

Churchill County, Nevada

FINAL BUDGET

FY 2014-15

As presented at the
May 19, 2014
Commissioner's Workshop



CHURCHILL COUNTY

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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, 2014

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

Dear Ms. De' Angelo:

Churchill County herewith submits the tentative budget for the fiscal year ending June 30, 2015.

This budget contains 8 funds requiring property tax revenues totaling \$7,575,444.

The property tax rates computed herein are based on preliminary data. If the state computed revenue limitation permits, the tax rate will be \$1.2529. The Commissioners approved the final budget and the tax rate at their public hearing on May 19th.

This budget contains 37 governmental type funds with estimated expenditures of \$32,444,830 and 6 proprietary funds with estimated expenses of \$18,504,329.

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

CERTIFICATION

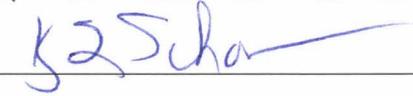
APPROVED BY THE GOVERNING BOARD

I, 

County Comptroller
certify that all applicable funds
and financial operations of this
Local Government is listed herein.

Dated: May 19, 2014





Public Hearing to be held on:

Date and Time:

Monday, May 19, 2014 at 5:00 p.m.

Publication Date:

Friday, May 9, 2014

Place:

County Administration Complex, Commission Chambers
155 North Taylor Street, Fallon, NV 89406



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Public Hearing on Tax Rate

Presented to
Board of County Commissioners on
Monday, May 19, 2014



Budget Calendar

- December 2nd & 3rd: Departmental Tours
- December 11th Department Meeting on County Financial Status, Economy, Budget Process
- December 20th Distribute Budget Packets
- January 17th, 2014 Budget Due
- February 3rd and 4th
Commissioners Budget Hearings
- March 20th: Commissioners Budget Workshop
- April 4th Tentative Budget Distribution
- April 11th: Commissioners Budget Workshop
- April 14th: Tentative Budget Submitted
- May 19th: Commissioners Tax Rate Hearing

NRS 354.598 Final Budget

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

Changes from Tentative Budget

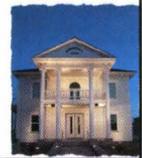
- Finalized Property Tax Rates to comply with Statutes: Reviewed DTAX Pro forma Projections Changes in Net Proceeds of Mines by DTAX
- Updated/Increased Revenue Projections
- Changes in Departmental Budgets as requested by Departments: District Attorney, Court Services, JPO, Road Department, Road Impact Fund, and Road Equipment Replacement Capital Fund

Changes from Tentative Budget

- Changes to Account Titles within Social Services budget to address Legislative changes
- Full appropriations for Road Impact Fund and Road Equipment Replacement Fund
- Miscellaneous Insignificant Changes to various departments
- No Changes were received from CC Communications from the Tentative Budget

Tax Rate Overview

- County Historical Tax Rate
- Fiscal Year 2014-15 Tax Rate Breakdown
- Consolidated Tax Distribution



Property Taxes

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

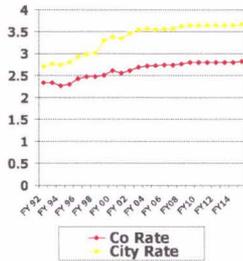
Property Tax Caps

- AB 489 & SB 509 sets limits on the increase in property taxes at 3% for residence and 4.7% commercial not to exceed 8%
- Increases in Property Tax Rates Do NOT Necessarily Increase Property Taxes

Historical Tax Rate Data

Summary of Tax Rates over the Years

Year	County	City
FY00	\$2.61	\$3.39
FY01	\$2.56	\$3.35
FY02	\$2.62	\$3.46
FY03	\$2.70	\$3.55
FY04	\$2.725	\$3.57
FY05	\$2.735	\$3.55
FY06	\$2.745	\$3.56
FY07	\$2.745	\$3.57
FY08	\$2.775	\$3.61
FY09	\$2.803	\$3.64
FY 10	\$2.803	\$3.64
FY 11	\$2.803	\$3.64
FY 12	\$2.803	\$3.64
FY 13	\$2.803	\$3.64
FY 14	\$2.803	\$3.64
FY 15	\$2.833	\$3.66



Tax Rate Data

- County & City Rate unchanged
- FY 2014-15 County Tax Rate 2.833 and City of Fallon 3.66
- Property Taxes on \$100,000 Home: County \$992 and City \$1,281 (subject to cap restrictions)

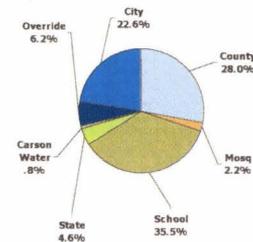
Property Tax Abatements Summary

- Total All Entities Total Pre-abated Tax Amount \$20,763,339
- Abatement Amount \$1,192,357 Or 5.74%
- General County Pre-Abatement Tax Amount \$8,567,374 Abatement \$593,221, or 6.92% Net Collections \$7,974,153 Budgeted \$7,575,444 95%
- AV Total County \$701,513,275
AV City of Fallon \$169,558,631 24.2%

Source: DTAX Pro Forma Projections All Counties March, 2014

FY 15 Property Tax Combined \$3.66 City Rate

- Overall Rate Allocation
- County 28.0%
City of Fallon 22.6%
Override 6.2%
State of NV 4.6%
School District 35.5%
Carson Water 0.8%
Mosquito & Weed Abatement 2.2%



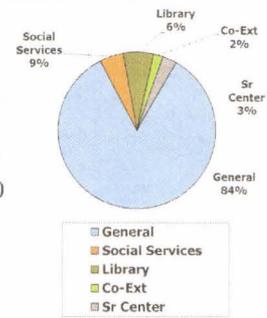
Changes in Tax Rate FY 15

- General County Rate unchanged:
Apportionment changed
General Fund +3.79 Social Services -3.79 cents
Senior Center +3.0 cents (General County apportionment)
- Override rates: unchanged
- Mosquito & Weed Abatement unchanged
- School Debt Rate unchanged
- State Rate unchanged
- City Rate: Operating Rate -1 cent



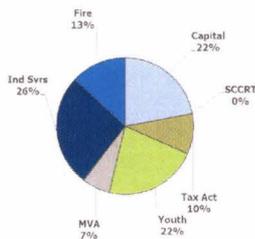
County Tax Rate Allocation \$1.026 Rate

- General Fund
86.19 Cents +3.79
- Social Services
5.00 Cents -3.79
- Senior Center +3.00
- Library
6.41 Cents
- Cooperative
Extension
2.0 Cents



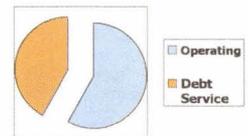
Allocation of Overrides 22.69 Cents

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



Allocation of School District \$1.30 Tax Rate

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



Consolidated Tax Distribution

- BCCRT, SCCRT, GST, RPTT, Cig Tax and Liquor Tax
- Current Year 2014 Estimate \$4,814,297
DTAX FY 2015 Estimate \$5,106,137
Final Budget Estimate +5.7% \$5,087,339 (99.6%)
- General Fund apportionment \$4,313,339 (84.8%)
Balance to other funds \$774,000 (15.2%)

Fund Balances: General Info

- Allow for stability and continuity of operations
- Cushion against revenue shortfall or unanticipated emergency Allows an entity to "schedule emergencies" & "use reserves as budget mitigation measure"
- Reflects prudent financial operations for bond rating
- Allow sufficient financing for liabilities such as accrued employee leave and insurance obligations. Assure sufficient actuarial evaluation of these issues.
- Recommended Level of Fund Balance (4-8.3%)
Board approved policy on 9-19-2011 16.6%

Fund Balance Summary FY 15

- **General Fund**
BFB \$5,724,751 EFB **\$3,685,903** -\$2,038,848
- **Road Fund**
BFB \$945,721 EFB **\$684,351** -\$261,370
- **Social Services**
BFB \$1,627,558 EFB **\$854,177** -\$773,381
- **Public Library**
BFB \$1,005,503 EFB **\$857,485** -\$148,018

Fund Balance Summary FY 15

- **Parks & Recreation Fund**
BFB \$908,388 EFB **\$695,893** -\$212,495
- **Water Resource Fund**
BFB \$628,139 EFB **\$552,139** -\$76,000
- **Infrastructure Tax Fund**
BFB \$1,138,076 EFB **\$1,176,176** +\$38,100
- **Regional Transportation Fund**
BFB \$583,043 EFB **\$514,439** -\$68,604

Fund Balance Summary FY 15

■ Building Reserve Fund	BFB \$1,971,809	EFB \$2,624,809	+\$653,000
■ Capital Projects Tax Fund	BFB \$1,193,717	EFB \$1,211,486	+\$17,769
■ Extraordinary Repairs & Maint. Fund	BFB \$477,481	EFB \$216,850	-\$260,631
■ Fire Equipment Tax Rate Fund	BFB \$575,173	EFB \$163,297	-\$411,876
■ Road Equipment Replacement Fund	BFB \$495,955	EFB \$1	-\$495,954

Final Budget FY 2015

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



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Recommended Action #1



A motion to approve the Tax Rate for the fiscal year beginning July 1, 2014 and ending on June 30, 2015 as submitted/ revised. Furthermore, approve the final budget and direct the Comptroller to file the budget with the Department of Taxation as required by statutes.

Recommended Action #2



A motion to approve Resolution 10-2014 which is a resolution assigning an additional portion of the ad valorem tax levy in support of the cooperative extension fund for Fiscal Year 2014-15 and direct the Comptroller to include in the final budget packet to the Department of Taxation as required by NRS.



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Thank You



BUDGET MESSAGE

The following document sets forth the final budget for Churchill County for the fiscal year beginning July 1, 2014 and ending June 30, 2015. 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 April 11th and a hearing on the tax rate and final budget was held on Monday, May 19th at 5:15 pm in the County Commissioners Chambers located at 155 North Taylor Street in Fallon.

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

Projected ending fund balances are generally recommended to be at least four percent (4%), but not more than eight and one third percent (8.3%), of budgeted expenditures, less capital expenditures for at least those funds supported by combined property taxes (ad valorem) and Consolidated Intergovernmental Tax Distribution (CTX). CTX is comprised of Supplemental City County Relief Tax (SCCRT), Basic City County Tax (BCCRT), Real Property Transfer Tax (RPTT), Government Services Tax (GST), Cigarette and Liquor Taxes. It is desirable to maintain reasonable ending fund balances in order to deal with unforeseen needs and emergencies which may arise during the course of the year and to allow sufficient reserves to enable expenditures in the next fiscal year prior to receipt of revenues. For the fiscal year 2014-15 budget, ending balances for the General and all tax supported Special Revenue Funds fall within the recommended range of ending

fund balance as a percentage of expenditures less capital outlay as recommended by the Department of Taxation. The final budget results in a reduction in the General Fund ending fund balance.

During the course of fiscal year FY 95-96, the County established a Stabilization of Operations fund. This fund was established in accordance with legislation passed by the 1995 Legislature. The purpose of this fund is to reserve funds deriving from greater-than-anticipated revenues collected in a given year to offset years in which the general fund experiences a shortfall in projected revenues. This fund has a June 30, 2013 audited balance of \$1,580,316 or approximately 9% of total General Fund Expenditures in the prior fiscal year. It should be noted that the County has implemented Budget Mitigation plans over the past six years and has not tapped into the Stabilization Fund to make up for the historic revenue shortfalls that occurred within the General Fund. In this final budget, revenues continue to be more aggressively forecasted than in prior years. The board of County Commissioners has been put on notice that if revenues do not meet projections, it is likely that Stabilization funds may need to be used.

The County will experience an increase in assessed valuation of \$5,888,498 or 0.8% for the next fiscal year. The overall assessed value for FY 14-15 is estimated at \$701,513,275 by the Department of Taxation compared to \$695,624,777 in the current year and \$694,365,680 in fiscal year 2013 and \$740,215,085 in fiscal year 2012. This increase is due to increases in real estate values as there was a reduction in the amount of economic obsolescence applied to the commercial, industrial and residential properties this year by the Assessor's Office. Net proceeds of mines assessed values, as determined by the Department of Taxation, decreased \$5,159,605 or 22.4% from \$23,046,888 to \$17,887,283 due to completion of the various projects. This amount has changed significantly over the years due to Stipulation Agreements granted by the Department of Taxation

for several of the major geothermal companies operating in Churchill County. This compares with a high of \$45.0 million in 1997-98. The county would expect to see net proceeds increase from the current level due to expansion of various geothermal projects in the very near future. However, under the current tax structure, the geothermal project may be eligible for 45% property tax abatement for 20 years. This abatement program has a significant negative fiscal impact to all programs and entities that receive property tax distributions. The County Administration believes the property tax revenue estimates in the final budget more accurately reflects the projected revenues rather than the assessed value times the property tax rate. See table below for a breakdown of the assessed values:

<i>Fiscal Year</i>	<i>Assessed Value</i>	<i>Net Proceeds</i>	<i>Total Assessed Value</i>
2008-2009	\$710,891,895	\$15,000,000	\$725,891,895
2009-2010	\$758,978,103	\$31,841,455	\$790,819,558
2010-2011	\$783,461,598	\$33,008,267	\$816,469,865
2011-2012	\$708,612,795	\$31,602,290	\$740,215,085
2012-2013	\$676,251,835	\$18,113,845	\$694,365,680
2013-2014	\$672,577,889	\$23,046,888	\$695,624,777
2014-2015	\$683,625,992	\$17,887,283	\$701,513,275

The final budget has been prepared to minimize the total combined county property tax rate to the extent possible notwithstanding reductions in Consolidated Tax distributions (CTX). The proposed County rate for FY 14-15 is projected at \$2.8329 per \$100 of assessed value. The final tax rate was determined at the May 19th 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 13-14) tax rates respectively, for various local units of government, for the State, for Churchill County and for 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 14-15 for County residents is increasing three cents to \$2.8329 per \$100 of assessed value, and increasing by two cents to \$3.66 per \$100 for City residents. The increase of three cents in the General County rate will be apportioned to support the operations of the senior center activities. At these projected rates, the estimated tax bill for a house with \$100,000 assessed value would be \$992 in the County and \$1,281 in the City. These rates are below the allowed rates and are subject to final approval by the Board of County Commissioners, the City Council and certification by the Nevada Tax Commission and may change slightly depending upon their actions. The actual tax bills are subject to the caps established by AB 486 and SB 509 in the 2005 Legislative session. The caps allow for abatement for any increases in property taxes over 3% for a primary residence and an alternative cap not to exceed 8.0% for commercial, industrial and non-occupied residence. By formula, the alternative cap for Fiscal Year 2015 will be 4.8% for qualifying property. The tax abatement projected by the Department of Taxation in their pro forma calculations provided

Churchill County
FY 2014-15 Tax Rate Allocation
Dollars per \$100 Assessed Allocation

General Fund	\$0.8619		
Social Services	0.0500		
Senior Center	0.0300		
Cooperative Extension	0.0200		
Public Library Fund	0.0641	1.02600	
Capital Improvements	0.0500		
Youth Services	0.0500		
Tax Act	0.0219		
Hospital Care Ind. MVA	0.0150		
Indigent Services	0.0600		
Fire Equipment	0.0300	0.2269	
Mosquito and Weed Abatement		0.0800	
School District Operating	0.7500		
Debt Service	0.5500	1.3000	
State of Nevada		0.1700	
Carson Water Subconservancy		0.0300	
Total for County Residents			\$2.8329
City of Fallon		0.8271	
Total for City Residents			\$3.6600

to the taxpayers for the total county is \$1,192,357 of which the general county absorbs \$593,221.

The budget figures have been estimated to represent revenues and expenditures as accurately as possible to assist in the comparison of the original budget to actual required under the GASB #34 reporting model. The Comptroller's Office successfully implemented GASB 34 in the fiscal year ending June 30, 2004 as required by the statement. The County implemented GASB Statement #54

relating to the New Fund Balance Reporting Model adopted in Fiscal Year 2011.

The multi-year increases in sales tax revenue resulting from a major national retailer coming into the business community has long since leveled off. The County is experiencing a reduction in taxable sales as local businesses are closing, major economic development projects have been granted sales and use tax abatements by the State of Nevada and the expanded retail opportunities developed in Fernley which is attracting the regional commerce that Fallon and Churchill County enjoyed over the past several years. In the fiscal year ending June 30, 2006, Churchill County posted record levels of taxable sales. The significant increases in taxable sales were due largely to the increase in residential, commercial and industrial development during this economic expansion period. This increase was due in part to significant one time taxable sales in the residential construction, commercial and geothermal sectors. The taxable sales levels declined four straight years from Fiscal Year 2006-07 to Fiscal Year 2009-2010. There was an increase of 6.9% in Fiscal Year 2011 due to geothermal expansion. However, the negative trend continued in Fiscal Year 2012. There was an increase of 3.3% in Fiscal Year 2013 due to two major construction projects (Geothermal Plant and DFA Milk processing plant). The current year (FY 2014) CTX revenues are showing a decrease of 0.8% for the first seven months of the year. The CTX revenues for FY 13 were budgeted at \$4,617,339 compared to actual collections of \$5,014,901 resulting in a favorable budgetary variance of \$397,562 in the prior year. The final budget reflects a CTX budget of \$5,087,339 which would be an increase of \$72,438 from FY 2013 actual number. Currently, there are two significant construction projects which have sales and use tax abatements provided for in the current year that are nearing completion. These projects are the DFA Milk Processing Plant and the Gradient Resources Patua Geothermal Plant development in Hazen. In addition, there are two new

retail businesses scheduled to open in calendar year 2014. 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 provisions to provide for several job re-classifications to more appropriately reflect the responsibilities of the positions, keep numerous positions gapped, merit increases on anniversary date, and absorbs the projected changes in worker's compensation. Worker's compensation costs are projected to increase for most employee classes due to the rising cost of claims and legislatively mandated coverage for certain classes of employees. The rate for police and fire are budgeted to fund adequate reserves for the Heart Lung conclusive presumption coverage as mandated by the 2001 Legislature. In Fiscal Year 2010, the Insurance Advisory Committee made plan recommendations that were approved by the Commissioners which allowed employees to choose from three different plan designs. Each option requires a different level of contributions/deductible/co-pays from the employee. The County is contributing a flat rate towards the purchase of health insurance benefits for employees only, regardless of the plan. The final budget keeps the County's contribution to health insurance at the same rate. The County will be contracting out a classification and compensation study to be completed in Fiscal Year 15.

The budget also makes an allowance for a projected increase in risk management costs related to insurance. The County will continued to keep the higher deductible of \$50,000. Our liability and property insurance cost are projected to increase by 5%. Service and supplies function have increased as a result of increased cost of supplies and contracted services.

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

Capital resources have been allocated to acquire land, water rights, conservation easements and facilities. Resources have been budgeted for extraordinary repairs and maintenance of facilities and equipment. Capital funds were significantly reduced by the construction of the Juvenile Probation Justice Facility in the prior years. The County is making an effort to set resources aside to build a new adult criminal justice facility in our community. The Road Equipment Replacement Fund will seek to purchase a dozer in Fiscal Year 2015. The purchase will be made in part with the proceeds from Medium Term Financing. The County will seek approval of a \$350,000 note with a ten year payoff to acquire the dozer. The Social Services and General Fund budgets reflects the impacts of unfunded mandates by the 2012 Legislative Session. These mandates on social services are having a significant impact on the County's ability to provide essential services to our residents. These unfunded mandates continue to impact our financial condition in these two funds.

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

The budget also includes 3-cents of voter-approved property tax rate override generating an estimated \$187,155 in revenues for the purchase of fire equipment. The details are fully described in notes to the budget that address the 3-cents rate for Fire Equipment.

NOTES TO BUDGET:

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

1. **Carson Water Sub-Conservancy District (CWSD)** The 1999 Legislature adopted legislation that allows Churchill County to be included in this important resource-planning group. The CWSD is the principal intergovernmental agency with oversight responsibilities regarding water and related issues on the Carson River watershed. Members of CWSD include Carson, Douglas, Churchill and Lyon Counties. Given the continuing demands on the limited water resources of the Carson River, it made sense that Churchill County should be a member of the sub-conservancy district. The basic contribution formula in support of CWSD programs requires budgeting 3-cents of property tax rate. This tax rate will generate an estimated \$187,155 in revenues on the assessed valuation within the sub-conservancy area of Churchill County, which is located primarily in the Lahontan Valley. Much, if not all of the resources remitted to CWSD, are returned to the County in the form of grants for water related planning and research activities.

