



STATE OF NEVADA
DEPARTMENT OF TAXATION

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BRIAN SANDOVAL
Governor
JAMES C. DEVOLLD
Chair, Nevada Tax Commission
SHELLIE HUGHES
Executive Director

NEVADA TAX COMMISSION
NOTICE OF HEARING

March 29, 2022

CERTIFIED MAIL – 9171 9690 0935 0270 6529 37
CHRISTI FIELDING, COMPTROLLER
CHURCHILL COUNTY SCHOOL DISTRICT
690 SOUTH MAINE STREET
FALLON, NEVADA 89406

Date and Time: May 2, 2022 - 9:00 a.m.

You may participate by using Zoom, by telephone or in person. Please connect by Zoom or by telephone between 8:15 a.m. and 8:45 a.m. on the date of the meeting.

To participate using Zoom:

Go to: <https://zoom.us/>

Press Join a Meeting.

When prompted to provide the Meeting ID, please enter: 837 0126 2556#

To dial in by telephone, dial: US: +1 669 900 9128 or +1 253 215 8782 or
+1 346 248 7799 or +1 646 558 8656 or +1 301 715 8592 or +1 312 626 6799

When prompted to provide a Meeting ID, please enter: 837 0126 2556#

You may also attend at either of the following physical locations:

Nevada Department of Taxation
1550 E. College Parkway
Carson City, Nevada 89706

Nevada Department of Taxation
700 E. Warm Springs Rd, Suite 200
Las Vegas, Nevada 89119

If you would like to watch the meeting, and will not be testifying, please watch live on YouTube at: <https://www.youtube.com/channel/UCwZMw0CLJAjXH1XFjYde18Q/feed>. If you need assistance connecting to Zoom, or have any other questions, please contact Tina Padovano at (775) 684-2096.

Legal Authority and Jurisdiction of the Nevada Tax Commission: NRS 387.332

The Nevada Department of Taxation will present to the Nevada Tax Commission for its review, approval, or adoption the following:

1. Review and Consideration of Approval on the Renewal of the Residential Construction Tax
Churchill County School District

If you have any questions, please call 775-684-2095.

Jeffrey Mitchell, Deputy Director

cc: Nevada Tax Commission

NEVADA TAX COMMISSION
May 2, 2022

TOPIC: Review and approval of continuing need for Churchill County School District's Residential Construction Tax

AUTHORITY: NRS 387.329 – NRS 387.332

EXPLANATION: In March 2006, Churchill County School District requested a \$900 tax on residential construction be approved for levy throughout Churchill County in Accordance with NRS 387.331. The Nevada Tax Commission approved this request. The School District now has identified a continuing need to maintain and improve facilities throughout the district and is requesting a renewal of this tax at the same amount of \$900.

Based on NRS 387.332, the commission shall review the need for the continuance of the tax every four years. The last renewal was approved by the Tax Commission on May 7, 2018.

RECOMMENDATION: The school district's need to modernize and/or renovate existing buildings and grounds and to provide funding for maintenance or repair of these buildings. The continuance of the Residential Construction Tax of \$900 does not exceed the authorized tax of \$1,600 per NRS 387.331 and should be approved for another four years or until the population figures exceed 55,000, whichever occurs first. The Certified Population Estimates for FY 22/23 is 26,310.

Prepared by the Local Government Finance Section, Division of Local Government Services.



CHURCHILL COUNTY SCHOOL DISTRICT

690 SOUTH MAINE STREET
FALLON, NEVADA 89406
PHONE: (775) 423-5184
FAX: (775) 423-2959
www.ChurchillCSD.com

Excellence in Education

DR. SUMMER STEPHENS
SUPERINTENDENT

April 13, 2022

Nevada Tax Commission
Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, NV 89706

RE: Renewal of Churchill County School District "Tax on Residential Construction"

Dear Commission,

The Churchill County School District is requesting your approval of a renewal of the "Tax on Residential Construction" to help the District with upkeep of its facilities. The Churchill County School District Board of Trustees approved the request for renewal of the Residential Construction Tax on March 9, 2022. The Churchill County Commissioners approved the District's request with the attached resolution on April 7, 2022.

While Churchill County, located in the Lahontan Valley surrounding Fallon, comprises a large geographic area, it has a relatively small tax base due to federally owned lands. This tax will assist the District to be in a proactive position for future growth and to help address needed maintenance on the aging school buildings in Churchill County. The impact fees will be imposed on new construction only, current homeowners will not be impacted.

