



*Board of County Commissioners
Lincoln County, Nevada*

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COUNTY COMMISSIONERS

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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 7 funds, including Debt Service, requiring property tax revenues totaling \$ 3,994,309

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 62 governmental fund types with estimated expenditures of \$ 18,076,862 and 4 proprietary funds with estimated expenses of \$ 3,669,955

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 20, 2024 10:00am

Publication Date May 10, 2024

Place: Commissioners Room, County Courthouse, Pioche, Nevada

**LINCOLN COUNTY
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2024-2025 BUDGET**

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LINCOLN COUNTY
BUDGET MESSAGE FOR THE 2024-2025 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.

Seven funds are budgeted to receive property taxes. They are the General, State Medical Agency, China Springs, Capital Improvements, Agricultural Extension, 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:

Fund	Amount
General	\$ 489,822
Flood Control	\$ 51,519
Airport	\$ 54,356
County Grant	\$ 131,538
Federal In Lieu Tax	\$ 164,816
Road	\$ 208,752
Transportation	\$ 8,261
County Indigent (NRS 428.295)	\$ 19,289
Fair Board	\$ 62,080
Room Tax	\$ 80,857
Legal Aid Services	\$ 3,194
Forensic Services	\$ 7,388
Forfeiture	\$ 20,224
Lincoln County Water Special Use	\$ 1,169,341
Lincoln County Land Act Special Use	\$ 3,068,651
Court Facility Fees	\$ 40,718
Planning Department	\$ 10,137
District Court Technology	\$ 5,036
District Court Specialty Court	\$ 25,354
Demerit Point Reduction	\$ 1,312

Budget Summary for Lincoln County

Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/23 (1)	ESTIMATED CURRENT YEAR 6/30/24 (2)	BUDGET 6/30/2025 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/25 (4)	TOTAL (MEMO ONLY) COLUMNS 3 +4 (5)
REVENUES					
Property Taxes	\$ 3,472,260	\$ 3,528,250	\$ 3,994,309	\$ -	\$ 3,994,309
Other Taxes	83,314	90,000	90,000	-	90,000
Licenses and Permits	23,852	21,600	18,100	-	18,100
Intergovernmental Resources	6,744,481	5,144,811	5,074,288	-	5,074,288
Charges for Services	722,827	747,983	747,783	2,642,700	3,390,483
Fines and Forfeits	213,598	200,000	200,000	-	200,000
Miscellaneous	601,573	858,107	323,353	40,000	363,353
TOTAL REVENUES	11,861,905	10,590,751	10,447,833	2,682,700	13,130,533
EXPENDITURES-EXPENSES					
General Government	3,042,651	2,621,140	7,509,281	-	7,509,281
Judicial	1,203,357	1,442,709	2,094,197	-	2,094,197
Public Safety	1,874,578	2,072,288	2,084,053	2,634,085	4,718,138
Public Works	2,896,274	2,261,155	3,278,127	59,974	3,338,101
Sanitation	-	-	-	925,253	925,253
Health	165,728	162,123	63,227	-	63,227
Welfare	1,011,046	607,046	1,292,981	-	1,292,981
Culture and Recreation	951,600	312,306	519,441	-	519,441
Community Support	207,166	279,171	509,005	-	509,005
Intergovernmental Expenditures	190,836	198,735	244,799	-	244,799
Contingencies	-	155,859	183,849	-	183,849
Utility Enterprises	-	-	-	-	-
Hospitals	-	-	-	-	-
Capital Projects	22,426	268,388	300,665	-	300,665
Airports	-	-	-	-	-
Other Enterprises	-	-	-	-	-
Debt Service - Principal	182,119	105,358	138,892	-	138,892
Interest Cost	12,630	28,326	42,194	50,643	92,837
TOTAL EXPENDITURES-EXPENSES	11,760,411	10,514,604	18,260,711	3,669,955	21,930,666
Excess of Revenues over (under) Expenditures-Expenses	101,494	76,147	(7,812,878)	(987,255)	(8,800,133)

Budget Summary for Lincoln County

Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/23 (1)	ESTIMATED CURRENT YEAR 06/30/24 (2)	BUDGET YEAR 06/30/25 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/25 (4)	TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	648,733	-	300,000	-	300,000
Sales of General Fixed Assets	-	43,486	-	-	-
Operating Transfers (in)	679,791	689,000	513,152	955,000	1,468,152
Operating Transfers (out)	(1,440,491)	(1,674,000)	(1,448,152)	(20,000)	(1,468,152)
TOTAL OTHER FINANCING SOURCES (USES)	(111,967)	(941,514)	(635,000)	935,000	300,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(10,473)	(865,367)	(8,447,878)	(52,255)	(8,500,133) XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	14,946,363	14,935,890	14,070,523	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	14,946,363	14,935,890	14,070,523	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	14,935,890	14,070,523	5,622,645	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	14,935,890	14,070,523	5,622,645	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/23	ESTIMATED CURRENT YEAR ENDING 06/30/24	BUDGET YEAR ENDING 06/30/25
General Government	27	27	27
Judicial	8	8	8
Public Safety	34	34	34
Public Works	16	16	16
Sanitation	0	0	0
Health	1	1	1
Welfare	3	3	3
Culture and Recreation	2	2	2
Community Support	2.5	2.5	2.5
TOTAL GENERAL GOVERNMENT	93.5	93.5	93.5
Utilities	0	0	0
Hospitals	0	0	0
Transit Systems	0	0	0
Airports	0	0	0
Other	0	0	0
TOTAL	93.5	93.5	93.5

POPULATION (AS OF JULY 1)	5,188	4,971	4,808
SOURCE OF POPULATION ESTIMATE*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	306,573,341	315,023,149	357,927,161
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	306,573,341	315,023,149	357,927,161
TAX RATE			
General Fund	1.0636	0.9943	1.2124
Special Revenue Funds	0.1989	0.2682	0.0501
Capital Projects Funds	0.0500	0.0500	0.0500
Debt Service Funds			
Enterprise Fund			
Other - State Auto/State Medical Indigent	0.025	0.025	0.025
TOTAL TAX RATE	1.3375	1.3375	1.3375

