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JUN 06 2013
STATE OF NEVADA
DEPARTMENT OF TAXATION

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

PERSHING COUNTY herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2014

This budget contains 9 funds, including Debt Service, requiring property tax revenues totaling \$ 3,665,166

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,
the tax rate will be increased by an amount not to exceed 1% If the final computation requires, the tax rate will be
lowered.

This budget contains 24 governmental fund types with estimated expenditures of \$ 13,386,620
3 proprietary funds with estimated expenses of \$ 535,303 ✓ ~~13,421,967~~ and

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Rene Childs
(Printed Name)
Recorder-Auditor
(Title)

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

Signed Rene Childs

Dated: 5/30/2013

Handwritten signatures and lines for the Governing Board approval.

SCHEDULED PUBLIC HEARING:

Date and Time

Publication Date 5/9/2013

Place: PERSHING COUNTY COURTHOUSE-COMMISSIONERS CHAMBERS

PERSHING COUNTY
FINAL BUDGET MESSAGE

2013-2014

The ending balances in the majority of the funds receiving property taxes or Consolidated Tax Revenue have been set at an amount to assure that funds are available to begin the 2014-2015 year.

As in the past, the ending fund balance in the General Fund reflects an amount which is much lower than what County Officials are comfortable with. The Board of Commissioners has recognized a decline in revenues and is monitoring the expenditures of all departments. Before the Final Budget is set, all department Heads will be contacted to review their budgets, as all expenditures must be reduced. The final revenue figures were based on the total abatement amount shown on the Tax Abatement Summary Sheet. The State has projected Net Proceeds for 2014, and Pershing County has decided to show a portion of that revenue for next year.

Again this year the Commissioners have prioritized Capital Outlay for the Building Fund. The Capital Improvement Committee has met and prioritized projects to be completed over the next couple of years. The Budget reflects this increase in expenditures for Capital Outlay as a whole.

The tax rate in the Indigent funds is the rate established pursuant to NRS 428.295, plus the respective funds were determined based on 104.5 percent of the amount allocated for that purpose for the previous fiscal year.

The Medical Indigent Care #2 Fund is administered pursuant to NRS 428.285.

The tax rate in the Pershing County Agricultural Extension Fund is established pursuant to NRS 549.020(2). The .0370 levy exceeds the .0100 mandated by statute. The additional levy was adopted by a unanimous vote of the governing board.

The Ad Valorem Capital Projects Fund incorporates the levy of .0500 to provide for Capital Outlay of the County.

The Building Fund incorporates the operating levy of 1.1753 x on the assessed value of Net Proceeds of Mines.

The Library Gift Fund, Senior Citizens Gift Fund and the Museum Gift Fund are accounted for separately in the Budget but are reported as one Gift Fund in the Audit.

The Landfill Fund, Ambulance Fund, and Pershing County Electrical Utility Fund are the Proprietary Funds.

PERSHING COUNTY
13/14 INDEX

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BUDGET SUMMARY FOR
SCHEDULE S1

PERSHING COUNTY

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

	ACTUAL PRIOR		EST. CURRENT		PROPRIETARY	TOTAL
	YEAR 6/30/12	BUDGET YEAR 6/30/13	BUDGET YEAR 6/30/13	BUDGET YEAR 6/30/14	FUND BUDGET YEAR 6/30/14	(MEMO ONLY) COLS. 3 + 4
	(1)	(2)	(2)	(3)	(4)	(5)
REVENUES:						
PROPERTY TAXES	3,163,634	2,647,786		3,665,166		3,665,166
OTHER TAXES	20,567	30,837		128,450		128,450
LICENSES AND PERMITS	73,029	39,100		44,900		44,900
INTERGOVERNMENTAL	5,632,616	5,597,161		4,886,459		4,886,459
CHARGES FOR SERVICES	545,684	387,779		364,943	450,645	815,588
FINES AND FORFEITS	230,668	182,440		185,100		185,100
MISCELLANEOUS	749,180	573,607		497,356	11,506	508,862
TOTAL REVENUES	10,415,378	9,458,710		9,772,374	462,151	10,234,525
EXPENDITURES/EXPENSES:						
GENERAL GOVERNMENT	3,226,678	3,660,430		4,602,367		4,602,367
JUDICIAL	1,429,830	1,434,671		1,580,229		1,580,229
PUBLIC SAFETY	2,372,446	2,702,800		3,318,245	102,002	3,420,247
PUBLIC WORKS	1,529,786	1,728,541		2,086,141		2,086,141
SANITATION					350,276	350,276
HEALTH	438,993	419,172		135,889		135,889
WELFARE	330,570	421,470		387,720		387,720
UTILITIES					83,025	83,025
CULTURE AND RECREATION	447,148	489,756		612,905		612,905
COMMUNITY SUPPORT	459,515	458,677		482,552		482,552
INTERGOVERNMENTAL EXP.	161,509	171,779		180,572		180,572
DEBT SERVICE	20,716	20,853				
CONTINGENCIES		100,000		100,000		100,000
TOTAL EXPENDITURES/EXPENSES	10,417,191	11,608,149		13,486,620	535,303	14,021,923
EXCESS OF REVENUES OVER (UNDER)						
EXPENDITURES/EXPENSES	1,813-	2,149,439-		3,714,246-	73,152-	3,787,398-
OTHER FINANCING SOURCES (USES)						
OTHER - B REPORT	17,489	475,000				
OPERATING TRANSFERS (IN)	2,878,000	3,599,000		3,756,000		
OPERATING TRANSFERS (OUT)	2,878,000-	3,599,000-		3,756,000-		
TOTAL OTHER FINANCING SOURCES	17,489	475,000				
EXCESS OF REVENUES @ OTHER SOURCES						
OVER (UNDER) EXPENDITURES AND OTHE	15,676	1,674,439-		3,714,246-	73,152-	