2. **Western Nevada Regional Youth Facility** As part of a five-county consortium comprised of Douglas, Carson, Storey, Lyon and Churchill Counties, the county is required to budget up to five-cents of property tax rate in support of a regional youth facility located in Silver Springs. The County has budgeted the full 5.0 cents of property tax rate in support of youth services at Silver Springs and another, older facility located at China Springs plus a portion for Aurora Pines, a legislatively mandated female youth offender facility, which came on-line in fiscal year 2002-2003. Estimated revenue from the 5.0-cent proposed tax rate is \$304,930. The remaining monies needed to fund the program will come from general county resources. The five counties will be required to

contribute resources for operations based upon a formula utilizing proportional school enrollments and actual usage. Additionally, Churchill County opened a Juvenile Detention Justice Facility in May, 2011. The revenue and expenditure of these youth services are recorded in the General Fund. The County has entered into inter-local agreements with various local governments to provide juvenile beds and programming for these communities at an agreed upon price.

3. **Fire Equipment Apparatus Fund** - (see page 72), 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 \$187,155 in Fiscal Year 2014-2015. During Fiscal Year 2015, the budget reflects the appropriation of \$300,000 to purchase equipment and apparatus for the department. The operating cost of the Department is included in the Fire Department's General Fund budget.
4. **Special Ad Valorem Capital Projects Fund** - (see page 68) 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 \$304,930. Of this amount, the City will receive approximately \$56,107. Fund resources are to be used for various major capital acquisitions, law enforcement facilities and court complex downtown. It is anticipated to use these funds for the adult justice complex in the future.

5. **Indigent Services Fund**- (see page 60) This fund accounts for the payment of indigent medical cost above the statutory 4.5% increase in the mandated amount required to be budgeted for medical assistance within the Social Services budget. The County is proposing to levy 6-cents of tax rate in any given year based on a formula driven by anticipated levels of expenditures and projected ending fund balance for the previous year. Based on the projected ending fund balance, the estimated tax rate of six-cents will be levied, of which one cent is remitted to the state of Nevada for the supplemental fund as required by statute. The six-cent tax is anticipated to generate \$365,913 to assist in the payment of long-term indigent medical care as required by statutes. The fund may use resources to pay for indigent services as provided for in the statutes.
6. **Cooperative Extension Fund** - (see page 35) Nevada Revised Statutes 549.020 (2) requires that the County contribute at least 1-cent minimum ad valorem tax rate to support Agriculture Extension programs now known as Nevada Cooperative Extension. The statute further limits the maximum levy of ad valorem tax to 5-cents. Any amount budgeted in excess of the statutory minimum must be authorized by the board of county

commissioners who must adopt a resolution stating the excess rate. The final budget includes a tax rate of 2 cents for FY 14-15 as the county's share for supporting cooperative extension programs. This tax is projected to generate \$121,972 in revenues. This program has been impacted by the University system with major cuts and reorganization mandated by the 2011 Legislature. The final budget may have material changes to this final budget due to legislative mitigation measures.

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

The Road Fund (see page 29) a special revenue fund used to account for excise taxes on all motor vehicle fuel (gasoline) sold in Churchill County. The fund accounts for the building and maintaining of the County road infrastructure. Currently, the County maintains 194.84 miles of paved roads, 254.74 miles of non-paved roads and countless numbers of bridges and culverts within Churchill County. The cost of the projects is reported in the Road Fund with transfers of revenue from the Regional Transportation Fund, Public Transit Fund and Road Impact Fund. The Fiscal Year 2015 budget reflects flat revenues for gas tax and sales tax related revenues that support road maintenance and improvements. The final budget includes estimated expenditures provided by the Road Department to accomplish their goals during the year. The work plan will be presented to the Board of Highway Commissioners for their consideration. There is an effort to evaluate additional revenue resources for the Road Department as it is increasingly more difficult to complete additional projects with the increase in cost of operations, supplies and equipment.

The Regional Transportation Fund (see page 45), a special revenue fund created under the provisions of NRS 373, accounts for an optional tax on all motor vehicle fuel (gasoline) sold in Churchill County. The rate of taxation is currently 9-cents per gallon. Expenditures and transfers

from this fund occur only upon a determination by the Regional Transportation Commission (RTC) as to the suitability and eligibility of a project. Transfer to the County Road fund (see page 29), in the nature of a reimbursement, takes place upon an accurate accounting to the Regional Transportation Commission of actual project expenditures. Intergovernmental expenditures to the City of Fallon likewise, occur only upon presentation of actual costs or bid documentation. Once projects and funding are approved by the RTC, the Board of County Commissioners approves the transfers to the various funds/entities.

One-Cent Fuel Excise Tax Fund - (see page 63), 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 2014-15 fiscal year, the City of Fallon would therefore receive approximately thirty-four percent (34.38%) of the total available revenues generated by the tax measure with the balance (65.62%) apportioned to the county.

Public Transit Fund - (see page 61) The Public Transit Fund was enacted by the voters at the primary elections held in September of 1986 imposing a one-quarter of one-percent (1/4%) sales and use tax upon all retail sales in the county in accordance with the provisions of Nevada Revised Statutes, Chapter 377A. Tax revenues resulting from this measure are to be allocated to the City of Fallon and Churchill County in the same ratio as each entity's total miles of paved roads bears to the

total miles of paved roads in the county. Utilizing these ratios, the City will receive approximately 20% and the County will receive approximately 80% of available resources for maintenance, repair and construction of paved roads within their respective jurisdictions. The Churchill County Regional Transportation Commission, in accordance with the provisions of Nevada Revised Statutes Chapter 373, authorizes expenditures from this fund.

Road Impact Fund- (see page 31) The Board of County Commissioners approved a road impact fee of \$2,300 for road improvements in Ordinance adopted in Fiscal Year 2005-2006. The funds will be placed in this fund and will be expended on projects within two defined benefit areas within Churchill County. The ending balance in this fund at June 30, 2013 was \$401,014. During the current year, this fund paid \$100,000 towards the road improvements of Gummow Drive. Monies will accumulate in this fund and will be spent on major projects related to the Churchill County Transportation Master Plan. Due to the real estate market and current economic conditions, there has been limited activity in this fund for the past four years. The final budget provides for the appropriation of the entire fund balance of the fund so that if the Highway Board approves of qualifying projects in the fiscal year they can be completed.

The Road Equipment Replacement Capital Project Fund (see page 74) was established effective July 1, 2013 to account to the acquisition, maintenance and replacement of major road equipment. Resources in this fund include 3% of all gas tax revenues, proceeds from the sale of equipment, at least 25% of the project savings incurred by in-house projects, and any other revenues approved by the Board of Highway Commissioners. During Fiscal Year 2015, the final budget provides for the appropriations of the entire fund as requested by the Road Department. The Commissioners have approved the purchase of a new dozer, a truck to convert into a bucket truck

and any other equipment subsequently approved by the Board of County Commissioners.

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

The Social Services Fund-Medical - Assistance-Direct Assistance (see page 34), directs a portion of the Social Services special revenue fund created under the provisions of NRS 428.295 for medical assistance to indigent persons pursuant to a statutory formula for counties whose population is less than 400,000. The amount allocated for this function must be calculated by multiplying the amount allocated for that purpose from 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 14-15 is \$142,209. The remaining amount above \$142,209 has been budgeted in the 10 cent Indigent Medical Fund as required by statutes.

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

A number of other funds bear further explanation as follows:

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

the University Research Park at the Newlands Agricultural Experiment Farm just east of the existing regional park. This park facility provides for additional playing fields, a fishing pond, expanded 4-H programs as well as expanded recreational opportunities for the community. The current year budget allows for extraordinary repairs and maintenance to the aging park and fairground facilities.

2. **Park Impact Fee Fund**- (see page 41) is a fund established to account for the collection of the residential construction tax to support parks. This fund was established in Fiscal Year 2005-2006. The ending balance at June 30, 2013 was \$249,142. These funds will be used to improve parks and park facilities in the community. It is anticipated that funds will accumulate in this fund and will be used for significant park improvements. Due to the real estate market and current economic conditions, there has been limited activity in this fund for the past four years.

3. **Fairgrounds Sale Proceeds Fund** - (see page 64), 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 need for improved public facilities, budgeting these proceeds in this fund places the public on notice that the proceeds will only be expended for other capital improvements, not operations. During FY 97, FY2000, FY 05 and FY 10, funds were made available under the provisions of N.R.S. 244.1505 for an interest-bearing loan to the local non-profit organization Motor Sports Safety, Inc (MSSI). Such loans were used to pay for infrastructure development at the Top Gun Raceway located on

Bureau of Land Management lands on US Highway 95 approximately 15-miles south of town. An estimated \$1.9 million in improvements collateralizes the loan. Repayment of principal and interest is being made to this fund. MSSSI is currently delinquent on their loan payments.

4. **Infrastructure Tax Fund**- (see page 57) was established in Fiscal Year 2005-06 in accordance with the provisions of Nevada Revised Statutes Chapter 377A for Infrastructure improvements. The County has developed water and waste water facilities. The proceeds collected from the ¼ percent sales tax rate are being used to develop and enhance our water resources. The budget allows for the continued purchase of water resources in support of the utility operations, conservation easements and transfer of development rights in the County watershed. The ending fund balance as of June 30, 2013 was \$939,143. During the FY 2011, the fund has purchased \$3,404,773 in conservation easements in connection with the NAS-Fallon open space buffer program with the base contributing 75% of the purchase price. Purchases in Fiscal Year 2012 were \$1,042,014. This buffer zone will prevent encroachment and will enable military training to continue preserving the positive local economic impact. Due to economic conditions, the County has had to scale back on this program in FY 2013 and FY 2014. The United States Navy has agreed to increase their matching contribution from 75% to 90% in an effort to keep the program alive. It is anticipated that there will be some level of purchases of conservation easements and transfer of development rights in Fiscal Year 2015.

5. **CC Communications: Telephone Operating Fund** - (see page 78), 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 80), was created by the Board of County Commissioners to account for the activities of the Churchill County Telephone Company expansion into the burgeoning cellular telephone industry. As a non-regulated telephone service, our accountants recommended the separate fund in order to simplify the tracking of applicable transactions. The wireless fund will be eliminated in Fiscal Year Ending June 30, 2013 with the remaining equity transferred to the Managed Data Services Fund as approved by the Board of County Commissioners.

7. **C.C. Communications Long Distance Fund** - (see page 82), 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 84) was created by the Board of County Commissioners to account for the activities of the Churchill County Telephone Company to provide high-speed Internet and television services. Our accountants recommended the separate fund in order to simplify the tracking of applicable transactions.

9. **C.C. Communications Managed Data Services Fund**- (see page 86) was created by the Board of County Commissioners to account for the activities of the Churchill County Telephone Company to provide managed data services to their customers. Our accountants recommended the separate fund in order to simplify the tracking of applicable transactions.

10. **Utility Enterprise Fund**- (see page 88) was created by the Board of County Commissioners to account for the activities of the County water system. The County developed a Water Facilities in the urbanizing area of unincorporated part of the County. The initial development of the system was in the Water Resource Fund. Subsequently, the County established

a separate Utility Enterprise Fund to account for the water operations. 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 users who will be charged a rate that covers the cost of operations.

11. **Waste Water Fund**- (see page 90) 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, and maintenance of the system.

12. **Golf Course Enterprise Fund**- (see page 92) was created to account for the operations of the Fallon Golf Course. The County purchased the Fallon Golf Course from a group of local investors on February 28, 2013. The County entered into a facility lease agreement with Duncan Golf Management (DGM) to operate the golf course for an annual lease payment and a percentage rent above gross revenues of \$400,000 that will be placed into the Capital Improvement Plan for the Golf Course. DGM had a successful first year of operations. The budget provides for a transfer of \$25,000 for capital improvement for the facility.

13. **County Debt Service Fund** (see page 76) The Debt Service Fund was established to pay the principal and interest payments for debt incurred by the County. It is recommended that the fund be maintained at a level that reserves an additional one-year's worth of payments over current year debt payments. During Fiscal Year 2011, the County paid off the Wild Goose Ltd water and land acquisition, Water and Waste Water development loans. The general county is currently debt free with the only outstanding debt entity wide is the CC Communication's customer service center long term capital lease. During fiscal year 2015, the County will be entering into a Medium Term

Financing to acquire a new dozer for the Road Department. The financing is anticipated to be for \$350,000 to be repaid over a 10 year period of time with funding from the Federal PILT payment to the County.

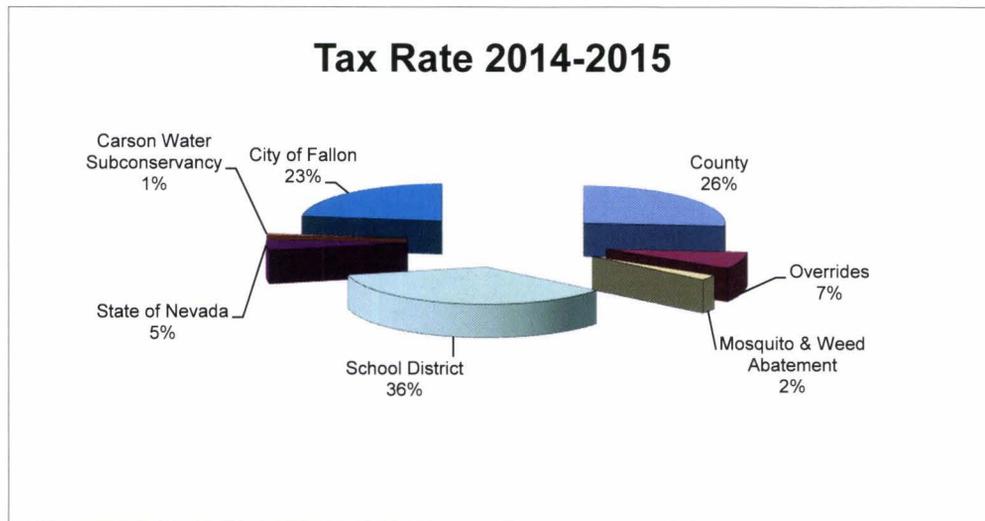
We have endeavored to prepare a fair and responsible budget that balances needs with available resources. The Comptroller's Office will monitor revenues and recommend appropriate measures to the Commissioners if revenues do not appear to support these additional positions. Those desiring further information 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
Fiscal Year 2014-15

Exhibit A

Approved Rates at Tax Rate Hearing 5-19-2014

FUND	TAX RATE	APPORTIONMENT PERCENTAGE	
		COUNTY RESIDENT	CITY RESIDENT
GENERAL	0.86190	30.42%	23.55%
SOCIAL SERVICES	0.05000	1.76%	1.37%
SENIOR CENTER	0.03000	1.06%	0.82%
AG EXTENSION	0.02000	0.71%	0.55%
PUBLIC LIBRARY	0.06410	2.26%	1.75%
Subtotal County Rate	1.02600	36.22%	28.03%
CAPITAL IMPROVEMENT FND	0.05000	1.76%	1.37%
LOCAL GOV'T TAX ACT 1991	0.02190	0.77%	0.60%
YOUTH SERVICES	0.05000	1.76%	1.37%
HOSP CARE IND. MVA	0.01500	0.53%	0.41%
IND MEDICAL CARE	0.06000	2.12%	1.64%
FIRE EQUIPMENT APPRATUS LEVY *	0.03000	1.06%	0.82%
Subtotal Override Rates	0.22690	8.01%	6.20%
Mosquito and Weed Abatement	0.08000	2.82%	2.19%
School District			
OPERATING RATE	0.75000	26.47%	20.49%
DEBT SERVICE	0.55000	19.41%	15.03%
Subtotal School District	1.30000	45.89%	35.52%
State of Nevada	0.17000	6.00%	4.64%
Carson Water Subconservancy	0.03000	1.06%	0.82%
Total County Rate	2.83290	100.00%	77.40%
City of Fallon			
Operating Rate	0.82710		22.60%
Total Rate for City Residents	3.66000		100.00%



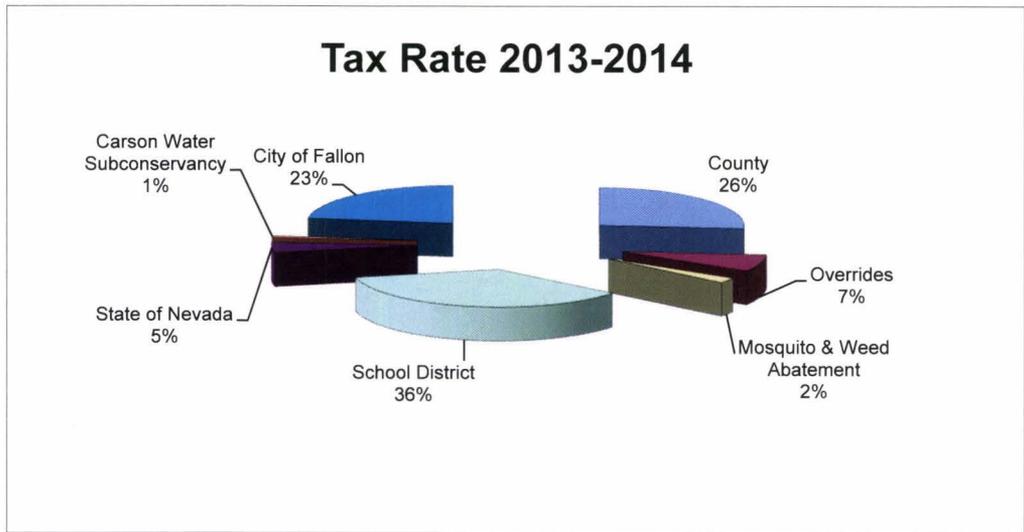
* Amounts are voter approved and outside the abatement caps.

CHURCHILL COUNTY
AD VALOREM TAX
Fiscal Year 2013-14

Exhibit B

Final Rate Approved By Commissioners

FUND	TAX RATE	APPORTIONMENT PERCENTAGE	
		COUNTY RESIDENT	CITY RESIDENT
GENERAL	0.82400	29.40%	22.64%
SOCIAL SERVICES	0.08790	3.14%	2.41%
AG EXTENSION	0.02000	0.71%	0.55%
PUBLIC LIBRARY	0.06410	2.29%	1.76%
Subtotal County Rate	0.99600	35.53%	27.36%
CAPITAL IMPROVEMENT FND	0.05000	1.78%	1.37%
LOCAL GOV'T TAX ACT 1991	0.02190	0.78%	0.60%
YOUTH SERVICES	0.05000	1.78%	1.37%
HOSP CARE IND. MVA	0.01500	0.54%	0.41%
IND MEDICAL CARE	0.06000	2.14%	1.65%
<i>FIRE EQUIPMENT APPRATUS LEVY *</i>	<i>0.03000</i>	1.07%	0.82%
Subtotal Override Rates	0.22690	8.10%	6.23%
Mosquito and Weed Abatement	0.08000	2.85%	2.20%
School District			
OPERATING RATE	0.75000	26.76%	20.60%
DEBT SERVICE	0.55000	19.62%	15.11%
Subtotal School District	1.30000	46.38%	35.71%
State of Nevada	0.17000	6.07%	4.67%
Carson Water Subconservancy	0.03000	1.07%	0.82%
Total County Rate	2.80290	100.00%	77.00%
City of Fallon			
Operating Rate	0.83710		23.00%
Total Rate for City Residents	3.64000		100.00%



* Amounts are voter approved and outside the abatement caps.

