Churchill County, Nevada
Final FY 2010-11 Budget

As presented at the
May 19, 2010
Commissioner's
Tax Rate & Budget Hearing

CHURCHILL COUNTY

There's no place like home!

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 19, 2010

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

Dear Ms. De'Angelo:

Churchill County herewith submits the final budget for the fiscal year ending June 30, 2011.

This budget contains 8 funds requiring property tax revenues totaling $7,648,993.

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 36 governmental type funds with estimated expenditures of $33,399,542 and 6 proprietary funds with estimated expenses of $19,825,189.

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

I, _____
County Comptroller

certify that all applicable funds and financial operations of this Local Government are listed herein.
Dated: May 19, 2010

APPROVED BY THE GOVERNING BOARD

_____

_____

_____

Public Hearing held on:

Date and Time:	Monday, May 17, 2010 at 5:15 p.m.
Publication Date:	Friday, May 7, 2010
Place:	County Administration Complex, Commission Chambers 155 North Taylor Street, Fallon, NV 89406

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Public Hearing on Final Budget

Presented to
Board of County Commissioners on
Wednesday, May 19, 2010

Budget Calendar

- December 2009 Distribute Budget Packets
- December 7/9th: Departmental Tours
- January 16, 2009 Budget Due
- February 6th and 12th Commissioners Budget Hearings
- March 20th: Commissioners Budget Workshop
- April 9th: Tentative Budget Submitted
- May 17th: Commissioners Tax Rate Hearing
- May 19th: Commissioners Adoption of Final Budget

NRS 354.598 Final Budget Tax Rate Hearing

- Statute Requires Public Hearing on Tax Rate on 3rd Monday in May
- Provided Commissioners with an overview of Property Tax Rates on Monday, May 17, 2010.

Tax Rate Overview

- Decline in Population & Assessed Valuation
- County Historical Tax Rate
- Fiscal Year 2010-11 Tax Rate Breakdown

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
- Assessed Value is 35% of Appraised Value
- Tax Rates Certified by NV. Tax Commission in June

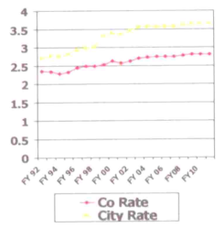
Property Tax Caps

- AB 489 & SB 509 sets limits on the increase in property taxes at 3% for residence and 7.7% commercial not to exceed 8%
- Increases in Property Tax Rates Do NOT Necessarily Increase Property Taxes
- Rate Impacts on New Construction in Base Year

Historical Tax Rate Data

- Summary of Tax Rates over the Years

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



Tax Rate Data

- County & City Rate unchanged
- FY 2010-11 County Tax Rate $2.803 and City of Fallon $3.64
- Property Taxes on $100,000 Home: County $981 and City $1,274 (subject to cap restrictions)

Property Tax Abatements Summary

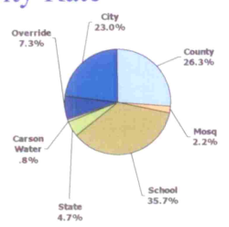
- Total All Entities Total Pre-abated Tax Amount $23,582,517
- Abatement Amount $1,081,776 0r 4.6% Prior Year Abatement was $3.1M or 13.4%
- General County Pre-Abatement Tax Amount $9,527,990 Abatement $529,174 or 5.6% Net Collections $8,998,816

Source: DTAX Pro Forma Projections All Counties March, 2010

FY 11 Property Tax Combined $3.64 City Rate

- Overall Rate Allocation

County 26.3%
City of Fallon 23.0%
Override 7.3%
State of NV 4.7%
School District 35.7%
Carson Water 0.8%
Mosquito & Weed Abatement 2.2%



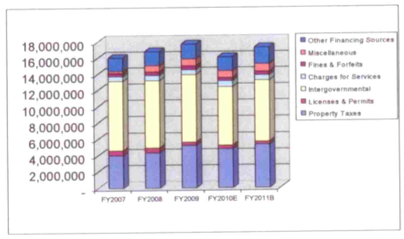
Changes in Tax Rate FY 11

- General County Rate unchanged, apportionment changes
- Override rates: Unchanged
- Mosquito & Weed Abatement unchanged
- School Debt Rate unchanged
- State Rate unchanged
- City Rate unchanged

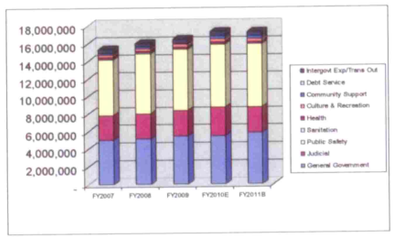
Changes from Tentative Budget

- Updated the Health and Accident Insurance with Commissioner approved plans
- Updated Wages and Benefits to conform to approved collective bargaining agreements
- Other miscellaneous changes to more accurate reflect projected revenues and expenditures with more current data

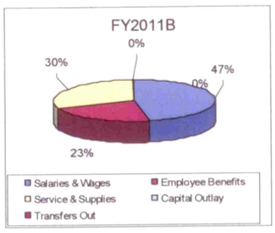
General Fund Revenue History



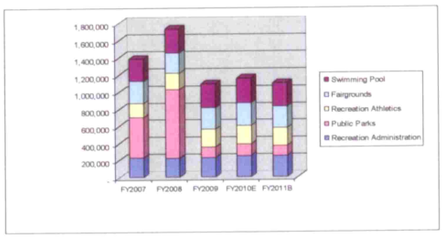
General Fund Expenditures



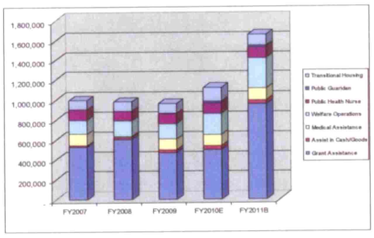
General Fund Object Allocation



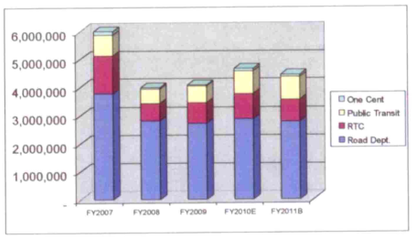
Parks & Recreation Fund



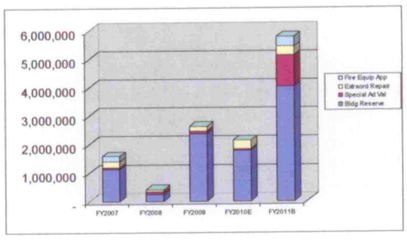
Social Services Budget



Gas Taxes Budget



Capital Projects Fund Budgets



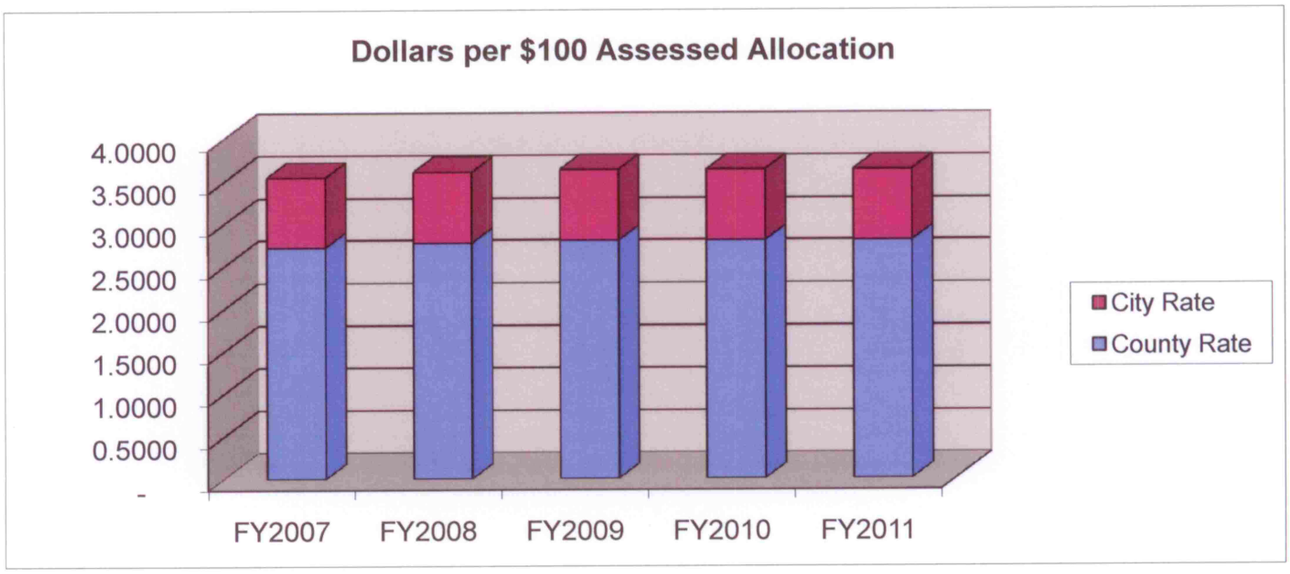
Final Budget FY 2011

- Comptroller to present at May 19th Commissioner's Meeting for Board Approval
- Submission Deadline: May 31st
- Nevada Tax Commission Meeting: Last Thursday in June
- Tax Rate Effective: July 1st
- Questions & Answers
- Thank you for your financial oversight and responsibility!

CHURCHILL COUNTY

Tax Rate History

Last Five Fiscal Years

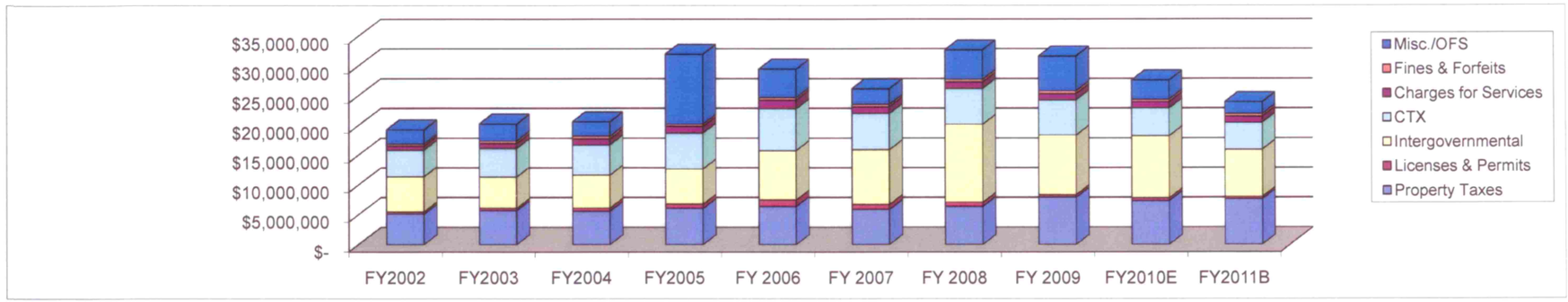


	Dollars per $100 Assessed Allocation				
	FY2007	FY2008	FY2009	FY2010	FY2011
General Fund	0.6684	0.6862	0.7215	0.7215	0.7740
Social Services	0.0500	0.0700	0.0979	0.0979	0.0779
Cooperative Extension	0.0325	0.0325	0.0325	0.0325	0.0200
Public Library Fund	0.0841	0.0841	0.1041	0.1041	0.0841
Capital Improvements	0.0500	0.0500	0.0500	0.0500	0.0500
Youth Services	0.0631	0.0553	0.0500	0.0500	0.0500
Tax Act	0.0219	0.0219	0.0219	0.0219	0.0219
Hospital Care Ind. MVA	0.0150	0.0150	0.0150	0.0150	0.0150
Indigent Medical Care	0.0600	0.1000	0.1000	0.1000	0.1000
Fire Equipment	0.0200	-	-	0.0300	0.0300
Senior Citizens	0.0300	0.0300	0.0300	-	-
Mosquito and Weed Abatement	0.0800	0.0800	0.0800	0.0800	0.0800
School District					
Operating	0.7500	0.7500	0.7500	0.7500	0.7500
Debt Service	0.6000	0.6000	0.5500	0.5500	0.5500
State of Nevada	0.1700	0.1700	0.1700	0.1700	0.1700
Carson Water Subconservancy	0.0300	0.0300	0.0300	0.0300	0.0300
Total for County Residents	**2.7250**	**2.7750**	**2.8029**	**2.8029**	**2.8029**
% Change	*#DIV/0!*	*1.83%*	*1.01%*	*0.00%*	*0.00%*
City of Fallon	0.8271	0.8371	0.8371	0.8371	0.8371
Total for City Residents	**3.5521**	**3.6121**	**3.6400**	**3.6400**	**3.6400**
% Change		*1.69%*	*0.77%*	*0.00%*	*0.00%*

CHURCHILL COUNTY

Revenue Sources - All Funds

Last Ten Fiscal Years



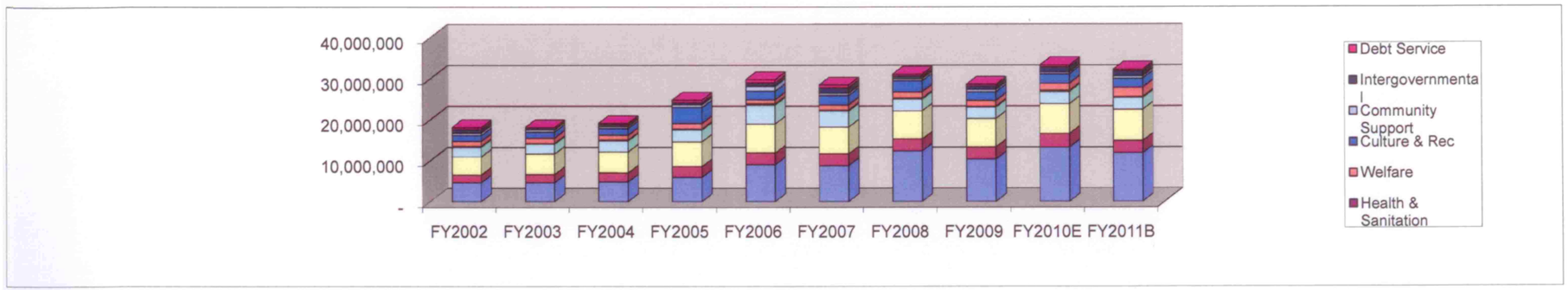
Revenue	FY2002		FY2003		FY2004		FY2005		FY 2006		FY 2007		FY 2008		FY 2009		FY2010E		FY2011B	
Property Taxes	5,132,580	27%	5,708,618	28%	5,609,961	27%	6,071,418	19%	6,413,086	22%	5,891,945	23%	6,412,847	20%	7,912,344	25%	7,341,977	27%	7,648,993	32%
Licenses & Permits	379,254	2%	399,855	2%	527,787	3%	736,126	2%	1,096,278	4%	842,906	3%	678,822	2%	443,873	1%	463,150	2%	380,170	2%
Intergovernmental	5,888,106	31%	5,240,731	26%	5,526,673	27%	5,908,278	18%	8,286,479	28%	9,184,483	35%	13,098,279	40%	10,000,536	32%	10,413,540	38%	7,907,239	33%
CTX	4,466,215	23%	4,790,166	24%	5,083,657	25%	6,016,443	19%	7,013,036	24%	6,076,000	23%	6,016,896	18%	5,927,194	19%	4,675,000	17%	4,545,339	19%
Charges for Service	713,717	4%	865,389	4%	1,020,576	5%	1,144,284	4%	1,501,023	5%	1,179,522	5%	1,105,807	3%	1,059,822	3%	1,079,378	4%	1,029,725	4%
Fines & Forfeits	325,755	2%	398,637	2%	428,266	2%	380,590	1%	385,831	1%	376,078	1%	427,578	1%	463,247	1%	398,767	1%	408,700	2%
Misc./OFS	2,388,444	12%	2,850,984	14%	2,431,242	12%	11,730,249	37%	4,771,409	16%	2,625,665	10%	4,975,007	15%	5,853,089	18%	3,209,762	12%	2,004,760	8%
Total Revenue	**$ 19,294,071**		**$ 20,254,380**		**$ 20,628,162**		**$ 31,987,388**		**$ 29,467,142**		**$ 26,176,599**		**$ 32,715,235**		**$ 31,660,105**		**$ 27,581,574**		**$ 23,924,926**	
% Change			5.0%		1.8%		55.1%		-7.9%		-11.2%		25.0%		-3.2%		-12.9%		-13.3%	
$ Change			960,309		373,782		11,359,226		(2,520,246)		(3,290,543)		6,538,636		(1,055,130)		(4,078,531)		(3,656,648)	

Includes General, Special Revenue, Capital Projects and Debt Service Funds.

CHURCHILL COUNTY

Expenditures by Function - All Funds

Last Ten Fiscal Years



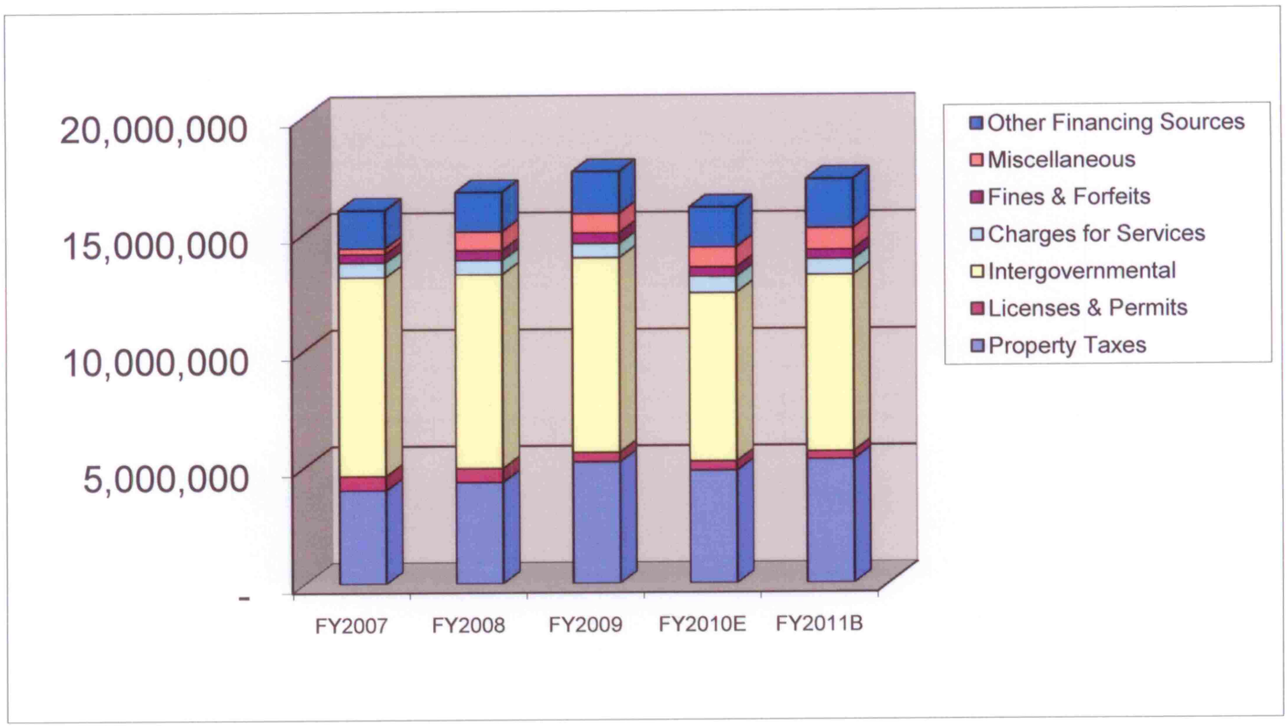
Function	FY2002		FY2003		FY2004		FY2005		FY2006		FY2007		FY2008		FY2009		FY2010E		FY2011B	
General Government	4,637,443	26%	4,636,369	26%	4,810,515	25%	5,922,822	24%	9,028,740	30%	8,783,832	31%	12,337,280	40%	10,336,153	36%	12,269,913	38%	12,229,709	38%
Judicial	1,900,000	11%	2,016,378	11%	2,199,299	11%	2,637,703	11%	2,820,783	9%	2,850,620	10%	2,909,608	9%	2,978,601	10%	3,346,115	10%	2,993,344	9%
Public Safety	4,357,147	24%	4,958,216	27%	5,107,475	27%	6,018,878	24%	7,091,967	24%	6,516,732	23%	6,855,446	22%	6,921,786	24%	7,256,516	22%	7,591,357	23%
Public Works	2,422,356	13%	2,416,826	13%	2,706,413	14%	2,888,609	12%	4,642,216	16%	3,914,339	14%	2,867,049	9%	2,760,776	10%	2,974,487	9%	2,863,778	9%
Health & Sanitation	182,475	1%	205,383	1%	208,807	1%	252,068	1%	282,429	1%	249,782	1%	267,488	1%	261,337	1%	299,594	1%	268,924	1%
Welfare	1,234,840	7%	1,297,303	7%	1,175,267	6%	1,355,305	5%	975,143	3%	1,271,543	4%	1,528,982	5%	1,377,427	5%	1,709,882	5%	2,284,611	7%
Culture & Rec	1,390,237	8%	1,466,465	8%	1,642,031	9%	3,877,347	21%	2,118,377	12%	2,279,910	13%	2,690,481	15%	2,107,764	12%	2,308,070	13%	2,200,970	7%
Community Support	621,716	3%	484,783	3%	439,347	2%	679,463	4%	1,163,437	6%	525,660	3%	510,353	3%	544,981	3%	432,834	2%	516,651	3%
Intergovernmental	890,568	5%	550,720	3%	675,208	4%	557,292	3%	897,015	5%	1,428,863	8%	672,951	4%	889,447	5%	1,280,765	7%	1,281,765	7%
Debt Service	445,195	2%	69,228	0%	174,549	1%	568,575	2%	744,711	3%	606,074	2%	430,248	1%	392,843	1%	415,693	1%	368,433	1%
Total Expenditures	**$ 18,081,977**		**$ 18,101,671**		**$ 19,138,911**		**$ 24,758,062**		**$ 29,764,818**		**$ 28,427,355**		**$ 31,069,886**		**$ 28,571,115**		**$ 32,293,869**		**$ 32,599,542**	
% Change			0.1%		5.7%		29.4%		20.2%		-4.5%		9.3%		-8.0%		13.0%		0.9%	
$ Change			19,694		1,037,240		5,619,151		5,006,756		(1,337,463)		2,642,531		(2,498,771)		3,722,754		305,673	

Includes General, Special Revenue, Capital Projects and Debt Service Funds.

