,860	175,860	175,860
BUILDINGS LEASE REVENUE	3	3,200		
ELECTIONS REVENUE/REIMBR	19,965	550		
WAGE REIMBURSEMENTS	80			
OTHER MISCELLANEOUS	50,932	34,000	22,175	22,175
SUBTOTAL	746,959	509,880	569,804	569,804
SUBTOTAL REVENUE ALL SOURCES	16,222,861	14,490,543	14,904,579	14,904,579
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER	3,385	5,090		
TRANS FM CCCOMMTELEPHONE	2,000,000	2,000,000	1,800,000	1,800,000

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/14
REVENUES	PRIOR YEAR END 6/30/12	CURRENT YEAR END 6/30/13	TENTATIVE APPROVED	FINAL APPROVED
SUBTOT OTHER FINANCIAL SOURCES	2,003,385	2,005,090	1,800,000	1,800,000

BEGINNING FUND BALANCE:	6,003,962	6,811,923	4,470,541	4,470,541
Prior Period Adjustmts				
Residual Equity Trnsfs				
TOTAL BEGINNING FUND BAL:	6,003,962	6,811,923	4,470,541	4,470,541
TOTAL AVAILABLE RESOURCES	24,230,208	23,307,556	21,175,120	21,175,120

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/14
	PRIOR YEAR END 6/30/12	CURRENT YEAR END 6/30/13	TENTATIVE APPROVED	FINAL APPROVED
CO COMMISSIONERS-GEN GOV				
SALARIES & WAGES	85,665	86,983	81,546	81,546
EMPLOYEE BENEFITS	41,673	52,879	52,976	50,720
SERVICES & SUPPLIES	9,723	13,850	14,450	14,450
DEPT SUBTOTAL	137,061	153,712	148,972	146,716
CLERK & TREAS-GEN GOV				
SALARIES & WAGES	263,163	283,304	293,129	293,129
EMPLOYEE BENEFITS	117,343	136,355	142,849	138,337
SERVICES & SUPPLIES	24,050	27,850	24,850	24,850
DEPT SUBTOTAL	404,556	447,509	460,828	456,316
RECORDER-GEN GOV				
SALARIES & WAGES	144,724	159,162	162,294	162,294
EMPLOYEE BENEFITS	65,639	69,998	75,593	73,337
SERVICES & SUPPLIES	5,176	9,200	9,700	9,700
DEPT SUBTOTAL	215,539	238,360	247,587	245,331
RECORDS & MICROFILMING				
SERVICES & SUPPLIES	16,299	26,800	21,250	21,250
DEPT SUBTOTAL	16,299	26,800	21,250	21,250
ASSESSOR-GEN GOV				
SALARIES & WAGES	377,056	401,559	414,069	414,069
EMPLOYEE BENEFITS	172,230	189,125	199,757	192,897
SERVICES & SUPPLIES	34,286	66,255	52,355	52,355
DEPT SUBTOTAL	583,572	656,939	666,181	659,321
COUNTY MANAGER-GEN GOV				
SALARIES & WAGES	160,816	151,651	180,573	180,573
EMPLOYEE BENEFITS	55,428	65,110	76,551	75,047
SERVICES & SUPPLIES	26,378	33,700	8,200	8,200
DEPT SUBTOTAL	242,622	250,461	265,324	263,820
FACILITIES/GROUNDS/MAINT				
SALARIES & WAGES	249,031	235,938	236,297	236,297
EMPLOYEE BENEFITS	119,685	124,030	130,368	125,856
SERVICES & SUPPLIES	314,645	284,850	269,250	269,250
CAPITAL OUTLAY	7,986	10,000		
DEPT SUBTOTAL	691,347	654,818	635,915	631,403
ELECTIONS-GEN GOV				
SALARIES & WAGES	6,909	8,100	11,000	11,000
EMPLOYEE BENEFITS	479	775	970	970
SERVICES & SUPPLIES	44,383	30,100	46,500	46,500
DEPT SUBTOTAL	51,771	38,975	58,470	58,470

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	6/30/14
	PRIOR YEAR END 6/30/12	CURRENT YEAR END 6/30/13	TENTATIVE APPROVED	FINAL APPROVED
PERSONNEL-OPERATIONS				
SALARIES & WAGES	97,445	100,379	102,584	102,584
EMPLOYEE BENEFITS	34,248	36,746	39,478	38,726
SERVICES & SUPPLIES	4,878	5,850	3,900	3,900
DEPT SUBTOTAL	136,571	142,975	145,962	145,210
PERSONNEL-STAFF DEVELOP				
EMPLOYEE BENEFITS			3,350	3,350
SERVICES & SUPPLIES	3,542	7,500	11,000	11,000
DEPT SUBTOTAL	3,542	7,500	14,350	14,350
PERSONNEL-BENEFIT SERV				
SERVICES & SUPPLIES	15,944	33,500	44,000	44,000
DEPT SUBTOTAL	15,944	33,500	44,000	44,000
COMPTROLLER-GEN GOV				
SALARIES & WAGES	293,225	360,393	359,363	359,363
EMPLOYEE BENEFITS	112,154	142,670	151,120	147,360
SERVICES & SUPPLIES	14,756	16,750	16,250	16,250
DEPT SUBTOTAL	420,135	519,813	526,733	522,973
DATA PROCESSING				
SERVICES & SUPPLIES	203,601	171,750	169,475	169,475
CAPITAL OUTLAY	11,633			
DEPT SUBTOTAL	215,234	171,750	169,475	169,475
GEN GOVT OTHER-GEN GOV				
SERVICES & SUPPLIES	1,365,366	877,450	934,225	934,225
CAPITAL OUTLAY	58,881			
DEPT SUBTOTAL	1,424,247	877,450	934,225	934,225
YUCCA MOUNTAIN PROJECT				
SERVICES & SUPPLIES	179,804	296,700	232,200	232,200
DEPT SUBTOTAL	179,804	296,700	232,200	232,200
CONTINGENCY				
SERVICES & SUPPLIES			125,000	125,000
DEPT SUBTOTAL			125,000	125,000
BUILDING INSPECTION				
SALARIES & WAGES	138,848	148,237	152,761	152,761
EMPLOYEE BENEFITS	55,019	64,481	64,644	63,140
SERVICES & SUPPLIES	18,720	8,210	9,230	9,230
DEPT SUBTOTAL	212,587	220,928	226,635	225,131
PLANNING DEPT-GEN GOV				
SALARIES & WAGES	381,679	402,091	379,992	379,992
EMPLOYEE BENEFITS	152,909	166,613	168,296	163,784
SERVICES & SUPPLIES	13,879	22,050	21,035	21,035
DEPT SUBTOTAL	548,467	590,754	569,323	564,811
ACTIVITY SUBTOTAL	5,499,298	5,328,944	5,492,430	5,460,002

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/12	ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/14 FINAL APPROVED

FUNCTION: GENERAL GOVERNMENT

SALARIES & WAGES	2,198,561	2,337,797	2,373,608	2,373,608
EMPLOYEE BENEFITS	926,807	1,048,782	1,105,952	1,073,524
SERVICES & SUPPLIES	2,295,430	1,932,365	2,012,870	2,012,870
DEBT SERVICE				
CAPITAL OUTLAY	78,500	10,000		
OTHER USES				
FUNCTION SUBTOTAL	5,499,298	5,328,944	5,492,430	5,460,002

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	6/30/14
	PRIOR YEAR END 6/30/12	CURRENT YEAR END 6/30/13	TENTATIVE APPROVED	FINAL APPROVED
DISTRICT COURT-JUDICIAL				
SALARIES & WAGES	213,647	257,032	242,381	242,381
EMPLOYEE BENEFITS	103,430	115,719	125,379	121,619
SERVICES & SUPPLIES	443,417	464,300	529,380	529,380
CAPITAL OUTLAY		15,000	10,000	10,000
DEPT SUBTOTAL	760,494	852,051	907,140	903,380
DISTRICT ATTRNY GEN-GOV				
SALARIES & WAGES	1,150,364	1,297,556	1,329,180	1,292,609
EMPLOYEE BENEFITS	471,375	568,560	595,280	570,016
SERVICES & SUPPLIES	158,566	174,107	178,357	178,357
CAPITAL OUTLAY	5,406	11,500		
DEPT SUBTOTAL	1,785,711	2,051,723	2,102,817	2,040,982
JUSTICE COURT-JUDICIAL				
SALARIES & WAGES	294,324	322,021	332,106	332,106
EMPLOYEE BENEFITS	118,607	128,423	152,987	148,475
SERVICES & SUPPLIES	97,849	154,510	164,360	164,360
DEPT SUBTOTAL	510,780	604,954	649,453	644,941
COURT SERVICES -JUDICIAL				
SALARIES & WAGES	105,393	112,587	117,901	92,139
EMPLOYEE BENEFITS	46,692	50,147	54,763	36,736
SERVICES & SUPPLIES	5,434	67,766	20,600	20,600
DEPT SUBTOTAL	157,519	230,500	193,264	149,475
ACTIVITY SUBTOTAL	3,214,504	3,739,228	3,852,674	3,738,778

FUNCTION: JUDICIAL				
SALARIES & WAGES	1,763,728	1,989,196	2,021,568	1,959,235
EMPLOYEE BENEFITS	740,104	862,849	928,409	876,846
SERVICES & SUPPLIES	705,266	860,683	892,697	892,697
DEBT SERVICE				
CAPITAL OUTLAY	5,406	26,500	10,000	10,000
OTHER USES				
FUNCTION SUBTOTAL	3,214,504	3,739,228	3,852,674	3,738,778

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/12	ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/14 FINAL APPROVED
SHERIFF-PUBLIC SAFETY				
SALARIES & WAGES	2,747,230	2,736,133	3,089,768	3,089,768
EMPLOYEE BENEFITS	1,660,256	1,875,330	1,969,490	1,933,394
SERVICES & SUPPLIES	619,998	666,750	663,150	663,150
CAPITAL OUTLAY	45,526	195,000		
DEPT SUBTOTAL	5,073,010	5,473,213	5,722,408	5,686,312
FIRE PROTECT-PUB SAFETY				
SALARIES & WAGES	100,182	102,595	110,595	110,595
EMPLOYEE BENEFITS	182,764	183,475	193,475	193,475
SERVICES & SUPPLIES	219,112	253,201	252,201	252,201
CAPITAL OUTLAY	9,149	20,000	25,000	25,000
DEPT SUBTOTAL	511,207	559,271	581,271	581,271
EMERGENCY MGMT-P. SAFETY				
SALARIES & WAGES	32,811	35,002	36,651	36,651
EMPLOYEE BENEFITS	9,416	10,121	11,527	11,527
SERVICES & SUPPLIES	62,337	87,200	83,300	83,300
DEPT SUBTOTAL	104,564	132,323	131,478	131,478
JUVENILE PROB-PUB SAFETY				
SALARIES & WAGES	559,606	638,492	640,527	628,879
EMPLOYEE BENEFITS	274,482	314,275	318,722	311,954
SERVICES & SUPPLIES	120,912	92,725	84,175	84,175
DEPT SUBTOTAL	955,000	1,045,492	1,043,424	1,025,008
JPO DETENTION CNTR-PUBSF				
SALARIES & WAGES	368,198	432,499	446,553	492,175
EMPLOYEE BENEFITS	139,954	176,784	225,632	244,736
SERVICES & SUPPLIES	149,183	133,464	96,008	96,008
DEPT SUBTOTAL	657,335	742,747	768,193	832,919
ACTIVITY SUBTOTAL	7,301,116	7,953,046	8,246,774	8,256,988
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	3,808,027	3,944,721	4,324,094	4,358,068
EMPLOYEE BENEFITS	2,266,872	2,559,985	2,718,846	2,695,086
SERVICES & SUPPLIES	1,171,542	1,233,340	1,178,834	1,178,834
DEBT SERVICE				
CAPITAL OUTLAY	54,675	215,000	25,000	25,000
OTHER USES				
FUNCTION SUBTOTAL	7,301,116	7,953,046	8,246,774	8,256,988