BUDGET SUMMARY FOR
SCHEDULE S1 (CON"T)

PERSHING COUNTY

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

	ACTUAL PRIOR YEAR 6/30/12 (1)	EST. CURRENT BUDGET YEAR 6/30/13 (2)	BUDGET YEAR 6/30/14 (3)	PROPRIETARY FUND BUDGET YEAR 6/30/14 (4)	TOTAL (MEMO ONLY) COLS. 3 + 4 (5)
FUND BALANCE JULY 1, BEGINNING OF YEAR	8,676,328	8,692,004	7,017,565		
PRIOR PERIOD ADJUSTMENTS					
RESIDUAL EQUITY TRANS IN					
RESIDUAL EQUITY TRANS OUT					
FUND BALANCE JUNE 30, END OF YEAR:	8,692,004	7,017,565	3,303,319		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL	ESTIMATED	BUDGET YEAR
	PRIOR YEAR	CURRENT YEAR	ENDING 6/30/14
	ENDING 6/30/12	ENDING 6/30/13	ENDING 6/30/14
General Government	25.75	26.25	26.25
Judicial	15.75	15.75	15.75
Public Safety	20.75	20.75	20.75
PUBLIC WORKS	11.00	11.00	11.00
Sanitation	2.00	2.00	2.00
Health	1.00	1.00	1.00
Welfare	.00	.00	.00
Culture and Recreation	4.00	4.00	4.00
Community Support	4.75	4.75	4.75
TOTAL GENERAL GOVERNMENT	85.00	85.50	85.50
Utilities	.00	.00	.00
Hospitals	.00	.00	.00
Transit System	.00	.00	.00
Airports	.00	.00	.00
Other	.00	.00	.00
TOTAL	85.00	85.50	85.50

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

Population (As of July 1)	7,133	6,847	7,013
Source of Population Estimate*	STATE	STATE	STATE
Assessed Valuation:			
Secured & Unsecured Only	193,990,446	203,993,948	216,495,334
Net Proceeds of Mines	12,425,779	32,442,718	109,006,645
TOTAL ASSESSED VALUE	206,416,225	236,436,666	325,501,979

TAX RATE			
General Fund	.9623	.9823	.9823
Special Revenue Funds	.3445	.3245	.3245
Capital Projects Funds	.0500	.0500	.0500
Debt Service Funds	.0000	.0000	.0000
Enterprise Funds	.0000	.0000	.0000
Other	.0000	.0000	.0000
TOTAL TAX RATE	1.3568	1.3568	1.3568

*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.

