**Board of County Commissioners**
**Lincoln County, Nevada**
P.O. Box 90 – Pioche, Nevada 89043
Telephone (775) 962-8077
Fax (775) 962-5180

**COUNTY COMMISSIONERS**
Varlin Higbee, Chair
Jared Brackenbury, Vice Chair
Kevin Phillips
Nathan Katschke
Bevan Lister

**DISTRICT ATTORNEY**
Dylan V. Frehner

**COUNTY CLERK**
Lisa C. Lloyd

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Lincoln County, Nevada herewith submits the ~~(TENTATIVE)~~ --- (FINAL) budget for the fiscal year ending June 30, 2020

This budget contains 12 funds, including Debt Service, requiring property tax revenues totaling $ 3,188,576

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be lowered.

This budget contains 67 governmental fund types with estimated expenditures of $ 16,056,405 and 4 proprietary funds with estimated expenses of $ 2,821,608

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

CERTIFICATION

I Amy Elmer
(Printed Name)
Auditor/Recorder
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed [signature]

Dated: 3/31/2019

APPROVED BY THE GOVERNING BOARD

[signature]
Kevin Phillips [signature]
Bevan Lister
Varlin Higbee [signature]

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SCHEDULED PUBLIC HEARING:

Date and Time May 20, 2019 10:00am

Publication Date May 10, 2019

Place: Commissioners Room, County Courthouse, Pioche, Nevada

**LINCOLN COUNTY**
**INDEX**
**2019-2020 BUDGET**

## I. INTRODUCTION



## II. SUMMARY FORMS



## III. GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

**III. GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (Continued)**



**IV. PROPRIETARY FUNDS**



**V. SUPPLEMENTARY INFORMATION**

**LINCOLN COUNTY**
**BUDGET MESSAGE FOR THE 2019-2020 BUDGET**

The County Commissioners held budget workshops to receive comments from elected officials, department heads, and other interested parties. From the results of those meetings, the final budget has been prepared.

Twelve funds are budgeted to receive property taxes. They are the General, Medical County Indigent, State Medical Agency, China Springs, Capital Improvements, Agricultural Extension, Alamo Clinic, Museum, County Library, Senior Nutrition, Accident Indigent, and County Indigent Funds.

The County Commissioners deemed the following funds necessary to have ending fund balances to meet obligations for the ensuing fiscal year. General $184,555, Flood Control $825, Airport $2,150, China Springs $1,572, County Grant $63,142, Federal in Lieu Tax $170,950, Road $3,395, Agricultural Extension $10,756, Museum $7,248, Transportation $150,840, Medical County Indigent $190,862, Senior Nutrition $19,369, Library $7,791, Administrative Assessment $43, Room Tax $82,911, Forensic Services $2,000, Alamo Clinic $253, Forfeiture $7,382, Lincoln County Housing Authority $8,725, Lincoln County Water General $608, Lincoln County Water Special Use $1,184,318, Lincoln County Land Act Education $112,301, Lincoln County Land Act Special Use $2,795,250, District Court Enrichment $2,070, Property Management $48,022, Vehicle Capital Projects $1,606, and Airport Capital Projects $68.

One new fund has been added to the budget. It is the Public Admistrator Special Revenue Fund. Some specific statutes pertaining to the Public Administrator office are NRS 253.010-253.120 and NRS 244.200.

Budget Summary for Lincoln County
Schedule S-1

| | GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS | | | | |
|---|---|---|---|---|---|
| REVENUES | ACTUAL PRIOR YEAR 6/30/18 (1) | ESTIMATED CURRENT YEAR 6/30/19 (2) | BUDGET 6/30/2020 (3) | PROPRIETARY FUNDS BUDGET YEAR 06/30/20 (4) | TOTAL (MEMO ONLY) COLUMNS 3 +4 (5) |
| Property Taxes | $ 2,921,630 | $ 3,039,391 | $ 3,188,576 | $ - | $ 3,188,576 |
| Other Taxes | 77,201 | 65,000 | 75,000 | - | 75,000 |
| Licenses and Permits | 19,872 | 18,150 | 18,150 | - | 18,150 |
| Intergovernmental Resources | 8,222,765 | 4,524,758 | 4,642,904 | - | 4,642,904 |
| Charges for Services | 1,387,441 | 1,766,363 | 1,784,463 | 2,423,250 | 4,207,713 |
| Fines and Forfeits | 316,245 | 390,000 | 390,000 | - | 390,000 |
| Miscellaneous | 210,693 | 234,417 | 262,167 | - | 262,167 |
| TOTAL REVENUES | 13,155,847 | 10,038,079 | 10,361,260 | 2,423,250 | 12,784,510 |
| EXPENDITURES-EXPENSES | | | | | |
| General Government | 3,607,960 | 4,586,292 | 7,188,157 | - | 7,188,157 |
| Judicial | 1,453,931 | 1,382,406 | 1,596,289 | - | 1,596,289 |
| Public Safety | 2,112,719 | 2,028,705 | 2,070,438 | 2,087,782 | 4,158,220 |
| Public Works | 2,813,596 | 1,988,914 | 2,557,257 | 83,229 | 2,640,486 |
| Sanitation | - | - | - | 650,597 | 650,597 |
| Health | 232,933 | 258,503 | 285,687 | - | 285,687 |
| Welfare | 608,385 | 549,063 | 1,081,895 | - | 1,081,895 |
| Culture and Recreation | 804,648 | 286,481 | 313,098 | - | 313,098 |
| Community Support | 260,222 | 196,135 | 254,826 | - | 254,826 |
| Intergovernmental Expenditures | 167,693 | 180,110 | 215,033 | - | 215,033 |
| Contingencies | - | - | - | - | - |
| Utility Enterprises | - | - | - | - | - |
| Hospitals | - | - | - | - | - |
| Capital Projects | 236,652 | 178,456 | 469,297 | - | 469,297 |
| Airports | - | - | - | - | - |
| Other Enterprises | - | - | - | - | - |
| Debt Service - Principal | 115,939 | 80,607 | 24,157 | - | 24,157 |
| Interest Cost | 10,349 | 3,746 | 271 | - | 271 |
| TOTAL EXPENDITURES-EXPENSES | 12,425,027 | 11,719,418 | 16,056,405 | 2,821,608 | 18,878,013 |
| Excess of Revenues over (under) Expenditures-Expenses | 730,820 | (1,681,339) | (5,695,145) | (398,358) | (6,093,503) |

Budget Summary for Lincoln County
Schedule S-1

| | GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS | | | | |
|---|---|---|---|---|---|
| | ACTUAL PRIOR YEAR 06/30/18 (1) | ESTIMATED CURRENT YEAR 06/30/19 (2) | BUDGET YEAR 06/30/20 (3) | PROPRIETARY FUNDS BUDGET YEAR 06/30/20 (4) | TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Proceeds of Long-term Debt | - | 15,000 | - | - | - |
| Sales of General Fixed Assets | 53,744 | - | 10,000 | - | 10,000 |
| | | | | | |
| Operating Transfers (in) | 1,159,738 | 580,752 | 569,332 | 110,000 | 679,332 |
| Operating Transfers (out) | (1,396,709) | (680,752) | (679,332) | - | (679,332) |
| TOTAL OTHER FINANCING SOURCES (USES) | (183,227) | (85,000) | (100,000) | 110,000 | 10,000 |
| Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (**Net Income**) | 547,593 | (1,766,339) | (5,795,145) | (288,358) | (6,083,503) XXXXXXXXXXXXXX |
| | | | | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| | | | | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| FUND BALANCE JULY 1, BEGINNING OF YEAR: | 12,072,903 | 12,620,496 | 10,854,157 | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| | | | | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| | | | | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| TOTAL BEGINNING FUND BALANCE | 12,072,903 | 12,620,496 | 10,854,157 | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| Prior Period Adjustments | - | - | - | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| Residual Equity Transfers | - | - | - | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| FUND BALANCE JUNE 30, END OF YEAR: | 12,620,496 | 10,854,157 | 5,059,012 | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| TOTAL ENDING FUND BALANCE | 12,620,496 | 10,854,157 | 5,059,012 | XXXXXXXXXXXXXX | XXXXXXXXXXXXXX |

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

| | ACTUAL PRIOR YEAR ENDING 06/30/18 | ESTIMATED CURRENT YEAR ENDING 06/30/19 | BUDGET YEAR ENDING 06/30/20 |
|---|---|---|---|
| General Government | 27 | 27 | 27 |
| Judicial | 8 | 8 | 8 |
| Public Safety | 34 | 34 | 34 |
| Public Works | 16 | 16 | 16 |
| Sanitation | 0 | 0 | 0 |
| Health | 1 | 1 | 1 |
| Welfare | 3 | 3 | 3 |
| Culture and Recreation | 2 | 2 | 2 |
| Community Support | 2.5 | 2.5 | 2.5 |
| TOTAL GENERAL GOVERNMENT | 93.5 | 93.5 | 93.5 |
| Utilities | 0 | 0 | 0 |
| Hospitals | 0 | 0 | 0 |
| Transit Systems | 0 | 0 | 0 |
| Airports | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| TOTAL | 93.5 | 93.5 | 93.5 |

| | | | |
|---|---|---|---|
| POPULATION (AS OF JULY 1) | 5,057 | 5,170 | 5,255 |
| SOURCE OF POPULATION ESTIMATE* | State | State | State |
| Assessed Valuation (Secured and Unsecured Only) | 286,577,877 | 281,018,607 | 290,726,134 |
| Net Proceeds of Mines | 3,000 | - | - |
| TOTAL ASSESSED VALUE | 286,580,877 | 281,018,607 | 290,726,134 |
| TAX RATE | | | |
| General Fund | 0.9743 | 0.9743 | 0.9743 |
| Special Revenue Funds | 0.2882 | 0.2882 | 0.2882 |
| Capital Projects Funds | 0.0500 | 0.0500 | 0.0500 |
| Debt Service Funds | | | |
| Enterprise Fund | | | |
| Other - State Auto/State Medical Indigent | 0.025 | 0.025 | 0.025 |
| | | | |
| TOTAL TAX RATE | 1.3375 | 1.3375 | 1.3375 |

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Lincoln County
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2019-2020

| | (1) ALLOWED TAX RATE | (2) ASSESSED VALUATION | (3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100] | (4) TAX RATE LEVIED | (5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100] | (6) AD VALOREM TAX ABATEMENT [(5)-(7)] | (7) BUDGETED AD VALOREM REVENUE WITH CAP |
|---|---|---|---|---|---|---|---|
| OPERATING RATE: | | | | | | | |
| A. PROPERTY TAX Subject to Revenue Limitations | 4.0319 | 290,726,134 | 11,721,787 | 1.1783 | 3,425,626 | 616,869 | 2,808,757 |
| B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines | | - | | | | | |
| VOTER APPROVED: | | | | | | | |
| C. Voter Approved Overrides | | 290,726,134 | | | | | |
| LEGISLATIVE OVERRIDES | | | | | | | |
| D. Accident Indigent (NRS 428.185) | 0.0150 | 290,726,134 | 43,609 | 0.0150 | 43,609 | 7,822 | 35,787 |
| E. Medical Indigent (NRS 428.285) | 0.1000 | 290,726,134 | 290,726 | 0.0900 | 261,654 | 46,934 | 214,720 |
| F. Capital Acquisition (NRS 354.59815) | 0.0500 | 290,726,134 | 145,363 | 0.0500 | 145,363 | 26,072 | 119,291 |
| G. Youth Services Levy (NRS 62B.150, 62B.160) | 0.0061 | 290,726,134 | 17,734 | 0.0042 | 12,210 | 2,189 | 10,021 |
| H. Legislative Overrides | | | | | | | |
| I. SCCRT Loss NRS 354.59813 | 0.5301 | 290,726,134 | 1,541,139 | 0.0000 | - | - | - |
| J. Other: | | | | | | | |
| K. Other: | | | | | | | |
| L. SUBTOTAL LEGISLATIVE OVERRIDES | 0.7012 | XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX | 2,038,571 | 0.1592 | 462,836 | 83,017 | 379,819 |
| M. **SUBTOTAL A, C, L** | **4.7331** | XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX | **13,760,358** | **1.3375** | **3,888,462** | **699,886** | **3,188,576** |
| N. Debt | | | | | | | |
| O. **TOTAL M AND N** | **4.7331** | XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX | **13,760,358** | **1.3375** | **3,888,462** | **699,886** | **3,188,576** |

Lincoln County
(Local Government)
SCHEDULE S-3 - PROPERTY 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.**

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2020

Budget Summary for Lincoln County
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS<br>FUND NAME | BEGINNING FUND BALANCES (1) | CONSOLIDATED TAX REVENUE (2) | PROPERTY TAX REQUIRED (3) | TAX RATE (4) | OTHER REVENUE (5) | OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6) | OPERATING TRANSFERS IN (7) | TOTAL (8) |
|---|---|---|---|---|---|---|---|---|
| General | 451,861 | 1,388,703 | 2,324,465 | 0.9743 | 1,130,247 | - | - | 5,295,276 |
| Flood Control | 20,825 | - | - | | - | - | - | 20,825 |
| Airport | - | - | - | | 31,500 | - | - | 31,500 |
| China Springs | 1,104 | - | 10,021 | 0.0042 | - | - | 10,000 | 21,125 |
| County Grant | 63,142 | - | - | | - | - | - | 63,142 |
| Federal In Lieu Tax | 1,121,552 | - | - | | 916,526 | - | - | 2,038,078 |
| Road | 494,829 | - | - | | 1,790,673 | - | - | 2,285,502 |
| Agricultural Extension | 22,252 | - | 23,858 | 0.0100 | 5,460 | - | - | 51,570 |
| Museum | 24,934 | - | 50,902 | 0.0216 | - | - | - | 75,836 |
| Transportation | 173,632 | - | - | | 110,800 | - | - | 284,432 |
| County Indigent (NRS 428.295) | 304,292 | - | 85,648 | 0.0359 | - | - | - | 389,940 |
| Medical County Indigent (NRS 428.285) | 411,909 | - | 190,862 | 0.0800 | 300 | - | - | 603,071 |
| Ambulance | 11,000 | - | - | | 110,000 | - | - | 121,000 |
| Fair Board | 10,118 | - | - | | 33,697 | - | 10,000 | 53,815 |
| Senior Nutrition | 30,208 | - | 122,792 | 0.0515 | 157,115 | - | 14,000 | 324,115 |
| County Library | 30,290 | - | 99,696 | 0.0425 | - | - | - | 129,986 |
| Administrative Assessment | 105,180 | - | - | | 34,160 | - | - | 139,340 |
| Subtotal Governmental Fund Types, | 3,277,128 | 1,388,703 | 2,908,244 | 1.2200 | 4,320,478 | - | 34,000 | 11,928,553 |
| Expendable Trust Funds | | CONTINUED | ON | NEXT | PAGE | | | |
| PROPRIETARY FUNDS | | | | | | | | |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXX |
| SUBTOTAL PROPRIETARY FUNDS | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXX |
| TOTAL ALL FUNDS | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXX |

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2020

Budget Summary for Lincoln County
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS<br>FUND NAME | BEGINNING FUND BALANCES (1) | CONSOLIDATED TAX REVENUE (2) | PROPERTY TAX REQUIRED (3) | TAX RATE (4) | OTHER REVENUE (5) | OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6) | OPERATING TRANSFERS IN (7) | TOTAL (8) |
|---|---|---|---|---|---|---|---|---|
| Room Tax | 92,911 | - | - | | 75,000 | - | - | 167,911 |
| Rachel Jones Memorial Cemetery | 827 | - | - | | - | - | - | 827 |
| Legal Aid Services | 8,000 | - | - | | 2,000 | - | - | 10,000 |
| Forensic Services | 10,000 | - | - | | 2,500 | - | - | 12,500 |
| Alamo Clinic | 253 | - | 101,396 | 0.0425 | - | - | - | 101,649 |
| Forfeiture | 22,382 | - | - | | 30,000 | - | - | 52,382 |
| Lincoln County Stabilization | 131,154 | - | - | | 250 | - | - | 131,404 |
| Lincoln County Housing Authority | 18,736 | - | - | | 35,000 | - | - | 53,736 |
| Multi Species Habitat Conservation | - | - | - | | 18,090 | - | - | 18,090 |
| Recorder Technology | 14,000 | - | - | | 6,000 | - | - | 20,000 |
| Multi Species Habitat Conservation Section 7 | 864,381 | - | - | | 5,000 | - | - | 869,381 |
| Youth Activities Counsel | 6,007 | - | - | | - | - | - | 6,007 |
| Lincoln County Water - General | 608 | - | - | | - | - | - | 608 |
| Lincoln County Water - Special Use | 1,356,366 | - | - | | 500 | - | - | 1,356,866 |
| Lincoln County Water - Planning and Development | 83,364 | - | - | | 50 | - | - | 83,414 |
| Lincoln County Water - Special Projects | 8,398 | - | - | | - | - | - | 8,398 |
| Lincoln County Water - Emergency Disaster | 63,542 | - | - | | 100 | - | - | 63,642 |
| Lincoln County Water - Grant Match | 83,403 | - | - | | 150 | - | - | 83,553 |
| Lincoln County Land Act - General | 6,575 | - | - | | - | - | - | 6,575 |
| Lincoln County Land Act - Planning and Development | 768 | - | - | | 100 | - | - | 868 |
| Lincoln County Land Act - Education | 124,801 | - | - | | - | - | - | 124,801 |
| Lincoln County Land Act - Emergency Disaster | 64,723 | - | - | | - | - | - | 64,723 |
| | | | | | | | | |
| Subtotal Governmental Fund Types, | 2,961,199 | - | 101,396 | 0.0425 | 174,740 | - | - | 3,237,335 |
| Expendable Trust Funds | | CONTINUED | ON | NEXT | PAGE | | | |
| PROPRIETARY FUNDS | | | | | | | | |
| | XXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXXXX | XXXXXXXXXX |
| | XXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXXXX | XXXXXXXXXX |
| | XXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXXXX | XXXXXXXXXX |
| | XXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXXXX | XXXXXXXXXX |
| SUBTOTAL PROPRIETARY FUNDS | XXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXXXX | XXXXXXXXXX |
| TOTAL ALL FUNDS | XXXXXXXXX | | | | XXXXXXXXX | XXXXXXXXXXX | XXXXXXXXXXXXX | XXXXXXXXXX |

