



*Board of County Commissioners  
Lincoln County, Nevada*

P.O. Box 90 – Pioche, Nevada 89043  
Telephone (775) 962-8077

## COUNTY COMMISSIONERS

Varlin Higbee, Chair  
Jared Brackenbury, Vice Chair  
Mike Reese  
Keith Pearson  
Janine Woodworth

## **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

This budget contains 12 funds, including Debt Service, requiring property tax revenues totaling \$ 3,528,250

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 65 governmental fund types with estimated expenditures of \$ 17,183,336 and 4 proprietary funds with estimated expenses of \$ 3,635,434

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

## CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Amy Elmer  
(Printed Name)  
Auditor/Recorder  
(Title)

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

Signed

Dated:

## SCHEDULED PUBLIC HEARING:

Date and Time May 15, 2023 10:00am

Publication Date May 5, 2023

Place: Commissioners Room, County Courthouse, Pioche, Nevada

**LINCOLN COUNTY  
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2023-2024 BUDGET**

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**LINCOLN COUNTY**  
**BUDGET MESSAGE FOR THE 2023-2024 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:

<b>Fund</b>	<b>Amount</b>
General	\$ 589,150
Flood Control	\$ 13,095
Airport	\$ 10,546
County Grant	\$ 102,030
Federal In Lieu Tax	\$ 35,798
Road	\$ 17,644
Museum	\$ -
Transportation	\$ 1,244
County Indigent (NRS 428.295)	\$ 31,693
Medical County Indigent (NRS 428.285)	\$ 242,035
Fair Board	\$ 46,229
Senior Nutrition	\$ 40,646
County Library	\$ 50,773
Administrative Assessment	\$ 10,729
Legal Aid Services	\$ 2,057
Forensic Services	\$ 6,311
Forfeiture	\$ 11,874
Lincoln County Water Special Use	\$ 1,169,841
Lincoln County Land Act Special Use	\$ 3,074,651
Assessor's Technology	\$ 6,459
Court Facility Fees	\$ 71,442
District Court Technology	\$ 5,104
District Court Enrichment	\$ 17,093
Special Capital Projects	\$ 191,048
Capital Improvements	\$ 826
Vehicle Capital Projects	\$ 47,709
Road Equipment Capital Projects	\$ 174

Budget Summary for Lincoln County

## Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/22 (1)	ESTIMATED CURRENT YEAR 6/30/23 (2)	BUDGET 6/30/2024 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/24 (4)	TOTAL (MEMO ONLY) COLUMNS 3 +4 (5)
REVENUES					
Property Taxes	\$ 3,411,845	\$ 3,507,490	\$ 3,528,250	\$ -	\$ 3,528,250
Other Taxes	93,231	90,000	90,000	-	90,000
Licenses and Permits	20,268	21,600	21,600	-	21,600
Intergovernmental Resources	7,705,838	5,433,043	5,004,411	170,000	5,174,411
Charges for Services	678,820	811,229	747,983	2,542,700	3,290,683
Fines and Forfeits	275,356	200,000	200,000	-	200,000
Miscellaneous	10,716	722,518	1,063,553	40,000	1,103,553
<b>TOTAL REVENUES</b>	<b>12,196,074</b>	<b>10,785,880</b>	<b>10,655,797</b>	<b>2,752,700</b>	<b>13,408,497</b>
EXPENDITURES-EXPENSES					
General Government	2,612,876	3,157,555	6,362,114	-	6,362,114
Judicial	1,103,314	1,710,864	1,762,827	-	1,762,827
Public Safety	1,915,244	1,868,296	2,123,477	2,645,169	4,768,646
Public Works	2,261,191	3,697,646	3,574,017	110,396	3,684,413
Sanitation	-	-	-	846,369	846,369
Health	161,392	174,160	176,612	-	176,612
Welfare	531,084	561,616	1,296,057	-	1,296,057
Culture and Recreation	1,171,492	417,415	459,513	-	459,513
Community Support	207,383	340,636	457,025	-	457,025
Intergovernmental Expenditures	463,523	236,944	233,735	-	233,735
Contingencies	-	179,846	155,859	-	155,859
Utility Enterprises	-	-	-	-	-
Hospitals	-	-	-	-	-
Capital Projects	272,386	-	493,312	-	493,312
Airports	-	-	-	-	-
Other Enterprises	-	-	-	-	-
Debt Service - Principal	84,140	174,204	224,867	-	224,867
Interest Cost	2,290	16,495	19,780	33,500	53,280
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>10,786,315</b>	<b>12,535,677</b>	<b>17,339,195</b>	<b>3,635,434</b>	<b>20,974,629</b>
Excess of Revenues over (under) Expenditures-Expenses	1,409,759	(1,749,797)	(6,683,398)	(882,734)	(7,566,132)

Budget Summary for Lincoln County

## Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/22 (1)	ESTIMATED CURRENT YEAR 06/30/23 (2)	BUDGET YEAR 06/30/24 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/24 (4)	TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	142,244	648,733	150,000	-	150,000
Sales of General Fixed Assets	498,289	-	30,000	-	30,000
Disposals of activities	-				
Operating Transfers (in)	714,494	650,243	689,000	705,000	1,394,000
Operating Transfers (out)	(1,958,979)	(1,510,943)	(1,374,000)	(20,000)	(1,394,000)
TOTAL OTHER FINANCING SOURCES (USES)	(603,952)	(211,967)	(505,000)	685,000	180,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses ( <b>Net Income</b> )	805,807	(1,961,764)	(7,188,398)	(197,734)	(7,386,132) XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	14,140,556	14,946,363	12,984,599	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	14,140,556	14,946,363	12,984,599	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	14,946,363	12,984,599	5,796,201	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	14,946,363	12,984,599	5,796,201	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24
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
<b>TOTAL GENERAL GOVERNMENT</b>	<b>93.5</b>	<b>93.5</b>	<b>93.5</b>
Utilities	0	0	0
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
<b>TOTAL</b>	<b>93.5</b>	<b>93.5</b>	<b>93.5</b>

POPULATION (AS OF JULY 1)	5,293	5,188	4,971
SOURCE OF POPULATION ESTIMATE*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	304,038,163	306,573,341	315,023,149
Net Proceeds of Mines	-	-	-
<b>TOTAL ASSESSED VALUE</b>	<b>304,038,163</b>	<b>306,573,341</b>	<b>315,023,149</b>
TAX RATE			
General Fund	0.9743	1.0636	0.9943
Special Revenue Funds	0.2882	0.1989	0.2682
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
<b>TOTAL TAX RATE</b>	<b>1.3375</b>	<b>1.3375</b>	<b>1.3375</b>

\* 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 2023-2024

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREAMBLED AD VALOREM REVENUE [(2)(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	5.0454	315,023,149	15,894,178	1.1983	3,774,922	614,701	3,160,221
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines		-					
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	315,023,149	47,253	0.0150	47,253	7,589	39,664
E. Medical Indigent (NRS 428.285)	0.1000	315,023,149	315,023	0.0700	220,516	35,474	185,042
F. Capital Acquisition (NRS 354.59815)	0.0500	315,023,149	157,512	0.0500	157,512	25,295	132,217
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0073	315,023,149	22,997	0.0042	13,231	2,125	11,106
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813	0.5287	315,023,149	1,665,527	0.0000	-	-	-
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.7010	XXXXXXXXXXXXXXXXXXXX	2,208,312	0.1392	438,512	70,483	368,029
M. <b>SUBTOTAL A, C, L</b>	<b>5.7464</b>	XXXXXXXXXXXXXXXXXXXX	<b>18,102,490</b>	<b>1.3375</b>	<b>4,213,435</b>	<b>685,185</b>	<b>3,528,250</b>
N. Debt							
O. <b>TOTAL M AND N</b>	<b>5.7464</b>	XXXXXXXXXXXXXXXXXXXX	<b>18,102,490</b>	<b>1.3375</b>	<b>4,213,435</b>	<b>685,185</b>	<b>3,528,250</b>

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 &amp; OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS &amp; TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2024

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)
General	1,665,947	1,596,502	2,622,385	0.9943	1,065,919	-	-	6,950,753
Flood Control	14,095	-	-		-	-	80,000	94,095
Airport	5,446	-	-		88,000	-	-	93,446
China Springs	8,865	-	11,106	0.0042	-	-	-	19,971
County Grant	102,030	-	-		-	-	-	102,030
Federal In Lieu Tax	1,227,105	-	-		993,000	-	-	2,220,105
Road	725,298	-	-		2,506,576	-	-	3,231,874
Agricultural Extension	16,093	-	26,440	0.0100	5,460	-	-	47,993
Museum	32,807	-	56,226	0.0216	-	-	-	89,033
Transportation	165,156	-	-		117,800	-	-	282,956
County Indigent (NRS 428.295)	164,984	-	94,930	0.0359	-	-	-	259,914
Medical County Indigent (NRS 428.285)	801,831	-	158,599	0.0600	300	-	-	960,730
Ambulance	-	-	-		-	-	-	-
Fair Board	39,319	-	-		91,979	-	10,000	141,298
Senior Nutrition	111,535	-	136,137	0.0515	157,115	-	-	404,787
County Library	52,102	-	111,721	0.0425	-	-	20,000	183,823
Administrative Assessment	86,729	-	-		34,000	-	-	120,729
Subtotal Governmental Fund Types,	5,219,342	1,596,502	3,217,544	1.2200	5,060,149	-	110,000	15,203,537
Expendable Trust Funds		CONTINUED	ON	NEXT	PAGE			
PROPRIETARY FUNDS								
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2024