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	6/30/14
	PRIOR YEAR END 6/30/12	CURRENT YEAR END 6/30/13	TENTATIVE APPROVED	FINAL APPROVED
ANIMAL CNTRL-GARBAGE DSP				
SERVICES & SUPPLIES	70,962	7,000	5,000	5,000
DEPT SUBTOTAL	70,962	7,000	5,000	5,000
ACTIVITY SUBTOTAL	70,962	7,000	5,000	5,000

FUNCTION: SANITATION

SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	70,962	7,000	5,000	5,000
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	70,962	7,000	5,000	5,000

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: SANITATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/12	ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/14 FINAL APPROVED
CITY/CO HEALTH EXP-HEALT				
SERVICES & SUPPLIES	37,091	47,750	48,000	48,000
DEPT SUBTOTAL	37,091	47,750	48,000	48,000
CEMETERY-HEALTH & SANIT.				
SALARIES & WAGES	92,284	103,071	103,111	103,111
EMPLOYEE BENEFITS	38,065	44,971	47,833	46,329
SERVICES & SUPPLIES	39,461	52,600	47,500	47,500
CAPITAL OUTLAY	9,500	10,000		
DEPT SUBTOTAL	179,310	210,642	198,444	196,940
ACTIVITY SUBTOTAL	216,401	258,392	246,444	244,940

FUNCTION: HEALTH				
SALARIES & WAGES	92,284	103,071	103,111	103,111
EMPLOYEE BENEFITS	38,065	44,971	47,833	46,329
SERVICES & SUPPLIES	76,552	100,350	95,500	95,500
DEBT SERVICE				
CAPITAL OUTLAY	9,500	10,000		
OTHER USES				
FUNCTION SUBTOTAL	216,401	258,392	246,444	244,940

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: HEALTH

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/12	ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/14 FINAL APPROVED
MUSEUM-CULTURE & REC				
SALARIES & WAGES	168,510	208,457	204,858	204,858
EMPLOYEE BENEFITS	50,212	59,083	62,657	61,905
SERVICES & SUPPLIES	26,554	33,100	35,500	35,500
DEPT SUBTOTAL	245,276	300,640	303,015	302,263
ACTIVITY SUBTOTAL	245,276	300,640	303,015	302,263

FUNCTION: CULTURE AND RECREATION				
SALARIES & WAGES	168,510	208,457	204,858	204,858
EMPLOYEE BENEFITS	50,212	59,083	62,657	61,905
SERVICES & SUPPLIES	26,554	33,100	35,500	35,500
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	245,276	300,640	303,015	302,263

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 6/30/14
	PRIOR YEAR END 6/30/12	CURRENT YEAR END 6/30/13	TENTATIVE APPROVED	FINAL APPROVED
COMMUNITY SUPPORT				
SERVICES & SUPPLIES	174,222	201,000	196,000	196,000
DEPT SUBTOTAL	174,222	201,000	196,000	196,000
ACTIVITY SUBTOTAL	174,222	201,000	196,000	196,000

FUNCTION: COMMUNITY SUPPORT

SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	174,222	201,000	196,000	196,000
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	174,222	201,000	196,000	196,000

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 6/30/14
	PRIOR YEAR END 6/30/12	CURRENT YEAR END 6/30/13	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL EXPEND				
SERVICES & SUPPLIES	401,506	448,765	368,765	368,765
DEPT SUBTOTAL	401,506	448,765	368,765	368,765
ACTIVITY SUBTOTAL	401,506	448,765	368,765	368,765

FUNCTION: INTERGOVERNMENTAL EXP.

SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	401,506	448,765	368,765	368,765
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	401,506	448,765	368,765	368,765

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: INTERGOVERNMENTAL EXP.

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/14
	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/12	END 6/30/13	APPROVED	APPROVED
PG FUNCTION SUMMARY				
16 GENERAL GOVERNMENT	5,499,298	5,328,944	5,492,430	5,460,002
19 JUDICIAL	3,214,504	3,739,228	3,852,674	3,738,778
20 PUBLIC SAFETY	7,301,116	7,953,046	8,246,774	8,256,988
21 SANITATION	70,962	7,000	5,000	5,000
22 HEALTH	216,401	258,392	246,444	244,940
23 CULTURE AND RECREATION	245,276	300,640	303,015	302,263
24 COMMUNITY SUPPORT	174,222	201,000	196,000	196,000
25 INTERGOVERNMENTAL EXP.	401,506	448,765	368,765	368,765
TOTAL EXP - ALL FUNCTIONS	17,123,285	18,237,015	18,711,102	18,572,736

OTHER USES:

CONTINGENCY (Not to exceed 3% Totl Exp All Functions)				
OPERATING TRANSFERS OUT (SCH T)				
ROAD FUND	250,000			
COUNTY DEBT SERVICE	45,000			
CHURCHILL CO GOLF COURSE		600,000		25,000
TOTAL EXP AND OTHER USES	17,418,285	18,837,015	18,711,102	18,597,736

ENDING FUND BALANCE:	6,811,923	4,470,541	2,464,018	2,577,384
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	24,230,208	23,307,556	21,175,120	21,175,120

CHURCHILL COUNTY
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	5,270	4,725	4,125	4,125
Subtotal	5,270	4,725	4,125	4,125
Subtotal Revenue	5,270	4,725	4,125	4,125
BEGINNING FUND BALANCE	1,569,805	1,575,075	1,579,800	1,579,800
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,569,805	1,575,075	1,579,800	1,579,800
TOTAL RESOURCES	1,575,075	1,579,800	1,583,925	1,583,925
Subtotal Expenditures				
ENDING FUND BALANCE	1,575,075	1,579,800	1,583,925	1,583,925
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,575,075	1,579,800	1,583,925	1,583,925

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND STABILIZATION OF OPERATN

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	265	500	175	175
FORFEITURES-SEIZED A	1,896	50,000	100,000	100,000
SEIZED ASSET PENDING	163			
Subtotal	2,324	50,500	100,175	100,175
Subtotal Revenue	2,324	50,500	100,175	100,175
BEGINNING FUND BALANCE	88,057	74,707	76,007	76,007
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	88,057	74,707	76,007	76,007
TOTAL RESOURCES	90,381	125,207	176,182	176,182
<u>EXPENDITURES</u>				
PUBLIC SAFETY				
FORFIETURES AND SEIZURES				
SERVICES & SUPPLIES	15,674	49,200	80,000	80,000
Dept Subtotal	15,674	49,200	80,000	80,000
Subtotal Expenditures	15,674	49,200	80,000	80,000
ENDING FUND BALANCE	74,707	76,007	96,182	96,182
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	90,381	125,207	176,182	176,182

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND FORFIETURES-SEIZED ASSET

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Form 14

11/01/2012

RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
OTHER LIC/PERMIT FEE	200	250		
Subtotal	200	250		
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	337,359			
GAS TAX - 1.25 CENTS	345,581	345,576	345,576	345,576
GAS TAX - 1.75 CENTS	124,603	121,320	110,623	110,623
GAS TAX - 3.60 CENTS	568,006	566,425	566,425	566,425
Subtotal	1,375,549	1,033,321	1,022,624	1,022,624
CHARGES FOR SERVICES				
EQUIPMENT RENTAL REV		335		
Subtotal		335		
MISCELLANEOUS				
INTEREST EARNED-INVE	4,581	3,695	3,895	3,895
MISCELLANEOUS REVENU	14,783	3,125		
FUEL REIMBURSEMENTS	244,755	205,000	215,525	215,525
GEOHERMAL RENTS/ROY	495,721			
WATER CONSTRUCTION R	5,845	4,000		
ENEL ROAD REIMBURSEM		77,589		
Subtotal	765,685	293,409	219,420	219,420
Subtotal Revenue	2,141,434	1,327,315	1,242,044	1,242,044
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER	352,000	275,000		
Oper Trsfs In (Schedule T)				
TRANS FM GENERAL FUN	250,000			
TRANS FM REGIONAL TR	220,441	500,000	650,000	650,000
TRANS FM PUBLIC TRAN	263,817	500,000	500,000	500,000
BEGINNING FUND BALANCE	1,967,169	2,377,542	982,361	982,361
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,967,169	2,377,542	982,361	982,361
TOT AVAILABLE RESOURCE	5,194,861	4,979,857	3,374,405	3,374,405

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND ROAD FUND

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Form 12

11/01/2012

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
HIGHWAYS AND STREETS				
ROAD-STREETS & HIGHWAYS				
SALARIES & WAGES	810,757	942,650	946,189	946,189
EMPLOYEE BENEFITS	358,243	432,946	449,029	435,493
SERVICES & SUPPLIES	979,327	1,421,900	1,367,400	1,367,400
CAPITAL OUTLAY	668,992	1,200,000	338,400	88,400
Dept Subtotal	2,817,319	3,997,496	3,101,018	2,837,482
Subtotal Expenditures	2,817,319	3,997,496	3,101,018	2,837,482

ENDING FUND BALANCE	2,377,542	982,361	273,387	536,923
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	5,194,861	4,979,857	3,374,405	3,374,405

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND ROAD FUND

RESOURCES	BUDGET YEAR ENDING 6/30/14			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/12	(2) ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
<hr/>				
LICENSES AND PERMITS				
AREA A ROAD IMPACT F		3,000	3,000	3,000
AREA B ROAD IMPACT F	13,800	10,000	10,000	10,000
Subtotal	13,800	13,000	13,000	13,000
MISCELLANEOUS				
INTEREST EARNED-INVE	1,521	1,250	1,225	1,225
Subtotal	1,521	1,250	1,225	1,225
Subtotal Revenue	15,321	14,250	14,225	14,225
BEGINNING FUND BALANCE	444,946	460,267	449,517	449,517
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	444,946	460,267	449,517	449,517

TOT AVAILABLE RESOURCE	460,267	474,517	463,742	463,742
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CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND ROAD IMPACT FUND

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
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	460,267	449,517	438,742	438,742
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	460,267	474,517	463,742	463,742

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND ROAD IMPACT FUND

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/12	(2)	BUDGET YEAR ENDING	6/30/14
		ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
PROPERTY TAXES				
PROPERTY TAX	606,481	470,516	470,516	470,516
Subtotal	606,481	470,516	470,516	470,516
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	60,000	60,000	60,000	60,000
CITY UTILITY ASSISTA		5,000		
WNHC (HOME) SHORT-TE	1,607	5,075		
WNHC (HOME) LONG-TER	28,692	9,892		
CDBG - RNCOC GRANT R	41,142			
SOCIAL SECURITY REIM	1,055	7,000		
C.A.R.T. GRANT REV	268,610	200,000	200,000	200,000
CART ARRA FUNDS		100,000		
CDBG ADA PARKS & REC		55,316		
HUD TRANSITIONAL HOU	33,753	19,803		
STATE HOUSING FUNDS	91,818			
PRIVATE CAR TAX	212	228		
CDBG NSBDC-MICRO ENT	30,721	3,138		
CDBG-OUT OF EGYPT PA		250,000		
CDBG RND-CommAssess	9,850			
ADMIN ANNEX WIC RENT		4,900		6,000
CDBG EMERGENCY ASST-	70,481	90,000	40,000	40,000
EMERG SHLTR GRT-FEDE	14,916			
WELFARE SET ASIDEGRA	6,614	10,000		
FEMA - FED	2,000			
STATE GRANT REVENUE	7,055	4,000		
CDBG JPO TECHNOLOGY	24,384			
CDBG - SBDC REVENUE	68,238	33,000		
CSBG DISCRETIONARY GR	9,967	2,000		
Subtotal	771,115	859,352	300,000	306,000
MISCELLANEOUS				
INTEREST EARNED-INVE	6,266	5,250	6,107	6,107
MISC WELFARE REIMBUR	2,646	2,150		
MISCELLANEOUS REVENU	275			
JAIL MEDS REIMBURSEM	1,517	2,100	1,500	1,500
GEOHERMAL RENTS/ROY	75,000	75,000	50,000	50,000
BUILDING LEASE REVEN		2,000		
Subtotal	85,704	86,500	57,607	57,607
Subtotal Revenue	1,463,300	1,416,368	828,123	834,123
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM INDIGENT ME	200,000	125,000	100,000	100,000
BEGINNING FUND BALANCE	1,992,542	2,183,207	1,946,916	1,946,916