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2020

Budget Summary for Lincoln County
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME | BEGINNING FUND BALANCES (1) | CONSOLIDATED TAX REVENUE (2) | PROPERTY TAX REQUIRED (3) | TAX RATE (4) | OTHER REVENUE (5) | OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6) | OPERATING TRANSFERS IN (7) | TOTAL (8) |
|---|---|---|---|---|---|---|---|---|
| Lincoln County Land Act - Grant Match | 151 | - | - | | - | - | - | 151 |
| Lincoln County Land Act - Special Use | 3,544,724 | - | - | | 36,000 | - | 151 | 3,580,875 |
| Tri-County Weed Control | 112,701 | - | - | | 1,100,400 | - | - | 1,213,101 |
| Assessor's Technology | 36,000 | - | - | | 18,000 | - | - | 54,000 |
| Public Improvement | 142,589 | - | - | | - | - | - | 142,589 |
| Genetic Marker Testing | - | - | - | | 20,000 | - | - | 20,000 |
| Court Facility Fees | 18,040 | - | - | | 45,000 | - | - | 63,040 |
| Planning Department | 17,843 | - | - | | 10,500 | - | 75,000 | 103,343 |
| District Court Technology | 5,120 | - | - | | - | - | - | 5,120 |
| District Court Specialty Court | 9,537 | - | - | | 20,463 | - | - | 30,000 |
| Court Security Fee Fund | 10,407 | - | - | | 700 | - | - | 11,107 |
| District Court Enrichment | 47,169 | - | - | | 3,500 | - | - | 50,669 |
| Property Management Fund | 52,290 | - | - | | 15,600 | - | 40,000 | 107,890 |
| Special Projects | 358,689 | - | - | | 2,400 | - | 208,911 | 570,000 |
| Public Administrator | - | - | - | | 16,000 | - | - | 16,000 |
| Capital Improvements | 11,069 | - | 119,291 | 0.0500 | - | - | - | 130,360 |
| Ambulance Capital Projects | 11,932 | - | - | | - | - | - | 11,932 |
| Vehicle Capital Projects | 2,336 | - | - | | - | 10,000 | 111,270 | 123,606 |
| Fair Board Capital Projects | 23,629 | - | - | | 200 | - | - | 23,829 |
| Airport Capital Projects | 2,968 | - | - | | - | - | - | 2,968 |
| Road Equipment Capital Projects | 100,000 | - | - | | - | - | 100,000 | 200,000 |
| Lincoln County Water Capital Projects | 78,810 | - | - | | - | - | - | 78,810 |
| Lincoln County Land Act Capital Projects | 29,826 | - | - | | - | - | - | 29,826 |
| State Medical Agency (NRS 428.285) | - | - | 23,858 | 0.0100 | - | - | - | 23,858 |
| Accident Indigent (NRS 428.185) | - | - | 35,787 | 0.0150 | - | - | - | 35,787 |
| DEBT SERVICE | - | - | - | | - | - | - | - |
| | | | | | | | | |
| Subtotal Governmental Fund Types, Expendable Trust Funds | 10,854,157 | 1,388,703 | 3,188,576 | 1.3375 | 5,783,981 | 10,000 | 569,332 | 21,794,749 |
| PROPRIETARY FUNDS | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXX |
| Subtotal Proprietary Funds | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXX |
| TOTAL ALL FUNDS | XXXXXXXXXX | 1,388,703 | 3,188,576 | 1.3375 | XXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXX |

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2020

Budget Summary for Lincoln County
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS<br>FUND NAME | * | SALARIES AND WAGES (1) | EMPLOYEE BENEFITS (2) | SERVICES, SUPPLIES AND OTHER CHARGES ** (3) | CAPITAL OUTLAY *** (4) | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5) | OPERATING TRANSFERS OUT (6) | ENDING FUND BALANCES (7) | TOTAL (8) |
|---|---|---|---|---|---|---|---|---|---|
| General | | 2,439,053 | 1,243,840 | 1,168,917 | - | - | 258,911 | 184,555 | 5,295,276 |
| Flood Control | R | - | - | 20,000 | - | - | - | 825 | 20,825 |
| Airport | R | - | 450 | 28,900 | - | - | - | 2,150 | 31,500 |
| China Springs | R | - | - | 19,553 | - | - | - | 1,572 | 21,125 |
| County Grant | R | - | - | - | - | - | - | 63,142 | 63,142 |
| Federal In Lieu Tax | R | - | - | 1,348,081 | 320,047 | - | 199,000 | 170,950 | 2,038,078 |
| Road | R | 725,209 | 330,198 | 801,700 | 325,000 | - | 100,000 | 3,395 | 2,285,502 |
| Agricultural Extension | R | 13,913 | 1,481 | 25,420 | - | - | - | 10,756 | 51,570 |
| Museum | R | 43,557 | 11,531 | 13,500 | - | - | - | 7,248 | 75,836 |
| Transportation | R | 52,840 | 29,352 | 51,400 | - | - | - | 150,840 | 284,432 |
| County Indigent (NRS 428.295) | R | 51,699 | 21,840 | 316,401 | - | - | - | - | 389,940 |
| Medical County Indigent (NRS 428.285) | R | - | - | 412,209 | - | - | - | 190,862 | 603,071 |
| Ambulance | R | 37,000 | 10,400 | 73,600 | - | - | - | - | 121,000 |
| Fair Board | R | - | - | 53,815 | - | - | - | - | 53,815 |
| Senior Nutrition | R | 75,953 | 35,293 | 193,500 | - | - | - | 19,369 | 324,115 |
| County Library | R | 50,140 | 21,955 | 35,100 | 15,000 | - | - | 7,791 | 129,986 |
| Administrative Assessment | R | - | - | 8,258 | 131,039 | - | - | 43 | 139,340 |
| TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (subtotal page 1) | | 3,489,364 | 1,706,340 | 4,570,354 | 791,086 | - | 557,911 | 813,498 | 11,928,553 |

*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, 2020

Budget Summary for Lincoln County
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME | * | SALARIES AND WAGES (1) | EMPLOYEE BENEFITS (2) | SERVICES, SUPPLIES AND OTHER CHARGES ** (3) | CAPITAL OUTLAY *** (4) | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5) | OPERATING TRANSFERS OUT (6) | ENDING FUND BALANCES (7) | TOTAL (8) |
|---|---|---|---|---|---|---|---|---|---|
| Room Tax | R | 3,500 | 900 | 70,600 | - | - | 10,000 | 82,911 | 167,911 |
| Rachel Jones Memorial Cemetery | R | - | - | 827 | - | - | - | - | 827 |
| Legal Aid Services | R | - | - | 10,000 | - | - | - | - | 10,000 |
| Forensic Services | R | - | - | 10,500 | - | - | - | 2,000 | 12,500 |
| Alamo Clinic | R | - | - | 101,396 | - | - | - | 253 | 101,649 |
| Forfeiture | R | - | - | 45,000 | - | - | - | 7,382 | 52,382 |
| Lincoln County Stabilization Fund | R | - | - | 131,404 | - | - | - | - | 131,404 |
| Lincoln County Housing Authority | R | 18,745 | 1,957 | 14,309 | 10,000 | - | - | 8,725 | 53,736 |
| Multi Species Habitat Conservation | R | - | - | 18,090 | - | - | - | - | 18,090 |
| Recorder Technology | R | - | - | 20,000 | - | - | - | - | 20,000 |
| MSHC Sec 7 | R | - | - | 869,381 | - | - | - | - | 869,381 |
| Youth Activities Counsel | R | - | - | 6,007 | - | - | - | - | 6,007 |
| Lincoln County Water General | R | - | - | - | - | - | - | 608 | 608 |
| Lincoln County Water Special Use | R | - | - | 172,548 | - | - | - | 1,184,318 | 1,356,866 |
| Lincoln County Water Planning and Dev | R | - | - | 83,414 | - | - | - | - | 83,414 |
| Lincoln County Water Special Projects | R | - | - | 8,398 | - | - | - | - | 8,398 |
| Lincoln County Water Emergency Disaster | R | - | - | 63,642 | - | - | - | - | 63,642 |
| Lincoln County Water Grant Match | R | - | - | 83,553 | - | - | - | - | 83,553 |
| Lincoln County Land Act General | R | - | - | 6,575 | - | - | - | - | 6,575 |
| Lincoln County Land Act Planning | R | - | - | 868 | - | - | - | - | 868 |
| Lincoln County Land Act Education | R | - | - | 12,500 | - | - | - | 112,301 | 124,801 |
| Lincoln County Land Act Emergency Disaster | R | - | - | 64,723 | - | - | - | - | 64,723 |
| | | | | | | | | | |
| TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (subtotal page 2) | | 22,245 | 2,857 | 1,793,735 | 10,000 | - | 10,000 | 1,398,498 | 3,237,335 |

*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, 2020

Budget Summary for Lincoln County
(Local Government)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS<br>FUND NAME | * | SALARIES AND WAGES (1) | EMPLOYEE BENEFITS (2) | SERVICES, SUPPLIES AND OTHER CHARGES ** (3) | CAPITAL OUTLAY *** (4) | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5) | OPERATING TRANSFERS OUT (6) | ENDING FUND BALANCES (7) | TOTAL (8) |
|---|---|---|---|---|---|---|---|---|---|
| Lincoln County Land Act Grant Match | R | - | - | - | - | - | 151 | - | 151 |
| Lincoln County Land Act Special Use | R | - | - | 235,625 | 550,000 | - | - | 2,795,250 | 3,580,875 |
| Tri-County Weed Control | R | 409,150 | 150,387 | 503,564 | 150,000 | - | - | - | 1,213,101 |
| Assessor's Technology | R | - | - | - | 54,000 | - | - | - | 54,000 |
| Public Improvement | R | - | - | 142,589 | - | - | - | - | 142,589 |
| Genetic Marker Testing | R | - | - | 20,000 | - | - | - | - | 20,000 |
| Court Facility Fees | R | - | - | - | 63,040 | - | - | - | 63,040 |
| Planning Department | R | 70,004 | 23,779 | 9,560 | - | - | - | - | 103,343 |
| District Court Technology | R | - | - | 5,120 | - | - | - | - | 5,120 |
| District Court Specialty Court | R | - | - | 30,000 | - | - | - | - | 30,000 |
| Court Security Fee Fund | R | - | - | 11,107 | - | - | - | - | 11,107 |
| District Court Enrichment | R | - | - | 48,599 | - | - | - | 2,070 | 50,669 |
| Property Management Fund | R | 20,346 | 6,058 | 33,464 | - | - | - | 48,022 | 107,890 |
| Special Projects | R | - | - | - | 570,000 | - | - | - | 570,000 |
| Public Administrator | R | - | - | 16,000 | - | - | - | - | 16,000 |
| Capital Improvements | C | - | - | 19,090 | - | - | 111,270 | - | 130,360 |
| Ambulance Capital Projects | C | - | - | - | 11,932 | - | - | - | 11,932 |
| Vehicle Capital Projects | C | - | - | - | 122,000 | - | - | 1,606 | 123,606 |
| Fair Board Capital Projects | C | - | - | - | 23,829 | - | - | - | 23,829 |
| Airport Capital Projects | C | - | - | - | 2,900 | - | - | 68 | 2,968 |
| Road Equipment Capital Projects | C | - | - | - | 200,000 | - | - | - | 200,000 |
| Lincoln County Water Capital Projects | C | - | - | - | 78,810 | - | - | - | 78,810 |
| Lincoln County Land Capital Projects | C | - | - | - | 29,826 | - | - | - | 29,826 |
| State Medical Agency (NRS 428.285) | T | - | - | 23,858 | - | - | - | - | 23,858 |
| Accident Indigent (NRS 428.185) | T | - | - | 35,787 | - | - | - | - | 35,787 |
| | | | | | | | | | |
| | | | | | | | | | |
| TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS | | 4,011,109 | 1,889,421 | 7,498,452 | 2,657,423 | - | 679,332 | 5,059,012 | 21,794,749 |

*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, 2020

Budget Summary for Lincoln County
(Local Government)

| FUND NAME | * | OPERATING REVENUES (1) | OPERATING EXPENSES (2) ** | NONOPERATING REVENUES (3) | NONOPERATING EXPENSES (4) | OPERATING TRANSFERS IN (5) | OPERATING TRANSFERS OUT (6) | NET INCOME (7) |
|---|---|---|---|---|---|---|---|---|
| Building Department | E | 20,000 | 83,229 | - | - | 50,000 | - | (13,229) |
| Detention Center | E | 1,916,250 | 2,087,782 | - | - | 60,000 | - | (111,532) |
| Solid Waste | E | 467,000 | 622,377 | - | 8,220 | - | - | (163,597) |
| Landfill | E | 20,000 | 20,000 | - | - | - | - | - |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL | | 2,423,250 | 2,813,388 | - | 8,220 | 110,000 | - | (288,358) |

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

** Include Depreciation

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | 2,132,619 | 2,215,938 | 2,324,465 | 2,324,465 |
| | | | | |
| | | | | |
| Licenses and Permits | | | | |
| Business Licenses | 10,325 | 7,200 | 7,200 | 7,200 |
| Liquor Licenses | 6,047 | 5,100 | 5,100 | 5,100 |
| Gaming Licenses | 2,912 | 5,200 | 5,200 | 5,200 |
| Marriage Licenses | 588 | 650 | 650 | 650 |
| Subtotal | 19,872 | 18,150 | 18,150 | 18,150 |
| | | | | |
| | | | | |
| Intergovernmental | | | | |
| Gaming Tax | 134,621 | 141,000 | 141,000 | 141,000 |
| Private Car Line | 3,945 | 4,100 | 4,100 | 4,100 |
| Virgin Valley Water District | 19,518 | 7,000 | 7,000 | 7,000 |
| Southern Nevada Water | 2,079 | - | - | - |
| Consolidated Tax Distribution | 1,304,072 | 1,337,716 | 1,388,703 | 1,388,703 |
| Emergency Management Grant | 43,699 | 56,262 | 56,262 | 56,262 |
| Lincoln County Water District Contract | - | - | 18,000 | 18,000 |
| Cannabis Money | 88,235 | 88,235 | 88,235 | 88,235 |
| Fish and Wildlife | 2,555 | - | - | - |
| Subtotal | 1,598,724 | 1,634,313 | 1,703,300 | 1,703,300 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Clerk Fees | 11,254 | 6,000 | 6,000 | 6,000 |
| Clerk Election Reimbursement | - | 8,000 | 8,000 | 8,000 |
| Recorder Fees | 64,079 | 50,000 | 50,000 | 50,000 |
| Assessor Commissions | 30,492 | 65,500 | 65,500 | 65,500 |
| Sheriff Fees | 7,402 | 2,500 | 2,500 | 2,500 |
| Tax Penalties and Costs | 50,533 | 45,000 | 45,000 | 45,000 |
| D.A. Fees | 156 | 500 | 500 | 500 |
| Civil Fees | 3,096 | - | - | - |
| Air Force Security | 122,000 | 122,000 | 122,000 | 122,000 |
| Caliente Police Contract | 64,800 | 75,000 | 75,000 | 75,000 |
| Caliente Court Contract | 3,150 | 7,000 | 7,000 | 7,000 |
| Spay & Neuter License Plate Fee | - | 1,000 | 1,000 | 1,000 |
| Subtotal | 356,962 | 382,500 | 382,500 | 382,500 |
| | | | | |
| | | | | |
| Fines and Forfeitures | 293,668 | 360,000 | 360,000 | 360,000 |
| | | | | |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 661 | 10,000 | 10,000 | 10,000 |
| Rent, sales, refunds | 46,812 | 40,000 | 40,000 | 40,000 |
| Other | 8,129 | 5,000 | 5,000 | 5,000 |
| Subtotal | 55,602 | 55,000 | 55,000 | 55,000 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| SUBTOTAL REVENUE ALL SOURCES | 4,457,447 | 4,665,901 | 4,843,415 | 4,843,415 |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Federal in Lieu Tax | 265,000 | - | - | - |
| Special Projects | 338,500 | - | - | - |
| SUBTOTAL OTHER FINANCING SOURCES | 603,500 | - | - | - |
| BEGINNING FUND BALANCE | 482,059 | 773,139 | 438,435 | 451,861 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 482,059 | 773,139 | 438,435 | 451,861 |
| TOTAL AVAILABLE RESOURCES | 5,543,006 | 5,439,040 | 5,281,850 | 5,295,276 |