The following is enclosed for your review:

1. A list of completed projects by the District since the tax was last approved.
2. The District's capital improvement plan for 2022-23.
3. Estimates of student enrollment.
4. Projection of District revenue for the funds that are able to make improvements.

The tax revenues received by the District since the last renewal are as follows:

FY 2018	\$ 48,285
FY 2019	\$ 77,706
FY 2020	\$ 85,797
FY 2021	\$ 93,798
FY 2022	\$ 55,755 Year to Date

The revenue generated from this tax is steadily increasing due to the economic growth in our region. The District has taken the first steps to identify the appropriate areas where the funds

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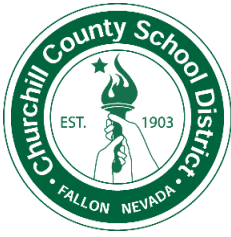
should be applied. The first priority is to maintain and improve existing facilities. Flooring replacements, facility painting and improved security are areas this tax is able to complete. If the tax is not renewed, the District will need to identify projects to delay until other funding is identified and received.

Your support of the renewal of the Tax on Residential Construction is greatly appreciated.

Respectfully submitted,

A handwritten signature in blue ink that reads "Christi Fielding". The signature is written in a cursive, flowing style.

Christi Fielding
Comptroller



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DR. SUMMER STEPHENS
SUPERINTENDENT

March 28, 2022

Churchill County Commissioners
155 N Taylor Street
Fallon, NV 89406

Dear Commissioners,

The Churchill County School District is requesting your approval of a renewal of the “Tax on Residential Construction” (RCT) to help the District with upkeep of its facilities. The Churchill County School District Board of Trustees approved the request for renewal of the RCT at their March 9, 2022 meeting. The District has to renew the RCT every four years.

While Churchill County comprises a large geographic area, it has a relatively small tax base; in part due to federally owned lands. This tax will assist the District to be in a proactive position for future growth and to help address needed maintenance on the aging school buildings. Timely maintenance of the existing facilities will help to extend their useful life and delay the need to build new facilities. Impact fees will be imposed on new construction only, current homeowners will not be impacted. The District’s Capital Improvement Plan indicates continuing maintenance needs at each facility within the District. The first priority is to maintain and improve existing facilities.

The RCT revenues received by the District since the last renewal are as follows:

FY 2018 \$ 48,285
FY 2019 \$ 77,706
FY 2020 \$ 85,797
FY 2021 \$ 95,643
FY 2022 Year to Date \$ 52,155

As you can see from the recent revenue activity, the trend is increasing as the economy improves. Future revenue will depend on the number of residential construction permits issued by Churchill County and the City of Fallon.

I request the Commissioners approve the resolution for the District's renewal of the residential construction tax.

Respectfully,

Christi Fielding
Comptroller

BUSINESS OFFICE
PHONE: (775) 428-7230
FAX: (775) 423-0583

Recorded By: ALAWRY

RESOLUTION NO. 7-2022

BOARD OF CHURCHILL COUNTY COMMISSIONERS
CHURCHILL COUNTY, NEVADA

A RESOLUTION IN SUPPORT OF THE CONTINUATION OF THE RESIDENTIAL CONSTRUCTION TAX FOR CHURCHILL COUNTY SCHOOL DISTRICT AND OTHER MATTERS PROPERLY RELATING THERETO.

BE IT HEREBY RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS, CHURCHILL COUNTY, NEVADA:

WHEREAS, the Board of Trustees for the Churchill County School District is authorized, pursuant to NRS 387.331(2), where the population within the county does not exceed 55,000 persons, to request that the Board of County Commissioners for Churchill County, Nevada impose a tax on residential construction within the county; and

WHEREAS, the Board of Trustees for the Churchill County School District has made a request of the Board of County Commissioners for Churchill County and has provided notice of the areas of the county to be served by the residential construction tax; and

WHEREAS, the Board of County Commissioners for Churchill County has such power and jurisdiction within Churchill County, Nevada, to do and perform all such other powers as may be lawful and strictly necessary to the full discharge of the powers and jurisdiction conferred on the board; and