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND SOCIAL SERVICES

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Form 12

11/01/2012

RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,992,542	2,183,207	1,946,916	1,946,916

TOT AVAILABLE RESOURCE	3,655,842	3,724,575	2,875,039	2,881,039
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CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND SOCIAL SERVICES

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
WELFARE				
GRANT ASSISTANCE				
SERVICES & SUPPLIES	576,304	784,000	686,638	686,638
Dept Subtotal	576,304	784,000	686,638	686,638
ASSIST IN CASH OR GOODS				
SERVICES & SUPPLIES	69,190	126,985	117,000	117,000
Dept Subtotal	69,190	126,985	117,000	117,000
MEDICAL ASSIS-DIR ASST.				
SERVICES & SUPPLIES	124,617	130,225	136,085	136,085
Dept Subtotal	124,617	130,225	136,085	136,085
WELFARE OPS-HEALTH/WELFA				
SALARIES & WAGES	140,183	162,068	171,003	199,887
EMPLOYEE BENEFITS	61,341	73,153	80,495	100,972
SERVICES & SUPPLIES	56,228	15,063	18,500	18,500
Dept Subtotal	257,752	250,284	269,998	319,359
PUB HEALTH NUR-HEALTH/SA				
SERVICES & SUPPLIES	110,947	117,020	117,020	117,020
Dept Subtotal	110,947	117,020	117,020	117,020
TRANSITIONAL HOUSING				
SALARIES & WAGES	45,296	48,169	42,982	42,982
EMPLOYEE BENEFITS	21,462	23,636	22,930	22,178
SERVICES & SUPPLIES	44,079	64,900	64,900	64,900
Dept Subtotal	110,837	136,705	130,812	130,060
PUBLIC GUARDIAN				
SERVICES & SUPPLIES	8,832	13,870	26,450	26,450
Dept Subtotal	8,832	13,870	26,450	26,450
CHILD PROTECTIVE SERVICE				
SERVICES & SUPPLIES	214,156	218,570	218,570	218,570
Dept Subtotal	214,156	218,570	218,570	218,570
Subtotal Expenditures	1,472,635	1,777,659	1,702,573	1,751,182

ENDING FUND BALANCE 2,183,207 1,946,916 1,172,466 1,129,857
Residual Equity Trsfs

TOTAL FUND COMMITMENTS
AND FUND BALANCE 3,655,842 3,724,575 2,875,039 2,881,039

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND SOCIAL SERVICES

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Form 13

11/01/2012

RESOURCES	BUDGET YEAR ENDING 6/30/14			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/12	(2) ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	139,700	121,265	121,265	121,265
Subtotal	139,700	121,265	121,265	121,265
INTERGOVERNMENTAL				
PRIVATE CAR TAX	48	65		
Subtotal	48	65		
MISCELLANEOUS				
INTEREST EARNED-INVE	1,096	985	721	721
Subtotal	1,096	985	721	721
Subtotal Revenue	140,844	122,315	121,986	121,986
BEGINNING FUND BALANCE	311,965	281,548	235,619	235,619
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	311,965	281,548	235,619	235,619
TOT AVAILABLE RESOURCE	452,809	403,863	357,605	357,605

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND COOPERATIVE EXTENSION

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
COMMUNITY SUPPORT				
AG EXTENS-COMM SUPPORT				
SALARIES & WAGES	52,201	55,293	56,569	56,569
EMPLOYEE BENEFITS	22,092	24,016	26,023	25,271
SERVICES & SUPPLIES	96,968	88,935	91,332	91,332
Dept Subtotal	171,261	168,244	173,924	173,172
Subtotal Expenditures	171,261	168,244	173,924	173,172

ENDING FUND BALANCE	281,548	235,619	183,681	184,433
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	452,809	403,863	357,605	357,605

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND COOPERATIVE EXTENSION

RESOURCES	BUDGET YEAR ENDING 6/30/14			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/12	(2) ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	585,322	509,926	388,661	388,661
Subtotal	585,322	509,926	388,661	388,661
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	40,000	40,000	24,000	24,000
PRIVATE CAR TAX	203	228	200	200
COLLECTION DEVELOP G	4,051	3,551		
Subtotal	44,254	43,779	24,200	24,200
CHARGES FOR SERVICES				
LIBRARY FEE		4,200	4,000	4,000
Subtotal		4,200	4,000	4,000
MISCELLANEOUS				
INTEREST EARNED-INVE	3,756	3,125	2,875	2,875
MISCELLANEOUS SALES	8,570	7,000	6,975	6,975
GIFTS & DONATIONS		1,000		
Subtotal	12,326	11,125	9,850	9,850
Subtotal Revenue	641,902	569,030	426,711	426,711
BEGINNING FUND BALANCE	1,047,890	1,094,600	1,047,309	1,047,309
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,047,890	1,094,600	1,047,309	1,047,309
TOT AVAILABLE RESOURCE	1,689,792	1,663,630	1,474,020	1,474,020

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PUBLIC LIBRARY

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Form 12

11/01/2012

RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
OTHER TAXES				
COUNTY LODGING TAX	6,904	4,275	4,875	4,875
Subtotal	6,904	4,275	4,875	4,875
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	200,000	200,000	200,000	200,000
FEDERAL IN LIEU OF T	250,000	250,000	200,000	200,000
Subtotal	450,000	450,000	400,000	400,000
CHARGES FOR SERVICES				
CONTRACT CLEAN-UP RE		775		
RECREATION CHARGES	130,890	125,000	130,000	130,000
SWIMMING POOL RECEIP	58,721	52,000	52,001	52,001
FAIRGROUNDS RENTALS	60,181	72,000	60,000	60,000
PUBLIC PARKS MISC	1,098	650		
PRO SHOP SALES	1,057	1,200	1,000	1,000
CONCESSION STAND FUN	4,122	3,000	3,000	3,000
Subtotal	256,069	254,625	246,001	246,001
MISCELLANEOUS				
INTEREST EARNED-INVE	2,628	2,150	2,150	2,150
MISCELLANEOUS REVENU	6,138	4,250	4,000	4,000
Subtotal	8,766	6,400	6,150	6,150
Subtotal Revenue	721,739	715,300	657,026	657,026
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM CCCOMMTELEP	442,480	509,711	495,000	495,000
BEGINNING FUND BALANCE	873,828	906,480	863,512	863,512
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	873,828	906,480	863,512	863,512
TOT AVAILABLE RESOURCE	2,038,047	2,131,491	2,015,538	2,015,538

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PARKS AND RECREATION

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Form 12

11/01/2012

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE AND RECREATION				
REC. ADMIN-CULTURE & REC				
SALARIES & WAGES	165,067	205,378	201,667	201,667
EMPLOYEE BENEFITS	71,342	80,672	86,362	84,106
SERVICES & SUPPLIES	29,155	27,910	23,410	23,410
Dept Subtotal	265,564	313,960	311,439	309,183
PUBLIC PARKS-CULTURE&REC				
SALARIES & WAGES	52,146	61,496	63,401	63,401
EMPLOYEE BENEFITS	21,185	23,518	24,957	24,205
SERVICES & SUPPLIES	50,355	45,200	43,700	41,700
CAPITAL OUTLAY	8,612	12,000		
Dept Subtotal	132,298	142,214	132,058	129,306
RECREATION ATHLETICS				
SALARIES & WAGES	90,733	106,386	108,590	107,654
EMPLOYEE BENEFITS	26,022	31,208	31,431	35,383
SERVICES & SUPPLIES	82,628	83,200	77,200	77,000
CAPITAL OUTLAY		6,360		
Dept Subtotal	199,383	227,154	217,221	220,037
FAIRGROUNDS-CULTURE & REC				
SALARIES & WAGES	97,640	112,013	113,896	108,996
EMPLOYEE BENEFITS	30,411	32,652	35,414	34,662
SERVICES & SUPPLIES	109,829	114,550	114,550	110,650
CAPITAL OUTLAY	29,046	25,000	30,000	30,000
Dept Subtotal	266,926	284,215	293,860	284,308
SWIMMING POOL-CULT & REC				
SALARIES & WAGES	132,149	130,377	132,449	132,449
EMPLOYEE BENEFITS	30,194	31,629	33,086	32,334
SERVICES & SUPPLIES	97,353	130,430	120,630	120,630
CAPITAL OUTLAY	7,700	8,000		
Dept Subtotal	267,396	300,436	286,165	285,413
Subtotal Expenditures	1,131,567	1,267,979	1,240,743	1,228,247
ENDING FUND BALANCE	906,480	863,512	774,795	787,291
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	2,038,047	2,131,491	2,015,538	2,015,538

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PARKS AND RECREATION

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
LICENSES AND PERMITS				
PARK TAX FEE	5,600	3,084	2,000	2,000
Subtotal	5,600	3,084	2,000	2,000
MISCELLANEOUS				
INTEREST EARNED-INVE	836	725	525	525
CWSD REIMBURSEMENTS	4,750	3,650		
Subtotal	5,586	4,375	525	525
Subtotal Revenue	11,186	7,459	2,525	2,525
BEGINNING FUND BALANCE	252,516	243,642	211,101	211,101
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	252,516	243,642	211,101	211,101
TOTAL RESOURCES	263,702	251,101	213,626	213,626
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
PARKS FEE				
SERVICES & SUPPLIES	20,060	40,000	40,000	40,000
Dept Subtotal	20,060	40,000	40,000	40,000
Subtotal Expenditures	20,060	40,000	40,000	40,000
ENDING FUND BALANCE	243,642	211,101	173,626	173,626
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	263,702	251,101	213,626	213,626

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RESIDENT CONST TAX-PARKS

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	114	100	100	100
GIFTS & DONATIONS	1,250		5,000	5,000
Subtotal	1,364	100	5,100	5,100
Subtotal Revenue	1,364	100	5,100	5,100
BEGINNING FUND BALANCE	33,822	34,515	29,615	29,615
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	33,822	34,515	29,615	29,615
TOTAL RESOURCES	35,186	34,615	34,715	34,715
<u>EXPENDITURES</u>				
HEALTH				
CEMETERY BEAU-HEALTH&SAN				
SERVICES & SUPPLIES	671	5,000	5,000	5,000
Dept Subtotal	671	5,000	5,000	5,000
Subtotal Expenditures	671	5,000	5,000	5,000
ENDING FUND BALANCE	34,515	29,615	29,715	29,715
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	35,186	34,615	34,715	34,715