PERSHING COUNTY
 (Local Government)

SCHEDULE S-2 - STATISTICAL DATA

AD VALOREM TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-2014

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Allowed	Assessed	Allowed	Tax	Total	Ad	Ad Valorem	Net Proceeds	Budgeted
	Tax Rate	Valuation	Ad Valorem	Rate	Ad Valorem Rev	Valorem	Revenue	Of Minerals	Ad Valorem
			Revenue	Levied	With No Cap	Tax	With Cap	Revenue	With Cap
			(1)X(2)/100		(From Line A)	Abatement		(From Line B)	Plus NPM Rev
					(2)X(4)/100	(5) - (7)		(2)X(4)/100	(7) + (8)
OPERATING RATE:									
A. AD VALOREM SUBJECT TO REVENUE LIMITATIONS	8.1417	216,495,334	17,626,401	1.2258	2,653,800	245,957	2,407,843	XXXXXXXXXXXXX	2,407,843
B. AD VALOREM OUTSIDE REVENUE LIMITATIONS: NET PROCEEDS OF MINES	8.1417	109,006,645	8,874,994	1.2258	XXXXXXXXXXXXX	0		903,449	903,449
VOTER APPROVED:									
C. VOTER APPROVED OVERRIDES	.0090	216,495,334	19,485	.0035	7,577	702	6,875	2,580	9,455
LEGISLATIVE OVERRIDES:									
D. INDIGENT ACCIDENT	.0150	216,495,334	32,474	.0150	32,474	3,009	29,465	11,055	40,520
E. MEDICAL INDIGENT	.1000	216,495,334	216,495	.0600	129,897	12,039	117,858	44,222	162,080
F. CAPITAL ACQUISITION	.0500	216,495,334	108,248	.0500	108,248	10,033	98,215	36,851	135,066
G. YOUTH SERVICES LEVY	.0025	216,495,334	5,412	.0025	5,412	501	4,911	1,843	6,754
H. LEGISLATIVE OVERRIDES		0	0		0	0	0	0	0
I. SCCRT LOSS	.1544	216,495,334	334,269		0	0	0	0	0
J. OTHER		0	0		0	0	0	0	0
K. OTHER:		0	0		0	0	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	.3219	XXXXXXXXXXXXX	696,898	.1275	276,031	25,582	250,449	93,971	344,420
M. SUBTOTAL A,B,C,L	8.4726	XXXXXXXXXXXXX	27,217,778	1.3568	2,937,408	272,241	2,665,167	1,000,000	3,665,167
N. DEBT		XXXXXXXXXXXXX	0		0	0	0	0	0
O. TOTAL M AND N	8.4726	XXXXXXXXXXXXX	27,217,778	1.3568	2,937,408	272,241	2,665,167	1,000,000	3,665,167

=====

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

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

11/01/2012

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 PERSHING COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES	OPERATING TRANSFERS IN (7)	TOTAL (8)
						OTHER THAN TRANSFERS IN (6)		
GENERAL FUND	513,356 ✓	2,065,747 ✓	1,933,957 ✓	.9823	1,260,519	0	1,765,000 +	7,538,579
ROAD FUND	427,148 ✓	0	0	.0000	1,100,000 ✓	0	0	1,527,148
GENERAL INDIGENT FUND	4,008	0	11,786	.0060	0	0	0	15,794
MEDICAL INDIGENT FUND #1	126,250	0	176,937	.0655	0	0	0	303,187
LIBRARY FUND	48,091	0	267,145	.1360	2,400	0	40,000	357,636
CEMETERY FUND	19,179	0	0	.0000	0	0	20,000	39,179
PERSHING CO. AG. EXT.	84,364	0	72,679	.0370	0	0	15,000	172,043
MEDICAL INDIGENT CARE #2	133,828	0	162,081	.0600	300	0	0	296,209
SENIOR CITIZENS FUND	9,565 ✓	0	0	.0000	107,500 ✓	0	173,000 +	290,065
J.P. ADMIN. FEE FUND	57,097	0	0	.0000	17,000	0	0	74,097
AD VAL. CAPITAL PROJECTS	229,424	0	135,066	.0500	450	0	0	364,940
RECREATION FUND	97,724 +	0	39,286	.0200	135,092 +	0	0	272,102
<i>Continued TAG in P. Fund</i> LAW ENFORCEMENT FUND	51,019	0	0	.0000	16,400	0	1,743,000	1,810,419
911 SURCHARGE FEE	28,449	0	0	.0000	14,000	0	0	42,449
OPTION TAX-PUBLIC SAFETY	636,152	0	0	.0000	200,000	0	0	836,152
IN LIEU OF TAXES FUND	1,304,849	0	0	.0000	850,000	0	0	2,154,849
BUILDING FUND	2,643,216	0	866,229	.0000	0	0	0	3,509,445