WHEREAS, the Churchill County Board of Commissioners approved support for the Churchill County School District's residential construction tax request on April 5, 2018, which was approved by the Nevada Tax Commission on May 7, 2018 and which became effective on the July 1, 2018; and

WHEREAS, the Board of Trustees for the Churchill County School District has determined that renewal of the residential construction tax would have, as its purpose, to assist in the cost of repairs and maintenance of current facilities, and to help provide funds for future construction and school site development. The funds derived from the tax would be placed in the school district's Capital Projects Fund restricted for the purposes provided for by law; and

WHEREAS, the Churchill County School District's Capital Improvement Plan indicates continuing maintenance needs at each facility within the Churchill County School District. This tax will help address needed maintenance on the aging school buildings in Churchill County. Timely maintenance of the existing facilities will help to extend their useful life and delay the need to build new facilities. The first priority is to maintain and improve existing facilities. Some of the planned projects include a lighting system for the High School Soccer Field, flooring replacements, fencing, sidewalk repairs, campus security cameras, roofing repairs, HVAC system replacements, and classroom technology equipment; and

WHEREAS, the district requests that the Board of County Commissioners acknowledge the need for the tax and support the Churchill County School District's application to the Nevada Tax Commission to renew the residential construction tax for at least the next four years;

NOW, THEREFORE, BE IT RESOLVED that the Churchill County Board of Commissioners, by unanimous vote, adopt this Resolution acknowledging the need for the residential construction tax and supporting the Churchill County School District's application to the Nevada Tax Commission to renew the residential construction tax for at least the next four years.

BE IT FURTHER RESOLVED that this Resolution shall be effective on the 7th day of April, 2022.

PROPOSED AND ADOPTED this 7th day of April, 2022.

THOSE VOTING AYE: H. Peter Olsen, Jr.

Greg Koenig

Justin Heath

THOSE VOTING NAY: N/A

CHURCHILL COUNTY BOARD
OF COMMISSIONERS



H. Peter Olsen, Chair

ATTEST:
Linda Rothery, Clerk/Treasurer



By: Pamela D. Moore, Deputy Clerk of the Board



Churchill County Agenda Report

Date Submitted: March 10, 2022

Agenda Item #: Appointments -
Meeting Date Requested: April 7,
2022

To: Board of Churchill County Commissioners
From: Christi Fielding, Comptroller, Churchill County School District
Subject Title: Consideration and possible action re: Resolution 7-2022 authorizing renewal of the residential construction tax for the Churchill County School District to help with maintenance of its facilities

Type of Action Requested: Adopt

Does this action require a Business Impact Statement? No

Recommend Board Action: motion to approve Resolution 7-2022 acknowledging the need for the residential construction tax and supporting the Churchill County School District's application to the Nevada Tax Commission to renew the residential construction tax for the next four years.

Discussion: A RESOLUTION IN SUPPORT OF THE CONTINUATION OF THE RESIDENTIAL CONSTRUCTION TAX FOR CHURCHILL COUNTY SCHOOLS AND OTHER MATTERS PROPERLY RELATING THERETO.

The Churchill County School District is requesting the board's approval of a renewal of the residential construction tax to help the district with maintenance of its facilities. Churchill County comprises a large geographic area but it has a relatively small tax base in part due to federally-owned lands. This tax will assist the district to address needed maintenance on the aging school buildings. Timely maintenance of the existing facilities will help to extend their useful life and delay the need to build new facilities. When originally established, the use of the tax was identified as the most viable alternative to fill the need for revenue to finance school building maintenance. Impact fees will be imposed on new construction only and current homeowners will not be impacted.

The Churchill County School District's Capital Improvement Plan indicates continuing maintenance needs at each facility within the district. The first priority is to maintain and improve existing facilities.

Alternatives: Deny adoption of the Resolution.

Fiscal Impact:

FISCAL YEAR

AMOUNT

The submission of this agenda report by county officials is not intended, necessarily, to reflect agreement as to a particular course of action to be taken by the board; rather, the submission hereof is intended, merely, to signify completion of all appropriate review processes in readiness of the matter for consideration and action by the board.



Churchill County Agenda Report

2010	\$8,037
2011	None Recorded
2012	\$6,246
2013	\$4,464
2014	\$11,628
2015	\$11,610
2016	\$14,310
2017	\$20,556
2018	\$48,285
2019	\$77,706
2020	\$85,797
2021	\$95,643
2022 - Year-to-Date	\$52,155

Explanation of Impact: The trend in construction activity is increasing as the economy improves. Future revenue will depend on the number of residential construction permits issued in the next 4 years. There are significantly more projects to be completed than the amount of financial resources collected related to the residential construction tax, but it does help to offset some of the costs of the projects.