CHURCHILL COUNTY

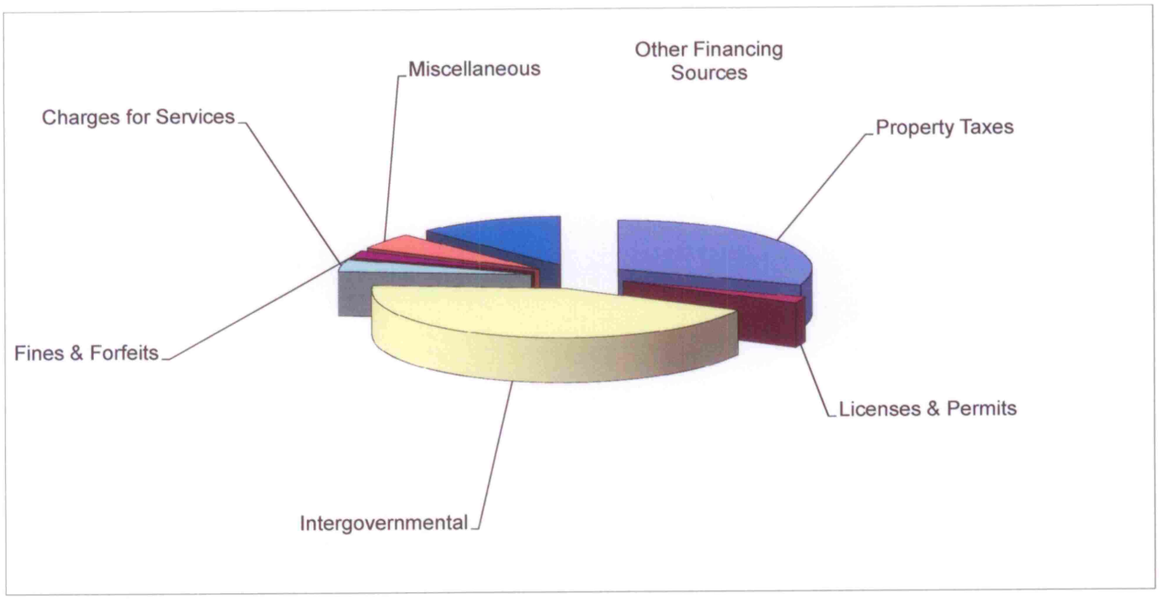
General Fund Revenue History

Last Five Fiscal Years



Revenue	FY2007		FY2008		FY2009		FY2010E		FY2011B	
Property Taxes	4,002,791	25%	4,335,438	26%	5,191,482	29%	4,809,338	30%	5,285,618	31%
Licenses & Permits	615,074	4%	596,322	4%	412,523	2%	402,150	3%	344,670	2%
Intergovernmental	8,516,670	53%	8,309,845	50%	8,340,759	47%	7,211,768	45%	7,551,365	44%
Charges for Services	627,331	4%	606,733	4%	600,140	3%	695,188	4%	669,225	4%
Fines & Forfeits	376,078	2%	427,578	3%	463,247	3%	398,767	2%	408,700	2%
Miscellaneous	242,782	2%	800,956	5%	828,379	5%	864,491	5%	918,860	5%
Other Financing Sources	1,626,218	10%	1,687,269	10%	1,789,683	10%	1,700,000	11%	2,100,000	12%
Total Revenue	**$ 16,006,944**		**$ 16,764,141**		**$ 17,626,213**		**$ 16,081,702**		**$ 17,278,438**	
$ Increase			**$ 757,197**		**$ 862,072**		**$ (1,544,511)**		**$ 1,196,736**	
% Change			4.7%		5.1%		-8.8%		7.4%	

CHURCHILL COUNTY
General Fund Revenues
Fiscal Year 2011 Budget

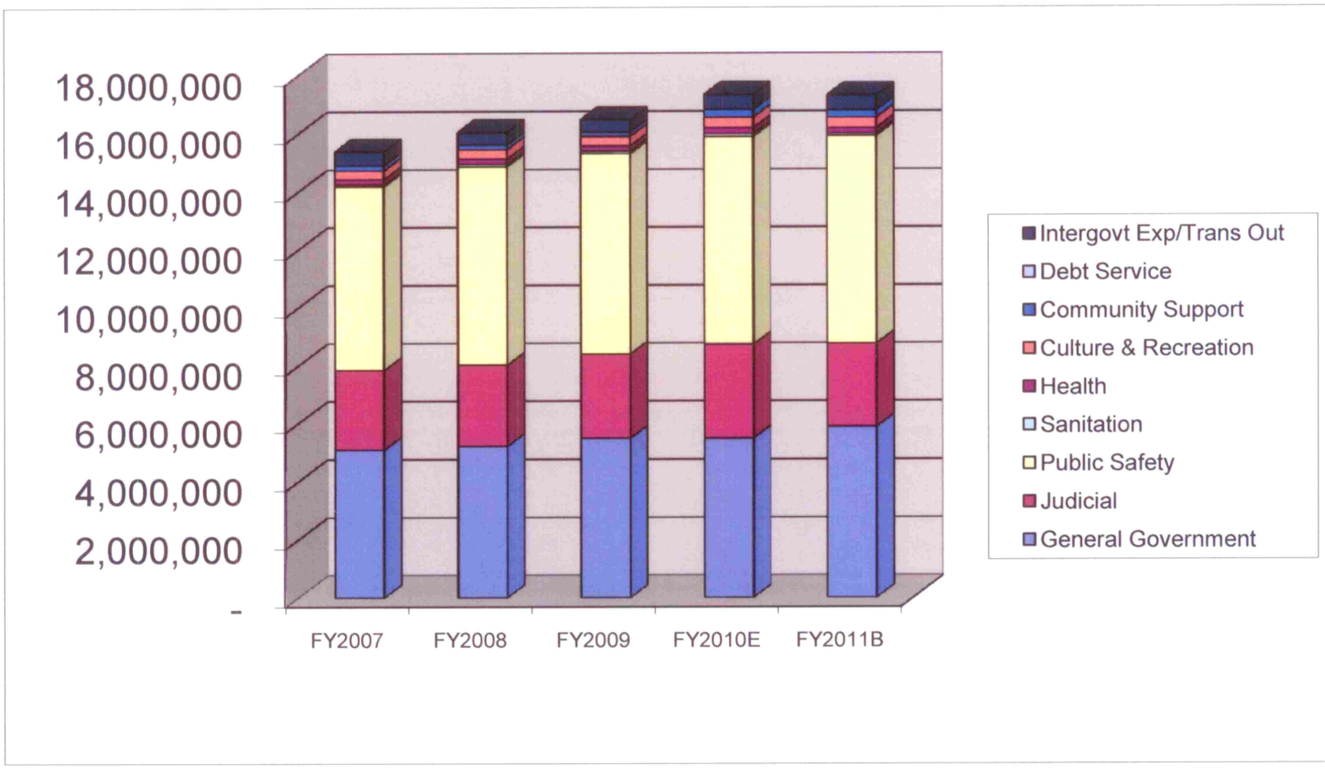


Revenue	FY2009A	%	FY2010E	%	FY2011B	%
Property Taxes	5,191,482	29.5%	4,809,338	29.9%	5,285,618	30.6%
Licenses & Permits	412,523	2.3%	402,150	2.5%	344,670	2.0%
Intergovernmental	8,340,759	47.3%	7,211,768	44.8%	7,551,365	43.7%
Charges for Services	600,140	3.4%	695,188	4.3%	669,225	3.9%
Fines & Forfeits	463,247	2.6%	398,767	2.5%	408,700	2.4%
Miscellaneous	828,379	4.7%	864,491	5.4%	918,860	5.3%
Other Financing Sources	1,789,683	10.2%	1,700,000	10.6%	2,100,000	12.2%
Total Revenues	**$ 17,626,213**	**100%**	**$ 16,081,702**	**100%**	**$ 17,278,438**	**100%**

CHURCHILL COUNTY

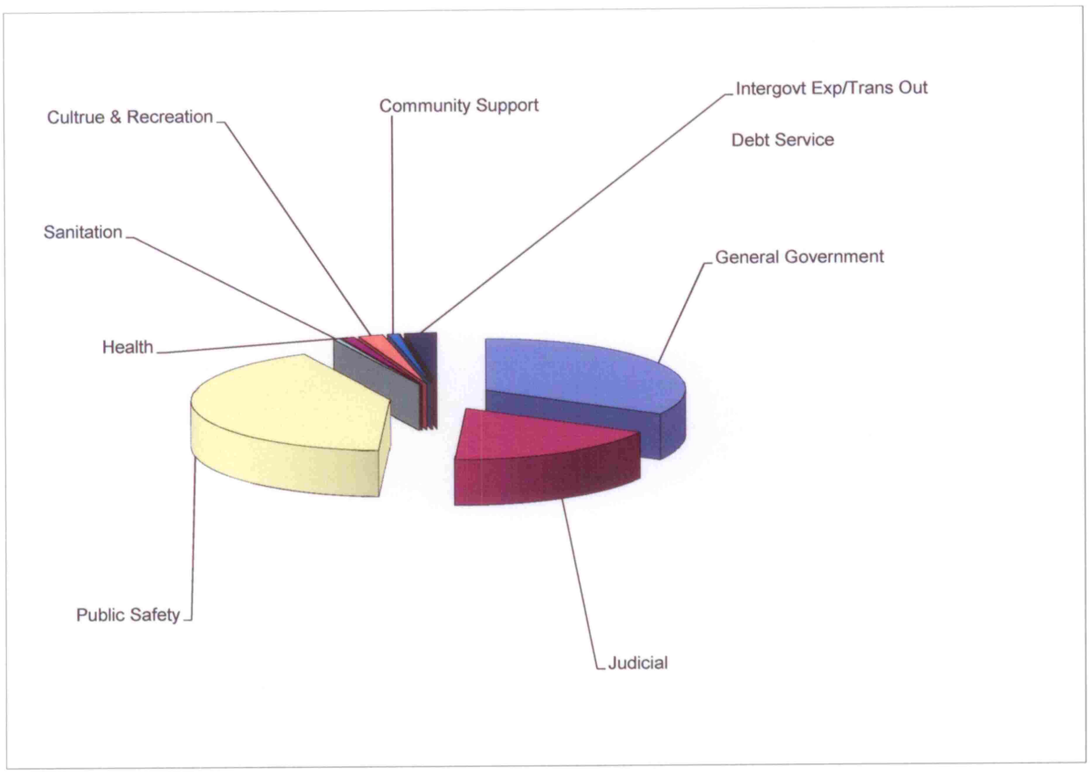
General Fund Expenditures by Function

Last Five Fiscal Years



Function	FY2007		FY2008		FY2009		FY2010E		FY2011B	
General Government	5,081,279	33%	5,200,462	32%	5,471,058	33%	5,465,946	32%	5,860,615	34%
Judicial	2,763,756	18%	2,813,485	18%	2,915,796	18%	3,250,725	19%	2,887,344	17%
Public Safety	6,335,121	41%	6,845,837	43%	6,916,009	42%	7,165,516	41%	7,160,357	41%
Sanitation	65,986	0%	82,121	1%	80,547	0%	88,000	1%	78,000	0%
Health	182,780	1%	184,804	1%	178,826	1%	205,594	1%	184,924	1%
Culture & Recreation	304,700	2%	323,812	2%	330,176	2%	364,928	2%	357,422	2%
Community Support	170,649	1%	160,987	1%	148,038	1%	268,000	2%	256,500	1%
Debt Service	-	0%	-	0%	-	0%	-	0%	-	0%
Intergovt Exp/Trans Out	480,774	3%	428,526	3%	429,018	3%	518,765	3%	518,765	3%
Total Expenditures	**$ 15,385,045**		**$ 16,040,034**		**$ 16,469,468**		**$ 17,327,474**		**$ 17,303,927**	
$ Increase			**$ 654,989**		**$ 429,434**		**$ 858,006**		**$ (23,547)**	
% Change			4.3%		2.7%		5.2%		-0.1%	

CHURCHILL COUNTY
General Fund Expenditures by Function
Fiscal Year 2011 Budget

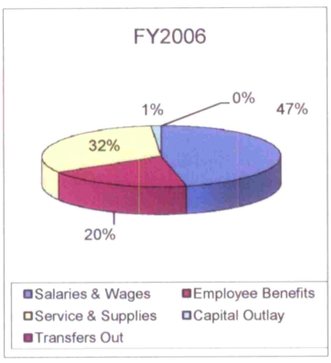


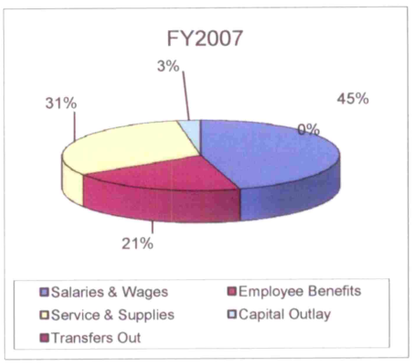
Function	FY2009A	%	FY2010E	%	FY2011B	%
General Government	5,471,058	33.2%	5,465,946	31.5%	5,860,615	33.9%
Judicial	2,915,796	17.7%	3,250,725	18.8%	2,887,344	16.7%
Public Safety	6,916,009	42.0%	7,165,516	41.4%	7,160,357	41.4%
Sanitation	80,547	0.5%	88,000	0.5%	78,000	0.5%
Health	178,826	1.1%	205,594	1.2%	184,924	1.1%
Culture & Recreation	330,176	2.0%	364,928	2.1%	357,422	2.1%
Community Support	148,038	0.9%	268,000	1.5%	256,500	1.5%
Debt Service	-	0.0%	-	0.0%	-	0.0%
Intergovt Exp/Trans Out	429,018	2.6%	518,765	3.0%	518,765	3.0%
Total Expenditures	**$ 16,469,468**	**100%**	**$ 17,327,474**	**100%**	**$ 17,303,927**	**100%**

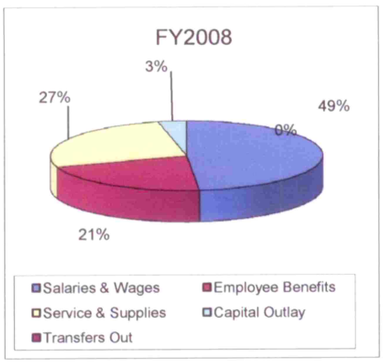
CHURCHILL COUNTY

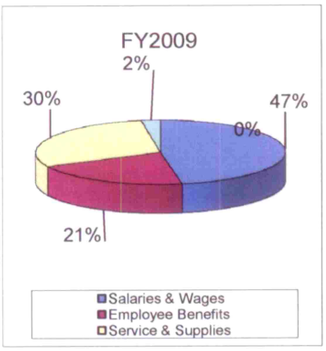
General Fund Budget by Object

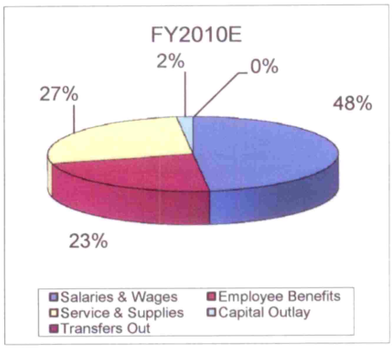
Last Six Fiscal Years

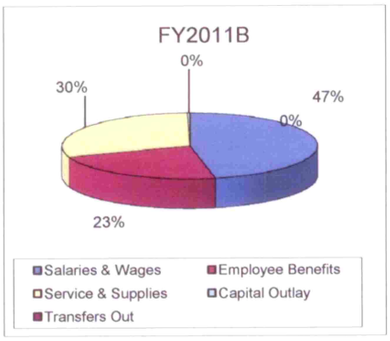










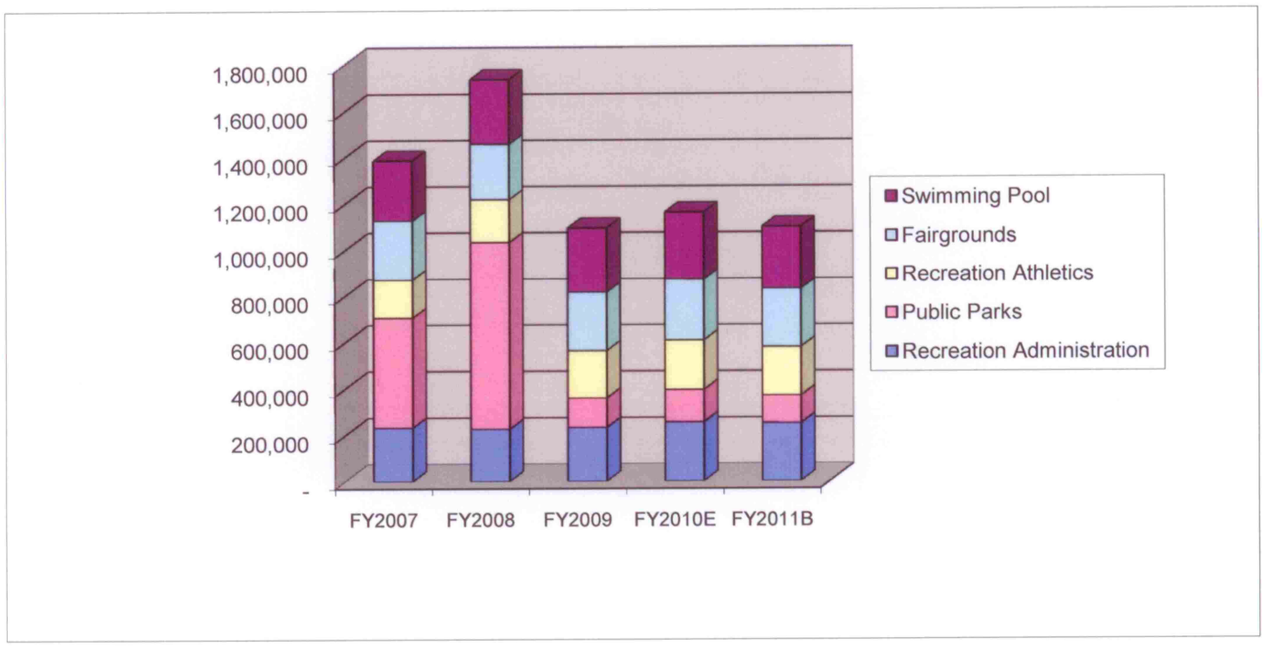


Object	FY2006		FY2007		FY2008		FY2009		FY2010E		FY2011B	
Salaries & Wages	6,720,181	47%	6,995,290	45%	7,576,202	49%	7,781,605	47%	8,351,893	48%	8,104,538	47%
Employee Benefits	2,853,616	20%	3,163,142	21%	3,319,498	21%	3,396,682	21%	3,955,016	23%	3,946,078	23%
Service & Supplies	4,641,280	32%	4,796,697	31%	4,189,349	27%	4,887,266	30%	4,711,438	27%	5,199,311	30%
Capital Outlay	194,180	1%	429,916	3%	526,459	3%	403,915	2%	309,127	2%	54,000	0%
Transfers Out	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%
Total Expenditures	**$14,409,257**		**$15,385,045**		**$ 15,611,508**		**$16,469,468**		**$17,327,474**		**$17,303,927**	
% Change			6.8%		1.5%		5.5%		5.2%		-0.1%	