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

Lincoln County
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2024-2025

	(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	357,927,161	18,058,857	1.2583	4,503,797	746,016	3,757,781
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	357,927,161	53,689	0.0150	53,689	8,894	44,795
E. Medical Indigent (NRS 428.285)	0.1000	357,927,161	357,927	0.0100	35,793	5,928	29,865
F. Capital Acquisition (NRS 354.59815)	0.0500	357,927,161	178,964	0.0500	178,964	29,640	149,324
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0048	357,927,161	17,012	0.0042	15,033	2,489	12,544
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813	0.5636	357,927,161	2,017,368	0.0000	-	-	-
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.7334	XXXXXXXXXXXXXXXXXXXX	2,624,960	0.0792	283,479	46,951	236,528
M. SUBTOTAL A, C, L	5.7788	XXXXXXXXXXXXXXXXXXXX	20,683,817	1.3375	4,787,276	792,967	3,994,309
N. Debt							
O. TOTAL M AND N	5.7788	XXXXXXXXXXXXXXXXXXXX	20,683,817	1.3375	4,787,276	792,967	3,994,309

Lincoln County

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

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

Budget for Fiscal Year Ending June 30, 2025

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	1,406,008	1,639,832	3,620,708	1.2124	1,202,819	-	-	7,869,367
Flood Control	52,519	-	-		-	-	40,000	92,519
Airport	77,256	-	-		60,100	-	-	137,356
China Springs	7,201	-	12,544	0.0042	-	-	-	19,745
County Grant	131,538	-	-		-	-	-	131,538
Federal In Lieu Tax	1,348,144	-	-		963,783	-	-	2,311,927
Road	1,214,775	-	-		1,768,830	300,000	-	3,283,605
Agricultural Extension	11,504	-	29,862	0.0100	5,460	-	-	46,826
Museum	41,773	-	-		-	-	64,506	106,279
Transportation	267,520	-	-		75,800	-	-	343,320
County Indigent (NRS 428.295)	207,161	-	107,211	0.0359	-	-	-	314,372
Medical County Indigent (NRS 428.285)	601,036	-	-		300	-	-	601,336
Fair Board	64,187	-	-		91,979	-	10,000	166,166
Senior Nutrition	154,163	-	-		157,115	-	100,284	411,562
County Library	120,000	-	-		-	-	17,576	137,576
Administrative Assessment	85,574	-	-		34,000	-	-	119,574
Subtotal Governmental Fund Types,	5,790,359	1,639,832	3,770,325	1.2625	4,360,186	300,000	232,366	16,093,068
Expendable Trust Funds		CONTINUED	ON	NEXT	PAGE			
PROPRIETARY FUNDS								
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	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, 2025

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	183,857	-	-		90,000	-	-	273,857
Rachel Jones Memorial Cemetery	827	-	-		-	-	-	827
Legal Aid Services	1,994	-	-		2,000	-	-	3,994
Forensic Services	6,321	-	-		6,500	-	-	12,821
Hospital District Clinics	-	-	-		-	-	-	-
Forfeiture	28,099	-	-		50,000	-	-	78,099
Lincoln County Stabilization	136,240	-	-		250	-	-	136,490
Resource Development Authority	-	-	-		121,313	-	-	121,313
Multi Species Habitat Conservation	-	-	-		700	-	-	700
Recorder Technology	50,278	-	-		6,000	-	-	56,278
Multi Species Habitat Conservation Section 7	901,404	-	-		5,000	-	-	906,404
Youth Activities Counsel	5,807	-	-		-	-	-	5,807
Lincoln County Water - General	630	-	-		-	-	-	630
Lincoln County Water - Special Use	1,434,273	-	-		500	-	-	1,434,773
Lincoln County Water - Planning and Development	86,600	-	-		50	-	-	86,650
Lincoln County Water - Special Projects	8,726	-	-		-	-	-	8,726
Lincoln County Water - Emergency Disaster	66,008	-	-		100	-	-	66,108
Lincoln County Water - Grant Match	86,635	-	-		150	-	-	86,785
Lincoln County Land Act - General	6,833	-	-		-	-	-	6,833
Lincoln County Land Act - Planning and Development	796	-	-		100	-	-	896
Lincoln County Land Act - Education	129,651	-	-		-	-	-	129,651
Lincoln County Land Act - Emergency Disaster	9,324	-	-		-	-	-	9,324
Subtotal Governmental Fund Types,	3,144,303	-	-	0.0000	282,663	-	-	3,426,966
Expendable Trust Funds		CONTINUED	ON	NEXT	PAGE			
PROPRIETARY FUNDS								
	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	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, 2025

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	3,514,824	-	-		36,000	-	-	3,550,824
Assessor's Technology	19,317	-	-		18,000	-	-	37,317
Public Improvement	145,531	-	-		743	-	-	146,274
Genetic Marker Testing	-	-	-		12,000	-	-	12,000
Court Facility Fees	103,718	-	-		45,000	-	-	148,718
Planning Department	28,723	-	-		10,500	-	85,000	124,223
District Court Technology	5,136	-	-		-	-	-	5,136
District Court Specialty Court	50,354	-	-		10,000	-	15,000	75,354
Court Security Fee Fund	15,811	-	-		700	-	-	16,511
District Court Enrichment	76,770	-	-		3,500	-	-	80,270
Property Management Fund	128,750	-	-		17,400	-	50,000	196,150
Special Projects	870,880	-	-		6,500	-	-	877,380
Public Administrator	-	-	-		-	-	-	-
Demerit Point Reduction	6,312	-	-		10,000	-	-	16,312
Capital Improvements	356	-	149,324	0.0500	-	-	-	149,680
Vehicle Capital Projects	23,017	-	-		-	-	125,786	148,803
Fair Board Capital Projects	18,551	-	-		500	-	5,000	24,051
Airport Capital Projects	3,084	-	-		-	-	-	3,084
Road Equipment Capital Projects	11,869	-	-		-	-	-	11,869
Lincoln County Water Capital Projects	81,873	-	-		-	-	-	81,873
Lincoln County Land Act Capital Projects	30,985	-	-		-	-	-	30,985
State Medical Agency (NRS 428.285)	-	-	29,865	0.0100	-	-	-	29,865
Accident Indigent (NRS 428.185)	-	-	44,795	0.0150	-	-	-	44,795
DEBT SERVICE								
Subtotal Governmental Fund Types,								
Expendable Trust Funds	14,070,523	1,639,832	3,994,309	1.3375	4,813,692	300,000	513,152	25,331,508
PROPRIETARY FUNDS	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXXX				XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXXX	1,639,832	3,994,309	1.3375	XXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2025