Funding Source: New construction impact fees.

Prepared By: Pamela D. Moore, Deputy Clerk to the Board

Reviewed By:

Jim R. Barbee, County Manager

Date: March 29,
2022

Benjamin Shawcroft, Chief Deputy DA

Date: March 29,
2022

Date: March 30,
2022

The submission of this agenda report by county officials is not intended, necessarily, to reflect agreement as to a particular course of action to be taken by the board; rather, the submission hereof is intended, merely, to signify completion of all appropriate review processes in readiness of the matter for consideration and action by the board.



Churchill County Agenda Report

Sherry Wideman, Comptroller

Board Action Taken:

Motion: Approve

1) <u>Gregory Koenig</u>	<u>Aye: 3</u>
2) <u>Justin Heath</u>	<u>Nay: 0</u>

(Vote Recorded By)

The submission of this agenda report by county officials is not intended, necessarily, to reflect agreement as to a particular course of action to be taken by the board; rather, the submission hereof is intended, merely, to signify completion of all appropriate review processes in readiness of the matter for consideration and action by the board.

**CHURCHILL COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND COMPLETED PROJECTS**

Project Description	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 YTD
CCHS - Building Renovations & Improvements	53,314				
CCHS - Classroom Furnishings	4,337				
CCHS - Gym Projection & Sound System	28,042				
CCHS - New Gas Meter & Fencing	12,441				
CCHS - Parking Lot	88,793				
CCHS - Video Surveillance System	79,318				
CCMS - Building Renovations & Improvements	93,557				
CCMS - Cafeteria Equipment	11,208				
District Office - Boardroom Sound System Upgrade	5,417				
District Wide - Upgrade Telephone System	176,070				
District Wide Classroom/Server Technology	192,702				
EC Best - Playground & Sidewalk Improvements	21,738				
Lahontan - Building Renovations and Repairs	8,316				
Lahontan - Fire Alarm System Replacement	18,382				
Lahontan - Parking Lot	112,115				
Maintenance - Equipment	5,529				
Northside - Kitchen New Fire Suppression System	30,939				
Northside - Playground & Sidewalk Improvements	101,914				
Numa - Intercom Update	24,096				
Numa - Water Furnace Replacement	6,880				
Transportation - Office Renovation	183,785				
Transportation - Vans	24,929				
CCHS - Building Renovations & Improvements		77,864			
CCHS - Classroom Furnishings		74,917			
CCHS - Floor Scrubber		7,863			
CCHS - HVAC Upgrades		40,137			
CCHS - Parking Lot		98,324			
CCMS - Blended Learning Community Remodel		32,942			
CCMS - Building Renovations & Improvements		13,061			
CCMS - HVAC Upgrades		19,011			
CCMS - Special Edu/Cafeteria Sidewalk, Fencing & Gate		25,485			
CCMS - Video Surveillance System		81,810			
District Office - Human Resources Office Renovations		13,403			
District Wide - Interior/Exterior Lighting		29,574			
District Wide Classroom/Server Technology		313,525			
EC Best - Gym Flooring - Repair and Refinish		5,000			
EC Best - HVAC Upgrades		40,058			
EC Best - Playground & Sidewalk Improvements		130,295			
Lahontan - Building Renovations and Repairs		91,849			
Lahontan - Entrance Security Window		550			
Lahontan - HVAC Upgrades		28,380			
Lahontan - Walk In Freezer		10,000			
Maintenance - Equipment		46,450			
Northside - HVAC Upgrades		25,031			
Numa - Building Renovations and Repairs		62,438			
Numa - HVAC Upgrades		27,664			
West End - Video Surveillance System		4,315			