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)
Room Tax	73,861	-	-		90,000	-	-	163,861
Rachel Jones Memorial Cemetery	827	-	-		-	-	-	827
Legal Aid Services	857	-	-		2,000	-	-	2,857
Forensic Services	5,244	-	-		6,500	-	-	11,744
Alamo Clinic	903	-	112,382	0.0425	-	-	-	113,285
Forfeiture	19,749	-	-		50,000	-	-	69,749
Lincoln County Stabilization	135,438	-	-		250	-	-	135,688
Lincoln County Housing Authority	-	-	-		-	-	-	-
Resource Development Authority	-	-	-		121,313	-	-	121,313
Multi Species Habitat Conservation	-	-	-		18,090	-	-	18,090
Recorder Technology	38,064	-	-		6,000	-	-	44,064
Multi Species Habitat Conservation Section 7	896,117	-	-		5,000	-	-	901,117
Youth Activities Counsel	6,007	-	-		-	-	-	6,007
Lincoln County Water - General	625	-	-		-	-	-	625
Lincoln County Water - Special Use	1,394,394	-	-		500	-	-	1,394,894
Lincoln County Water - Planning and Development	86,090	-	-		50	-	-	86,140
Lincoln County Water - Special Projects	8,674	-	-		-	-	-	8,674
Lincoln County Water - Emergency Disaster	65,619	-	-		100	-	-	65,719
Lincoln County Water - Grant Match	86,125	-	-		150	-	-	86,275
Lincoln County Land Act - General	6,793	-	-		-	-	-	6,793
Lincoln County Land Act - Planning and Development	791	-	-		100	-	-	891
Lincoln County Land Act - Education	128,887	-	-		-	-	-	128,887
Lincoln County Land Act - Emergency Disaster	9,270	-	-		-	-	-	9,270
Subtotal Governmental Fund Types,	2,964,335	-	112,382	0.0425	300,053	-	-	3,376,770
Expendable Trust Funds		CONTINUED	ON	NEXT	PAGE			
PROPRIETARY FUNDS								
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

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

Budget for Fiscal Year Ending June 30, 2024

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 - Special Use	3,440,161	-	-		36,000	-	-	3,476,161
Assessor's Technology	24,528	-	-		18,000	-	-	42,528
Public Improvement	2,595	-	-		743	-	-	3,338
Genetic Marker Testing	-	-	-		12,000	-	-	12,000
Court Facility Fees	129,442	-	-		45,000	-	-	174,442
Planning Department	38,652	-	-		10,500	-	77,000	126,152
District Court Technology	5,120	-	-		-	-	-	5,120
District Court Specialty Court	45,000	-	-		10,000	-	15,000	70,000
Court Security Fee Fund	14,879	-	-		700	-	-	15,579
District Court Enrichment	13,593	-	-		3,500	-	-	17,093
Property Management Fund	220,135	-	-		17,400	-	50,000	287,535
Special Projects	514,548	-	-		6,500	-	300,000	821,048
Public Administrator	-	-	-		-	-	-	-
Demerit Point Reduction	22,603	-	-		10,000	-	-	32,603
Capital Improvements	1,324	-	132,217	0.0500	-	-	-	133,541
Ambulance Capital Projects	-	-	-		-	-	-	-
Vehicle Capital Projects	72,356	-	-		-	180,000	132,000	384,356
Fair Board Capital Projects	23,579	-	-		500	-	5,000	29,079
Airport Capital Projects	3,042	-	-		-	-	-	3,042
Road Equipment Capital Projects	117,174	-	-		-	-	-	117,174
Lincoln County Water Capital Projects	81,389	-	-		-	-	-	81,389
Lincoln County Land Act Capital Projects	30,802	-	-		-	-	-	30,802
State Medical Agency (NRS 428.285)	-	-	26,443	0.0100	-	-	-	26,443
Accident Indigent (NRS 428.185)	-	-	39,664	0.0150	-	-	-	39,664
DEBT SERVICE								
Subtotal Governmental Fund Types,								
Expendable Trust Funds	12,984,599	1,596,502	3,528,250	1.3375	5,531,045	180,000	689,000	24,509,396
PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX	1,596,502	3,528,250	1.3375	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX

**SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES**

Budget for Fiscal Year Ending June 30, 2024

**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		OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
					OUT (5)	OUT (6)			
General	2,227,549	1,392,314	1,610,439	-	155,859	975,442	589,150	6,950,753	
Flood Control	R	-	-	1,000	80,000	-	-	13,095	94,095
Airport	R	-	100	82,800	-	-	-	10,546	93,446
China Springs	R	-	-	19,971	-	-	-	-	19,971
County Grant	R	-	-	-	-	-	-	102,030	102,030
Federal In Lieu Tax	R	-	-	1,491,303	436,004	-	257,000	35,798	2,220,105
Road	R	851,139	411,491	1,141,600	810,000	-	-	17,644	3,231,874
Agricultural Extension	R	16,500	1,958	26,535	3,000	-	-	-	47,993
Museum	R	33,676	17,390	12,880	25,087	-	-	-	89,033
Transportation	R	92,200	64,336	125,176	-	-	-	1,244	282,956
County Indigent (NRS 428.295)	R	26,552	21,669	165,000	-	-	15,000	31,693	259,914
Medical County Indigent (NRS 428.285)	R	-	-	718,695	-	-	-	242,035	960,730
Fair Board	R	5,000	850	84,219	-	-	5,000	46,229	141,298
Senior Nutrition	R	122,240	49,187	192,714	-	-	-	40,646	404,787
County Library	R	54,000	26,340	32,710	20,000	-	-	50,773	183,823
Administrative Assessment	R	-	-	40,000	70,000	-	-	10,729	120,729
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE</b>									
<b>TRUST FUNDS (subtotal page 1)</b>		3,428,856	1,985,635	5,745,042	1,444,091	155,859	1,252,442	1,191,612	15,203,537

\*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, 2024

Budget Summary for Lincoln County  
(Local Government)

FUND NAME * GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	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 5,500	1,150	107,211	40,000	-	10,000	-	163,861
Rachel Jones Memorial Cemetery	R -	-	827	-	-	-	-	827
Legal Aid Services	R -	-	800	-	-	-	2,057	2,857
Forensic Services	R -	-	5,433	-	-	-	6,311	11,744
Alamo Clinic	R -	-	113,285	-	-	-	-	113,285
Forfeiture	R -	-	57,875	-	-	-	11,874	69,749
Lincoln County Stabilization Fund	R -	-	135,688	-	-	-	-	135,688
Lincoln County Housing Authority	R -	-	-	-	-	-	-	-
Resource Development Authority	R -	-	121,313	-	-	-	-	121,313
Multi Species Habitat Conservation	R -	-	18,090	-	-	-	-	18,090
Recorder Technology	R -	-	44,064	-	-	-	-	44,064
MSHC Sec 7	R -	-	901,117	-	-	-	-	901,117
Youth Activities Counsel	R -	-	6,007	-	-	-	-	6,007
Lincoln County Water General	R -	-	625	-	-	-	-	625
Lincoln County Water Special Use	R -	-	225,053	-	-	-	1,169,841	1,394,894
Lincoln County Water Planning and Dev	R -	-	86,140	-	-	-	-	86,140
Lincoln County Water Special Projects	R -	-	8,674	-	-	-	-	8,674
Lincoln County Water Emergency Disaster	R -	-	65,719	-	-	-	-	65,719
Lincoln County Water Grant Match	R -	-	86,275	-	-	-	-	86,275
Lincoln County Land Act General	R -	-	6,793	-	-	-	-	6,793
Lincoln County Land Act Planning	R -	-	891	-	-	-	-	891
Lincoln County Land Act Education	R -	-	128,887	-	-	-	-	128,887
Lincoln County Land Act Emergency Disaster	R -	-	9,270	-	-	-	-	9,270
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (subtotal page 2)								
	5,500	1,150	2,130,037	40,000	-	10,000	1,190,083	3,376,770

\*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.

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Schedule A-1

**SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES**

Budget for Fiscal Year Ending June 30, 2024

**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		OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
					OUT (5)	OUT (6)			
Lincoln County Land Act Special Use	R -	-	401,510	-	-	-	-	3,074,651	3,476,161
Assessor's Technology	R -	-	36,069	-	-	-	-	6,459	42,528
Public Improvement	R -	-	3,338	-	-	-	-	-	3,338
Genetic Marker Testing	R -	-	12,000	-	-	-	-	-	12,000
Court Facility Fees	R -	-	10,000	93,000	-	-	-	71,442	174,442
Planning Department	R 74,880	27,025	9,428	14,819	-	-	-	-	126,152
District Court Technology	R -	-	16	-	-	-	-	5,104	5,120
District Court Specialty Court	R -	-	70,000	-	-	-	-	-	70,000
Court Security Fee Fund	R -	-	15,579	-	-	-	-	-	15,579
District Court Enrichment	R -	-	-	-	-	-	-	17,093	17,093
Property Management Fund	R 23,118	7,416	42,604	214,397	-	-	-	-	287,535
Special Projects	R -	-	-	630,000	-	-	-	191,048	821,048
Public Administrator	R -	-	-	-	-	-	-	-	-
Demerit Point Reduction	R -	-	32,603	-	-	-	-	-	32,603
Capital Improvements	C -	-	21,157	-	-	-	111,558	826	133,541
Ambulance Capital Projects	C -	-	-	-	-	-	-	-	-
Vehicle Capital Projects	C -	-	104,647	232,000	-	-	-	47,709	384,356
Fair Board Capital Projects	C -	-	-	29,079	-	-	-	-	29,079
Airport Capital Projects	C -	-	-	3,042	-	-	-	-	3,042
Road Equipment Capital Projects	C -	-	-	117,000	-	-	-	174	117,174
Lincoln County Water Capital Projects	C -	-	-	81,389	-	-	-	-	81,389
Lincoln County Land Capital Projects	C -	-	-	30,802	-	-	-	-	30,802
State Medical Agency (NRS 428.285)	T -	-	26,443	-	-	-	-	-	26,443
Accident Indigent (NRS 428.185)	T -	-	39,664	-	-	-	-	-	39,664
DEBT SERVICE FUND	D -	-	-	-	-	-	-	-	-
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>	<b>3,532,354</b>	<b>2,021,226</b>	<b>8,700,137</b>	<b>2,929,619</b>	<b>155,859</b>	<b>1,374,000</b>	<b>5,796,201</b>	<b>24,509,396</b>	

\*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.