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| General Government | | | | |
| Executive Activity | | | | |
| County Commissioners | | | | |
| Salaries and Wages | 132,382 | 111,829 | 109,887 | 109,887 |
| Employee Benefits | 89,735 | 81,135 | 68,642 | 74,253 |
| Services and Supplies | 15,067 | 22,250 | 37,500 | 37,500 |
| Subtotal | 237,184 | 215,214 | 216,029 | 221,640 |
| | | | | |
| | | | | |
| Executive Officer | | | | |
| Salaries and Wages | 20,523 | 21,008 | 21,008 | 26,603 |
| Employee Benefits | 11,574 | 11,765 | 12,202 | 17,315 |
| Services and Supplies | 797 | 1,150 | 5,150 | 5,150 |
| Subtotal | 32,894 | 33,923 | 38,360 | 49,068 |
| | | | | |
| | | | | |
| Clerk | | | | |
| Salaries and Wages | 115,479 | 125,460 | 125,667 | 125,667 |
| Employee Benefits | 50,139 | 52,748 | 54,428 | 54,668 |
| Services and Supplies | 14,424 | 39,050 | 36,700 | 36,700 |
| Subtotal | 180,042 | 217,258 | 216,795 | 217,035 |
| | | | | |
| | | | | |
| Business Licenses | | | | |
| Salaries and Wages | 7,361 | 5,187 | 5,376 | 12,385 |
| Employee Benefits | 1,656 | 1,881 | 2,001 | 6,563 |
| Services and Supplies | 1,266 | 1,500 | 1,500 | 1,500 |
| Subtotal | 10,283 | 8,568 | 8,877 | 20,448 |
| FUNCTION SUBTOTAL (page 1 of 5) | 460,403 | 474,963 | 480,061 | 508,191 |

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| | | | | |
| Grant Administrator | | | | |
| Salaries and Wages | 54,747 | 57,200 | 59,779 | 59,779 |
| Employee Benefits | 19,478 | 20,750 | 21,488 | 21,608 |
| Services and Supplies | 7,670 | 8,200 | 7,000 | 7,000 |
| Subtotal | 81,895 | 86,150 | 88,267 | 88,387 |
| | | | | |
| | | | | |
| | | | | |
| Miscellaneous Overhead | | | | |
| Employee Benefits (Retiree Insurance) | 51,229 | 42,000 | 42,000 | 42,000 |
| Services and Supplies | 156,061 | 203,724 | 221,650 | 199,756 |
| Subtotal | 207,290 | 245,724 | 263,650 | 241,756 |
| | | | | |
| | | | | |
| | | | | |
| Total Executive Activity | 749,588 | 806,837 | 831,978 | 838,334 |
| FUNCTION SUBTOTAL (page 2 of 5) | 289,185 | 331,874 | 351,917 | 330,143 |

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Finance Activity | | | | |
| Treasurer | | | | |
| Salaries and Wages | 109,779 | 113,800 | 120,043 | 120,043 |
| Employee Benefits | 48,253 | 50,998 | 53,444 | 53,684 |
| Services and Supplies | 10,878 | 14,030 | 17,600 | 17,600 |
| Subtotal | 168,910 | 178,828 | 191,087 | 191,327 |
| | | | | |
| | | | | |
| Auditor and Recorder | | | | |
| Salaries and Wages | 155,078 | 150,637 | 133,915 | 133,915 |
| Employee Benefits | 66,821 | 67,118 | 56,820 | 57,180 |
| Services and Supplies | 13,796 | 16,255 | 20,300 | 20,300 |
| Subtotal | 235,695 | 234,010 | 211,035 | 211,395 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Finance Activity | 404,605 | 412,838 | 402,122 | 402,722 |
| FUNCTION SUBTOTAL (page 3 of 5) | 404,605 | 412,838 | 402,122 | 402,722 |

Lincoln County
(Local Government)
SCHEDULE B - GENERAL FUND (Fund 1)
FUNCTION General

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Other Activity | | | | |
| Assessor | | | | |
| Salaries and Wages | 142,348 | 147,346 | 152,146 | 152,146 |
| Employee Benefits | 69,380 | 70,640 | 76,216 | 76,576 |
| Services and Supplies | 12,396 | 24,608 | 23,700 | 23,700 |
| Subtotal | 224,124 | 242,594 | 252,062 | 252,422 |
| FUNCTION SUBTOTAL (page 4 of 5) | 224,124 | 242,594 | 252,062 | 252,422 |

Lincoln County
(Local Government)
SCHEDULE B - GENERAL FUND (Fund 1)
FUNCTION General

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Buildings and Grounds | | | | |
| Pioche | | | | |
| Salaries and Wages | 44,342 | 30,244 | 34,292 | 34,292 |
| Employee Benefits | 8,808 | 8,857 | 10,173 | 10,173 |
| Services and Supplies | 100,263 | 128,825 | 133,825 | 133,825 |
| Subtotal | 153,413 | 167,926 | 178,290 | 178,290 |
| | | | | |
| Alamo | | | | |
| Salaries and Wages | 8,316 | 9,781 | 8,208 | 8,208 |
| Employee Benefits | 884 | 1,041 | 857 | 857 |
| Services and Supplies | 14,131 | 20,000 | 22,000 | 22,000 |
| Subtotal | 23,331 | 30,822 | 31,065 | 31,065 |
| | | | | |
| Total Other Activity | 400,868 | 441,342 | 461,417 | 461,777 |
| | | | | |
| Total General Government | 1,555,061 | 1,661,017 | 1,695,517 | 1,702,833 |
| | | | | |
| FUNCTION SUBTOTAL | 1,555,061 | 1,661,017 | 1,695,517 | 1,702,833 |

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Judicial | | | | |
| District Court | | | | |
| Salaries and Wages | 93,746 | 118,245 | 118,245 | 118,245 |
| Services and Supplies | 292,195 | 208,350 | 258,700 | 258,700 |
| Subtotal | 385,941 | 326,595 | 376,945 | 376,945 |
| | | | | |
| | | | | |
| District Attorney | | | | |
| Salaries and Wages | 240,539 | 237,641 | 224,974 | 224,974 |
| Employee Benefits | 96,683 | 107,885 | 97,712 | 98,072 |
| Services and Supplies | 43,967 | 20,550 | 28,000 | 28,000 |
| Subtotal | 381,189 | 366,076 | 350,686 | 351,046 |
| | | | | |
| | | | | |
| Public Administrator | | | | |
| Services and Supplies | 19 | 3,250 | 2,000 | 2,000 |
| | | | | |
| | | | | |
| Public Guardian | | | | |
| Services and Supplies | 1,608 | 4,750 | 2,000 | 2,000 |
| | | | | |
| | | | | |
| Law Library | | | | |
| Services and Supplies | 7,168 | 12,100 | 8,000 | 8,000 |
| FUNCTION SUBTOTAL (page 1 of 2) | 775,925 | 712,771 | 739,631 | 739,991 |

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Juvenile Officer | | | | |
| Salaries and Wages | 60,963 | 63,201 | 62,317 | 62,317 |
| Employee Benefits | 31,404 | 33,754 | 35,676 | 35,796 |
| Services and Supplies | 12,013 | 20,000 | 20,000 | 20,000 |
| Subtotal | 104,380 | 116,955 | 117,993 | 118,113 |
| Justice Court | | | | |
| Alamo | | | | |
| Salaries and Wages | 145,905 | 143,442 | 129,504 | 129,504 |
| Employee Benefits | 63,307 | 64,564 | 65,984 | 66,344 |
| Services and Supplies | 13,286 | 14,750 | 17,250 | 17,250 |
| Subtotal | 222,498 | 222,756 | 212,738 | 213,098 |
| Meadow Valley | | | | |
| Salaries and Wages | 110,410 | 116,029 | 111,309 | 114,604 |
| Employee Benefits | 58,581 | 61,133 | 61,776 | 62,420 |
| Services and Supplies | 10,742 | 19,300 | 24,900 | 24,900 |
| Subtotal | 179,733 | 196,462 | 197,985 | 201,924 |
| Total Judicial | 1,282,536 | 1,248,944 | 1,268,347 | 1,273,126 |
| FUNCTION SUBTOTAL | 1,282,536 | 1,248,944 | 1,268,347 | 1,273,126 |

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Public Safety | | | | |
| Sheriff | | | | |
| Salaries and Wages | 830,042 | 842,643 | 873,501 | 873,501 |
| Employee Benefits | 528,502 | 530,726 | 533,993 | 535,433 |
| Services and Supplies | 170,678 | 228,375 | 210,681 | 210,681 |
| Capital Outlay | 22,353 | - | - | - |
| Subtotal | 1,551,575 | 1,601,744 | 1,618,175 | 1,619,615 |
| | | | | |
| Caliente Contract | | | | |
| Salaries and Wages | 78,323 | 94,924 | 90,301 | 90,301 |
| Employee Benefits | 47,479 | 58,374 | 52,210 | 52,330 |
| Services and Supplies | 1,405 | 4,600 | 4,600 | 4,600 |
| Subtotal | 127,207 | 157,898 | 147,111 | 147,231 |
| | | | | |
| Emergency Management | | | | |
| Salaries and Wages | 35,148 | 27,374 | 28,486 | 28,486 |
| Employee Benefits | 9,952 | 10,107 | 12,475 | 12,555 |
| Services and Supplies | - | 5,955 | 5,500 | 5,500 |
| Subtotal | 45,100 | 43,436 | 46,461 | 46,541 |
| | | | | |
| Total Public Safety | 1,723,882 | 1,803,078 | 1,811,747 | 1,813,387 |
| FUNCTION SUBTOTAL | 1,723,882 | 1,803,078 | 1,811,747 | 1,813,387 |

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Health | | | | |
| Public Nurse | | | | |
| Salaries and Wages | 13,228 | 13,228 | 14,196 | 14,196 |
| Employee Benefits | 1,407 | 1,407 | 1,482 | 1,482 |
| Services and Supplies | 37,753 | 37,753 | 45,786 | 45,786 |
| Subtotal | 52,388 | 52,388 | 61,464 | 61,464 |
| | | | | |
| Animal Control | | | | |
| Services and Supplies | - | 1,000 | 1,000 | 1,000 |
| Total Health | 52,388 | 53,388 | 62,464 | 62,464 |
| FUNCTION SUBTOTAL | 52,388 | 53,388 | 62,464 | 62,464 |

Lincoln County
(Local Government)
SCHEDULE B - GENERAL FUND (Fund 1)
FUNCTION Health

| | | (1) | (2) | (3) | (4) |
|---|---|---|---|---|---|
| | | | | BUDGET YEAR | ENDING 06/30/20 |
| | EXPENDITURES BY FUNCTION AND ACTIVITY | ACTUAL PRIOR YEAR ENDING 6/30/2018 | ESTIMATED CURRENT YEAR ENDING 6/30/2019 | TENTATIVE APPROVED | FINAL APPROVED |
| PAGE | FUNCTION SUMMARY | | | | |
| 19-23 | General Government | 1,555,061 | 1,661,017 | 1,695,517 | 1,702,833 |
| 24-25 | Judicial | 1,282,536 | 1,248,944 | 1,268,347 | 1,273,126 |
| 26 | Public Safety | 1,723,882 | 1,803,078 | 1,811,747 | 1,813,387 |
| | Public Works | - | - | - | - |
| | Sanitation | - | - | - | - |
| 27 | Health | 52,388 | 53,388 | 62,464 | 62,464 |
| | Welfare | - | - | - | - |
| | Culture and Recreation | - | - | - | - |
| | Community Support | - | - | - | - |
| | Debt Service | - | - | - | - |
| | Intergovernmental Expenditures | - | - | - | - |
| | | | | | |
| | | | | | |
| TOTAL EXPENDITURES - ALL FUNCTIONS | | 4,613,867 | 4,766,427 | 4,838,075 | 4,851,810 |
| OTHER USES: | | | | | |
| CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions) | | - | - | - | - |
| Operating Transfers Out (Schedule T) | | | | | |
| | Ambulance | - | - | - | - |
| | China Springs | 10,000 | 10,000 | 10,000 | 10,000 |
| | Property Management | - | - | 40,000 | 40,000 |
| | Special Projects | 130,000 | 210,752 | 208,911 | 208,911 |
| | Vehicle Capital Projects | 16,000 | - | - | - |
| | Subtotal | 156,000 | 220,752 | 258,911 | 258,911 |
| TOTAL EXPENDITURES AND OTHER USES | | 4,769,867 | 4,987,179 | 5,096,986 | 5,110,721 |
| ENDING FUND BALANCE: | | 773,139 | 451,861 | 184,864 | 184,555 |
| TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE | | 5,543,006 | 5,439,040 | 5,281,850 | 5,295,276 |

Lincoln County
(Local Government)
SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE
GENERAL FUND - ALL FUNCTIONS

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Other | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | - |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Federal in Lieu Tax | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 41,730 | 40,825 | 20,825 | 20,825 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 41,730 | 40,825 | 20,825 | 20,825 |
| TOTAL RESOURCES | 41,730 | 40,825 | 20,825 | 20,825 |
| **EXPENDITURES** | | | | |
| Public Works | | | | |
| Services and Supplies | 905 | 20,000 | 20,000 | 20,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 905 | 20,000 | 20,000 | 20,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of total expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 40,825 | 20,825 | 825 | 825 |
| TOTAL COMMITMENTS & FUND BALANCE | 41,730 | 40,825 | 20,825 | 20,825 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Charges for services | | | | |
| Airport fees | 1,180 | 400 | 18,500 | 18,500 |
| | | | | |
| Miscellaneous | | | | |
| Rents | 7,120 | 11,850 | 3,000 | 3,000 |
| Rent - BLM | 198 | 900 | 10,000 | 10,000 |
| Subtotal | 7,318 | 12,750 | 13,000 | 13,000 |
| | | | | |
| Subtotal | 8,498 | 13,150 | 31,500 | 31,500 |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 26 | (269) | - | - |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 26 | (269) | - | - |
| TOTAL RESOURCES | 8,524 | 12,881 | 31,500 | 31,500 |
| **EXPENDITURES** | | | | |
| Public Works | | | | |
| Employee Benefits | 493 | 450 | 450 | 450 |
| Services and Supplies | 8,300 | 12,431 | 28,900 | 28,900 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 8,793 | 12,881 | 29,350 | 29,350 |
| | | | | |
| | | | | |
| OTHER USES | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | (269) | - | 2,150 | 2,150 |
| TOTAL COMMITMENTS & FUND BALANCE | 8,524 | 12,881 | 31,500 | 31,500 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | 9,146 | 9,553 | 10,021 | 10,021 |
| | | | | |
| | | | | |
| Intergovernmental | | | | |
| Private Car Line | 17 | - | - | - |
| Fish and Wildlife | 9 | - | - | - |
| Subtotal | 26 | - | - | - |
| | | | | |
| Subtotal | 9,172 | 9,553 | 10,021 | 10,021 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | 10,000 | 10,000 | 10,000 | 10,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 1,108 | 1,104 | 1,104 | 1,104 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 1,108 | 1,104 | 1,104 | 1,104 |
| TOTAL RESOURCES | 20,280 | 20,657 | 21,125 | 21,125 |
| **EXPENDITURES** | | | | |
| Intergovernmental | | | | |
| Services and Supplies | 19,176 | 19,553 | 19,553 | 19,553 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 19,176 | 19,553 | 19,553 | 19,553 |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of total expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 1,104 | 1,104 | 1,572 | 1,572 |
| TOTAL COMMITMENTS & FUND BALANCE | 20,280 | 20,657 | 21,125 | 21,125 |