CHURCHILL COUNTY
14/15 INDEX

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14/15 INDEX

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BUDGET SUMMARY FOR
SCHEDULE S1

CHURCHILL COUNTY

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

	ACTUAL PRIOR YEAR 6/30/13 (1)	EST. CURRENT BUDGET YEAR 6/30/14 (2)	BUDGET YEAR 6/30/15 (3)	PROPRIETARY FUND BUDGET YEAR 6/30/15 (4)	TOTAL (MEMO ONLY) COLS. 3 + 4 (5)
REVENUES:					
PROPERTY TAXES	7,934,784	7,378,911	7,575,444		7,575,444
OTHER TAXES	6,606	5,500	6,000		6,000
LICENSES AND PERMITS	468,348	426,279	368,334		368,334
INTERGOVERNMENTAL	15,893,591	14,829,930	14,055,430		14,055,430
CHARGES FOR SERVICES	1,199,163	1,145,372	1,104,550	15,516,256	16,620,806
FINES AND FORFEITS	548,957	745,691	550,950		550,950
MISCELLANEOUS	1,760,144	2,535,412	1,562,524		1,562,524
TOTAL REVENUES	27,811,593	27,067,095	25,223,232	15,516,256	40,739,488
EXPENDITURES/EXPENSES:					
GENERAL GOVERNMENT	6,784,242	7,810,961	8,356,788		8,356,788
JUDICIAL	3,573,233	3,903,778	4,021,041		4,021,041
PUBLIC SAFETY	7,841,138	8,551,562	9,060,935		9,060,935
HIGHWAYS AND STREETS	4,043,934	2,875,311	3,915,601		3,915,601
SANITATION		5,000	5,000		5,000
HEALTH	251,554	249,940	251,722		251,722
WELFARE	1,978,772	2,808,945	2,700,806		2,700,806
CULTURE AND RECREATION	1,982,839	2,228,178	2,536,911		2,536,911
COMMUNITY SUPPORT	349,042	369,222	715,282		715,282
INTERGOVERNMENTAL EXP.	746,316	1,326,765	848,765		848,765
UTILITY ENTERPRISES				18,504,329	18,504,329
DEBT SERVICE - PRINCIPAL			21,694		21,694
- INTEREST C			10,285		10,285
TOTAL EXPENDITURES/EXPENSES	27,551,070	30,129,662	32,444,830	18,504,329	50,949,159
EXCESS OF REVENUES OVER (UNDER)					
EXPENDITURES/EXPENSES	260,523	3,062,567-	7,221,598-	2,988,073-	10,209,671-
OTHER FINANCING SOURCES (USES)					
OTHER - B REPORT	340,589	772,570	1,250,000		
OPERATING TRANSFERS (IN)	1,832,176	1,710,000	1,425,000	400,000	
OPERATING TRANSFERS (OUT)	2,857,176-	1,935,000-	1,825,000-		
TOTAL OTHER FINANCING SOURCES	684,411-	547,570	850,000	400,000	
EXCESS OF REVENUES @ OTHER SOURCES					
OVER (UNDER) EXPENDITURES AND OTH	423,888-	2,514,997-	6,371,598-	2,588,073-	

BUDGET SUMMARY FOR
SCHEDULE S1 (CON'T)

CHURCHILL COUNTY

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

	ACTUAL PRIOR YEAR 6/30/13 (1)	EST. CURRENT BUDGET YEAR 6/30/14 (2)	BUDGET YEAR 6/30/15 (3)	PROPRIETARY FUND BUDGET YEAR 6/30/15 (4)	TOTAL (MEMO ONLY) COLS. 3 + 4 (5)
FUND BALANCE JULY 1, BEGINNING OF YEAR	28,392,240	27,968,352	25,453,355		
PRIOR PERIOD ADJUSTMENTS RESIDUAL EQUITY TRANS IN RESIDUAL EQUITY TRANS OUT					
FUND BALANCE JUNE 30, END OF YEAR:	27,968,352	25,453,355	19,081,757		

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL	ESTIMATED	
	PRIOR YEAR	CURRENT YEAR	BUDGET YEAR
	ENDING 6/30/13	ENDING 6/30/14	ENDING 6/30/15
General Government	43.25	43.00	40.25
Judicial	33.25	33.25	32.50
Public Safety	71.00	71.75	72.75
Public Works	18.00	18.00	18.00
Sanitation	.00	.00	.00
Health	2.50	2.00	2.41
Welfare	4.50	4.50	4.50
Culture and Recreation	24.75	25.12	22.25
Community Support	1.50	1.19	1.25
TOTAL GENERAL GOVERNMENT	198.75	198.81	193.91
Utilities	72.00	64.00	59.00
Hospitals	.00	.00	.00
Transit System	.00	.00	.00
Airports	.00	.00	.00
Other	.00	.00	.00
TOTAL	270.75	262.81	252.91

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

Population (As of July 1) 25,136 25,238 25,322

=====
 Source of Population Estimate* State State State

=====
 Assessed Valuation:
 Secured & Unsecured Only 676,251,835 672,577,889 683,625,992
 Net Proceeds of Mines 18,113,845 23,046,888 24,217,467
 TOTAL ASSESSED VALUE 694,365,680 695,624,777 707,843,459

TAX RATE

General Fund	.8759	.8959	.9338
Special Revenue Funds	.2670	.2470	.2391
Capital Projects Funds	.0800	.0800	.0800
Debt Service Funds	.0000	.0000	.0000
Enterprise Funds	.0000	.0000	.0000
Other	.0000	.0000	.0000
TOTAL TAX RATE	1.2229	1.2229	1.2529

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

CHURCHILL COUNTY

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page 3

Form 4

11/01/2013

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Allowed Tax Rate	Assessed Valuation	Allowed Ad Valorem Revenue (1)X(2)/100	Tax Rate Levied	Total Ad Valorem Rev With No Cap (From Line A) (2)X(4)/100	Ad Valorem Tax Abatement (5) - (7)	Ad Valorem Revenue With Cap	Net Proceeds Of Minerals Revenue (From Line B) (2)X(4)/100	Budgeted Ad Valorem With Cap Plus NPM Rev (7) + (8)
OPERATING RATE:									
A. Ad Valorem Subject to Revenue Limitations	2.3006	683,625,992	15,723,808	1.0260	7,014,003	826,521	6,187,482	XXXXXXXXXXXX	6,187,482
B. Ad Valorem Outside Revenue Limitations: Net Proceeds of Mines		17,887,283	0		XXXXXXXXXXXX	0		0	0
VOTER APPROVED:									
C. Voter Approved Overrides	.0300	701,513,275	210,454	.0300	210,454	23,299	187,155	0	187,155
LEGISLATIVE OVERRIDES:									
D. Accident Indigent	.0150	701,513,275	105,227	.0150	105,227	13,750	91,477	0	91,477
E. Medical Indigent	.1000	701,513,275	701,513	.0600	420,908	54,995	365,913	0	365,913
F. Capital Acquisition	.0500	701,513,275	350,757	.0500	350,757	45,827	304,930	0	304,930
G. Youth Services Levy	.0593	701,513,275	395,653	.0500	350,757	45,827	304,930	0	304,930
H. Legislative Overrides		0	0		0	0	0	0	0
I. SCCRT Loss	.3766	701,513,275	2,576,658		0	0	0	0	0
J. LGTA 1991 STATE TREASURER	.0219	701,513,275	153,631	.0219	153,631	20,074	133,557	0	133,557
K. Other: CARSON WATER SUBCONSERVANCY		0	0		0	0	0	0	0
L. SUBTOTAL LEGISLATIVE OVERRIDES	.6228	XXXXXXXXXXXX	4,283,439	.1969	1,381,280	180,473	1,200,807	0	1,200,807
M. SUBTOTAL A,B,C,L	2.9534	XXXXXXXXXXXX	20,217,701	1.2529	8,605,737	1,030,293	7,575,444	0	7,575,444
N. NET PROCEEDS OF MINES		XXXXXXXXXXXX	0		0	0	0	0	0
O. TOTAL M AND N	2.9534	XXXXXXXXXXXX	20,217,701	1.2529	8,605,737	1,030,293	7,575,444	0	7,575,444

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

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation. 11/01/2013

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

ESTIMATED REVENUES AND OTHER RESOURCES

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

Budget for Fiscal Year Ending June 30, 2015

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
GENERAL FUND	5,724,751	4,313,339	5,621,002	.9338	6,644,969	0	0	22,304,061
STABILIZATION OF OPERATN	1,584,441	0	0	.0000	4,526	0	0	1,588,967
FORFIETURES-SEIZED ASSET	76,995	0	0	.0000	100,250	0	0	177,245
ROAD FUND	945,721	0	0	.0000	1,275,886	0	1,000,000	3,221,607
ROAD IMPACT FUND	316,039	0	0	.0000	3,225	0	0	319,264
SOCIAL SERVICES	1,627,558	24,000	304,925	.0500	381,625	0	225,000	2,563,108
COOPERATIVE EXTENSION	218,090	0	121,972	.0200	500	0	0	340,562
PUBLIC LIBRARY	1,005,503	0	390,915	.0641	7,000	0	0	1,403,418
PARKS AND RECREATION	908,388	200,000	0	.0000	754,076	0	0	1,862,464
RESIDENT CONST TAX-PARKS	216,767	0	0	.0000	3,576	0	0	220,343
CEMETERY BEAUTIFICATION	27,041	0	0	.0000	5,075	0	0	32,116
INDIGENT DONATIONS/GIFTS	46,708	0	0	.0000	10,100	0	0	56,808
LAW LIBRARY	63,365	0	0	.0000	9,225	0	0	72,590
REGIONAL TRANSPORTATION	583,043	0	0	.0000	711,396	0	0	1,294,439
TECHNOLOGY FEE	325,250	0	0	.0000	106,895	0	0	432,145
E-911 SYSTEM FUND	5,047	0	0	.0000	87,225	0	0	92,272
LIBRARY GIFT FUND	633,984	0	0	.0000	12,125	0	50,000	696,109

ESTIMATED REVENUES AND OTHER RESOURCES

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

Budget for Fiscal Year Ending June 30, 2015

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
RISK MANAGEMENT	1,517,137	0	0	.0000	52,175	0	0	1,569,312
COMPENSATED ABSENCES	525,081	102,000	0	.0000	216,750	0	0	843,831
UNEMPLOYMNT COMPENSATION	329,039	0	0	.0000	903	0	0	329,942
RESTITUTION/GRAFFITI FND	156,272	0	0	.0000	150,000	0	0	306,272
DISTRICT COURT SECURITY	8,053	0	0	.0000	25,100	0	0	33,153
ADMIN ASSESSMENT FUND	10,597	0	0	.0000	50,000	0	0	60,597
WATER RESOURCE FUND	628,139	0	0	.0000	126,000	0	0	754,139
INFRASTRUCTURE TAX FUND	1,138,076	0	0	.0000	523,100	900,000	0	2,561,176
RECREATION DONATIONS	71,326	0	0	.0000	10,000	0	0	81,326
INDIG HOSPITAL CARE MVA	80	0	91,477	.0150	35	0	0	91,592
INDIGENT SERVICES	1,010,228	0	365,913	.0600	4,254	0	0	1,380,395
PUBLIC TRANSIT	422,846	0	0	.0000	552,175	0	0	975,021
SR CIT AD VALOREM LEVY	459	0	187,155	.0300	0	0	0	187,614
ONE CENT FUEL EXCISE TAX	91,910	0	0	.0000	52,178	0	0	144,088
FAIRGROUNDS SALE PROCEED	521,286	0	0	.0000	800	0	0	522,086
BUILDING RESERVE	1,971,809	400,000	0	.0000	553,000	0	0	2,924,809
CAPITAL PROJECTS TX LEVY	1,193,717	0	304,930	.0500	2,839	0	0	1,501,486

ESTIMATED REVENUES AND OTHER RESOURCES

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

Budget for Fiscal Year Ending June 30, 2015

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAXES REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
EXTRA ORDINARY REPAIR	477,481	48,000	0	.0000	41,369	0	50,000	616,850
FIRE EQUIP APPR	575,173	0	187,155	.0300	969	0	0	763,297
ROAD EQUIPT REPLACEMENT	495,955	0	0	.0000	31,128	350,000	100,000	977,083
DEBT SERVICE	0	0	0	.0000	50,000	0	0	50,000
Subtot Govmt Fund Types, Expendable Trust Funds	25,453,355	5,087,339	7,575,444	1.2529	12,560,449	1,250,000	1,425,000	53,351,587
PROPRIETARY FUNDS								
SUBTOTL PROPRIETARY	XXXXXXX	0	0	.0000	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX
TOTAL ALL FUNDS	XXXXXXX	5,087,339	7,575,444	1.2529	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2015

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARY AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES** (3)	CAPITAL OUTLAY*** (4)	CONTINGENCIES AND USES	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME	*					OTHER THAN OPERATING TRANSFERS (5)			
GENERAL FUND	X	8,943,896	4,619,920	4,809,342	220,000	0	25,000	3,685,903	22,304,061
STABILIZATION OF O R		0	0	0	0	0	0	1,588,967	1,588,967
FORFIETURES-SEIZED R		0	0	85,000	0	0	0	92,245	177,245
ROAD FUND	R	1,000,123	462,633	1,074,500	0	0	0	684,351	3,221,607
ROAD IMPACT FUND	R	0	0	319,263	0	0	0	1	319,264
SOCIAL SERVICES	R	225,742	111,469	1,371,720	0	0	0	854,177	2,563,108
COOPERATIVE EXTENS R		56,443	25,163	90,021	0	0	0	168,935	340,562
PUBLIC LIBRARY	R	244,206	107,873	143,854	0	0	50,000	857,485	1,403,418
PARKS AND RECREATI R		609,916	210,465	346,190	0	0	0	695,893	1,862,464
RESIDENT CONST TAX R		0	0	35,000	0	0	0	185,343	220,343
CEMETERY BEAUTIFIC R		0	0	5,000	0	0	0	27,116	32,116
INDIGENT DONATIONS R		0	0	5,000	0	0	0	51,808	56,808
LAW LIBRARY	R	0	0	35,000	0	0	0	37,590	72,590
REGIONAL TRANSPORT R		0	0	280,000	0	0	500,000	514,439	1,294,439
TECHNOLOGY FEE	R	0	0	246,000	25,000	0	0	161,145	432,145
E-911 SYSTEM FUND R		0	0	80,000	0	0	0	12,272	92,272
LIBRARY GIFT FUND R		0	0	90,000	400,000	0	0	206,109	696,109
RISK MANAGEMENT	R	0	0	150,000	0	0	0	1,419,312	1,569,312

*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, 2015

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARY AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES** (3)	CAPITAL OUTLAY*** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME	*								
COMPENSATED ABSENC R		0	356,000	125,000	0	0	0	362,831	843,831
UNEMPLOYMNT COMPEN R		0	35,000	0	0	0	0	294,942	329,942
RESTITUTION/GRAFFI R		0	0	125,000	0	0	0	181,272	306,272
DISTRICT COURT SEC R		0	0	18,000	10,000	0	0	5,153	33,153
ADMIN ASSESSMENT F R		0	0	0	0	0	50,000	10,597	60,597
WATER RESOURCE FUN R		0	0	202,000	0	0	0	552,139	754,139
INFRASTRUCTURE TAX R		0	0	10,000	1,025,000	0	350,000	1,176,176	2,561,176
RECREATION DONATIO R		0	0	30,000	0	0	0	51,326	81,326
INDIG HOSPITAL CAR R		0	0	0	90,985	0	0	607	91,592
INDIGENT SERVICES R		0	0	895,890	0	0	225,000	259,505	1,380,395
PUBLIC TRANSIT R		0	0	107,000	0	0	500,000	368,021	975,021
SR CIT AD VALOREM R		0	0	187,155	0	0	0	459	187,614
ONE CENT FUEL EXCI R		0	0	75,000	0	0	0	69,088	144,088
FAIRGROUNDS SALE P R		0	0	0	250,000	0	0	272,086	522,086
BUILDING RESERVE C		0	0	0	275,000	0	25,000	2,624,809	2,924,809
CAPITAL PROJECTS T C		0	0	100,000	190,000	0	0	1,211,486	1,501,486
EXTRA ORDINARY REP C		0	0	0	300,000	0	100,000	216,850	616,850
FIRE EQUIP APPR C		0	0	100,000	500,000	0	0	163,297	763,297

*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, 2015

Budget Summary for CHURCHILL COUNTY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARY AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES** (3)	CAPITAL OUTLAY*** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME	*								
ROAD EQUIPT REPLAC R		0	0	0	977,082	0	0	1	977,083
COUNTY DEBT SERVIC D		0	0	31,979	0	0	0	18,021	50,000
TOTAL GOV FUND TYPES & EXPNDBL TRUST FNDS		11,080,326	5,928,523	11,172,914	4,263,067	0	1,825,000	19,081,757	53,351,587

*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, 2015

Budget Summary for CHURCHILL COUNTY
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES ** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
CC COMMUNICATNS-TELEPHON	E	10,650,957	11,930,244	773,800	641,879	0	0	1,147,366-
CC COMMUNICATNS-WIRELESS	E	0	0	0	0	0	0	0
CC COMMUNICTNS-LONG DIST	E	516,000	366,925	0	0	0	0	149,075
CC COMMUNICATNS-BROADBND	E	2,538,296	2,621,177	69,000	0	0	0	13,881-
CC COMM-MANAGED DATA SER	E	393,128	638,604	1,500	0	0	0	243,976-
UTILITY ENTERPRISE	E	309,250	573,000	1,475	200,000	0	0	462,275-
WASTE WATER FUND	E	234,750	1,147,500	1,500	300,000	350,000	0	861,250-
CHURCHILL CO GOLF COURSE	E	26,600	85,000	0	0	50,000	0	8,400-
TOTAL		14,668,981	17,362,450	847,275	1,141,879	400,000	0	2,588,073-

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

** Include Depreciation

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/13	ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/15 FINAL APPROVED
PROPERTY TAXES				
PROPERTY TAX	5,661,992	5,385,912	5,621,002	5,621,002
SUBTOTAL	5,661,992	5,385,912	5,621,002	5,621,002
LICENSES AND PERMITS				
BUSINESS LICENSES	62,638	60,125	60,500	60,500
LIQUOR LICENSES	4,150	4,100	4,100	4,100
LOCAL GAMING LICENSES	54,021	45,175	48,500	48,500
ST/COUTY MARRIAGE LICENS	4,488	3,700	3,700	3,700
FICT. NAME/NOTARY BONDS	5,680	5,300	5,500	5,500
BUILDING PERMITS	169,217	125,000	80,000	80,000
MOBILE HOME PERMITS	33	100	100	100
OTHER LIC/PERMIT FEES	13,791	12,500	10,150	10,150
FRANCHISE FEES	117,857	128,500	129,000	129,000
DRUG COURT FEE	5,754	7,000	7,000	7,000
SCHOOL TAX COLLECTN FEE	36	54	54	54
SEPTIC FEES	6,100	4,250	5,100	5,100
OTHER REV-BUILDING DEPT.	50	25	30	30
MANUFACTURED HOME PERMIT	4,225	3,000	2,500	2,500
CLERK/TREAS. MISC. FEE	3,186	2,500	2,500	2,500
OTHER PERMITS	4,738	4,100	4,300	4,300
SUBTOTAL	455,964	405,429	363,034	363,034
INTERGOVERNMENTAL				
CONSOLID INTERGOVT TAXES	4,595,886	4,313,339	4,313,339	4,313,339
FEDERAL IN LIEU OF TAXES	1,215,174	1,200,000	1,200,000	1,200,000
LOCAL IN LIEU OF TAXES	2,000,000	1,800,000	1,500,000	1,500,000
STATE GAMING LICENSE FEE	8,711	13,250	9,000	9,000
AB104 FAIRSHARE REVENUES	1,009,720	1,085,100	1,007,750	1,007,750
OJJDP INTENSIVE SUPRVISN	7,350	2,625	2,000	2,000
TASK FORCE REIMBURSEMENT	14,494	10,308		
PRIVATE CAR TAX	1,826	1,900	2,000	2,000
JPO DETENTION REIMBRMNT	293,389	344,800	300,000	325,000
GRANTS				
PLANNING ASSIST GRNT-FED	194,662	232,200	200,000	200,000
IV-D COST PLAN - 66%	358,040	326,175	350,000	350,000
PUBLIC ASSIST COLL - 15%	437	2,930	3,000	3,000
JOINED FORCES DUI GRANT	2,949			
EMPG GRANT CFDA 97.042	15,039	15,000		
SERC GRANT - OPERATIONS	749			
SERC GRANT - TRAINING	24,416			
SERC GRANT - EQUIPMWENT	27,962	56,219		