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Schedule A-1

## SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

## Budget for Fiscal Year Ending June 30, 2024

## Budget Summary for Lincoln County (Local Government)

**\*FUND TYPES:**

## E - Enterprise

## I - Internal Service

## N - Nonexpendable Trust

\*\* Include Depreciation







## Lincoln County

## (Local Government)

**SCHEDULE B - GENERAL FUND Fund (1)**

### FUNCTION General

Lincoln County  
(Local Government)



## Lincoln County

## (Local Government)

**SCHEDULE B - GENERAL FUND (Fund 1)**

### FUNCTION General

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) BUDGET YEAR	(4) ENDING 06/30/24
			TENTATIVE APPROVED	FINAL APPROVED
Buildings and Grounds				
Pioche				
Salaries and Wages	26,817	28,057	28,984	28,984
Employee Benefits	6,155	7,846	8,583	8,863
Services and Supplies	138,088	170,330	171,370	171,370
Capital outlay	-	-	-	-
Subtotal	171,060	206,233	208,937	209,217
Alamo				
Salaries and Wages	21,569	32,229	10,743	10,743
Employee Benefits	14,737	22,767	7,600	7,720
Services and Supplies	11,097	21,129	21,700	21,700
Subtotal	47,403	76,125	40,043	40,163
Total Other Activity	443,236	544,440	488,718	493,583
Total General Government	1,447,968	1,838,898	2,608,149	1,901,808
FUNCTION SUBTOTAL (page 5 of 5)	1,447,968	1,838,898	2,608,149	1,901,808

Lincoln County  
(Local Government)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) BUDGET YEAR	(4) ENDING 06/30/24
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
District Court				
Salaries and Wages	82,112	120,000	-	-
Employee Benefits	-	-	-	-
Services and Supplies	65,737	214,006	170,056	170,056
Subtotal	147,849	334,006	170,056	170,056
District Attorney				
Salaries and Wages	195,066	274,542	164,320	168,740
Employee Benefits	79,227	133,116	87,103	87,463
Services and Supplies	20,520	20,000	166,500	166,500
Subtotal	294,813	427,658	417,923	422,703
Indigent Assistance				
Services and Supplies	116,651	175,000	193,000	235,000
Public Administrator				
Services and Supplies	122	2,000	2,000	2,000
Public Guardian				
Services and Supplies	-	2,000	2,000	2,000
Law Library				
Services and Supplies	6,762	8,000	8,000	8,000
Public Defender				
Service and Supplies	-	-	175,000	-
FUNCTION SUBTOTAL (page 1 of 2)	566,197	948,664	967,979	839,759



EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) BUDGET YEAR	(4) ENDING 06/30/24
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Sheriff				
Salaries and Wages	734,161	789,310	774,285	778,901
Employee Benefits	439,352	545,155	568,527	570,602
Services and Supplies	185,838	220,681	230,320	230,320
Capital Outlay	54,992	-	-	-
Subtotal	1,414,343	1,555,146	1,573,132	1,579,823
Caliente Contract				
Salaries and Wages	114,233	108,267	108,267	108,267
Employee Benefits	61,851	74,020	81,456	81,576
Services and Supplies	770	4,600	4,600	4,600
Subtotal	176,854	186,887	194,323	194,443
Emergency Management				
Salaries and Wages	15,721	21,364	30,845	30,845
Employee Benefits	10,066	8,630	-	60
Services and Supplies	1,116	-	29,994	29,994
Subtotal	26,903	29,994	60,839	60,899
Total Public Safety	1,618,100	1,772,027	1,828,294	1,835,165
FUNCTION SUBTOTAL	1,618,100	1,772,027	1,828,294	1,835,165

## Lincoln County

### LOCAL GOVERNMENT

SCHEDULE B - GENERAL FUND (Fund 1)

## EE B - GENERAL FUND

## Lincoln County

## (Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE  
GENERAL FUND - ALL FUNCTIONS



REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for services				
Airport fees	1,298	9,000	9,000	9,000
Miscellaneous				
Grants	-	28,000	28,000	28,000
Rent - BLM	14,212	10,800	11,000	11,000
Other - Fuel Sales	47,149	40,000	40,000	40,000
Subtotal	61,361	78,800	79,000	79,000
Subtotal	62,659	87,800	88,000	88,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	46,930	50,546	5,446	5,446
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	46,930	50,546	5,446	5,446
TOTAL RESOURCES	109,589	138,346	93,446	93,446
EXPENDITURES				
Public Works				
Employee Benefits	96	100	100	100
Services and Supplies	58,947	82,800	82,800	82,800
Capital Outlay	-	50,000	-	-
Subtotal	59,043	132,900	82,900	82,900
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	50,546	5,446	10,546	10,546
TOTAL COMMITMENTS & FUND BALANCE	109,589	138,346	93,446	93,446

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	10,721	11,024	11,106	11,106
Intergovernmental				
Fish and Wildlife	9	-	-	-
Subtotal	10,730	11,024	11,106	11,106
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	10,000	10,000	-	-
BEGINNING FUND BALANCE	6,895	11,671	8,865	8,865
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,895	11,671	8,865	8,865
TOTAL RESOURCES	27,625	32,695	19,971	19,971
<b>EXPENDITURES</b>				
Intergovernmental				
Services and Supplies	15,954	23,830	19,971	19,971
Subtotal	15,954	23,830	19,971	19,971
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	11,671	8,865	-	-
TOTAL COMMITMENTS & FUND BALANCE	27,625	32,695	19,971	19,971

Lincoln County

(Local Government)

SCHEDULE B

FUND China Springs (Youth Service State Levy) (Fund 61)

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Schedule B-14

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Grant	2,375,897	-	-	-
Regional Transportation Commission	317,026	-	-	-
Subtotal	2,692,923	-	-	-
Miscellaneous				
Investment income	(15,534)	-	-	-
Subtotal	2,677,389	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal In Lieu Tax	25,435	-	-	-
BEGINNING FUND BALANCE	(46,654)	102,030	102,030	102,030
TOTAL BEGINNING FUND BALANCE	(46,654)	102,030	102,030	102,030
TOTAL RESOURCES	2,656,170	102,030	102,030	102,030
EXPENDITURES				
General Government				
Salaries and Wages	212,922	-	-	-
Employee Benefits	66,719	-	-	-
Services and Supplies	116,750	-	-	-
Capital Outlay	67,680	-	-	-
Subtotal	464,071	-	-	-
Public Safety				
Salaries and Wages	31,443	-	-	-
Employee Benefits	18,213	-	-	-
Services and Supplies	172,414	-	-	-
Subtotal	222,070	-	-	-
Public Works				
Services and Supplies	232,467	-	-	-
Capital Outlay	229,161	-	-	-
Subtotal	461,628	-	-	-
Welfare				
Salaries and Wages	29,907	-	-	-
Employee Benefits	21,732	-	-	-
Services and Supplies	32,841	-	-	-
Subtotal	84,480	-	-	-
Culture and Recreation				
Salaries and Wages	8,422	-	-	-
Employee Benefits	930	-	-	-
Services and Supplies	86,345	-	-	-
Capital Outlay	814,298	-	-	-
Subtotal	909,995	-	-	-
Subtotal	2,142,244	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Transportation	20,171	-	-	-
Detention Center	391,725	-	-	-
Subtotal Transfers Out	411,896	-	-	-
ENDING FUND BALANCE:	102,030	102,030	102,030	102,030
TOTAL COMMITMENTS & FUND BALANCE	2,656,170	102,030	102,030	102,030

Lincoln County  
(Local Government)  
SCHEDULE B

## FUND Federal In Lieu Tax Special Revenue Fund (Fund 12)

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Schedule B-12

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Services and Supplies	437,414	930,943	965,303	1,371,303
Capital Outlay	87,216	22,298	211,000	211,000
Subtotal - General Government	524,630	953,241	1,176,303	1,582,303
Public Safety				
Capital Outlay	57,443	19,474	183,004	225,004
Intergovernmental				
Services and Supplies - State	85,826	120,000	120,000	120,000
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>667,899</b>	<b>1,092,715</b>	<b>1,479,307</b>	<b>1,927,307</b>
<b>OTHER USES:</b>				
<b>CONTINGENCY (Not to exceed 3% of</b>				
Operating Transfers Out (Schedule T)				
Flood Control	-	61,500	80,000	80,000
Planning	75,000	76,411	77,000	77,000
County Grant	25,435	-	-	-
Transportation	8,186	-	-	-
Building Department	50,000	50,000	-	-
Senior Nutrition	37,379	-	-	-
Detention Center	49,000	238,350	-	-
Special Projects	-	-	50,000	50,000
Property Management	50,000	50,000	50,000	50,000
Subtotal	295,000	476,261	257,000	257,000
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>962,899</b>	<b>1,568,976</b>	<b>1,736,307</b>	<b>2,184,307</b>
<b>ENDING FUND BALANCE:</b>	<b>1,811,081</b>	<b>1,227,105</b>	<b>425,798</b>	<b>35,798</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>2,773,980</b>	<b>2,796,081</b>	<b>2,162,105</b>	<b>2,220,105</b>

Lincoln County

(Local Government)

FUND Federal In Lieu Tax Special Revenue Fund (Fund 12)

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Schedule B-13

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

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Public Works				
Highways and Streets				
Salaries and Wages	703,171	765,673	773,763	851,139
Employee Benefits	307,698	339,730	384,761	411,491
Services and Supplies	637,801	1,151,600	1,001,600	1,001,600
Capital Outlay	-	973,733	1,273,193	810,000
Subtotal	1,648,670	3,230,736	3,433,317	3,074,230
Debt service:				
Principal	-	130,000	130,000	130,000
Interest	-	10,000	10,000	10,000
Subtotal	-	140,000	140,000	140,000
Subtotal	1,648,670	3,370,736	3,573,317	3,214,230
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Road Capital Projects	100,000	-	-	-
Subtotal	100,000	-	-	-
ENDING FUND BALANCE	1,193,863	725,298	57,357	17,644
TOTAL COMMITMENTS & FUND BALANCE	2,942,533	4,096,034	3,630,674	3,231,874

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) BUDGET YEAR	(4) ENDING 06/30/24
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	25,527	26,245	26,440	26,440
Intergovernmental				
Fish and Wildlife	21	-	-	-
Miscellaneous				
Other	-	5,460	5,460	5,460
Subtotal	25,548	31,705	31,900	31,900
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	24,918	28,072	16,093	16,093
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	24,918	28,072	16,093	16,093
TOTAL RESOURCES	50,466	59,777	47,993	47,993
EXPENDITURES				
Community Support				
Salaries and Wages	13,162	19,188	16,500	16,500
Employee Benefits	1,744	1,826	1,958	1,958
Services and Supplies	7,488	20,170	26,535	26,535
Capital Outlay	-	2,500	3,000	3,000
Subtotal	22,394	43,684	47,993	47,993
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	28,072	16,093	-	-
TOTAL COMMITMENTS & FUND BALANCE	50,466	59,777	47,993	47,993