CHURCHILL COUNTY

Parks & Recreation - Expenditure Allocation

Last Five Fiscal Years

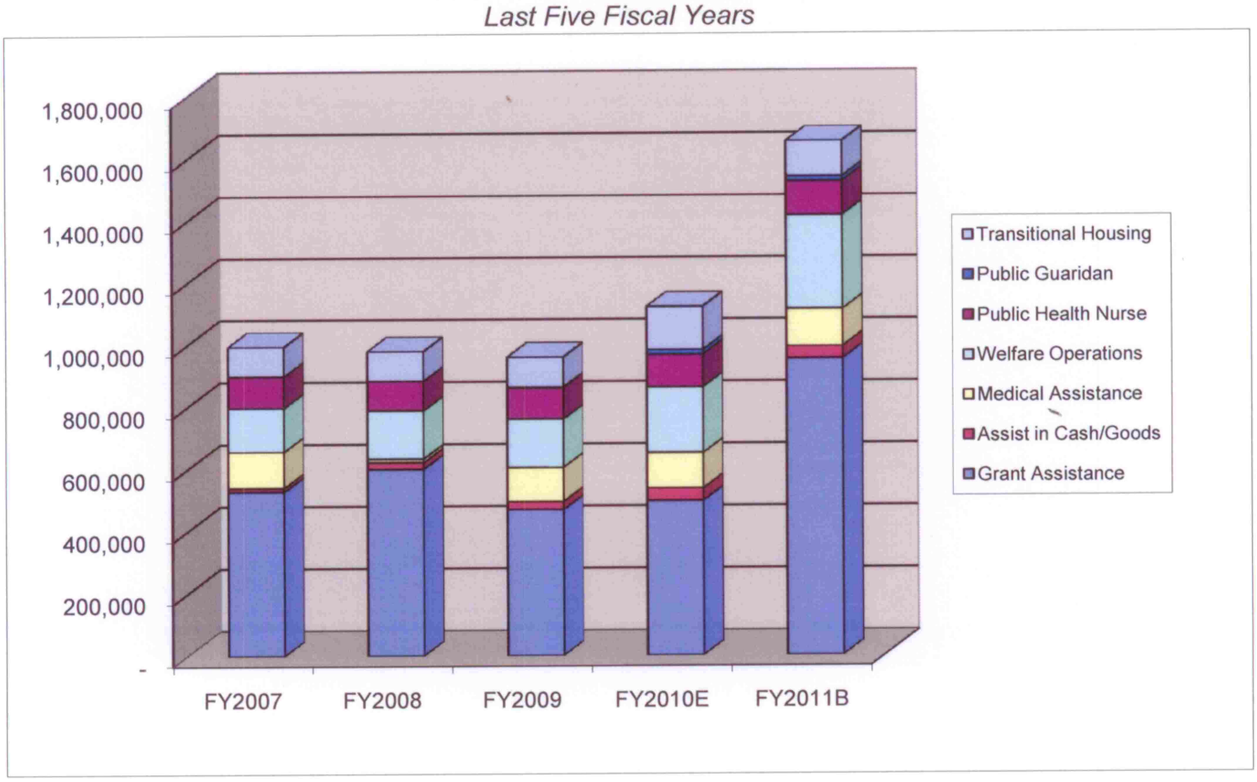


Department	FY2007		FY2008		FY2009		FY2010E		FY2011B	
Recreation Administration	232,469	17%	225,987	13%	232,737	21%	255,727	22.0%	250,409	23%
Public Parks	473,173	34%	807,938	47%	126,296	12%	138,591	11.9%	118,505	11%
Recreation Athletics	165,116	12%	184,246	11%	204,029	19%	212,938	18.3%	209,330	19%
Fairgrounds	256,585	18%	239,800	14%	252,842	23%	263,540	22.7%	251,831	23%
Swimming Pool	259,885	19%	278,853	16%	278,607	25%	290,675	25.0%	268,866	24%
Total Expenditures	**$ 1,387,228**		**$ 1,736,824**		**$ 1,094,511**		**$ 1,161,471**		**$ 1,098,941**	
% Change			25.2%		-37.0%		6.1%		-5.4%	

CHURCHILL COUNTY

Social Services - Expenditure Allocation

Last Five Fiscal Years

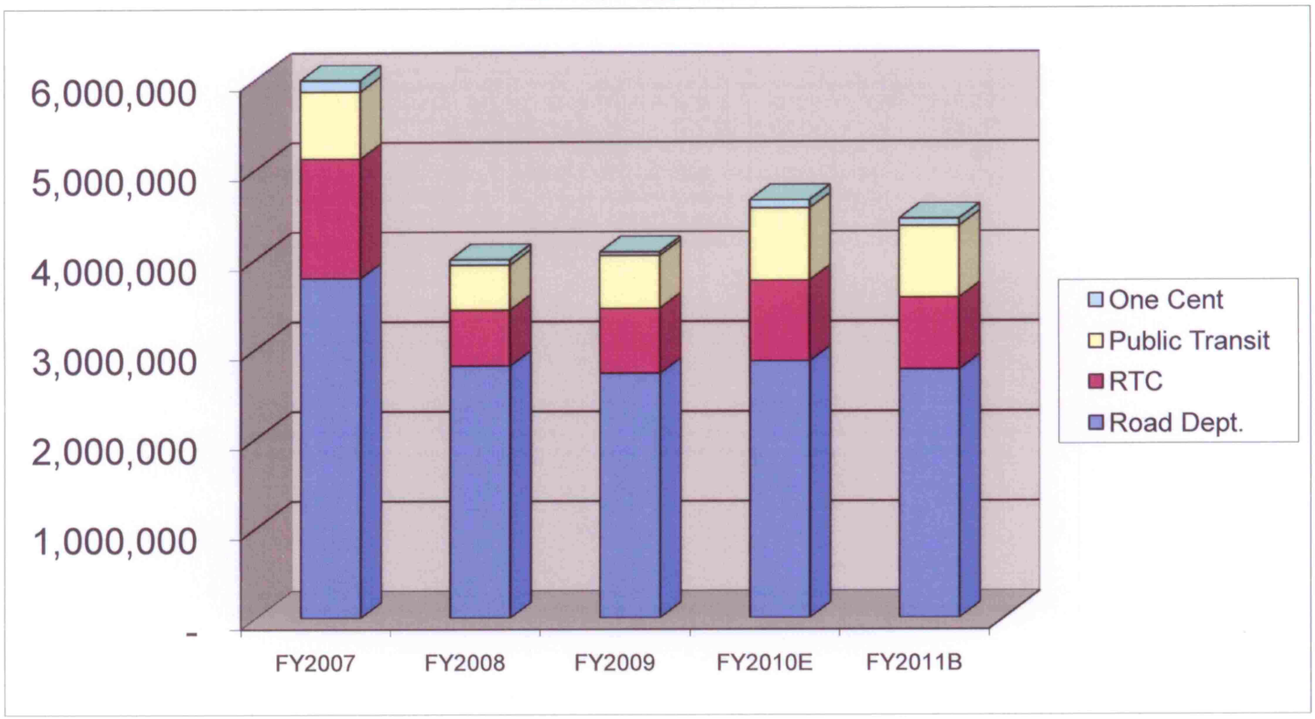


Department	FY2007		FY2008		FY2009		FY2010E		FY2011B	
Grant Assistance	528,072	53%	600,343	61%	468,453	49%	496,218	44%	953,166	57.6%
Assist in Cash/Goods	12,406	1%	20,973	2%	26,164	3%	39,500	4%	39,500	2.4%
Medical Assistance	116,721	12%	12,061	1%	109,203	11%	114,116	10%	119,251	7.2%
Welfare Operations	140,337	14%	154,890	16%	155,616	16%	211,900	19%	302,747	18.3%
Public Health Nurse	101,772	10%	95,271	10%	101,772	11%	105,750	9%	110,524	6.7%
Public Guaridan	350	0%	-	0%	1,404	0%	15,000	1%	15,000	0.9%
Transitional Housing	95,138	10%	95,818	10%	96,855	10%	138,613	12%	113,423	6.9%
Total Expenditures	**$ 994,796**		**$ 979,356**		**$ 959,467**		**$ 1,121,097**		**$ 1,653,611**	
% Change			-1.6%		-2.0%		16.8%		47.5%	

CHURCHILL COUNTY

Gas Tax Supported Funds

Last Five Fiscal Years

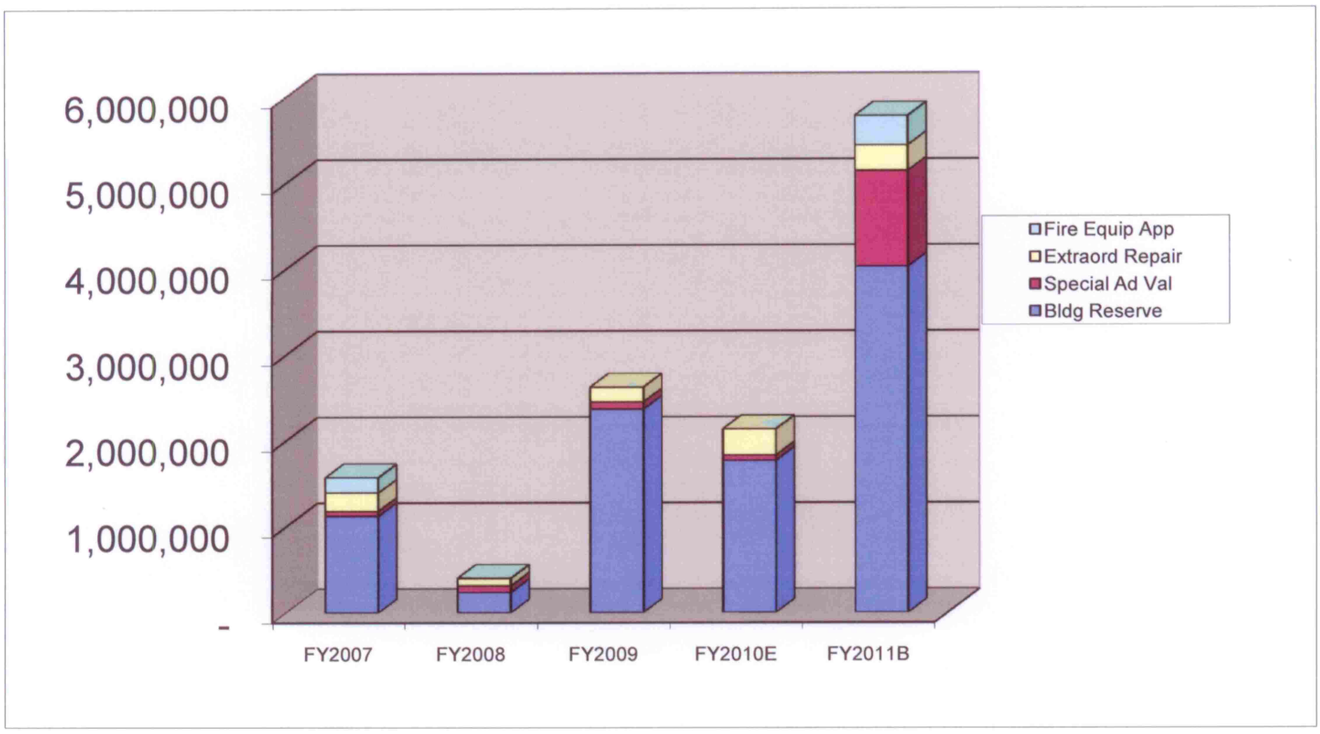


Fund	FY2007		FY2008		FY2009		FY2010E		FY2011B	
Road Department	3,783,789	63%	2,804,983	70%	2,720,069	67%	2,854,487	61%	2,758,778	62%
Regional Transportation	1,333,097	22%	623,014	16%	724,325	18%	900,000	19%	800,000	18%
Public Transit	746,602	12%	502,510	13%	587,619	14%	805,000	17%	800,000	18%
One Cent	127,327	2%	58,691	1%	37,589	1%	90,000	2%	80,000	2%
Total Expenditures & Transfer Outs	**$ 5,990,815**		**$ 3,989,198**		**$ 4,069,602**		**$ 4,649,487**		**$ 4,438,778**	
% Change			-33.4%		2.0%		14.2%		-4.5%	

CHURCHILL COUNTY

Capital Projects Funds

Last Five Fiscal Years



Fund	FY2007		FY2008		FY2009		FY2010E		FY2011B	
Building Reserve	1,123,253	71%	238,799	59%	2,366,945	90%	1,768,263	83%	4,025,000	70%
Special Ad Valorem	58,412	4%	77,160	19%	85,429	3%	62,000	3%	1,113,000	19%
Extra Ordinary Repair	214,477	14%	87,243	22%	171,294	7%	300,000	14%	300,000	5%
Fire Equip Apparatus	177,361	11%	-	0%	-	0%	-	0%	340,000	6%
Total Expenditures	**$ 1,573,503**		**$ 403,202**		**$ 2,623,668**		**$ 2,130,263**		**$ 5,778,000**	
% Change			-74.4%		550.7%		-18.8%		171.2%	

BUDGET MESSAGE

The following document sets forth the final budget for Churchill County for the fiscal year beginning July 1, 2010 and ending June 30, 2011. 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 19th and a hearing on the tax rate was held on Monday, May 17th at 5:15 pm in the County Commissioners Chambers located at 155 North Taylor Street in Fallon. The board will consider adoption of the final budget at their May 19, 2010 regular meeting.

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 formerly known as Motor Vehicle Privilege Tax (MVPT), 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 2010-11 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. 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, 2009 audited balance of $1,548,826 or approximately 9.4% of total General Fund Expenditures in the prior fiscal year. In the current fiscal year 2009-10, it appears that the CTX revenues will be less than budgeted and a transfer in the amount of $300,000 may be made to the General Fund as part of the County's Budget Mitigation Plan. The FY 10 budget projection for the CTX was $6,100,000 compared to a revised estimate of $4,300,000. A Budget Mitigation plan has been approved by the Board of County Commissioners on February 4th, 2010 to address the projected shortfall. 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 the funds in the Stabilization fund will need to be used again. As such, the board has requested the County Administration develop a Budget Mitigation Plan for Fiscal Year 2011 to address possible shortfalls in projected revenues although none are projected to occur at this time.

The County will experience an increase in assessed valuation of slightly more than 3.2% for the next fiscal year. The overall assessed value for FY 10-11 is estimated at $816,469,865 by the Department of Taxation compared to $790,819,558 in the current year. This increase is due largely to growth in geothermal development in Churchill County, the Marshall and Swift replacement cost factors used to determine assessed values offset by decreases in land values due to real estate market

adjustments. Net proceeds of mines assessed value as determined by the Department of Taxation increased from $31,841,455 to $33,008,267. 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. The County lost a valuation case at the State Board of Equalization in Fiscal Year 2007 whereby the stipulation agreement did not allow capacity payments to be included in the gross yield for the calculation of Net Proceeds for Caithness Geothermal now Tera Gen for the Dixie Valley Plant. The County worked with the Department of Taxation on regulations that would allow capacity payments to be included in the net proceeds calculation. This significant increase in assessed value does not correlate to a similar increase in property tax revenues due to the implementation of property tax caps. The County Administration believes the property tax revenue estimates in the 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:

Fiscal Year	*Assessed Value*	*Net Proceeds*	*Total Assessed Value*
2001-2002	$406,562,377	$3,200,000	$409,762,377
2002-2003	$423,459,479	$6,000,000	$429,459,479
2003-2004	$421,003,700	$12,000,000	$433,033,700
2004-2005	$431,486,591	$10,000,000	$441,486,591
2005-2006	$463,296,936	$20,000,000	$483,296,936
2006-2007	$547,868,036	$22,500,000	$570,368,036
2007-2008	$666,529,426	$20,000,000	$686,529,426

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

The final budget has been prepared to minimize the total combined county property tax rate to the extent possible not withstanding reductions in Consolidated Tax distributions (CTX). The proposed County rate for FY 10-11 is projected at $2.8029 per $100 of assessed value. The final tax rate will be determined at the May 17th tax rate hearing. Exhibits A and B (pages iixx & ixx), attached hereto, represent a compilation of the anticipated tax rates and apportionment for the upcoming fiscal year, and the actual current (FY 09-10) 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 10-11 for County residents is expected to 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 an abatement for any increases in property taxes over 3% for a primary residence and an alternative cap of 8.0% for commercial, industrial and non-occupied residence. The tax abatement projected by the Department of Taxation provided to the taxpayers for the total county is $1,081,776 of which the general county absorbs $529,174. Based on the new property tax policy adopted by the last Legislative Session, any additional property tax rate would likely only affect new homes as property values in Churchill County are increasing

Churchill County
FY 2010-11 Tax Rate Allocation
Dollars per $100 Assessed Allocation

General Fund	$0.7740		
Social Services	0.0779		
Cooperative Extension	0.0200		
Public Library Fund	0.0841	0.9560	
Capital Improvements	0.0500		
Youth Services	0.0500		
Tax Act	0.0219		
Hospital Care Ind. MVA	0.0150		
Indigent Medical Care	0.0800		
Fire Equipment	0.0300	0.2669	
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.*

greater than the caps provided for in statutes. Material costs and land values have seen significant changes in the past three years.

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

The multi-year increases in sales tax revenue resulting from a major national retailer coming into the business community has long since leveled off. The County is experiencing a reduction in taxable sales as expanding retail opportunities are developing 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. This increase was due in part to significant one time taxable sales in the commercial and geothermal sector. The taxable sales levels declined during Fiscal Year 2006-07, Fiscal Year 2007-08, up in during Fiscal Year 2008-09 due to geothermal activity and down significantly in Fiscal Year 2009-2010.. The CTX revenues for FY 10 were budgeted at $6,100,000 compared to the Department of Taxation estimate of $6,121,991. The most current revised actual estimate of FY 2009/10 collections is $4,300,000. The final budget reflects a CTX budget of $4,545,339 which would be an increase of $245,339 or 5.7% above the revised current year estimate. No new significant revenue sources are included or anticipated in the budget.

The budget has been prepared consistent with a multi-year financial plan, which may be revised from time to time by the Board of County Commissioners. The financial plan addresses service levels and program issues as well as a capital improvements plan for the County. The final budget makes provision to keep numerous positions gapped, 10 unpaid furlough days which approximates a 3.85% reduction in salary costs, no general salary adjustment, a delay merit increase by six months, and absorbs some of the projected changes in employee benefits such as worker's compensation and health and accident insurance. Worker's compensation costs are projected to increase for most employee classes due to the rising cost of claims and legislatively mandated

coverage for certain classes of employees. The rate for police and fire are budgeted to fund adequate reserves for the Heart Lung conclusive presumption coverage as mandated by the 2001 Legislature. The Insurance Advisory Committee plan recommendations were approved by the Commissioners that allowed for employees to choose from three plan options. 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. The final budget implements provisions within the various collective bargaining agreements with the Associations representing County employees.

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 as part of their 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. Furthermore, capital funds from the ad valorem tax fund, the building reserve fund and proposed medium term financing will be used on capital projects that include the construction of a juvenile detention center.

There were numerous requests for salary upgrades, additional employees and capital expenditures; however, budgetary constraints have only allowed for increases in those 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 $196,118 in revenues for the purchase of fire equipment. The details are fully described in notes to the budget that address the 3-cents for the 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 $176,208 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 scheduled, which came on-line in fiscal year 2002-2003. Estimated revenue from the 5.0-cent proposed tax rate is $316,616. 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. The revenue and expenditure are recorded in the General Fund.

3. **Senior Citizens Ad Valorem Levy Fund** - (see page 64), was created to support activities at the Senior Citizens Center. Revenue source for this fund until FY 97-98 consisted solely of a one-cent ad valorem tax override first enacted by the voters of Churchill County in accordance with Nevada Revised Statute, Chapter 354.5982 at the primary elections held in September of 1986. The rate was again re-enacted at the primary elections of September 1988, the primary elections in September 1992 and the primary election in September 1996. The voters at the general elections held in November 2000 approved a tax rate of two-cents, which is in effect for the four-year period 01-05 commencing with the fiscal year beginning July 1, 2001 and ending June 30, 2005. The voters at the general elections held in November 2004 approved a tax rate of three-cents, which is in effect for the four-year period 06-09 commencing with the fiscal year beginning July 1, 2005 and ending June 30, 2009. Since this question was not on the ballot for voter consideration at the November 2008 general election, the tax sunset on June 30, 2009. In November 2010 general election there will be a ballot

question seeking three cent rate to be effective for six years beginning on July 1, 2011.

4. **Fire Equipment Apparatus Fund** - (see page 75), was created in response to a 2-cent property tax initiative adopted by the voters at the primary elections held in September 1992. The tax rate ended on June 30, 2000. At the November 2000 General Election, the voters again approved a two-cent property tax rate for a period of six-years. Proceeds from the tax initiative are being used solely for the purpose of funding major fire equipment and apparatus purchases for the Churchill County Volunteer Fire Department. The tax question was approved at the November 2008 General Election for a three cent override rate for a period of six years. This tax will generate approximately $196,118 in Fiscal Year 2010-2011.

5. **Special Ad Valorem Capital Projects Fund** - (see page 71) Enabling legislation for the creation of this fund was passed by the 1989 session of the Legislature (AB-801). The Board of Commissioners adopted Resolution (11-89) imposing the levy and creating the fund. Proceeds of the fund are distributed between the City of Fallon and the County in the ratio, which the respective Supplemental City-County Relief Tax (SCCRT) distribution to each entity bears to the total SCCRT received by the County. Based upon the SCCRT revenues received the year in which the legislation became effective, the City of Fallon received 18.4% and the County the remaining 81.6%. The tax rate is 5-cents per $100 of assessed valuation, which will generate approximately $316,616. Of this amount, the City will receive approximately $58,257. Fund resources are to be used for various major capital acquisitions, the juvenile probation facility and for the law enforcement and court complex downtown. It is anticipated to use these funds for the

adult justice complex in the future.

6. **Indigent Medical Care Fund-** (see page 62) This fund accounts for the payment of indigent medical cost above the statutory 4.5% increase in the mandated amount required to be budgeted for medical assistance within the Social Services budget. The County is proposing to levy 10-cents of tax rate in any given year based on a formula driven by anticipated levels of expenditures and projected ending fund balance for the previous year. Based on the projected ending fund balance, the estimated tax rate of ten-cent will be levied of which one cent is remitted to the state of Nevada for the supplemental fund as required by statute. The ten-cents are anticipated to generate $612,416 to assist in the payment of long-term care.

7. **Cooperative Extension Fund -** (see page 35) Nevada Revised Statutes 549.020 (2) requires that the County contribute at least 1-cent minimum ad valorem tax rate to support Agriculture Extension programs now known as Nevada Cooperative Extension. The statute further limits the maximum levy of ad valorem tax to 5-cents. Any amount budgeted in excess of the statutory minimum must be authorized by the board of county commissioners who must adopt a resolution stating the excess rate. The final budget includes a tax rate of 2.0 cents for FY 10-11 as the county's share for supporting cooperative extension programs. This tax is projected to generate $126,648 in revenues.

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 as to the suitability and eligibility of a project. Transfer to the County Road fund (see page 28), in the nature of a reimbursement, takes place upon an accurate accounting to the Regional Transportation Commission of actual project expenditures. Intergovernmental expenditures to the City of Fallon likewise occur only upon presentation of actual costs or bid documentation.

One-Cent Fuel Excise Tax Fund - (see page 65), enacted by the voters at the general election in November of 1986, imposes a one-cent per gallon excise tax upon all motor vehicle fuel sold in Churchill County. The excise tax was adopted by the voters in accordance with Nevada Revised Statutes, Chapter 365.192 and 365.194. Revenues generated are returned to the County and are specifically earmarked by statute for repairing or restoring existing paved roads, streets and alleys. Such revenues are apportioned between Churchill County and the City of Fallon in the ratio that each entity's population bears to the total population of the county. For the 2010-11 fiscal year, the City of Fallon would therefore receive approximately thirty-four percent (33.93%) of the total available revenues generated by the tax measure with the balance (66.07%) apportioned to the county.