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/13	ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/15 FINAL APPROVED
HOMELND SECURITY GRT REV	5,915			
JPO JUV ACCT BLK GRANT		14,403		
SPI SUB GRANT COM COAL	5,360	800		
DISTRICT COURT JAG GRANT		116,526		
EQUITABLE SHARING SO FEE	6,700	21,452		
PS RECORD EQUIP 09ARRA35	30,000			
NAS JT LAND USE STDYGRNT	52,934	56,334		
OCJA COURT SERVICE GRANT	64,244			
JPO ROOM&BOARD STATEGRNT	27,027	13,450		
SUBTOTAL	9,962,984	9,626,811	8,887,089	8,912,089
CHARGES FOR SERVICES				
ADN ASMENT-JUV PROB	9,762	9,375	9,175	9,175
AMN ASSESMT-J.CRT	34,177	33,180	32,500	32,500
ADMN ASSESMT-DIST COURT	396	275	400	400
ADMIN ASSESS-MUNI COURT	1,275	1,200	1,000	1,000
ADMIN ASSESS-JUV COURT	1,185	1,315	1,000	1,000
PERS PROP TX COMMISSIONS	312,979	325,000	305,000	305,000
RECORDER COLLECT FEE	2,166	2,175	1,100	1,100
CANDIDATE FILING FEES		1,420		
JUSTICE COURT FILING FEE	64,411	58,175	59,200	59,200
RETURN CHECK FEE	264	100	100	100
RECORDER'S FEES	99,311	80,005	82,000	82,000
FORENSIC FEE	6,630	7,000	6,300	6,300
SHERIFF S FEES	25,439	27,393	25,125	25,125
SHERIFF DEPT PERMIT MISC	4,096	4,385	3,000	3,000
PUBLIC DEFENDER FEE	13,446	12,000	12,000	12,000
DMV-SPAY & NEUTER FEE	103	400		
CEMETERY FEES	43,815	37,000	33,000	33,000
SO CONCEALED WEAPON PRMT	20,875	14,500	10,125	10,125
SO FEE INTERMITTENT SNTN	3,905	4,000	3,000	3,000
CRIME LAB FEES		2,116		
PLANNING COMM APPEAL FEE	250			
COURT CLERK MISC	41,207	36,125	38,000	38,000
COUNTY-COURT FEES	27,394	28,715	27,000	27,000
BLM L.E. SERVICE FEE	5,000			
FORENSIC FEES TASK FORCE	1,628	1,200	1,400	1,400
COUNSELING REIMBURSEMENT	20,220	500		
COURT SERVICES FEES	11,769	15,498	10,000	20,000
TRANSCRIPT FEES	342			
MAP FEES				
MAP FEES - MINING CLAIMS	8,930	8,350	6,000	6,000
LAND PLOT MAPS-COPIES	146			
SUBTOTAL	761,121	711,402	666,425	676,425

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/13	ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/15 FINAL APPROVED
FINES AND FORFEITS				
FORFEITED BAIL	207,440	193,325	203,125	203,125
JUSTICE COURT FINES	45,655	51,375	45,500	45,500
JUVENILE COURT FINES	4,128	2,650	3,500	3,500
DELIQUENT TAX PENALTIES	230,767	406,514	223,400	223,400
JUSTC CRT BOND FORFEITUR	4,783	2,000	2,000	2,000
AA GENETIC MARKER - JC		1,250	1,250	1,250
EQUITABLE SHARING DA FEE		950		
J.C.CIVIL 25% FILING FEE		17,500	10,000	16,000
AB65 ADDITIONAL CRT FEES	56,184	70,127	56,175	56,175
SUBTOTAL	548,957	745,691	544,950	550,950
MISCELLANEOUS				
INTEREST EARNED-INVESTMT	18,418	17,269	19,250	19,250
JUST CRT PYMNT SETUP FEE	8,028	5,000	5,000	5,000
MISCELLANEOUS SALES	1,609	1,000		
MINE PROCEEDS-TAX COMM	13,488	12,500	13,200	13,200
DATA PROCESSING FEES	4,500	3,000	3,000	3,000
JUV CHILD CARE REIMBURSM	1,848	1,000	1,000	1,000
JUV SUBSTANCE ABUSE REIM	734	1,000	1,000	1,000
JUV MISCELLANEOUS REIMBR	4,549	17,500	6,000	6,000
JUV INST SUPVN REIMBURSE	90	1,000	500	500
JUSTICE CRT COLLECTN FEE	3,769	5,000	4,000	4,000
DIST CRT TECHNOLOGY FEE	120			
GEOHERMAL RENTS/ROYALTS	182,738	325,000	200,000	200,000
SHERIFF REIMBURSEMENTS		6,412		
S. O. EVIDENCE FUNDS	5			
S.A.R. LIC REV	17			
OTHER CHRGS FOR SERVICES	10			
ENEL SALES TAX PAYMENTS	175,860	175,860	175,860	175,860
BUILDINGS LEASE REVENUE	2,002			
ELECTIONS REVENUE/REIMBR	3,981	800		
OTHER MISCELLANEOUS	87,091	32,175	27,000	27,000
SUBTOTAL	508,857	604,516	455,810	455,810
SUBTOTAL REVENUE ALL SOURCES	17,899,875	17,479,761	16,538,310	16,579,310
OTHER FINANCIAL SOURCES				
PROPERTY SALES PROCEEDS	1,000			
PROPERTY SALES-OTHER	5,090	18,700		
SUBTOT OTHER FINANCIAL SOURCES	6,090	18,700		

CHURCHILL COUNTY
(Local Government)
SCHEDULE B - GENERAL FUND

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/15
REVENUES	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/13	END 6/30/14	APPROVED	APPROVED

BEGINNING FUND BALANCE:	6,811,923	6,747,776	5,724,751	5,724,751
Prior Period Adjustmts				
Residual Equity Trnsfs				
TOTAL BEGINNING FUND BAL:	6,811,923	6,747,776	5,724,751	5,724,751
TOTAL AVAILABLE RESOURCES	24,717,888	24,246,237	22,263,061	22,304,061

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/15
	PRIOR YEAR END 6/30/13	CURRENT YEAR END 6/30/14	TENTATIVE APPROVED	FINAL APPROVED
CO COMMISSIONERS-GEN GOV				
SALARIES & WAGES	82,921	81,546	84,265	84,265
EMPLOYEE BENEFITS	38,635	50,720	51,416	51,416
SERVICES & SUPPLIES	13,096	14,450	11,745	11,745
DEPT SUBTOTAL	134,652	146,716	147,426	147,426
CLERK & TREAS-GEN GOV				
SALARIES & WAGES	267,182	293,129	300,053	300,053
EMPLOYEE BENEFITS	116,518	138,337	140,502	140,502
SERVICES & SUPPLIES	20,183	24,850	22,850	22,850
DEPT SUBTOTAL	403,883	456,316	463,405	463,405
RECORDER-GEN GOV				
SALARIES & WAGES	143,174	162,294	164,935	164,935
EMPLOYEE BENEFITS	65,164	72,079	72,360	72,360
SERVICES & SUPPLIES	4,647	5,700	7,525	7,525
DEPT SUBTOTAL	212,985	240,073	244,820	244,820
RECORDS & MICROFILMING				
SERVICES & SUPPLIES	10,379	16,250	21,700	21,700
DEPT SUBTOTAL	10,379	16,250	21,700	21,700
ASSESSOR-GEN GOV				
SALARIES & WAGES	386,549	414,069	441,581	441,581
EMPLOYEE BENEFITS	175,357	192,897	205,501	205,501
SERVICES & SUPPLIES	25,782	35,555	38,855	38,855
DEPT SUBTOTAL	587,688	642,521	685,937	685,937
COUNTY MANAGER-GEN GOV				
SALARIES & WAGES	147,822	180,573	185,021	185,021
EMPLOYEE BENEFITS	59,287	75,047	71,902	71,902
SERVICES & SUPPLIES	30,671	8,200	7,600	7,600
DEPT SUBTOTAL	237,780	263,820	264,523	264,523
FACILITIES/GROUNDS/MAINT				
SALARIES & WAGES	222,399	236,297	229,445	229,445
EMPLOYEE BENEFITS	112,958	125,856	123,443	123,443
SERVICES & SUPPLIES	258,372	269,250	259,050	259,050
CAPITAL OUTLAY	4,304			
DEPT SUBTOTAL	598,033	631,403	611,938	611,938
ELECTIONS-GEN GOV				
SALARIES & WAGES	7,964	11,000	11,000	11,000
EMPLOYEE BENEFITS	717	970	970	970
SERVICES & SUPPLIES	27,097	46,500	46,500	46,500
DEPT SUBTOTAL	35,778	58,470	58,470	58,470

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/15
	PRIOR YEAR END 6/30/13	CURRENT YEAR END 6/30/14	TENTATIVE APPROVED	FINAL APPROVED
PERSONNEL-OPERATIONS				
SALARIES & WAGES	98,674	102,584	102,629	102,629
EMPLOYEE BENEFITS	34,683	38,726	38,858	38,858
SERVICES & SUPPLIES	5,126	3,900	3,050	3,050
DEPT SUBTOTAL	138,483	145,210	144,537	144,537
PERSONNEL-STAFF DEVELOP				
EMPLOYEE BENEFITS	419	3,350	5,350	5,350
SERVICES & SUPPLIES	2,339	5,000	33,000	33,000
DEPT SUBTOTAL	2,758	8,350	38,350	38,350
PERSONNEL-BENEFIT SERV				
SERVICES & SUPPLIES	23,827	22,000	32,500	32,500
DEPT SUBTOTAL	23,827	22,000	32,500	32,500
COMPTROLLER-GEN GOV				
SALARIES & WAGES	324,956	359,363	362,145	362,145
EMPLOYEE BENEFITS	123,584	146,110	147,443	147,443
SERVICES & SUPPLIES	13,440	16,250	14,600	14,600
DEPT SUBTOTAL	461,980	521,723	524,188	524,188
DATA PROCESSING				
SERVICES & SUPPLIES	176,624	169,475	154,150	154,150
DEPT SUBTOTAL	176,624	169,475	154,150	154,150
GEN GOVT OTHER-GEN GOV				
SERVICES & SUPPLIES	1,154,715	909,709	869,275	869,275
DEPT SUBTOTAL	1,154,715	909,709	869,275	869,275
YUCCA MOUNTAIN PROJECT				
SERVICES & SUPPLIES	196,094	232,200	232,700	232,700
DEPT SUBTOTAL	196,094	232,200	232,700	232,700
CONTINGENCY				
SERVICES & SUPPLIES		75,000	175,000	175,000
DEPT SUBTOTAL		75,000	175,000	175,000
BUILDING INSPECTION				
SALARIES & WAGES	145,681	152,761	154,084	154,084
EMPLOYEE BENEFITS	56,325	63,140	63,698	63,698
SERVICES & SUPPLIES	5,342	9,230	10,080	10,080
DEPT SUBTOTAL	207,348	225,131	227,862	227,862
PLANNING DEPT-GEN GOV				
SALARIES & WAGES	342,483	379,992	347,269	347,269
EMPLOYEE BENEFITS	140,610	163,784	149,248	149,248
SERVICES & SUPPLIES	17,217	21,035	24,490	24,490
DEPT SUBTOTAL	500,310	564,811	521,007	521,007
ACTIVITY SUBTOTAL	5,083,317	5,329,178	5,417,788	5,417,788

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/15
	PRIOR YEAR	CURRENT YEAR	TENTATIVE	FINAL
	END 6/30/13	END 6/30/14	APPROVED	APPROVED

FUNCTION: GENERAL GOVERNMENT

SALARIES & WAGES	2,169,805	2,373,608	2,382,427	2,382,427
EMPLOYEE BENEFITS	924,257	1,071,016	1,070,691	1,070,691
SERVICES & SUPPLIES	1,984,951	1,884,554	1,964,670	1,964,670
DEBT SERVICE				
CAPITAL OUTLAY	4,304			
OTHER USES				
FUNCTION SUBTOTAL	5,083,317	5,329,178	5,417,788	5,417,788

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: GENERAL GOVERNMENT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/13	ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/15 FINAL APPROVED
DISTRICT COURT-JUDICIAL				
SALARIES & WAGES	225,860	242,381	280,615	280,615
EMPLOYEE BENEFITS	99,973	121,619	126,414	126,414
SERVICES & SUPPLIES	475,059	529,380	534,000	534,000
CAPITAL OUTLAY		5,000	5,000	5,000
DEPT SUBTOTAL	800,892	898,380	946,029	946,029
DISTRICT ATTRNY GEN-GOV				
SALARIES & WAGES	1,193,272	1,292,609	1,295,478	1,295,478
EMPLOYEE BENEFITS	479,919	570,016	567,112	567,112
SERVICES & SUPPLIES	144,513	178,357	173,407	185,407
DEPT SUBTOTAL	1,817,704	2,040,982	2,035,997	2,047,997
JUSTICE COURT-JUDICIAL				
SALARIES & WAGES	307,965	332,106	334,441	334,441
EMPLOYEE BENEFITS	119,655	148,475	134,903	134,903
SERVICES & SUPPLIES	153,431	194,360	217,360	217,360
DEPT SUBTOTAL	581,051	674,941	686,704	686,704
COURT SERVICES -JUDICIAL				
SALARIES & WAGES	104,160	92,139	93,175	93,175
EMPLOYEE BENEFITS	43,976	36,736	33,536	33,536
SERVICES & SUPPLIES	55,477	20,600	19,600	25,600
DEPT SUBTOTAL	203,613	149,475	146,311	152,311
ACTIVITY SUBTOTAL	3,403,260	3,763,778	3,815,041	3,833,041

FUNCTION: JUDICIAL				
SALARIES & WAGES	1,831,257	1,959,235	2,003,709	2,003,709
EMPLOYEE BENEFITS	743,523	876,846	861,965	861,965
SERVICES & SUPPLIES	828,480	922,697	944,367	962,367
DEBT SERVICE				
CAPITAL OUTLAY		5,000	5,000	5,000
OTHER USES				
FUNCTION SUBTOTAL	3,403,260	3,763,778	3,815,041	3,833,041

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: JUDICIAL

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/13	ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/15 FINAL APPROVED
SHERIFF-PUBLIC SAFETY				
SALARIES & WAGES	2,815,550	3,089,768	3,041,692	3,041,692
EMPLOYEE BENEFITS	1,724,501	1,933,394	1,845,074	1,845,074
SERVICES & SUPPLIES	646,464	660,150	715,250	715,250
CAPITAL OUTLAY	183,112	6,000	180,000	180,000
DEPT SUBTOTAL	5,369,627	5,689,312	5,782,016	5,782,016
FIRE PROTECT-PUB SAFETY				
SALARIES & WAGES	105,994	110,595	110,595	110,595
EMPLOYEE BENEFITS	194,592	193,475	193,475	193,475
SERVICES & SUPPLIES	231,712	252,201	277,201	277,201
CAPITAL OUTLAY	90,391	25,000	35,000	35,000
DEPT SUBTOTAL	622,689	581,271	616,271	616,271
EMERGENCY MGMT-P. SAFETY				
SALARIES & WAGES	34,395	36,651	37,549	37,549
EMPLOYEE BENEFITS	10,029	11,527	11,733	11,733
SERVICES & SUPPLIES	67,044	83,300	82,650	82,650
DEPT SUBTOTAL	111,468	131,478	131,932	131,932
JUVENILE PROB-PUB SAFETY				
SALARIES & WAGES	593,690	628,879	580,192	580,192
EMPLOYEE BENEFITS	279,382	311,954	290,253	290,253
SERVICES & SUPPLIES	71,216	84,175	68,975	68,975
DEPT SUBTOTAL	944,288	1,025,008	939,420	939,420
JPO DETENTION CNTR-PUBSF				
SALARIES & WAGES	381,558	492,175	465,442	465,442
EMPLOYEE BENEFITS	187,670	244,736	235,090	235,090
SERVICES & SUPPLIES	141,720	122,582	125,764	125,764
DEPT SUBTOTAL	710,948	859,493	826,296	826,296
ACTIVITY SUBTOTAL	7,759,020	8,286,562	8,295,935	8,295,935

FUNCTION: PUBLIC SAFETY				
SALARIES & WAGES	3,931,187	4,358,068	4,235,470	4,235,470
EMPLOYEE BENEFITS	2,396,174	2,695,086	2,575,625	2,575,625
SERVICES & SUPPLIES	1,158,156	1,202,408	1,269,840	1,269,840
DEBT SERVICE				
CAPITAL OUTLAY	273,503	31,000	215,000	215,000
OTHER USES				
FUNCTION SUBTOTAL	7,759,020	8,286,562	8,295,935	8,295,935

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: PUBLIC SAFETY

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/13	ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/15 FINAL APPROVED
ANIMAL CNTRL-GARBAGE DSP				
SERVICES & SUPPLIES		5,000	5,000	5,000
DEPT SUBTOTAL		5,000	5,000	5,000
ACTIVITY SUBTOTAL		5,000	5,000	5,000

FUNCTION: SANITATION

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

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: SANITATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/13	ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/15 FINAL APPROVED
CITY/CO HEALTH EXP-HEALT				
SERVICES & SUPPLIES	36,936	48,000	48,000	48,000
DEPT SUBTOTAL	36,936	48,000	48,000	48,000
CEMETERY-HEALTH & SANIT.				
SALARIES & WAGES	98,000	103,111	103,831	103,831
EMPLOYEE BENEFITS	36,461	46,329	46,391	46,391
SERVICES & SUPPLIES	57,586	47,500	48,500	48,500
CAPITAL OUTLAY	18,586			
DEPT SUBTOTAL	210,633	196,940	198,722	198,722
ACTIVITY SUBTOTAL	247,569	244,940	246,722	246,722

FUNCTION: HEALTH				
SALARIES & WAGES	98,000	103,111	103,831	103,831
EMPLOYEE BENEFITS	36,461	46,329	46,391	46,391
SERVICES & SUPPLIES	94,522	95,500	96,500	96,500
DEBT SERVICE				
CAPITAL OUTLAY	18,586			
OTHER USES				
FUNCTION SUBTOTAL	247,569	244,940	246,722	246,722

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B - GENERAL FUND

FUNCTION: HEALTH

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/15
	PRIOR YEAR END 6/30/13	CURRENT YEAR END 6/30/14	TENTATIVE APPROVED	FINAL APPROVED
MUSEUM-CULTURE & REC				
SALARIES & WAGES	184,671	204,858	218,459	218,459
EMPLOYEE BENEFITS	54,906	61,905	65,248	65,248
SERVICES & SUPPLIES	26,190	35,500	35,700	35,700
DEPT SUBTOTAL	265,767	302,263	319,407	319,407
ACTIVITY SUBTOTAL	265,767	302,263	319,407	319,407

FUNCTION: CULTURE AND RECREATION

SALARIES & WAGES	184,671	204,858	218,459	218,459
EMPLOYEE BENEFITS	54,906	61,905	65,248	65,248
SERVICES & SUPPLIES	26,190	35,500	35,700	35,700
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	265,767	302,263	319,407	319,407

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: CULTURE AND RECREATION

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	6/30/15
	PRIOR YEAR END 6/30/13	CURRENT YEAR END 6/30/14	TENTATIVE APPROVED	FINAL APPROVED
COMMUNITY SUPPORT				
SERVICES & SUPPLIES	199,777	196,000	106,500	106,500
DEPT SUBTOTAL	199,777	196,000	106,500	106,500
ACTIVITY SUBTOTAL	199,777	196,000	106,500	106,500

FUNCTION: COMMUNITY SUPPORT

SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	199,777	196,000	106,500	106,500
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	199,777	196,000	106,500	106,500

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: COMMUNITY SUPPORT

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR END 6/30/13	ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING TENTATIVE APPROVED	6/30/15 FINAL APPROVED
INTERGOVERNMENTAL EXPEND				
SERVICES & SUPPLIES	411,402	368,765	368,765	368,765
DEPT SUBTOTAL	411,402	368,765	368,765	368,765
ACTIVITY SUBTOTAL	411,402	368,765	368,765	368,765

FUNCTION: INTERGOVERNMENTAL EXP.

SALARIES & WAGES				
EMPLOYEE BENEFITS				
SERVICES & SUPPLIES	411,402	368,765	368,765	368,765
DEBT SERVICE				
CAPITAL OUTLAY				
OTHER USES				
FUNCTION SUBTOTAL	411,402	368,765	368,765	368,765

CHURCHILL COUNTY

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION: INTERGOVERNMENTAL EXP.