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) BUDGET YEAR	(4) ENDING 06/30/24
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	52,871	45,253	56,226	56,226
Intergovernmental				
Fish and Wildlife	10	-	-	-
Miscellaneous				
Donations	5,089	-	-	-
Subtotal	57,970	45,253	56,226	56,226
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	58,901	53,321	32,807	32,807
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	58,901	53,321	32,807	32,807
TOTAL RESOURCES	116,871	98,574	89,033	89,033
<b>EXPENDITURES</b>				
Culture and Recreation				
Museum				
Salaries and Wages	27,708	33,781	33,676	33,676
Employee Benefits	14,741	16,486	17,270	17,390
Services and Supplies	5,906	13,000	13,000	12,880
Capital Outlay	15,195	2,500	25,087	25,087
Subtotal	63,550	65,767	89,033	89,033
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
ENDING FUND BALANCE:	53,321	32,807	-	-
TOTAL COMMITMENTS & FUND BALANCE	116,871	98,574	89,033	89,033

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Grants	108,837	70,000	70,000	70,000
Regional Transportation	-	28,000	42,000	28,000
Regional Transportation Van	-	14,000	-	14,000
Subtotal	108,837	112,000	112,000	112,000
Charges for Services				
Reimbursement	1,782	-	-	-
Bus Fares	4,594	5,800	5,800	5,800
Subtotal	6,376	5,800	5,800	5,800
Subtotal	115,213	117,800	117,800	117,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
FILT	8,186	-	-	-
County Grants	20,171	-	-	-
Subtotal	28,357	-	-	-
BEGINNING FUND BALANCE	202,579	222,995	165,156	165,156
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	202,579	222,995	165,156	165,156
TOTAL RESOURCES	346,149	340,795	282,956	282,956
EXPENDITURES				
Community Support				
Salaries and Wages	57,811	65,889	92,200	92,200
Employee Benefits	30,373	40,574	64,036	64,336
Services and Supplies	34,970	69,176	125,176	125,176
Capital Outlay	-	-	-	-
Subtotal	123,154	175,639	281,412	281,712
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	222,995	165,156	1,544	1,244
TOTAL COMMITMENTS & FUND BALANCE	346,149	340,795	282,956	282,956

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	91,734	94,223	94,930	94,930
Intergovernmental				
Fish and Wildlife	77	-	-	-
Miscellaneous				
Other	1,213	-	-	-
Subtotal	93,024	94,223	94,930	94,930
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	335,529	304,084	164,984	164,984
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	335,529	304,084	164,984	164,984
TOTAL RESOURCES	428,553	398,307	259,914	259,914
<b>EXPENDITURES</b>				
Welfare				
Indigent				
Salaries and Wages	54,315	59,234	26,552	26,552
Employee Benefits	26,219	28,858	21,529	21,669
Services and Supplies	9,027	60,231	140,000	140,000
Subtotal	89,561	148,323	188,081	188,221
Indigent - Jail				
Services and Supplies	4,908	25,000	25,000	25,000
Subtotal	94,469	173,323	213,081	213,221
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
District Court Specialty Court	30,000	60,000	15,000	15,000
ENDING FUND BALANCE:	304,084	164,984	31,833	31,693
TOTAL COMMITMENTS & FUND BALANCE	428,553	398,307	259,914	259,914

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	204,208	131,591	211,464	158,599
Intergovernmental				
Indigent Assistance	124,724	-	-	-
Fish and Wildlife	171	-	-	-
Subtotal	124,895	-	-	-
Miscellaneous				
Investment income	(10,909)	300	300	300
Subtotal	318,194	131,891	211,764	158,899
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	514,731	791,350	801,831	801,831
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	514,731	791,350	801,831	801,831
TOTAL RESOURCES	832,925	923,241	1,013,595	960,730
<b>EXPENDITURES</b>				
Welfare				
Services and Supplies	41,575	121,410	718,695	718,695
Subtotal	41,575	121,410	718,695	718,695
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	791,350	801,831	294,900	242,035
TOTAL COMMITMENTS & FUND BALANCE	832,925	923,241	1,013,595	960,730

Lincoln County

(Local Government)

SCHEDULE B

FUND Medical County Indigent (NRS 428.285) (Fund 38)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Ambulance Fees	-	-	-	-
Miscellaneous				
Investment income	-	-	-	-
Donation	-	-	-	-
Subtotal	-	-	-	-
Intergovernmental				
Grant	-	-	-	-
Mutual aid agreement	-	-	-	-
Subtotal	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	-
<b>EXPENDITURES</b>				
Health				
Salaries and Wages - Meadow Valley	-	-	-	-
Salaries and Wages-Rachel	-			
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
Intergovernmental:				
Transfer fund to Lincoln Co Fire District	-	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Special items: Disposal	-	-	-	-
Operating Transfers Out (Schedule T)				
Ambulance Capital Projects	-	-	-	-
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	-	-	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Other				
Publications and Entry Fees	48,171	50,225	91,979	91,979
Miscellaneous				
Investment income	(676)	-	-	-
Donations	200	-	-	-
Subtotal	(476)	-	-	-
Subtotal	47,695	50,225	91,979	91,979
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Room Tax	10,000	10,000	10,000	10,000
BEGINNING FUND BALANCE	42,870	52,030	39,319	39,319
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	42,870	52,030	39,319	39,319
TOTAL RESOURCES	100,565	112,255	141,298	141,298
EXPENDITURES				
Culture and Recreation				
Parks				
Salaries	5,040	5,000	5,000	5,000
Benefits	841	850	850	850
Services and Supplies	37,654	62,086	84,219	84,219
Subtotal	43,535	67,936	90,069	90,069
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Fairboard Capital Projects	5,000	5,000	5,000	5,000
ENDING FUND BALANCE:	52,030	39,319	46,229	46,229
TOTAL COMMITMENTS & FUND BALANCE	100,565	112,255	141,298	141,298

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	131,421	10,000	136,137	136,137
Intergovernmental				
Grants	156,393	130,000	130,000	130,000
Fish and Wildlife	110	115	115	115
Subtotal	156,503	130,115	130,115	130,115
Charges for Services				
Meals	23,140	25,000	25,000	25,000
Miscellaneous				
Other	2,257	2,000	2,000	2,000
Donation	1,200	-	-	-
Subtotal	3,457	2,000	2,000	2,000
Subtotal	314,521	167,115	293,252	293,252
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal in Lieu	37,379	-	-	-
BEGINNING FUND BALANCE	199,871	236,303	111,535	111,535
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	199,871	236,303	111,535	111,535
TOTAL RESOURCES	551,771	403,418	404,787	404,787
EXPENDITURES				
Welfare				
Salaries and Wages	96,056	104,383	122,240	122,240
Employee Benefits	39,773	50,100	48,827	49,187
Services and Supplies	179,639	137,400	192,714	192,714
Subtotal	315,468	291,883	363,781	364,141
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	236,303	111,535	41,006	40,646
TOTAL COMMITMENTS & FUND BALANCE	551,771	403,418	404,787	404,787

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	106,374	90,106	111,721	111,721
Intergovernmental				
Fish and Wildlife	61	-	-	-
Miscellaneous				
Donations	1,529	-	-	-
Other	4,121	-	-	-
Subtotal	5,650	-	-	-
Subtotal	112,085	90,106	111,721	111,721
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	20,000	20,000
BEGINNING FUND BALANCE	57,905	72,780	52,102	52,102
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	57,905	72,780	52,102	52,102
TOTAL RESOURCES	169,990	162,886	183,823	183,823
<b>EXPENDITURES</b>				
Culture and Recreation				
Libraries				
Salaries and Wages	50,582	54,000	54,000	54,000
Employee Benefits	23,051	24,681	26,220	26,340
Services and Supplies	23,577	32,103	32,710	32,710
Capital Outlay	-	-	20,000	20,000
Subtotal	97,210	110,784	132,930	133,050
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	72,780	52,102	50,893	50,773
TOTAL COMMITMENTS & FUND BALANCE	169,990	162,886	183,823	183,823

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Administrative Assessments	35,155	34,000	34,000	34,000
Miscellaneous				
Investment income	(2,051)	-	-	-
Subtotal	33,104	34,000	34,000	34,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	125,410	145,178	78,022	86,729
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	125,410	145,178	78,022	86,729
TOTAL RESOURCES	158,514	179,178	112,022	120,729
EXPENDITURES				
Judicial				
Services and Supplies	13,336	92,449	40,000	40,000
Capital Outlay	-	-	70,000	70,000
Subtotal	13,336	92,449	110,000	110,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	145,178	86,729	2,022	10,729
TOTAL COMMITMENTS & FUND BALANCE	158,514	179,178	112,022	120,729

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax	93,231	90,000	90,000	90,000
Subtotal	93,231	90,000	90,000	90,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	152,558	173,289	73,861	73,861
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	152,558	173,289	73,861	73,861
TOTAL RESOURCES	245,789	263,289	163,861	163,861
<b>EXPENDITURES</b>				
Culture and Recreation				
Salaries and Wages	5,040	5,500	5,500	5,500
Employee Benefits	747	850	1,150	1,150
Services and Supplies	51,415	130,210	100,711	100,711
Capital Outlay	-	36,368	40,000	40,000
Subtotal	57,202	172,928	147,361	147,361
Intergovernmental				
Services and Supplies	5,298	6,500	6,500	6,500
Subtotal	62,500	179,428	153,861	153,861
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Fair Board	10,000	10,000	10,000	10,000
ENDING FUND BALANCE:	173,289	73,861	-	-
TOTAL COMMITMENTS & FUND BALANCE	245,789	263,289	163,861	163,861