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND CEMETERY BEAUTIFICATION

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
FAMILY VEHICLE SAFE	1,610	400		
Subtotal	1,610	400		
MISCELLANEOUS				
INTEREST EARNED-INVE	163	125	100	100
PROJECT FOOD REVENUE	5,472	6,000		
GIFTS & DONATIONS	4,608	2,500	6,000	6,000
Subtotal	10,243	8,625	6,100	6,100
Subtotal Revenue	11,853	9,025	6,100	6,100
BEGINNING FUND BALANCE	50,807	49,360	45,385	45,385
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	50,807	49,360	45,385	45,385
TOTAL RESOURCES	62,660	58,385	51,485	51,485
<u>EXPENDITURES</u>				
WELFARE				
WELFARE DONATIONS				
SERVICES & SUPPLIES	13,300	13,000	6,600	6,600
Dept Subtotal	13,300	13,000	6,600	6,600
Subtotal Expenditures	13,300	13,000	6,600	6,600
ENDING FUND BALANCE	49,360	45,385	44,885	44,885
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	62,660	58,385	51,485	51,485

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INDIGENT DONATIONS/GIFTS

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Form 14

11/01/2012

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
LAW LIBRARY FEES	10,215	9,275	9,575	9,575
Subtotal	10,215	9,275	9,575	9,575
MISCELLANEOUS				
INTEREST EARNED-INVE	431	375	325	325
Subtotal	431	375	325	325
Subtotal Revenue	10,646	9,650	9,900	9,900
BEGINNING FUND BALANCE	136,961	114,797	89,447	89,447
Prior Period Adjust. Residual Equity Tran				
TOT BEGINNING FUND BAL	136,961	114,797	89,447	89,447
TOTAL RESOURCES	147,607	124,447	99,347	99,347
<u>EXPENDITURES</u>				
JUDICIAL				
LAW LIBRARY				
SERVICES & SUPPLIES	32,810	35,000	35,000	35,000
Dept Subtotal	32,810	35,000	35,000	35,000
Subtotal Expenditures	32,810	35,000	35,000	35,000
ENDING FUND BALANCE	114,797	89,447	64,347	64,347
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	147,607	124,447	99,347	99,347

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND LAW LIBRARY

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Form 14

11/01/2012

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
GAS TAX - .09 CENTS	837,192	728,195	735,335	735,335
Subtotal	837,192	728,195	735,335	735,335
MISCELLANEOUS				
INTEREST EARNED-INVE	3,661	2,975	2,425	2,425
Subtotal	3,661	2,975	2,425	2,425
Subtotal Revenue	840,853	731,170	737,760	737,760
BEGINNING FUND BALANCE	1,133,019	1,262,430	993,600	993,600
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,133,019	1,262,430	993,600	993,600
TOTAL RESOURCES	1,973,872	1,993,600	1,731,360	1,731,360
<u>EXPENDITURES</u>				
INTERGOVERNMENTAL EXP.				
REGIONAL TRANSPORTATION				
SERVICES & SUPPLIES	491,001	500,000	500,000	500,000
Dept Subtotal	491,001	500,000	500,000	500,000
Subtotal Expenditures	491,001	500,000	500,000	500,000
OTHER USES				
ROAD FUND	220,441	500,000	650,000	650,000
ENDING FUND BALANCE	1,262,430	993,600	581,360	581,360
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,973,872	1,993,600	1,731,360	1,731,360

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND REGIONAL TRANSPORTATION

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RESOURCES	BUDGET YEAR ENDING 6/30/14			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/12	(2) ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	1,689	1,200	1,000	1,000
TECHNOLOGY FEE	149,157	116,750	76,000	76,000
Subtotal	150,846	117,950	77,000	77,000
Subtotal Revenue	150,846	117,950	77,000	77,000
BEGINNING FUND BALANCE	493,941	553,282	371,232	371,232
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	493,941	553,282	371,232	371,232
TOTAL RESOURCES	644,787	671,232	448,232	448,232
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
TECHNOLOGY				
SERVICES & SUPPLIES	91,505	200,000	177,000	177,000
CAPITAL OUTLAY		100,000	75,000	75,000
Dept Subtotal	91,505	300,000	252,000	252,000
Subtotal Expenditures	91,505	300,000	252,000	252,000
ENDING FUND BALANCE	553,282	371,232	196,232	196,232
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	644,787	671,232	448,232	448,232

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND TECHNOLOGY FEE

RESOURCES	BUDGET YEAR ENDING 6/30/14			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/12	(2) ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
E-911 SUR-CHARGE FEE	9,769	70,000	110,125	110,125
Subtotal	9,769	70,000	110,125	110,125
MISCELLANEOUS				
Subtotal		14	25	25
Subtotal Revenue	9,769	70,014	110,150	110,150
BEGINNING FUND BALANCE		9,769	14,826	14,826
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL		9,769	14,826	14,826
TOTAL RESOURCES	9,769	79,783	124,976	124,976
<u>EXPENDITURES</u>				
PUBLIC SAFETY				
E-911 SYSTEM DEPT				
SERVICES & SUPPLIES		64,957	100,000	100,000
Dept Subtotal		64,957	100,000	100,000
Subtotal Expenditures		64,957	100,000	100,000
ENDING FUND BALANCE	9,769	14,826	24,976	24,976
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	9,769	79,783	124,976	124,976

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND E-911 SYSTEM FUND

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Form 14

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<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	1,880	2,125	1,725	1,725
GIFTS & DONATIONS		12,000		15,000
BUILDING PROJECT DON	3,141	2,000		
Subtotal	5,021	16,125	1,725	16,725
Subtotal Revenue	5,021	16,125	1,725	16,725
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM LIBRARY FUN	38,433	50,000	50,000	50,000
BEGINNING FUND BALANCE	545,825	587,851	611,976	611,976
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	545,825	587,851	611,976	611,976
TOTAL RESOURCES	589,279	653,976	663,701	678,701
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
LIBRARY GIFTS & DONATION				
SERVICES & SUPPLIES	1,428	42,000	115,000	115,000
Dept Subtotal	1,428	42,000	115,000	115,000
Subtotal Expenditures	1,428	42,000	115,000	115,000
ENDING FUND BALANCE	587,851	611,976	548,701	563,701
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	589,279	653,976	663,701	678,701

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND LIBRARY GIFT FUND

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<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	75,000	75,000	50,000	50,000
Subtotal	75,000	75,000	50,000	50,000
MISCELLANEOUS				
INTEREST EARNED-INVE	3,656	4,125	2,175	2,175
INSURANCE REIMBURSEM	609	100		
Subtotal	4,265	4,225	2,175	2,175
Subtotal Revenue	79,265	79,225	52,175	52,175
BEGINNING FUND BALANCE	1,171,020	1,036,379	1,045,604	1,045,604
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,171,020	1,036,379	1,045,604	1,045,604
TOTAL RESOURCES	1,250,285	1,115,604	1,097,779	1,097,779
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
RISK MANAGEMENT				
SERVICES & SUPPLIES	13,906	70,000	150,000	150,000
Dept Subtotal	13,906	70,000	150,000	150,000
Subtotal Expenditures	13,906	70,000	150,000	150,000
OTHER USES				
UTILITY ENTERPRISE	100,000			
WASTE WATER FUND	100,000			
ENDING FUND BALANCE	1,036,379	1,045,604	947,779	947,779
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,250,285	1,115,604	1,097,779	1,097,779

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RISK MANAGEMENT

RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	24,000	48,000	48,000	48,000
FEDERAL IN LIEU OF T	125,000	125,000	125,000	125,000
Subtotal	149,000	173,000	173,000	173,000
MISCELLANEOUS				
INTEREST EARNED-INVE	2,750	4,250	1,750	1,750
MISCELLANEOUS REVENU	55,750	79,554		65,000
Subtotal	58,500	83,804	1,750	66,750
Subtotal Revenue	207,500	256,804	174,750	239,750
BEGINNING FUND BALANCE	1,011,915	846,785	596,589	596,589
Prior Period Adjust. Residual Equity Tran				
TOT BEGINNING FUND BAL	1,011,915	846,785	596,589	596,589
TOTAL RESOURCES	1,219,415	1,103,589	771,339	836,339
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
COMPENSATED ABSENCES				
EMPLOYEE BENEFITS	264,810	357,000	306,000	306,000
SERVICES & SUPPLIES	107,820	150,000	125,000	125,000
Dept Subtotal	372,630	507,000	431,000	431,000
Subtotal Expenditures	372,630	507,000	431,000	431,000
ENDING FUND BALANCE	846,785	596,589	340,339	405,339
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,219,415	1,103,589	771,339	836,339

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND COMPENSATED ABSENCES

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	1,323	1,125	1,003	1,003
Subtotal	1,323	1,125	1,003	1,003
Subtotal Revenue	1,323	1,125	1,003	1,003
BEGINNING FUND BALANCE	396,183	386,310	347,435	347,435
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	396,183	386,310	347,435	347,435
TOTAL RESOURCES	397,506	387,435	348,438	348,438
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
UNEMPLOYMNT COMPENSATION				
EMPLOYEE BENEFITS	11,196	40,000	40,000	40,000
Dept Subtotal	11,196	40,000	40,000	40,000
Subtotal Expenditures	11,196	40,000	40,000	40,000
ENDING FUND BALANCE	386,310	347,435	308,438	308,438
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	397,506	387,435	348,438	348,438

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND UNEMPLOYMNT COMPENSATION

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
DA RESTITUTN PROCESS	686	750	750	750
TRUANCY FEES	2,195	2,000	2,000	2,000
Subtotal	2,881	2,750	2,750	2,750
MISCELLANEOUS				
INTEREST EARNED-INVE	203	200		
S. O. EVIDENCE FUNDS	48	100		
DIST ATTRNY RESTITUT	30,539	130,000	150,000	150,000
JUV PROB RESTITUTION	3,477	10,000	25,000	25,000
Subtotal	34,267	140,300	175,000	175,000
Subtotal Revenue	37,148	143,050	177,750	177,750
BEGINNING FUND BALANCE	62,850	54,520	43,570	43,570
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	62,850	54,520	43,570	43,570
TOTAL RESOURCES	99,998	197,570	221,320	221,320
<u>EXPENDITURES</u>				
JUDICIAL				
SERVICES & SUPPLIES	45,478	154,000	175,000	175,000
Subtotal Expenditures	45,478	154,000	175,000	175,000
ENDING FUND BALANCE	54,520	43,570	46,320	46,320
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	99,998	197,570	221,320	221,320

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RESTITUTION/GRAFFITI FND

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RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
DIST COURT SECURITY	10,831	10,000	20,000	20,000
Subtotal	10,831	10,000	20,000	20,000
MISCELLANEOUS				
INTEREST EARNED-INVE		30	95	95
Subtotal		30	95	95
Subtotal Revenue	10,831	10,030	20,095	20,095
BEGINNING FUND BALANCE				
Prior Period Adjust. Residual Equity Tran		6,991	12,021	12,021
TOT BEGINNING FUND BAL		6,991	12,021	12,021
TOTAL RESOURCES	10,831	17,021	32,116	32,116
<u>EXPENDITURES</u>				
JUDICIAL				
D.C. SECURITY				
SALARIES & WAGES	3,000			
EMPLOYEE BENEFITS	840			
SERVICES & SUPPLIES		5,000	20,000	20,000
CAPITAL OUTLAY			10,000	10,000
Dept Subtotal	3,840	5,000	30,000	30,000
Subtotal Expenditures	3,840	5,000	30,000	30,000
ENDING FUND BALANCE				
Residual Equity Trsfs	6,991	12,021	2,116	2,116
TOTAL FUND COMMITMENTS AND FUND BALANCE	10,831	17,021	32,116	32,116

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND DISTRICT COURT SECURITY

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
ADMIN ASSMT-FACILITY	62,357	60,000	60,000	60,000
Subtotal	62,357	60,000	60,000	60,000
Subtotal Revenue	62,357	60,000	60,000	60,000
BEGINNING FUND BALANCE	19,655	32,012	12,012	12,012
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	19,655	32,012	12,012	12,012
TOTAL RESOURCES	82,012	92,012	72,012	72,012
<u>EXPENDITURES</u>				
Subtotal Expenditures				
OTHER USES				
EXTRA ORDINARY REPAI	50,000	80,000	60,000	60,000
ENDING FUND BALANCE	32,012	12,012	12,012	12,012
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	82,012	92,012	72,012	72,012