**CHURCHILL COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND COMPLETED PROJECTS**

Project Description	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 YTD
CCHS - Building Renovations & Improvements			31,813		
CCHS - Concession Stand			38,208		
CCHS - Culinary Arts Equipment Installation			78,703		
CCHS - Gym Projection & Sound System			54,663		
CCHS - HVAC Upgrades			303,051		
CCHS - Irrigation Pump Repairs			9,968		
CCMS - Booster Pump Repair, Sprinklers & Seed			28,582		
CCMS - Building Renovations & Improvements			37,818		
CCMS - Classroom Furnishings			30,000		
CCMS - Gates			16,404		
CCMS - HVAC Upgrades			80,925		
CCMS - Playground Turf & Landscape			67,125		
District Wide - Interior/Exterior Lighting			49,856		
District Wide - Time Clock System			19,500		
District Wide Classroom/Server Technology			54,768		
EC Best - Building Renovations and Repairs			6,947		
EC Best - Campus Security Camera System			62,342		
EC Best - HVAC Upgrades			668		
EC Best - Single Point of Entry			48,178		
EC Best - Sound Improvements			36,453		
Lahontan - Building Renovations and Repairs			20,429		
Numa - Building Renovations and Repairs			1,552		
Numa - HVAC Upgrades			16,325		
Transportation - Bus Video System Upgrade			59,309		
Transportation - Fencing/Gate			16,420		
Transportation - Fuel Tanks/Software			27,681		
CCHS - Auxillary Gym Chain Link Storage Cages				13,379	
CCHS - Culinary Arts Equipment Installation				13,080	
CCHS - HVAC Upgrades				203,661	
CCMS - Building Renovations & Improvements				4,349	
CCMS - Sound Improvements				10,593	
District Wide Classroom/Server Technology				509,174	
EC Best - Sound Improvements				6,879	
Lahontan - Sound Improvements				26,550	
Northside - Washer and Dryer				1,614	
Numa - Building Renovations and Repairs				1,826	
Numa - HVAC Upgrades				9,805	
Numa - Student Drop Off Area/Parking Lot Improvements				15,874	
Transportation - Fencing/Gate				37,322	
Transportation - Tire Changer				9,587	
Transportation - Vans				76,143	
CCHS - Building Renovations & Improvements					4,433
CCHS - HVAC Upgrades					5,837
CCHS - LED Scoreboards					37,841
CCMS - HVAC Upgrades					16,000
CCMS - Pave Track and Install Drainage					4,962

**CHURCHILL COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND COMPLETED PROJECTS**

Project Description	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22 YTD
District Wide - Campus Security Camera System					8,091
District Wide - Janitorial Equipment					111,976
District Wide Classroom/Server Technology					414,340
EC Best - Front Office Safety Updates					6,910
Maintenance - Dump Trailer					15,975
Maintenance - Snorkel Lift					22,184
Maintenance - Snorkel Lift Trailer					10,500
Numa - HVAC Upgrades					20,585
Numa - Student Drop Off Area/Parking Lot Improvements					58,364
Transportation - 2019 Ford F-250					47,615
Transportation - 2021 Toyota Corolla					21,578
Transportation - Buses					289,181
Transportation - Vans					75,182
Total	1,283,822	1,299,946	1,197,688	939,836	1,171,554

CHURCHILL COUNTY SCHOOL DISTRICT	
CAPITAL PROJECTS FUND *	
2022-2023 Plan	
	2022-23
Northside Early Learning Center	
Campus Security Camera Systems	75,000
Replace/Repair Outside Block Walls	40,000
Fencing - School Grade 6'	40,000
Northside Early Learning Center Total	155,000
	2022-23
Lahontan Elementary School	
Upgrade Kitchen Delivery Area (Widen Driveway, Fence) (New)	20,000
Shade Cover for Both Playgrounds	45,000
Paint Halls & Interior Trim	30,000
Sign/Reader Board (PTO to Contribute)	22,000
Lahontan Elementary School Total	117,000
	2022-23
EC Best Elementary School	
Convert Room 23 into 2 Classrooms	50,000
Long Building Roof Repair	100,000
EC Best Elementary School Total	150,000
	2022-23
Numa Elementary School	
Numa Elementary School Total	-
	2022-23
Churchill County Middle School	
Science Building Plumbing Upgrades	45,000
Shade Cover	22,500
Admin/Library Bldg Roof Replacement	150,000
Locker Room Flooring Boys/Girls	27,500
Sidewalk Replacement	70,000
Special Education Bathroom Upgrade (2 Unisex)	15,000
Churchill County Middle School Total	330,000
	2022-23
Churchill County High School	
New Sign & Reader Board	40,000
Refurbish Locker Room/Replace Flooring (Boys PE)	37,000
LED Scoreboards (Fields, Gym)	100,000
Extend Home Bleachers	80,000
Locker Room Flooring Replacement (Girls PE)	40,000
Flooring replacement - Main Gym/Theater	12,000
Flooring replacement - Minnie Blair	80,000
Flooring replacement - Auto Shop	10,000