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) BUDGET YEAR	(4) ENDING 06/30/24
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	827	827	-	827
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	827	827	-	827
TOTAL RESOURCES	827	827	-	827
<b>EXPENDITURES</b>				
Health				
Services and Supplies	-	-	-	827
Subtotal	-	-	-	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	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Other	1,396	2,000	2,000	2,000
Subtotal	1,396	2,000	2,000	2,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	(1,739)	(343)	857	857
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	(1,739)	(343)	857	857
TOTAL RESOURCES	(343)	1,657	2,857	2,857
EXPENDITURES				
Judicial				
Services and Supplies	-	800	800	800
Subtotal	-	800	800	800
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	(343)	857	2,057	2,057
TOTAL COMMITMENTS & FUND BALANCE	(343)	1,657	2,857	2,857

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Other	1,361	6,500	6,500	6,500
Subtotal	1,361	6,500	6,500	6,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,407	5,244	5,244	5,244
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,407	5,244	5,244	5,244
TOTAL RESOURCES	5,768	11,744	11,744	11,744
<b>EXPENDITURES</b>				
Public Safety				
Services and Supplies	524	6,500	5,433	5,433
Subtotal	524	6,500	5,433	5,433
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	5,244	5,244	6,311	6,311
TOTAL COMMITMENTS & FUND BALANCE	5,768	11,744	11,744	11,744

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	108,484	111,546	112,382	112,382
Intergovernmental				
Fish and Wildlife	91	-	-	-
Subtotal	108,575	111,546	112,382	112,382
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	114	1,017	903	903
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	114	1,017	903	903
TOTAL RESOURCES	108,689	112,563	113,285	113,285
EXPENDITURES				
Health				
Services and Supplies	107,672	111,660	113,285	113,285
Subtotal	107,672	111,660	113,285	113,285
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	1,017	903	-	-
TOTAL COMMITMENTS & FUND BALANCE	108,689	112,563	113,285	113,285

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Grants	18,000	-	50,000	50,000
Miscellaneous				
Investment income	(1,052)	-	-	-
Subtotal	16,948	-	50,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	60,295	65,044	19,749	19,749
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	60,295	65,044	19,749	19,749
TOTAL RESOURCES	77,243	65,044	69,749	69,749
<b>EXPENDITURES</b>				
Public Safety				
Services and Supplies	12,199	45,295	57,875	57,875
Subtotal	12,199	45,295	57,875	57,875
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	65,044	19,749	11,874	11,874
TOTAL COMMITMENTS & FUND BALANCE	77,243	65,044	69,749	69,749

Lincoln County  
(Local Government)  
SCHEDULE B



REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Grants	60,835	121,313	121,313	121,313
Miscellaneous				
Donations	1,000	-	-	-
Subtotal	61,835	121,313	121,313	121,313
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	61,835	121,313	121,313	121,313
<b>EXPENDITURES</b>				
Community Support				
Services and Supplies	61,835	121,313	121,313	121,313
Subtotal	61,835	121,313	121,313	121,313
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	61,835	121,313	121,313	121,313

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Grants	3,511	18,090	18,090	18,090
Miscellaneous				
Investment Income	(126)	-	-	-
Subtotal	3,385	18,090	18,090	18,090
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	3,385	18,090	18,090	18,090
EXPENDITURES				
General Government				
Services and Supplies	3,385	18,090	18,090	18,090
Subtotal	3,385	18,090	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	3,385	18,090	18,090	18,090

Lincoln County

(Local Government)

SCHEDULE B

FUND Multi Species Habitat Conservation (Fund 14)

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Schedule B-14

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
User fees	8,545	6,000	6,000	6,000
Miscellaneous				
Investment income	(568)	-	-	-
Subtotal	7,977	6,000	6,000	6,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	32,729	32,064	38,064	38,064
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	32,729	32,064	38,064	38,064
TOTAL RESOURCES	40,706	38,064	44,064	44,064
EXPENDITURES				
General Government				
Services and Supplies	-	-	44,064	44,064
Capital Outlay	8,642	-	-	-
Subtotal	8,642	-	44,064	44,064
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	32,064	38,064	-	-
TOTAL COMMITMENTS & FUND BALANCE	40,706	38,064	44,064	44,064

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	(13,913)	5,000	5,000	5,000
Subtotal	(13,913)	5,000	5,000	5,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	905,030	891,117	896,117	896,117
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	905,030	891,117	896,117	896,117
TOTAL RESOURCES	891,117	896,117	901,117	901,117
<b>EXPENDITURES</b>				
General Government				
Services and Supplies	-	-	901,117	901,117
Subtotal	-	-	901,117	901,117
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	891,117	896,117	-	-
TOTAL COMMITMENTS & FUND BALANCE	891,117	896,117	901,117	901,117

Lincoln County

(Local Government)

SCHEDULE B

FUND Multi Species Habitat Conservation Section 7 (Fund 77)

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
User fees	-	-	-	-
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
<b>EXPENDITURES</b>				
Community Support				
Services and Supplies	-	-	6,007	6,007
Subtotal	-	-	6,007	6,007
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



	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
Miscellaneous				
Investment income	(19,687)	500	500	500
Subtotal	(19,687)	500	500	500
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,413,581	1,393,894	1,164,131	1,394,394
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,413,581	1,393,894	1,164,131	1,394,394
TOTAL RESOURCES	1,393,894	1,394,394	1,164,631	1,394,894
<b>EXPENDITURES</b>				
General Government				
Services and Supplies	-	-	210,576	225,053
Subtotal	-	-	210,576	225,053
<b>OTHER USES:</b>				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	1,393,894	1,394,394	954,055	1,169,841
TOTAL COMMITMENTS & FUND BALANCE	1,393,894	1,394,394	1,164,631	1,394,894

Lincoln County

(Local Government)

SCHEDULE B

FUND Lincoln County Water - Special Use (Fund 84)

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Schedule B-14

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	(1,343)	50	50	50
Subtotal	(1,343)	50	50	50
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	87,383	86,040	86,090	86,090
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	87,383	86,040	86,090	86,090
TOTAL RESOURCES	86,040	86,090	86,140	86,140
EXPENDITURES				
General Government				
Services and Supplies	-	-	86,140	86,140
Subtotal	-	-	86,140	86,140
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	86,040	86,090	-	-
TOTAL COMMITMENTS & FUND BALANCE	86,040	86,090	86,140	86,140

Lincoln County

(Local Government)

SCHEDULE B

FUND Lincoln County Water - Planning and Development (Fund 86)

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Schedule B-14

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	(135)	-	-	-
Subtotal	(135)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	8,809	8,674	8,674	8,674
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,809	8,674	8,674	8,674
TOTAL RESOURCES	8,674	8,674	8,674	8,674
<b>EXPENDITURES</b>				
General Government				
Services and Supplies	-	-	8,674	8,674
Subtotal	-	-	8,674	8,674
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	8,674	8,674	-	-
TOTAL COMMITMENTS & FUND BALANCE	8,674	8,674	8,674	8,674

Lincoln County

(Local Government)

SCHEDULE B

FUND Lincoln County Water - Special Projects (Fund 87)

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## Lincoln County

## (Local Government)

## SCHEDULE B

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	(1,342)	150	150	150
Subtotal	(1,342)	150	150	150
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	87,317	85,975	86,125	86,125
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	87,317	85,975	86,125	86,125
TOTAL RESOURCES	85,975	86,125	86,275	86,275
<b>EXPENDITURES</b>				
General Government				
Services and Supplies	-	-	86,275	86,275
Subtotal	-	-	86,275	86,275
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	85,975	86,125	-	-
TOTAL COMMITMENTS & FUND BALANCE	85,975	86,125	86,275	86,275

Lincoln County

(Local Government)

SCHEDULE B

FUND Lincoln County Water - Grant Match (Fund 89)

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
Miscellaneous				
Investment income	(106)	-	-	-
Subtotal	(106)	-	-	-
<b>OTHER FINANCING SOURCES:</b>				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,899	6,793	6,793	6,793
Prior Period Adjustment(s)				
Residual Equity Transfers				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>6,899</b>	<b>6,793</b>	<b>6,793</b>	<b>6,793</b>
<b>TOTAL RESOURCES</b>	<b>6,793</b>	<b>6,793</b>	<b>6,793</b>	<b>6,793</b>
<b>EXPENDITURES</b>				
General Government				
Services and Supplies	-	-	6,793	6,793
Subtotal	-	-	6,793	6,793
<b>OTHER USES:</b>				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
<b>ENDING FUND BALANCE:</b>	<b>6,793</b>	<b>6,793</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>6,793</b>	<b>6,793</b>	<b>6,793</b>	<b>6,793</b>

## Lincoln County

### (Local Government)

## SCHEDULE B

## Lincoln County

## (Local Government)

## SCHEDULE B

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	(144)	-	-	-
Subtotal	(144)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	9,414	9,270	9,270	9,270
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,414	9,270	9,270	9,270
TOTAL RESOURCES	9,270	9,270	9,270	9,270
<b>EXPENDITURES</b>				
General Government				
Services and Supplies	-	-	9,270	9,270
Subtotal	-	-	9,270	9,270
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	9,270	9,270	-	-
TOTAL COMMITMENTS & FUND BALANCE	9,270	9,270	9,270	9,270

Lincoln County

(Local Government)

SCHEDULE B

FUND Lincoln County Land Act - Emergency Disaster (Fund 95)

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	(38,622)	6,000	6,000	6,000
Reimbursements	-	30,000	30,000	30,000
Subtotal	(38,622)	36,000	36,000	36,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,442,783	3,404,161	3,063,873	3,440,161
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,442,783	3,404,161	3,063,873	3,440,161
TOTAL RESOURCES	3,404,161	3,440,161	3,099,873	3,476,161
<b>EXPENDITURES</b>				
General Government				
Service and Supplies	-	-	337,622	401,510
Subtotal	-	-	337,622	401,510
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	3,404,161	3,440,161	2,762,251	3,074,651
TOTAL COMMITMENTS & FUND BALANCE	3,404,161	3,440,161	3,099,873	3,476,161

Lincoln County

(Local Government)

SCHEDULE B

FUND Lincoln County Land Act - Special Use (Fund 97)