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND ADMIN ASSESSMENT FUND

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/14	
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
SALARIES & WAGES	103,081	55,000		
EMPLOYEE BENEFITS	36,422	17,000		
SERVICES & SUPPLIES	303,147	284,350	241,000	241,000
CAPITAL OUTLAY	110,048			
Subtotal Expenditures	552,698	356,350	241,000	241,000
OTHER USES				
CHURCHILL CO GOLF CO		100,000		

ENDING FUND BALANCE	562,775	535,800	545,395	545,395
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,115,473	992,150	786,395	786,395

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND WATER RESOURCE FUND

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
OPT SALES TX .0025	629,512	521,250	538,250	538,250
Subtotal	629,512	521,250	538,250	538,250
MISCELLANEOUS				
INTEREST EARNED-INVE	1,769	1,500	1,275	1,275
Subtotal	1,769	1,500	1,275	1,275
Subtotal Revenue	631,281	522,750	539,525	539,525
OTHER FINANCIAL SOURCES				
NAVY CONTRIB CONS EA	697,500	500,000	500,000	500,000
BEGINNING FUND BALANCE	391,752	663,730	759,813	759,813
Prior Period Adjust. Residual Equity Tran				
TOT BEGINNING FUND BAL	391,752	663,730	759,813	759,813
TOTAL RESOURCES	1,720,533	1,686,480	1,799,338	1,799,338
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
INFRASTRUCTURE DEVELPMNT				
SERVICES & SUPPLIES		10,000	10,000	10,000
CAPITAL OUTLAY	931,803	691,667	691,667	691,667
Dept Subtotal	931,803	701,667	701,667	701,667
Subtotal Expenditures	931,803	701,667	701,667	701,667
OTHER USES				
WASTE WATER FUND	125,000	225,000	175,000	175,000
ENDING FUND BALANCE	663,730	759,813	922,671	922,671
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,720,533	1,686,480	1,799,338	1,799,338

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INFRASTRUCTURE TAX FUND

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<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	259	150		
GIFTS & DONATIONS	209	430		
MISCELLANEOUS DONATI	26	3,500		
LEAGUE FEES DONATION	5,684	7,500	5,000	5,000
HAUNTED HOUSE DONATI	5,322	4,000	4,000	4,000
SCARECROW FACTRY DON	905	675		
FEE WAIVER DONATIONS		20		
Subtotal	12,405	16,275	9,000	9,000
Subtotal Revenue	12,405	16,275	9,000	9,000
BEGINNING FUND BALANCE	79,838	78,848	60,123	60,123
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	79,838	78,848	60,123	60,123
TOTAL RESOURCES	92,243	95,123	69,123	69,123
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
RECREATION DONATIONS				
SERVICES & SUPPLIES	13,395	35,000	30,000	30,000
Dept Subtotal	13,395	35,000	30,000	30,000
Subtotal Expenditures	13,395	35,000	30,000	30,000
ENDING FUND BALANCE	78,848	60,123	39,123	39,123
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	92,243	95,123	69,123	69,123

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RECREATION DONATIONS

RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
PROPERTY TAXES				
PROPERTY TAX	104,259	98,722	90,950	90,950
Subtotal	104,259	98,722	90,950	90,950
INTERGOVERNMENTAL				
PRIVATE CAR TAX	35	35	35	35
Subtotal	35	35	35	35
Subtotal Revenue	104,294	98,757	90,985	90,985
BEGINNING FUND BALANCE	535-	7,807-		
Prior Period Adjust. Residual Equity Tran				
TOT BEGINNING FUND BAL	535-	7,807-		
TOTAL RESOURCES	103,759	90,950	90,985	90,985
<u>EXPENDITURES</u>				
WELFARE				
HOSPITAL CARE EXPEND				
SERVICES & SUPPLIES	8,626			
CAPITAL OUTLAY	102,940	90,950	90,985	90,985
Dept Subtotal	111,566	90,950	90,985	90,985
Subtotal Expenditures	111,566	90,950	90,985	90,985
ENDING FUND BALANCE	7,807-			
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	103,759	90,950	90,985	90,985

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INDIG HOSPITAL CARE MVA

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
PROPERTY TAXES				
PROPERTY TAX	420,913	362,623	362,623	362,623
Subtotal	420,913	362,623	362,623	362,623
INTERGOVERNMENTAL				
PRIVATE CAR TAX	145	125	133	133
Subtotal	145	125	133	133
MISCELLANEOUS				
INTEREST EARNED-INVE	5,786	3,678	2,895	2,895
Subtotal	5,786	3,678	2,895	2,895
Subtotal Revenue	426,844	366,426	365,651	365,651
BEGINNING FUND BALANCE	1,676,511	1,580,283	1,095,256	1,095,256
Prior Period Adjust. Residual Equity Tran				
TOT BEGINNING FUND BAL	1,676,511	1,580,283	1,095,256	1,095,256
TOTAL RESOURCES	2,103,355	1,946,709	1,460,907	1,460,907
<u>EXPENDITURES</u>				
WELFARE				
INDIGENT MEDICAL CARE				
SERVICES & SUPPLIES	323,072	726,453	889,463	889,463
Dept Subtotal	323,072	726,453	889,463	889,463
Subtotal Expenditures	323,072	726,453	889,463	889,463
OTHER USES				
SOCIAL SERVICES	200,000	125,000	100,000	100,000
ENDING FUND BALANCE	1,580,283	1,095,256	471,444	471,444
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,103,355	1,946,709	1,460,907	1,460,907

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INDIGENT MEDICAL CARE

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RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
OPT SALES TX .0025	629,124	521,250	538,250	538,250
Subtotal	629,124	521,250	538,250	538,250
MISCELLANEOUS				
INTEREST EARNED-INVE	2,774	2,750	2,175	2,175
Subtotal	2,774	2,750	2,175	2,175
Subtotal Revenue	631,898	524,000	540,425	540,425
BEGINNING FUND BALANCE	704,153	969,636	689,636	689,636
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	704,153	969,636	689,636	689,636
TOTAL RESOURCES	1,336,051	1,493,636	1,230,061	1,230,061
<u>EXPENDITURES</u>				
HIGHWAYS AND STREETS				
PAVED PUBLIC ROADS				
SERVICES & SUPPLIES	3,598	4,000	7,000	7,000
Dept Subtotal	3,598	4,000	7,000	7,000
INTERGOVERNMENTAL EXP.				
PAVED PUBLIC ROADS				
SERVICES & SUPPLIES	99,000	300,000	300,000	300,000
Dept Subtotal	99,000	300,000	300,000	300,000
Subtotal Expenditures	102,598	304,000	307,000	307,000
OTHER USES				
ROAD FUND	263,817	500,000	500,000	500,000
ENDING FUND BALANCE	969,636	689,636	423,061	423,061
Residual Equity Trsf				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,336,051	1,493,636	1,230,061	1,230,061

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PUBLIC TRANSIT

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Form 14

11/01/2012

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/14			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/12	(2) ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
PROPERTY TAXES				
PROPERTY TAX	701	309	500	500
Subtotal	701	309	500	500
Subtotal Revenue	701	309	500	500
BEGINNING FUND BALANCE	55	281	282	282
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	55	281	282	282
TOTAL RESOURCES	756	590	782	782
<u>EXPENDITURES</u>				
COMMUNITY SUPPORT				
COMMUNITY SUPPORT				
SERVICES & SUPPLIES	475	308	500	500
Dept Subtotal	475	308	500	500
Subtotal Expenditures	475	308	500	500
ENDING FUND BALANCE	281	282	282	282
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	756	590	782	782

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND SR CIT AD VALOREM LEVY

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
ONE CENT FUEL EXCISE	61,915	59,969	53,917	53,917
Subtotal	61,915	59,969	53,917	53,917
MISCELLANEOUS				
INTEREST EARNED-INVE	430	275	200	200
Subtotal	430	275	200	200
Subtotal Revenue	62,345	60,244	54,117	54,117
BEGINNING FUND BALANCE	138,627	103,272	78,516	78,516
Prior Period Adjust. Residual Equity Tran				
TOT BEGINNING FUND BAL	138,627	103,272	78,516	78,516
TOTAL RESOURCES	200,972	163,516	132,633	132,633

EXPENDITURES

HIGHWAYS AND STREETS				
PAVING MAINTENANCE				
SERVICES & SUPPLIES	97,700	85,000	90,000	90,000
Dept Subtotal	97,700	85,000	90,000	90,000
Subtotal Expenditures	97,700	85,000	90,000	90,000

ENDING FUND BALANCE	103,272	78,516	42,633	42,633
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	200,972	163,516	132,633	132,633

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND ONE CENT FUEL EXCISE TAX

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Form 14

11/01/2012

RESOURCES	BUDGET YEAR ENDING 6/30/14			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/12	(2) ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
<hr/>				
MISCELLANEOUS				
INTEREST EARNED-INVE	1,241	750	800	800
INTEREST FROM NOTES	7,685	7,000		
Subtotal	8,926	7,750	800	800
Subtotal Revenue	8,926	7,750	800	800
BEGINNING FUND BALANCE	500,911	509,837	492,587	492,587
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	500,911	509,837	492,587	492,587

TOT AVAILABLE RESOURCE	509,837	517,587	493,387	493,387
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CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND FAIRGROUNDS SALE PROCEED

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
COMMUNITY SUPPORT				
OTHER USES-TRANSFERS OUT				
CAPITAL OUTLAY		25,000	100,000	100,000
Dept Subtotal		25,000	100,000	100,000
Subtotal Expenditures		25,000	100,000	100,000

ENDING FUND BALANCE	509,837	492,587	393,387	393,387
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	509,837	517,587	493,387	493,387

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

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
BUILDING RESERVE				
CAPITAL OUTLAY	314,681	250,000	225,000	275,000
Dept Subtotal	314,681	250,000	225,000	275,000
Subtotal Expenditures	314,681	250,000	225,000	275,000
OTHER USES				
CHURCHILL CO GOLF CO				25,000

ENDING FUND BALANCE	1,097,292	1,446,042	1,839,042	1,764,042
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,411,973	1,696,042	2,064,042	2,064,042

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

RESOURCES	BUDGET YEAR ENDING 6/30/14			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/12	(2) ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	347,098	303,167	303,167	303,167
Subtotal	347,098	303,167	303,167	303,167
INTERGOVERNMENTAL				
PRIVATE CAR TAX	120	115	113	113
Subtotal	120	115	113	113
MISCELLANEOUS				
INTEREST EARNED-INVE	2,994	2,805	2,395	2,395
Subtotal	2,994	2,805	2,395	2,395
Subtotal Revenue	350,212	306,087	305,675	305,675
BEGINNING FUND BALANCE	725,005	969,359	950,446	950,446
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	725,005	969,359	950,446	950,446

TOT AVAILABLE RESOURCE 1,075,217 1,275,446 1,256,121 1,256,121

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND CAPITAL PROJECTS TX LEVY

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
CAPITAL PROJECTS				
SERVICES & SUPPLIES	28,748			
CAPITAL OUTLAY		225,000	245,000	245,000
Dept Subtotal	28,748	225,000	245,000	245,000
INTERGOVERNMENTAL EXP.				
INTERGOVERNMENTAL EXPEND				
SERVICES & SUPPLIES	77,110	100,000	100,000	100,000
Dept Subtotal	77,110	100,000	100,000	100,000
Subtotal Expenditures	105,858	325,000	345,000	345,000

ENDING FUND BALANCE	969,359	950,446	911,121	911,121
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,075,217	1,275,446	1,256,121	1,256,121