**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 (5)			
General	2,417,396	1,452,182	2,253,752	5,000	183,849	1,067,366	489,822	7,869,367	
Flood Control	R	-	-	1,000	40,000	-	-	51,519	92,519
Airport	R	-	100	82,900	-	-	-	54,356	137,356
China Springs	R	-	-	19,745	-	-	-	-	19,745
County Grant	R	-	-	-	-	-	-	131,538	131,538
Federal In Lieu Tax	R	-	-	1,812,711	109,400	-	225,000	164,816	2,311,927
Road	R	840,362	399,705	1,084,786	750,000	-	-	208,752	3,283,605
Agricultural Extension	R	16,500	1,693	25,633	3,000	-	-	-	46,826
Museum	R	26,135	16,315	14,000	49,829	-	-	-	106,279
Transportation	R	113,528	121,314	100,217	-	-	-	8,261	343,320
County Indigent (NRS 428.295)	R	32,787	22,296	225,000	-	-	15,000	19,289	314,372
Medical County Indigent (NRS 428.285)	R	-	-	601,336	-	-	-	-	601,336
Fair Board	R	5,000	850	93,236	-	-	5,000	62,080	166,166
Senior Nutrition	R	139,832	51,730	220,000	-	-	-	-	411,562
County Library	R	66,396	32,180	32,000	7,000	-	-	-	137,576
Administrative Assessment	R	-	-	52,574	67,000	-	-	-	119,574
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE									
TRUST FUNDS (subtotal page 1)		3,657,936	2,098,365	6,618,890	1,031,229	183,849	1,312,366	1,190,433	16,093,068

*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, 2025

**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 5,000	950	142,050	35,000	-	10,000	80,857	273,857
Rachel Jones Memorial Cemetery	R -	-	827	-	-	-	-	827
Legal Aid Services	R -	-	800	-	-	-	3,194	3,994
Forensic Services	R -	-	5,433	-	-	-	7,388	12,821
Hospital District Clinics	R -	-	-	-	-	-	-	-
Forfeiture	R -	-	57,875	-	-	-	20,224	78,099
Lincoln County Stabilization Fund	R -	-	136,490	-	-	-	-	136,490
Resource Development Authority	R -	-	101,313	20,000	-	-	-	121,313
Multi Species Habitat Conservation	R -	-	700	-	-	-	-	700
Recorder Technology	R -	-	56,278	-	-	-	-	56,278
Multi Species Habitat Conservation Section 7	R -	-	906,404	-	-	-	-	906,404
Youth Activities Counsel	R -	-	5,807	-	-	-	-	5,807
Lincoln County Water General	R -	-	630	-	-	-	-	630
Lincoln County Water Special Use	R -	-	265,432	-	-	-	1,169,341	1,434,773
Lincoln County Water Planning and Dev	R -	-	86,650	-	-	-	-	86,650
Lincoln County Water Special Projects	R -	-	8,726	-	-	-	-	8,726
Lincoln County Water Emergency Disaster	R -	-	66,108	-	-	-	-	66,108
Lincoln County Water Grant Match	R -	-	86,785	-	-	-	-	86,785
Lincoln County Land Act General	R -	-	6,833	-	-	-	-	6,833
Lincoln County Land Act Planning	R -	-	896	-	-	-	-	896
Lincoln County Land Act Education	R -	-	129,651	-	-	-	-	129,651
Lincoln County Land Act Emergency Disaster	R -	-	9,324	-	-	-	-	9,324
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (subtotal page 2)	5,000	950	2,075,012	55,000	-	10,000	1,281,004	3,426,966

*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, 2025

**Budget Summary for Lincoln County
(Local Government)**

FUND NAME	* SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)		OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
					OUT	OUT			
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS									
Lincoln County Land Act Special Use	R	-	-	482,173	-	-	-	3,068,651	3,550,824
Assessor's Technology	R	-	-	37,317	-	-	-	-	37,317
Public Improvement	R	-	-	146,274	-	-	-	-	146,274
Genetic Marker Testing	R	-	-	12,000	-	-	-	-	12,000
Court Facility Fees	R	-	-	10,000	98,000	-	-	40,718	148,718
Planning Department	R	74,080	28,346	11,660	-	-	-	10,137	124,223
District Court Technology	R	-	-	100	-	-	-	5,036	5,136
District Court Specialty Court	R	-	-	50,000	-	-	-	25,354	75,354
Court Security Fee Fund	R	-	-	16,511	-	-	-	-	16,511
District Court Enrichment	R	-	-	80,270	-	-	-	-	80,270
Property Management Fund	R	23,935	7,703	47,800	116,712	-	-	-	196,150
Special Projects	R	-	-	25,000	852,380	-	-	-	877,380
Public Administrator	R	-	-	-	-	-	-	-	-
Demerit Point Reduction	R	-	-	15,000	-	-	-	1,312	16,312
Capital Improvements	C	-	-	23,894	-	-	125,786	-	149,680
Vehicle Capital Projects	C	-	-	-	148,803	-	-	-	148,803
Fair Board Capital Projects	C	-	-	10,000	14,051	-	-	-	24,051
Airport Capital Projects	C	-	-	-	3,084	-	-	-	3,084
Road Equipment Capital Projects	C	-	-	-	11,869	-	-	-	11,869
Lincoln County Water Capital Projects	C	-	-	-	81,873	-	-	-	81,873
Lincoln County Land Capital Projects	C	-	-	-	30,985	-	-	-	30,985
State Medical Agency (NRS 428.285)	T	-	-	29,865	-	-	-	-	29,865
Accident Indigent (NRS 428.185)	T	-	-	44,795	-	-	-	-	44,795
DEBT SERVICE FUND	D	-	-	-	-	-	-	-	-
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		3,760,951	2,135,364	9,736,561	2,443,986	183,849	1,448,152	5,622,645	25,331,508