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

and construction of paved roads within their respective jurisdictions. The Churchill County Regional Transportation Commission, in accordance with the provisions of Nevada Revised Statutes Chapter 373, authorizes expenditures from this fund.

Road Impact Fund- (see page 30) The Board of County Commissioners approved a road impact fee of $3,200 for road improvements in Ordinance adopted in Fiscal Year 2005-2006. The funds will be placed in this fund and will be expended on projects within two defined benefit areas within Churchill County. The ending balance in this fund at June 30, 2009 was $433,084. Monies will accumulate in this fund and spent on major projects related to the Churchill County Transportation Master Plan.

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

The Social Services Fund-Medical - Assistance-Direct Assistance (see page 32), a portion of the social services (welfare) special revenue fund created under the provisions of NRS 428.295, which allocates money 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 10-11 is $119,251. The remaining amount above $119,251 has been budgeted in the 10 cent Indigent Medical Fund.

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.

A number of other funds bear further explanation as follows:

1. **Parks and Recreation Fund** - (see page 39) was enacted by resolution effective July 1, 1989. This special revenue fund is utilized to account for activities associated with operation of the county's parks and recreation department. All recreation related departments are maintained in the Parks and Recreation Fund. The final budget increases are the result of expanded programs at the Regional Park Complex and are dependent upon resulting increases in revenues. During 1997, the County and the University System entered into an interlocal agreement to expand park facilities on the University Research Park at the Newlands Agricultural Experiment Farm just east of the existing regional park. This new 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 facilities.

2. **Park Impact Fee Fund**- (see page 41) is a fund established to account for the collection of the residential construction tax to support parks. This fund was established in Fiscal Year 2005-2006. The ending balance at June 30, 2009 was $269,621. 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.

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

fund, but may not be subject to the same statutory constraints. However, because of the County's needs for improved public facilities, budgeting these proceeds in this fund places the public on notice that the proceeds will only be expended for other capital improvements, not operations. During FY 97, FY2000, FY 05 and FY 10, funds were made available under the provisions of N.R.S. 244.1505 for an interest-bearing loan to the local non-profit organization Motor Sports Safety, Inc. 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.

4. **Infrastructure Tax Fund**- (see page 57) was established in Fiscal Year 2005-06 in accordance with the provisions of Nevada Revised Statutes Chapter 377A for Infrastructure improvements. The County is developing water and waste water facilities. The proceeds collected from the ¼ percent sales tax rate will be used to develop and enhance our water resources. The budget allows for the continued purchase of water resources, conservation easements and transfer of development rights. The ending fund balance as of June 30, 2009 was $1,347,083.

5. **CC Communications: Telephone Operating Fund** - (see page 79), reflects the budget of the County-owned telephone company enterprise operations. Operations are solely funded through telephone subscriber revenues. There are no taxes, fees or other general county resources apportioned in support of this or other CC Communications proprietary funds.

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

accountants recommended the separate fund in order to simplify the tracking of applicable transactions.

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

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

9. **Utility Enterprise Fund**- (see page 87) was created by the Board of County Commissioners to account for the activities of the County water and waste water systems. The County is developing a Water and Waste Water Facilities. The initial development of the system was in the Water Resource Fund. The County established separate Utility Enterprise Funds to account for the water and waste water operations. The Water Utility Enterprise Fund will account for the water operations and the Waste Water Enterprise Fund will account for the waste water activities. The water system was operational and on-line in Fiscal Year 2007-2008. The water system was built with state and federal grant resources, developer resources and general county resources. The intent of the system is to provide safe drinking water to the user who will be charged a rate that covers the cost of operations and debt service.

10. **Waste Water Fund**- (see page 89) was created to account for the waste water utility operations. The waste water plant was built with state and federal resources, developer resources and general county resources. The intent of the waste water system is to provide services to the end

users who will be charged an appropriate rate to cover the operations, maintenance and debt service of the system.

8. **County Debt Service Fund** The Debt Service Fund was established to pay the principal and interest payments for debt incurred by the County. It is recommended that the fund be maintained at a level that reserves an additional one-year's worth of payments over current year debt payments. Currently, the General County has three outstanding debt obligations: Wild Goose Ltd water and land acquisition, Water and Waste Water development loans.

The County closed escrow on the purchased Wild Goose Ltd on March 15, 2005. This land and water purchase is critical to the County's Water System development. The purchase was financed through a revenue bond that pledges the revenue of the Water Resource Fund. This variable note is for a period not to exceed 20 years. The County has structured the debt in a five year payoff as the County continues to sell Equalivant Dwelling Unit (EDU) Will Serve commitments to developers. The principal and interest payments will be transferred to the Debt Service Fund from the Water Resource Fund as outlined in the debt covenants. In addition to the note with Bank of America, the County retained development right note with the seller. This note requires a $40,000 payment in Fiscal Year 2012 to the operators of the Wild Goose Ranch.

The County is considering issuing a Medium Term obligation for a period of ten years to assist in paying the construction of the Juvenile Probation Detention Facility. The intent would be to pledge geothermal rents and royalties and general revenues for this GO-Backed Revenue Bond for the County. The debt issuance would likely take place in the third quarter of FY 2011.

As part the development of the water and waste water system, the County entered into interim debt with Wells Fargo bank to construct the facilities. These notes were retired with the issuance of a long term obligation with USDA for the water and waste water operations in FYE 6-

30-2007. This debt will be paid off over the term of the note with a debt service portion of the monthly rate charged to the users. The debt of the Enterprise Funds is accounted for in their budgeted schedules. See there schedules for more details.

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 10-11*

Exhibits A

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

CHURCHILL COUNTY
AD VALOREM TAX *FY 09-10*

Exhibit B

FUND	TAX RATE	APPORTIONMENT PERCENTAGE COUNTY RESIDENT	CITY RESIDENT
GENERAL	0.72150	25.7412%	19.8214%
SOCIAL SERVICES	0.09790	3.4928%	2.6896%
AG EXTENSION	0.03250	1.1595%	0.8929%
PUBLIC LIBRARY	0.10410	3.7140%	2.8599%
(A) SUB-TOTAL SUBJECT TO LIMITATIONS	***0.95600***	**34.1075%**	**26.2637%**
TOTAL ASSESSED VALUE INCLUDING NET PROCEEDS OF MINES			

FUND	TAX RATES	APPORTIONMENT PERCENTAGE COUNTY RESIDENT	CITY RESIDENT
CAPITAL IMPROVEMENT FND	0.05000	1.7839%	1.3736%
SCCRT LOSS OVERRIDE	0.00000	0.0000%	0.0000%
LOCAL GOV'T TAX ACT 1991	0.02190	0.7813%	0.6016%
YOUTH SERVICES	0.05000	1.7839%	1.3736%
HOSP CARE IND. MVA	0.01500	0.5352%	0.4121%
IND MEDICAL CARE	0.10000	3.5677%	2.7473%
SR CITIZENS TAX LEVY	0.00000	0.0000%	0.0000%
FIRE EQUIPMENT LEVY	0.03000	1.0703%	0.8242%
(B) SUB-TOTAL	**0.26690**	**9.5223%**	**7.3324%**
TOTAL COUNTY RATE =(A+B)	1.22290		
(C) MOSQUITO & WEED ABATEMENT	**0.08000**	**2.8542%**	**2.1978%**
SCHOOL DISTRICT			
OPERATING RATE	0.75000	26.7580%	20.6044%
DEBT SERVICE	0.55000	19.6225%	15.1099%
(D) SUB-TOTAL SCHOOL DISTRICT	**1.30000**	**46.3805%**	**35.7143%**
(E) STATE OF NEVADA	**0.17000**	**6.0651%**	**4.6703%**
(F) CARSON-TRUCKEE WATER	**0.00000**	**0.0000%**	**0.0000%**
(G) CARSON WATER SUBCONSERVANCY	**0.03000**	**1.0703%**	**0.8242%**
TOTAL RATE FOR COUNTY RESIDENTS (A+B+C+D+E+F+G)	**2.8029**	**100.00%**	
ASSESSED VALUE - FALLON			
(H) CITY OF FALLON			
CITY OPERATING RATE	0.8371		22.9973%
SCCRT LOSS OVERRIDE	0.0000		0.0000%
TOTAL RATE FOR CITY RESIDENTS(A+B+C+D+E+F+G=H)	0.8371 **3.64000**		**100.00%**

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BUDGET SUMMARY FOR CHURCHILL COUNTY

SCHEDULE S1

	ACTUAL PRIOR YEAR 6/30/09 (1)	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS EST. CURRENT BUDGET YEAR 6/30/10 (2)	BUDGET YEAR 6/30/11 (3)	PROPRIETARY FUND BUDGET YEAR 6/30/11 (4)	TOTAL (MEMO ONLY) COLS. 3 + 4 (5)
REVENUES:					
PROPERTY TAXES	7,912,344	7,341,977	7,648,993		7,648,993
OTHER TAXES	4,677	4,000	4,000		4,000
LICENSES AND PERMITS	443,873	463,150	380,170		380,170
INTERGOVERNMENTAL	15,927,730	15,088,540	12,452,578		12,452,578
CHARGES FOR SERVICES	1,059,822	1,079,378	1,029,725	20,924,690	21,954,415
FINES AND FORFEITS	463,247	398,767	408,700		408,700
MISCELLANEOUS	5,848,412	3,205,762	2,000,760		2,000,760
TOTAL REVENUES	31,660,105	27,581,574	23,924,926	20,924,690	44,849,616
EXPENDITURES/EXPENSES:					
GENERAL GOVERNMENT	10,336,153	12,269,913	13,029,709		13,029,709
JUDICIAL	2,978,601	3,346,115	2,993,344		2,993,344
PUBLIC SAFETY	6,921,786	7,256,516	7,591,357		7,591,357
HIGHWAYS AND STREETS	2,760,776	2,974,487	2,863,778		2,863,778
SANITATION	80,547	88,000	78,000		78,000
HEALTH	180,790	211,594	190,924		190,924
WELFARE	1,377,427	1,709,882	2,284,611		2,284,611
CULTURE AND RECREATION	2,107,764	2,308,070	2,200,970		2,200,970
COMMUNITY SUPPORT	544,981	432,834	516,651		516,651
INTERGOVERNMENTAL EXP.	889,447	1,280,765	1,281,765		1,281,765
UTILITY ENTERPRISES				19,825,189	19,825,189
DEBT SERVICE - PRINCIPAL	312,753	347,753	312,753		312,753
- INTEREST C	80,090	67,940	55,680		55,680
TOTAL EXPENDITURES/EXPENSES	28,571,115	32,293,869	33,399,542	19,825,189	53,224,731
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES/EXPENSES	3,088,990	4,712,295-	9,474,616-	1,099,501	8,375,115-
OTHER FINANCING SOURCES (USES)					
OTHER - B REPORT	3,100,383	2,018,639	4,118,639		
OPERATING TRANSFERS (IN)	2,240,043	1,580,693	2,290,000	125,000	
OPERATING TRANFERS (OUT)	2,740,043-	1,680,693-	2,415,000-		
TOTAL OTHER FINANCING SOURCES	2,600,383	1,918,639	3,993,639	125,000	
EXCESS OF REVENUES @ OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHE	5,689,373	2,793,656-	5,480,977-	1,224,501	

BUDGET SUMMARY FOR CHURCHILL COUNTY
SCHEDULE S1 (CON"T)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/09 (1)	EST. CURRENT BUDGET YEAR 6/30/10 (2)	BUDGET YEAR 6/30/11 (3)	PROPRIETARY FUND BUDGET YEAR 6/30/11 (4)	TOTAL (MEMO ONLY) COLS. 3 + 4 (5)
FUND BALANCE JULY 1, BEGINNING OF YEAR:					
RESERVED					
UNRESERVED	24,354,514	30,043,887	27,250,231		
TOTAL BEGINNING FUND BALANCE	24,354,514	30,043,887	27,250,231		
PRIOR PERIOD ADJUSTMENTS					
RESIDUAL EQUITY TRANS IN					
RESIDUAL EQUITY TRANS OUT					
FUND BALANCE JUNE 30, END OF YEAR:					
RESERVED					
UNRESERVED	30,043,887	27,250,231	21,769,254		
TOTAL ENDING FUND BALANCE	30,043,887	27,250,231	21,769,254		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/09	ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11
General Government	47.00	46.00	47.50
Judicial	26.00	26.00	31.00
Public Safety	63.50	63.50	64.00
Public Works	15.50	16.50	16.50
Sanitation	.00	.00	.00
Health	3.00	2.50	2.50
Welfare	3.50	4.00	5.50
Culture and Recreation	24.25	24.75	26.75
Community Support	1.50	1.50	1.50
TOTAL GENERAL GOVERNMENT	184.25	184.75	195.25
Utilities	94.00	86.00	76.00
Hospitals	.00	.00	.00
Transit System	.00	.00	.00
Airports	.00	.00	.00
Other	.00	.00	.00
TOTAL	278.25	270.75	271.25

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

Population (As of July 1)	27,190	26,981	26,859
Source of Population Estimate*	State	State	State
Assessed Valuation:			
Secured & Unsecured Only	710,891,895	758,978,103	783,461,598
Net Proceeds of Mines	15,000,000	31,841,455	33,008,267
TOTAL ASSESSED VALUE	725,891,895	790,819,558	816,469,865
TAX RATE			
General Fund	.7934	.7934	.8459
Special Revenue Funds	.3295	.3495	.2970
Capital Projects Funds	.0500	.0800	.0800
Debt Service Funds	.0000	.0000	.0000
Enterprise Funds	.0000	.0000	.0000
Other	.0000	.0000	.0000
TOTAL TAX RATE	1.1729	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.

AD VALOREM TAX RATE AND REVENUE RECONCILIATION — Fiscal Year 2010-2011

	(1) Allowed Tax Rate	(2) Assessed Valuation	(3) Allowed Ad Valorem Revenue (1)X(2)/100	(4) Tax Rate Levied	(5) Total Ad Valorem Rev With No Cap (From Line A) (2)X(4)/100	(6) Ad Valorem Tax Abatement (5) - (7)	(7) Ad Valorem Revenue With Cap	(8) Net Proceeds Of Minerals Revenue (From Line B) (2)X(4)/100	(9) Budgeted Ad Valorem With Cap Plus NPM Rev (7) + (8)
OPERATING RATE:									
A. Ad Valorem Subject to Revenue Limitations	1.1192	783,461,598	8,768,502	.9560	7,489,893	2,490,328	5,973,567	XXXXXXXXXXX	5,973,567
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines		33,008,267	0		XXXXXXXXXXX	0		0	0
VOTER APPROVED:									
C. Voter Approved Overrides	.0300	816,469,865	244,941	.0300	244,941	48,823	196,118	0	196,118
LEGISLATIVE OVERRIDES:									
D. Accident Indigent	.0150	816,469,865	122,470	.0150	122,470	27,486	94,984	0	94,984
E. Medical Indigent	.1000	816,469,865	816,470	.1000	816,470	204,054	612,416	0	612,416
F. Capital Acquisition	.0500	816,469,865	408,235	.0500	408,235	91,619	316,616	0	316,616
G. Youth Services Levy	.0590	816,469,865	481,717	.0500	408,235	91,619	316,616	0	316,616
H. Legislative Overrides		0	0		0	0	0	0	0
I. SCCRT Loss	.4564	816,469,865	3,726,368		0	0	0	0	0
J. LGTA 1991 STATE TREASURER	.0219	816,469,865	178,807	.0219	178,807	40,131	138,676	0	138,676
K. Other: CARSON WATER SUBCONSERVANCY		0	0		0	0	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	.7023	XXXXXXXXXXXX	5,734,067	.2369	1,934,217	454,909	1,479,308	0	1,479,308
M. SUBTOTAL A,B,C,L	1.8515	XXXXXXXXXXXX	14,747,510	1.2229	9,669,051	2,994,060	7,648,993	0	7,648,993
N. NET PROCEEDS OF MINES		XXXXXXXXXXXX	0		0	0	0	0	0
O. TOTAL M AND N	1.8515	XXXXXXXXXXXX	14,747,510	1.2229	9,669,051	2,994,060	7,648,993	0	7,648,993

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

ESTIMATED REVENUES AND OTHER RESOURCES

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

Budget for Fiscal Year Ending June 30, 2011

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 OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
GENERAL FUND	2,242,464	4,213,339	5,285,618	.8459	5,679,481	1,800,000	300,000	19,520,902
STABILIZATION OF OPERATN	1,573,826	0	0	.0000	7,000	0	0	1,580,826
FORFIETURES-SEIZED ASSET	86,970	0	0	.0000	50,500	0	0	137,470
ROAD FUND	1,494,130	0	0	.0000	1,424,285	0	900,000	3,818,415
ROAD IMPACT FUND	448,084	0	0	.0000	27,000	0	0	475,084
SOCIAL SERVICES	1,561,393	60,000	484,049	.0779	398,000	0	50,000	2,553,442
COOPERATIVE EXTENSION	262,924	0	126,648	.0200	1,250	0	0	390,822
PUBLIC LIBRARY	750,271	0	532,544	.0841	54,125	0	0	1,336,940
PARKS AND RECREATION	664,742	200,000	0	.0000	533,750	318,639	0	1,717,131
RESIDENT CONST TAX-PARKS	269,621	0	0	.0000	11,750	0	0	281,371
CEMETERY BEAUTIFICATION	33,399	0	0	.0000	675	0	0	34,074
INDIGENT DONATIONS/GIFTS	33,748	0	0	.0000	7,200	0	0	40,948
LAW LIBRARY	149,425	0	0	.0000	9,000	0	0	158,425
REGIONAL TRANSPORTATION	625,575	0	0	.0000	684,870	0	0	1,310,445
TECHNOLOGY FEE	312,794	0	0	.0000	112,000	0	0	424,794
LIBRARY GIFT FUND	500,095	0	0	.0000	13,250	0	0	513,345
RISK MANAGEMENT	3,278,734	0	0	.0000	100,175	0	0	3,378,909

ESTIMATED REVENUES AND OTHER RESOURCES

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

Budget for Fiscal Year Ending June 30, 2011

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 OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
COMPENSATED ABSENCES	1,482,530	24,000	0	.0000	287,500	0	0	1,794,030
UNEMPLOYMNT COMPENSATION	435,824	0	0	.0000	4,125	0	0	439,949
RESTITUTION/GRAFFITI FND	57,973	0	0	.0000	74,050	0	0	132,023
ADMIN ASSESSMENT FUND	18,661	0	0	.0000	37,500	0	0	56,161
WATER RESOURCE FUND	1,180,701	0	0	.0000	581,750	0	0	1,762,451
INFRASTRUCTURE TAX FUND	827,701	0	0	.0000	549,375	0	0	1,377,076
RECREATION DONATIONS	51,998	0	0	.0000	8,900	0	0	60,898
INDIG HOSPITAL CARE MVA	29,600	0	94,984	.0150	0	0	0	124,584
INDIGENT MEDICAL CARE	938,076	0	612,416	.1000	4,125	0	0	1,554,617
PUBLIC TRANSIT	614,949	0	0	.0000	505,256	0	0	1,120,205
SR CIT AD VALOREM LEVY	3,668	0	0	.0000	0	0	0	3,668
ONE CENT FUEL EXCISE TAX	89,188	0	0	.0000	51,777	0	0	140,965
FAIRGROUNDS SALE PROCEED	726,935	0	0	.0000	8,250	0	0	735,185
HOSPITAL SUPPORT FUND	5,393	0	0	.0000	0	0	0	5,393
BUILDING RESERVE	2,090,838	24,000	0	.0000	436,500	2,000,000	1,000,000	5,551,338
CAPITAL PROJECTS TX LEVY	1,672,995	0	316,616	.0500	6,250	0	0	1,995,861
EXTRA ORDINARY REPAIR	1,586,061	24,000	0	.0000	57,250	0	40,000	1,707,311

ESTIMATED REVENUES AND OTHER RESOURCES

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

Budget for Fiscal Year Ending June 30, 2011

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 OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
FIRE EQUIP APPR	310,340	0	196,118	.0300	575	0	0	507,033
DEBT SERVICE	838,605	0	0	.0000	3,100	0	0	841,705
Subtot Govmt Fund Types, Expendable Trust Funds	27,250,231	4,545,339	7,648,993	1.2229	11,730,594	4,118,639	2,290,000	57,583,796
PROPRIETARY FUNDS								
SUBTOTL PROPRIETARY	XXXXXXX	0	0	.0000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
TOTAL ALL FUNDS	XXXXXXX	4,545,339	7,648,993	1.2229	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2011

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 OTHER THAN OPERATING TRANSFERS (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
GENERAL FUND	X	8,104,538	3,946,078	5,199,311	54,000	0	0	2,216,975	19,520,902
STABILIZATION OF O	R	0	0	0	0	0	300,000	1,280,826	1,580,826
FORFIETURES-SEIZED	R	0	0	91,000	0	0	0	46,470	137,470
ROAD FUND	R	793,541	344,537	1,340,700	280,000	0	0	1,059,637	3,818,415
ROAD IMPACT FUND	R	0	0	25,000	0	0	0	450,084	475,084
SOCIAL SERVICES	R	234,460	114,105	1,305,046	0	0	0	899,831	2,553,442
COOPERATIVE EXTENS	R	50,818	21,553	87,780	0	0	0	230,671	390,822
PUBLIC LIBRARY	R	296,782	121,455	154,370	0	0	0	764,333	1,336,940
PARKS AND RECREATI	R	539,096	172,055	387,790	0	0	0	618,190	1,717,131
RESIDENT CONST TAX	R	0	0	30,000	0	0	0	251,371	281,371
CEMETERY BEAUTIFIC	R	0	0	6,000	0	0	0	28,074	34,074
INDIGENT DONATIONS	R	0	0	20,000	0	0	0	20,948	40,948
LAW LIBRARY	R	0	0	31,000	0	0	0	127,425	158,425
REGIONAL TRANSPORT	R	0	0	400,000	0	0	400,000	510,445	1,310,445
TECHNOLOGY FEE	R	0	0	145,000	70,000	0	0	209,794	424,794
LIBRARY GIFT FUND	R	0	0	37,000	75,000	0	0	401,345	513,345
RISK MANAGEMENT	R	0	0	150,000	0	0	0	3,228,909	3,378,909
COMPENSATED ABSENC	R	0	306,000	175,000	0	0	0	1,313,030	1,794,030