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Schedule B-14

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other - Tax Receiver Commissions	13,548	18,000	18,000	18,000
Subtotal	13,548	18,000	18,000	18,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	45,069	42,597	24,528	24,528
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	45,069	42,597	24,528	24,528
TOTAL RESOURCES	58,617	60,597	42,528	42,528
<b>EXPENDITURES</b>				
General Government				
Services and Supplies	-	36,069	36,069	36,069
Capital Outlay	16,020	-	-	-
Subtotal	16,020	36,069	36,069	36,069
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	42,597	24,528	6,459	6,459
TOTAL COMMITMENTS & FUND BALANCE	58,617	60,597	42,528	42,528

<b>REVENUES</b>	<b>(1)</b> ACTUAL PRIOR YEAR ENDING 6/30/2022	<b>(2)</b> ESTIMATED CURRENT YEAR ENDING 6/30/2023	<b>(3) (4)</b> BUDGET YEAR ENDING 06/30/24	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
Miscellaneous				
Investment Income	(2,299)	743	743	743
Subtotal	(2,299)	743	743	743
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	149,551	147,252	2,595	2,595
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	149,551	147,252	2,595	2,595
TOTAL RESOURCES	147,252	147,995	3,338	3,338
<b>EXPENDITURES</b>				
Public Works				
Services and Supplies	-	145,400	3,338	3,338
Subtotal	-	145,400	3,338	3,338
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	147,252	2,595	-	-
TOTAL COMMITMENTS & FUND BALANCE	147,252	147,995	3,338	3,338

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Other	13,411	12,000	12,000	12,000
Subtotal	13,411	12,000	12,000	12,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	13,411	12,000	12,000	12,000
<b>EXPENDITURES</b>				
General Government				
Services and Supplies	13,411	12,000	12,000	12,000
Subtotal	13,411	12,000	12,000	12,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	13,411	12,000	12,000	12,000

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Pahrangat Valley	27,602	33,000	33,000	33,000
Meadow Valley	10,994	12,000	12,000	12,000
Subtotal Charges for Services	38,596	45,000	45,000	45,000
Miscellaneous				
Investment income (loss)	(1,678)	-	-	-
Subtotal	36,918	45,000	45,000	45,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	113,481	120,804	65,804	129,442
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	113,481	120,804	65,804	129,442
TOTAL RESOURCES	150,399	165,804	110,804	174,442
EXPENDITURES				
Judicial				
Salaries and Wages	-	-	-	-
Benefits	-	-	-	-
Services and Supplies	-	10,000	10,000	10,000
Capital Outlay	29,595	26,362	93,000	93,000
Subtotal	29,595	36,362	103,000	103,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	120,804	129,442	7,804	71,442
TOTAL COMMITMENTS & FUND BALANCE	150,399	165,804	110,804	174,442

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			(3) BUDGET YEAR	(4) ENDING 06/30/24
Planning				
Charges for Services	13,544	10,500	10,500	10,500
Miscellaneous				
Investment income	(1,192)	-	-	-
Subtotal	12,352	10,500	10,500	10,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal in Lieu Tax	75,000	76,411	77,000	77,000
Proceeds from capital assets disposal	2,000	-	-	-
Subtotal Other Financing Sources	77,000	76,411	77,000	77,000
BEGINNING FUND BALANCE	50,062	55,741	38,652	38,652
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	50,062	55,741	38,652	38,652
TOTAL RESOURCES	139,414	142,652	126,152	126,152
<b>EXPENDITURES</b>				
Public Works				
Salaries and Wages	55,988	66,134	71,366	74,880
Employee Benefits	19,726	24,206	26,907	27,025
Services and Supplies	6,264	11,660	13,060	9,428
Capital Outlay	1,695	2,000	14,819	14,819
Subtotal	83,673	104,000	126,152	126,152
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	55,741	38,652	-	-
TOTAL COMMITMENTS & FUND BALANCE	139,414	142,652	126,152	126,152

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,136	5,136	5,120	5,120
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,136	5,136	5,120	5,120
TOTAL RESOURCES	5,136	5,136	5,120	5,120
<b>EXPENDITURES</b>				
Judicial				
Services and Supplies	-	16	16	16
Subtotal	-	16	16	16
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	5,136	5,120	5,104	5,104
TOTAL COMMITMENTS & FUND BALANCE	5,136	5,136	5,120	5,120

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	16,983	10,000	10,000	10,000
Subtotal	16,983	10,000	10,000	10,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
County Indigent	30,000	60,000	15,000	15,000
BEGINNING FUND BALANCE	4,235	14,958	45,000	45,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,235	14,958	45,000	45,000
TOTAL RESOURCES	51,218	84,958	70,000	70,000
EXPENDITURES				
Judicial				
Services and Supplies	36,260	39,958	70,000	70,000
Subtotal	36,260	39,958	70,000	70,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	14,958	45,000	-	-
TOTAL COMMITMENTS & FUND BALANCE	51,218	84,958	70,000	70,000

Lincoln County

(Local Government)

SCHEDULE B

FUND District Court Specialty Court (Fund 113)

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Schedule B-14

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) BUDGET YEAR	(4) ENDING 06/30/24
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	920	700	700	700
Miscellaneous				
Investment income	(215)	-	-	-
Subtotal	705	700	700	700
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	13,474	14,179	14,879	14,879
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	13,474	14,179	14,879	14,879
TOTAL RESOURCES	14,179	14,879	15,579	15,579
<b>EXPENDITURES</b>				
Judicial				
Services and Supplies	-	-	15,579	15,579
Subtotal	-	-	15,579	15,579
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	14,179	14,879	-	-
TOTAL COMMITMENTS & FUND BALANCE	14,179	14,879	15,579	15,579

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) BUDGET YEAR	(4) ENDING 06/30/24
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	4,961	3,500	3,500	3,500
Miscellaneous				
Investment income	(1,013)	-	-	-
Subtotal	3,948	3,500	3,500	3,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	63,620	67,568	13,593	13,593
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	63,620	67,568	13,593	13,593
TOTAL RESOURCES	67,568	71,068	17,093	17,093
<b>EXPENDITURES</b>				
Judicial				
Services and Supplies	-	57,475	-	-
Subtotal	-	57,475	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	67,568	13,593	17,093	17,093
TOTAL COMMITMENTS & FUND BALANCE	67,568	71,068	17,093	17,093

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Rent	13,050	16,800	17,400	17,400
Subtotal	13,050	16,800	17,400	17,400
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal In Lieu	50,000	50,000	50,000	50,000
Sale of Capital Assets				
Sale of Alamo Industrial Park	162,800	-	-	-
Total other financing sources	212,800	50,000	50,000	50,000
BEGINNING FUND BALANCE	73,924	231,284	220,135	220,135
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	73,924	231,284	220,135	220,135
TOTAL RESOURCES	299,774	298,084	287,535	287,535
<b>EXPENDITURES</b>				
General Government				
Salaries and Wages	19,384	21,932	22,691	23,118
Employee Benefits	5,685	6,585	7,215	7,416
Services and Supplies	27,499	43,232	51,232	42,604
Capital Outlay	8,650	6,200	-	8,000
Subtotal	61,218	77,949	81,138	81,138
Public Works				
Capital Outlay	7,272	-	206,397	206,397
Subtotal	68,490	77,949	287,535	287,535
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	231,284	220,135	-	-
TOTAL COMMITMENTS & FUND BALANCE	299,774	298,084	287,535	287,535

## Lincoln County

## (Local Government)

**SCHEDULE B**

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial		-	-	-
Subtotal		-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE		-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE		-	-	-
TOTAL RESOURCES		-	-	-
<b>EXPENDITURES</b>				
Judicial				
Services and Supplies		-	-	-
Subtotal		-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund		-	-	-
ENDING FUND BALANCE:		-	-	-
TOTAL COMMITMENTS & FUND BALANCE		-	-	-

Lincoln County

(Local Government)

SCHEDULE B

FUND Public Administrator Fund (Fund 134)

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Schedule B-14

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Clerk Fees	9,300	10,000	10,000	10,000
Miscellaneous				
Investment Income	(146)	-	-	-
Subtotal	9,154	10,000	10,000	10,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,449	12,603	22,603	22,603
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,449	12,603	22,603	22,603
TOTAL RESOURCES	12,603	22,603	32,603	32,603
<b>EXPENDITURES</b>				
Judicial				
Services and Supplies	-	-	32,603	32,603
Subtotal	-	-	32,603	32,603
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	12,603	22,603	-	-
TOTAL COMMITMENTS & FUND BALANCE	12,603	22,603	32,603	32,603





REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income		-	-	-
Subtotal		-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Ambulance Fund		-	-	-
BEGINNING FUND BALANCE		-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE		-	-	-
TOTAL RESOURCES		-	-	-
<b>EXPENDITURES</b>				
Capital Projects				
Capital Outlay		-	-	-
Intergovernmental				
Transfer Fund to Lincoln County Fire District		-	-	-
Subtotal		-	-	-
Special items				
Disposal		-		
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:		-	-	-
TOTAL COMMITMENTS & FUND BALANCE		-	-	-

Lincoln County

(Local Government)

SCHEDULE B

FUND Ambulance Capital Projects (Fund 68)

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) BUDGET YEAR		(4) ENDING 06/30/24
			TENTATIVE APPROVED	FINAL APPROVED	
Miscellaneous					
Investment income	(1,176)	-	-	-	-
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
General Fund	-	-	100,000	20,442	
Capital Improvements	101,740	127,332	111,558	111,558	
Subtotal Transfers In	101,740	127,332	211,558	132,000	
Capital Sales	-	-	-	30,000	
Financed purchases proceeds	142,244	-	-	150,000	
Subtotal Other Financing Sources	243,984	127,332	211,558	312,000	
BEGINNING FUND BALANCE	13,897	(4,277)	50,024	72,356	
Prior Period Adjustment(s)					
TOTAL BEGINNING FUND BALANCE	13,897	(4,277)	50,024	72,356	
TOTAL RESOURCES	256,705	123,055	261,582	384,356	
<b>EXPENDITURES</b>					
Capital Projects					
Capital Outlay	174,552	-	112,000	232,000	
Debt Service					
(3) Vehicles for Sheriff (FY2024-26) (3PU)					
Principal	-	-	-	47,527	
Interest	-	-	-	6,421	
(4) Vehicles for Sheriff (FY2022-24)(3 PU)					
Principal	-	44,204	47,370	47,340	
Interest	-	6,495	3,359	3,359	
(4) Vehicles for Sheriff (FY2019-21)					
Principal	84,140	-	-	-	-
Interest	2,290	-	-	-	-
Subtotal Debt Service	86,430	50,699	50,729	104,647	
Subtotal	260,982	50,699	162,729	336,647	
OTHER USES:					
CONTINGENCY (not to exceed 3% of Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:	(4,277)	72,356	98,853	47,709	
TOTAL COMMITMENTS & FUND BALANCE	256,705	123,055	261,582	384,356	