*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

UPDATED PAGE

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2025

Budget Summary for Lincoln County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	* SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
Lincoln County Land Act Special Use	R	-	-	482,173	-	-	-	3,068,651 3,550,824
Assessor's Technology	R	-	-	37,317	-	-	-	37,317
Public Improvement	R	-	-	146,274	-	-	-	146,274
Genetic Marker Testing	R	-	-	12,000	-	-	-	12,000
Court Facility Fees	R	-	-	10,000	98,000	-	-	40,718 148,718
Planning Department	R	74,080	28,346	11,660	-	-	-	10,137 124,223
District Court Technology	R	-	-	100	-	-	-	5,036 5,136
District Court Specialty Court	R	-	-	50,000	-	-	-	25,354 75,354
Court Security Fee Fund	R	-	-	16,511	-	-	-	- 16,511
District Court Enrichment	R	-	-	80,270	-	-	-	- 80,270
Property Management Fund	R	23,935	7,703	47,800	116,712	-	-	- 196,150
Special Projects	R	-	-	25,000	852,380	-	-	- 877,380
Public Administrator	R	-	-	-	-	-	-	-
Demerit Point Reduction	R	-	-	15,000	-	-	-	1,312 16,312
Capital Improvements	C	-	-	23,894	-	-	125,786	- 149,680
Vehicle Capital Projects	C	-	-	-	148,803	-	-	- 148,803
Fair Board Capital Projects	C	-	-	-	24,051	-	-	- 24,051
Airport Capital Projects	C	-	-	-	3,084	-	-	- 3,084
Road Equipment Capital Projects	C	-	-	-	11,869	-	-	- 11,869
Lincoln County Water Capital Projects	C	-	-	-	81,873	-	-	- 81,873
Lincoln County Land Capital Projects	C	-	-	-	30,985	-	-	- 30,985
State Medical Agency (NRS 428.285)	T	-	-	29,865	-	-	-	- 29,865
Accident Indigent (NRS 428.185)	T	-	-	44,795	-	-	-	- 44,795
DEBT SERVICE FUND	D	-	-	-	-	-	-	-
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS								
		3,760,951	2,135,364	9,726,561	2,453,986	183,849	1,448,152	5,622,645 25,331,508

*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, 2025

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 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
Buildings and Grounds				
Pioche				
Salaries and Wages	27,423	24,650	31,513	31,513
Employee Benefits	6,377	6,175	9,309	9,309
Services and Supplies	133,561	177,434	187,300	180,570
Capital outlay	-	-	5,000	5,000
Subtotal	167,361	208,259	233,122	226,392
Alamo				
Salaries and Wages	23,583	23,625	20,000	24,000
Employee Benefits	15,022	15,525	7,720	15,600
Services and Supplies	13,300	10,000	21,700	19,530
Subtotal	51,905	49,150	49,420	59,130
Total Other Activity	438,959	490,784	531,985	494,420
Total General Government	1,723,564	1,770,150	1,910,324	2,450,643
FUNCTION SUBTOTAL (page 5 of 5)	1,723,564	1,770,150	1,910,324	2,450,643

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
District Court				
Salaries and Wages	130,118	65,050	130,118	130,118
Services and Supplies	26,134	19,125	127,150	114,435
Subtotal	156,252	84,175	257,268	244,553
District Attorney				
Salaries and Wages	184,383	220,150	221,225	218,025
Employee Benefits	80,320	102,500	111,329	111,329
Services and Supplies	79,563	115,965	153,000	137,700
Capital Outlay	-	2,462	-	-
Subtotal	344,266	441,077	485,554	467,054
Indigent Assistance				
Services and Supplies	184,496	289,250	339,800	386,600
Public Administrator				
Services and Supplies	400	875	24,000	1,800
Public Guardian				
Services and Supplies	-	-	20,000	1,800
Law Library				
Services and Supplies	6,367	7,650	8,000	8,000
FUNCTION SUBTOTAL (page 1 of 2)	691,781	823,027	1,134,622	1,109,807

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Sheriff				
Salaries and Wages	765,296	787,925	855,362	803,143
Employee Benefits	402,886	476,525	650,524	605,328
Services and Supplies	198,012	233,950	254,500	229,050
Capital Outlay	-	47,048	-	-
Subtotal	1,366,194	1,545,448	1,760,386	1,637,521
Caliente Contract				
Salaries and Wages	105,605	109,426	113,167	113,167
Employee Benefits	58,471	71,590	85,928	85,928
Services and Supplies	4,110	2,000	11,500	10,350
Subtotal	168,186	183,016	210,595	209,445
Emergency Management				
Salaries and Wages	16,495	30,845	34,319	34,319
Employee Benefits	10,956	60	60	60
Services and Supplies	12,975	29,994	30,000	30,000
Subtotal	40,426	60,899	64,379	64,379
Total Public Safety	1,574,806	1,789,363	2,035,360	1,911,345
FUNCTION SUBTOTAL	1,574,806	1,789,363	2,035,360	1,911,345

Lincoln County

(Local Government)

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Other		-	-	-
Subtotal		-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal in Lieu Tax	61,500	80,000	80,000	40,000
BEGINNING FUND BALANCE	37,205	53,519	52,519	52,519
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	37,205	53,519	52,519	52,519
TOTAL RESOURCES	98,705	133,519	132,519	92,519
EXPENDITURES				
Public Works				
Services and Supplies	652	1,000	1,000	1,000
Capital Outlay	44,534	80,000	80,000	40,000
Subtotal	45,186	81,000	81,000	41,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	53,519	52,519	51,519	51,519
TOTAL COMMITMENTS & FUND BALANCE	98,705	133,519	132,519	92,519

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for services				
Airport fees	4,585	9,000	8,800	8,800
Intergovernmental				
Grants	-	-	1,449,000	-
Miscellaneous				
Grants	13,823	28,000	-	-
Rent - BLM	14,424	11,000	11,300	11,300
Other - Fuel Sales	16,552	40,000	40,000	40,000
Subtotal	44,799	79,000	51,300	51,300
Subtotal	49,384	88,000	1,509,100	60,100
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	50,546	49,356	77,256	77,256
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	50,546	49,356	77,256	77,256
TOTAL RESOURCES	99,930	137,356	1,586,356	137,356
EXPENDITURES				
Public Works				
Employee Benefits	120	100	100	100
Services and Supplies	50,454	60,000	82,900	82,900
Capital Outlay	-	-	1,421,000	-
Subtotal	50,574	60,100	1,504,000	83,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	49,356	77,256	82,356	54,356
TOTAL COMMITMENTS & FUND BALANCE	99,930	137,356	1,586,356	137,356

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	10,922	11,106	13,061	12,544
Intergovernmental				
Fish and Wildlife	9	-	-	-
Subtotal	10,931	11,106	13,061	12,544
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	10,000	-	-	-
BEGINNING FUND BALANCE	11,671	16,066	7,201	7,201
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	11,671	16,066	7,201	7,201
TOTAL RESOURCES	32,602	27,172	20,262	19,745
EXPENDITURES				
Intergovernmental				
Services and Supplies	16,536	19,971	20,262	19,745
Subtotal	16,536	19,971	20,262	19,745
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	16,066	7,201	-	-
TOTAL COMMITMENTS & FUND BALANCE	32,602	27,172	20,262	19,745