*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, 2011

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 OTHER THAN OPERATING TRANSFERS (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
UNEMPLOYMNT COMPEN R	0	0	30,000	0	0	0	409,949	439,949
RESTITUTION/GRAFFI R	0	0	80,000	0	0	0	52,023	132,023
ADMIN ASSESSMENT F R	0	0	0	0	0	40,000	16,161	56,161
WATER RESOURCE FUN R	98,635	34,159	345,300	400,000	0	0	884,357	1,762,451
INFRASTRUCTURE TAX R	0	0	10,000	1,025,000	0	125,000	217,076	1,377,076
RECREATION DONATIO R	0	0	30,000	0	0	0	30,898	60,898
INDIG HOSPITAL CAR R	0	0	0	86,000	0	0	38,584	124,584
INDIGENT MEDICAL C R	0	0	525,000	0	0	50,000	979,617	1,554,617
PUBLIC TRANSIT R	0	0	300,000	0	0	500,000	320,205	1,120,205
SR CIT AD VALOREM R	0	0	0	0	0	0	3,668	3,668
ONE CENT FUEL EXCI R	0	0	80,000	0	0	0	60,965	140,965
FAIRGROUNDS SALE P R	0	0	0	100,000	0	0	635,185	735,185
HOSPITAL SUPPORT F R	0	0	0	0	0	0	5,393	5,393
BUILDING RESERVE C	0	0	0	4,025,000	0	0	1,526,338	5,551,338
CAPITAL PROJECTS T C	0	0	63,000	50,000	0	1,000,000	882,861	1,995,861
EXTRA ORDINARY REP C	0	0	0	300,000	0	0	1,407,311	1,707,311
FIRE EQUIP APPR C	0	0	0	340,000	0	0	167,033	507,033
COUNTY DEBT SERVIC D	0	0	368,433	0	0	0	473,272	841,705
TOTAL GOV FUND TYPES & EXPNDBL TRUST FNDS	10,117,870	5,059,942	11,416,730	6,805,000	0	2,415,000	21,769,254	57,583,796

*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, 2011

Budget Summary for CHURCHILL COUNTY
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES ** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT (6)	NET INCOME (7)
CC COMMUNICATNS-TELEPHON	E	12,693,500	10,543,268	750,840	1,377,706	0	0	1,523,366
CC COMMUNICATNS-WIRELESS	E	3,355,000	3,190,924	30,000	0	0	0	194,076
CC COMMUNICTNS-LONG DIST	E	814,500	494,426	3,600	0	0	0	323,674
CC COMMUNICATNS-BROADBND	E	2,785,500	2,808,912	36,000	0	0	0	12,588
UTILITY ENTERPRISE	E	300,000	495,600	4,750	99,172	0	0	290,022-
WASTE WATER FUND	E	150,000	734,200	1,000	80,981	125,000	0	539,181-
TOTAL		20,098,500	18,267,330	826,190	1,557,859	125,000	0	1,224,501

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

** Include Depreciation

REVENUES	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
PROPERTY TAXES				
PROPERTY TAX	5,191,482	4,809,338		5,285,618
SUBTOTAL	5,191,482	4,809,338		5,285,618
LICENSES AND PERMITS				
BUSINESS LICENSES	62,023	51,000		51,175
LIQUOR LICENSES	3,590	4,100		3,225
LOCAL GAMING LICENSES	46,825	40,500		44,595
ST/COUTY MARRIAGE LICENS	4,347	3,000		3,100
FICT. NAME/NOTARY BONDS	10,830	6,000		5,750
BUILDING PERMITS	70,010	75,000		55,000
MOBILE HOME PERMITS	60	100		100
OTHER LIC/PERMIT FEES	20,922	15,000		12,500
FRANCHISE FEES	159,439	160,000		145,000
RECORDER MARRIAGE FEES		100		
DRUG COURT FEE	5,320	4,000		5,175
PASSPORT FEES	5,775	6,000		
SCHOOL TAX COLLECTN FEE	72	100		100
SEPTIC FEES	5,750	5,000		3,750
OTHER REV-BUILDING DEPT.	135	100		100
MANUFACTURED HOME PERMIT	6,425	7,000		5,000
CLERK/TREAS. MISC. FEE	127	150		100
OTHER PERMITS	8,638	15,000		3,000
INSPECTION FEES	2,235	10,000		7,000
SUBTOTAL	412,523	402,150		344,670
INTERGOVERNMENTAL				
CONSOLID INTERGOVT TAXES	5,526,194	4,175,000		4,213,339
FEDERAL IN LIEU OF TAXES	675,000	1,000,000		1,575,000
STATE GAMING LICENSE FEE	18,850	20,000		15,000
BI-COUNTY REIMBURSEMENTS	34,322	18,850		30,000
AB104 FAIRSHARE REVENUES	1,059,969	875,000		850,000
OJJDP INTENSIVE SUPRVISN	1,200	450		
TASK FORCE REIMBURSEMENT	3,156	5,000		4,000
PRIVATE CAR TAX	1,857	1,851		1,851
CITY JAIL REIMBURSEMENTS	49,452	40,687		100,000
GRANTS				
PLANNING ASSIST GRNT-FED	404,643	457,500		400,000
IV-D COST PLAN - 66%	339,311	360,125		355,175
PUBLIC ASSIST COLL - 15%	12,193	15,900		

REVENUES	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
EMPG GRANT CFDA 97.042	19,185	13,207		
RURAL FIRE ASST. (BLM)	8,958			
SCAAP PROGRAM	7,442	7,446		7,000
OJJDP-CCBC-RAFTS GRANT	28,805	24,214		
SERC GRANT - OPERATIONS	4,599			
SERC GRANT - EQUIPMWENT	28,531	28,619		
HMEP GRANT - TRAINING	15,750			
TRAFFIC SAFETY GRNT-FVFD	4,691			
SO JAG EQUIP GRANT ARRA		25,359		
NVWORKS GRNT SMMR EMPLOY	41,875	39,329		
AOC-STATE GRANT JUST CT		8,000		
JABG BOYS COUNCIL GRANT	14,349			
COALITION METH EDUCATION	17,500	5,459		
JPO FAMILY MANAGEMENT	6,289	3,205		
CSBG GRNT STUDENTSUCCEED		11,107		
OCJA COURT SERVICE GRANT		15,404		
STIMULUS NV WORKS GRANT	16,638	60,056		
SUBTOTAL	8,340,759	7,211,768		7,551,365
CHARGES FOR SERVICES				
GRANTS				
ADN ASMENT-JUV PROB-$1.5	8,036	6,500		6,000
AMN ASSESMT-J.CRT -$2.50	28,106	28,750		27,175
ADMN ASSESMT-DIST COURT	294	250		250
ADMIN ASSESS-MUNI COURT	1,694	1,500		1,400
ADMIN ASSESS-JUV COURT	1,395	1,000		1,000
PERS PROP TX COMMISSIONS	198,939	285,100		255,175
RECORDER COLLECT FEE	1,921	1,750		1,750
CANDIDATE FILING FEES	100	2,310		
JUSTICE COURT FILING FEE	61,618	65,000		67,000
RETURN CHECK FEE	320	100		1,000
RECORDER'S FEES	100,147	95,000		97,125
FORENSIC FEE	8,646	6,000		6,200
SHERIFF'S FEES	34,949	38,000		34,750
SHERIFF DEPT PERMIT FEES	1,605	2,000		2,000
PUBLIC DEFENDER FEE	11,146	10,000		12,000
DMV-SPAY & NEUTER FEE	540	300		400
CEMETERY FEES	37,360	26,000		32,000
SO CONCEALED WEAPON PRMT	10,725	6,330		6,500
SO FEE INTERMITTENT SNTN	4,503	2,213		5,000
CRIME LAB FEES	1,806	875		500
CCCOMM INS CONSULTNG FEE	13,120			
PLANNING COMM APPEAL FEE	120	100		100
COURT CLERK MISC	30,064	22,000		22,000
COUNTY-COURT FEES	23,384	24,000		24,000

REVENUES	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
BLM L.E. SERVICE FEE		10,000		
FORENSIC FEES TASK FORCE	970	915		800
COUNSELING REIMBURSEMENT	12,723	645		
INMATE PHONE REVENUE	2,606	6,000		2,000
NUISANCE ABATEMENT REIMB		379		
AB65 ADDITIONAL CRT FEES		44,271		58,000
MAP FEES				
MAP FEES - MINING CLAIMS	3,107	7,800		5,000
LAND PLOT MAPS-COPIES	196	100		100
SUBTOTAL	600,140	695,188		669,225
FINES AND FORFEITS				
MAP FEES				
FORFEITED BAIL	185,213	195,000		187,000
JUSTICE COURT FINES	64,792	50,100		50,000
JUVENILE COURT FINES	6,314	3,000		2,700
DELIQUENT TAX PENALITIES	204,493	145,000		165,000
JUSTC CRT BOND FORFEITUR	2,435	5,667		4,000
SUBTOTAL	463,247	398,767		408,700
MISCELLANEOUS				
MAP FEES				
INTEREST EARNED-INVESTMT	57,094	50,000		41,000
JUST CRT PYMNT SETUP FEE	9,775	8,438		7,000
MISCELLANEOUS SALES	7,384	1,790		4,000
MINE PROCEEDS-TAX COMM	50,001	17,000		15,000
DATA PROCESSING FEES	4,950	4,800		4,500
SENIOR CITIZ PROCESS FEE	780	796		
JUV TRANSPORTS REIMBURSM	1,177	2,000		2,000
JUV CHILD CARE REIMBURSM	6,054	2,500		2,000
JUV SUBSTANCE ABUSE REIM	2,104	2,700		2,000
JUV MISCELLANEOUS REIMBR	1,545	2,149		1,500
JUV INST SUPVN REIMBURSE	2,869	2,787		2,000
NET INC/DEC FMV INVSTMNT	1,717			
JUSTICE CRT COLLECTN FEE	12,140	10,000		10,000
DIST CRT TECHNOLOGY FEE	16			
LEGAL AID-INDIGENT/ELDER	1			
GEOTHERMAL RENTS/ROYALTS	475,000	475,000		500,000
JPO RECYCLE REIMBURSMENT		921		
NOTARY SERVICE FEE	30			
S. O. EVIDENCE FUNDS	2,350	4,127		
S.A.R. LIC REV	45	98		
VULCAN PILT PAYMENT		80,425		140,000
ENEL SALES TAX PAYMENTS	175,860	175,860		175,860
BUILDINGS LEASE REVENUE	2,244			

REVENUES	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
WAGE REIMBURSEMENTS	185			
OTHER MISCELLANEOUS	15,058	23,100		12,000
SUBTOTAL	828,379	864,491		918,860
SUBTOTAL REVENUE ALL SOURCES	15,836,530	14,381,702		15,178,438
OTHER FINANCIAL SOURCES				
MAP FEES				
PAYMTS IN LIEU TAX-TELCO	1,700,000	1,700,000		1,800,000
PROPERTY SALES-OTHER	89,683			
MAP FEES				
TRANS FM STABILIZATION				300,000
SUBTOT OTHER FINANCIAL SOURCES	1,789,683	1,700,000		2,100,000
MAP FEES				
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	3,036,491	3,488,236		2,242,464
SUBTOTAL BEGINNING FUND BAL.	3,036,491	3,488,236		2,242,464
Prior Period Adjustmts				
Residual Equity Trnsfs				
TOTAL AVAILABLE RESOURCES	20,662,704	19,569,938		19,520,902

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
CO COMMISSIONERS-GEN GOV				
SALARIES & WAGES	85,224	86,814		83,780
EMPLOYEE BENEFITS	44,478	49,077		47,330
SERVICES & SUPPLIES	20,167	15,657		15,000
CAPITAL OUTLAY		5,795		
DEPT SUBTOTAL	149,869	157,343		146,110
CLERK & TREAS-GEN GOV				
SALARIES & WAGES	357,664	396,302		380,684
EMPLOYEE BENEFITS	155,129	179,525		176,649
SERVICES & SUPPLIES	45,469	49,250		33,150
CAPITAL OUTLAY		3,913		
DEPT SUBTOTAL	558,262	628,990		590,483
RECORDER-GEN GOV				
SALARIES & WAGES	150,321	163,195		156,456
EMPLOYEE BENEFITS	59,284	67,740		66,189
SERVICES & SUPPLIES	18,995	8,055		6,160
DEPT SUBTOTAL	228,600	238,990		228,805
RECORDS & MICROFILMING				
SERVICES & SUPPLIES	26,546	30,000		34,825
DEPT SUBTOTAL	26,546	30,000		34,825
ASSESSOR-GEN GOV				
SALARIES & WAGES	394,072	417,450		391,852
EMPLOYEE BENEFITS	152,154	179,211		173,736
SERVICES & SUPPLIES	54,916	75,780		65,455
DEPT SUBTOTAL	601,142	672,441		631,043
COUNTY MANAGER-GEN GOV				
SALARIES & WAGES	172,300	179,276		174,332
EMPLOYEE BENEFITS	51,343	56,953		57,418
SERVICES & SUPPLIES	6,456	13,600		9,050
DEPT SUBTOTAL	230,099	249,829		240,800
BLDGS & GROUNDS-GEN GOV				
SALARIES & WAGES	286,020	315,688		315,032
EMPLOYEE BENEFITS	121,724	143,231		141,734
SERVICES & SUPPLIES	331,741	293,900		312,800
CAPITAL OUTLAY	54,454			
DEPT SUBTOTAL	793,939	752,819		769,566
ELECTIONS-GEN GOV				
SALARIES & WAGES	7,418			6,000
EMPLOYEE BENEFITS	1,100			1,070

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
SERVICES & SUPPLIES	68,273	15,000		60,400
DEPT SUBTOTAL	76,791	15,000		67,470
PERSONNEL-OPERATIONS				
SALARIES & WAGES	89,972	99,631		93,888
EMPLOYEE BENEFITS	28,619	33,097		33,807
SERVICES & SUPPLIES	3,550	4,650		4,350
DEPT SUBTOTAL	122,141	137,378		132,045
PERSONNEL-STAFF DEVELOP				
EMPLOYEE BENEFITS	209			
SERVICES & SUPPLIES	3,883	3,500		3,500
DEPT SUBTOTAL	4,092	3,500		3,500
PERSONNEL-BENEFIT SERV				
SERVICES & SUPPLIES	13,542	16,450		14,300
DEPT SUBTOTAL	13,542	16,450		14,300
COMPTROLLER-GEN GOV				
SALARIES & WAGES	276,589	292,778		278,887
EMPLOYEE BENEFITS	95,732	109,051		104,156
SERVICES & SUPPLIES	11,916	18,000		12,950
DEPT SUBTOTAL	384,237	419,829		395,993
DATA PROCESSING				
SERVICES & SUPPLIES	148,565	147,700		138,200
DEPT SUBTOTAL	148,565	147,700		138,200
GEN GOVT OTHER-GEN GOV				
SERVICES & SUPPLIES	985,922	772,666		825,300
DEPT SUBTOTAL	985,922	772,666		825,300
YUCCA MOUNTAIN PROJECT				
SERVICES & SUPPLIES	404,642	407,500		428,500
DEPT SUBTOTAL	404,642	407,500		428,500
CONTINGENCY				
SERVICES & SUPPLIES				475,000
DEPT SUBTOTAL				475,000
BUILDING INSPECTION				
SALARIES & WAGES	163,121	175,065		131,970
EMPLOYEE BENEFITS	62,951	70,477		52,258
SERVICES & SUPPLIES	6,435	9,500		9,500
DEPT SUBTOTAL	232,507	255,042		193,728
PLANNING DEPT-GEN GOV				
SALARIES & WAGES	358,304	378,533		375,901
EMPLOYEE BENEFITS	129,703	144,381		146,911
SERVICES & SUPPLIES	22,155	37,555		22,135
DEPT SUBTOTAL	510,162	560,469		544,947
ACTIVITY SUBTOTAL	5,471,058	5,465,946		5,860,615

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
FUNCTION: GENERAL GOVERNMENT				
SALARIES & WAGES	2,341,005	2,504,732		2,388,782
EMPLOYEE BENEFITS	902,426	1,032,743		1,001,258
SERVICES & SUPPLIES	2,173,173	1,918,763		2,470,575
CAPITAL OUTLAY	54,454	9,708		
OTHER USES				
FUNCTION SUBTOTAL	5,471,058	5,465,946		5,860,615

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) 6/30/11 FINAL APPROVED
DISTRICT COURT-JUDICIAL				
SALARIES & WAGES	110,925	115,450		109,206
EMPLOYEE BENEFITS	41,507	47,945		46,916
SERVICES & SUPPLIES	419,183	439,764		425,595
DEPT SUBTOTAL	571,615	603,159		581,717
DISTRICT ATTRNY GEN-GOV				
SALARIES & WAGES	1,180,472	1,247,866		1,153,208
EMPLOYEE BENEFITS	425,735	525,522		503,908
SERVICES & SUPPLIES	218,815	221,425		160,725
CAPITAL OUTLAY	9,766			
DEPT SUBTOTAL	1,834,788	1,994,813		1,817,841
JUSTICE COURT-JUDICIAL				
SALARIES & WAGES	298,190	314,736		249,366
EMPLOYEE BENEFITS	107,991	123,278		114,720
SERVICES & SUPPLIES	103,212	118,150		123,700
CAPITAL OUTLAY		9,419		
DEPT SUBTOTAL	509,393	565,583		487,786
COURT SERVICES -JUDICIAL				
SALARIES & WAGES		50,000		
EMPLOYEE BENEFITS		21,900		
SERVICES & SUPPLIES		15,270		
DEPT SUBTOTAL		87,170		
ACTIVITY SUBTOTAL	2,915,796	3,250,725		2,887,344
FUNCTION: JUDICIAL				
SALARIES & WAGES	1,589,587	1,728,052		1,511,780
EMPLOYEE BENEFITS	575,233	718,645		665,544
SERVICES & SUPPLIES	741,210	794,609		710,020
CAPITAL OUTLAY	9,766	9,419		
OTHER USES				
FUNCTION SUBTOTAL	2,915,796	3,250,725		2,887,344

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
SHERIFF-PUBLIC SAFETY				
SALARIES & WAGES	2,816,390	3,023,757		3,074,924
EMPLOYEE BENEFITS	1,443,927	1,650,348		1,682,244
SERVICES & SUPPLIES	588,937	610,575		633,075
CAPITAL OUTLAY		245,000		29,000
DEPT SUBTOTAL	4,849,254	5,529,680		5,419,243
FIRE PROTECT-PUB SAFETY				
SALARIES & WAGES	101,836	97,595		102,595
EMPLOYEE BENEFITS	144,807	168,175		168,475
SERVICES & SUPPLIES	263,866	246,101		232,901
CAPITAL OUTLAY	328,517	30,000		25,000
DEPT SUBTOTAL	839,026	541,871		528,971
EMERGENCY MGMT-P. SAFETY				
SALARIES & WAGES	9,219	37,553		33,554
EMPLOYEE BENEFITS	2,239	9,996		8,958
SERVICES & SUPPLIES	63,577	6,000		8,000
DEPT SUBTOTAL	75,035	53,549		50,512
JUVENILE PROB-PUB SAFETY				
SALARIES & WAGES	585,940	598,206		579,195
EMPLOYEE BENEFITS	232,459	266,085		283,486
SERVICES & SUPPLIES	326,295	176,125		151,725
CAPITAL OUTLAY	8,000			
DEPT SUBTOTAL	1,152,694	1,040,416		1,014,406
JPO DETENTION CNTR-PUBSF				
SALARIES & WAGES				63,490
EMPLOYEE BENEFITS				26,285
SERVICES & SUPPLIES				57,450
DEPT SUBTOTAL				147,225
ACTIVITY SUBTOTAL	6,916,009	7,165,516		7,160,357
FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	3,513,385	3,757,111		3,853,758
EMPLOYEE BENEFITS	1,823,432	2,094,604		2,169,448
SERVICES & SUPPLIES	1,242,675	1,038,801		1,083,151
CAPITAL OUTLAY	336,517	275,000		54,000
OTHER USES				
FUNCTION SUBTOTAL	6,916,009	7,165,516		7,160,357

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) 6/30/11 FINAL APPROVED
ANIMAL CNTRL-GARBAGE DSP				
SERVICES & SUPPLIES	80,547	88,000		78,000
DEPT SUBTOTAL	80,547	88,000		78,000
ACTIVITY SUBTOTAL	80,547	88,000		78,000
FUNCTION: SANITATION				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	80,547	88,000		78,000
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	80,547	88,000		78,000

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
CITY/CO HEALTH EXP-HEALT				
SERVICES & SUPPLIES	703	4,200		3,800
DEPT SUBTOTAL	703	4,200		3,800
CEMETERY-HEALTH & SANIT.				
SALARIES & WAGES	98,087	95,693		92,957
EMPLOYEE BENEFITS	35,050	40,401		39,667
SERVICES & SUPPLIES	41,808	50,300		48,500
CAPITAL OUTLAY	3,178	15,000		
DEPT SUBTOTAL	178,123	201,394		181,124
ACTIVITY SUBTOTAL	178,826	205,594		184,924
FUNCTION: HEALTH				
SALARIES & WAGES	98,087	95,693		92,957
EMPLOYEE BENEFITS	35,050	40,401		39,667
SERVICES & SUPPLIES	42,511	54,500		52,300
CAPITAL OUTLAY	3,178	15,000		
OTHER USES				
FUNCTION SUBTOTAL	178,826	205,594		184,924