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND CAPITAL PROJECTS TX LEVY

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
EXTRA ORDINARY REPAIR				
CAPITAL OUTLAY	5,600	190,000	200,000	200,000
Dept Subtotal	5,600	190,000	200,000	200,000
Subtotal Expenditures	5,600	190,000	200,000	200,000

ENDING FUND BALANCE	600,804	590,054	549,349	549,349
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	606,404	780,054	749,349	749,349

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND EXTRA ORDINARY REPAIR

RESOURCES	BUDGET YEAR ENDING 6/30/14			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/12	(2) ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	212,934	184,696	184,696	184,696
Subtotal	212,934	184,696	184,696	184,696
INTERGOVERNMENTAL				
PRIVATE CAR TAX	72	70		
Subtotal	72	70		
MISCELLANEOUS				
INTEREST EARNED-INVE	1,077	927	735	735
Subtotal	1,077	927	735	735
Subtotal Revenue	214,083	185,693	185,431	185,431
BEGINNING FUND BALANCE	351,984	279,938	265,631	265,631
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	351,984	279,938	265,631	265,631
TOT AVAILABLE RESOURCE	566,067	465,631	451,062	451,062

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND FIRE EQUIP APPR

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Form 12

11/01/2012

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/14
	ACTUAL PRIOR YEAR ENDING 6/30/12	ESTIMATED CURRENT YEAR ENDING 6/30/13	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC SAFETY				
FIRE EQUIP APPR				
SERVICES & SUPPLIES	247,738	50,000	75,000	75,000
CAPITAL OUTLAY	38,391	150,000	300,000	300,000
Dept Subtotal	286,129	200,000	375,000	375,000
Subtotal Expenditures	286,129	200,000	375,000	375,000

ENDING FUND BALANCE	279,938	265,631	76,062	76,062
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	566,067	465,631	451,062	451,062

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

RESOURCES	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
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MISCELLANEOUS

INTEREST
SUB-TOTAL ALL REVENUE

OTHER FINANCING SOURCES-SPECIFY

OTHER MISCELLANEOUS				
PROCEEDS- SHORT TERM FIN				
TRANS FM ROAD FUND				
TRANS FM GENERAL FUND	45,000			
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	45,000			

BEGINNING FUND BALANCE
TOTAL BEGINNING FUND BALANCE

TOTAL AVAILABLE RESOURCES 45,000

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

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

EXPENDITURES & RESERVES	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
TYPE-SHORT TERM FINANCING				
PRINCIPAL	43,693			
INTEREST	1,307			
TYPE SUBTOTAL	45,000			
ENDING FUND BALANCE				
TOT. COMMITMENTS AND FUND BAL.	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 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	12,172,999	12,812,072	11,678,294	11,678,294
TOTAL OPERATING REVENUE	12,172,999	12,812,072	11,678,294	11,678,294
OPERATING EXPENSE				
PLANT SPECIFIC EXPENSE	2,249,614	2,340,186	2,012,517	2,012,517
PLANT NON-SPECIFIC EXPEN	1,406,256	1,526,260	881,580	881,580
CUSTOMER OPERATIONS	1,017,305	942,654	839,705	839,705
CORPORATE OPERATIONS	2,185,328	1,978,793	2,157,057	2,157,057
DEPRECIATION EXPENSE	2,844,203	3,259,725	3,445,404	3,445,404
IN LIEU OF TAX PAYMENTS				
TOTAL OPERATING EXPENSE	9,702,706	10,047,618	9,336,263	9,336,263
OPERATING INCOME OR LOSS	2,470,293	2,764,454	2,342,031	2,342,031
NONOPERATING REVENUE				
INTEREST EARNED	16,397	17,158	13,000	13,000
DEREGULATED REVENUES	814,956	676,167	779,400	779,400
OTHER INCOME	1,423	62		
CAPITAL CONTRIBUTION OTHR	372,384			
TOTAL NONOPERATING REV	1,205,160	693,387	792,400	792,400
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC	44,887	45,154		
DEREGULATED EXPENSES	546,398	464,471	374,599	374,599
TRANSTOCOUNTY LIEU OF TAX				
DONATIONS TO COUNTY	33,000			
INTEREST EXPENSE MISC			250	250
TOTAL NONOPERATING EXP	624,285	509,625	374,849	374,849
NET INCOME BEFORE OPERATING TRANSFERS	3,051,168	2,948,216	2,759,582	2,759,582
OPERATING TRANSFERS SCH T				
TRANSFER FROM WIRELESS TRANSFER FM LONG DISTANCE				
TOTAL TRANSFERS IN OUT	2,442,480	2,509,711	2,320,000	2,320,000
NET OPERATING TRANSFERS	2,442,480-	2,509,711-	2,320,000-	2,320,000-
NET INCOME	608,688	438,505	439,582	439,582

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	11,893,741	11,177,025	11,272,695	11,272,695
CASH RECEIVED FM OTHERFUN	273,437	235,519	372,752	372,752
CASH PAYMENTS TO EMPLOYEE	4,427,195-	3,401,838-	3,339,734-	3,339,734-
CASH PAYMENTS FOR SERVICE	2,802,022-	2,745,664-	2,658,995-	2,658,995-
CASH PAYMENTS FM NON REGU				
a. Net Cash Provided By (or used for) Operating Activities	4,937,961	5,265,042	5,646,718	5,646,718
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
DONATION OF COMMUNITY EMR	33,000-			
TRANSFERS FM CCCOMM WIREL				
TRANSFER FM CCCOMM LONGDS				
TRANSFER TO CHURCHILL COU	2,442,480-	2,509,711-	2,320,000-	2,320,000-
b. Net Cash Provided By (or used for) Noncapital Financing	2,475,480-	2,509,711-	2,320,000-	2,320,000-
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PURCHASE OF PROPERTY, PLAN	8,237,092-	1,078,425-	2,553,543-	2,553,543-
SALE OF OTHER INTANGIBLES				
PRINCIPAL PAYMENT LONG-TE	73,693-	76,174-	78,977-	78,977-
INTEREST PAYMENT ON LONG	42,820-	41,310-	38,508-	38,508-
PROCEEDS FM SALE OF CAPIT	329,952			
DEMOLITION COST OF DISPOS	16,767-			
c. Net Cash Provided By (or used for) Capital & Related Act	8,040,420-	1,195,909-	2,671,028-	2,671,028-
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	16,552	14,158	10,500	10,500
d. Net Cash Provided By (or used for) Investing Activities	16,552	14,158	10,500	10,500
Net INCREASE/DECREASE In Cash & Equivalents	5,561,387-	1,573,580	666,190	666,190
CASH AND CASH EQUIVS AT JULY 1, 20XX	12,438,546	6,877,159	8,450,739	8,450,739
CASH AND CASH EQUIVS AT JUNE 30, 20XX	6,877,159	8,450,739	9,116,929	9,116,929

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	2,824,526	1,146,149		
UNCOLLECTIBLE REVENUE	762			
TOTAL OPERATING REVENUE	2,825,288	1,146,149		
OPERATING EXPENSE				
CUSTOMER OPERATIONS	786,565	271,383		
NETWORK OPERATIONS	1,193,726	438,945		
CORPORATE OPERATIONS	111,728	115,312		
DEPRECIATION				
EQUIP SALES/INSTALLATION	256,074	73,319		
MISC EXPENSE				
TOTAL OPERATING EXPENSE	2,348,093	898,959		
OPERATING INCOME OR LOSS	477,195	247,190		
NONOPERATING REVENUE				
INTEREST EARNED	2,498	1,205		
GAIN ON SALE OF ASSETS				
TOTAL NONOPERATING REV	2,498	1,205		
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC	9	41		
TOTAL NONOPERATING EXP	9	41		
NET INCOME BEFORE OPERATING TRANSFERS	479,684	248,354		
OPERATING TRANSFERS SCH T				
OUT		2,850,650		
NET OPERATING TRANSFERS		2,850,650-		
NET INCOME	479,684	2,602,296-		

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	2,631,546	1,146,149		
CASH PAYMENTS TO EMPLOYEE	583,253-	190,556-		
CASH PAYMENTS FOR SERVICE	1,717,322-	708,403-		
a. Net Cash Provided By (or used for) Operating Activities	330,971	247,190		
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
TRANSFERS TO TELEPHONE FN TRANS TO CCCOMM MANAGED D		2,850,650-		
b. Net Cash Provided By (or used for) Noncapital Financing		2,850,650-		
<u>C. Cash Flows From Capital & related Activ</u>				
CASH INFLOWS:				
INTEREST PAID ON LONG-TER				
c. Net Cash Provided By (or used for) Capital & Related Act				
<u>D. Cash Flows From Investing Activities</u>				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	3,285	1,773		
d. Net Cash Provided By (or used for) Investing Activities	3,285	1,773		
Net INCREASE/DECREASE In Cash & Equivalents	334,256	2,601,687-		
CASH AND CASH EQUIVS AT JULY 1, 20XX	2,267,431	2,601,687		
CASH AND CASH EQUIVS AT JUNE 30, 20XX	2,601,687			

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	677,672	613,021	544,113	544,113
UNCOLLECTIBLE REVENUE	4,962	2,620	1,000-	1,000-
TOTAL OPERATING REVENUE	682,634	615,641	543,113	543,113
OPERATING EXPENSE				
CUSTOMER OPERATIONS	64,930	52,827	51,234	51,234
NETWORK OPERATIONS	134,671	145,813	107,058	107,058
CORPORATE OPERATIONS	77,157	71,754	61,341	61,341
ACCESS CHARGES	158,813	146,928	148,500	148,500
MISC OPERATING EXPENSE	5,124	4,411	4,550	4,550
TOTAL OPERATING EXPENSE	440,695	421,733	372,683	372,683
OPERATING INCOME OR LOSS	241,939	193,908	170,430	170,430
NONOPERATING REVENUE				
INTEREST EARNED				
TOTAL NONOPERATING REV				
NET INCOME BEFORE OPERATING TRANSFERS OPERATING TRANSFERS SCH T	241,939	193,908	170,430	170,430
OUT NET OPERATING TRANSFERS				
NET INCOME	241,939	193,908	170,430	170,430

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
A. Cash Flows From <u>Operating Activities</u>				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	632,514	615,641	543,113	543,113
CASH PAYMENTS TO EMPLOYEE	208,100-	125,663-	94,123-	94,123-
CASH PAYMENTS FOR SERVICE	235,942-	319,455-	240,035-	240,035-
a. Net Cash Provided By (or used for) Operating Activities	188,472	170,523	208,955	208,955
B. Cash Flows From <u>Noncapital Financing</u>				
CASH INFLOWS:				
CC COMMUNICATIONS-BROADBN				
CC COMMUNICATIONS-TELEPHO				
b. Net Cash Provided By (or used for) Noncapital Financing				
D. Cash Flows From <u>Investing Activities</u>				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE				
d. Net Cash Provided By (or used for) Investing Activities				
Net INCREASE/DECREASE In Cash & Equivalents	188,472	170,523	208,955	208,955
CASH AND CASH EQUIVS AT JULY 1, 20XX	517,570	706,042	876,565	876,565
CASH AND CASH EQUIVS AT JUNE 30, 20XX	706,042	876,565	1,085,520	1,085,520