Lincoln County

(Local Government)

SCHEDULE B

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

Lincoln County

(Local Government)

SCHEDULE B

FUND County Grant Special Revenue Fund (Fund 23)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Salaries and Wages	194,992	-	-	-
Employee Benefits	70,105	-	-	-
Services and Supplies	222,365	-	-	-
Capital Outlay	-	-	-	-
Subtotal	487,462	-	-	-
Public Safety				
Salaries and Wages	32,989	-	-	-
Employee Benefits	20,980	-	-	-
Services and Supplies	87,637	-	-	-
Capital Outlay	67,282	-	-	-
Subtotal	208,888	-	-	-
Public Works				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	30,935	-	-	-
Capital Outlay	148,229	-	-	-
Subtotal	179,164	-	-	-
Welfare				
Salaries and Wages	45,881	-	-	-
Employee Benefits	27,186	-	-	-
Services and Supplies	39,052	-	-	-
Capital Outlay	71,262	-	-	-
Subtotal	183,381	-	-	-
Culture and Recreation				
Salaries and Wages	7,319	-	-	-
Employee Benefits	843	-	-	-
Services and Supplies	10,049	-	-	-
Capital Outlay	666,211	-	-	-
Subtotal	684,422	-	-	-
Subtotal	1,743,317	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Transportation	-	-	-	-
Detention Center	-	-	-	-
Subtotal Transfers Out	-	-	-	-
ENDING FUND BALANCE:	131,538	131,538	131,538	131,538
TOTAL COMMITMENTS & FUND BALANCE	1,874,855	131,538	131,538	131,538

Lincoln County

(Local Government)

SCHEDULE B

FUND County Grant Special Revenue Fund (Fund 23)

Lincoln County
(Local Government)
SCHEDULE B

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

Lincoln County

(Local Government)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Optional \$0.01 Tax	23,882	25,430	22,348	22,348
Gas Tax \$1.25	576,602	584,931	579,467	579,467
Gas Tax \$2.35	997,806	1,012,775	1,003,028	1,003,028
Gas Tax \$1.75	49,280	53,940	46,987	46,987
National Forest	10,677	12,000	12,000	12,000
Subtotal	1,658,247	1,689,076	1,663,830	1,663,830
Miscellaneous				
Investment income	4,128	15,000	15,000	15,000
Rent/ Sales	136,529	75,931	-	40,000
Other income - Insurance Settlement	63,907	-	-	-
Equipment Sales	-	6,600	-	-
Caliente Shop Sale	-	350,000	-	-
Fuel Sales	-	50,000	250,000	50,000
Subtotal	204,564	497,531	265,000	105,000
Subtotal	1,862,811	2,186,607	1,928,830	1,768,830
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Financed Purchase Proceeds	648,733	-	400,000	300,000
Subtotal	648,733	-	400,000	300,000
BEGINNING FUND BALANCE	1,193,863	1,026,718	1,126,079	1,214,775
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,193,863	1,026,718	1,126,079	1,214,775
TOTAL AVAILABLE RESOURCES	3,705,407	3,213,325	3,454,909	3,283,605

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR ENDING 06/30/25	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
Public Works				
Highways and Streets				
Salaries and Wages	674,060	794,250	840,362	840,362
Employee Benefits	277,871	333,750	399,705	399,705
Services and Supplies	555,676	702,065	1,003,700	903,700
Capital Outlay	1,027,032	85,500	850,000	750,000
Subtotal	2,534,639	1,915,565	3,093,767	2,893,767
Debt service:				
Principal	137,915	58,018	156,386	138,892
Interest	6,135	24,967	48,179	42,194
Subtotal	144,050	82,985	204,565	181,086
Subtotal	2,678,689	1,998,550	3,298,332	3,074,853
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,026,718	1,214,775	156,577	208,752
TOTAL COMMITMENTS & FUND BALANCE	3,705,407	3,213,325	3,454,909	3,283,605

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Taxes				
Property Taxes	26,003	26,440	31,093	29,862
Intergovernmental				
Fish and Wildlife	23	-	-	-
Miscellaneous				
Other	-	5,460	5,460	5,460
Subtotal	26,026	31,900	36,553	35,322
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	28,072	27,597	11,504	11,504
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	28,072	27,597	11,504	11,504
TOTAL RESOURCES	54,098	59,497	48,057	46,826
EXPENDITURES				
Community Support				
Salaries and Wages	13,251	16,500	16,500	16,500
Employee Benefits	1,386	1,958	1,693	1,693
Services and Supplies	11,864	26,535	26,800	25,633
Capital Outlay	-	3,000	3,000	3,000
Subtotal	26,501	47,993	47,993	46,826
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	27,597	11,504	64	-
TOTAL COMMITMENTS & FUND BALANCE	54,098	59,497	48,057	46,826

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Grants	98,162	70,000	70,000	70,000
Regional Transportation	37,224	28,000	-	-
Regional Transportation Van	-	14,000	-	-
Subtotal	135,386	112,000	70,000	70,000
Charges for Services				
Bus Fares	3,913	5,800	5,800	5,800
Subtotal	139,299	117,800	75,800	75,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
FILT	8,261	-	-	-
BEGINNING FUND BALANCE	222,995	259,385	267,520	267,520
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	222,995	259,385	267,520	267,520
TOTAL RESOURCES	370,555	377,185	343,320	343,320
EXPENDITURES				
Community Support				
Salaries and Wages	60,894	40,300	113,528	113,528
Employee Benefits	33,332	31,965	121,314	121,314
Services and Supplies	16,944	37,400	100,217	100,217
Subtotal	111,170	109,665	335,059	335,059
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	259,385	267,520	8,261	8,261
TOTAL COMMITMENTS & FUND BALANCE	370,555	377,185	343,320	343,320

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	93,346	94,930	111,632	107,211
Intergovernmental				
Fish and Wildlife	81	-	-	-
Miscellaneous				
Other	2,183	-	-	-
Subtotal	95,610	94,930	111,632	107,211
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	304,084	224,452	207,161	207,161
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	304,084	224,452	207,161	207,161
TOTAL RESOURCES	399,694	319,382	318,793	314,372
EXPENDITURES				
Welfare				
Indigent				
Salaries and Wages	58,565	26,552	32,787	32,787
Employee Benefits	24,946	21,669	22,296	22,296
Services and Supplies	14,678	24,000	200,000	200,000
Subtotal	98,189	72,221	255,083	255,083
Indigent - Jail				
Services and Supplies	17,053	25,000	25,000	25,000
Subtotal	115,242	97,221	280,083	280,083
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
District Court Specialty Court	60,000	15,000	15,000	15,000
ENDING FUND BALANCE:	224,452	207,161	23,710	19,289
TOTAL COMMITMENTS & FUND BALANCE	399,694	319,382	318,793	314,372