Lincoln County
(Local Government)
SCHEDULE B
FUND China Springs (Youth Service State Levy) (Fund 61)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Intergovernmental | | | | |
| Grant | 2,597,521 | - | - | - |
| Regional Transportation Commission | 43,721 | - | - | - |
| Subtotal | 2,641,242 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 116 | - | - | - |
| | | | | |
| Subtotal | 2,641,358 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| FILT | 31,041 | - | - | - |
| Library | 4,000 | | | |
| Total Transfers In | 35,041 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 63,026 | 63,142 | 63,142 | 63,142 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 63,026 | 63,142 | 63,142 | 63,142 |
| TOTAL RESOURCES | 2,739,425 | 63,142 | 63,142 | 63,142 |
| **EXPENDITURES** | | | | |
| General Government | 418,792 | - | - | - |
| Public Safety | 327,447 | - | - | - |
| Public Works | 1,268,488 | - | - | - |
| Welfare | 100,949 | - | - | - |
| Culture and Recreation | 560,607 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 2,676,283 | - | - | - |
| | | | | |
| OTHER USES | | | | |
| CONTINGENCY (not to exceed 3% of total expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 63,142 | 63,142 | 63,142 | 63,142 |
| TOTAL COMMITMENTS & FUND BALANCE | 2,739,425 | 63,142 | 63,142 | 63,142 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Intergovernmental | | | | |
| Federal in Lieu Tax | 1,804,715 | 893,189 | 911,526 | 911,526 |
| Grants | 57,609 | - | - | - |
| Subtotal | 1,862,324 | 893,189 | 911,526 | 911,526 |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 1,826 | 5,000 | 5,000 | 5,000 |
| Subtotal | 1,864,150 | 898,189 | 916,526 | 916,526 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| BEGINNING FUND BALANCE | 1,771,559 | 2,083,792 | 1,121,552 | 1,121,552 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 1,771,559 | 2,083,792 | 1,121,552 | 1,121,552 |
| TOTAL AVAILABLE RESOURCES | 3,635,709 | 2,981,981 | 2,038,078 | 2,038,078 |

| EXPENDITURES BY FUNCTION AND ACTIVITY | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| General Government | | | | |
| Services and Supplies | 416,621 | 1,036,483 | 1,023,873 | 1,114,602 |
| Capital Outlay | 310,024 | 364,500 | 28,900 | 192,900 |
| Subtotal | 726,645 | 1,400,983 | 1,052,773 | 1,307,502 |
| | | | | |
| Public Safety | | | | |
| Services and Supplies | 45,046 | 74,500 | 71,204 | 71,204 |
| Capital Outlay | - | 34,400 | 105,347 | 105,347 |
| Subtotal | 45,046 | 108,900 | 176,551 | 176,551 |
| | | | | |
| Public Works | | | | |
| Capital Outlay | - | - | 20,000 | 20,000 |
| | | | | |
| Welfare | | | | |
| Capital Outlay - Sr Nutrition - truck grant match | - | 12,000 | - | - |
| | | | | |
| Community Support | | | | |
| Services and Supplies | 16,957 | 16,957 | 17,602 | 27,602 |
| Capital Outlay | - | - | 1,800 | 1,800 |
| Subtotal | 16,957 | 16,957 | 19,402 | 29,402 |
| | | | | |
| Intergovernmental | | | | |
| Services and Supplies - State | 70,484 | 80,000 | 110,245 | 110,245 |
| | | | | |
| Debt Service | | | | |
| Principal | 47,699 | 50,641 | 24,157 | 24,157 |
| Interest | 4,877 | 1,948 | 271 | 271 |
| Subtotal | 52,576 | 52,589 | 24,428 | 24,428 |
| | | | | |
| TOTAL EXPENDITURES - ALL FUNCTIONS | 911,708 | 1,671,429 | 1,403,399 | 1,668,128 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (Not to exceed 3% of | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Agricultural Extension | 7,000 | - | - | - |
| Planning | 75,000 | 75,000 | 75,000 | 75,000 |
| County Grant | 31,041 | - | - | - |
| Resource Development | 10,000 | - | - | - |
| Solid Waste Enterprise | 175,151 | - | 60,000 | - |
| Building Department | 40,000 | 40,000 | 50,000 | 50,000 |
| Senior Nutrition | 15,197 | 14,000 | 14,000 | 14,000 |
| Detention Center | 21,820 | 60,000 | 60,000 | 60,000 |
| General Fund | 265,000 | - | - | - |
| Subtotal | 640,209 | 189,000 | 259,000 | 199,000 |
| | | | | |
| TOTAL EXPENDITURES AND OTHER USES | 1,551,917 | 1,860,429 | 1,662,399 | 1,867,128 |
| | | | | |
| ENDING FUND BALANCE: | 2,083,792 | 1,121,552 | 375,679 | 170,950 |
| | | | | |
| TOTAL COMMITMENTS & FUND BALANCE | 3,635,709 | 2,981,981 | 2,038,078 | 2,038,078 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Federal In Lieu Tax Special Revenue Fund (Fund 12)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Intergovernmental | | | | |
| Gas Tax $2.35 | 1,043,384 | 1,062,774 | 1,080,737 | 1,080,737 |
| Gas Tax $1.25 | 600,847 | 611,160 | 620,707 | 620,707 |
| Gas Tax $1.75 | 48,152 | 47,766 | 49,452 | 49,452 |
| Optional $0.01 Tax | 23,344 | 23,176 | 23,977 | 23,977 |
| National Forest | 21,230 | - | - | - |
| Subtotal | 1,736,957 | 1,744,876 | 1,774,873 | 1,774,873 |
| | | | | |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 170 | 800 | 800 | 800 |
| Other | - | 15,000 | 15,000 | 15,000 |
| | | | | |
| Subtotal | 170 | 15,800 | 15,800 | 15,800 |
| | | | | |
| | | | | |
| Subtotal | 1,737,127 | 1,760,676 | 1,790,673 | 1,790,673 |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| Capital Lease proceeds | | | | |
| Sale of Blades | | | | |
| BEGINNING FUND BALANCE | 404,804 | 636,840 | 494,829 | 494,829 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 404,804 | 636,840 | 494,829 | 494,829 |
| TOTAL AVAILABLE RESOURCES | 2,141,931 | 2,397,516 | 2,285,502 | 2,285,502 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Road (Fund 9)

| EXPENDITURES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Highways and Streets | | | | |
| Salaries and Wages | 659,012 | 684,583 | 725,209 | 725,209 |
| Employee Benefits | 278,285 | 355,183 | 328,518 | 330,198 |
| Services and Supplies | 465,294 | 762,921 | 801,700 | 801,700 |
| Capital Outlay | 2,500 | - | 325,000 | 325,000 |
| Subtotal | 1,405,091 | 1,802,687 | 2,180,427 | 2,182,107 |
| Subtotal | 1,405,091 | 1,802,687 | 2,180,427 | 2,182,107 |
| OTHER USES | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Road Capital Projects | 100,000 | 100,000 | 100,000 | 100,000 |
| ENDING FUND BALANCE | 636,840 | 494,829 | 5,075 | 3,395 |
| TOTAL COMMITMENTS & FUND BALANCE | 2,141,931 | 2,397,516 | 2,285,502 | 2,285,502 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Road (Fund 9)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | 21,777 | 22,745 | 23,858 | 23,858 |
| | | | | |
| Intergovernmental | | | | |
| Private Car Line | 40 | - | - | - |
| Fish and Wildlife | 22 | - | - | - |
| Subtotal | 62 | - | - | - |
| | | | | |
| Miscellaneous | | | | |
| Other | - | 5,460 | 5,460 | 5,460 |
| | | | | |
| Subtotal | 21,839 | 28,205 | 29,318 | 29,318 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Federal in Lieu Tax | 7,000 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 23,143 | 25,441 | 22,252 | 22,252 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 23,143 | 25,441 | 22,252 | 22,252 |
| TOTAL RESOURCES | 51,982 | 53,646 | 51,570 | 51,570 |
| **EXPENDITURES** | | | | |
| Community Support | | | | |
| Salaries and Wages | 13,579 | 13,913 | 13,913 | 13,913 |
| Employee Benefits | 1,485 | 1,481 | 1,481 | 1,481 |
| Services and Supplies | 11,477 | 16,000 | 23,620 | 25,420 |
| Subtotal | 26,541 | 31,394 | 39,014 | 40,814 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 25,441 | 22,252 | 12,556 | 10,756 |
| TOTAL COMMITMENTS & FUND BALANCE | 51,982 | 53,646 | 51,570 | 51,570 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Agricultural Extension (Fund 5)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | 46,529 | 48,445 | 50,902 | 50,902 |
| | | | | |
| Intergovernmental | | | | |
| Fish and Wildlife | 47 | - | - | - |
| Private Car Line | 87 | - | - | - |
| Subtotal | 134 | - | - | - |
| | | | | |
| Miscellaneous | | | | |
| Donations | 3,551 | - | - | - |
| | | | | |
| Subtotal | 50,214 | 48,445 | 50,902 | 50,902 |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 52,070 | 57,352 | 24,934 | 24,934 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 52,070 | 57,352 | 24,934 | 24,934 |
| TOTAL RESOURCES | 102,284 | 105,797 | 75,836 | 75,836 |
| **EXPENDITURES** | | | | |
| Culture and Recreation | | | | |
| Museum | | | | |
| Salaries and Wages | 28,908 | 46,599 | 43,557 | 43,557 |
| Employee Benefits | 9,654 | 12,464 | 11,531 | 11,531 |
| Services and Supplies | 6,370 | 16,800 | 13,500 | 13,500 |
| Capital Outlay | - | 5,000 | - | - |
| Subtotal | 44,932 | 80,863 | 68,588 | 68,588 |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 57,352 | 24,934 | 7,248 | 7,248 |
| TOTAL COMMITMENTS & FUND BALANCE | 102,284 | 105,797 | 75,836 | 75,836 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Museum (Fund 3)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Intergovernmental | | | | |
| Grants | 82,211 | 70,000 | 70,000 | 70,000 |
| Regional Transportation | 63,000 | 35,000 | 35,000 | 35,000 |
| Subtotal | 145,211 | 105,000 | 105,000 | 105,000 |
| | | | | |
| Charges for Services | | | | |
| Bus Fares | 5,282 | 5,800 | 5,800 | 5,800 |
| | | | | |
| Subtotal | 150,493 | 110,800 | 110,800 | 110,800 |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 118,993 | 162,489 | 173,632 | 173,632 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 118,993 | 162,489 | 173,632 | 173,632 |
| TOTAL RESOURCES | 269,486 | 273,289 | 284,432 | 284,432 |
| **EXPENDITURES** | | | | |
| Community Support | | | | |
| Salaries and Wages | 49,033 | 36,286 | 52,840 | 52,840 |
| Employee Benefits | 26,832 | 24,971 | 29,352 | 29,352 |
| Services and Supplies | 31,132 | 38,400 | 51,400 | 51,400 |
| Subtotal | 106,997 | 99,657 | 133,592 | 133,592 |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 162,489 | 173,632 | 150,840 | 150,840 |
| TOTAL COMMITMENTS & FUND BALANCE | 269,486 | 273,289 | 284,432 | 284,432 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Transportation (Fund 11)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | 78,177 | 81,650 | 85,648 | 85,648 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Intergovernmental | | | | |
| Private Car Line | 145 | - | - | - |
| Fish and Wildlife | 78 | - | - | - |
| Subtotal | 223 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 78,400 | 81,650 | 85,648 | 85,648 |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 343,280 | 367,952 | 304,292 | 304,292 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 343,280 | 367,952 | 304,292 | 304,292 |
| TOTAL RESOURCES | 421,680 | 449,602 | 389,940 | 389,940 |
| **EXPENDITURES** | | | | |
| Welfare | | | | |
| Salaries and Wages | 36,498 | 49,500 | 51,699 | 51,699 |
| Employee Benefits | 13,702 | 20,810 | 21,840 | 21,840 |
| Services and Supplies | 3,528 | 50,000 | 291,401 | 291,401 |
| Subtotal | 53,728 | 120,310 | 364,940 | 364,940 |
| Jail | | | | |
| Services and Supplies | - | 25,000 | 25,000 | 25,000 |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 53,728 | 145,310 | 389,940 | 389,940 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 367,952 | 304,292 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 421,680 | 449,602 | 389,940 | 389,940 |