	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	(3) BUDGET YEAR ENDING TENTATIVE APPROVED	(4) 6/30/15 FINAL APPROVED
<u>PG FUNCTION SUMMARY</u>				
16 GENERAL GOVERNMENT	5,083,317	5,329,178	5,417,788	5,417,788
19 JUDICIAL	3,403,260	3,763,778	3,815,041	3,833,041
20 PUBLIC SAFETY	7,759,020	8,286,562	8,295,935	8,295,935
21 SANITATION		5,000	5,000	5,000
22 HEALTH	247,569	244,940	246,722	246,722
23 CULTURE AND RECREATION	265,767	302,263	319,407	319,407
24 COMMUNITY SUPPORT	199,777	196,000	106,500	106,500
25 INTERGOVERNMENTAL EXP.	411,402	368,765	368,765	368,765
TOTAL EXP - ALL FUNCTIONS	17,370,112	18,496,486	18,575,158	18,593,158
OTHER USES:				
CONTINGENCY (Not to exceed 3% Totl Exp All Functions)				
OPERATING TRANSFERS OUT (SCH T)				
CHURCHILL CO GOLF COURSE	600,000	25,000	25,000	25,000
TOTAL EXP AND OTHER USES	17,970,112	18,521,486	18,600,158	18,618,158

ENDING FUND BALANCE:	6,747,776	5,724,751	3,662,903	3,685,903
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	24,717,888	24,246,237	22,263,061	22,304,061

CHURCHILL COUNTY
(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	5,241	4,125	4,526	4,526
Subtotal	5,241	4,125	4,526	4,526
Subtotal Revenue	5,241	4,125	4,526	4,526
BEGINNING FUND BALANCE	1,575,075	1,580,316	1,584,441	1,584,441
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,575,075	1,580,316	1,584,441	1,584,441
TOTAL RESOURCES	1,580,316	1,584,441	1,588,967	1,588,967
Subtotal Expenditures				

ENDING FUND BALANCE	1,580,316	1,584,441	1,588,967	1,588,967
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,580,316	1,584,441	1,588,967	1,588,967

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND STABILIZATION OF OPERATN

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Form 14

11/01/2013

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	237	175	250	250
FORFEITURES-SEIZED A		100,000	100,000	100,000
Subtotal	237	100,175	100,250	100,250
Subtotal Revenue	237	100,175	100,250	100,250
BEGINNING FUND BALANCE	74,707	56,820	76,995	76,995
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	74,707	56,820	76,995	76,995
TOTAL RESOURCES	74,944	156,995	177,245	177,245

EXPENDITURES

PUBLIC SAFETY

FORFIETURES AND SEIZURES

SERVICES & SUPPLIES	18,124	80,000	85,000	85,000
Dept Subtotal	18,124	80,000	85,000	85,000
Subtotal Expenditures	18,124	80,000	85,000	85,000

ENDING FUND BALANCE	56,820	76,995	92,245	92,245
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	74,944	156,995	177,245	177,245

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND FORFIETURES-SEIZED ASSET

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Form 14

11/01/2013

RESOURCES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
OTHER LIC/PERMIT FEE	100	50		
Subtotal	100	50		
INTERGOVERNMENTAL				
GAS TAX - 1.25 CENTS	345,581	345,576	345,576	345,576
GAS TAX - 1.75 CENTS	114,757	98,283	101,889	101,889
GAS TAX - 3.60 CENTS	567,046	567,046	567,046	567,046
Subtotal	1,027,384	1,010,905	1,014,511	1,014,511
MISCELLANEOUS				
INTEREST EARNED-INVE	4,588	3,895	1,375	1,375
MISCELLANEOUS REVENU	3,387	170,046		
FUEL REIMBURSEMENTS	220,966	215,525	260,000	260,000
WATER CONSTRUCTION R	4,466	2,865		
ENEL ROAD REIMBURSEM	77,587			
EQUIPMENT RENTAL REV	401			
Subtotal	311,395	392,331	261,375	261,375
Subtotal Revenue	1,338,879	1,403,286	1,275,886	1,275,886
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER		13,170		
Oper Trsfs In (Schedule T)				
TRANS FM ROAD IMPACT	70,000	100,000		
TRANS FM REGIONAL TR	726,275	642,000	500,000	500,000
TRANS FM PUBLIC TRAN	790,901	484,400	500,000	500,000
BEGINNING FUND BALANCE	2,377,542	1,292,875	945,721	945,721
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	2,377,542	1,292,875	945,721	945,721
TOT AVAILABLE RESOURCE	5,303,597	3,935,731	3,221,607	3,221,607

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND ROAD FUND

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Form 12

11/01/2013

	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
EXPENDITURES	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
HIGHWAYS AND STREETS				
ROAD-STREETS & HIGHWAYS				
SALARIES & WAGES	902,790	923,551	1,000,123	1,000,123
EMPLOYEE BENEFITS	392,741	432,944	462,633	462,633
SERVICES & SUPPLIES	1,630,142	1,130,100	949,500	1,074,500
CAPITAL OUTLAY	1,085,049	253,415		
Dept Subtotal	4,010,722	2,740,010	2,412,256	2,537,256
Subtotal Expenditures	4,010,722	2,740,010	2,412,256	2,537,256
OTHER USES				
ROAD EQUIPT REPLACEM		250,000		

ENDING FUND BALANCE	1,292,875	945,721	809,351	684,351
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	5,303,597	3,935,731	3,221,607	3,221,607

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

RESOURCES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
LICENSES AND PERMITS				
AREA A ROAD IMPACT F		11,500	3,000	2,300
AREA B ROAD IMPACT F	9,200	2,300	10,000	
Subtotal	9,200	13,800	13,000	2,300
MISCELLANEOUS				
INTEREST EARNED-INVE	1,547	1,225	925	925
Subtotal	1,547	1,225	925	925
Subtotal Revenue	10,747	15,025	13,925	3,225
BEGINNING FUND BALANCE	460,267	401,014	316,039	316,039
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	460,267	401,014	316,039	316,039
TOT AVAILABLE RESOURCE	471,014	416,039	329,964	319,264

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND ROAD IMPACT FUND _____

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
HIGHWAYS AND STREETS				
ROAD IMPACT FEE				
SERVICES & SUPPLIES				319,263
Dept Subtotal				319,263
Subtotal Expenditures				319,263
OTHER USES				
ROAD FUND	70,000	100,000		

ENDING FUND BALANCE	401,014	316,039	329,964	1
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	471,014	416,039	329,964	319,264

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

RESOURCES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	573,428	532,000	304,925	304,925
Subtotal	573,428	532,000	304,925	304,925
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	60,000	60,000	24,000	24,000
WNHC (HOME) SHORT-TE	7,243	1,201		
WNHC (HOME) LONG-TER	10,705	4,500		
C.A.R.T. GRANT REV	232,538	200,000	225,000	225,000
CART ARRA FUNDS	13,933			
CDBG ADA PARKS & REC	147,825	49,250		
HUD TRANSITIONAL HOU	30,801	44,100	35,000	35,000
PRIVATE CAR TAX	200	202		
CDBG NSBDC-MICRO ENT	4,839			
CDBG-OUT OF EGYPT PA	250,000			
ADMIN ANNEX WIC RENT	4,900	8,400	6,500	6,500
CDBG EMERGENCY ASST-	74,614	42,050	60,000	60,000
EMERG SHLTR GRT-FEDE	31,183	14,925		
WELFARE SET ASIDEGRA	9,062	6,225		
FEMA - FED		2,950		
STATE GRANT REVENUE	4,070			
CDBG - SBDC REVENUE	6,762			
CSBG DISCRETIONARY GR	8,811	2,560		
CDBG-ACCESSHEALTHCAR		127,517		
Subtotal	897,486	563,880	350,500	350,500
MISCELLANEOUS				
INTEREST EARNED-INVE	6,397	6,107	5,125	5,125
MISC WELFARE REIMBUR	3,912	1,240		
PUBLIC GUARDIAN REIM		2,800		
JAIL MEDS REIMBURSEM	2,209	1,500		
GEOTHERMAL RENTS/ROY	54,815	50,000	50,000	50,000
BUILDING LEASE REVEN	2,000	1,600		
Subtotal	69,333	63,247	55,125	55,125
Subtotal Revenue	1,540,247	1,159,127	710,550	710,550
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER		1,700		
Oper Trsfs In (Schedule T)				
TRANS FM INDIGENT ME	125,000	100,000	225,000	225,000
BEGINNING FUND BALANCE	2,183,207	2,176,313	1,627,558	1,627,558
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	2,183,207	2,176,313	1,627,558	1,627,558
TOT AVAILABLE RESOURCE	3,848,454	3,437,140	2,563,108	2,563,108

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND SOCIAL SERVICES

Page 33

Form 12

11/01/2013

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
WELFARE				
GRANT ASSISTANCE				
SERVICES & SUPPLIES	813,043	736,638	719,566	719,566
Dept Subtotal	813,043	736,638	719,566	719,566
ASSIST IN CASH OR GOODS				
SERVICES & SUPPLIES	57,451	117,000	90,000	90,000
Dept Subtotal	57,451	117,000	90,000	90,000
MEDICAL ASSIS-DIR ASST.				
SERVICES & SUPPLIES	130,225	136,085	142,209	142,209
Dept Subtotal	130,225	136,085	142,209	142,209
WELFARE OPS-HEALTH/WELFA				
SALARIES & WAGES	153,709	199,887	182,604	182,604
EMPLOYEE BENEFITS	64,541	100,972	89,269	89,269
SERVICES & SUPPLIES	30,960	18,500	16,500	16,500
Dept Subtotal	249,210	319,359	288,373	288,373
PUB HEALTH NUR-HEALTH/SA				
SERVICES & SUPPLIES	111,232	117,020	117,020	117,020
Dept Subtotal	111,232	117,020	117,020	117,020
TRANSITIONAL HOUSING				
SALARIES & WAGES	32,562	42,982	43,138	43,138
EMPLOYEE BENEFITS	14,717	22,178	22,200	22,200
SERVICES & SUPPLIES	27,114	64,900	64,900	64,900
Dept Subtotal	74,393	130,060	130,238	130,238
PUBLIC GUARDIAN				
SERVICES & SUPPLIES	18,017	34,850	51,335	51,335
Dept Subtotal	18,017	34,850	51,335	51,335
CHILD PROTECTIVE SERVICE				
SERVICES & SUPPLIES	218,570	218,570	170,190	170,190
Dept Subtotal	218,570	218,570	170,190	170,190
Subtotal Expenditures	1,672,141	1,809,582	1,708,931	1,708,931

ENDING FUND BALANCE 2,176,313 1,627,558 854,177 854,177
Residual Equity Trsfs

TOTAL FUND COMMITMENTS
AND FUND BALANCE 3,848,454 3,437,140 2,563,108 2,563,108

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND SOCIAL SERVICES

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Form 13

11/01/2013

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
COMMUNITY SUPPORT				
AG EXTENS-COMM SUPPORT				
SALARIES & WAGES	53,690	56,569	56,443	56,443
EMPLOYEE BENEFITS	21,983	25,271	25,163	25,163
SERVICES & SUPPLIES	73,042	91,332	90,021	90,021
Dept Subtotal	148,715	173,172	171,627	171,627
Subtotal Expenditures	148,715	173,172	171,627	171,627

ENDING FUND BALANCE	265,064	218,090	168,935	168,935
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	413,779	391,262	340,562	340,562

CHURCHILL COUNTY

(Local Government)

SCHEDULE B _____

FUND _____ COOPERATIVE EXTENSION

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Form 13

11/01/2013

RESOURCES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	548,579	393,000	390,915	390,915
Subtotal	548,579	393,000	390,915	390,915
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	40,000	24,000		
PRIVATE CAR TAX	191	200		
COLLECTION DEVELOP G	3,551	4,000		
LSTA FED GRANT REV		650		
Subtotal	43,742	28,850		
CHARGES FOR SERVICES				
LIBRARY FEE	5,780	9,500	5,000	5,000
Subtotal	5,780	9,500	5,000	5,000
MISCELLANEOUS				
INTEREST EARNED-INVE	3,698	2,875	2,000	2,000
MISCELLANEOUS SALES	3,597	6,975		
GIFTS & DONATIONS	1,000			
Subtotal	8,295	9,850	2,000	2,000
Subtotal Revenue	606,396	441,200	397,915	397,915
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER		800		
BEGINNING FUND BALANCE	1,094,600	1,126,171	1,005,503	1,005,503
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,094,600	1,126,171	1,005,503	1,005,503

TOT AVAILABLE RESOURCE 1,700,996 1,568,171 1,403,418 1,403,418

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PUBLIC LIBRARY

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Form 12

11/01/2013

EXPENDITURES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE AND RECREATION				
PUBLIC LIBRARY				
SALARIES & WAGES	255,986	256,957	244,206	244,206
EMPLOYEE BENEFITS	100,145	110,083	107,873	107,873
SERVICES & SUPPLIES	168,694	145,628	143,854	143,854
Dept Subtotal	524,825	512,668	495,933	495,933
Subtotal Expenditures	524,825	512,668	495,933	495,933
OTHER USES				
LIBRARY GIFT FUND	50,000	50,000	50,000	50,000

ENDING FUND BALANCE	1,126,171	1,005,503	857,485	857,485
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,700,996	1,568,171	1,403,418	1,403,418

CHURCHILL COUNTY

(Local Government)

SCHEDULE B _____

FUND PUBLIC LIBRARY _____

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Form 13

11/01/2013

RESOURCES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
OTHER TAXES				
COUNTY LODGING TAX	6,606	5,500	6,000	6,000
Subtotal	6,606	5,500	6,000	6,000
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	200,000	200,000	200,000	200,000
FEDERAL IN LIEU OF T	250,000	200,000	200,000	200,000
LOCAL IN LIEU OF TAX	509,710	495,000	300,000	300,000
Subtotal	959,710	895,000	700,000	700,000
CHARGES FOR SERVICES				
CONTRACT CLEAN-UP RE	763	480		
RECREATION CHARGES	142,794	130,000	135,000	135,000
SWIMMING POOL RECEIP	57,519	56,000	50,125	51,000
FAIRGROUNDS RENTALS	59,821	60,000	55,000	55,000
PUBLIC PARKS MISC	2,147	728		
PRO SHOP SALES	1,016	1,000	1,000	1,000
CONCESSION STAND FUN	4,167	3,161		
Subtotal	268,227	251,369	241,125	242,000
MISCELLANEOUS				
INTEREST EARNED-INVE	2,751	2,150	2,076	2,076
MISCELLANEOUS REVENU	6,578	4,500	4,000	4,000
Subtotal	9,329	6,650	6,076	6,076
Subtotal Revenue	1,243,872	1,158,519	953,201	954,076
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER		10,650		
BEGINNING FUND BALANCE	906,480	967,466	908,388	908,388
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	906,480	967,466	908,388	908,388

TOT AVAILABLE RESOURCE 2,150,352 2,136,635 1,861,589 1,862,464

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PARKS AND RECREATION

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Form 12

11/01/2013

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
CULTURE AND RECREATION				
REC. ADMIN-CULTURE & REC				
SALARIES & WAGES	187,159	201,667	188,779	188,779
EMPLOYEE BENEFITS	75,329	84,106	83,734	83,734
SERVICES & SUPPLIES	23,044	23,410	12,910	12,910
Dept Subtotal	285,532	309,183	285,423	285,423
PUBLIC PARKS-CULTURE&REC				
SALARIES & WAGES	57,353	63,401	64,421	64,421
EMPLOYEE BENEFITS	21,892	24,205	24,417	24,417
SERVICES & SUPPLIES	41,662	41,700	41,700	41,700
CAPITAL OUTLAY	12,092			
Dept Subtotal	132,999	129,306	130,538	130,538
RECREATION ATHLETICS				
SALARIES & WAGES	101,884	107,654	108,882	108,882
EMPLOYEE BENEFITS	27,397	35,383	35,520	35,520
SERVICES & SUPPLIES	79,628	77,000	77,850	77,850
CAPITAL OUTLAY	6,360			
Dept Subtotal	215,269	220,037	222,252	222,252
FAIRGROUNDS-CULTURE & REC				
SALARIES & WAGES	103,777	108,996	114,262	114,262
EMPLOYEE BENEFITS	31,189	34,662	34,320	34,320
SERVICES & SUPPLIES	114,362	110,650	104,150	104,150
CAPITAL OUTLAY	32,189	30,000		
Dept Subtotal	281,517	284,308	252,732	252,732
SWIMMING POOL-CULT & REC				
SALARIES & WAGES	136,743	132,449	133,572	133,572
EMPLOYEE BENEFITS	31,170	32,334	32,474	32,474
SERVICES & SUPPLIES	99,656	120,630	109,580	109,580
Dept Subtotal	267,569	285,413	275,626	275,626
Subtotal Expenditures	1,182,886	1,228,247	1,166,571	1,166,571

ENDING FUND BALANCE	967,466	908,388	695,018	695,893
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	2,150,352	2,136,635	1,861,589	1,862,464

CHURCHILL COUNTY

(Local Government)

SCHEDULE B _____

FUND _____ PARKS AND RECREATION _____

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Form 13

11/01/2013

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
LICENSES AND PERMITS				
PARK TAX FEE	3,084	7,000	3,000	3,000
Subtotal	3,084	7,000	3,000	3,000
MISCELLANEOUS				
INTEREST EARNED-INVE	829	625	576	576
CWSD REIMBURSEMENTS	3,650			
Subtotal	4,479	625	576	576
Subtotal Revenue	7,563	7,625	3,576	3,576
BEGINNING FUND BALANCE	243,642	249,142	216,767	216,767
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	243,642	249,142	216,767	216,767
TOTAL RESOURCES	251,205	256,767	220,343	220,343

EXPENDITURES

CULTURE AND RECREATION				
PARKS FEE				
SERVICES & SUPPLIES	2,063	40,000	35,000	35,000
Dept Subtotal	2,063	40,000	35,000	35,000
Subtotal Expenditures	2,063	40,000	35,000	35,000

ENDING FUND BALANCE	249,142	216,767	185,343	185,343
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	251,205	256,767	220,343	220,343

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RESIDENT CONST TAX-PARKS

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Form 14

11/01/2013

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	111	100	75	75
GIFTS & DONATIONS		1,300	5,000	5,000
Subtotal	111	1,400	5,075	5,075
Subtotal Revenue	111	1,400	5,075	5,075
BEGINNING FUND BALANCE	34,515	30,641	27,041	27,041
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	34,515	30,641	27,041	27,041
TOTAL RESOURCES	34,626	32,041	32,116	32,116

EXPENDITURES

HEALTH

CEMETERY BEAU-HEALTH&SAN				
SERVICES & SUPPLIES	3,985	5,000	5,000	5,000
Dept Subtotal	3,985	5,000	5,000	5,000
Subtotal Expenditures	3,985	5,000	5,000	5,000

ENDING FUND BALANCE	30,641	27,041	27,116	27,116
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	34,626	32,041	32,116	32,116

CHURCHILL COUNTY

(Local Government)

SCHEDULE B _____

FUND CEMETERY BEAUTIFICATION

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
FAMILY VEHICLE SAFE	490	300		
Subtotal	490	300		
MISCELLANEOUS				
INTEREST EARNED-INVE	165	100	100	100
GIFTS & DONATIONS	1,100	3,000	10,000	10,000
Subtotal	1,265	3,100	10,100	10,100
Subtotal Revenue	1,755	3,400	10,100	10,100
BEGINNING FUND BALANCE	49,360	49,908	46,708	46,708
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	49,360	49,908	46,708	46,708
TOTAL RESOURCES	51,115	53,308	56,808	56,808

EXPENDITURES

WELFARE				
WELFARE DONATIONS				
SERVICES & SUPPLIES	1,207	6,600	5,000	5,000
Dept Subtotal	1,207	6,600	5,000	5,000
Subtotal Expenditures	1,207	6,600	5,000	5,000

ENDING FUND BALANCE	49,908	46,708	51,808	51,808
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	51,115	53,308	56,808	56,808

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INDIGENT DONATIONS/GIFTS

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Form 14

11/01/2013

RESOURCES	(1)	(2)	BUDGET YEAR ENDING	6/30/15
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
LAW LIBRARY FEES	8,515	9,575	9,000	9,000
Subtotal	8,515	9,575	9,000	9,000
MISCELLANEOUS				
INTEREST EARNED-INVE	344	325	225	225
Subtotal	344	325	225	225
Subtotal Revenue	8,859	9,900	9,225	9,225
BEGINNING FUND BALANCE	114,797	88,465	63,365	63,365
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	114,797	88,465	63,365	63,365
TOTAL RESOURCES	123,656	98,365	72,590	72,590

EXPENDITURES

JUDICIAL				
LAW LIBRARY				
SERVICES & SUPPLIES	35,191	35,000	35,000	35,000
Dept Subtotal	35,191	35,000	35,000	35,000
Subtotal Expenditures	35,191	35,000	35,000	35,000

ENDING FUND BALANCE	88,465	63,365	37,590	37,590
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	123,656	98,365	72,590	72,590