CHURCHILL COUNTY SCHOOL DISTRICT CAPITAL PROJECTS FUND * 2022-2023 Plan	
	2022-23
Soccer Field Lighting System	250,000
Field Lining Striper	5,000
Churchill County High School Total	654,000
	2022-23
Other District Projects	
<u>Custodial Equipment</u>	30,000
District Wide - Tech - Chromebook Replacements & Promethean Boards	315,000
District Wide - Tech - Classrooms	30,000
District Wide - Tech -Staff & Server Replacements	95,000
District-Wide - Tech - Category II E-Rate Equipment	144,000
Grounds - 3 mowers (2- walker, 1 - rider)	100,000
Grounds - Irrigation Water Pump System (CCMS)	20,000
<u>Maintenance - Exterior & Interior LED Lighting (All sites)</u>	40,000
<u>Maintenance - HVAC Replacements</u>	300,000
<u>Maintenance - Backhoe</u>	80,000
<u>Transportation - Bus Replacements (2 per year)</u>	320,000
<u>Transportation - White Fleet Replacement</u>	250,000
Transportation - Portable Lift	60,000
Transportation - Expand Bus Parking on to EC Best Land	500,000
Other Total	2,284,000
Total Projected Expenditures	3,690,000

**CHURCHILL COUNTY SCHOOL DISTRICT
REVENUE HISTORY**

Fund	Revenue		
	FY 2020-21	FY 2021-22 Budgeted	FY 2022-23 Projected
Description			
General Fund - 100			
AD VALOREM [PROPERTY] TAX	5,527,782	-	-
DSA REVENUE - PUPIL CENTERED FUNDING PLAN (PCFP)	12,466,256	26,154,648	26,566,477
FEDERAL REVENUE - E-RATE	93,381	42,000	48,000
FEDERAL REVENUE - IMPACT AID	555,126	330,656	290,003
FRANCHISE FEES	34,749	-	-
GEN GOVT SERVICES [VEHICLE] TAX	1,302,857	-	-
GRANT INDIRECT COST RECOVERY	127,163	229,411	200,000
LOCAL SCHOOL SUPPORT TAX	6,848,642	-	-
MISCELLANEOUS REVENUE	117,470	27,250	17,000
NET PROCEEDS OF MINERALS	364,679	-	-
TRANSPORTATION - PCFP	-	1,834,525	1,836,125
FOOD SERVICES - PCFP	-	125,376	125,485
LOCAL SPECIAL EDUCATION - PCFP	-	1,862,019	1,863,643
TRANSPORTATION REVENUE	39,049	245,000	100,000
TUITION FROM INDIVIDUALS	16,078	25,500	16,500
Special Revenue Funds - 206/208			
ENGLISH LEARNERS	-	237,020	186,509
AT-RISK PUPILS	-	590,618	624,885
Special Ed Fund - 250			
DSA REVENUE - SPEC ED	2,851,363	3,046,904	3,205,000
IMPACT AID	46,956	34,368	20,053
MEDICAID REIMBURSEMENT	46,853	52,000	20,000
Capital Projects Fund - 301			
BASIC GEN GOVT SVC TAX	477,460	458,178	494,579
E-RATE REVENUE	116,617	-	115,200
INTEREST REVENUE	5,019	4,900	3,750
RESIDENTIAL CONSTRUCTION TAX	95,643	95,000	95,000
Building & Sites Fund - 330			
ENVIRONMENTAL FINES	-	16,688	15,000
INTEREST REVENUE	979	945	475
RENTAL REVENUE	186	4,000	4,000
Debt Service Fund - 400			
AD VALOREM TAXES	4,056,359	4,466,524	4,832,329
INTEREST REVENUE	14,123	14,000	5,175
INTEREST SUBSIDY	6,320	-	-
NET PROCEEDS OF MINERALS	267,431	233,788	184,805

Average Daily Enrollment		
FY 2020-21 Actual	FY 2021-22 Estimated	FY 2022-23 Projected
3,341	3,343	3,381