Lincoln County
(Local Government)
SCHEDULE B
FUND County Indigent (NRS 428.295) (Fund 10)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | 174,205 | 181,950 | 190,862 | 190,862 |
| | | | | |
| | | | | |
| | | | | |
| Intergovernmental | | | | |
| Private Car Line Tax | 324 | - | - | - |
| Fish and Wildlife | 175 | - | - | - |
| Subtotal | 499 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 160 | 300 | 300 | 300 |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 174,864 | 182,250 | 191,162 | 191,162 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 323,465 | 360,943 | 411,909 | 411,909 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 323,465 | 360,943 | 411,909 | 411,909 |
| TOTAL RESOURCES | 498,329 | 543,193 | 603,071 | 603,071 |
| **EXPENDITURES** | | | | |
| Welfare | | | | |
| Services and Supplies | 137,386 | 131,284 | 412,209 | 412,209 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 137,386 | 131,284 | 412,209 | 412,209 |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| ENDING FUND BALANCE: | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 360,943 | 411,909 | 190,862 | 190,862 |
| TOTAL COMMITMENTS & FUND BALANCE | 498,329 | 543,193 | 603,071 | 603,071 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Medical County Indigent (NRS 428.285) (Fund 38)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Ambulance Fees | 80,807 | 110,000 | 110,000 | 110,000 |
| | | | | |
| | | | | |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 3 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 80,810 | 110,000 | 110,000 | 110,000 |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 16,031 | 9,453 | 11,000 | 11,000 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 16,031 | 9,453 | 11,000 | 11,000 |
| TOTAL RESOURCES | 96,841 | 119,453 | 121,000 | 121,000 |
| **EXPENDITURES** | | | | |
| Health | | | | |
| Salaries and Wages - Meadow Valley | 34,920 | 37,000 | 37,000 | 37,000 |
| Employee Benefits | 5,238 | 9,822 | 10,400 | 10,400 |
| Services and Supplies | 47,230 | 61,631 | 73,600 | 73,600 |
| Subtotal | 87,388 | 108,453 | 121,000 | 121,000 |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| | | | | |
| | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Ambulance Capital Projects | - | - | - | - |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 9,453 | 11,000 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 96,841 | 119,453 | 121,000 | 121,000 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Ambulance (Fund 46)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Other | | | | |
| Publications and Entry Fees | 24,342 | 33,697 | 33,697 | 33,697 |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 7 | - | - | - |
| Donations | 1,815 | - | - | - |
| Subtotal | 1,822 | - | - | - |
| | | | | |
| | | | | |
| Subtotal | 26,164 | 33,697 | 33,697 | 33,697 |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Room Tax | 20,000 | 10,000 | 10,000 | 10,000 |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 13,971 | 20,118 | 10,118 | 10,118 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 13,971 | 20,118 | 10,118 | 10,118 |
| TOTAL RESOURCES | 60,135 | 63,815 | 53,815 | 53,815 |
| **EXPENDITURES** | | | | |
| Culture and Recreation | | | | |
| Parks | | | | |
| Services and Supplies | 40,017 | 53,697 | 53,815 | 53,815 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 40,017 | 53,697 | 53,815 | 53,815 |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 20,118 | 10,118 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 60,135 | 63,815 | 53,815 | 53,815 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | 112,075 | 117,042 | 122,792 | 122,792 |
| | | | | |
| Intergovernmental | | | | |
| Private Car Line | 208 | - | - | - |
| Grants | 139,094 | 122,510 | 130,000 | 130,000 |
| Fish and Wildlife | 113 | 115 | 115 | 115 |
| Subtotal | 139,415 | 122,625 | 130,115 | 130,115 |
| | | | | |
| Charges for Services | | | | |
| Meals | 18,212 | 25,000 | 25,000 | 25,000 |
| | | | | |
| Miscellaneous | | | | |
| Other | - | 2,000 | 2,000 | 2,000 |
| Donation | 1,416 | - | - | - |
| Subtotal | 1,416 | 2,000 | 2,000 | 2,000 |
| | | | | |
| Subtotal | 271,118 | 266,667 | 279,907 | 279,907 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Federal in Lieu | 15,197 | 14,000 | 14,000 | 14,000 |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 65,017 | 35,010 | 30,208 | 30,208 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 65,017 | 35,010 | 30,208 | 30,208 |
| TOTAL RESOURCES | 351,332 | 315,677 | 324,115 | 324,115 |
| **EXPENDITURES** | | | | |
| Welfare | | | | |
| Salaries and Wages | 87,456 | 88,800 | 75,953 | 75,953 |
| Employee Benefits | 46,597 | 39,469 | 35,293 | 35,293 |
| Services and Supplies | 177,069 | 157,200 | 193,500 | 193,500 |
| Capital Outlay | 5,200 | - | - | - |
| | | | | |
| Subtotal | 316,322 | 285,469 | 304,746 | 304,746 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 35,010 | 30,208 | 19,369 | 19,369 |
| TOTAL COMMITMENTS & FUND BALANCE | 351,332 | 315,677 | 324,115 | 324,115 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Senior Nutrition (Fund 37)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | 91,183 | 94,824 | 99,696 | 99,696 |
| | | | | |
| | | | | |
| Intergovernmental | | | | |
| Private Car Line | 172 | - | - | - |
| Fish and Wildlife | 93 | - | - | - |
| Subtotal | 265 | - | - | - |
| | | | | |
| | | | | |
| Miscellaneous | | | | |
| Rent | 40 | - | - | - |
| | | | | |
| | | | | |
| Subtotal | 91,488 | 94,824 | 99,696 | 99,696 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 69,832 | 50,987 | 30,290 | 30,290 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 69,832 | 50,987 | 30,290 | 30,290 |
| TOTAL RESOURCES | 161,320 | 145,811 | 129,986 | 129,986 |
| **EXPENDITURES** | | | | |
| Culture and Recreation | | | | |
| Libraries | | | | |
| Salaries and Wages | 38,600 | 48,157 | 50,140 | 50,140 |
| Employee Benefits | 18,424 | 20,464 | 21,955 | 21,955 |
| Services and Supplies | 23,734 | 31,900 | 35,100 | 35,100 |
| Capital Outlay | 25,575 | 15,000 | 15,000 | 15,000 |
| Subtotal | 106,333 | 115,521 | 122,195 | 122,195 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Grants | 4,000 | - | - | - |
| | | | | |
| ENDING FUND BALANCE: | 50,987 | 30,290 | 7,791 | 7,791 |
| TOTAL COMMITMENTS & FUND BALANCE | 161,320 | 145,811 | 129,986 | 129,986 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Administrative Assessments | 36,677 | 34,000 | 34,000 | 34,000 |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 33 | 160 | 160 | 160 |
| | | | | |
| Subtotal | 36,710 | 34,160 | 34,160 | 34,160 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 95,032 | 82,950 | 105,180 | 105,180 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 95,032 | 82,950 | 105,180 | 105,180 |
| TOTAL RESOURCES | 131,742 | 117,110 | 139,340 | 139,340 |
| **EXPENDITURES** | | | | |
| Judicial | | | | |
| Services and Supplies: | | | | |
| Services and Supplies | 8,464 | 11,930 | 8,258 | 8,258 |
| Capital Outlay | 40,328 | - | 131,039 | 131,039 |
| Subtotal | 48,792 | 11,930 | 139,297 | 139,297 |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| ENDING FUND BALANCE | 82,950 | 105,180 | 43 | 43 |
| | | | | |
| TOTAL COMMITMENTS & FUND BALANCE | 131,742 | 117,110 | 139,340 | 139,340 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Administrative Assessment (Fund 59)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Room Tax | 77,201 | 65,000 | 65,000 | 75,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 77,201 | 65,000 | 65,000 | 75,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 81,454 | 79,811 | 92,911 | 92,911 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 81,454 | 79,811 | 92,911 | 92,911 |
| TOTAL RESOURCES | 158,655 | 144,811 | 157,911 | 167,911 |
| **EXPENDITURES** | | | | |
| Culture and Recreation | | | | |
| Salaries and Wages | 3,360 | 3,500 | 3,500 | 3,500 |
| Employee Benefits | 860 | 900 | 900 | 900 |
| Services and Supplies | 48,539 | 32,000 | 32,000 | 64,100 |
| Subtotal | 52,759 | 36,400 | 36,400 | 68,500 |
| | | | | |
| Intergovernmental | | | | |
| Services and Supplies | 6,085 | 5,500 | 5,500 | 6,500 |
| | | | | |
| | | | | |
| Subtotal | 58,844 | 41,900 | 41,900 | 75,000 |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Fair Board | 20,000 | 10,000 | 10,000 | 10,000 |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 79,811 | 92,911 | 106,011 | 82,911 |
| TOTAL COMMITMENTS & FUND BALANCE | 158,655 | 144,811 | 157,911 | 167,911 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Room Tax (Fund 51)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 827 | 827 | 827 | 827 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 827 | 827 | 827 | 827 |
| TOTAL RESOURCES | 827 | 827 | 827 | 827 |
| **EXPENDITURES** | | | | |
| Health | | | | |
| Services and Supplies | - | - | 827 | 827 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 827 | 827 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 827 | 827 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 827 | 827 | 827 | 827 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Rachel Jones Memorial Cemetery (Fund 62)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Other | 1,899 | 2,000 | 2,000 | 2,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 1,899 | 2,000 | 2,000 | 2,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 13,271 | 10,630 | 8,000 | 8,000 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 13,271 | 10,630 | 8,000 | 8,000 |
| TOTAL RESOURCES | 15,170 | 12,630 | 10,000 | 10,000 |
| **EXPENDITURES** | | | | |
| Judicial | | | | |
| Services and Supplies | 4,540 | 4,630 | 10,000 | 10,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 4,540 | 4,630 | 10,000 | 10,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 10,630 | 8,000 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 15,170 | 12,630 | 10,000 | 10,000 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Legal Aid Services (Fund 39)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Other | 1,146 | 2,500 | 2,500 | 2,500 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 1,146 | 2,500 | 2,500 | 2,500 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 7,744 | 7,760 | 10,000 | 10,000 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 7,744 | 7,760 | 10,000 | 10,000 |
| TOTAL RESOURCES | 8,890 | 10,260 | 12,500 | 12,500 |
| **EXPENDITURES** | | | | |
| Public Safety | | | | |
| Services and Supplies | 1,130 | 260 | 10,500 | 10,500 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 1,130 | 260 | 10,500 | 10,500 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 7,760 | 10,000 | 2,000 | 2,000 |
| TOTAL COMMITMENTS & FUND BALANCE | 8,890 | 10,260 | 12,500 | 12,500 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Forensic Services (Fund 53)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Tax | 92,548 | 96,662 | 101,396 | 101,396 |
| | | | | |
| Intergovernmental | | | | |
| Private Car Line | 172 | - | - | - |
| Fish and Wildlife | 93 | - | - | - |
| Subtotal | 265 | - | - | - |
| | | | | |
| | | | | |
| Subtotal | 92,813 | 96,662 | 101,396 | 101,396 |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 597 | 253 | 253 | 253 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 597 | 253 | 253 | 253 |
| TOTAL RESOURCES | 93,410 | 96,915 | 101,649 | 101,649 |
| **EXPENDITURES** | | | | |
| Health | | | | |
| Services and Supplies | 93,157 | 96,662 | 101,396 | 101,396 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 93,157 | 96,662 | 101,396 | 101,396 |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 253 | 253 | 253 | 253 |
| TOTAL COMMITMENTS & FUND BALANCE | 93,410 | 96,915 | 101,649 | 101,649 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Fines and Forfeitures | | | | |
| Other | 22,577 | 30,000 | 30,000 | 30,000 |
| | | | | |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 19 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 22,596 | 30,000 | 30,000 | 30,000 |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 51,138 | 58,520 | 22,382 | 22,382 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 51,138 | 58,520 | 22,382 | 22,382 |
| TOTAL RESOURCES | 73,734 | 88,520 | 52,382 | 52,382 |
| **EXPENDITURES** | | | | |
| Public Safety | | | | |
| Services and Supplies | 2,005 | 66,138 | 45,000 | 45,000 |
| Capital Outlay | 13,209 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 15,214 | 66,138 | 45,000 | 45,000 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Detention Center | - | - | - | - |
| | | | | |
| ENDING FUND BALANCE: | 58,520 | 22,382 | 7,382 | 7,382 |
| TOTAL COMMITMENTS & FUND BALANCE | 73,734 | 88,520 | 52,382 | 52,382 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Forfeiture (Fund 71)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Intergovernmental | | | | |
| Grants | 32,506 | 2,622 | - | - |
| | | | | |
| Miscellaneous | | | | |
| Investment Income | 1 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 32,507 | 2,622 | - | - |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Federal in Lieu Tax | - | - | - | - |
| | | | | |
| BEGINNING FUND BALANCE | - | - | - | - |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | - | - | - | - |
| TOTAL RESOURCES | 32,507 | 2,622 | - | - |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Salaries and Wages | 15,309 | 2,622 | - | - |
| Employee Benefits | 9,014 | - | - | - |
| Services and Supplies | 8,184 | - | - | - |
| Subtotal | 32,507 | 2,622 | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Planning | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | - | - | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 32,507 | 2,622 | - | - |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 48 | 250 | 250 | 250 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 48 | 250 | 250 | 250 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Land Act General | - | - | - | - |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 130,856 | 130,904 | 131,154 | 131,154 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 130,856 | 130,904 | 131,154 | 131,154 |
| TOTAL RESOURCES | 130,904 | 131,154 | 131,404 | 131,404 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 131,404 | 131,404 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 131,404 | 131,404 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of | | | | |
| Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 130,904 | 131,154 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 130,904 | 131,154 | 131,404 | 131,404 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Lincoln County Stabilization Fund (Fund 75)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Rent | 36,760 | 35,000 | 35,000 | 35,000 |
| Investment income | 12 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 36,772 | 35,000 | 35,000 | 35,000 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 31,164 | 31,863 | 18,736 | 18,736 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 31,164 | 31,863 | 18,736 | 18,736 |
| TOTAL RESOURCES | 67,936 | 66,863 | 53,736 | 53,736 |
| **EXPENDITURES** | | | | |
| Community Support | | | | |
| Salaries and Wages | 19,910 | 30,420 | 18,745 | 18,745 |
| Employee Benefits | 2,672 | 3,236 | 1,957 | 1,957 |
| Services and Supplies | 13,491 | 4,471 | 14,309 | 14,309 |
| Capital Outlay | - | 10,000 | 10,000 | 10,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 36,073 | 48,127 | 45,011 | 45,011 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 31,863 | 18,736 | 8,725 | 8,725 |
| TOTAL COMMITMENTS & FUND BALANCE | 67,936 | 66,863 | 53,736 | 53,736 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Intergovernmental | | | | |
| Grants | 62,354 | - | - | - |
| | | | | |
| | | | | |
| Miscellaneous | | | | |
| Donations | 1,300 | - | - | - |
| | | | | |
| Subtotal | 63,654 | - | - | - |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Federal in Lieu Tax | 10,000 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | - | - | - | - |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | - | - | - | - |
| TOTAL RESOURCES | 73,654 | - | - | - |
| **EXPENDITURES** | | | | |
| Community Support | | | | |
| Services and Supplies | 73,654 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 73,654 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | - | - | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 73,654 | - | - | - |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Intergovernmental | | | | |
| Grants | 2,247 | 22,133 | 18,090 | 18,090 |
| | | | | |
| Miscellaneous | | | | |
| Investment Income | 8 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 2,255 | 22,133 | 18,090 | 18,090 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | - | - | - | - |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | - | - | - | - |
| TOTAL RESOURCES | 2,255 | 22,133 | 18,090 | 18,090 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | 2,255 | 22,133 | 18,090 | 18,090 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 2,255 | 22,133 | 18,090 | 18,090 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | - | - | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 2,255 | 22,133 | 18,090 | 18,090 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| User fees | 10,688 | 6,000 | 6,000 | 6,000 |
| | | | | |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 6 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 10,694 | 6,000 | 6,000 | 6,000 |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 7,529 | 16,023 | 14,000 | 14,000 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 7,529 | 16,023 | 14,000 | 14,000 |
| TOTAL RESOURCES | 18,223 | 22,023 | 20,000 | 20,000 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | 2,200 | 8,023 | 20,000 | 20,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 2,200 | 8,023 | 20,000 | 20,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 16,023 | 14,000 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 18,223 | 22,023 | 20,000 | 20,000 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 315 | 1,500 | 5,000 | 5,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 315 | 1,500 | 5,000 | 5,000 |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 862,566 | 862,881 | 864,381 | 864,381 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 862,566 | 862,881 | 864,381 | 864,381 |
| TOTAL RESOURCES | 862,881 | 864,381 | 869,381 | 869,381 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 869,381 | 869,381 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 869,381 | 869,381 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of | | | | |
| Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 862,881 | 864,381 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 862,881 | 864,381 | 869,381 | 869,381 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Multi Species Habitat Conservation Section 7 (Fund 77)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Other | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | - |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 6,007 | 6,007 | 6,007 | 6,007 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 6,007 | 6,007 | 6,007 | 6,007 |
| TOTAL RESOURCES | 6,007 | 6,007 | 6,007 | 6,007 |
| **EXPENDITURES** | | | | |
| Community Support | | | | |
| Services and Supplies | - | - | 6,007 | 6,007 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
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| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 6,007 | 6,007 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 6,007 | 6,007 | 6,007 | 6,007 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Youth Activities Counsel (Fund 72)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 2 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 2 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Lincoln County Water - Special Use | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 606 | 608 | 608 | 608 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 606 | 608 | 608 | 608 |
| TOTAL RESOURCES | 608 | 608 | 608 | 608 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Solid Waste Enterprise Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 608 | 608 | 608 | 608 |
| TOTAL COMMITMENTS & FUND BALANCE | 608 | 608 | 608 | 608 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 425 | 500 | 500 | 500 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 425 | 500 | 500 | 500 |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 1,355,441 | 1,355,866 | 1,356,366 | 1,356,366 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 1,355,441 | 1,355,866 | 1,356,366 | 1,356,366 |
| TOTAL RESOURCES | 1,355,866 | 1,356,366 | 1,356,866 | 1,356,866 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 1,356,866 | 172,548 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 1,356,866 | 172,548 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Lincoln County Water - General | - | - | - | - |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 1,355,866 | 1,356,366 | - | 1,184,318 |
| TOTAL COMMITMENTS & FUND BALANCE | 1,355,866 | 1,356,366 | 1,356,866 | 1,356,866 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Investment income | 30 | 50 | 50 | 50 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 30 | 50 | 50 | 50 |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Water General Reimbursement | - | - | - | - |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 83,284 | 83,314 | 83,364 | 83,364 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 83,284 | 83,314 | 83,364 | 83,364 |
| TOTAL RESOURCES | 83,314 | 83,364 | 83,414 | 83,414 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 83,414 | 83,414 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 83,414 | 83,414 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Solid Waste Enterprise Fund | - | - | - | - |
| | | | | |
| ENDING FUND BALANCE: | 83,314 | 83,364 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 83,314 | 83,364 | 83,414 | 83,414 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Lincoln County Water - Planning and Development (Fund 86)