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND LAW LIBRARY

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Form 14

11/01/2013

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
GAS TAX - .09 CENTS	764,624	703,983	709,268	709,268
Subtotal	764,624	703,983	709,268	709,268
MISCELLANEOUS				
INTEREST EARNED-INVE	3,856	2,425	2,128	2,128
Subtotal	3,856	2,425	2,128	2,128
Subtotal Revenue	768,480	706,408	711,396	711,396
BEGINNING FUND BALANCE	1,262,430	1,084,635	583,043	583,043
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,262,430	1,084,635	583,043	583,043
TOTAL RESOURCES	2,030,910	1,791,043	1,294,439	1,294,439
<u>EXPENDITURES</u>				
INTERGOVERNMENTAL EXP.				
REGIONAL TRANSPORTATION				
SERVICES & SUPPLIES	220,000	558,000	280,000	280,000
Dept Subtotal	220,000	558,000	280,000	280,000
Subtotal Expenditures	220,000	558,000	280,000	280,000
OTHER USES				
ROAD FUND	726,275	642,000	500,000	500,000
ROAD EQUIPT REPLACEM		8,000		
ENDING FUND BALANCE	1,084,635	583,043	514,439	514,439
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	2,030,910	1,791,043	1,294,439	1,294,439

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND REGIONAL TRANSPORTATION

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Form 14

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<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	1,694	1,000	895	895
TECHNOLOGY FEE	148,294	106,000	106,000	106,000
Subtotal	149,988	107,000	106,895	106,895
Subtotal Revenue	149,988	107,000	106,895	106,895
OTHER FINANCIAL SOURCES				
PROPERTY SALES PROCE	1,500			
BEGINNING FUND BALANCE	553,282	470,250	325,250	325,250
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	553,282	470,250	325,250	325,250
TOTAL RESOURCES	704,770	577,250	432,145	432,145
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
TECHNOLOGY				
SERVICES & SUPPLIES	136,145	177,000	246,000	246,000
CAPITAL OUTLAY	98,375	75,000	25,000	25,000
Dept Subtotal	234,520	252,000	271,000	271,000
Subtotal Expenditures	234,520	252,000	271,000	271,000
ENDING FUND BALANCE	470,250	325,250	161,145	161,145
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	704,770	577,250	432,145	432,145

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND TECHNOLOGY FEE

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Form 14

11/01/2013

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
E-911 SUR-CHARGE FEE	76,898	76,900	87,125	87,125
Subtotal	76,898	76,900	87,125	87,125
MISCELLANEOUS				
	40	25	100	100
Subtotal	40	25	100	100
Subtotal Revenue	76,938	76,925	87,225	87,225
BEGINNING FUND BALANCE				
Prior Period Adjust. Residual Equity Tran	9,769	28,122	5,047	5,047
TOT BEGINNING FUND BAL	9,769	28,122	5,047	5,047
TOTAL RESOURCES	86,707	105,047	92,272	92,272

EXPENDITURES

PUBLIC SAFETY				
E-911 SYSTEM DEPT				
SERVICES & SUPPLIES	58,585	100,000	80,000	80,000
Dept Subtotal	58,585	100,000	80,000	80,000
Subtotal Expenditures	58,585	100,000	80,000	80,000

ENDING FUND BALANCE	28,122	5,047	12,272	12,272
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	86,707	105,047	92,272	92,272

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND E-911 SYSTEM FUND

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Form 14

11/01/2013

RESOURCES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	2,026	1,725	2,125	2,125
GIFTS & DONATIONS	11,651	15,000	10,000	10,000
BUILDING PROJECT DON	685	25,031		
CHC LIB ASSOC - DONA		4,000		
FRIENDS LIBRARY-DONA		1,356		
Subtotal	14,362	47,112	12,125	12,125
Subtotal Revenue	14,362	47,112	12,125	12,125
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM LIBRARY FUN	50,000	50,000	50,000	50,000
BEGINNING FUND BALANCE	587,851	651,872	633,984	633,984
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	587,851	651,872	633,984	633,984
TOTAL RESOURCES	652,213	748,984	696,109	696,109
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
LIBRARY GIFTS & DONATION				
SERVICES & SUPPLIES	341	115,000	90,000	90,000
CAPITAL OUTLAY			400,000	400,000
Dept Subtotal	341	115,000	490,000	490,000
Subtotal Expenditures	341	115,000	490,000	490,000
ENDING FUND BALANCE	651,872	633,984	206,109	206,109
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	652,213	748,984	696,109	696,109

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND LIBRARY GIFT FUND

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Form 14

11/01/2013

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	75,000	50,000	50,000	50,000
Subtotal	75,000	50,000	50,000	50,000
MISCELLANEOUS				
INTEREST EARNED-INVE	3,417	2,175	2,175	2,175
INSURANCE REIMBURSEM	1,155	488,000		
MISCELLANEOUS REVENU		27,618		
Subtotal	4,572	517,793	2,175	2,175
Subtotal Revenue	79,572	567,793	52,175	52,175
BEGINNING FUND BALANCE	1,036,379	1,099,344	1,517,137	1,517,137
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,036,379	1,099,344	1,517,137	1,517,137
TOTAL RESOURCES	1,115,951	1,667,137	1,569,312	1,569,312

EXPENDITURES

GENERAL GOVERNMENT

RISK MANAGEMENT

SERVICES & SUPPLIES	16,607	150,000	150,000	150,000
Dept Subtotal	16,607	150,000	150,000	150,000
Subtotal Expenditures	16,607	150,000	150,000	150,000

ENDING FUND BALANCE	1,099,344	1,517,137	1,419,312	1,419,312
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,115,951	1,667,137	1,569,312	1,569,312

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RISK MANAGEMENT

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	48,000	48,000	102,000	102,000
FEDERAL IN LIEU OF T	125,000	125,000	150,000	150,000
Subtotal	173,000	173,000	252,000	252,000
MISCELLANEOUS				
INTEREST EARNED-INVE	2,281	1,750	1,750	1,750
MISCELLANEOUS REVENU	79,554	91,708	65,000	65,000
Subtotal	81,835	93,458	66,750	66,750
Subtotal Revenue	254,835	266,458	318,750	318,750
BEGINNING FUND BALANCE	846,785	689,623	525,081	525,081
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	846,785	689,623	525,081	525,081
TOTAL RESOURCES	1,101,620	956,081	843,831	843,831

EXPENDITURES

GENERAL GOVERNMENT				
COMPENSATED ABSENCES				
EMPLOYEE BENEFITS	325,886	306,000	356,000	356,000
SERVICES & SUPPLIES	86,111	125,000	125,000	125,000
Dept Subtotal	411,997	431,000	481,000	481,000
Subtotal Expenditures	411,997	431,000	481,000	481,000

ENDING FUND BALANCE	689,623	525,081	362,831	362,831
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,101,620	956,081	843,831	843,831

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND COMPENSATED ABSENCES

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Form 14

11/01/2013

RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	1,268	1,003	903	903
Subtotal	1,268	1,003	903	903
Subtotal Revenue	1,268	1,003	903	903
BEGINNING FUND BALANCE	386,310	353,036	329,039	329,039
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	386,310	353,036	329,039	329,039
TOTAL RESOURCES	387,578	354,039	329,942	329,942
<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
UNEMPLOYMNT COMPENSATION				
EMPLOYEE BENEFITS	34,542	25,000	35,000	35,000
Dept Subtotal	34,542	25,000	35,000	35,000
Subtotal Expenditures	34,542	25,000	35,000	35,000

ENDING FUND BALANCE	353,036	329,039	294,942	294,942
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	387,578	354,039	329,942	329,942

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND UNEMPLOYMNT COMPENSATION

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Form 14

11/01/2013

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
DA RESTITUTN PROCESS	549	750		
TRUANCY FEES	1,345	2,000		
Subtotal	1,894	2,750		
MISCELLANEOUS				
INTEREST EARNED-INVE	180	116		
S. O. EVIDENCE FUNDS	20	1,537		
DIST ATTRNY RESTITUT	128,804	150,000	125,000	125,000
JUV PROB RESTITUTION	1,233	25,000	25,000	25,000
Subtotal	130,237	176,653	150,000	150,000
Subtotal Revenue	132,131	179,403	150,000	150,000
BEGINNING FUND BALANCE	54,520	51,869	156,272	156,272
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	54,520	51,869	156,272	156,272
TOTAL RESOURCES	186,651	231,272	306,272	306,272

EXPENDITURES

JUDICIAL				
SERVICES & SUPPLIES	134,782	75,000	125,000	125,000
Subtotal Expenditures	134,782	75,000	125,000	125,000

ENDING FUND BALANCE	51,869	156,272	181,272	181,272
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	186,651	231,272	306,272	306,272

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND RESTITUTION/GRAFFITI FND

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING	6/30/15
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
CHARGES FOR SERVICES				
DIST COURT SECURITY	10,929	20,000	25,000	25,000
Subtotal	10,929	20,000	25,000	25,000
MISCELLANEOUS				
INTEREST EARNED-INVE	38	95	100	100
Subtotal	38	95	100	100
Subtotal Revenue	10,967	20,095	25,100	25,100
BEGINNING FUND BALANCE				
Prior Period Adjust.	6,991	17,958	8,053	8,053
Residual Equity Tran				
TOT BEGINNING FUND BAL	6,991	17,958	8,053	8,053
TOTAL RESOURCES	17,958	38,053	33,153	33,153

EXPENDITURES

<u>JUDICIAL</u>				
D.C. SECURITY				
SERVICES & SUPPLIES		20,000	18,000	18,000
CAPITAL OUTLAY		10,000	10,000	10,000
Dept Subtotal		30,000	28,000	28,000
Subtotal Expenditures		30,000	28,000	28,000

ENDING FUND BALANCE	17,958	8,053	5,153	5,153
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	17,958	38,053	33,153	33,153

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND DISTRICT COURT SECURITY

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Form 14

11/01/2013

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
<u>CHARGES FOR SERVICES</u>				
ADMIN ASSMT-FACILITY	48,585	60,000	50,000	50,000
Subtotal	48,585	60,000	50,000	50,000
Subtotal Revenue	48,585	60,000	50,000	50,000
<u>BEGINNING FUND BALANCE</u>				
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	32,012	10,597	10,597	10,597
TOTAL RESOURCES	80,597	70,597	60,597	60,597
<u>EXPENDITURES</u>				
Subtotal Expenditures				
<u>OTHER USES</u>				
EXTRA ORDINARY REPAI	70,000	60,000	50,000	50,000

ENDING FUND BALANCE	10,597	10,597	10,597	10,597
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	80,597	70,597	60,597	60,597

CHURCHILL COUNTY

(Local Government)

SCHEDULE B _____

FUND ADMIN ASSESSMENT FUND _____

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Form 14

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RESOURCES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
FEDERAL IN LIEU OF T	300,000	125,000	100,000	100,000
REFUGE REVENUE SHARI	17,551	15,000	15,000	15,000
DIXIEVALLY WTR STDY	215,754	138,100		
CWSD REIMBURSEMENTS	33,204	19,280		
Subtotal	566,509	297,380	115,000	115,000
CHARGES FOR SERVICES				
WATER RIGHTS DED FEE	17,214	3,876	10,000	10,000
Subtotal	17,214	3,876	10,000	10,000
MISCELLANEOUS				
INTEREST EARNED-INVE	1,363	595	1,000	1,000
MISCELLANEOUS REVENU	3,886	1		
Subtotal	5,249	596	1,000	1,000
Subtotal Revenue	588,972	301,852	126,000	126,000
OTHER FINANCIAL SOURCES				
PROPERTY SALES-OTHER		2,550		
BEGINNING FUND BALANCE	562,775	660,853	628,139	628,139
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	562,775	660,853	628,139	628,139
TOT AVAILABLE RESOURCE				
	1,151,747	965,255	754,139	754,139

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND WATER RESOURCE FUND

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Form 12

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RESOURCES	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
OPT SALES TX .0025	611,181	538,250	521,175	521,175
Subtotal	611,181	538,250	521,175	521,175
MISCELLANEOUS				
INTEREST EARNED-INVE	2,488	2,350	1,925	1,925
Subtotal	2,488	2,350	1,925	1,925
Subtotal Revenue	613,669	540,600	523,100	523,100
OTHER FINANCIAL SOURCES				
NAVY CONTRIB CONS EA	332,999	500,000	900,000	900,000
BEGINNING FUND BALANCE	663,730	939,143	1,138,076	1,138,076
Prior Period Adjust. Residual Equity Tran				
TOT BEGINNING FUND BAL	663,730	939,143	1,138,076	1,138,076
TOTAL RESOURCES	1,610,398	1,979,743	2,561,176	2,561,176

<u>EXPENDITURES</u>				
GENERAL GOVERNMENT				
INFRASTRUCTURE DEVELPMNT				
SERVICES & SUPPLIES			10,000	10,000
CAPITAL OUTLAY	446,255	666,667	1,025,000	1,025,000
Dept Subtotal	446,255	666,667	1,035,000	1,035,000
Subtotal Expenditures	446,255	666,667	1,035,000	1,035,000
OTHER USES				
WASTE WATER FUND	225,000	175,000	350,000	350,000

ENDING FUND BALANCE	939,143	1,138,076	1,176,176	1,176,176
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,610,398	1,979,743	2,561,176	2,561,176

CHURCHILL COUNTY
 (Local Government)
 SCHEDULE B _____
 FUND INFRASTRUCTURE TAX FUND

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
MISCELLANEOUS				
INTEREST EARNED-INVE	278			
GIFTS & DONATIONS	580			
MISCELLANEOUS DONATI	3,452	1,350		
LEAGUE FEES DONATION	7,511	5,000	5,000	5,000
DUNK TANK DONATIONS	50			
HAUNTED HOUSE DONATI	3,826	6,067	5,000	5,000
SCARECROW FACTRY DON	655	646		
FEE WAIVER DONATIONS	20			
Subtotal	16,372	13,063	10,000	10,000
Subtotal Revenue	16,372	13,063	10,000	10,000
BEGINNING FUND BALANCE	78,848	88,263	71,326	71,326
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	78,848	88,263	71,326	71,326
TOTAL RESOURCES	95,220	101,326	81,326	81,326
<u>EXPENDITURES</u>				
CULTURE AND RECREATION				
RECREATION DONATIONS				
SERVICES & SUPPLIES	6,957	30,000	30,000	30,000
Dept Subtotal	6,957	30,000	30,000	30,000
Subtotal Expenditures	6,957	30,000	30,000	30,000
ENDING FUND BALANCE	88,263	71,326	51,326	51,326
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	95,220	101,326	81,326	81,326

CHURCHILL COUNTY
(Local Government)

SCHEDULE B _____
FUND RECREATION DONATIONS _____

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
PROPERTY TAXES				
PROPERTY TAX	98,261	91,121	91,477	91,477
Subtotal	98,261	91,121	91,477	91,477
INTERGOVERNMENTAL				
PRIVATE CAR TAX	34	35	35	35
Subtotal	34	35	35	35
Subtotal Revenue	98,295	91,156	91,512	91,512
BEGINNING FUND BALANCE	7,807-	12,224	80	80
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	7,807-	12,224	80	80
TOTAL RESOURCES	90,488	103,380	91,592	91,592

EXPENDITURES

<u>WELFARE</u>				
HOSPITAL CARE EXPEND				
SERVICES & SUPPLIES	2,704			
CAPITAL OUTLAY	75,560	103,300	90,985	90,985
Dept Subtotal	78,264	103,300	90,985	90,985
Subtotal Expenditures	78,264	103,300	90,985	90,985

ENDING FUND BALANCE	12,224	80	607	607
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	90,488	103,380	91,592	91,592

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INDIG HOSPITAL CARE MVA

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Form 14

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<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
PROPERTY TAXES				
PROPERTY TAX	394,705	367,250	365,913	365,913
Subtotal	394,705	367,250	365,913	365,913
INTERGOVERNMENTAL				
PRIVATE CAR TAX	136	133	133	133
Subtotal	136	133	133	133
MISCELLANEOUS				
INTEREST EARNED-INVE	4,844	4,500	4,121	4,121
Subtotal	4,844	4,500	4,121	4,121
Subtotal Revenue	399,685	371,883	370,167	370,167
BEGINNING FUND BALANCE	1,580,283	1,627,808	1,010,228	1,010,228
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,580,283	1,627,808	1,010,228	1,010,228
TOTAL RESOURCES	1,979,968	1,999,691	1,380,395	1,380,395

EXPENDITURES

WELFARE

INDIGENT SERVICES				
SERVICES & SUPPLIES	227,160	889,463	895,890	895,890
Dept Subtotal	227,160	889,463	895,890	895,890
Subtotal Expenditures	227,160	889,463	895,890	895,890

OTHER USES

SOCIAL SERVICES	125,000	100,000	225,000	225,000
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ENDING FUND BALANCE	1,627,808	1,010,228	259,505	259,505
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,979,968	1,999,691	1,380,395	1,380,395

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND INDIGENT SERVICES

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
OPT SALES TX .0025	610,942	496,080	521,175	550,000
Subtotal	610,942	496,080	521,175	550,000
MISCELLANEOUS				
INTEREST EARNED-INVE	3,485	2,175	2,175	2,175
Subtotal	3,485	2,175	2,175	2,175
Subtotal Revenue	614,427	498,255	523,350	552,175
BEGINNING FUND BALANCE	969,636	731,591	422,846	422,846
Prior Period Adjust. Residual Equity Tran				
TOT BEGINNING FUND BAL	969,636	731,591	422,846	422,846
TOTAL RESOURCES	1,584,063	1,229,846	946,196	975,021

EXPENDITURES

HIGHWAYS AND STREETS

PAVED PUBLIC ROADS

SERVICES & SUPPLIES	3,571	7,000	7,000	7,000
Dept Subtotal	3,571	7,000	7,000	7,000

INTERGOVERNMENTAL EXP.