## Lincoln County

## (Local Government)

## SCHEDULE B

<b>REVENUES</b>	<b>(1)</b> ACTUAL PRIOR YEAR ENDING 6/30/2022	<b>(2)</b> ESTIMATED CURRENT YEAR ENDING 6/30/2023	<b>(3) (4)</b> BUDGET YEAR ENDING 06/30/24	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
Miscellaneous				
Investment income	(494)	500	500	500
Subtotal	(494)	500	500	500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Fair Board	5,000	5,000	5,000	5,000
BEGINNING FUND BALANCE	14,552	18,079	23,579	23,579
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,552	18,079	23,579	23,579
TOTAL RESOURCES	19,058	23,579	29,079	29,079
<b>EXPENDITURES</b>				
Capital Projects				
Services and Supplies	979	-	10,000	10,000
Capital Outlay	-	-	19,079	19,079
Subtotal	979	-	29,079	29,079
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	18,079	23,579	-	-
TOTAL COMMITMENTS & FUND BALANCE	19,058	23,579	29,079	29,079

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	(107)	-	-	-
Subtotal	(107)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,149	3,042	3,042	3,042
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,149	3,042	3,042	3,042
TOTAL RESOURCES	3,042	3,042	3,042	3,042
<b>EXPENDITURES</b>				
Capital Projects				
Capital Outlay	-	-	3,042	3,042
Subtotal	-	-	3,042	3,042
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	3,042	3,042	-	-
TOTAL COMMITMENTS & FUND BALANCE	3,042	3,042	3,042	3,042

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) BUDGET YEAR	(4) ENDING 06/30/24
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	(2,027)	-	-	-
Subtotal	(2,027)	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Road Fund	100,000	-	-	-
BEGINNING FUND BALANCE	116,056	117,174	117,174	117,174
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	116,056	117,174	117,174	117,174
TOTAL RESOURCES	214,029	117,174	117,174	117,174
<b>EXPENDITURES</b>				
Capital Projects				
Capital Outlay	96,855	-	117,000	117,000
Subtotal	96,855	-	117,000	117,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	117,174	117,174	174	174
TOTAL COMMITMENTS & FUND BALANCE	214,029	117,174	117,174	117,174



## Lincoln County (Local Government)

**SCHEDULE E B**

**SCHEDULE B**

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	25,523	26,247	26,443	26,443
Subtotal	25,523	26,247	26,443	26,443
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	25,523	26,247	26,443	26,443
<b>EXPENDITURES</b>				
Intergovernmental				
Payment to State	25,523	26,247	26,443	26,443
Subtotal	25,523	26,247	26,443	26,443
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	25,523	26,247	26,443	26,443

Lincoln County

(Local Government)

SCHEDULE B

FUND State Medical Agency (NRS 428.285) (Fund 21)

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	38,268	39,369	39,664	39,664
Subtotal	38,268	39,369	39,664	39,664
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	38,268	39,369	39,664	39,664
<b>EXPENDITURES</b>				
Intergovernmental				
Payment to State	38,268	39,369	39,664	39,664
Subtotal	38,268	39,369	39,664	39,664
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	38,268	39,369	39,664	39,664



<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Works	38,994	20,000	20,000	20,000
Total Operating Revenue	38,994	20,000	20,000	20,000
OPERATING EXPENSE				
Public Works				
Salaries and Wages	47,297	30,279	31,071	31,448
Employee Benefits	1,559	10,427	11,431	11,572
Services and Supplies	2,667	13,085	12,585	12,585
Subtotal	51,523	53,791	55,087	55,605
Depreciation/amortization	-	1,000	54,791	54,791
Total Operating Expense	51,523	54,791	109,878	110,396
Operating Income or (Loss)	(12,529)	(34,791)	(89,878)	(90,396)
NONOPERATING REVENUES				
Investment income	(1,032)	-	-	-
Total Nonoperating Revenues	(1,032)	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(13,561)	(34,791)	(89,878)	(90,396)
Operating Transfers (Schedule T)				
In				
Federal In Lieu Tax	50,000	50,000	-	-
Out	-	-	-	-
Net Operating Transfers	50,000	50,000	-	-
NET INCOME/(LOSS)	36,439	15,209	(89,878)	(90,396)

Lincoln County

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME  
FUND Building Department Enterprise (Fund 49)

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Schedule F-1

<b>PROPRIETARY FUND</b>	<b>(1) ACTUAL PRIOR YEAR ENDING 6/30/2022</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023</b>	<b>(3) (4) BUDGET YEAR ENDING 06/30/24</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	38,994	20,000	20,000	20,000
Expenses	(66,560)	(53,791)	(55,087)	(55,605)
a. Net cash provided by (or used for) operating activities	(27,566)	(33,791)	(35,087)	(35,605)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	50,000	50,000	-	-
b. Net cash provided by (or used for) noncapital financing activities	50,000	50,000	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	-	(500)	(500)	(500)
c. Net cash provided by (or used for) capital and related financing activities	-	(500)	(500)	(500)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment Income (Loss)	(1,124)	-	-	-
d. Net cash provided by (or used in) investing activities	(1,124)	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	21,310	15,709	(35,587)	(36,105)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	44,454	65,764	81,473	81,473
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	65,764	81,473	45,886	45,368

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Rent / Inmate fees 60/83/365	27,428	2,462,550	1,817,700	1,817,700
Dispatch Service Interlocal Agreements	-	55,000	55,000	55,000
Total Operating Revenue	27,428	2,517,550	1,872,700	1,872,700
OPERATING EXPENSE				
Public Safety - Jail				
Salaries and Wages	484,011	1,083,250	599,550	841,095
Employee Benefits	108,482	726,794	477,082	680,485
Services and Supplies	127,268	795,000	432,300	635,500
Subtotal Jail	719,761	2,605,044	1,508,932	2,157,080
Public Safety - Dispatch				
Salaries and Wages	283,597	271,923	227,778	240,164
Employee Benefits	102,150	96,221	128,934	131,282
Services and Supplies	415	5,000	16,643	16,643
Subtotal Dispatch	386,162	373,144	373,355	388,089
Subtotal	1,105,923	2,978,188	1,882,287	2,545,169
Depreciation/amortization	71,516	100,000	100,000	100,000
Total Operating Expense	1,177,439	3,078,188	1,982,287	2,645,169
Operating Income or (Loss)	(1,150,011)	(560,638)	(109,587)	(772,469)
NONOPERATING REVENUES				
COVID-19 Relief Grant	446,277	-	-	-
Total Nonoperating Revenues	446,277	-	-	-
NONOPERATING EXPENSES				
Loss on asset disposal	(13,092)			
Total Nonoperating Expenses	(13,092)	-	-	-
Net Income before Operating Transfers	(716,826)	(560,638)	(109,587)	(772,469)
Operating Transfers (Schedule T)				
In				
Federal In Lieu	49,000	238,350	-	-
General Fund	753,760	572,350	-	685,000
Grants	391,725	-	-	-
Subtotal Transfers In	1,194,485	810,700	-	685,000
Out	-	-	-	-
Net Operating Transfers	1,194,485	810,700	-	685,000
NET INCOME/(LOSS)	477,659	250,062	(109,587)	(87,469)

Lincoln County

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Detention Center Enterprise (Fund 64)

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Schedule F-1

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	27,428	2,517,550	1,872,700	1,872,700
Expenses	(1,311,665)	(2,978,188)	(1,882,287)	(2,545,169)
a. Net cash provided by (or used for) operating activities	(1,284,237)	(460,638)	(9,587)	(672,469)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers	1,194,485	810,700	-	685,000
b. Net cash provided by (or used for) noncapital financing activities	1,194,485	810,700	-	685,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	(315,801)	-	-	-
Grant income	446,277	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	130,476	-	-	-
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)	40,724	350,062	(9,587)	12,531
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	92,356	133,080	233,142	483,142
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	133,080	483,142	223,555	495,673

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Landfill Fees	698,678	570,000	570,000	570,000
Landfill Fees - Caliente Contract	-	65,000	65,000	65,000
Landfill Fees - Mesquite Contract	-	30,000	30,000	15,000
Total Operating Revenue	698,678	665,000	665,000	650,000
OPERATING EXPENSE				
Sanitation				
Salaries and Wages	282,169	313,722	320,887	320,887
Employee Benefits	105,870	118,876	150,749	151,482
Services and Supplies	162,757	180,000	190,000	224,000
Closure and Post-closure costs	20,000	-	-	-
Subtotal	570,796	612,598	661,636	696,369
Depreciation/amortization	111,766	150,000	150,000	150,000
Total Operating Expense	682,562	762,598	811,636	846,369
Operating Income or (Loss)	16,116	(97,598)	(146,636)	(196,369)
NONOPERATING REVENUES				
Special assessment - debt	40,588	40,000	40,000	40,000
Grant Proceeds -LATCF	-	-	-	170,000
Total Nonoperating Revenues	40,588	40,000	40,000	210,000
NONOPERATING EXPENSES				
Interest Expense	14,292	19,715	16,628	33,500
Total Nonoperating Expenses	14,292	19,715	16,628	33,500
Net Income before Operating Transfers	42,412	(77,313)	(123,264)	(19,869)
Operating Transfers (Schedule T)				
In	-	-	-	-
Out	20,000	20,000	20,000	20,000
Net Operating Transfers	(20,000)	(20,000)	(20,000)	(20,000)
NET INCOME/(LOSS)	22,412	(97,313)	(143,264)	(39,869)

Lincoln County

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME  
FUND Solid Waste Management Enterprise (Fund 67)