| REVENUES | (1)<br>ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2)<br>ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3)<br>BUDGET YEAR<br>TENTATIVE APPROVED | (4)<br>ENDING 06/30/20<br>FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 3 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 3 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 8,395 | 8,398 | 8,398 | 8,398 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 8,395 | 8,398 | 8,398 | 8,398 |
| TOTAL RESOURCES | 8,398 | 8,398 | 8,398 | 8,398 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 8,398 | 8,398 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 8,398 | 8,398 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 8,398 | 8,398 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 8,398 | 8,398 | 8,398 | 8,398 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Lincoln County Water - Special Projects (Fund 87)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 24 | 100 | 100 | 100 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Water General Reimbursement | - | - | - | - |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 63,418 | 63,442 | 63,542 | 63,542 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 63,418 | 63,442 | 63,542 | 63,542 |
| TOTAL RESOURCES | 63,442 | 63,542 | 63,642 | 63,642 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 63,642 | 63,642 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 63,642 | 63,642 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 63,442 | 63,542 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 63,442 | 63,542 | 63,642 | 63,642 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 31 | 150 | 150 | 150 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 31 | 150 | 150 | 150 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Water General Reimbursement | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 83,222 | 83,253 | 83,403 | 83,403 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 83,222 | 83,253 | 83,403 | 83,403 |
| TOTAL RESOURCES | 83,253 | 83,403 | 83,553 | 83,553 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 83,553 | 83,553 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 83,553 | 83,553 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 83,253 | 83,403 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 83,253 | 83,403 | 83,553 | 83,553 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 2 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 2 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 6,573 | 6,575 | 6,575 | 6,575 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 6,573 | 6,575 | 6,575 | 6,575 |
| TOTAL RESOURCES | 6,575 | 6,575 | 6,575 | 6,575 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 6,575 | 6,575 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 6,575 | 6,575 |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 6,575 | 6,575 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 6,575 | 6,575 | 6,575 | 6,575 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Lincoln County Land Act - General (Fund 91)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | - | 100 | 100 | 100 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | 100 | 100 | 100 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Solid Waste Enterprise Fund | - | - | - | - |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 668 | 668 | 768 | 768 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 668 | 668 | 768 | 768 |
| TOTAL RESOURCES | 668 | 768 | 868 | 868 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | - | - | 868 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | 868 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Solid Waste Enterprise Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 668 | 768 | 868 | - |
| TOTAL COMMITMENTS & FUND BALANCE | 668 | 768 | 868 | 868 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 46 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 46 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 124,755 | 124,801 | 124,801 | 124,801 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 124,755 | 124,801 | 124,801 | 124,801 |
| TOTAL RESOURCES | 124,801 | 124,801 | 124,801 | 124,801 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies - Scholarships | - | - | - | 12,500 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | 12,500 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 124,801 | 124,801 | 124,801 | 112,301 |
| TOTAL COMMITMENTS & FUND BALANCE | 124,801 | 124,801 | 124,801 | 124,801 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Lincoln County Land Act - Education (Fund 94)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 24 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 24 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 64,748 | 64,723 | 64,723 | 64,723 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 64,748 | 64,723 | 64,723 | 64,723 |
| TOTAL RESOURCES | 64,772 | 64,723 | 64,723 | 64,723 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | 49 | - | 64,723 | 64,723 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 49 | - | 64,723 | 64,723 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Flood Control | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 64,723 | 64,723 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 64,772 | 64,723 | 64,723 | 64,723 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Lincoln County Land Act - Emergency Disaster (Fund 95)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment Income | - | - | - | - |
| | | | | |
| | | | | |
| Subtotal | - | - | - | - |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 151 | 151 | 151 | 151 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 151 | 151 | 151 | 151 |
| TOTAL RESOURCES | 151 | 151 | 151 | 151 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | - |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| LCLA - Special Use | - | - | - | 151 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 151 | 151 | 151 | - |
| TOTAL COMMITMENTS & FUND BALANCE | 151 | 151 | 151 | 151 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 1,308 | 6,000 | 6,000 | 6,000 |
| Reimbursements | 30,276 | 30,000 | 30,000 | 30,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 31,584 | 36,000 | 36,000 | 36,000 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| LCLA Grant Match | - | - | - | 151 |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 3,727,140 | 3,758,724 | 3,544,724 | 3,544,724 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 3,727,140 | 3,758,724 | 3,544,724 | 3,544,724 |
| TOTAL RESOURCES | 3,758,724 | 3,794,724 | 3,580,724 | 3,580,875 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | - | 250,000 | 250,000 | 235,625 |
| Capital Outlay | - | - | - | 550,000 |
| | | | | |
| | | | | |
| Subtotal | - | 250,000 | 250,000 | 785,625 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 3,758,724 | 3,544,724 | 3,330,724 | 2,795,250 |
| TOTAL COMMITMENTS & FUND BALANCE | 3,758,724 | 3,794,724 | 3,580,724 | 3,580,875 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Lincoln County Land Act - Special Use (Fund 97)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| General Government | | | | |
| Other - Weed Control | 789,559 | 1,100,000 | 1,100,000 | 1,100,000 |
| Miscellaneous | | | | |
| Investment income | 82 | 400 | 400 | 400 |
| Subtotal | 789,641 | 1,100,400 | 1,100,400 | 1,100,400 |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| BEGINNING FUND BALANCE | 188,238 | 190,838 | 112,701 | 112,701 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 188,238 | 190,838 | 112,701 | 112,701 |
| TOTAL RESOURCES | 977,879 | 1,291,238 | 1,213,101 | 1,213,101 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Salaries and Wages | 301,082 | 328,150 | 318,218 | 409,150 |
| Employee Benefits | 102,808 | 150,387 | 194,883 | 150,387 |
| Services and Supplies | 358,820 | 550,000 | 550,000 | 503,564 |
| Capital Outlay | 24,331 | 150,000 | 150,000 | 150,000 |
| Subtotal | 787,041 | 1,178,537 | 1,213,101 | 1,213,101 |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| ENDING FUND BALANCE: | 190,838 | 112,701 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 977,879 | 1,291,238 | 1,213,101 | 1,213,101 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| General Government | | | | |
| Other - Tax Receiver Commissions | 10,164 | 18,000 | 18,000 | 18,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 10,164 | 18,000 | 18,000 | 18,000 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 62,670 | 44,605 | 36,000 | 36,000 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 62,670 | 44,605 | 36,000 | 36,000 |
| TOTAL RESOURCES | 72,834 | 62,605 | 54,000 | 54,000 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | 9,026 | 6,605 | - | - |
| Capital Outlay | 19,203 | 20,000 | 54,000 | 54,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 28,229 | 26,605 | 54,000 | 54,000 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 44,605 | 36,000 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 72,834 | 62,605 | 54,000 | 54,000 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Assessor Technology Fund (Fund 106)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment Income | 52 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 52 | - | - | - |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 142,537 | 142,589 | 142,589 | 142,589 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 142,537 | 142,589 | 142,589 | 142,589 |
| TOTAL RESOURCES | 142,589 | 142,589 | 142,589 | 142,589 |
| **EXPENDITURES** | | | | |
| Public Works | | | | |
| Services and Supplies | - | - | 25,000 | 142,589 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 25,000 | 142,589 |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 142,589 | 142,589 | 117,589 | - |
| TOTAL COMMITMENTS & FUND BALANCE | 142,589 | 142,589 | 142,589 | 142,589 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Public Improvement Fund (Fund 105)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Other | 12,227 | 12,000 | 12,000 | 20,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 12,227 | 12,000 | 12,000 | 20,000 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 1,453 | 1,342 | - | - |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 1,453 | 1,342 | - | - |
| TOTAL RESOURCES | 13,680 | 13,342 | 12,000 | 20,000 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Services and Supplies | 12,338 | 13,342 | 12,000 | 20,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 12,338 | 13,342 | 12,000 | 20,000 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 1,342 | - | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 13,680 | 13,342 | 12,000 | 20,000 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Genetic Marker Testing (Fund 24)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Pahranagat Valley | 29,521 | 33,000 | 33,000 | 33,000 |
| Meadow Valley | 10,490 | 12,000 | 12,000 | 12,000 |
| Subtotal Charges for Services | 40,011 | 45,000 | 45,000 | 45,000 |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 25 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 40,036 | 45,000 | 45,000 | 45,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 131,191 | 69,040 | 18,040 | 18,040 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 131,191 | 69,040 | 18,040 | 18,040 |
| TOTAL RESOURCES | 171,227 | 114,040 | 63,040 | 63,040 |
| **EXPENDITURES** | | | | |
| Judicial | | | | |
| Services and Supplies | - | - | - | - |
| Capital Outlay | 102,187 | 96,000 | 63,040 | 63,040 |
| | | | | |
| | | | | |
| Subtotal | 102,187 | 96,000 | 63,040 | 63,040 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 69,040 | 18,040 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 171,227 | 114,040 | 63,040 | 63,040 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Court Facility Fees (Fund 83)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Planning | | | | |
| Charges for Services | 10,901 | 10,500 | 10,500 | 10,500 |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 13 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 10,914 | 10,500 | 10,500 | 10,500 |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Federal in Lieu Tax | 75,000 | 75,000 | 75,000 | 75,000 |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 22,448 | 27,121 | 17,843 | 17,843 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 22,448 | 27,121 | 17,843 | 17,843 |
| TOTAL RESOURCES | 108,362 | 112,621 | 103,343 | 103,343 |
| **EXPENDITURES** | | | | |
| Public Works | | | | |
| Salaries and Wages | 60,924 | 67,358 | 70,004 | 70,004 |
| Employee Benefits | 13,469 | 18,061 | 23,779 | 23,779 |
| Services and Supplies | 6,848 | 9,359 | 9,560 | 9,560 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 81,241 | 94,778 | 103,343 | 103,343 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 27,121 | 17,843 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 108,362 | 112,621 | 103,343 | 103,343 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Judicial | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | - |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 5,120 | 5,120 | 5,120 | 5,120 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 5,120 | 5,120 | 5,120 | 5,120 |
| TOTAL RESOURCES | 5,120 | 5,120 | 5,120 | 5,120 |
| **EXPENDITURES** | | | | |
| Judicial | | | | |
| Services and Supplies | - | - | 5,120 | 5,120 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 5,120 | 5,120 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 5,120 | 5,120 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 5,120 | 5,120 | 5,120 | 5,120 |

Lincoln County
(Local Government)
SCHEDULE B
FUND District Court Technology Fund (Fund 80)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Judicial | | | | |
| Clerk Fees | 4,891 | 20,463 | 20,463 | 20,463 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 4,891 | 20,463 | 20,463 | 20,463 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 20,961 | 9,976 | 9,537 | 9,537 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 20,961 | 9,976 | 9,537 | 9,537 |
| TOTAL RESOURCES | 25,852 | 30,439 | 30,000 | 30,000 |
| **EXPENDITURES** | | | | |
| Judicial | | | | |
| Services and Supplies | 15,876 | 20,902 | 30,000 | 30,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 15,876 | 20,902 | 30,000 | 30,000 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 9,976 | 9,537 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 25,852 | 30,439 | 30,000 | 30,000 |

Lincoln County
(Local Government)
SCHEDULE B
FUND District Court Specialty Court (Fund 113)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Judicial | | | | |
| Clerk Fees | 1,020 | 700 | 700 | 700 |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 3 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 1,023 | 700 | 700 | 700 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 8,684 | 9,707 | 10,407 | 10,407 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 8,684 | 9,707 | 10,407 | 10,407 |
| TOTAL RESOURCES | 9,707 | 10,407 | 11,107 | 11,107 |
| **EXPENDITURES** | | | | |
| Judicial | | | | |
| Services and Supplies | - | - | 11,107 | 11,107 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 11,107 | 11,107 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 9,707 | 10,407 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 9,707 | 10,407 | 11,107 | 11,107 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Court Security Fee Fund (Fund 122)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Charges for Services | | | | |
| Judicial | | | | |
| Clerk Fees | 5,815 | 3,500 | 3,500 | 3,500 |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 16 | - | - | - |
| | | | | |
| Subtotal | 5,831 | 3,500 | 3,500 | 3,500 |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 37,838 | 43,669 | 47,169 | 47,169 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 37,838 | 43,669 | 47,169 | 47,169 |
| TOTAL RESOURCES | 43,669 | 47,169 | 50,669 | 50,669 |
| **EXPENDITURES** | | | | |
| Judicial | | | | |
| Services and Supplies | - | - | 48,599 | 48,599 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 48,599 | 48,599 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 43,669 | 47,169 | 2,070 | 2,070 |
| TOTAL COMMITMENTS & FUND BALANCE | 43,669 | 47,169 | 50,669 | 50,669 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Rent | 15,585 | 15,600 | 15,600 | 15,600 |
| | | | | |
| Subtotal | 15,585 | 15,600 | 15,600 | 15,600 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Special Projects | 40,000 | 40,000 | - | - |
| General Fund | - | - | 40,000 | 40,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 48,751 | 55,258 | 52,290 | 52,290 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 48,751 | 55,258 | 52,290 | 52,290 |
| TOTAL RESOURCES | 104,336 | 110,858 | 107,890 | 107,890 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Salaries and Wages | 17,415 | 19,688 | 20,346 | 20,346 |
| Employee Benefits | 3,230 | 5,500 | 6,058 | 6,058 |
| Services and Supplies | 28,433 | 33,380 | 33,464 | 33,464 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 49,078 | 58,568 | 59,868 | 59,868 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 55,258 | 52,290 | 48,022 | 48,022 |
| TOTAL COMMITMENTS & FUND BALANCE | 104,336 | 110,858 | 107,890 | 107,890 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Property Management Fund (Fund 124)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment Income | 71 | 2,400 | 2,400 | 2,400 |
| Other | 27,652 | - | - | - |
| Subtotal | 27,723 | 2,400 | 2,400 | 2,400 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 27,723 | 2,400 | 2,400 | 2,400 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | 130,000 | 210,752 | 208,911 | 208,911 |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 472,187 | 208,567 | 358,689 | 358,689 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 472,187 | 208,567 | 358,689 | 358,689 |
| TOTAL RESOURCES | 629,910 | 421,719 | 570,000 | 570,000 |
| **EXPENDITURES** | | | | |
| General Government | | | | |
| Salaries and Wages | 787 | - | - | - |
| Benefits | 300 | - | - | - |
| Services and Supplies | 28,906 | - | - | - |
| Capital Outlay | 12,850 | 23,030 | 570,000 | 570,000 |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 42,843 | 23,030 | 570,000 | 570,000 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Property Management | 40,000 | 40,000 | - | - |
| General Fund | 338,500 | - | - | - |
| Total Transfers out | 378,500 | 40,000 | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 208,567 | 358,689 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 629,910 | 421,719 | 570,000 | 570,000 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Special Projects (AF) Special Revenue Fund (Fund 129)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Other | - | - | - | 16,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | 16,000 |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | - | - | - | - |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | - | - | - | - |
| TOTAL RESOURCES | - | - | - | 16,000 |
| **EXPENDITURES** | | | | |
| Judicial | | | | |
| Services and Supplies | - | - | - | 16,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | 16,000 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | - | - | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | - | - | - | 16,000 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Public Administrator Fund (Fund XX)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | 108,877 | 113,721 | 119,291 | 119,291 |
| | | | | |
| Intergovernmental | | | | |
| Private Car Lines | 202 | - | - | - |
| Fish and Wildlife | 109 | - | - | - |
| Subtotal | 311 | - | - | - |
| | | | | |
| Miscellaneous | | | | |
| Investment income | 35 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 109,223 | 113,721 | 119,291 | 119,291 |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES (specify) | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 42,775 | 36,544 | 11,069 | 11,069 |
| Prior Period Adjustments | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 42,775 | 36,544 | 11,069 | 11,069 |
| TOTAL AVAILABLE RESOURCES | 151,998 | 150,265 | 130,360 | 130,360 |

| EXPENDITURES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| Intergovernmental | | | | |
| Alamo Capital Projects | 2,181 | 2,273 | 2,387 | 2,387 |
| Caliente Capital Projects | 7,637 | 7,962 | 8,351 | 8,351 |
| Panaca Capital Projects | 4,363 | 4,549 | 4,771 | 4,771 |
| Pioche Capital Projects | 3,273 | 3,412 | 3,581 | 3,581 |
| Subtotal | 17,454 | 18,196 | 19,090 | 19,090 |
| Subtotal | 17,454 | 18,196 | 19,090 | 19,090 |
| OTHER USES | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfer out | | | | |
| Vehicle Capital Projects | 98,000 | 121,000 | 111,270 | 111,270 |
| Total Operating Transfers Out | 98,000 | 121,000 | 111,270 | 111,270 |
| ENDING FUND BALANCE | 36,544 | 11,069 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 151,998 | 150,265 | 130,360 | 130,360 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 11 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 11 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Ambulance Fund | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 11,921 | 11,932 | 481 | 11,932 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 11,921 | 11,932 | 481 | 11,932 |
| TOTAL RESOURCES | 11,932 | 11,932 | 481 | 11,932 |
| **EXPENDITURES** | | | | |
| Capital Projects | | | | |
| Capital Outlay | - | - | 481 | 11,932 |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 481 | 11,932 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| ENDING FUND BALANCE: | 11,932 | 11,932 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 11,932 | 11,932 | 481 | 11,932 |

| RESOURCES<br>REVENUES | (1)<br>ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2)<br>ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20<br>TENTATIVE APPROVED | (4)<br>FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 10 | - | - | - |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | 16,000 | - | - | - |
| Capital Improvements | 98,000 | 121,000 | 111,270 | 111,270 |
| Subtotal Transfers In | 114,000 | 121,000 | 111,270 | 111,270 |
| | | | | |
| Vehicle Sales | 14,798 | 15,000 | 10,000 | 10,000 |
| | | | | |
| Subtotal Other Financing Sources | 128,798 | 136,000 | 121,270 | 121,270 |
| | | | | |
| BEGINNING FUND BALANCE | 340 | 13,429 | 2,336 | 2,336 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 340 | 13,429 | 2,336 | 2,336 |
| TOTAL RESOURCES | 129,148 | 149,429 | 123,606 | 123,606 |
| **EXPENDITURES** | | | | |
| Capital Projects | | | | |
| Services and Supplies | - | 25,329 | - | - |
| Capital Outlay | 42,007 | 90,000 | 122,000 | 122,000 |
| | | | | |
| Debt Service | | | | |
| (3) Vehicles for Sheriff | | | | |
| Principal | 28,270 | 29,966 | - | - |
| Interest | 3,530 | 1,798 | - | - |
| (4) Vehicles for Sheriff | | | | |
| Principal | 39,970 | - | - | - |
| Interest | 1,942 | - | - | - |
| Subtotal Debt Service | 73,712 | 31,764 | - | - |
| | | | | |
| Subtotal | 115,719 | 147,093 | 122,000 | 122,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 13,429 | 2,336 | 1,606 | 1,606 |
| TOTAL COMMITMENTS & FUND BALANCE | 129,148 | 149,429 | 123,606 | 123,606 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 27 | 200 | 200 | 200 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 27 | 200 | 200 | 200 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Lincoln County Water Capital Projects | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 33,388 | 29,415 | 23,629 | 23,629 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 33,388 | 29,415 | 23,629 | 23,629 |
| TOTAL RESOURCES | 33,415 | 29,615 | 23,829 | 23,829 |
| **EXPENDITURES** | | | | |
| Capital Projects | | | | |
| Capital Outlay | 4,000 | 5,986 | 23,829 | 23,829 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 4,000 | 5,986 | 23,829 | 23,829 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 29,415 | 23,629 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 33,415 | 29,615 | 23,829 | 23,829 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 3 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 3 | - | - | - |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 2,965 | 2,968 | 2,968 | 2,968 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 2,965 | 2,968 | 2,968 | 2,968 |
| TOTAL RESOURCES | 2,968 | 2,968 | 2,968 | 2,968 |
| **EXPENDITURES** | | | | |
| Capital Projects | | | | |
| Capital Outlay | - | - | 2,900 | 2,900 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 2,900 | 2,900 |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 2,968 | 2,968 | 68 | 68 |
| TOTAL COMMITMENTS & FUND BALANCE | 2,968 | 2,968 | 2,968 | 2,968 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 30 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 30 | - | - | - |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Road Fund | 100,000 | 100,000 | 100,000 | 100,000 |
| | | | | |
| Sale of Equipment | 38,946 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 134,139 | 82,470 | 100,000 | 100,000 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 134,139 | 82,470 | 100,000 | 100,000 |
| TOTAL RESOURCES | 273,115 | 182,470 | 200,000 | 200,000 |
| **EXPENDITURES** | | | | |
| Capital Projects | | | | |
| Capital Outlay | 190,645 | 82,470 | 200,000 | 200,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 190,645 | 82,470 | 200,000 | 200,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 82,470 | 100,000 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 273,115 | 182,470 | 200,000 | 200,000 |