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
MUSEUM-CULTURE & REC				
SALARIES & WAGES	239,541	266,305		257,261
EMPLOYEE BENEFITS	60,541	68,623		70,161
SERVICES & SUPPLIES	30,094	30,000		30,000
DEPT SUBTOTAL	330,176	364,928		357,422
ACTIVITY SUBTOTAL	330,176	364,928		357,422
FUNCTION: CULTURE AND RECREATION				
SALARIES & WAGES	239,541	266,305		257,261
EMPLOYEE BENEFITS	60,541	68,623		70,161
SERVICES & SUPPLIES	30,094	30,000		30,000
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	330,176	364,928		357,422

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) 6/30/11 FINAL APPROVED
COMMUNITY SUPPORT				
SERVICES & SUPPLIES	148,038	268,000		256,500
DEPT SUBTOTAL	148,038	268,000		256,500
ACTIVITY SUBTOTAL	148,038	268,000		256,500
FUNCTION: COMMUNITY SUPPORT				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	148,038	268,000		256,500
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	148,038	268,000		256,500

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL EXPEND				
SERVICES & SUPPLIES	429,018	518,765		518,765
DEPT SUBTOTAL	429,018	518,765		518,765
ACTIVITY SUBTOTAL	429,018	518,765		518,765
FUNCTION: INTERGOVERNMENTAL EXP.				
SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	429,018	518,765		518,765
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	429,018	518,765		518,765

PG	FUNCTION SUMMARY	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	(3) BUDGET YEAR ENDING 6/30/11 TENTATIVE APPROVED	(4) FINAL APPROVED
15	GENERAL GOVERNMENT	5,471,058	5,465,946		5,860,615
18	JUDICIAL	2,915,796	3,250,725		2,887,344
19	PUBLIC SAFETY	6,916,009	7,165,516		7,160,357
20	SANITATION	80,547	88,000		78,000
21	HEALTH	178,826	205,594		184,924
22	CULTURE AND RECREATION	330,176	364,928		357,422
23	COMMUNITY SUPPORT	148,038	268,000		256,500
24	INTERGOVERNMENTAL EXP.	429,018	518,765		518,765
TOTAL EXP - ALL FUNCTIONS		16,469,468	17,327,474		17,303,927
OTHER USES:					
	CONTINGENCY (Not to exceed 3% Totl Exp All Functions)				
	OPERATING TRANSFERS OUT (SCH T)				
	PARKS AND RECREATION	200,000			
	CEMETERY BEAUTIFICATION	5,000			
	LAW LIBRARY	25,000			
	RISK MANAGEMENT	50,000			
	COMPENSATED ABSENCES	400,000			
	UNEMPLOYMNT COMPENSATION	25,000			
TOTAL EXP AND OTHER USES		17,174,468	17,327,474		17,303,927
	ENDING FUND BALANCE:				
	Reserved	0	0	0	0
	Unreserved	3,488,236	2,242,464	0	2,216,975
	TOTAL ENDING FUND BAL	3,488,236	2,242,464	0	2,216,975
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		20,662,704	19,569,938		19,520,902

CHURCHILL COUNTY
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES				
MISCELLANEOUS				
INTEREST EARNED-INVE	30,656	25,000		7,000
NET INC/DEC FMV INVS	850			
GEOTHERMAL RENTS/ROY	69,866			
Subtotal	101,372	25,000		7,000
Subtotal Revenue	101,372	25,000		7,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,447,454	1,548,826		1,573,826
TOTAL BEGINNING FUND B	1,447,454	1,548,826		1,573,826
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	1,548,826	1,573,826		1,580,826
EXPENDITURES				
Subtotal Expenditures				
OTHER USES				
GENERAL FUND				300,000
ENDING FUND BALANCE				
Reserved				
Unreserved	1,548,826	1,573,826		1,280,826
TOTAL ENDING FUND BALA	1,548,826	1,573,826		1,280,826
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,548,826	1,573,826		1,580,826

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	 (4) FINAL APPROVED
MISCELLANEOUS				
INTEREST EARNED-INVE	2,326	1,000		500
FORFEITURES-SEIZED A	8,284	60,000		50,000
NET INC/DEC FMV INVS	60			
SEIZED ASSET PENDING	659			
DRUG STAMP ACT TAX L	7,500			
Subtotal	18,829	61,000		50,500
Subtotal Revenue	18,829	61,000		50,500
BEGINNING FUND BALANCE				
Reserved				
Unreserved	103,918	116,970		86,970
TOTAL BEGINNING FUND B	103,918	116,970		86,970
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	122,747	177,970		137,470
EXPENDITURES				
PUBLIC SAFETY				
FORFIETURES AND SEIZURES				
SERVICES & SUPPLIES	5,777	91,000		91,000
Dept Subtotal	5,777	91,000		91,000
Subtotal Expenditures	5,777	91,000		91,000
ENDING FUND BALANCE				
Reserved				
Unreserved	116,970	86,970		46,470
TOTAL ENDING FUND BALA	116,970	86,970		46,470
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	122,747	177,970		137,470

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
OTHER LIC/PERMIT FEE	350	1,000		500
Subtotal	350	1,000		500
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T		200,000		200,000
GAS TAX - 1.25 CENTS	345,581	345,576		345,576
GAS TAX - 1.75 CENTS	94,785	95,997		95,639
GAS TAX - 2.35 CENTS	568,243	570,320		570,320
Subtotal	1,008,609	1,211,893		1,211,535
CHARGES FOR SERVICES				
EQUIPMENT RENTAL REV	549	500		500
Subtotal	549	500		500
MISCELLANEOUS				
INTEREST EARNED-INVE	37,078	25,750		6,750
INSPECTION FEES	2,452	3,000		1,000
MISCELLANEOUS REVENU	7,803	1,000		1,000
FUEL REIMBURSSEMENTS	210,994	225,000		197,500
NET INC/DEC FMV INVS	1,111			
METER DEPOSIT/FEES	1,500	4,550		1,500
WATER CONSTRUCTION R	11,204	5,000		4,000
ENEL ROAD REIMBURSEM	90,000			
Subtotal	362,142	264,300		211,750
Subtotal Revenue	1,371,650	1,477,693		1,424,285
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM REGIONAL TR	349,325	500,000		400,000
TRANS FM PUBLIC TRAN	587,501	500,000		500,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	2,282,517	1,870,924		1,494,130
TOTAL BEGINNING FUND B	2,282,517	1,870,924		1,494,130
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	4,590,993	4,348,617		3,818,415

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
HIGHWAYS AND STREETS				
ROAD-STREETS & HIGHWAYS				
SALARIES & WAGES	750,051	827,020		793,541
EMPLOYEE BENEFITS	289,209	372,267		344,537
SERVICES & SUPPLIES	1,328,894	1,405,200		1,340,700
CAPITAL OUTLAY	351,915	250,000		280,000
Dept Subtotal	2,720,069	2,854,487		2,758,778
Subtotal Expenditures	2,720,069	2,854,487		2,758,778
ENDING FUND BALANCE				
Reserved				
Unreserved	1,870,924	1,494,130		1,059,637
TOTAL ENDING FUND BALA	1,870,924	1,494,130		1,059,637
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,590,993	4,348,617		3,818,415

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
AREA A ROAD IMPACT F	4,600	10,000		10,000
AREA B ROAD IMPACT F	18,400	25,000		15,000
Subtotal	23,000	35,000		25,000
MISCELLANEOUS				
INTEREST EARNED-INVE	8,642	5,000		2,000
NET INC/DEC FMV INVS	218			
Subtotal	8,860	5,000		2,000
Subtotal Revenue	31,860	40,000		27,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	401,224	433,084		448,084
TOTAL BEGINNING FUND B	401,224	433,084		448,084
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	433,084	473,084		475,084

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
HIGHWAYS AND STREETS				
ROAD IMPACT FEE				
SERVICES & SUPPLIES		25,000		25,000
Dept Subtotal		25,000		25,000
Subtotal Expenditures		25,000		25,000
ENDING FUND BALANCE				
Reserved				
Unreserved	433,084	448,084		450,084
TOTAL ENDING FUND BALA	433,084	448,084		450,084
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	433,084	473,084		475,084

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING	(2) ESTIMATED CURRENT YEAR ENDING	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE	6/30/09	6/30/10		
PROPERTY TAXES				
PROPERTY TAX	554,427	505,576		484,049
Subtotal	554,427	505,576		484,049
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	80,000	80,000		60,000
CITY UTILITY ASSISTA	25,000	25,000		15,000
WNHC (HOME) SHORT-TE	10,940	2,980		
WNHC (HOME) LONG-TER	18,905	803		
CDBG - RNCOC GRANT R	6,764			
SOCIAL SECURITY REIM	11,468	10,000		10,000
C.A.R.T. GRANT REV	285,066	275,000		300,000
CDBG ADA PARKS & REC	10,000	28,600		
HUD TRANSITIONAL HOU	6,939	32,273		
PRIVATE CAR TAX	252	100		
CDBG EMERGENCY ASST-	93,141	40,000		
EMERG SHLTR GRT-FEDE	11,357	10,000		
WELFARE SET ASIDE GR	17,043	20,000		18,000
FEMA - FED	10,016	10,046		
CDBG DISCRETIONARY F		6,045		
CDBG MULTIUSE BLDG S	3,000			
CDBG - SBDC REVENUE	17,989			
CSBG EMPLOYMENT GRAN		20,041		
CSBG DETR GRANT		16,711		
CDBG AED SAFETY PROG		21,860		
Subtotal	607,880	599,459		403,000
CHARGES FOR SERVICES				
PUBLIC GUARDIAN REIM	1,035			
Subtotal	1,035			
MISCELLANEOUS				
INTEREST EARNED-INVE	20,036	15,000		5,000
MISC WELFARE REIMBUR	1,494	200		
NET INC/DEC FMV INVS	417			
MISCELLANEOUS REVENU	1,658			
GEOTHERMAL RENTS/ROY	75,000	50,000		50,000
Subtotal	98,605	65,200		55,000
Subtotal Revenue	1,261,947	1,170,235		942,049
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM INDIGENT ME	125,000	125,000		50,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	959,775	1,387,255		1,561,393
TOTAL BEGINNING FUND B	959,775	1,387,255		1,561,393

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	2,346,722	2,682,490		2,553,442

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
WELFARE				
GRANT ASSISTANCE				
SERVICES & SUPPLIES	468,453	496,218		953,166
Dept Subtotal	468,453	496,218		953,166
ASSIST IN CASH OR GOODS				
SERVICES & SUPPLIES	26,164	39,500		39,500
Dept Subtotal	26,164	39,500		39,500
MEDICAL ASSIS-DIR ASST.				
SERVICES & SUPPLIES	109,203	114,116		119,251
Dept Subtotal	109,203	114,116		119,251
WELFARE OPS-HEALTH/WELFA				
SALARIES & WAGES	102,427	133,383		191,361
EMPLOYEE BENEFITS	39,826	60,912		93,781
SERVICES & SUPPLIES	13,363	17,605		17,605
Dept Subtotal	155,616	211,900		302,747
PUB HEALTH NUR-HEALTH/SA				
SERVICES & SUPPLIES	101,772	105,750		110,524
Dept Subtotal	101,772	105,750		110,524
TRANSITIONAL HOUSING				
SALARIES & WAGES	41,074	44,076		43,099
EMPLOYEE BENEFITS	18,089	20,537		20,324
SERVICES & SUPPLIES	37,692	74,000		50,000
Dept Subtotal	96,855	138,613		113,423
PUBLIC GUARDIAN				
SERVICES & SUPPLIES	1,404	15,000		15,000
Dept Subtotal	1,404	15,000		15,000
Subtotal Expenditures	959,467	1,121,097		1,653,611
ENDING FUND BALANCE				
Reserved				
Unreserved	1,387,255	1,561,393		899,831
TOTAL ENDING FUND BALA	1,387,255	1,561,393		899,831
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	2,346,722	2,682,490		2,553,442

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	224,395	201,649		126,648
Subtotal	224,395	201,649		126,648
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	8,000	8,000		
PRIVATE CAR TAX	84			
Subtotal	8,084	8,000		
MISCELLANEOUS				
INTEREST EARNED-INVE	3,798	2,000		1,250
NET INC/DEC FMV INVS	78			
Subtotal	3,876	2,000		1,250
Subtotal Revenue	236,355	211,649		127,898
BEGINNING FUND BALANCE				
Reserved				
Unreserved	142,249	216,109		262,924
TOTAL BEGINNING FUND B	142,249	216,109		262,924
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	378,604	427,758		390,822

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
COMMUNITY SUPPORT				
AG EXTENS-COMM SUPPORT				
SALARIES & WAGES	50,753	54,539		50,818
EMPLOYEE BENEFITS	19,126	22,490		21,553
SERVICES & SUPPLIES	92,616	87,805		87,780
Dept Subtotal	162,495	164,834		160,151
Subtotal Expenditures	162,495	164,834		160,151
ENDING FUND BALANCE				
Reserved				
Unreserved	216,109	262,924		230,671
TOTAL ENDING FUND BALA	216,109	262,924		230,671
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	378,604	427,758		390,822

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	665,047	602,646		532,544
Subtotal	665,047	602,646		532,544
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	40,000	40,000		40,000
PRIVATE CAR TAX	268	256		
COLLECTION DEVELOP G	8,672	2,943		
BIG READ PROJECT REV	9,459			
Subtotal	58,399	43,199		40,000
MISCELLANEOUS				
INTEREST EARNED-INVE	11,753	10,250		6,125
MISCELLANEOUS SALES	14,167	8,000		8,000
NET INC/DEC FMV INVS	311			
Subtotal	26,231	18,250		14,125
Subtotal Revenue	749,677	664,095		586,669
BEGINNING FUND BALANCE				
Reserved				
Unreserved	519,407	682,847		750,271
TOTAL BEGINNING FUND B	519,407	682,847		750,271
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	1,269,084	1,346,942		1,336,940

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE AND RECREATION				
PUBLIC LIBRARY				
SALARIES & WAGES	297,145	311,010		296,782
EMPLOYEE BENEFITS	107,757	122,981		121,455
SERVICES & SUPPLIES	181,335	162,680		154,370
Dept Subtotal	586,237	596,671		572,607
Subtotal Expenditures	586,237	596,671		572,607
ENDING FUND BALANCE				
Reserved				
Unreserved	682,847	750,271		764,333
TOTAL ENDING FUND BALA	682,847	750,271		764,333
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,269,084	1,346,942		1,336,940

RESOURCES REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
OTHER TAXES				
COUNTY LODGING TAX	4,677	4,000		4,000
Subtotal	4,677	4,000		4,000
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	225,000	225,000		200,000
FEDERAL IN LIEU OF T	400,000	200,000		250,000
Q1 SAND MTN PROJ		19,040		
Subtotal	625,000	444,040		450,000
CHARGES FOR SERVICES				
CONTRACT CLEAN-UP RE	4,954	3,000		3,000
RECREATION CHARGES	160,930	150,000		140,000
SWIMMING POOL RECEIP	68,495	55,000		45,000
FAIRGROUNDS RENTALS	71,493	65,000		75,000
PUBLIC PARKS MISC	689			
PRO SHOP SALES	2,282	2,000		1,500
CONCESSION STAND FUN	9,209	7,000		7,000
Subtotal	318,052	282,000		271,500
MISCELLANEOUS				
INTEREST EARNED-INVE	7,338	4,000		3,250
MISCELLANEOUS SALES	2,050			
MISCELLANEOUS REVENU	13,350	21,329		5,000
NET INC/DEC FMV INVS	265			
WAGE REIMBURSEMENTS	3,856			
Subtotal	26,859	25,329		8,250
Subtotal Revenue	974,588	755,369		733,750
OTHER FINANCIAL SOURCES				
PAYMTS IN LIEU TAX-T	290,700	318,639		318,639
Oper Trsfs In (Schedule T)				
TRANS FM GENERAL FUN	200,000			
BEGINNING FUND BALANCE				
Reserved				
Unreserved	381,428	752,205		664,742
TOTAL BEGINNING FUND B	381,428	752,205		664,742
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	1,846,716	1,826,213		1,717,131

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE AND RECREATION				
REC. ADMIN-CULTURE & REC				
SALARIES & WAGES	152,522	162,113		158,147
EMPLOYEE BENEFITS	60,479	68,204		67,852
SERVICES & SUPPLIES	19,736	25,410		24,410
Dept Subtotal	232,737	255,727		250,409
PUBLIC PARKS-CULTURE&REC				
SALARIES & WAGES	45,843	56,756		56,169
EMPLOYEE BENEFITS	17,769	20,435		19,436
SERVICES & SUPPLIES	43,644	42,900		42,900
CAPITAL OUTLAY	19,040	18,500		
Dept Subtotal	126,296	138,591		118,505
RECREATION ATHLETICS				
SALARIES & WAGES	89,565	101,011		97,215
EMPLOYEE BENEFITS	20,971	25,727		25,915
SERVICES & SUPPLIES	93,493	86,200		86,200
Dept Subtotal	204,029	212,938		209,330
FAIRGROUNDS-CULTURE &REC				
SALARIES & WAGES	90,595	108,628		105,999
EMPLOYEE BENEFITS	26,331	30,262		29,982
SERVICES & SUPPLIES	118,790	115,850		115,850
CAPITAL OUTLAY	17,126	8,800		
Dept Subtotal	252,842	263,540		251,831
SWIMMING POOL-CULT & REC				
SALARIES & WAGES	143,034	138,796		121,566
EMPLOYEE BENEFITS	28,322	30,049		28,870
SERVICES & SUPPLIES	107,251	118,430		118,430
CAPITAL OUTLAY		3,400		
Dept Subtotal	278,607	290,675		268,866
Subtotal Expenditures	1,094,511	1,161,471		1,098,941
ENDING FUND BALANCE				
Reserved				
Unreserved	752,205	664,742		618,190
TOTAL ENDING FUND BALA	752,205	664,742		618,190
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,846,716	1,826,213		1,717,131

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
PARK TAX FEE	8,000	25,000		10,000
Subtotal	8,000	25,000		10,000
MISCELLANEOUS				
INTEREST EARNED-INVE	5,521	5,000		1,750
NET INC/DEC FMV INVS	148			
Subtotal	5,669	5,000		1,750
Subtotal Revenue	13,669	30,000		11,750
BEGINNING FUND BALANCE				
Reserved				
Unreserved	261,037	269,621		269,621
TOTAL BEGINNING FUND B	261,037	269,621		269,621
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	274,706	299,621		281,371

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE AND RECREATION				
PARKS FEE				
SERVICES & SUPPLIES	5,085	30,000		30,000
Dept Subtotal	5,085	30,000		30,000
Subtotal Expenditures	5,085	30,000		30,000
ENDING FUND BALANCE				
Reserved				
Unreserved	269,621	269,621		251,371
TOTAL ENDING FUND BALA	269,621	269,621		251,371
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	274,706	299,621		281,371

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
INTEREST EARNED-INVE	720	500		175
GIFTS & DONATIONS		500		500
NET INC/DEC FMV INVS	21			
Subtotal	741	1,000		675
Subtotal Revenue	741	1,000		675
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)	5,000			
BEGINNING FUND BALANCE				
Reserved				
Unreserved	34,622	38,399		33,399
TOTAL BEGINNING FUND B	34,622	38,399		33,399
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	40,363	39,399		34,074
EXPENDITURES				
HEALTH				
CEMETERY BEAU-HEALTH&SAN				
SERVICES & SUPPLIES	1,964	6,000		6,000
Dept Subtotal	1,964	6,000		6,000
Subtotal Expenditures	1,964	6,000		6,000
ENDING FUND BALANCE				
Reserved				
Unreserved	38,399	33,399		28,074
TOTAL ENDING FUND BALA	38,399	33,399		28,074
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	40,363	39,399		34,074

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
INTEREST EARNED-INVE	1,089	750		200
PROJECT FOOD REVENUE	5,974	10,000		6,000
GIFTS & DONATIONS	3,377	1,000		1,000
NET INC/DEC FMV INVS	31			
Subtotal	10,471	11,750		7,200
Subtotal Revenue	10,471	11,750		7,200
BEGINNING FUND BALANCE				
Reserved				
Unreserved	52,388	51,998		33,748
TOTAL BEGINNING FUND B	52,388	51,998		33,748
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	62,859	63,748		40,948
EXPENDITURES				
WELFARE				
WELFARE DONATIONS				
SERVICES & SUPPLIES	10,861	30,000		20,000
Dept Subtotal	10,861	30,000		20,000
Subtotal Expenditures	10,861	30,000		20,000
ENDING FUND BALANCE				
Reserved				
Unreserved	51,998	33,748		20,948
TOTAL ENDING FUND BALA	51,998	33,748		20,948
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	62,859	63,748		40,948

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
CHARGES FOR SERVICES				
LAW LIBRARY FEES	7,980	7,000		8,000
Subtotal	7,980	7,000		8,000
MISCELLANEOUS				
INTEREST EARNED-INVE	3,285	2,000		1,000
NET INC/DEC FMV INVS	97			
Subtotal	3,382	2,000		1,000
Subtotal Revenue	11,362	9,000		9,000
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM GENERAL FUN	25,000			
BEGINNING FUND BALANCE				
Reserved				
Unreserved	163,253	170,815		149,425
TOTAL BEGINNING FUND B	163,253	170,815		149,425
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	199,615	179,815		158,425
EXPENDITURES				
JUDICIAL				
LAW LIBRARY				
SERVICES & SUPPLIES	28,800	30,390		31,000
Dept Subtotal	28,800	30,390		31,000
Subtotal Expenditures	28,800	30,390		31,000
ENDING FUND BALANCE				
Reserved				
Unreserved	170,815	149,425		127,425
TOTAL ENDING FUND BALA	170,815	149,425		127,425
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	199,615	179,815		158,425