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	160,366	158,599	186,575	-
Intergovernmental				
Indigent Assistance	58,730	-	-	-
Fish and Wildlife	113	-	-	-
Subtotal	58,843	-	-	-
Miscellaneous				
Investment income	3,669	300	300	300
Subtotal	222,878	158,899	186,875	300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	791,350	642,137	515,086	601,036
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	791,350	642,137	515,086	601,036
TOTAL RESOURCES	1,014,228	801,036	701,961	601,336
EXPENDITURES				
Welfare				
Services and Supplies	372,091	200,000	701,961	601,336
Subtotal	372,091	200,000	701,961	601,336
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	642,137	601,036	-	-
TOTAL COMMITMENTS & FUND BALANCE	1,014,228	801,036	701,961	601,336

Lincoln County

(Local Government)

SCHEDULE B

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

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Schedule B-14

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Other				
Publications and Entry Fees	52,403	91,979	91,979	91,979
Miscellaneous				
Investment income	381	-	-	-
Subtotal	52,784	91,979	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	52,030	57,277	64,187	64,187
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	52,030	57,277	64,187	64,187
TOTAL RESOURCES	114,814	159,256	166,166	166,166
EXPENDITURES				
Culture and Recreation				
Parks				
Salaries	5,040	5,000	5,000	5,000
Benefits	684	850	850	850
Services and Supplies	46,813	84,219	93,236	93,236
Subtotal	52,537	90,069	99,086	99,086
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:	57,277	64,187	62,080	62,080
TOTAL COMMITMENTS & FUND BALANCE	114,814	159,256	166,166	166,166

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	58,142	136,137	160,142	-
Intergovernmental				
Grants	176,034	130,000	130,000	130,000
Fish and Wildlife	9	115	115	115
Subtotal	176,043	130,115	130,115	130,115
Charges for Services				
Meals	15,278	25,000	25,000	25,000
Miscellaneous				
Other	-	2,000	2,000	2,000
Donation	1,505	-	-	-
Subtotal	1,505	2,000	2,000	2,000
Subtotal	250,968	293,252	317,257	157,115
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	100,284
Federal in Lieu	23,797	-	-	-
Subtotal	23,797	-	-	100,284
BEGINNING FUND BALANCE	236,303	170,736	149,788	154,163
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	236,303	170,736	149,788	154,163
TOTAL RESOURCES	511,068	463,988	467,045	411,562
EXPENDITURES				
Welfare				
Salaries and Wages	102,708	102,000	139,832	139,832
Employee Benefits	37,278	38,425	51,730	51,730
Services and Supplies	200,346	169,400	275,483	220,000
Subtotal	340,332	309,825	467,045	411,562
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	170,736	154,163	-	-
TOTAL COMMITMENTS & FUND BALANCE	511,068	463,988	467,045	411,562

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	97,919	111,721	132,156	-
Intergovernmental				
Fish and Wildlife	79	-	-	-
Miscellaneous				
Donations	152	-	-	-
Other	736	-	-	-
Subtotal	888	-	-	-
Subtotal	98,886	111,721	132,156	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	20,000	20,000	17,576
BEGINNING FUND BALANCE	72,780	82,829	81,500	120,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	72,780	82,829	81,500	120,000
TOTAL RESOURCES	171,666	214,550	233,656	137,576
EXPENDITURES				
Culture and Recreation				
Libraries				
Salaries and Wages	46,916	50,300	66,396	66,396
Employee Benefits	22,409	26,250	32,180	32,180
Services and Supplies	19,512	18,000	32,000	32,000
Capital Outlay	-	-	20,000	7,000
Subtotal	88,837	94,550	150,576	137,576
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	82,829	120,000	83,080	-
TOTAL COMMITMENTS & FUND BALANCE	171,666	214,550	233,656	137,576

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
Charges for Services				
Administrative Assessments	23,840	34,000	34,000	34,000
Miscellaneous				
Investment income	1,025	-	-	-
Subtotal	24,865	34,000	34,000	34,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	145,178	161,574	85,574	85,574
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	145,178	161,574	85,574	85,574
TOTAL RESOURCES	170,043	195,574	119,574	119,574
EXPENDITURES				
Judicial				
Services and Supplies	8,469	40,000	52,574	52,574
Capital Outlay	-	70,000	67,000	67,000
Subtotal	8,469	110,000	119,574	119,574
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	161,574	85,574	-	-
TOTAL COMMITMENTS & FUND BALANCE	170,043	195,574	119,574	119,574

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax	83,314	90,000	90,000	90,000
Subtotal	83,314	90,000	90,000	90,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	173,289	167,007	183,857	183,857
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	173,289	167,007	183,857	183,857
TOTAL RESOURCES	256,603	257,007	273,857	273,857
EXPENDITURES				
Culture and Recreation				
Salaries and Wages	5,040	5,500	5,000	5,000
Employee Benefits	564	1,150	950	950
Services and Supplies	43,596	50,000	135,550	135,550
Capital Outlay	25,568	-	35,000	35,000
Subtotal	74,768	56,650	176,500	176,500
Intergovernmental				
Services and Supplies	4,828	6,500	6,500	6,500
Subtotal	79,596	63,150	183,000	183,000
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:	167,007	183,857	80,857	80,857
TOTAL COMMITMENTS & FUND BALANCE	256,603	257,007	273,857	273,857

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			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
EXPENDITURES				
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 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Other	1,137	2,000	2,000	2,000
Subtotal	1,137	2,000	2,000	2,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	(343)	794	1,994	1,994
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	(343)	794	1,994	1,994
TOTAL RESOURCES	794	2,794	3,994	3,994
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:	794	1,994	3,194	3,194
TOTAL COMMITMENTS & FUND BALANCE	794	2,794	3,994	3,994

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Other	1,432	6,500	6,500	6,500
Subtotal	1,432	6,500	6,500	6,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,244	5,254	6,321	6,321
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,244	5,254	6,321	6,321
TOTAL RESOURCES	6,676	11,754	12,821	12,821
EXPENDITURES				
Public Safety				
Services and Supplies	1,422	5,433	5,433	5,433
Subtotal	1,422	5,433	5,433	5,433
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	5,254	6,321	7,388	7,388
TOTAL COMMITMENTS & FUND BALANCE	6,676	11,754	12,821	12,821