Lincoln County
(Local Government)
Schedule B
Fund Road Equipment Capital Projects (Fund 28)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 28 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 28 | - | - | - |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| Water General Reimbursement | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 78,782 | 78,810 | 78,810 | 78,810 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 78,782 | 78,810 | 78,810 | 78,810 |
| TOTAL RESOURCES | 78,810 | 78,810 | 78,810 | 78,810 |
| **EXPENDITURES** | | | | |
| Capital Projects | | | | |
| Capital outlay | - | - | 78,810 | 78,810 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 78,810 | 78,810 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 78,810 | 78,810 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 78,810 | 78,810 | 78,810 | 78,810 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Lincoln County Water Capital Projects (Fund 85)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Miscellaneous | | | | |
| Investment income | 11 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 11 | - | - | - |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 29,815 | 29,826 | 29,826 | 29,826 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 29,815 | 29,826 | 29,826 | 29,826 |
| TOTAL RESOURCES | 29,826 | 29,826 | 29,826 | 29,826 |
| **EXPENDITURES** | | | | |
| Capital Projects | | | | |
| Capital outlay | - | - | 29,826 | 29,826 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 29,826 | 29,826 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 29,826 | 29,826 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 29,826 | 29,826 | 29,826 | 29,826 |

Lincoln County
(Local Government)
SCHEDULE B
FUND Lincoln County Land Act Capital Projects (Fund 92)

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | 21,798 | 22,744 | 23,858 | 23,858 |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 21,798 | 22,744 | 23,858 | 23,858 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | - | - | - | - |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | - | - | - | - |
| TOTAL RESOURCES | 21,798 | 22,744 | 23,858 | 23,858 |
| **EXPENDITURES** | | | | |
| Intergovernmental | | | | |
| Payment to State | 21,798 | 22,744 | 23,858 | 23,858 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 21,798 | 22,744 | 23,858 | 23,858 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | - | - | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 21,798 | 22,744 | 23,858 | 23,858 |

| REVENUES | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| Taxes | | | | |
| Property Taxes | 32,696 | 34,117 | 35,787 | 35,787 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 32,696 | 34,117 | 35,787 | 35,787 |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | - | - | - | - |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | - | - | - | - |
| TOTAL RESOURCES | 32,696 | 34,117 | 35,787 | 35,787 |
| **EXPENDITURES** | | | | |
| Intergovernmental | | | | |
| Payment to State | 32,696 | 34,117 | 35,787 | 35,787 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 32,696 | 34,117 | 35,787 | 35,787 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | - | - | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 32,696 | 34,117 | 35,787 | 35,787 |

| RESOURCES<br><br>REVENUES | (1)<br>ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2)<br>ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20<br>TENTATIVE APPROVED | (4)<br>FINAL APPROVED |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | - |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| FILT | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | - | - | - | - |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | - | - | - | - |
| TOTAL RESOURCES | - | - | - | - |
| **EXPENDITURES** | | | | |
| Debt Service | | | | |
| Principal | - | - | - | - |
| Interest | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | - |
| | | | | |
| OTHER USES | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Capital Improvements | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | - | - | - | - |
| Residual Equity Transfer | | | | |
| TOTAL COMMITMENTS & FUND BALANCE | - | - | - | - |

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR TENTATIVE APPROVED | (4) ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Public Works | 17,849 | 20,000 | 20,000 | 20,000 |
| | | | | |
| | | | | |
| Total Operating Revenue | 17,849 | 20,000 | 20,000 | 20,000 |
| OPERATING EXPENSE | | | | |
| Public Works | | | | |
| Salaries and Wages | 41,213 | 51,967 | 53,909 | 53,909 |
| Employee Benefits | 28,941 | 16,347 | 17,160 | 17,160 |
| Services and Supplies | 6,833 | 11,160 | 11,160 | 11,160 |
| Subtotal | 76,987 | 79,474 | 82,229 | 82,229 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Depreciation/amortization | 881 | 1,000 | 1,000 | 1,000 |
| Total Operating Expense | 77,868 | 80,474 | 83,229 | 83,229 |
| Operating Income or (Loss) | (60,019) | (60,474) | (63,229) | (63,229) |
| NONOPERATING REVENUES | | | | |
| Investment income | 7 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Nonoperating Revenues | 7 | - | - | - |
| NONOPERATING EXPENSES | | | | |
| Interest Expense | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Nonoperating Expenses | - | - | - | - |
| | | | | |
| | | | | |
| Net Income before Operating Transfers | (60,012) | (60,474) | (63,229) | (63,229) |
| Operating Transfers (Schedule T) | | | | |
| In | 40,000 | 40,000 | 50,000 | 50,000 |
| Out | - | - | - | - |
| Net Operating Transfers | 40,000 | 40,000 | 50,000 | 50,000 |
| NET INCOME/(LOSS) | (20,012) | (20,474) | (13,229) | (13,229) |

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Revenue | 17,849 | 20,000 | 20,000 | 20,000 |
| Expenses | (75,826) | (79,474) | (82,229) | (82,229) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| a. Net cash provided by (or used for) operating activities | (57,977) | (59,474) | (62,229) | (62,229) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers In | 40,000 | 40,000 | 50,000 | 50,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| b. Net cash provided by (or used for) noncapital financing activities | 40,000 | 40,000 | 50,000 | 50,000 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Purchase of capital assets | - | - | - | - |
| Miscellaneous | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| c. Net cash provided by (or used for) capital and related financing activities | - | - | - | - |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest income | 70 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| d. Net cash provided by (or used in) investing activities | 70 | - | - | - |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (17,907) | (19,474) | (12,229) | (12,229) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 50,999 | 33,092 | 13,618 | 13,618 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 33,092 | 13,618 | 1,389 | 1,389 |

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Rent / Inmate fees 75/70/365 | 1,875,382 | 1,779,375 | 1,916,250 | 1,916,250 |
| | | | | |
| | | | | |
| Total Operating Revenue | 1,875,382 | 1,779,375 | 1,916,250 | 1,916,250 |
| | | | | |
| OPERATING EXPENSE | | | | |
| Public Safety - Jail | | | | |
| Salaries and Wages | 790,414 | 760,542 | 822,734 | 822,734 |
| Employee Benefits | 534,995 | 536,793 | 533,983 | 535,423 |
| Services and Supplies | 345,908 | 307,804 | 355,700 | 355,700 |
| Subtotal Jail | 1,671,317 | 1,605,139 | 1,712,417 | 1,713,857 |
| | | | | |
| Public Safety - Dispatch | | | | |
| Salaries and Wages | 212,380 | 181,108 | 228,207 | 226,793 |
| Employee Benefits | 65,607 | 47,762 | 76,658 | 76,632 |
| Services and Supplies | - | 5,500 | 5,500 | 5,500 |
| Subtotal Dispatch | 277,987 | 234,370 | 310,365 | 308,925 |
| | | | | |
| Subtotal | 1,949,304 | 1,839,509 | 2,022,782 | 2,022,782 |
| | | | | |
| | | | | |
| Depreciation/amortization | 43,418 | 65,000 | 65,000 | 65,000 |
| Total Operating Expense | 1,992,722 | 1,904,509 | 2,087,782 | 2,087,782 |
| Operating Income or (Loss) | (117,340) | (125,134) | (171,532) | (171,532) |
| | | | | |
| NONOPERATING REVENUES | | | | |
| Interest income | - | - | - | - |
| | | | | |
| | | | | |
| Total Nonoperating Revenues | - | - | - | - |
| NONOPERATING EXPENSES | | | | |
| Interest Expense | - | - | - | - |
| | | | | |
| | | | | |
| Total Nonoperating Expenses | - | - | - | - |
| | | | | |
| | | | | |
| Net Income before Operating Transfers | (117,340) | (125,134) | (171,532) | (171,532) |
| | | | | |
| Operating Transfers (Schedule T) | | | | |
| In | 21,820 | 60,000 | 60,000 | 60,000 |
| Out | - | - | - | - |
| Net Operating Transfers | 21,820 | 60,000 | 60,000 | 60,000 |
| NET INCOME/(LOSS) | (95,520) | (65,134) | (111,532) | (111,532) |

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Revenue | 1,742,295 | 1,779,375 | 1,916,250 | 1,916,250 |
| Expenses | (1,891,964) | (1,839,509) | (2,022,782) | (2,022,782) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| a. Net cash provided by (or used for) operating activities | (149,669) | (60,134) | (106,532) | (106,532) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Advance from other fund / (Due to other funds) | 89,535 | 17,034 | 46,532 | 46,532 |
| Transfers | 21,820 | 60,000 | 60,000 | 60,000 |
| | | | | |
| | | | | |
| | | | | |
| b. Net cash provided by (or used for) noncapital financing activities | 111,355 | 77,034 | 106,532 | 106,532 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| | | | | |
| Purchase of capital assets | (21,820) | (16,900) | - | - |
| | | | | |
| | | | | |
| | | | | |
| c. Net cash provided by (or used for) capital and related financing activities | (21,820) | (16,900) | - | - |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Interest income | - | - | - | - |
| Rent | - | - | - | - |
| | | | | |
| | | | | |
| d. Net cash provided by (or used in) investing activities | - | - | - | - |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (60,134) | - | - | - |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 60,134 | - | - | - |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | - | - | - | - |

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) BUDGET YEAR ENDING 06/30/20 FINAL APPROVED |
|---|---|---|---|---|
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Landfill Fees | 671,317 | 507,000 | 397,000 | 397,000 |
| Landfill Fees - Caliente Contract | 74,688 | 78,000 | 70,000 | 70,000 |
| | | | | |
| Total Operating Revenue | 746,005 | 585,000 | 467,000 | 467,000 |
| OPERATING EXPENSE | | | | |
| Sanitation | | | | |
| Salaries and Wages | 240,459 | 223,320 | 243,849 | 243,849 |
| Employee Benefits | 83,871 | 92,697 | 98,028 | 98,028 |
| Services and Supplies | 180,382 | 220,500 | 220,500 | 220,500 |
| Subtotal | 504,712 | 536,517 | 562,377 | 562,377 |
| | | | | |
| | | | | |
| Depreciation/amortization | 41,926 | 50,000 | 60,000 | 60,000 |
| Total Operating Expense | 546,638 | 586,517 | 622,377 | 622,377 |
| Operating Income or (Loss) | 199,367 | (1,517) | (155,377) | (155,377) |
| NONOPERATING REVENUES | | | | |
| Investment income | 15 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Nonoperating Revenues | 15 | - | - | - |
| NONOPERATING EXPENSES | | | | |
| Interest Expense | - | - | - | 8,220 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Nonoperating Expenses | - | - | - | 8,220 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Net Income before Operating Transfers | 199,382 | (1,517) | (155,377) | (163,597) |
| Operating Transfers (Schedule T) | | | | |
| In | 175,151 | - | 60,000 | - |
| Out | - | - | - | - |
| Net Operating Transfers | 175,151 | - | 60,000 | - |
| NET INCOME/(LOSS) | 374,533 | (1,517) | (95,377) | (163,597) |

| PROPRIETARY FUND | (1) ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3) BUDGET YEAR ENDING 06/30/20 TENTATIVE APPROVED | (4) FINAL APPROVED |
|---|---|---|---|---|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Revenue | 561,599 | 585,000 | 467,000 | 467,000 |
| Expenses | (426,395) | (536,517) | (562,377) | (562,377) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| a. Net cash provided by (or used for) operating activities | 135,204 | 48,483 | (95,377) | (95,377) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Operating Transfers In/out | 175,151 | - | 60,000 | - |
| | | | | |
| | | | | |
| b. Net cash provided by (or used for) noncapital financing activities | 175,151 | - | 60,000 | - |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Proceeds of loans for equipment | - | - | - | 215,000 |
| Purchase of capital assets | (206,398) | (47,000) | (225,000) | (225,000) |
| Principal Payments | (20,000) | (20,000) | (20,000) | (65,044) |
| Interest Payments | - | - | - | (8,220) |
| | | | | |
| | | | | |
| c. Net cash provided by (or used for) capital and related financing activities | (226,398) | (67,000) | (245,000) | (83,264) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Rent | - | - | - | - |
| Interest income | (10) | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| d. Net cash provided by (or used in) investing activities | (10) | - | - | - |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 83,947 | (18,517) | (280,377) | (178,641) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 362,919 | 446,866 | 428,349 | 428,349 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 446,866 | 428,349 | 147,972 | 249,708 |

| PROPRIETARY FUND | (1)<br>ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2)<br>ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3)<br>BUDGET YEAR ENDING 06/30/20<br>TENTATIVE APPROVED | (4)<br><br>FINAL APPROVED |
|---|---|---|---|---|
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Landfill Fees | 20,000 | 20,000 | 20,000 | 20,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Operating Revenue | 20,000 | 20,000 | 20,000 | 20,000 |
| OPERATING EXPENSE | | | | |
| Sanitation | | | | |
| Services and Supplies | - | 20,000 | 20,000 | 20,000 |
| | | | | |
| | | | | |
| Depreciation/amortization | - | - | - | - |
| Total Operating Expense | - | 20,000 | 20,000 | 20,000 |
| Operating Income or (Loss) | 20,000 | - | - | - |
| NONOPERATING REVENUES | | | | |
| Investment income | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Nonoperating Revenues | - | - | - | - |
| NONOPERATING EXPENSES | | | | |
| Interest Expense | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Nonoperating Expenses | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Net Income before Operating Transfers | 20,000 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| Operating Transfers (Schedule T) | | | | |
| In | - | - | - | - |
| Out | - | - | - | - |
| Net Operating Transfers | - | - | - | - |
| NET INCOME/(LOSS) | 20,000 | - | - | - |

Lincoln County
(Local Government)
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND Landfill Enterprise (Fund 130)

| **PROPRIETARY FUND** | (1)<br>ACTUAL PRIOR YEAR ENDING 6/30/2018 | (2)<br>ESTIMATED CURRENT YEAR ENDING 6/30/2019 | (3)<br>BUDGET YEAR<br>TENTATIVE APPROVED | (4)<br>ENDING 06/30/20<br>FINAL APPROVED |
|---|---|---|---|---|
| A. CASH FLOWS FROM OPERATING ACTIVITIES: | | | | |
| Revenue | 20,000 | 20,000 | 20,000 | 20,000 |
| Expenses | - | (20,000) | (20,000) | (20,000) |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| a. Net cash provided by (or used for) operating activities | 20,000 | - | - | - |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES: | | | | |
| Transfer in/out | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| b. Net cash provided by (or used for) noncapital financing activities | - | - | - | - |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | | | |
| Purchase of capital assets | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| c. Net cash provided by (or used for) capital and related financing activities | - | - | - | - |
| D. CASH FLOWS FROM INVESTING ACTIVITIES: | | | | |
| Rent | - | - | - | - |
| Interest income | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| d. Net cash provided by (or used in) investing activities | - | - | - | - |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 20,000 | - | - | - |
| CASH AND CASH EQUIVALENTS AT JULY 1, 20xx | 20,000 | 40,000 | 40,000 | 40,000 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx | 40,000 | 40,000 | 40,000 | 40,000 |