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING	(2) ESTIMATED CURRENT YEAR ENDING	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
REVENUES	6/30/09	6/30/10		
INTERGOVERNMENTAL				
GAS TAX - .09 CENTS	748,668	700,000		680,670
Subtotal	748,668	700,000		680,670
MISCELLANEOUS				
INTEREST EARNED-INVE	19,672	10,000		4,200
NET INC/DEC FMV INVS	419			
Subtotal	20,091	10,000		4,200
Subtotal Revenue	768,759	710,000		684,870
BEGINNING FUND BALANCE				
Reserved				
Unreserved	771,141	815,575		625,575
TOTAL BEGINNING FUND B	771,141	815,575		625,575
Prior Period Adjustmen				--
Residual Equity Trsfs				
TOTAL RESOURCES	1,539,900	1,525,575		1,310,445
EXPENDITURES				
INTERGOVERNMENTAL EXP.				
REGIONAL TRANSPORTATION				
SERVICES & SUPPLIES	375,000	400,000		400,000
Dept Subtotal	375,000	400,000		400,000
Subtotal Expenditures	375,000	400,000		400,000
OTHER USES				
ROAD FUND	349,325	500,000		400,000
ENDING FUND BALANCE				
Reserved				
Unreserved	815,575	625,575		510,445
TOTAL ENDING FUND BALA	815,575	625,575		510,445
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,539,900	1,525,575		1,310,445

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
REVENUE				
CHARGES FOR SERVICES				
RECORDER TECH FEES	15,066	10,000		12,000
TECHNOLOGY FEE	24,225	25,000		18,750
Subtotal	39,291	35,000		30,750
MISCELLANEOUS				
INTEREST EARNED-INVE	5,750	2,400		1,250
NET INC/DEC FMV INVS	151			
TECHNOLOGY FEE	66,347	95,000		80,000
Subtotal	72,248	97,400		81,250
Subtotal Revenue	111,539	132,400		112,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	253,760	333,759		312,794
TOTAL BEGINNING FUND B	253,760	333,759		312,794
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	365,299	466,159		424,794

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
TECHNOLOGY				
SERVICES & SUPPLIES	10,044	110,000		145,000
CAPITAL OUTLAY	21,496	43,365		70,000
Dept Subtotal	31,540	153,365		215,000
Subtotal Expenditures	31,540	153,365		215,000
ENDING FUND BALANCE				
Reserved				
Unreserved	333,759	312,794		209,794
TOTAL ENDING FUND BALA	333,759	312,794		209,794
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	365,299	466,159		424,794

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES				
MISCELLANEOUS				
INTEREST EARNED-INVE	9,176	5,000		2,250
GIFTS & DONATIONS	1,060	1,000		1,000
NET INC/DEC FMV INVS	243			
BUILDING PROJECT DON	1,462	40,000		10,000
F.N. MORGAN TRUST DO	232,155			
F.N. MORGAN INTEREST		2,000		
Subtotal	244,096	48,000		13,250
Subtotal Revenue	244,096	48,000		13,250
BEGINNING FUND BALANCE				
Reserved				
Unreserved	421,725	577,095		500,095
TOTAL BEGINNING FUND B	421,725	577,095		500,095
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	665,821	625,095		513,345
EXPENDITURES				
CULTURE AND RECREATION				
LIBRARY GIFTS & DONATION				
SERVICES & SUPPLIES		25,000		37,000
CAPITAL OUTLAY	88,726	100,000		75,000
Dept Subtotal	88,726	125,000		112,000
Subtotal Expenditures	88,726	125,000		112,000
ENDING FUND BALANCE				
Reserved				
Unreserved	577,095	500,095		401,345
TOTAL ENDING FUND BALA	577,095	500,095		401,345
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	665,821	625,095		513,345

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	1,075,000	75,000		75,000
Subtotal	1,075,000	75,000		75,000
MISCELLANEOUS				
INTEREST EARNED-INVE	30,739	25,000		15,175
INSURANCE REIMBURSEM	95,826	10,000		10,000
NET INC/DEC FMV INVS	647			
GEOTHERMAL RENTS/ROY	1,000,000			
Subtotal	1,127,212	35,000		25,175
Subtotal Revenue	2,202,212	110,000		100,175
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM GENERAL FUN	50,000			
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,121,278	3,343,734		3,278,734
TOTAL BEGINNING FUND B	1,121,278	3,343,734		3,278,734
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	3,373,490	3,453,734		3,378,909
EXPENDITURES				
GENERAL GOVERNMENT				
RISK MANAGEMENT				
SERVICES & SUPPLIES	29,756	175,000		150,000
Dept Subtotal	29,756	175,000		150,000
Subtotal Expenditures	29,756	175,000		150,000
ENDING FUND BALANCE				
Reserved				
Unreserved	3,343,734	3,278,734		3,228,909
TOTAL ENDING FUND BALA	3,343,734	3,278,734		3,228,909
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,373,490	3,453,734		3,378,909

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	48,000	48,000		24,000
FEDERAL IN LIEU OF T	75,000	275,000		275,000
Subtotal	123,000	323,000		299,000
MISCELLANEOUS				
INTEREST EARNED-INVE	25,163	30,000		12,500
NET INC/DEC FMV INVS	719			
Subtotal	25,882	30,000		12,500
Subtotal Revenue	148,882	353,000		311,500
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)	400,000			
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,298,223	1,554,530		1,482,530
TOTAL BEGINNING FUND B	1,298,223	1,554,530		1,482,530
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	1,847,105	1,907,530		1,794,030
EXPENDITURES				
GENERAL GOVERNMENT				
COMPENSATED ABSENCES				
EMPLOYEE BENEFITS	189,129	300,000		306,000
SERVICES & SUPPLIES	103,446	125,000		175,000
Dept Subtotal	292,575	425,000		481,000
Subtotal Expenditures	292,575	425,000		481,000
ENDING FUND BALANCE				
Reserved				
Unreserved	1,554,530	1,482,530		1,313,030
TOTAL ENDING FUND BALA	1,554,530	1,482,530		1,313,030
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,847,105	1,907,530		1,794,030

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
INTEREST EARNED-INVE	8,874	12,175		4,125
NET INC/DEC FMV INVS	245			
Subtotal	9,119	12,175		4,125
Subtotal Revenue	9,119	12,175		4,125
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM GENERAL FUN	25,000			
BEGINNING FUND BALANCE				
Reserved				
Unreserved	425,870	448,649		435,824
TOTAL BEGINNING FUND B	425,870	448,649		435,824
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	459,989	460,824		439,949
EXPENDITURES				
GENERAL GOVERNMENT				
UNEMPLOYMNT COMPENSATION				
SERVICES & SUPPLIES	11,340	25,000		30,000
Dept Subtotal	11,340	25,000		30,000
Subtotal Expenditures	11,340	25,000		30,000
ENDING FUND BALANCE				
Reserved				
Unreserved	448,649	435,824		409,949
TOTAL ENDING FUND BALA	448,649	435,824		409,949
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	459,989	460,824		439,949

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
CHARGES FOR SERVICES				
GRAFFITI COLLECTION		1,000		
DA RESTITUTN PROCESS	844	2,000		1,250
TRUANCY FEES	3,125	1,690		1,000
Subtotal	3,969	4,690		2,250
MISCELLANEOUS				
INTEREST EARNED-INVE	1,192	2,000		300
S. O. EVIDENCE FUNDS	535	1,500		1,500
DIST ATTRNY RESTITUT	30,765	50,000		60,000
JUV PROB RESTITUTION	2,758	20,000		10,000
NET INC/DEC FMV INVS	26			
Subtotal	35,276	73,500		71,800
Subtotal Revenue	39,245	78,190		74,050
BEGINNING FUND BALANCE				
Reserved				
Unreserved	45,193	49,783		57,973
TOTAL BEGINNING FUND B	45,193	49,783		57,973
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	84,438	127,973		132,023
EXPENDITURES				
GENERAL GOVERNMENT				
SERVICES & SUPPLIES	650	5,000		5,000
JUDICIAL				
SERVICES & SUPPLIES	34,005	65,000		75,000
Subtotal Expenditures	34,655	70,000		80,000
ENDING FUND BALANCE				
Reserved				
Unreserved	49,783	57,973		52,023
TOTAL ENDING FUND BALA	49,783	57,973		52,023
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	84,438	127,973		132,023

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES				
CHARGES FOR SERVICES				
ADMIN ASSMT-FACILITY	39,465	40,000		37,500
Subtotal	39,465	40,000		37,500
Subtotal Revenue	39,465	40,000		37,500
BEGINNING FUND BALANCE				
Reserved				
Unreserved	9,196	18,661		18,661
TOTAL BEGINNING FUND B	9,196	18,661		18,661
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	48,661	58,661		56,161
EXPENDITURES				
Subtotal Expenditures				
OTHER USES				
EXTRA ORDINARY REPAI	30,000	40,000		40,000
ENDING FUND BALANCE				
Reserved				
Unreserved	18,661	18,661		16,161
TOTAL ENDING FUND BALA	18,661	18,661		16,161
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	48,661	58,661		56,161

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	148,000	548,000		300,000
REFUGE REVENUE SHARI	26,508			20,000
NAVY CONTRIB CONS EA	965,410	175,835		
DIXIEVALLY WTR STDY	265,384	300,000		250,000
Subtotal	1,405,302	1,023,835		570,000
CHARGES FOR SERVICES				
WATER RIGHTS DED FEE	49,341	15,000		10,000
Subtotal	49,341	15,000		10,000
MISCELLANEOUS				
INTEREST EARNED-INVE	13,115	15,000		1,750
MISCELLANEOUS REVENU		5,000		
NET INC/DEC FMV INVS	822			
GEOTHERMAL RENTS/ROY	715,685			
Subtotal	729,622	20,000		1,750
Subtotal Revenue	2,184,265	1,058,835		581,750
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,699,845	1,479,898		1,180,701
TOTAL BEGINNING FUND B	1,699,845	1,479,898		1,180,701
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	3,884,110	2,538,733		1,762,451

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
SALARIES & WAGES	94,541	101,455		98,635
EMPLOYEE BENEFITS	29,808	34,384		34,159
SERVICES & SUPPLIES	414,551	406,500		345,300
CAPITAL OUTLAY	1,422,095	400,000		400,000
Subtotal Expenditures	1,960,995	942,339		878,094
OTHER USES				
COUNTY DEBT SERVICE	443,217	415,693		
ENDING FUND BALANCE				
Reserved				
Unreserved	1,479,898	1,180,701		884,357
TOTAL ENDING FUND BALA	1,479,898	1,180,701		884,357
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,884,110	2,538,733		1,762,451

RESOURCES REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
INTERGOVERNMENTAL				
OPT SALES TX .0025	718,341	624,125		545,125
NAVY CONTRIB CONS EA		1,944,343		
Subtotal	718,341	2,568,468		545,125
MISCELLANEOUS				
INTEREST EARNED-INVE	26,032	22,150		4,250
NET INC/DEC FMV INVS	-673			
Subtotal	26,705	22,150		4,250
Subtotal Revenue	745,046	2,590,618		549,375
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,102,037	1,347,083		827,701
TOTAL BEGINNING FUND B	1,102,037	1,347,083		827,701
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	1,847,083	3,937,701		1,377,076

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
INFRASTRUCTURE DEVELPMNT				
SERVICES & SUPPLIES				10,000
CAPITAL OUTLAY		3,010,000		1,025,000
Dept Subtotal		3,010,000		1,035,000
Subtotal Expenditures		3,010,000		1,035,000
OTHER USES				
UTILITY ENTERPRISE	250,000			
WASTE WATER FUND	250,000	100,000		125,000
ENDING FUND BALANCE				
Reserved				
Unreserved	1,347,083	827,701		217,076
TOTAL ENDING FUND BALA	1,347,083	827,701		217,076
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,847,083	3,937,701		1,377,076

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
MISCELLANEOUS				
INTEREST EARNED-INVE	1,145	1,000		400
MISCELLANEOUS DONATI	230	5,000		2,000
LEAGUE FEES DONATION	3,880	4,177		2,500
DUNK TANK DONATIONS	100			
HAUNTED HOUSE DONATI	6,270	5,644		4,000
SCARECROW FACTRY DON	390	650		
FEE WAIVER DONATIONS		957		
NET INC/DEC FMV INVS	32			
CAR RAFFLE PROCEEDS	170			
KENDRA BEEBE DONATIO		4,697		
Subtotal	12,217	22,125		8,900
Subtotal Revenue	12,217	22,125		8,900
BEGINNING FUND BALANCE				
Reserved				
Unreserved	50,685	59,873		51,998
TOTAL BEGINNING FUND B	50,685	59,873		51,998
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	62,902	81,998		60,898

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE AND RECREATION				
RECREATION DONATIONS				
SERVICES & SUPPLIES	3,029	30,000		30,000
Dept Subtotal	3,029	30,000		30,000
Subtotal Expenditures	3,029	30,000		30,000
ENDING FUND BALANCE				
Reserved				
Unreserved	59,873	51,998		30,898
TOTAL ENDING FUND BALA	59,873	51,998		30,898
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	62,902	81,998		60,898

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
PROPERTY TAXES				
PROPERTY TAX	103,559	103,069		94,984
Subtotal	103,559	103,069		94,984
INTERGOVERNMENTAL				
PRIVATE CAR TAX	39	37		
Subtotal	39	37		
Subtotal Revenue	103,598	103,106		94,984
BEGINNING FUND BALANCE				
Reserved				
Unreserved	180	279		29,600
TOTAL BEGINNING FUND B	180	279		29,600
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	103,778	103,385		124,584
EXPENDITURES				
WELFARE				
HOSPITAL CARE EXPEND				
CAPITAL OUTLAY	103,499	73,785		86,000
Dept Subtotal	103,499	73,785		86,000
Subtotal Expenditures	103,499	73,785		86,000
ENDING FUND BALANCE				
Reserved				
Unreserved	279	29,600		38,584
TOTAL ENDING FUND BALA	279	29,600		38,584
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	103,778	103,385		124,584

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
REVENUES				
PROPERTY TAXES				
PROPERTY TAX	591,542	597,535		612,416
Subtotal	591,542	597,535		612,416
INTERGOVERNMENTAL				
PRIVATE CAR TAX	257	246		
Subtotal	257	246		
MISCELLANEOUS				
INTEREST EARNED-INVE	20,972	15,000		4,125
NET INC/DEC FMV INVS	589			
Subtotal	21,561	15,000		4,125
Subtotal Revenue	613,360	612,781		616,541
BEGINNING FUND BALANCE				
Reserved				
Unreserved	750,535	935,295		938,076
TOTAL BEGINNING FUND B	750,535	935,295		938,076
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	1,363,895	1,548,076		1,554,617
EXPENDITURES				
WELFARE				
INDIGENT MEDICAL CARE				
SERVICES & SUPPLIES	303,600	485,000		525,000
Dept Subtotal	303,600	485,000		525,000
Subtotal Expenditures	303,600	485,000		525,000
OTHER USES				
SOCIAL SERVICES	125,000	125,000		50,000
ENDING FUND BALANCE				
Reserved				
Unreserved	935,295	938,076		979,617
TOTAL ENDING FUND BALA	935,295	938,076		979,617
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,363,895	1,548,076		1,554,617

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUES				
INTERGOVERNMENTAL				
OPT SALES TX .0025	719,057	475,000		500,506
Subtotal	719,057	475,000		500,506
MISCELLANEOUS				
INTEREST EARNED-INVE	13,757	8,975		4,750
NET INC/DEC FMV INVS	357			
Subtotal	14,114	8,975		4,750
Subtotal Revenue	733,171	483,975		505,256
BEGINNING FUND BALANCE				
Reserved				
Unreserved	793,422	935,974		614,949
TOTAL BEGINNING FUND B	793,422	935,974		614,949
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	1,526,593	1,419,949		1,120,205
EXPENDITURES				
HIGHWAYS AND STREETS				
PAVED PUBLIC ROADS				
SERVICES & SUPPLIES	3,118	5,000		
Dept Subtotal	3,118	5,000		
INTERGOVERNMENTAL EXP.				
PAVED PUBLIC ROADS				
SERVICES & SUPPLIES		300,000		300,000
Dept Subtotal		300,000		300,000
Subtotal Expenditures	3,118	305,000		300,000
OTHER USES				
ROAD FUND	587,501	500,000		500,000
ENDING FUND BALANCE				
Reserved				
Unreserved	935,974	614,949		320,205
TOTAL ENDING FUND BALA	935,974	614,949		320,205
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,526,593	1,419,949		1,120,205

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
PROPERTY TAXES				
PROPERTY TAX	234,639	2,989		
Subtotal	234,639	2,989		
INTERGOVERNMENTAL				
PRIVATE CAR TAX	77			
Subtotal	77			
Subtotal Revenue	234,716	2,989		
BEGINNING FUND BALANCE				
Reserved				
Unreserved	411	679		3,668
TOTAL BEGINNING FUND B	411	679		3,668
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	235,127	3,668		3,668
EXPENDITURES				
COMMUNITY SUPPORT				
COMMUNITY SUPPORT				
SERVICES & SUPPLIES	234,448			
Dept Subtotal	234,448			
Subtotal Expenditures	234,448			
ENDING FUND BALANCE				
Reserved				
Unreserved	679	3,668		3,668
TOTAL ENDING FUND BALA	679	3,668		3,668
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	235,127	3,668		3,668

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
INTERGOVERNMENTAL				
ONE CENT FUEL EXCISE	57,618	52,332		51,277
Subtotal	57,618	52,332		51,277
MISCELLANEOUS				
INTEREST EARNED-INVE	2,080	1,000		500
NET INC/DEC FMV INVS	52			
Subtotal	2,132	1,000		500
Subtotal Revenue	59,750	53,332		51,777
BEGINNING FUND BALANCE				
Reserved				
Unreserved	103,695	125,856		89,188
TOTAL BEGINNING FUND B	103,695	125,856		89,188
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	163,445	179,188		140,965
EXPENDITURES				
HIGHWAYS AND STREETS				
PAVING MAINTENANCE				
SERVICES & SUPPLIES	37,589	90,000		80,000
Dept Subtotal	37,589	90,000		80,000
Subtotal Expenditures	37,589	90,000		80,000
ENDING FUND BALANCE				
Reserved				
Unreserved	125,856	89,188		60,965
TOTAL ENDING FUND BALA	125,856	89,188		60,965
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	163,445	179,188		140,965

RESOURCES REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
MISCELLANEOUS				
INTEREST EARNED-INVE	10,424	6,000		2,500
INTEREST FROM NOTES	9,617	9,617		5,750
NET INC/DEC FMV INVS	269			
Subtotal	20,310	15,617		8,250
Subtotal Revenue	20,310	15,617		8,250
BEGINNING FUND BALANCE				
Reserved				
Unreserved	691,008	711,318		726,935
TOTAL BEGINNING FUND B	691,008	711,318		726,935
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	711,318	726,935		735,185

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
COMMUNITY SUPPORT				
OTHER USES-TRANSFERS OUT				
CAPITAL OUTLAY				100,000
Dept Subtotal				100,000
Subtotal Expenditures				100,000
ENDING FUND BALANCE				
Reserved				
Unreserved	711,318	726,935		635,185
TOTAL ENDING FUND BALA	711,318	726,935		635,185
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	711,318	726,935		735,185

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
Subtotal Revenue				
BEGINNING FUND BALANCE				
Reserved				
Unreserved	5,393	5,393		5,393
TOTAL BEGINNING FUND B	5,393	5,393		5,393
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL RESOURCES	5,393	5,393		5,393
Subtotal Expenditures				
ENDING FUND BALANCE				
Reserved				
Unreserved	5,393	5,393		5,393
TOTAL ENDING FUND BALA	5,393	5,393		5,393
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	5,393	5,393		5,393

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	24,000	24,000		24,000
FEDERAL IN LIEU OF T	224,000	224,000		24,000
ARRA ENERGY EFFCON G		50,066		
Subtotal	248,000	298,066		48,000
MISCELLANEOUS				
INTEREST EARNED-INVE	53,954	60,000		12,500
	5,000			
NET INC/DEC FMV INVS	1,247			
GEOTHERMAL RENT/ROYA	965,685	1,100,000		400,000
Subtotal	1,025,886	1,160,000		412,500
Subtotal Revenue	1,273,886	1,458,066		460,500
OTHER FINANCIAL SOURCES				
PROPERTY SALES PROCE	1,020,000			
PROCEEDS-SHORT TERM				2,000,000
Oper Trsfs In (Schedule T)				
TRANS FM CAPITAL PRO				1,000,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	2,474,094	2,401,035		2,090,838
TOTAL BEGINNING FUND B	2,474,094	2,401,035		2,090,838
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	4,767,980	3,859,101		5,551,338

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
BUILDING RESERVE				
CAPITAL OUTLAY	2,366,945	1,768,263		4,025,000
Dept Subtotal	2,366,945	1,768,263		4,025,000
Subtotal Expenditures	2,366,945	1,768,263		4,025,000
ENDING FUND BALANCE				
Reserved				
Unreserved	2,401,035	2,090,838		1,526,338
TOTAL ENDING FUND BALA	2,401,035	2,090,838		1,526,338
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	4,767,980	3,859,101		5,551,338