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 PERSHING COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES	OPERATING TRANSFERS IN (7)	TOTAL (8)
	FUND BALANCES (1)					OTHER THAN TRANSFERS IN (6)		
REGIONAL TRANSPORTATION	531,236	0	0	.0000	315,000	0	0	846,236
FORENSIC SERVICES FUND	2,302	0	0	.0000	1,700	0	0	4,002
DRUG COURT	35,034	0	0	.0000	12,000	0	0	47,034
LIBRARY GIFT FUND	6,065	0	0	.0000	100	0	0	6,165
CRIMINAL ASSET FORFEIT.	5,240	0	0	.0000	500	0	0	5,740
SENIOR GIFT FUND	8,297	0	0	.0000	6,500	0	0	14,797
MUSEUM GIFT FUND	15,672	0	0	.0000	2,000	0	0	17,672
DEBT SERVICE	0	0	0	.0000	0	0	0	0
Subtot Govmt Fund Types, Expendable Trust Funds	7,017,565 ✓	2,065,747 ✓	3,665,166 ✓	1.3568	4,041,461 ✓	0	3,756,000 ✓	20,545,939 ✓
PROPRIETARY FUNDS								
SUBTOTL PROPRIETARY	XXXXXXX	0	0	.0000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
TOTAL ALL FUNDS	XXXXXXX	2,065,747	3,665,166	1.3568	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2014

Budget Summary for PERSHING COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		CONTINGENCIES AND USES							
FUND NAME	*	SALARY AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES** (3)	CAPITAL OUTLAY*** (4)	OTHER THAN OPERATING TRANSFERS (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
GENERAL FUND	X	1,843,792	808,340	2,694,913	108,256	100,000	1,695,000	288,278	7,538,579
ROAD FUND	R	591,212	216,429	506,500	42,000	0	0	171,007	1,527,148
GENERAL INDIGENT	F R	0	0	10,000	0	0	0	5,794	15,794
MEDICAL INDIGENT	F R	0	0	177,720	0	0	0	125,467	303,187
LIBRARY FUND	R	153,933	62,668	66,333	1,550	0	0	73,152	357,636
CEMETERY FUND	R	6,042	712	26,000	0	0	0	6,425	39,179
PERSHING CO. AG.	E R	31,096	12,765	29,574	2,814	0	0	95,794	172,043
MEDICAL INDIGENT	C R	0	0	200,000	0	0	0	96,209	296,209
SENIOR CITIZENS FU	R	129,798	63,761	90,293	500	0	0	5,713	290,065
J.P. ADMIN. FEE FU	R	0	0	0	35,000	0	0	39,097	74,097
AD VAL. CAPITAL PR	C	0	0	5,500	150,000	0	48,000	161,440	364,940
RECREATION FUND	R	38,200	5,067	206,600	0	0	0	22,235	272,102
LAW ENFORCEMENT FU	R	889,044	565,711	294,850	30,000	0	0	30,814	1,810,419
911 SURCHARGE FEE	R	0	0	1,500	23,500	0	0	17,449	42,449
OPTION TAX-PUBLIC	R	0	0	0	750,000	0	0	86,152	836,152
IN LIEU OF TAXES	F R	0	0	35,000	0	0	2,013,000	106,849	2,154,849
BUILDING FUND	C	0	0	0	1,678,147	0	0	1,831,298	3,509,445
REGIONAL TRANSPORT	R	0	0	730,000	0	0	0	116,236	846,236

*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 PERSHING COUNTY
(Local Government)

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)
FORENSIC SERVICES	R	0	0	3,500	0	0	0	502	4,002
DRUG COURT	R	0	0	35,500	0	0	0	11,534	47,034
LIBRARY GIFT FUND	R	0	0	4,500	0	0	0	1,665	6,165
CRIMINAL ASSET FOR	R	0	0	0	5,000	0	0	740	5,740
SENIOR GIFT FUND	R	0	0	7,000	5,000	0	0	2,797	14,797
MUSEUM GIFT FUND	R	0	0	3,000	8,000	0	0	6,672	17,672
TOTAL GOV FUND TYPES & EXPNDBL TRUST FNDS		3,683,117 ✓	1,735,453 ✓	5,128,283 ✓	2,839,767 ✓	100,000 ✓	3,756,000 ✓	3,303,319 ✓	20,545,939 ✓

*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 PERSHING 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)	
AMBULANCE FUND	E	59,000	102,002	0	0	0	0	43,002-
LANDFILL FUND	E	341,645	350,276	0	0	0	0	8,631-
P.C.ELECT UTIL DEBT SVC	E	0	3,000	11,506	12,775	0	0	4,269-
P C ELEC UTILITY FUND	E	16,000	67,250	34,000	0	0	0	17,250-
TOTAL		416,645 ✓	522,528 ✓	45,506 ✓	12,775 ✓	0	0	73,152- ✓

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

** Include Depreciation