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 Purchases
7-Capital Leases
8-Special Assessment Bonds
9-Mortgages
10-Other (Specify Type)
11-Proposed (Specify Type)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/20 | (10) | (11) |
|---|---|---|---|---|---|---|---|---|---|---|
| NAME OF BOND OR LOAN List and Subtotal By Fund | * | TERM | ORIGINAL AMOUNT OF ISSUE | ISSUE DATE | FINAL PAYMENT DATE | INTEREST RATE | BEGINNING OUTSTANDING BALANCE 7/1/2019 | INTEREST PAYABLE | PRINCIPAL PAYABLE | (9)+(10) TOTAL |
| FUND | | | | | | | | | | |
| **Federal In Lieu Tax** | | | | | | | | | | |
| Line of Credit | 10 | 10 | $ 413,184 | 12/8/2009 | 12/8/2019 | 5.00% | $ 24,157 | $ 271 | $ 24,157 | $ 24,428 |
| | | | | | | | | | | |
| **Solid Waste Enterprise Fund** | | | | | | | | | | |
| Disposal site equipment (interfund loan) | 5 | 10 | $ 400,000 | 10/1/2016 | 10/1/2026 | 0.00% | $ 360,000 | $ - | $ 20,000 | $ 20,000 |
| Roll-off truck - Med-Term | 11 | 10 | $ 185,000 | 7/1/2019 | 7/1/2024 | 4.00% | 185,000 | $ 7,121 | $ 15,356 | $ 22,477 |
| Water Tank, Fire Suppression - Med-Term | 11 | 5 | $ 30,000 | 7/1/2019 | 7/1/2024 | 4.00% | 30,000 | $ 1,099 | $ 5,531 | $ 6,630 |
| Subtotal Solid Waste | | | $ 615,000 | | | | $ 575,000 | $ 8,220 | $ 40,887 | $ 49,107 |
| TOTAL ALL DEBT SERVICE | | | $ 1,028,184 | | | | $ 599,157 | $ 8,491 | $ 65,044 | $ 73,535 |

SCHEDULE C-1 - INDEBTEDNESS

Lincoln County
(Local Government)
Budget Fiscal Year 2019-2020

| | TRANSFERS IN | | | TRANSFERS OUT | | |
|---|---|---|---|---|---|---|
| FUND TYPE | FROM FUND | PAGE | AMOUNT | TO FUND | PAGE | AMOUNT |
| GENERAL FUND | | | | | | |
| General Fund | | | | China Springs | 28 | 10,000 |
| General Fund | | | | Special Projects | 28 | 208,911 |
| General Fund | | | | Property Management | 28 | 40,000 |
| SUBTOTAL | | | - | | | 258,911 |
| SPECIAL REVENUE FUNDS | | | | | | |
| China Springs | General Fund | 31 | 10,000 | | | |
| Special Projects | General Fund | 84 | 208,911 | | | |
| Property Management | General Fund | 83 | 40,000 | | | |
| Planning | Federal In Lieu | 78 | 75,000 | | | |
| Fair Board | Room Tax | 43 | 10,000 | | | |
| Senior Nutrition | Federal In Lieu | 44 | 14,000 | | | |
| Lincoln County Land Act Special Use | Lincoln County Land Act Grant Match | 71 | 151 | | | |
| Room Tax | | | | Fair Board | 47 | 10,000 |
| Federal In Lieu | | | | Senior Nutrition | 34 | 14,000 |
| Federal In Lieu | | | | Planning | 34 | 75,000 |
| Federal In Lieu | | | | Detention | 34 | 60,000 |
| Federal In Lieu | | | | Building Department | 34 | 50,000 |
| Road | | | | Road Capital Projects | 36 | 100,000 |
| Lincoln County Land Act Grant Match | | | | Lincoln County Land Act Special Use | 72 | 151 |
| SUBTOTAL | | | 358,062 | | | 309,151 |

Transfer Schedule for Fiscal Year 2019-2020

| FUND TYPE | TRANSFERS IN FROM FUND | PAGE | AMOUNT | TRANSFERS OUT TO FUND | PAGE | AMOUNT |
|---|---|---|---|---|---|---|
| CAPITAL PROJECTS FUND | | | | | | |
| Vehicle Capital Projects | Capital Improvements | 89 | 111,270 | | | |
| Road Capital Projects | Road | 92 | 100,000 | | | |
| Capital Improvements | | | | Vehicle Capital Projects | 87 | 111,270 |
| SUBTOTAL | | | 211,270 | | | 111,270 |
| EXPENDABLE TRUST FUNDS | | | | | | |
| SUBTOTAL | | | - | | | - |
| DEBT SERVICE | | | | | | |
| SUBTOTAL | | | - | | | - |

Lincoln County
(Local Government)
SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2019-2020

| | TRANSFERS IN | | | TRANSFERS OUT | | |
|---|---|---|---|---|---|---|
| FUND TYPE | FROM FUND | PAGE | AMOUNT | TO FUND | PAGE | AMOUNT |
| ENTERPRISE FUNDS | | | | | | |
| Federal in Lieu | Detention | 100 | 60,000 | | | |
| Federal in Lieu | Building | 98 | 50,000 | | | |
| SUBTOTAL | | | 110,000 | | | - |
| INTERNAL SERVICE | | | | | | |
| SUBTOTAL | | | - | | | - |
| RESIDUAL EQUITY TRANSFERS | | | | | | |
| SUBTOTAL | | | | | | |
| TOTAL TRANSFERS | | | 679,332 | | | 679,332 |

Lincoln County
(Local Government)
SCHEDULE T - TRANSFER RECONCILIATION

## SCHEDULE OF EXISTING CONTRACTS
**Budget Year 2019-2020**

**Local Government:** Lincoln County, Nevada
**Contact:** Amy Elmer
**E-mail Address:** Aelmer@lincolnnv.com
**Daytime Telephone:** 775-962-8042

Total Number of Existing Contracts: 50

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Proposed Expenditure FY 2019-20 | Proposed Expenditure FY 2020-21 | Reason or need for contract: |
|---|---|---|---|---|---|---|
| 1 | Xtreme Technologies, LLC | 7/1/2018 | 6/30/2019 | $ 94,576 | $ 94,576 | Technology services |
| 2 | Basin Engineering | 7/1/2018 | 6/30/2019 | per claim | per claim | Mapping services ($7 per claim) |
| 3 | Basin Engineering | 7/1/2018 | 6/30/2019 | 2,500 | 2,500 | County surveyor |
| 4 | JC Enterprise | 7/1/2018 | 6/30/2019 | 10,000 | 10,000 | Web site design & maintenance |
| 5 | Rebel Communications | 7/1/2018 | 6/30/2019 | 70,000 | 70,000 | Communications |
| 6 | Grover C. Dils Medical Center | 7/1/2018 | 6/30/2019 | 12,000 | 12,000 | Healthcare for Detention Center |
| 7 | Vanguard Pest & Weed Control | 7/1/2018 | 6/30/2019 | 9,690 | 9,690 | Pest and weed control |
| 8 | Les Olson Company | 1/16/2019 | 1/15/2020 | 700 | 700 | Maintenance for copy machine |
| 9 | NV Division of Health & Welfare | 7/1/2018 | 6/30/2019 | 51,000 | 51,000 | Public nurse |
| 10 | NV Dept. of Health & Human Services | 7/1/2018 | 6/30/2019 | 3,000 | 3,000 | Required by State |
| 11 | NV Division of Parole & Probation | 7/1/2018 | 6/30/2019 | 9,664 | 9,664 | Required by State |
| 12 | NV Division of Child & Family Services | 7/1/2018 | 6/30/2019 | 6,653 | 6,653 | Required by State |
| 13 | NV Division of Child & Family Services | 7/1/2018 | 6/30/2019 | 31,151 | 31,151 | Required by State |
| 14 | NV State Health Inspectors | 7/1/2018 | 6/30/2019 | 13,112 | 13,112 | Required by State |
| 15 | Lexis Nexis | 1/1/2019 | 1/1/2020 | 453 | 453 | Legal services and online support |
| 16 | CourtView | 7/1/2018 | 6/30/2019 | 3,500 | 3,500 | Court case management system |
| 17 | Franklin Katschke & Kristie Pickering | 7/1/2018 | 6/30/2019 | 145,000 | 145,000 | Public defender |
| 18 | Lexis Nexis - research | 7/1/2018 | 6/30/2019 | 5,286 | 5,286 | Legal research |
| 19 | Lexis Nexis - Microsoft | 7/1/2018 | 6/30/2019 | 445 | 445 | Compatibility with Microsoft Office |
| | Subtotal (page 1 of 3) | | | $ 468,730 | $ 468,730 | |

Additional Explanations (Reference Line Number and Vendor):

## SCHEDULE OF EXISTING CONTRACTS
**Budget Year 2019-2020**

**Local Government:** Lincoln County, Nevada
**Contact:** Amy Elmer
**E-mail Address:** Aelmer@lincolnnv.com
**Daytime Telephone:** 775-962-8042

Total Number of Existing Contracts: 50

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Proposed Expenditure FY 2019-20 | Proposed Expenditure FY 2020-21 | Reason or need for contract: |
|---|---|---|---|---|---|---|
| 20 | CLAN | 7/1/2018 | 6/30/2019 | 3,755 | 3,755 | Library network dues |
| 21 | NV Division of Forestry | 7/1/2018 | 6/30/2019 | 12,000 | 12,000 | Crew work services |
| 22 | National Meter | 7/1/2018 | 6/30/2019 | 1,275 | 1,275 | Annual support MVRS software |
| 23 | Continental Utility | 7/1/2018 | 6/30/2019 | 1,795 | 1,795 | Annual maintenance / support billing software |
| 24 | NV Division of Health | 7/1/2018 | 6/30/2019 | 402 | 402 | Bathing permit - pool |
| 25 | NV Division of Health | 7/1/2018 | 6/30/2019 | 166 | 166 | Permit fees - RV park |
| 26 | NV Division of Environmental Protection | 7/1/2018 | 6/30/2019 | 1,914 | 1,914 | Sewer permit fees |
| 27 | Itron | 7/1/2018 | 6/30/2019 | 720 | 720 | Maintenance support radio read handheld |
| 28 | Daniel C. McArthur, Ltd. | 7/1/2018 | 6/30/2019 | 60,000 | 60,000 | Auditor |
| 29 | NV Drug & Alcohol Testing | 7/1/2018 | 6/30/2019 | 500 | 500 | Random testing |
| 30 | Pitney Bowes Global | 7/1/2018 | 6/30/2019 | 664 | 664 | Postage equipment lease |
| 31 | USPS | 7/1/2018 | 6/30/2019 | 100 | 100 | Post office box lease |
| 32 | Energy Communities Alliance | 7/1/2018 | 6/30/2019 | 2,800 | 2,800 | Membership dues |
| 33 | Lincoln County Library | 7/1/2018 | 6/30/2019 | 9,760 | 9,760 | Public info. site space rental |
| 34 | Mountain Alarm/FPS | 7/1/2018 | 6/30/2019 | 2,000 | 2,000 | Fire monitoring for Panaca Town Center |
| 35 | Bank of America Merchant Services | 1/13/2019 | 1/13/2020 | 2,400 | 2,400 | credit card processing |
| 36 | Sinnett Consulting Services | 7/1/2018 | 6/30/2019 | 245 | 245 | Drug testing consortium |
| 37 | NV State Fire Marshalls | 7/1/2018 | 6/30/2019 | 500 | 500 | Hazmat permits for fueling stations |
| 38 | Dolan & Edwards | 7/1/2018 | 6/30/2019 | 174,455 | 174,455 | Insurance |
| | Subtotal (page 2 of 3) | | | $ 275,451 | $ 275,451 | |

Additional Explanations (Reference Line Number and Vendor):

## SCHEDULE OF EXISTING CONTRACTS
### Budget Year 2019-2020

**Local Government:** Lincoln County, Nevada
**Contact:** Amy Elmer
**E-mail Address:** Aelmer@lincolnnv.com
**Daytime Telephone:** 775-962-8042

Total Number of Existing Contracts: 50

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Proposed Expenditure FY 2019-20 | Proposed Expenditure FY 2020-21 | Reason or need for contract: |
|---|---|---|---|---|---|---|
| 39 | Dolan & Edwards | 7/1/2018 | 6/30/2019 | 174,455 | 174,455 | Insurance |
| 40 | ESRI Inc | 7/1/2018 | 6/30/2019 | 300 | 300 | ARC GIS Maintenance Fee |
| 41 | Caselle Software | 12/19/2017 | 12/19/2019 | 27,898 | 27,898 | Financial Software |
| 42 | Recology Environmental Solutions | 7/1/2018 | 6/30/2019 | 300 | 300 | Enterprise fee |
| 43 | Ken Dixon | 7/1/2018 | 6/30/2019 | 12,440 | 12,440 | Predisaster mitigation |
| 44 | Louise Boettner | 7/1/2018 | 6/30/2019 | 1,200 | 1,200 | Health officer |
| 45 | Devnet Software | 7/1/2017 | 7/1/2021 | 30,118 | 30,118 | Software |
| 46 | BanCorp Bank | | | - | 80,000 | Vehicle Financing |
| 47 | Motorola Solutions | | | 38,000 | 38,000 | Spillman Usage/Maintenance |
| 48 | Summit Fire Protection | | | 5,000 | 5,000 | Fire & sprinkler inspections |
| 49 | Red Hat Gout at Caronsoft | 8/30/2019 | 10/19/2020 | 5,300 | 5,300 | IT |
| 50 | Eagle View Pictometry | 7/1/2017 | 6/30/2020 | 9,920 | 9,920 | Imagery |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | Total Proposed Expenditures | | | $ 1,049,112 | $ 1,129,112 | |

Additional Explanations (Reference Line Number and Vendor):

## SCHEDULE OF PRIVATIZATION CONTRACTS
**Budget Year 2019-2020**

**Local Government:** Lincoln County, Nevada
**Contact:** Amy Elmer
**E-mail Address:** Aelmer@lincolnnv.com
**Daytime Telephone:** 775-962-8042

Total Number of Privatization Contracts: 4

| Line | Vendor | Effective Date of Contract | Termination Date of Contract | Duration (Months/ Years) | Proposed Expenditure FY 2019-20 | Proposed Expenditure FY 2020-21 | Position Class or Grade | Number of FTEs employed by Position Class or Grade | Equivalent hourly wage of FTEs by Position Class or Grade | Reason or need for contract: |
|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Connie West | 7/1/2018 | 6/30/2019 | 1 year | 600 | 600 | | | | Custodian - Rachel |
| 2 | Carling Law Offices | 7/1/2018 | 6/30/2019 | 1 year | 3,000 | 3,000 | | | | Public Administrator cases |
| 3 | Mark Wilbur | 7/1/2018 | 6/30/2019 | 1 year | 9,600 | 9,600 | | | | Detention Medical |
| 4 | Sheila Willingham | 7/1/2018 | 6/30/2019 | 1 year | 4,800 | 4,800 | | | | Detention Medical |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| | Total | | | | $ 18,000 | $ 18,000 | | | | |

Attach additional sheets if necessary.

LINCOLN COUNTY SINCE 1870
RECORD

P.O. Box 485, Pioche, NV 89043
Phone: (775) 725-3232
Email: contact.lcrecord@gmail.com

AFFIDAVIT OF PUBLICATION

I, Ben Rowley, of the Lincoln County Record, published weekly each Friday, at Pioche, Lincoln County, Nevada, do solemnly swear that a copy of the above notice as per clipping attached was published each week in the regular and entire issue of said newspaper in 2 consecutive issue(s) commencing with the issue dated May 10, 2019 and ending with the issue dated May 17, 2019.

| | |
|---|---|
| LC Commissioners | Public notice budget hearing |

Ben Rowley
State of Nevada
County of Lincoln

Subscribed and sworn to before me on May 31, 2019 by Ben Rowley

ROBIN E. SIMMERS
Notary Public, State of Nevada
Appointment No. 02-78907-11
My Appt. Expires November 6, 2022

Robin E Simmers
Notary Public

**PUBLIC NOTICE - BUDGET HEARING**

The County Commissioners of Lincoln County will hold a public hearing on the 2019-2020 budgets for Lincoln County, Lincoln County Regional Transportation Committee and the Towns of Pioche, Panaca, and Alamo on May 20, 2019 at 10:00 am in the County Commission Chambers, Lincoln County Courthouse, Pioche, Nevada. The tentative budget has been prepared in such detail and an appropriate forms as prescribed by the Department of Taxation. It is filled and available for public inspection in the County Clerk's office. All interested persons are invited to attend.

Publish: May 10 & 17, 2019