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	110,506	112,382	132,156	-
Intergovernmental				
Fish and Wildlife	96	-	-	-
Subtotal	110,602	112,382	132,156	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	1,017	241	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,017	241	-	-
TOTAL RESOURCES	111,619	112,623	132,156	-
EXPENDITURES				
Health				
Services and Supplies	111,378	112,623	132,156	-
Subtotal	111,378	112,623	132,156	-
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	241	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	111,619	112,623	132,156	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Grants	7,008	50,000	50,000	50,000
Miscellaneous				
Investment income	265	-	-	-
Subtotal	7,273	50,000	50,000	50,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	65,044	35,974	28,099	28,099
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	65,044	35,974	28,099	28,099
TOTAL RESOURCES	72,317	85,974	78,099	78,099
EXPENDITURES				
Public Safety				
Services and Supplies	36,343	57,875	57,875	57,875
Subtotal	36,343	57,875	57,875	57,875
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Detention Center	-	-	-	-
ENDING FUND BALANCE:	35,974	28,099	20,224	20,224
TOTAL COMMITMENTS & FUND BALANCE	72,317	85,974	78,099	78,099

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	802	250	250	250
Subtotal	802	250	250	250
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Land Act General	-	-	-	-
BEGINNING FUND BALANCE	135,188	135,990	136,240	136,240
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	135,188	135,990	136,240	136,240
TOTAL RESOURCES	135,990	136,240	136,490	136,490
EXPENDITURES				
General Government				
Services and Supplies	-	-	136,490	136,490
Subtotal	-	-	136,490	136,490
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	135,990	136,240	-	-
TOTAL COMMITMENTS & FUND BALANCE	135,990	136,240	136,490	136,490

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Grants	69,495	121,313	121,313	121,313
Subtotal	69,495	121,313	121,313	121,313
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal in Lieu Tax	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	69,495	121,313	121,313	121,313
EXPENDITURES				
Community Support				
Employee Benefits	502		-	-
Services and Supplies	68,993	121,313	101,313	101,313
Capital Outlay	-	-	20,000	20,000
Subtotal	69,495	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	69,495	121,313	121,313	121,313

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental				
Grants	3,233	18,090	700	700
Miscellaneous				
Investment Income	1	-	-	-
Subtotal	3,234	18,090	700	700
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	3,234	18,090	700	700
EXPENDITURES				
General Government				
Services and Supplies	3,234	18,090	700	700
Subtotal	3,234	18,090	700	700
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	3,234	18,090	700	700

Lincoln County

(Local Government)

SCHEDULE B

FUND Multi Species Habitat Conservation (Fund 14)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
User fees	11,990	6,000	6,000	6,000
Miscellaneous				
Investment income	224	-	-	-
Subtotal	12,214	6,000	6,000	6,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	32,064	44,278	50,278	50,278
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	32,064	44,278	50,278	50,278
TOTAL RESOURCES	44,278	50,278	56,278	56,278
EXPENDITURES				
General Government				
Services and Supplies	-	-	56,278	56,278
Subtotal	-	-	56,278	56,278
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	44,278	50,278	-	-
TOTAL COMMITMENTS & FUND BALANCE	44,278	50,278	56,278	56,278

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	5,287	5,000	5,000	5,000
Subtotal	5,287	5,000	5,000	5,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	891,117	896,404	901,404	901,404
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	891,117	896,404	901,404	901,404
TOTAL RESOURCES	896,404	901,404	906,404	906,404
EXPENDITURES				
General Government				
Services and Supplies	-	-	906,404	906,404
Subtotal	-	-	906,404	906,404
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	896,404	901,404	-	-
TOTAL COMMITMENTS & FUND BALANCE	896,404	901,404	906,404	906,404

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 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	5	-	-	-
Subtotal	5	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Lincoln County Water - Special Use	-	-	-	-
BEGINNING FUND BALANCE	625	630	630	630
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	625	630	630	630
TOTAL RESOURCES	630	630	630	630
EXPENDITURES				
General Government				
Services and Supplies	-	-	630	630
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Solid Waste Enterprise Fund	-	-	-	-
ENDING FUND BALANCE:	630	630	-	-
TOTAL COMMITMENTS & FUND BALANCE	630	630	630	630

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	7,667	32,712	500	500
Subtotal	7,667	32,712	500	500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Subtotal				
BEGINNING FUND BALANCE	1,393,894	1,401,561	1,177,008	1,434,273
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,393,894	1,401,561	1,177,008	1,434,273
TOTAL RESOURCES	1,401,561	1,434,273	1,177,508	1,434,773
EXPENDITURES				
General Government				
Services and Supplies	-	-	232,720	265,432
Subtotal	-	-	232,720	265,432
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Lincoln County Water - General	-	-	-	-
Subtotal	-	-	-	-
ENDING FUND BALANCE:	1,401,561	1,434,273	944,788	1,169,341
TOTAL COMMITMENTS & FUND BALANCE	1,401,561	1,434,273	1,177,508	1,434,773

Lincoln County

(Local Government)

SCHEDULE B

FUND Lincoln County Water - Special Use (Fund 84)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	510	50	50	50
Subtotal	510	50	50	50
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	86,040	86,550	86,600	86,600
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	86,040	86,550	86,600	86,600
TOTAL RESOURCES	86,550	86,600	86,650	86,650
EXPENDITURES				
General Government				
Services and Supplies	-	-	86,650	86,650
Subtotal	-	-	86,650	86,650
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	86,550	86,600	-	-
TOTAL COMMITMENTS & FUND BALANCE	86,550	86,600	86,650	86,650

Lincoln County

(Local Government)

SCHEDULE B

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

Lincoln County

(Local Government)

SCHEDULE B

FUND Lincoln County Water - Special Projects (Fund 87)

Lincoln County

(Local Government)

SCHEDULE B

FUND Lincoln County Water - Emergency Disaster (Fund 88)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	510	150	150	150
Subtotal	510	150	150	150
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	85,975	86,485	86,635	86,635
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	85,975	86,485	86,635	86,635
TOTAL RESOURCES	86,485	86,635	86,785	86,785
EXPENDITURES				
General Government				
Services and Supplies	-	-	86,785	86,785
Subtotal	-	-	86,785	86,785
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	86,485	86,635	-	-
TOTAL COMMITMENTS & FUND BALANCE	86,485	86,635	86,785	86,785