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	345,220	310,234		316,616
Subtotal	345,220	310,234		316,616
INTERGOVERNMENTAL				
PRIVATE CAR TAX	129	123		
Subtotal	129	123		
MISCELLANEOUS				
INTEREST EARNED-INVE	25,855	24,000		6,250
NET INC/DEC FMV INVS	596			
Subtotal	26,451	24,000		6,250
Subtotal Revenue	371,800	334,357		322,866
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,114,267	1,400,638		1,672,995
TOTAL BEGINNING FUND B	1,114,267	1,400,638		1,672,995
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	1,486,067	1,734,995		1,995,861

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
CAPITAL PROJECTS				
CAPITAL OUTLAY				50,000
Dept Subtotal				50,000
INTERGOVERNMENTAL EXP.				
INTERGOVERNMENTAL EXPEND				
SERVICES & SUPPLIES	85,429	62,000		63,000
Dept Subtotal	85,429	62,000		63,000
Subtotal Expenditures	85,429	62,000		113,000
OTHER USES				
BUILDING RESERVE				1,000,000
ENDING FUND BALANCE				
Reserved				
Unreserved	1,400,638	1,672,995		882,861
TOTAL ENDING FUND BALA	1,400,638	1,672,995		882,861
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,486,067	1,734,995		1,995,861

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	24,000	48,000		24,000
FEDERAL IN LIEU OF T	145,842			
Subtotal	169,842	48,000		24,000
MISCELLANEOUS				
INTEREST EARNED-INVE	21,968	10,000		7,250
NET INC/DEC FMV INVS	326			
GEOTHERMAL RENTS/ROY	915,685	250,000		50,000
Subtotal	937,979	260,000		57,250
Subtotal Revenue	1,107,821	308,000		81,250
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM ADMIN ASSES	30,000	40,000		40,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	571,534	1,538,061		1,586,061
TOTAL BEGINNING FUND B	571,534	1,538,061		1,586,061
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	1,709,355	1,886,061		1,707,311

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
EXTRA ORDINARY REPAIR				
SERVICES & SUPPLIES	103,461			
CAPITAL OUTLAY	67,833	300,000		300,000
Dept Subtotal	171,294	300,000		300,000
Subtotal Expenditures	171,294	300,000		300,000
ENDING FUND BALANCE				
Reserved				
Unreserved	1,538,061	1,586,061		1,407,311
TOTAL ENDING FUND BALA	1,538,061	1,586,061		1,407,311
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,709,355	1,886,061		1,707,311

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	2,033	208,941		196,118
Subtotal	2,033	208,941		196,118
INTERGOVERNMENTAL				
PRIVATE CAR TAX		74		
Subtotal		74		
MISCELLANEOUS				
INTEREST EARNED-INVE	2,039	500		575
NET INC/DEC FMV INVS	56			
Subtotal	2,095	500		575
Subtotal Revenue	4,128	209,515		196,693
BEGINNING FUND BALANCE				
Reserved				
Unreserved	96,697	100,825		310,340
TOTAL BEGINNING FUND B	96,697	100,825		310,340
Prior Period Adjustmen				
Residual Equity Trsfs				
TOT AVAILABLE RESOURCE	100,825	310,340		507,033

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/09	(2) ESTIMATED CURRENT YEAR ENDING 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC SAFETY				
FIRE EQUIP APPR				
CAPITAL OUTLAY				340,000
Dept Subtotal				340,000
Subtotal Expenditures				340,000
ENDING FUND BALANCE				
Reserved				
Unreserved	100,825	310,340		167,033
TOTAL ENDING FUND BALA	100,825	310,340		167,033
Prior Period Adjustmen				
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	100,825	310,340		507,033

RESOURCES	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
INTERGOVERNMENTAL				
CONSOLID INTERGOVT TAXES				
FEDERAL IN LIEU OF TAXES				
SUPPLEMENTAL CCRT				
INTEREST EARNED INVESTMN	13,278	6,000		3,100
NET INC/DEC FMV INVSTMNT	391			
SUB-TOTAL ALL REVENUE	13,669	6,000		3,100
OTHER FINANCING SOURCES-SPECIFY				
OTHER MISCELLANEOUS				
PROCEEDS- SHORT TERM FIN				
TRANS FM ROAD FUND				
TRANS FM WATER RESOURCE	443,217	415,693		
TRANS FM WATER UTILITY				
TRANS FM WASTE WATER FUND				
SUB-TOTAL OTHER SOURCES	443,217	415,693		
BEGINNING FUND BALANCE				
BEGINNING FUND BALANCE				
BEGINNING FUND BALANCE	768,562	832,605		838,605
SUB-TOTAL BEG. FUND BAL.	768,562	832,605		838,605
TOTAL AVAILABLE RESOURCES	1,225,448	1,254,298		841,705

EXPENDITURES & RESERVES	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
TYPE-SHORT TERM FINANCING				
PRINCIPAL	312,753	347,753		312,753
INTEREST	80,090	67,940		55,680
TYPE SUBTOTAL	392,843	415,693		368,433
ENDING FUND BALANCE				
RESERVED				
UNRESERVED	832,605	838,605		473,272
TOTAL ENDING FUND BAL.	832,605	838,605		473,272
TOT. COMMITMENTS AND FUND BAL.	1,225,448	1,254,298		841,705

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	13,267,522	11,773,610		12,693,500
TOTAL OPERATING REVENUE	13,267,522	11,773,610		12,693,500
OPERATING EXPENSE				
PLANT SPECIFIC EXPENSE	2,372,768	2,067,825		1,944,532
PLANT NON-SPECIFIC EXPEN	1,715,901	1,272,373		925,205
CUSTOMER OPERATIONS	1,463,171	1,134,445		1,141,657
CORPORATE OPERATIONS	2,643,305	2,310,152		2,433,136
DEPRECIATION EXPENSE	3,276,030	2,635,040		2,747,180
IN LIEU OF TAX PAYMENTS	1,368,041	1,306,763		1,351,558
TOTAL OPERATING EXPENSE	12,839,216	10,726,598		10,543,268
OPERATING INCOME OR LOSS	428,306	1,047,012		2,150,232
NONOPERATING REVENUE				
INTEREST EARNED	40,625	9,811		8,840
DEREGULATED REVENUES	1,099,794	755,059		742,000
TOTAL NONOPERATING REV	1,140,419	764,870		750,840
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC	49,190	47,369		45,250
DEREGULATED EXPENSES	486,817	397,009		459,441
LOSS WRITEDOWN OF GOODWIL				
TRANSTOCOUNTY LIEU OF TAX	622,659	711,876		832,515
DONATIONS TO COUNTY	48,520	43,027		40,500
TOTAL NONOPERATING EXP	1,207,186	1,199,281		1,377,706
NET INCOME BEFORE OPERATING TRANSFERS	361,539	612,601		1,523,366
OPERATING TRANSFERS SCH T				
IN	2,001,803	3,000,000		
OUT				
NET OPERATING TRANSFERS	2,001,803	3,000,000		
NET INCOME	2,363,342	3,612,601		1,523,366

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:	3,292,661	3,717,699		4,581,775
a. Net Cash Provided By (or used for) Operating Activities	3,292,661	3,717,699		4,581,775
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:	2,000,000	3,000,000		
b. Net Cash Provided By (or used for) Noncapital Financing	2,000,000	3,000,000		
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:	6,739,760-	6,861,883-		5,082,203-
c. Net Cash Provided By (or used for) Capital & Related Act	6,739,760-	6,861,883-		5,082,203-
D. Cash Flows From Investing Activities				
CASH INFLOWS:	46,988	9,811		8,840
d. Net Cash Provided By (or used for) Investing Activities	46,988	9,811		8,840
Net INCREASE/DECREASE In Cash & Equivalents	1,400,111-	134,373-		491,588-
CASH AND CASH EQUIVS AT JULY 1, 20XX	4,020,311	2,620,200		2,485,827
CASH AND CASH EQUIVS AT JUNE 30, 20XX	2,620,200	2,485,827		1,994,239

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	8,338,204	3,236,291		3,355,000
TOTAL OPERATING REVENUE	8,338,204	3,236,291		3,355,000
OPERATING EXPENSE				
CUSTOMER OPERATIONS	841,760	680,207		590,696
NETWORK OPERATIONS	3,178,699	1,883,706		1,886,000
CORPORATE OPERATIONS	562,052	152,596		91,228
DEPRECIATION	533,028			
EQUIP SALES/INSTALLATION	542,298	450,122		423,000
MISC EXPENSE		217,712		200,000
TOTAL OPERATING EXPENSE	5,657,837	3,384,343		3,190,924
OPERATING INCOME OR LOSS	2,680,367	148,052-		164,076
NONOPERATING REVENUE				
INTEREST EARNED	109,329	43,473		30,000
GAIN ON SALE OF ASSETS	810,043			
TOTAL NONOPERATING REV	919,372	43,473		30,000
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC	254			
TOTAL NONOPERATING EXP	254			
NET INCOME BEFORE OPERATING TRANSFERS	3,599,485	104,579-		194,076
OPERATING TRANSFERS SCH T				
OUT	2,601,803	3,200,000		
NET OPERATING TRANSFERS	2,601,803-	3,200,000-		
NET INCOME	997,682	3,304,579-		194,076

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:	4,612,807	410,948		1,127,674
a. Net Cash Provided By (or used for) Operating Activities	4,612,807	410,948		1,127,674
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:	2,600,000-	3,200,000-		
b. Net Cash Provided By (or used for) Noncapital Financing	2,600,000-	3,200,000-		
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:	6,210,015	500-		500-
c. Net Cash Provided By (or used for) Capital & Related Act	6,210,015	500-		500-
D. Cash Flows From Investing Activities				
CASH INFLOWS:	116,994	43,473		30,000
d. Net Cash Provided By (or used for) Investing Activities	116,994	43,473		30,000
Net INCREASE/DECREASE In Cash & Equivalents	8,339,816	2,746,079-		1,157,174
CASH AND CASH EQUIVS AT JULY 1, 20XX	6,969,119	15,308,935		12,562,856
CASH AND CASH EQUIVS AT JUNE 30, 20XX	15,308,935	12,562,856		13,720,030

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	1,119,834	1,000,832		814,500
TOTAL OPERATING REVENUE	1,119,834	1,000,832		814,500
OPERATING EXPENSE				
CUSTOMER OPERATIONS	100,610	57,464		60,933
NETWORK OPERATIONS	206,973	129,287		132,687
CORPORATE OPERATIONS	100,976	101,661		102,506
ACCESS CHARGES	225,300	185,105		184,800
MISC OPERATING EXPENSE	7,251	16,925		13,500
TOTAL OPERATING EXPENSE	641,110	490,442		494,426
OPERATING INCOME OR LOSS	478,724	510,390		320,074
NONOPERATING REVENUE				
INTEREST EARNED	19,948	4,946		3,600
TOTAL NONOPERATING REV	19,948	4,946		3,600
NET INCOME BEFORE OPERATING TRANSFERS	498,672	515,336		323,674
OPERATING TRANSFERS SCH T				
OUT				
NET OPERATING TRANSFERS				
NET INCOME	498,672	515,336		323,674

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:	498,239	523,390		333,074
a. Net Cash Provided By (or used for) Operating Activities	498,239	523,390		333,074
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
b. Net Cash Provided By (or used for) Noncapital Financing				
D. Cash Flows From Investing Activities				
CASH INFLOWS:	21,430	4,946		3,600
d. Net Cash Provided By (or used for) Investing Activities	21,430	4,946		3,600
Net INCREASE/DECREASE In Cash & Equivalents	519,669	528,336		336,674
CASH AND CASH EQUIVS AT JULY 1, 20XX	1,908,083	2,427,752		2,956,088
CASH AND CASH EQUIVS AT JUNE 30, 20XX	2,427,752	2,956,088		3,292,762

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
ONNOW CHARGES FOR SERVICE	1,171,053	1,298,439		1,405,000
INTERNET CHARGES FOR SERV	1,361,884	1,343,364		1,360,000
OTHER CHARGES FOR SERVICE	18,098	24,058		30,500
UNCOLLECTIBLE REVENUE	10,084-	2,942-		10,000-
TOTAL OPERATING REVENUE	2,540,951	2,662,919		2,785,500
OPERATING EXPENSE				
ONNOW VOD/CONTENT				
ONNOW INSTALLATN/BANDWDTH		12		5,000
ONNOW CUSTOMER OPERATIONS	216,755	62,421		39,774
ONNOW NETWORK OPERATIONS	724,850	1,155,374		530,590
ONNOW COPORATE OPERATIONS	101,828	139,360		117,148
ONNOW ACCESS CHARGES	842,036	871,719		1,015,402
ONNOW MISC OPERATNG EXPNS		37,113		28,788
ONNOW DEPRECIATION	332,820	278,127		262,359
INTERNET CUSTOMER OPERATN	377,432	502,033		416,479
INTERNET NETWORK OPERATNS	384,354	446,300		312,405
INTERNET DEPRECIATION	57,603	39,539		34,109
INTERNET MISC EXPENSE	79,295	16,758		9,000
OTHER SERVICES EXPENSES	94,638	41,427		37,858
TOTAL OPERATING EXPENSE	3,211,611	3,590,183		2,808,912
OPERATING INCOME OR LOSS	670,660-	927,264-		23,412-
NONOPERATING REVENUE				
MISC REVENUE	16			
RENTAL REVENUE	24,035	36,353		36,000
TOTAL NONOPERATING REV	24,051	36,353		36,000
NET INCOME BEFORE OPERATING TRANSFERS	646,609-	890,911-		12,588
OPERATING TRANSFERS SCH T IN	600,000	200,000		
NET OPERATING TRANSFERS	600,000	200,000		
NET INCOME	46,609-	690,911-		12,588

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:	116,831-	503,245-		379,056
a. Net Cash Provided By (or used for) Operating Activities	116,831-	503,245-		379,056
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:	600,000	200,000		
b. Net Cash Provided By (or used for) Noncapital Financing	600,000	200,000		
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:	581,947-	240,000-		226,400-
c. Net Cash Provided By (or used for) Capital & Related Act	581,947-	240,000-		226,400-
Net INCREASE/DECREASE In Cash & Equivalents	98,778-	543,245-		152,656
CASH AND CASH EQUIVS AT JULY 1, 20XX	753,752	654,974		111,729
CASH AND CASH EQUIVS AT JUNE 30, 20XX	654,974	111,729		264,385

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/11 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	314,157	355,000		300,000
TOTAL OPERATING REVENUE	314,157	355,000		300,000
OPERATING EXPENSE				
MISC OPERATING EXPENSES	190,129	231,500		215,600
DEPRECIATION	281,903	280,000		280,000
TOTAL OPERATING EXPENSE	472,032	511,500		495,600
OPERATING INCOME OR LOSS	157,875-	156,500-		195,600-
NONOPERATING REVENUE				
MISCELLANEOUS INCOME				
INTEREST EARNED	31,529	7,000		4,750
FEDERAL GRANTS				
STATE GRANTS	183,915			
TAP FEE	17,527			
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV	232,971	7,000		4,750
NONOPERATING EXPENSE				
INTEREST EXPENSE	101,630	100,330		99,172
TOTAL NONOPERATING EXP	101,630	100,330		99,172
NET INCOME BEFORE OPERATING TRANSFERS	26,534-	249,830-		290,022-
OPERATING TRANSFERS SCH T IN	250,000			
NET OPERATING TRANSFERS	250,000			
NET INCOME	223,466	249,830-		290,022-

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:	223,288	123,500		84,400
a. Net Cash Provided By (or used for) Operating Activities	223,288	123,500		84,400
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
b. Net Cash Provided By (or used for) Noncapital Financing				
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:	298,828	127,988-		127,988-
c. Net Cash Provided By (or used for) Capital & Related Act	298,828	127,988-		127,988-
D. Cash Flows From Investing Activities				
CASH INFLOWS:	17,801	7,000		4,750
d. Net Cash Provided By (or used for) Investing Activities	17,801	7,000		4,750
Net INCREASE/DECREASE In Cash & Equivalents	539,917	2,512		38,838-
CASH AND CASH EQUIVS AT JULY 1, 20XX	491,451	1,031,368		1,033,880
CASH AND CASH EQUIVS AT JUNE 30, 20XX	1,031,368	1,033,880		995,042

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	208,204	228,000		150,000
TOTAL OPERATING REVENUE	208,204	228,000		150,000
OPERATING EXPENSE				
MISC OPERATING EXPENSES	321,752	241,000		239,200
DEPRECIATION	494,496	495,000		495,000
TOTAL OPERATING EXPENSE	816,248	736,000		734,200
OPERATING INCOME OR LOSS	608,044-	508,000-		584,200-
NONOPERATING REVENUE				
INTEREST EARNED	20,908	1,000		1,000
FEDERAL GRANTS	373,458			
TAP FEES	17,530			
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV	411,896	1,000		1,000
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC.	27,332	81,927		80,981
TOTAL NONOPERATING EXP	27,332	81,927		80,981
NET INCOME BEFORE OPERATING TRANSFERS	223,480-	588,927-		664,181-
OPERATING TRANSFERS SCH T IN	250,000	100,000		125,000
NET OPERATING TRANSFERS	250,000	100,000		125,000
NET INCOME	26,520	488,927-		539,181-

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/09	(2) ESTIMATED CURRENT YEAR END 6/30/10	BUDGET YEAR ENDING 6/30/11 (3) TENTATIVE APPROVED	(4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:	570,926	13,000-		89,200-
a. Net Cash Provided By (or used for) Operating Activities	570,926	13,000-		89,200-
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:		100,000		125,000
b. Net Cash Provided By (or used for) Noncapital Financing		100,000		125,000
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:	79,879-	104,508-		104,508-
c. Net Cash Provided By (or used for) Capital & Related Act	79,879-	104,508-		104,508-
D. Cash Flows From Investing Activities				
CASH INFLOWS:	4,563	1,000		1,000
d. Net Cash Provided By (or used for) Investing Activities	4,563	1,000		1,000
Net INCREASE/DECREASE In Cash & Equivalents	495,610	16,508-		67,708-
CASH AND CASH EQUIVS AT JULY 1, 20XX	10,451	506,061		489,553
CASH AND CASH EQUIVS AT JUNE 30, 20XX	506,061	489,553		421,845

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 *	(2) (3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/10	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/11 INTEREST PAYABLE	PRINCIPAL PAYABLE	(10) (11) (9)+(10) TOTAL
	00	0			.000	0	0	0	0
*SUB MISSING FUND DESCR.		0				0	0	0	0
WATER RIGHT PURCHASE	04	3,300,001	3/14/2005	12/30/2024	3.920	1,537,701	55,680	312,753	368,433
DEVELOPMENT RIGHTS	04	97,025	3/14/2005	3/15/2015	1.474	40,000	0	0	0
JPO FACILITY	05	2,000,000	6/29/2011	6/29/2021	4.250	0	0	0	0
*SUB COUNTY DEBT SERVICE		5,397,026				1,577,701	55,680	312,753	368,433
CUSTOMER SERVICE CENTER	07	1,623,575	11/01/2003	11/01/2029	3.620	1,329,076	44,336	70,864	115,200
*SUB CC COMMUNICATNS-TELEPHON		1,623,575				1,329,076	44,336	70,864	115,200
WATER-LOAN USDA	04	1,213,000	6/15/2007	6/15/2047	4.125	1,170,936	48,087	13,973	62,060
WATER-LOAN USDA	04	1,288,618	6/15/2007	6/15/2047	4.125	1,243,934	51,085	14,843	65,928
*SUB UTILITY ENTERPRISE		2,501,618				2,414,870	99,172	28,816	127,988
WASTE WATER LOAN USDA	04	2,042,758	6/15/2007	6/15/2047	4.125	1,971,934	80,981	23,527	104,508
*SUB WASTE WATER FUND		2,042,758				1,971,934	80,981	23,527	104,508
TOTAL ALL DEBT SERVICE		11,564,977				7,293,581	280,169	435,960	716,129

Transfer Schedule for Fiscal Year 2010-2011

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
GENERAL FUND	101	26	300,000.00			
Subtotal			300,000.00			
SPECIAL REVENUE FUNDS						
ROAD FUND	280	46	400,000.00			
ROAD FUND	395	63	500,000.00			
SOCIAL SERVICES	394	62	50,000.00			
STABILIZATION OF OPERATN				100	26	300,000.00
REGIONAL TRANSPORTATION				210	46	400,000.00
ADMIN ASSESSMENT FUND				520	54	40,000.00
INFRASTRUCTURE TAX FUND				770	58	125,000.00
INDIGENT MEDICAL CARE				220	62	50,000.00
PUBLIC TRANSIT				210	63	500,000.00
Subtotal			950,000.00			1,415,000.00

Transfer Schedule for Fiscal Year 2010-2011

FUND TYPE	TRANSFERS IN: FROM FUND	PAGE	AMOUNT	TRANSFERS OUT: TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUNDS						
BUILDING RESERVE	515	72	1,000,000.00			
EXTRA ORDINARY REPAIR	370	54	40,000.00			
CAPITAL PROJECTS TX LEVY				510	72	1,000,000.00
Subtotal			1,040,000.00			1,000,000.00
EXPENDABLE TRUST FUNDS						
Subtotal						
DEBT SERVICE						
Subtotal						

Transfer Schedule for Fiscal Year 2010-2011

FUND TYPE	TRANSFERS IN: FROM FUND	PAGE	AMOUNT	TRANSFERS OUT: TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS						
WASTE WATER FUND	385	58	125,000.00			
Subtotal			125,000.00			
INTERNAL SERVICE						
Subtotal						
RESIDUAL EQUITY TRANSFER						
Subtotal						
TOTAL TRANSFERS			2,415,000.00			2,415,000.00

LOBBYING EXPENSE ESTIMATE

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

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

1. Activity: Lobbying Activities for 76th Legislative Session

2. Funding Source: General Fund Resources

3. Transportation	$	5,000
4. Lodging and meals	$	1,250
5. Salaries and Wages	$	
6. Compensation to lobbyists	$	35,000
7. Entertainment	$	
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	$	750
Total	$	42,000

Entity: Churchill County, Nevada Budget Fiscal Year 2010-2011