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Schedule F-1

<b><u>PROPRIETARY FUND</u></b>	<b>(1)</b> ACTUAL PRIOR YEAR ENDING 6/30/2022	<b>(2)</b> ESTIMATED CURRENT YEAR ENDING 6/30/2023	<b>(3) (4)</b> BUDGET YEAR ENDING 06/30/24	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Revenue	687,934	665,000	665,000	650,000
Expenses	(571,436)	(612,598)	(661,636)	(696,369)
a. Net cash provided by (or used for) operating activities	116,498	52,402	3,364	(46,369)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Operating Transfers In/out	(20,000)	(20,000)	(20,000)	(20,000)
Grant Proceeds LATCF	-	-	-	170,000
b. Net cash provided by (or used for) noncapital financing activities	(20,000)	(20,000)	(20,000)	150,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Proceeds of loans for equipment	187,203	-	560,000	350,000
Purchase of capital assets	(240,645)	(60,000)	(588,500)	(588,500)
Principal Payments	(80,219)	(149,694)	(208,781)	(147,957)
Interest Payments	(15,485)	(19,715)	(16,628)	(33,500)
Special Assessment Revenue	40,588	40,000	40,000	40,000
Financed Purchases Payable	(41,206)	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(149,764)	(189,409)	(213,909)	(379,957)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(53,266)	(157,007)	(230,545)	(276,326)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	563,387	510,121	238,114	353,114
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	510,121	353,114	7,569	76,788

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Landfill Fees	-	-	-	-
Total Operating Revenue	-	-	-	-
OPERATING EXPENSE				
Sanitation				
Services and Supplies	-	-	-	-
Depreciation/amortization	-	-	-	-
Total Operating Expense	-	-	-	-
Operating Income or (Loss)	-	-	-	-
NONOPERATING REVENUES				
Investment income	(1,707)	-	-	-
Total Nonoperating Revenues	(1,707)	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,707)	-	-	-
Operating Transfers (Schedule T)				
In	20,000	20,000	20,000	20,000
Out	-	-	-	-
Net Operating Transfers	20,000	20,000	20,000	20,000
NET INCOME/(LOSS)	18,293	20,000	20,000	20,000

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2022	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2023	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	-	-	-	-
Expenses	-	-	-	-
a. Net cash provided by (or used for) operating activities	-	-	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer in/out	20,000	20,000	20,000	20,000
b. Net cash provided by (or used for) noncapital financing activities	20,000	20,000	20,000	20,000
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 (loss)	(1,796)	-	-	-
d. Net cash provided by (or used in) investing activities	(1,796)	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	18,204	20,000	20,000	20,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	93,447	111,651	131,651	131,651
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	111,651	131,651	151,651	151,651

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) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24		(11) (9)+(10) TOTAL								
								(10) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE									
<b>FUND</b>																		
<b>Vehicle Capital Projects Fund</b>																		
Sheriff Vehicles (3)	6	3	\$ 107,158	6/10/2022	6/10/2024	7.23%	\$ 35,661	\$ 2,577	\$ 35,661	\$ 38,238								
Sheriff Vehicles (1)	6	3	\$ 35,086	7/10/2022	7/10/2024	6.69%	\$ 11,679	\$ 782	\$ 11,679	\$ 12,461								
Sheriff Vehicles (3)	11	3	\$ 150,000	7/1/2023		5.00%	\$ 150,000	\$ 6,421	\$ 47,527	\$ 53,948								
Subtotal Vehicle Cap Proj			\$ 292,244				\$ 197,340	\$ 9,780	\$ 94,867	\$ 104,647								
<b>Solid Waste Enterprise Fund</b>																		
Disposal site equipment (interfund loan)	5	10	\$ 400,000	10/1/2016	10/1/2026	0.00%	\$ 220,000	\$ -	\$ 40,000	\$ 40,000								
Roll-off truck (interfund loan)	5	10	\$ 179,738	12/31/2019	12/31/2028	4.00%	\$ 113,630	\$ 4,537	\$ 18,272	\$ 22,809								
Front load truck (interfund loan)	5	10	\$ 266,802	7/1/2020	7/1/2029	2.00%	\$ 191,662	\$ 7,666	\$ 25,228	\$ 32,894								
Roll-Off Truck	6	5	\$ 187,203	6/6/2022	6/6/2026	4.90%	\$ 110,630	\$ 4,425	\$ 36,781	\$ 41,206								
Equipment (interfund loan)	11	10	\$ 350,000	7/1/2023	7/1/2033	5.00%	\$ 350,000	\$ 16,872	\$ 27,676	\$ 44,548								
Subtotal Solid Waste			\$ 1,383,743				\$ 985,922	\$ 33,500	\$ 147,957	\$ 181,457								
TOTAL ALL DEBT SERVICE			\$ 1,675,987				\$ 1,183,262	\$ 43,280	\$ 242,824	\$ 286,104								

SCHEDULE C-1 - INDEBTEDNESS

Lincoln County  
(Local Government)

Budget Fiscal Year 2023-2024

## Lincoln County (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

## Transfer Schedule for Fiscal Year 2023-2024

## Lincoln County (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

## Transfer Schedule for Fiscal Year 2023-2024

## Lincoln County (Local Government)

## SCHEDULE T - TRANSFER RECONCILIATION

**SCHEDULE OF EXISTING CONTRACTS**

**Budget Year 2023-2024**

**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 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	Xtreme Technologies, LLC	7/1/2022	6/30/2023	\$ -	-	Technology services
2	Basin Engineering	7/1/2022	6/30/2023	per claim	per claim	Mapping services (\$7 per claim)
3	Basin Engineering	7/1/2022	6/30/2023	-	-	County surveyor
4	JC Enterprise	7/1/2022	6/30/2023	-	-	Web site design & maintenance
5	Rebel Communications	7/1/2022	6/30/2023	-	-	Communications
6	Grover C. Dils Medical Center	7/1/2022	6/30/2023	-	-	Healthcare for Detention Center
7	Vanguard Pest & Weed Control	7/1/2022	6/30/2023	-	-	Pest and weed control
8	Les Olson Company	1/16/2022	1/15/2023	-	-	Maintenance for copy machine
9	NV Division of Health & Welfare	7/1/2022	6/30/2023	-	-	Public nurse
10	NV Dept. of Health & Human Services	7/1/2022	6/30/2023	-	-	Required by State
11	NV Division of Parole & Probation	7/1/2022	6/30/2023	-	-	Required by State
12	NV Division of Child & Family Services	7/1/2022	6/30/2023	-	-	Required by State
13	NV Division of Child & Family Services	7/1/2022	6/30/2023	-	-	Required by State
14	NV State Health Inspectors	7/1/2022	6/30/2023	-	-	Required by State
15	Lexis Nexis	1/1/2022	1/1/2023	-	-	Legal services and online support
16	CourtView	7/1/2022	6/30/2023	-	-	Court case management system
17	Franklin Katschke & Kristie Pickering	7/1/2022	6/30/2023	-	-	Public defender
18	Lexis Nexis - research	7/1/2022	6/30/2023	-	-	Legal research
19	Lexis Nexis - Microsoft	7/1/2022	6/30/2023	-	-	Compatibility with Microsoft Office
Subtotal (page 1 of 3)				\$ -	\$ -	

Additional Explanations (Reference Line Number and Vendor):

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**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2023-2024**

**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 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
<b>20</b>	CLAN	7/1/2022	6/30/2023	-		Library network dues
<b>21</b>	NV Division of Forestry	7/1/2022	6/30/2023	-		Crew work services
<b>22</b>	National Meter	7/1/2022	6/30/2023	-		Annual support MVRS software
<b>23</b>	Continental Utility	7/1/2022	6/30/2023	-		Annual maintenance / support billing software
<b>24</b>	NV Division of Health	7/1/2022	6/30/2023	-		Bathing permit - pool
<b>25</b>	NV Division of Health	7/1/2022	6/30/2023	-		Permit fees - RV park
<b>26</b>	NV Division of Environmental Protection	7/1/2022	6/30/2023	-		Sewer permit fees
<b>27</b>	Itron	7/1/2022	6/30/2023	-		Maintenance support radio read handheld
<b>28</b>	Daniel C. McArthur, Ltd.	7/1/2022	6/30/2023	-		Auditor
<b>29</b>	NV Drug & Alcohol Testing	7/1/2022	6/30/2023	-		Random testing
<b>30</b>	Pitney Bowes Global	7/1/2022	6/30/2023	-		Postage equipment lease
<b>31</b>	USPS	7/1/2022	6/30/2023	-		Post office box lease
<b>32</b>	Energy Communities Alliance	7/1/2022	6/30/2023	-		Membership dues
<b>33</b>	Lincoln County Library	7/1/2022	6/30/2023	-		Public info. site space rental
<b>34</b>	Mountain Alarm/FPS	7/1/2022	6/30/2023	-		Fire monitoring for Panaca Town Center
<b>35</b>	Bank of America Merchant Services	1/13/2022	1/13/2023	-		credit card processing
<b>36</b>	Sinnett Consulting Services	7/1/2022	6/30/2023	-		Drug testing consortium
<b>37</b>	NV State Fire Marshalls	7/1/2022	6/30/2023	-		Hazmat permits for fueling stations
<b>38</b>	Dolan & Edwards	7/1/2022	6/30/2023	-		Insurance
<b>Subtotal (page 2 of 3)</b>				\$ -	\$ -	

Additional Explanations (Reference Line Number and Vendor):

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Schedule 31

## **SCHEDULE OF EXISTING CONTRACTS**

### **Budget Year 2023-2024**

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

Total Number of Existing Contracts: 50

Additional Explanations (Reference Line Number and Vendor):

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**SCHEDULE OF PRIVATIZATION CONTRACTS**  
**Budget Year 2023-2024**

**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 2023-24	Proposed Expenditure FY 2024-25	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	7/1/2022	6/30/2023	1 year	-					Custodian - Rachel
2	Carling Law Offices	7/1/2022	6/30/2023	1 year	-					Public Administrator cases
3	Mark Wilbur	7/1/2022	6/30/2023	1 year						Detention Medical
4	Sheila Willingham	7/1/2022	6/30/2023	1 year						Detention Medical
5										
6										
7										
8										
9										
	Total				\$ -	\$ -				

Attach additional sheets if necessary.