PAVED PUBLIC ROADS

SERVICES & SUPPLIES	58,000	300,000	100,000	100,000
Dept Subtotal	58,000	300,000	100,000	100,000
Subtotal Expenditures	61,571	307,000	107,000	107,000

OTHER USES

ROAD FUND	790,901	484,400	500,000	500,000
ROAD EQUIPT REPLACEM		15,600		

ENDING FUND BALANCE	731,591	422,846	339,196	368,021
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,584,063	1,229,846	946,196	975,021

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND PUBLIC TRANSIT

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Form 14

11/01/2013

<u>RESOURCES</u>	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
PROPERTY TAXES				
PROPERTY TAX	278	500	187,155	187,155
Subtotal	278	500	187,155	187,155
Subtotal Revenue	278	500	187,155	187,155
BEGINNING FUND BALANCE	281	9	459	459
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	281	9	459	459
TOTAL RESOURCES	559	509	187,614	187,614
<u>EXPENDITURES</u>				
COMMUNITY SUPPORT				
COMMUNITY SUPPORT				
SERVICES & SUPPLIES	550	50	187,155	187,155
Dept Subtotal	550	50	187,155	187,155
Subtotal Expenditures	550	50	187,155	187,155

ENDING FUND BALANCE	9	459	459	459
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	559	509	187,614	187,614

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND SR CIT AD VALOREM LEVY

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Form 14

11/01/2013

<u>RESOURCES</u>	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<u>REVENUES</u>				
INTERGOVERNMENTAL				
ONE CENT FUEL EXCISE	56,142	51,495	51,978	51,978
Subtotal	56,142	51,495	51,978	51,978
MISCELLANEOUS				
INTEREST EARNED-INVE	342	300	200	200
Subtotal	342	300	200	200
Subtotal Revenue	56,484	51,795	52,178	52,178
BEGINNING FUND BALANCE	103,272	130,115	91,910	91,910
Prior Period Adjust. Residual Equity Tran				
TOT BEGINNING FUND BAL	103,272	130,115	91,910	91,910
TOTAL RESOURCES	159,756	181,910	144,088	144,088

EXPENDITURES

HIGHWAYS AND STREETS

PAVING MAINTENANCE

SERVICES & SUPPLIES	29,641	90,000	90,000	75,000
Dept Subtotal	29,641	90,000	90,000	75,000
Subtotal Expenditures	29,641	90,000	90,000	75,000

ENDING FUND BALANCE	130,115	91,910	54,088	69,088
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	159,756	181,910	144,088	144,088

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND ONE CENT FUEL EXCISE TAX

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Form 14
11/01/2013

RESOURCES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
MISCELLANEOUS				
INTEREST EARNED-INVE	1,356	1,050	800	800
INTEREST FROM NOTES	5,236	3,807		
Subtotal	6,592	4,857	800	800
Subtotal Revenue	6,592	4,857	800	800
BEGINNING FUND BALANCE	509,837	516,429	521,286	521,286
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	509,837	516,429	521,286	521,286

TOT AVAILABLE RESOURCE 516,429 521,286 522,086 522,086

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND FAIRGROUNDS SALE PROCEED

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Form 12

11/01/2013

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING	6/30/15
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
COMMUNITY SUPPORT				
OTHER USES-TRANSFERS OUT				
CAPITAL OUTLAY			250,000	250,000
Dept Subtotal			250,000	250,000
Subtotal Expenditures			250,000	250,000

ENDING FUND BALANCE	516,429	521,286	272,086	272,086
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	516,429	521,286	522,086	522,086

CHURCHILL COUNTY

(Local Government)

SCHEDULE B _____

FUND FAIRGROUNDS SALE PROCEED _____

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Form 13

11/01/2013

RESOURCES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	48,000	140,000	400,000	400,000
FEDERAL IN LIEU OF T	48,000	150,000	350,000	350,000
LOCAL IN LIEU OF TAX		25,000		
Subtotal	96,000	315,000	750,000	750,000
MISCELLANEOUS				
INTEREST EARNED-INVE	4,184	3,872	3,000	3,000
GEOTHERMAL RENT/ROYA	365,540	300,000	200,000	200,000
Subtotal	369,724	303,872	203,000	203,000
Subtotal Revenue	465,724	618,872	953,000	953,000
BEGINNING FUND BALANCE	1,097,292	1,552,937	1,971,809	1,971,809
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	1,097,292	1,552,937	1,971,809	1,971,809

TOT AVAILABLE RESOURCE 1,563,016 2,171,809 2,924,809 2,924,809

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND BUILDING RESERVE

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Form 12

11/01/2013

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
BUILDING RESERVE				
CAPITAL OUTLAY	10,079	175,000	275,000	275,000
Dept Subtotal	10,079	175,000	275,000	275,000
Subtotal Expenditures	10,079	175,000	275,000	275,000
OTHER USES				
CHURCHILL CO GOLF CO		25,000	25,000	25,000

ENDING FUND BALANCE	1,552,937	1,971,809	2,624,809	2,624,809
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	1,563,016	2,171,809	2,924,809	2,924,809

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND BUILDING RESERVE

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Form 13

11/01/2013

RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) BUDGET YEAR ENDING 6/30/15		(4) FINAL APPROVED
		ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	328,034	303,167	304,930	304,930
Subtotal	328,034	303,167	304,930	304,930
INTERGOVERNMENTAL				
PRIVATE CAR TAX	114	113	113	113
Subtotal	114	113	113	113
MISCELLANEOUS				
INTEREST EARNED-INVE	3,705	3,169	2,726	2,726
Subtotal	3,705	3,169	2,726	2,726
Subtotal Revenue	331,853	306,449	307,769	307,769
BEGINNING FUND BALANCE				
Prior Period Adjust.	969,359	1,232,268	1,193,717	1,193,717
Residual Equity Tran				
TOT BEGINNING FUND BAL	969,359	1,232,268	1,193,717	1,193,717

TOT AVAILABLE RESOURCE 1,301,212 1,538,717 1,501,486 1,501,486

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND CAPITAL PROJECTS TX LEVY

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Form 12

11/01/2013

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
CAPITAL PROJECTS				
SERVICES & SUPPLIES	9,015			
CAPITAL OUTLAY	3,015	245,000	190,000	190,000
Dept Subtotal	12,030	245,000	190,000	190,000
INTERGOVERNMENTAL EXP.				
INTERGOVERNMENTAL EXPEND				
SERVICES & SUPPLIES	56,914	100,000	100,000	100,000
Dept Subtotal	56,914	100,000	100,000	100,000
Subtotal Expenditures	68,944	345,000	290,000	290,000

ENDING FUND BALANCE	1,232,268	1,193,717	1,211,486	1,211,486
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,301,212	1,538,717	1,501,486	1,501,486

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND CAPITAL PROJECTS TX LEVY

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Form 13

11/01/2013

RESOURCES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
INTERGOVERNMENTAL				
CONSOLID INTERGOVT T	48,000	48,000	48,000	48,000
Subtotal	48,000	48,000	48,000	48,000
MISCELLANEOUS				
INTEREST EARNED-INVE	1,961	1,295	1,369	1,369
GEOHERMAL RENTS/ROY	36,522	50,000	40,000	40,000
MISCELLANEOUS REVENU		4,900		
Subtotal	38,483	56,195	41,369	41,369
Subtotal Revenue	86,483	104,195	89,369	89,369
OTHER FINANCIAL SOURCES				
Oper Trsfs In (Schedule T)				
TRANS FM ADMIN ASSES	70,000	60,000	50,000	50,000
BEGINNING FUND BALANCE	600,804	513,286	477,481	477,481
Prior Period Adjust.				
Residual Equity Tran				
TOT BEGINNING FUND BAL	600,804	513,286	477,481	477,481
TOT AVAILABLE RESOURCE	757,287	677,481	616,850	616,850

CHURCHILL COUNTY

(Local Government)

SCHEDULE B

FUND EXTRA ORDINARY REPAIR

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Form 12

11/01/2013

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
GENERAL GOVERNMENT				
EXTRA ORDINARY REPAIR				
CAPITAL OUTLAY	144,001	200,000	300,000	300,000
Dept Subtotal	144,001	200,000	300,000	300,000
Subtotal Expenditures	144,001	200,000	300,000	300,000
OTHER USES				
ROAD EQUIPT REPLACEM				100,000
CHURCHILL CO GOLF CO	100,000			

ENDING FUND BALANCE	513,286	477,481	316,850	216,850
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS				
AND FUND BALANCE	757,287	677,481	616,850	616,850

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

RESOURCES	BUDGET YEAR ENDING 6/30/15			
	(1) ACTUAL PRIOR YEAR ENDING 6/30/13	(2) ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
REVENUE				
PROPERTY TAXES				
PROPERTY TAX	198,281	184,696	187,155	187,155
Subtotal	198,281	184,696	187,155	187,155
INTERGOVERNMENTAL				
PRIVATE CAR TAX	68	69		
Subtotal	68	69		
MISCELLANEOUS				
INTEREST EARNED-INVE	1,271	1,259	969	969
Subtotal	1,271	1,259	969	969
Subtotal Revenue	199,620	186,024	188,124	188,124
BEGINNING FUND BALANCE				
Prior Period Adjust.	279,938	474,149	575,173	575,173
Residual Equity Tran				
TOT BEGINNING FUND BAL	279,938	474,149	575,173	575,173

TOT AVAILABLE RESOURCE	479,558	660,173	763,297	763,297
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CHURCHILL COUNTY
(Local Government)

SCHEDULE B
FUND FIRE EQUIP APPR

EXPENDITURES	(1)	(2)	BUDGET YEAR ENDING 6/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/13	ESTIMATED CURRENT YEAR ENDING 6/30/14	(3) TENTATIVE APPROVED	(4) FINAL APPROVED
PUBLIC SAFETY				
FIRE EQUIP APPR				
SERVICES & SUPPLIES	5,409	75,000	100,000	100,000
CAPITAL OUTLAY		10,000	500,000	500,000
Dept Subtotal	5,409	85,000	600,000	600,000
Subtotal Expenditures	5,409	85,000	600,000	600,000

ENDING FUND BALANCE	474,149	575,173	163,297	163,297
Residual Equity Trsfs				
TOTAL FUND COMMITMENTS AND FUND BALANCE	479,558	660,173	763,297	763,297

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

RESOURCES	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
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MISCELLANEOUS

INTERGOVERN REVENUE				50,000
SUB-TOTAL ALL REVENUE				50,000

OTHER FINANCING SOURCES-SPECIFY

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

BEGINNING FUND BALANCE
 TOTAL BEGINNING FUND BALANCE

TOTAL AVAILABLE RESOURCES 50,000

CHURCHILL COUNTY

 (LOCAL GOVERNMENT)

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

EXPENDITURES & RESERVES	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
TYPE-SHORT TERM FINANCING				
PRINCIPAL				21,694
INTEREST				10,285
TYPE SUBTOTAL				31,979
ENDING FUND BALANCE				18,021
TOT. COMMITMENTS AND FUND BAL.				50,000

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

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

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	12,140,674	11,227,648	10,650,957	10,650,957
TOTAL OPERATING REVENUE	12,140,674	11,227,648	10,650,957	10,650,957
OPERATING EXPENSE				
PLANT SPECIFIC EXPENSE	2,145,353	1,984,244	2,427,276	2,427,276
PLANT NON-SPECIFIC EXPEN	1,393,121	1,568,501	1,484,636	1,484,636
CUSTOMER OPERATIONS	976,366	962,932	912,210	912,210
CORPORATE OPERATIONS	1,951,324	2,045,812	2,247,463	2,247,463
DEPRECIATION EXPENSE	3,272,251	3,293,789	3,379,674	3,379,674
IN LIEU OF TAX PAYMENTS	1,345,450	1,474,370	1,478,985	1,478,985
TOTAL OPERATING EXPENSE	11,083,865	11,329,648	11,930,244	11,930,244
OPERATING INCOME OR LOSS	1,056,809	102,000-	1,279,287-	1,279,287-
NONOPERATING REVENUE				
INTEREST EARNED	18,509	19,429	18,300	18,300
DEREGULATED REVENUES	768,677	914,531	755,500	755,500
OTHER INCOME	160	2,086		
CAPITAL CONTRIBUTION OTHR				
TOTAL NONOPERATING REV	787,346	936,046	773,800	773,800
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC	44,619	43,860	35,250	35,250
DEREGULATED EXPENSES	515,058	433,191	285,614	285,614
TRANSTOCOUNTY LIEU OF TAX	1,164,260	845,630	321,015	321,015
DONATIONS TO COUNTY				
INTEREST EXPENSE MISC				
TOTAL NONOPERATING EXP	1,723,937	1,322,681	641,879	641,879
NET INCOME BEFORE				
OPERATING TRANSFERS	120,218	488,635-	1,147,366-	1,147,366-
OPERATING TRANSFERS SCH T				
OUT				
NET OPERATING TRANSFERS				
NET INCOME	120,218	488,635-	1,147,366-	1,147,366-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
A. Cash Flows From				
<u>Operating Activities</u>				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	12,934,453	11,252,648	10,668,957	10,668,957
CASH RECEIVED FM OTHERFUN	891,141-	340,467-	127,022	127,022
CASH PAYMENTS TO EMPLOYEE	4,457,824-	4,425,558-	5,006,170-	5,006,170-
CASH PAYMENTS FOR SERVICE	3,290,603-	3,442,865-	3,445,583-	3,445,583-
CASH PAYMENTS FM NON REGU				
a. Net Cash Provided By (or used for)				
Operating Activities	4,294,885	3,043,758	2,344,226	2,344,226
B. Cash Flows From				
<u>Noncapital Financing</u>				
CASH INFLOWS:				
DONATION OF COMMUNITY EMR				
TRANSFERS FM CCCOMM WIREL				
TRANSFER FM CCCOMM LONGDS				
TRANSFER TO CHURCHILL COU				
b. Net Cash Provided By (or used for)				
Noncapital Financing				
C. Cash Flows From				
<u>Capital & related Activ</u>				
CASH INFLOWS:				
PURCHASE OF PROPERTY, PLAN	1,161,823-	3,053,543-	3,235,664-	3,235,664-
SALE OF OTHER INTANGIBLES				
PRINCIPAL PAYMENT LONG-TE	76,404-	78,977-	53,580-	53,580-
INTEREST PAYMENT ON LONG	41,287-	38,508-	34,080-	34,080-
PROCEEDS FM SALE OF CAPIT	20,986			
DEMOLITION COST OF DISPOS	34-			
c. Net Cash Provided By (or used for)				
Capital & Related Act	1,258,562-	3,171,028-	3,323,324-	3,323,324-
D. Cash Flows From				
<u>Investing Activities</u>				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	18,596	16,429	15,800	15,800
d. Net Cash Provided By (or used for)				
Investing Activities	18,596	16,429	15,800	15,800
Net INCREASE/DECREASE				
In Cash & Equivalents	3,054,919	110,841-	963,298-	963,298-
CASH AND CASH EQUIVS AT				
JULY 1, 20XX	6,877,159	9,932,078	9,821,237	9,821,237
CASH AND CASH EQUIVS AT				
JUNE 30, 20XX	9,932,078	9,821,237	8,857,939	8,857,939

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	1,078,310			
UNCOLLECTIBLE REVENUE	26,175-			
TOTAL OPERATING REVENUE	1,052,135			
OPERATING EXPENSE				
CUSTOMER OPERATIONS	338,842			
NETWORK OPERATIONS	440,737			
CORPORATE OPERATIONS	51,558			
DEPRECIATION				
EQUIP SALES/INSTALLATION	101,721			
MISC EXPENSE				
TOTAL OPERATING EXPENSE	932,858			
OPERATING INCOME OR LOSS	119,277			
NONOPERATING REVENUE				
INTEREST EARNED	1,812			
GAIN ON SALE OF ASSETS				
TOTAL NONOPERATING REV	1,812			
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC	41			
TOTAL NONOPERATING EXP	41			

NET INCOME BEFORE
OPERATING TRANSFERS 121,048
OPERATING TRANSFERS SCH T

OUT 2,529,446
NET OPERATING TRANSFERS 2,529,446-
NET INCOME 2,408,398-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
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A. Cash Flows From
Operating Activities
CASH INFLOWS:
CASH RECEIVED FM CUSTOMER 1,226,192
CASH PAYMENTS TO EMPLOYEE 273,972-
CASH PAYMENTS FOR SERVICE 844,445-

a. Net Cash Provided By (or used for)
Operating Activities 107,775

B. Cash Flows From
Noncapital Financing
CASH INFLOWS:
TRANSFERS TO TELEPHONE FN
TRANS TO CCCOMM MANAGED D 2,711,233-

b. Net Cash Provided By (or used for)
Noncapital Financing 2,711,233-

C. Cash Flows From
Capital & related Activ
CASH INFLOWS:
INTEREST PAID ON LONG-TER

c. Net Cash Provided By (or used for)
Capital & Related Act

D. Cash Flows From
Investing Activities
CASH INFLOWS:
INTEREST RECEIVED ON INVE 1,771

d. Net Cash Provided By (or used for)
Investing Activities 1,771

Net INCREASE/DECREASE
In Cash & Equivalents 2,601,687-
CASH AND CASH EQUIVS AT
JULY 1, 20XX 2,601,687
CASH AND CASH EQUIVS AT
JUNE 30, 20XX

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	612,779	551,628	516,000	516,000
UNCOLLECTIBLE REVENUE	1,650			
TOTAL OPERATING REVENUE	614,429	551,628	516,000	516,000
OPERATING EXPENSE				
CUSTOMER OPERATIONS	55,633	38,508	37,895	37,895
NETWORK OPERATIONS	141,075	120,363	119,813	119,813
CORPORATE OPERATIONS	63,342	52,119	50,389	50,389
ACCESS CHARGES	143,376	139,770	153,528	153,528
MISC OPERATING EXPENSE	5,499	5,260	5,300	5,300
TOTAL OPERATING EXPENSE	408,925	356,020	366,925	366,925
OPERATING INCOME OR LOSS	205,504	195,608	149,075	149,075
NONOPERATING REVENUE				
INTEREST EARNED				
TOTAL NONOPERATING REV				
NET INCOME BEFORE OPERATING TRANSFERS	205,504	195,608	149,075	149,075
OPERATING TRANSFERS SCH T				
OUT				
NET OPERATING TRANSFERS				
NET INCOME	205,504	195,608	149,075	149,075

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	608,889	551,628	516,000	516,000
CASH PAYMENTS TO EMPLOYEE	194,700-	144,020-	158,003-	158,003-
CASH PAYMENTS FOR SERVICE	220,126-	191,647-	197,517-	197,517-
a. Net Cash Provided By (or used for) Operating Activities	194,063	215,961	160,480	160,480
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
CC COMMUNICATIONS-BROADBN				
CC COMMUNICATIONS-TELEPHO				
b. Net Cash Provided By (or used for) Noncapital Financing				
<u>D. Cash Flows From Investing Activities</u>				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE				
d. Net Cash Provided By (or used for) Investing Activities				
Net INCREASE/DECREASE In Cash & Equivalents	194,063	215,961	160,480	160,480
CASH AND CASH EQUIVS AT JULY 1, 20XX	706,042	900,105	1,116,066	1,116,066
CASH AND CASH EQUIVS AT JUNE 30, 20XX	900,105	1,116,066	1,276,546	1,276,546

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
OPERATING REVENUE				
ONNOW CHARGES FOR SERVICE	1,641,153	1,542,610	1,672,296	1,672,296
INTERNET CHARGES FOR SERV	1,072,791	848,183	848,000	848,000
OTHER CHARGES FOR SERVICE		15,097	36,000	36,000
UNCOLLECTIBLE REVENUE	32,409-	18,819-	18,000-	18,000-
TOTAL OPERATING REVENUE	2,681,535	2,387,071	2,538,296	2,538,296
OPERATING EXPENSE				
ONNOW VOD/CONTENT				
ONNOW INSTALLATN/BANDWDTH				
ONNOW CUSTOMER OPERATIONS	225,218	173,048	179,582	179,582
ONNOW NETWORK OPERATIONS	399,035	387,161	416,350	416,350
ONNOW COPORATE OPERATIONS	218,331	207,181	170,077	170,077
ONNOW ACCESS CHARGES	1,058,911	1,003,898	1,011,082	1,011,082
ONNOW MISC OPERATNG EXPNS	63,076	104,170	97,802	97,802
ONNOW DEPRECIATION	327,697	320,618	205,000	205,000
INTERNET CUSTOMER OPERATN	365,927	292,031	309,593	309,593
INTERNET NETWORK OPERATNS	32,745	60,685	96,246	96,246
INTERNET DEPRECIATION	35,912	36,533	37,000	37,000
INTERNET MISC EXPENSE	9,593	11,480	15,645	15,645
OTHER SERVICES EXPENSES		4,084	47,800	47,800
CAP DEPRECIATION	28,181	29,459	35,000	35,000
TOTAL OPERATING EXPENSE	2,764,626	2,630,348	2,621,177	2,621,177
OPERATING INCOME OR LOSS	83,091-	243,277-	82,881-	82,881-
NONOPERATING REVENUE				
MISC REVENUE	11,878	6,832	3,000	3,000
RENTAL REVENUE	65,388	65,803	66,000	66,000
LOSS ON DISPOSAL				
TOTAL NONOPERATING REV	77,266	72,635	69,000	69,000
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC	29			
TOTAL NONOPERATING EXP	29			
NET INCOME BEFORE OPERATING TRANSFERS	5,854-	170,642-	13,881-	13,881-
NET INCOME	5,854-	170,642-	13,881-	13,881-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	2,787,006	2,405,890	2,556,296	2,556,296
CASH PAYMENTS TO EMPLOYEE	669,172-	624,546-	659,473-	659,473-
CASH PAYMENTS FOR SERVICE	1,702,424-	1,862,528-	1,971,957-	1,971,957-
a. Net Cash Provided By (or used for) Operating Activities	415,410	81,184-	75,134-	75,134-
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
TRANSFER FM CCCOMM LONG D				
b. Net Cash Provided By (or used for) Noncapital Financing				
<u>C. Cash Flows From Capital & related Activ</u>				
CASH INFLOWS:				
PURCHASE OF PROPERTY, PLAN	120,568-	227,758-	211,687-	211,687-
c. Net Cash Provided By (or used for) Capital & Related Act	120,568-	227,758-	211,687-	211,687-
Net INCREASE/DECREASE In Cash & Equivalents	294,842	308,942-	286,821-	286,821-
CASH AND CASH EQUIVS AT JULY 1, 20XX	459,396	754,238	445,296	445,296
CASH AND CASH EQUIVS AT JUNE 30, 20XX	754,238	445,296	158,475	158,475