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
OPERATING REVENUE				
ONNOW CHARGES FOR SERVICE	1,710,581	1,652,608	1,617,500	1,617,500
INTERNET CHARGES FOR SERV	1,113,355	1,100,637	1,116,354	1,116,354
OTHER CHARGES FOR SERVICE			75,000	75,000
UNCOLLECTIBLE REVENUE	7,065-	34,346-	8,166-	8,166-
TOTAL OPERATING REVENUE	2,816,871	2,718,899	2,800,688	2,800,688
OPERATING EXPENSE				
ONNOW VOD/CONTENT				
ONNOW INSTALLATN/BANDWDTH				
ONNOW CUSTOMER OPERATIONS	204,015	233,266	198,431	198,431
ONNOW NETWORK OPERATIONS	592,931	448,029	452,101	452,101
ONNOW COPORATE OPERATIONS	205,573	226,298	152,874	152,874
ONNOW ACCESS CHARGES	1,061,324	1,023,260	1,056,721	1,056,721
ONNOW MISC OPERATNG EXPNS	60,429	104,861	52,430	52,430
ONNOW DEPRECIATION	281,419	326,862	315,661	315,661
INTERNET CUSTOMER OPERATN	402,385	362,839	405,102	405,102
INTERNET NETWORK OPERATNS	48,022	29,960	58,768	58,768
INTERNET DEPRECIATION	32,339	36,165	36,854	36,854
INTERNET MISC EXPENSE	9,304	7,024		
OTHER SERVICES EXPENSES		200	14,881	14,881
CAP DEPRECIATION	2,871	27,498	24,495	24,495
TOTAL OPERATING EXPENSE	2,900,612	2,826,262	2,768,318	2,768,318
OPERATING INCOME OR LOSS	83,741-	107,363-	32,370	32,370
NONOPERATING REVENUE				
MISC REVENUE	4,945	23,031	31,000	31,000
RENTAL REVENUE	58,138	65,281	66,000	66,000
LOSS ON DISPOSAL				
TOTAL NONOPERATING REV	63,083	88,312	97,000	97,000
NET INCOME BEFORE OPERATING TRANSFERS				
OPERATING TRANSFERS SCH T	20,658-	19,051-	129,370	129,370
TRANSFER FM TELEPHONE				
TRANSFER FM WIRELESS				
TRANSFER FM LONG DISTANCE				
TOTAL TRANSFERS IN				
NET OPERATING TRANSFERS				
NET INCOME	20,658-	19,051-	129,370	129,370

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	2,594,909	2,753,245	2,808,854	2,808,854
CASH PAYMENTS TO EMPLOYEE	798,784-	515,797-	572,356-	572,356-
CASH PAYMENTS FOR SERVICE	1,770,576-	1,962,528-	2,071,957-	2,071,957-
a. Net Cash Provided By (or used for) Operating Activities	25,549	274,920	164,541	164,541
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
TRANSFER FM CCCOMM LONG D				
b. Net Cash Provided By (or used for) Noncapital Financing				
<u>C. Cash Flows From Capital & related Activ</u>				
CASH INFLOWS:				
PURCHASE OF PROPERTY,PLAN	562,164-	54,615-	109,944-	109,944-
c. Net Cash Provided By (or used for) Capital & Related Act	562,164-	54,615-	109,944-	109,944-
Net INCREASE/DECREASE In Cash & Equivalents	536,615-	220,305	54,597	54,597
CASH AND CASH EQUIVS AT JULY 1, 20XX	996,011	459,396	679,701	679,701
CASH AND CASH EQUIVS AT JUNE 30, 20XX	459,396	679,701	734,298	734,298

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES		139,262	526,127	526,127
TOTAL OPERATING REVENUE		139,262	526,127	526,127
OPERATING EXPENSE				
CUSTOMER OPERATIONS		19,587	144,737	144,737
CORPORATE OPERATIONS		59,672	40,955	40,955
NETWORK OPERATIONS		415,661	456,638	456,638
DEPRECIATION EXPENSE		4,705	51,000	51,000
POWER/ENVIRONMENTALS EXP		262	2,000	2,000
MISC OPERATING EXPENSES		2,003	3,000	3,000
TOTAL OPERATING EXPENSE		501,890	698,330	698,330
OPERATING INCOME OR LOSS		362,628-	172,203-	172,203-
NET INCOME BEFORE OPERATING TRANSFERS		362,628-	172,203-	172,203-
OPERATING TRANSFERS SCH T				
TRANS FROM CC COMM WIRELE		2,850,650		
TOTAL TRANSFERS IN		2,850,650		
NET OPERATING TRANSFERS		2,850,650		
NET INCOME		2,488,022	172,203-	172,203-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CASH REC'D FROM CUSTOMER		139,262	526,127	526,127
CASH PAYMTS FOR EMPLOYEE		184,079-	335,807-	335,807-
CASH PYMNTS FOR SERVICE		313,106-	311,523-	311,523-
a. Net Cash Provided By (or used for) Operating Activities		357,923-	121,203-	121,203-
<hr/>				
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
TRANS FROM CCCOMM WIRELES		2,850,650		
b. Net Cash Provided By (or used for) Noncapital Financing		2,850,650		
<hr/>				
<u>C. Cash Flows From Capital & related Activ</u>				
CASH INFLOWS:				
PURCHASE OF PROPERTY, PLAN		366,934-	119,200-	119,200-
c. Net Cash Provided By (or used for) Capital & Related Act		366,934-	119,200-	119,200-
<hr/>				
Net INCREASE/DECREASE In Cash & Equivalents		2,125,793	240,403-	240,403-
CASH AND CASH EQUIVS AT JULY 1, 20XX			2,125,793	2,125,793
CASH AND CASH EQUIVS AT JUNE 30, 20XX		2,125,793	1,885,390	1,885,390

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	372,104	222,500	285,165	285,165
TOTAL OPERATING REVENUE	372,104	222,500	285,165	285,165
OPERATING EXPENSE				
MISC OPERATING EXPENSES	179,385	338,250	293,000	293,000
DEPRECIATION	282,864	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	462,249	638,250	593,000	593,000
OPERATING INCOME OR LOSS	90,145-	415,750-	307,835-	307,835-
NONOPERATING REVENUE				
MISCELLANEOUS INCOME				
INTEREST EARNED	1,793	1,500	1,125	1,125
FEDERAL GRANTS				
STATE GRANTS				
TAP FEE				
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV	1,793	1,500	1,125	1,125
NONOPERATING EXPENSE				
INTEREST EXPENSE	148,230	125,000	125,000	125,000
TOTAL NONOPERATING EXP	148,230	125,000	125,000	125,000
NET INCOME BEFORE OPERATING TRANSFERS	236,582-	539,250-	431,710-	431,710-
OPERATING TRANSFERS SCH T				
TRANS FM RISK MANAGEMENT	100,000			
TRANS FM INFRASTRUCTURE				
TRANS FM BUILDING RESERVE				
TRANS FM EXTRA ORDINARY				
TOTAL TRANSFERS IN OUT	100,000			
NET OPERATING TRANSFERS	100,000			
NET INCOME	136,582-	539,250-	431,710-	431,710-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	260,159	225,500	285,165	285,165
CASH PAYMENTS FOR SERVICE	189,345-	338,250-	293,000-	293,000-
a. Net Cash Provided By (or used for) Operating Activities	70,814	112,750-	7,835-	7,835-
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
TRANS FM RISK MANAGEMENT	100,000			
TRANS FM BUILDING RESERVE				
TRANS FM EXTRA ORDIN RPR				
TRANSFER TO WASTEWATR ENT				
b. Net Cash Provided By (or used for) Noncapital Financing	100,000			
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PRINCIPAL PAYMENT LONG-TE				
INTEREST PAID ON LONG-TER				
c. Net Cash Provided By (or used for) Capital & Related Act				
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	1,860	1,500	1,125	1,125
d. Net Cash Provided By (or used for) Investing Activities	1,860	1,500	1,125	1,125
Net INCREASE/DECREASE In Cash & Equivalents	172,674	111,250-	6,710-	6,710-
CASH AND CASH EQUIVS AT JULY 1, 20XX	497,422	670,096	555,846	555,846
CASH AND CASH EQUIVS AT JUNE 30, 20XX	670,096	558,846	549,136	549,136

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	284,269	111,300	191,300	191,300
TOTAL OPERATING REVENUE	284,269	111,300	191,300	191,300
OPERATING EXPENSE				
MISC OPERATING EXPENSES	270,005	432,350	337,500	337,500
DEPRECIATION	825,177	825,000	825,000	825,000
TOTAL OPERATING EXPENSE	1,095,182	1,257,350	1,162,500	1,162,500
OPERATING INCOME OR LOSS	810,913-	1,146,050-	971,200-	971,200-
NONOPERATING REVENUE				
INTEREST EARNED	1,108	1,000	595	595
FEDERAL GRANTS	78,928	15,137		
TAP FEES				
MISCELLANEOUS		400		
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV	80,036	16,537	595	595
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC.	172,441	125,000	125,000	125,000
TOTAL NONOPERATING EXP	172,441	125,000	125,000	125,000
NET INCOME BEFORE OPERATING TRANSFERS	903,318-	1,254,513-	1,095,605-	1,095,605-
OPERATING TRANSFERS SCH T				
TRANS FM GENERAL FUND				
TRANS FM RISK MANAGEMENT	100,000			
TRANS FM WATER RESOURCE				
TRANS FM INFRASTRUCTURE	125,000	225,000	175,000	175,000
TRANS FM EXTRA ORDINARY				
TRANS FM WATER UTILITY EN				
TOTAL TRANSFERS IN	225,000	225,000	175,000	175,000
OUT				
NET OPERATING TRANSFERS	225,000	225,000	175,000	175,000
NET INCOME	678,318-	1,029,513-	920,605-	920,605-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	234,082	111,700	191,300	191,300
CASH PAYMENTS FOR SERVICE	282,391-	432,350-	337,500-	337,500-
a. Net Cash Provided By (or used for) Operating Activities	48,309-	320,650-	146,200-	146,200-
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
TRANS FM INFRASTRUCTUR	125,000	225,000	175,000	175,000
TRANS FM GENERAL FUND				
TRANS FM RISK MANAGEMENT	100,000			
TRANS FM WATER UTILITY				
TRANS FM EXTRA ORDIN RPR				
b. Net Cash Provided By (or used for) Noncapital Financing	225,000	225,000	175,000	175,000
<u>C. Cash Flows From Capital & related Activ</u>				
CASH INFLOWS:				
PRINCIPAL PAYMENT LONG-TE				
INTEREST PAID ON LONG-TER				
CAPITAL FEDERAL GRANTS	100,699	15,137		
PURSHASE OF PROPERTY,PLAN	86,037-	8,028-		
c. Net Cash Provided By (or used for) Capital & Related Act	14,662	7,109		
<u>D. Cash Flows From Investing Activities</u>				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	1,130	1,000	595	595
d. Net Cash Provided By (or used for) Investing Activities	1,130	1,000	595	595
Net INCREASE/DECREASE In Cash & Equivalents	192,483	87,541-	29,395	29,395
CASH AND CASH EQUIVS AT JULY 1, 20XX	315,102	507,585	420,044	420,044
CASH AND CASH EQUIVS AT JUNE 30, 20XX	507,585	420,044	449,439	449,439

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
OPERATING REVENUE				
LEASE OPERATING REVENUE				1,600
TOTAL OPERATING REVENUE				1,600
OPERATING EXPENSE				
MISC OPERATING EXPENSES				
DEPRECIATION				20,000
TOTAL OPERATING EXPENSE				20,000
OPERATING INCOME OR LOSS				18,400-
NONOPERATING REVENUE				
CITY FALLON GC DONATION				25,000
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV				25,000
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC				
GOLF COURSE CAPITAL IMR				50,000
GOLF COURSE ACQUISITION		700,000		
TOTAL NONOPERATING EXP		700,000		50,000
NET INCOME BEFORE OPERATING TRANSFERS		700,000-		43,400-
OPERATING TRANSFERS SCH T				
TRANS FM GENERAL FUND		600,000		25,000
TRANS FM WATER RESOURCE		100,000		
TRANS FM BUILDING RESERVE				25,000
TOTAL TRANSFERS IN		700,000		50,000
NET OPERATING TRANSFERS		700,000		50,000
NET INCOME				6,600

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/12	(2) ESTIMATED CURRENT YEAR END 6/30/13	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/14 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
LEASE OPERATING REVENUE				1,600
a. Net Cash Provided By (or used for) Operating Activities				1,600
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
CONTRIBUTIONS				25,000
TRANS FM GENERAL FUND		600,000		25,000
TRANS FM WATER RESOURCE		100,000		
TRANS FM BUILDING RESERVE				25,000
b. Net Cash Provided By (or used for) Noncapital Financing		700,000		75,000
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PURCHASE OF PROPERTY		700,000-		50,000-
c. Net Cash Provided By (or used for) Capital & Related Act		700,000-		50,000-
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE				
d. Net Cash Provided By (or used for) Investing Activities				
Net INCREASE/DECREASE In Cash & Equivalents				26,600
CASH AND CASH EQUIVS AT JULY 1, 20XX				
CASH AND CASH EQUIVS AT JUNE 30, 20XX				26,600

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS

* - 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	(3) T E	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTER- EST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/13	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/14	(10) INTEREST PAYABLE	(11) PRINCIPAL PAYABLE	(9)+(10) TOTAL
CUSTOMER SERVICE CENTER	07		1,623,575	11/01/2003	11/01/2029	3.620	1,039,522	42,317	78,976	121,293	
*SUB CC COMMUNICATINS--TELEPHON			1,623,575				1,039,522	42,317	78,976	121,293	
TOTAL ALL DEBT SERVICE			1,623,575				1,039,522	42,317	78,976	121,293	

CHURCHILL COUNTY

Local Government

Budget Fiscal Year 2013-2014

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
<u>GENERAL FUND</u>						
GENERAL FUND	710	77	1,800,000.00			
GENERAL FUND				780	91	25,000.00
Subtotal			1,800,000.00			25,000.00
<u>SPECIAL REVENUE FUNDS</u>						
ROAD FUND	280	46	650,000.00			
ROAD FUND	395	62	500,000.00			
SOCIAL SERVICES	394	61	100,000.00			
PARKS AND RECREATION	710	77	495,000.00			
LIBRARY GIFT FUND	240	39	50,000.00			
PUBLIC LIBRARY				320	49	50,000.00
REGIONAL TRANSPORTATION				210	29	650,000.00
ADMIN ASSESSMENT FUND				520	71	60,000.00
INFRASTRUCTURE TAX FUND				770	89	175,000.00
INDIGENT MEDICAL CARE				220	33	100,000.00
PUBLIC TRANSIT				210	29	500,000.00
Subtotal			1,795,000.00			1,535,000.00
<u>CAPITAL PROJECTS FUNDS</u>						
BUILDING RESERVE	710	77	25,000.00			
EXTRA ORDINARY REPAIR	370	55	60,000.00			
BUILDING RESERVE				780	91	25,000.00
Subtotal			85,000.00			25,000.00
<u>EXPENDABLE TRUST FUNDS</u>						
Subtotal						
<u>DEBT SERVICE</u>						
Subtotal						
<u>ENTERPRISE FUNDS</u>						
WASTE WATER FUND	385	58	175,000.00			
CHURCHILL CO GOLF COURSE	100	26	25,000.00			
CHURCHILL CO GOLF COURSE	510	68	25,000.00			
CC COMMUNICATNS-TELEPHON				100	14	1,800,000.00
CC COMMUNICATNS-TELEPHON				245	40	495,000.00
CC COMMUNICATNS-TELEPHON				510	67	25,000.00
Subtotal			225,000.00			2,320,000.00
<u>INTERNAL SERVICE</u>						
Subtotal						
<u>RESIDUAL EQUITY TRANSFER</u>						
Subtotal			3,905,000.00			3,905,000.00
TOTAL TRANSFERS			3,905,000.00			3,905,000.00

CHURCHILL COUNTY

 (Local Government)

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: 77th Session; February 4, 2013 to June 4, 2013

1. Activity: <u>Lobbying Activities for 77th Legislative Session</u>		
2. Funding Source: <u>General Fund Resources</u>		
3. Transportation	\$	<u>2,000</u>
4. Lodging and meals	\$	<u>750</u>
5. Salaries and Wages	\$	<u> </u>
6. Compensation to lobbyists	\$	<u>25,000</u>
7. Entertainment	\$	<u> </u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<u>750</u>
Total	\$	<u><u>28,500</u></u>

Entity: Churchill County, Nevada

Budget Fiscal Year 2012-2013

**Schedule of Existing Contracts
Budget Year 2013-2014
Churchill County, Nevada**

Form 31 Existing Contracts

Local Government: Churchill County, Nevada
E-mail Address: comptroller@churchillcounty.org
Daytime Telephone: (775) 428-1414

<u>Vendor Name</u>	<u>Effective Date of Contract</u>	<u>Termination Date of Contract</u>	<u>Proposed Expenditure FY 2013-14</u>	<u>Proposed Expenditure FY 2014-15</u>	<u>Reason or need of Contract</u>
Gnomon, Inc	7/1/2012	6/30/2013	\$ 5,000.00	\$ 5,000.00	GIS computer Mapping
Otis Elevator	7/1/2012	6/30/2014	\$ 5,000.00	\$ 5,000.00	Elevator Inspection/Repair
Pestmaster Services	7/1/2012	6/30/2013	\$ 1,000.00	\$ 1,000.00	Pest Control
Advanced Data Systems	7/1/2012	6/30/2013	\$ 185,000.00	\$ 190,000.00	IT Support
Public Policy Innovations	7/1/2011	7/1/2013	\$ 33,000.00	\$ 33,000.00	Legislative Lobbying
Mahannah Associates, LLC	7/1/2011	6/30/2013	\$ 265,000.00	\$ 250,000.00	Water Resource Planning
Research & Consulting	7/1/2011	6/30/2013	\$ 185,000.00	\$ 185,000.00	Yucca Mountain Project Oversight
Kolesar & Leatham	7/1/2011	6/30/2014	\$ 25,000.00	\$ 25,000.00	Yucca Mountain Legal Work
Margaret Sei, LCSW	7/1/2012	6/30/2014	\$ 40,000.00	\$ 40,000.00	Mental Health Services: JPO
High Desert Counseling	7/1/2011	6/30/2013	\$ 15,000.00	\$ 15,000.00	Mental Health Services: JPO
John Scott, MD	7/1/2011	6/30/2013	\$ 37,500.00	\$ 37,500.00	Jail Medical, Adult & Juvenile
Linda Bridges, Public Guardian	7/1/2011	6/30/2013	\$ 7,500.00	\$ 7,500.00	Public Guardian
SPB Utilities Services	7/1/2011	6/30/2014	\$ 335,000.00	\$ 340,000.00	Water & Waste Water Operations
Voorhis/Robertson Justice	7/1/2010	6/30/2013	\$ 31,000.00	\$ 31,000.00	Criminal Justice Facility Planning
Kafoury Armstrong & Co.	7/1/2011	6/30/2014	\$ 75,000.00	\$ 75,000.00	Independent Auditors
Pauli Drakulich, Public Defender	7/1/2012	6/30/2014	\$ 188,000.00	\$ 190,000.00	Public Defender
Anita Fillmore, Court Reporter	7/1/2012	6/30/2013	\$ 140,000.00	\$ 144,200.00	Court Reporting Services
Shaw Engineering	7/1/2012	6/30/2014	\$ 50,000.00	\$ 75,000.00	Engineering Services
Applied Analysis	4/1/2012	4/1/2013	\$ 35,000.00	\$ 25,000.00	Economic Analysis
Solaegui Engineering	1/1/2012	6/30/2013	\$ 150,000.00	\$ 150,000.00	Engineering Services: Traffic/Roads
LP Insurance Brokers	7/1/2010	6/30/2013	\$ 36,000.00	\$ 36,000.00	Health Insurance Broker

Note: Parks & Recreation independent contractor contracts for league, swim classes and program classes that are generally less than a \$1,000 have not been included in this summary.

*Schedule of Privatization Contracts
Budget Year 2013-2014
Churchill County, Nevada*

Form 32 Privatization Contracts

Local Government: Churchill County, Nevada
E-mail Address: comptroller@churchillcounty.org
Daytime Telephone: (775) 428-1414

<i>Vendor Name</i>	<i>Effective Date of Contract</i>	<i>Termination Date of Contract</i>	<i>Proposed Expenditure FY 2013-14</i>	<i>Proposed Expenditure FY 2014-15</i>	<i>Reason or need of Contract</i>
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There are none at this time. See schedule of existing contracts for contacts and type of work being done by outside entities rather than completed in house by County Staff.

Nevada Department of Taxation

Form 33

Report of Liabilities Associated with

Public Safety Employee NRS Chapter 617 Benefits

Local Government: Churchill County, Nevada

Pursuant to Temporary Regulation, Sec. 14, please check the appropriate box or provide the requested information:

1. Costs associated with the NRS Chapter 617 benefits for public safety employees are addressed through:
 (a) Pre-funding Plan (b) Pay-as-you-go Plan (c) Association of self-insured public employers
 (d) Private Insurer. Please describe: _____

2. If you reported (c) or (d) on Line 1, please identify the association or insurer and where the actuarial study and funding report may be obtained. PACT 201 S. Roop St. Carson City, Nevada

3. If you reported (c) or (d) on Line 1, report the amount of contractually required contributions for each of the following years:

General & Other Funds	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Contributions	425,450	400,450	347,831	332,118	357,171	328,849

If you reported (c) on Line 1, skip Lines 4-13. Sign and date this form.

4. If you reported (a) or (b) on Line 1, was an actuarial study prepared to estimate the liability of the NRS Chapter 617 benefits? Yes No
 5. When was the last actuarial study prepared? _____ 6. How often are actuarial studies prepared? _____
 7. Who prepared the actuarial study (Name, designation, address) _____

Name and Designation

Address

8. Did the actuarial study separately report current public safety employees from eligible, non-current public safety employees? Yes No
 9. Where may the public review a complete copy of the actuarial report? (Provide a website link if available) _____

10. Historical Claims Paid

- 10(a) Number of Employees subject to the benefit, prior 10* fiscal years
 10(b) Number of known and accepted claims in the past 10* fiscal years
 10(c) Total paid out for claims in the past 10* fiscal years

*See Temp Regulation Sec. 14(2) for exceptions to 10 years

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total

11. Estimated Future Liability Under NRS Chapter 617

- 11(a) Estimated number of employees subject to the benefit over next 30 years*
 11(b) Estimated amount of actuarial liability for medical & disability, non-discounted
 11(c) Estimated amount of actuarial liability for medical and disability, discounted
 11(d) What discount rate was selected to determine the liability in 11(c)?

*The estimate should not include a projection of new employees that may be hired over the 30 year period.

Current Public Safety Employees	Eligible Non- Current Public Safety Employees	Total

12. Reserves

- 12(a) Has the local government established a reserve for known and accepted historical claims? Yes No
 12(b) What percentage of historical claims (Line 10(b)) are fully funded? _____
 12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)? Yes No
 12(d) Identify each fund used for reserves _____
 12(e) List the amount of payments made to each fund reserve for the following years (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Payments						

12(f) List the total reserves established for each fund (add lines if more than 1 fund):

Fund	Budgeted FY 2013-2014	Estimated FY 2012-2013	Actual FY 2011-2012	Actual FY 2010-2011	Actual FY 2009-2010	Actual FY 2008-2009
Total Reserves						

13. What is the current year funded ratio of the present value of contributions plus investment return compared to the present value of the accrued liabilities? (Line 12(f) divided by Line 11(c)) _____

Don F. Kest, Comptroller
 Signature and Title

(775) 428-1414

Contact Phone Number

May 20th, 2013
 Date

comptroller@churchillcounty.org

Contact E-mail Address