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
OPERATING REVENUE				
DATA SERVICES	28,407	119,172	177,800	177,800
WEB SERVICES	86,831	86,838	104,896	104,896
COMPUTER & NETWORKING SUP	59,407	60,443	110,432	110,432
TOTAL OPERATING REVENUE	174,645	266,453	393,128	393,128
OPERATING EXPENSE				
NETWORKING - DATA SERVICE	336,904	299,536	278,265	278,265
NETWORKING - WEB SERVICE	98,605	69,710	135,020	135,020
CUSTOMER OPERATIONS	14,875	16,843	82,733	82,733
NETWORKING-COMPUTER&NETWR	110,351	36,711	44,213	44,213
CORPORATE OPERATIONS	51,714	88,251	27,300	27,300
NETWORK OPERATIONS				
DEPRECIATION EXPENSE	23,807	42,792	54,000	54,000
POWER/ENVIRONMENTALS EXP				
MISC OPERATING EXPENSES				
WAREHOUSE/INVENTORY	14,562	18,202	17,073	17,073
TOTAL OPERATING EXPENSE	650,818	572,045	638,604	638,604
OPERATING INCOME OR LOSS	476,173-	305,592-	245,476-	245,476-
NONOPERATING REVENUE				
INTEREST INCOME	895	2,196	1,500	1,500
TOTAL NONOPERATING REV	895	2,196	1,500	1,500
NONOPERATING EXPENSE				
INTEREST EXPENSE				
TOTAL NONOPERATING EXP				
NET INCOME BEFORE				
OPERATING TRANSFERS	475,278-	303,396-	243,976-	243,976-
OPERATING TRANSFERS SCH T				
TRANS FROM CC COMM WIRELE	2,529,446			
TOTAL TRANSFERS IN	2,529,446			
NET OPERATING TRANSFERS	2,529,446			
NET INCOME	2,054,168	303,396-	243,976-	243,976-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
A. Cash Flows From Operating Activities				
CASH INFLOWS:				
CASH REC'D FROM CUSTOMER	156,608	266,453	393,128	393,128
CASH PAYMTS FOR EMPLOYEE	385,572-	261,433-	372,022-	372,022-
CASH PYMNTS FOR SERVICE	140,871-	210,612-	266,582-	266,582-
a. Net Cash Provided By (or used for) Operating Activities	369,835-	205,592-	245,476-	245,476-
B. Cash Flows From Noncapital Financing				
CASH INFLOWS:				
TRANS FROM CCCOMM WIRELES	2,711,233			
b. Net Cash Provided By (or used for) Noncapital Financing	2,711,233			
C. Cash Flows From Capital & related Activ				
CASH INFLOWS:				
PURCHASE OF PROPERTY, PLAN	506,072-	14,705-	182,000-	182,000-
PURCHASE OF GOODWILL	60,417-			
c. Net Cash Provided By (or used for) Capital & Related Act	566,489-	14,705-	182,000-	182,000-
D. Cash Flows From Investing Activities				
CASH INFLOWS:				
INTEREST REC'D ON INVEST	895	2,196	1,500	1,500
d. Net Cash Provided By (or used for) Investing Activities	895	2,196	1,500	1,500
Net INCREASE/DECREASE In Cash & Equivalents	1,775,804	218,101-	425,976-	425,976-
CASH AND CASH EQUIVS AT JULY 1, 20XX		1,775,804	1,557,703	1,557,703
CASH AND CASH EQUIVS AT JUNE 30, 20XX	1,775,804	1,557,703	1,131,727	1,131,727

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	360,238	285,165	309,250	309,250
TOTAL OPERATING REVENUE	360,238	285,165	309,250	309,250
OPERATING EXPENSE				
MISC OPERATING EXPENSES	183,917	295,400	273,000	273,000
DEPRECIATION	283,212	300,000	300,000	300,000
TOTAL OPERATING EXPENSE	467,129	595,400	573,000	573,000
OPERATING INCOME OR LOSS	106,891-	310,235-	263,750-	263,750-
NONOPERATING REVENUE				
MISCELLANEOUS INCOME				
INTEREST EARNED	2,271	1,125	1,475	1,475
FEDERAL GRANTS				
STATE GRANTS				
TAP FEE				
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV	2,271	1,125	1,475	1,475
NONOPERATING EXPENSE				
INTEREST EXPENSE	242,127	125,000	200,000	200,000
TOTAL NONOPERATING EXP	242,127	125,000	200,000	200,000
NET INCOME BEFORE OPERATING TRANSFERS	346,747-	434,110-	462,275-	462,275-
OPERATING TRANSFERS SCH T				
TOTAL TRANSFERS IN OUT NET OPERATING TRANSFERS				
NET INCOME	346,747-	434,110-	462,275-	462,275-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	272,216	63,821	309,250	309,250
CASH PAYMENTS FOR SERVICE	184,416-	292,442-	273,000-	273,000-
a. Net Cash Provided By (or used for) Operating Activities	87,800	228,621-	36,250	36,250
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
TRANS FM RISK MANAGEMENT				
TRANS FM BUILDING RESERVE				
TRANS FM EXTRA ORDIN RPR				
TRANSFER TO WASTEWATR ENT				
b. Net Cash Provided By (or used for) Noncapital Financing				
<u>C. Cash Flows From Capital & related Activ</u>				
CASH INFLOWS:				
PRINCIPAL PAYMENT LONG-TE				
INTEREST PAID ON LONG-TER				
PURCHASE OF PLANT	4,876-			
c. Net Cash Provided By (or used for) Capital & Related Act	4,876-			
<u>D. Cash Flows From Investing Activities</u>				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	2,258	1,125	1,475	1,475
d. Net Cash Provided By (or used for) Investing Activities	2,258	1,125	1,475	1,475
Net INCREASE/DECREASE In Cash & Equivalents	85,182	227,496-	37,725	37,725
CASH AND CASH EQUIVS AT JULY 1, 20XX	670,096	755,278	527,782	527,782
CASH AND CASH EQUIVS AT JUNE 30, 20XX	755,278	527,782	565,507	565,507

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	319,569	191,300	234,750	234,750
TOTAL OPERATING REVENUE	319,569	191,300	234,750	234,750
OPERATING EXPENSE				
MISC OPERATING EXPENSES	272,006	337,500	322,500	322,500
DEPRECIATION	829,880	825,000	825,000	825,000
TOTAL OPERATING EXPENSE	1,101,886	1,162,500	1,147,500	1,147,500
OPERATING INCOME OR LOSS	782,317-	971,200-	912,750-	912,750-
NONOPERATING REVENUE				
INTEREST EARNED	1,741	595	1,500	1,500
FEDERAL GRANTS	15,137			
TAP FEES				
MISCELLANEOUS	402			
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV	17,280	595	1,500	1,500
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC.	266,346	125,000	300,000	300,000
TOTAL NONOPERATING EXP	266,346	125,000	300,000	300,000
NET INCOME BEFORE OPERATING TRANSFERS	1,031,383-	1,095,605-	1,211,250-	1,211,250-
OPERATING TRANSFERS SCH T				
TRANS FM INFRASTRUCTURE	225,000	175,000	350,000	350,000
TOTAL TRANSFERS IN OUT	225,000	175,000	350,000	350,000
NET OPERATING TRANSFERS	225,000	175,000	350,000	350,000
NET INCOME	806,383-	920,605-	861,250-	861,250-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CASH RECEIVED FM CUSTOMER	200,351	429,599	234,750	234,750
CASH PAYMENTS FOR SERVICE	286,589-	351,819-	322,500-	322,500-
a. Net Cash Provided By (or used for) Operating Activities	86,238-	77,780	87,750-	87,750-
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
TRANS FM INFRASTRUCTUR	225,000	175,000	350,000	350,000
TRANS FM GENERAL FUND				
TRANS FM RISK MANAGEMENT				
TRANS FM WATER UTILITY				
TRANS FM EXTRA ORDIN RPR				
b. Net Cash Provided By (or used for) Noncapital Financing	225,000	175,000	350,000	350,000
<u>C. Cash Flows From Capital & related Activ</u>				
CASH INFLOWS:				
PRINCIPAL PAYMENT LONG-TE				
INTEREST PAID ON LONG-TER				
CAPITAL FEDERAL GRANTS	15,137			
PURSHASE OF PROPERTY,PLAN	8,028-			
c. Net Cash Provided By (or used for) Capital & Related Act	7,109			
<u>D. Cash Flows From Investing Activities</u>				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE	1,710	595	1,500	1,500
d. Net Cash Provided By (or used for) Investing Activities	1,710	595	1,500	1,500
Net INCREASE/DECREASE In Cash & Equivalents	147,581	253,375	263,750	263,750
CASH AND CASH EQUIVS AT JULY 1, 20XX	507,585	655,166	908,541	908,541
CASH AND CASH EQUIVS AT JUNE 30, 20XX	655,166	908,541	1,172,291	1,172,291

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
OPERATING REVENUE				
CHARGES FOR SERVICES	7,651	51,600	26,600	26,600
TOTAL OPERATING REVENUE	7,651	51,600	26,600	26,600
OPERATING EXPENSE				
MISC OPERATING EXPENSES	89,472	50,000	65,000	65,000
DEPRECIATION	4,767	20,000	20,000	20,000
TOTAL OPERATING EXPENSE	94,239	70,000	85,000	85,000
OPERATING INCOME OR LOSS	86,588-	18,400-	58,400-	58,400-
NONOPERATING REVENUE				
CITY FALLON GC DONATION				
CAPITAL CONTRIBUTIONS				
TOTAL NONOPERATING REV				
NONOPERATING EXPENSE				
INTEREST EXPENSE & MISC				
GOLF COURSE CAPITAL IMR				
GOLF COURSE ACQUISITION				
TOTAL NONOPERATING EXP				
NET INCOME BEFORE OPERATING TRANSFERS	86,588-	18,400-	58,400-	58,400-
OPERATING TRANSFERS SCH T				
TRANS FM GENERAL FUND	600,000	25,000	25,000	25,000
TRANS FM WATER RESOURCE	100,000			
TRANS FM BUILDING RESERVE		25,000	25,000	25,000
TRANS FM EXTRA ORDINARY R	100,000			
TOTAL TRANSFERS IN	800,000	50,000	50,000	50,000
NET OPERATING TRANSFERS	800,000	50,000	50,000	50,000
NET INCOME	713,412	31,600	8,400-	8,400-

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR END 6/30/13	(2) ESTIMATED CURRENT YEAR END 6/30/14	BUDGET YEAR ENDING (3) TENTATIVE APPROVED	6/30/15 (4) FINAL APPROVED
<u>A. Cash Flows From Operating Activities</u>				
CASH INFLOWS:				
CHARGES FOR SERVICES	8,958	253,251	26,600	26,600
CASH PAYMENTS FOR SERVICE	89,472-	50,000-	65,000-	65,000-
a. Net Cash Provided By (or used for) Operating Activities	80,514-	203,251	38,400-	38,400-
<u>B. Cash Flows From Noncapital Financing</u>				
CASH INFLOWS:				
CONTRIBUTIONS				
TRANS FM GENERAL FUND	600,000	25,000	25,000	25,000
TRANS FM WATER RESOURCE	100,000			
TRANS FM BUILDING RESERVE		25,000	25,000	25,000
TRANS FM EXTRA ORDINARY R	100,000			
b. Net Cash Provided By (or used for) Noncapital Financing	800,000	50,000	50,000	50,000
<u>C. Cash Flows From Capital & related Activ</u>				
CASH INFLOWS:				
PURCHASE OF PROPERTY	719,486-	37,500-		
c. Net Cash Provided By (or used for) Capital & Related Act	719,486-	37,500-		
<u>D. Cash Flows From Investing Activities</u>				
CASH INFLOWS:				
INTEREST RECEIVED ON INVE				
d. Net Cash Provided By (or used for) Investing Activities				
Net INCREASE/DECREASE In Cash & Equivalents		215,751	11,600	11,600
CASH AND CASH EQUIVS AT JULY 1, 20XX			215,751	215,751
CASH AND CASH EQUIVS AT JUNE 30, 20XX		215,751	227,351	227,351

CHURCHILL COUNTY

(LOCAL GOVERNMENT)

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

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

(1) NAME OF BOND OR LOAN List and Subtotal by Fund * M	(2) R M	(3) T E ORIGINAL AMOUNT OF ISSUE	(4) ISSUE DATE	(5) FINAL PAYMENT DATE	(6) INTER- EST RATE	(7) OUTSTANDING BALANCE 07/01/14	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/15		(11) (9)+(10) TOTAL
							INTEREST PAYABLE	PRINCIPAL PAYABLE	
GENERAL COUNTY	05	350,000	7/01/2014	7/01/2024	4.000	350,000	10,285	21,694	31,979
*SUB ROAD EQUIPT REPLACEMENT		350,000				350,000	10,285	21,694	31,979
CUSTOMER SERVICE CENTER	07	1,623,575	11/01/2003	11/01/2029	3.620	958,063	34,963	53,580	88,543
*SUB CC COMMUNICATNS-TELEPHON		1,623,575				958,063	34,963	53,580	88,543
TOTAL ALL DEBT SERVICE		1,973,575				1,308,063	45,248	75,274	120,522

CHURCHILL COUNTY

Budget Fiscal Year 2014-2015

Local Government

SCHEDULE C-1 -- INDEBTEDNESS

Transfer Schedule for Fiscal Year 2014-2015

FUND TYPE	T R A N S F E R S I N			T R A N S F E R S O U T		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
<u>GENERAL FUND</u>						
GENERAL FUND				780	92	25,000.00
Subtotal						25,000.00
<u>SPECIAL REVENUE FUNDS</u>						
ROAD FUND	280	45	500,000.00			
ROAD FUND	395	61	500,000.00			
SOCIAL SERVICES	394	60	225,000.00			
LIBRARY GIFT FUND	240	38	50,000.00			
ROAD EQUIPT REPLACEMENT	520	71	100,000.00			
PUBLIC LIBRARY				320	48	50,000.00
REGIONAL TRANSPORTATION				210	29	500,000.00
ADMIN ASSESSMENT FUND				520	70	50,000.00
INFRASTRUCTURE TAX FUND				770	90	350,000.00
INDIGENT SERVICES				220	33	225,000.00
PUBLIC TRANSIT				210	29	500,000.00
Subtotal			1,375,000.00			1,675,000.00
<u>CAPITAL PROJECTS FUNDS</u>						
EXTRA ORDINARY REPAIR	370	54	50,000.00			
BUILDING RESERVE				780	92	25,000.00
EXTRA ORDINARY REPAIR				530	74	100,000.00
Subtotal			50,000.00			125,000.00
<u>EXPENDABLE TRUST FUNDS</u>						
Subtotal						
<u>DEBT SERVICE</u>						
Subtotal						
<u>ENTERPRISE FUNDS</u>						
WASTE WATER FUND	385	57	350,000.00			
CHURCHILL CO GOLF COURSE	100	26	25,000.00			
CHURCHILL CO GOLF COURSE	510	67	25,000.00			
Subtotal			400,000.00			
<u>INTERNAL SERVICE</u>						
Subtotal						
<u>RESIDUAL EQUITY TRANSFER</u>						
Subtotal						
TOTAL TRANSFERS			1,825,000.00			1,825,000.00

CHURCHILL COUNTY

(Local Government)

Schedule T - Transfer Reconciliation (Operating and Residual Equity)

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 78th Session; February 2, 2015 to June 4, 2015

1. Activity: Lobbying Activities for 78th Legislative Session

2. Funding Source: General Fund Resources

3. Transportation	\$	<u>2,000</u>
4. Lodging and meals	\$	<u>750</u>
5. Salaries and Wages	\$	<u> </u>
6. Compensation to lobbyists	\$	<u>30,000</u>
7. Entertainment	\$	<u> </u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<u>750</u>
Total	\$	<u><u>33,500</u></u>

Entity: Churchill County, Nevada

Budget Fiscal Year 2014-2015

**Schedule of Existing Contracts
Budget Year 2014-2015
Churchill County, Nevada**

Form 31 Existing Contracts

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

Vendor Name	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2014-15	Proposed Expenditure FY 2015-16	Reason or need of Contract
Advanced Data Systems	7/1/2013	6/30/2016	\$ 185,000.00	\$ 190,000.00	IT Support
Anita Fillmore, Court Reporter	7/1/2014	6/30/2016	\$ 140,000.00	\$ 144,200.00	Court Reporting Services
Anna Krave, Public Guardian	6/15/2012	5/31/2015	\$ 7,500.00	\$ 7,500.00	Public Guardian
City of Fallon: Munipal Judge Lister	7/1/2013	6/30/2016	\$ 20,000.00	\$ 20,000.00	Municipal Judge
David Neidert, Public Defender	12/1/2012	11/30/2014	\$ 120,000.00	\$ 120,000.00	Public Defender
Gem Consulting	1/1/2013	1/1/2014	\$ 24,000.00	\$ 24,000.00	Legislative Consulting
Gnomon, Inc	7/1/2013	6/30/2014	\$ 5,000.00	\$ 6,000.00	GIS Computer Mapping
High Desert Microimaging	7/1/2013	6/30/2016	\$ 12,000.00	\$ 12,000.00	Recording Equipment Maintenanar
Interflow Hydrology, Inc	1/28/2019	1/25/2015	\$ 25,000.00	\$ -	Dixie Valley Water Resource
Jacob Summer, Public Defender	12/1/2012	11/30/2014	\$ 120,000.00	\$ 120,000.00	Public Defender
John Scott, MD	7/1/2011	6/30/2013	\$ 37,500.00	\$ 37,500.00	Jail Medical, Adult & Juvenile
Juul, Carol	7/1/2013	6/30/2014	\$ 30,000.00	\$ 30,000.00	Mental Health Services:JPO
Kafoury Armstrong & Co.	7/1/2013	6/30/2017	\$ 75,000.00	\$ 75,000.00	Independent Auditors
Kolesar & Leatham	7/1/2012	6/30/2016	\$ 15,000.00	\$ 15,000.00	Yucca Mountain Legal Work
L/P Insurance Brokers	7/1/2010	6/30/2016	\$ 36,000.00	\$ 36,000.00	Health Insurance Broker
Lawry JR, William L.	7/1/2013	6/30/2016	\$ 5,000.00	\$ 5,000.00	Justice of the Peace Pro Tem
Mahannah Associates, LLC	7/1/2011	6/30/2013	\$ 265,000.00	\$ 250,000.00	Water Resource Planning
NWPA	2/18/2013	2/18/2015	\$ 25,000.00	\$ 25,000.00	Water Right Consultation
Otis Elevator	7/1/2012	6/30/2014	\$ 5,000.00	\$ 5,000.00	Elevator Inspection/Repair
Paul Drakulich, Public Defender	7/1/2012	6/30/2014	\$ 120,000.00	\$ 120,000.00	Public Defender
Pictometry	7/20/2011	7/30/2016	\$ 50,000.00	\$ 35,000.00	Software License
Research & Consulting	10/1/2013	9/30/2015	\$ 185,000.00	\$ 185,000.00	Yucca Mountain Project Oversigl
Shaw Engineering	7/1/2012	6/30/2014	\$ 50,000.00	\$ 75,000.00	Engineering Services
Sheldon's Pest		Open	\$ 3,500.00	\$ 3,500.00	Pest Control
SPB Utilities Services	7/1/2011	6/30/2016	\$ 335,000.00	\$ 340,000.00	Water & Waste Water Operator
Stuyvesant, Robert		Open	\$ 5,000.00	\$ 5,000.00	Mental Health Services:JPO
Tafel, Hugo		Open	\$ 5,000.00	\$ 5,000.00	Interpreter
Tyco Integrated		Open	\$ 5,000.00	\$ 5,000.00	Security Maintenance

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

**Schedule of Privatization Contracts
Budget Year 2014-2015
Churchill County, Nevada**

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

Form 32 Privatization Contracts

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

Nevada Department of Taxation

Form 33

Report of Liabilities Associated with

Public Safety Employee NRS Chapter 617 Benefits

Local Government: Churchill County, Nevada

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

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

2. If you reported (c) or (d) on Line 1, please identify the association or insurer and where the actuarial study and funding report may be obtained. MEMBER OF PACT

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

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

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

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

Name and Designation

Address

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

10. Historical Claims Paid

- 10(a) Number of Employees subject to the benefit, prior 10* fiscal years
 10(b) Number of known and accepted claims in the past 10* fiscal years
 10(c) Total paid out for claims in the past 10* fiscal years
 *See Temp Regulation Sec. 14(2) for exceptions to 10 years

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

11. Estimated Future Liability Under NRS Chapter 617

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

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

12. Reserves

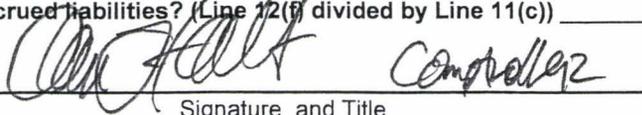
- 12(a) Has the local government established a reserve for known and accepted historical claims? Yes No
 12(b) What percentage of historical claims (Line 10(b)) are fully funded? _____
 12(c) Has the local government established a reserve(s) for the amounts reported in Line 11(c)? Yes No
 12(d) Identify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

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

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

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

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



Signature and Title

(775) 428-1414

Contact Phone Number

May 19, 2014

Date

Comptroller@churchillcounty.org

Contact E-mail Address