Lincoln County

(Local Government)

SCHEDULE B

FUND Lincoln County Water - Grant Match (Fund 89)

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR		(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED	
REVENUES					
Miscellaneous					
Investment income	40	-	-	-	-
Subtotal	40	-	-	-	-
OTHER FINANCING SOURCES:					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	6,793	6,833	6,833	6,833	6,833
Prior Period Adjustment(s)					
Residual Equity Transfers					
TOTAL BEGINNING FUND BALANCE	6,793	6,833	6,833	6,833	6,833
TOTAL RESOURCES	6,833	6,833	6,833	6,833	6,833
EXPENDITURES					
General Government					
Services and Supplies	-	-	6,833	6,833	6,833
Subtotal	-	-	6,833	6,833	6,833
OTHER USES:					
CONTINGENCY (not to exceed 3% of Total Expenditures)					
Operating Transfers Out (Schedule T)					
ENDING FUND BALANCE:	6,833	6,833	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	6,833	6,833	6,833	6,833	6,833

Lincoln County

(Local Government)

SCHEDULE B

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	764	-	-	-
Subtotal	764	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	128,887	129,651	129,651	129,651
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	128,887	129,651	129,651	129,651
TOTAL RESOURCES	129,651	129,651	129,651	129,651
EXPENDITURES				
General Government				
Services and Supplies	-	-	129,651	129,651
Subtotal	-	-	129,651	129,651
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	129,651	129,651	-	-
TOTAL COMMITMENTS & FUND BALANCE	129,651	129,651	129,651	129,651

Lincoln County

(Local Government)

SCHEDULE B

FUND Lincoln County Land Act - Education (Fund 94)

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	54	-	-	-
Subtotal	54	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	9,270	9,324	9,324	9,324
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,270	9,324	9,324	9,324
TOTAL RESOURCES	9,324	9,324	9,324	9,324
EXPENDITURES				
General Government				
Services and Supplies	-	-	9,324	9,324
Subtotal	-	-	9,324	9,324
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	9,324	9,324	-	-
TOTAL COMMITMENTS & FUND BALANCE	9,324	9,324	9,324	9,324

Lincoln County

(Local Government)

SCHEDULE B

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

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	39,400	88,311	6,000	6,000
Reimbursements	-	30,000	30,000	30,000
Subtotal	39,400	118,311	36,000	36,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,404,161	3,443,561	3,432,513	3,514,824
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,404,161	3,443,561	3,432,513	3,514,824
TOTAL RESOURCES	3,443,561	3,561,872	3,468,513	3,550,824
EXPENDITURES				
General Government				
Service and Supplies	-	-	393,862	482,173
Capital Outlay	-	47,048	-	-
Subtotal	-	47,048	393,862	482,173
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	3,443,561	3,514,824	3,074,651	3,068,651
TOTAL COMMITMENTS & FUND BALANCE	3,443,561	3,561,872	3,468,513	3,550,824

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other - Tax Receiver Commissions	22,079	18,000	18,000	18,000
Subtotal	22,079	18,000	18,000	18,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	42,597	37,582	19,317	19,317
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	42,597	37,582	19,317	19,317
TOTAL RESOURCES	64,676	55,582	37,317	37,317
EXPENDITURES				
General Government				
Services and Supplies	26,023	36,069	37,317	37,317
Capital Outlay	1,071	196	-	-
Subtotal	27,094	36,265	37,317	37,317
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	37,582	19,317	-	-
TOTAL COMMITMENTS & FUND BALANCE	64,676	55,582	37,317	37,317

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment Income	874	743	743	743
Subtotal	874	743	743	743
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	147,252	148,126	145,531	145,531
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	147,252	148,126	145,531	145,531
TOTAL RESOURCES	148,126	148,869	146,274	146,274
EXPENDITURES				
Public Works				
Services and Supplies	-	3,338	146,274	146,274
Subtotal	-	3,338	146,274	146,274
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	148,126	145,531	-	-
TOTAL COMMITMENTS & FUND BALANCE	148,126	148,869	146,274	146,274

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Other	8,487	12,000	12,000	12,000
Subtotal	8,487	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	8,487	12,000	12,000	12,000
EXPENDITURES				
General Government				
Services and Supplies	8,487	12,000	12,000	12,000
Subtotal	8,487	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	8,487	12,000	12,000	12,000

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Pahrangat Valley	18,444	33,000	33,000	33,000
Meadow Valley	6,925	12,000	12,000	12,000
Subtotal Charges for Services	25,369	45,000	45,000	45,000
Miscellaneous				
Investment income (loss)	540	-	-	-
Subtotal	25,909	45,000	45,000	45,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	120,804	71,218	103,718	103,718
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	120,804	71,218	103,718	103,718
TOTAL RESOURCES	146,713	116,218	148,718	148,718
EXPENDITURES				
Judicial				
Services and Supplies	-	10,000	10,000	10,000
Capital Outlay	75,495	2,500	98,000	98,000
Subtotal	75,495	12,500	108,000	108,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	71,218	103,718	40,718	40,718
TOTAL COMMITMENTS & FUND BALANCE	146,713	116,218	148,718	148,718

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Planning				
Charges for Services	10,878	10,500	10,500	10,500
Miscellaneous				
Investment income	336	-	-	-
Subtotal	11,214	10,500	10,500	10,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal in Lieu Tax	76,411	77,000	85,000	85,000
BEGINNING FUND BALANCE	55,741	67,375	28,723	28,723
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	55,741	67,375	28,723	28,723
TOTAL RESOURCES	143,366	154,875	124,223	124,223
EXPENDITURES				
Public Works				
Salaries and Wages	53,364	74,880	74,080	74,080
Employee Benefits	18,531	27,025	28,346	28,346
Services and Supplies	4,096	9,428	11,660	11,660
Capital Outlay	-	14,819	10,000	-
Subtotal	75,991	126,152	124,086	114,086
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	67,375	28,723	137	10,137
TOTAL COMMITMENTS & FUND BALANCE	143,366	154,875	124,223	124,223

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial	16	-	-	-
Subtotal	16	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,136	5,152	5,136	5,136
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,136	5,152	5,136	5,136
TOTAL RESOURCES	5,152	5,152	5,136	5,136
EXPENDITURES				
Judicial				
Services and Supplies	-	16	100	100
Subtotal	-	16	100	100
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	5,152	5,136	5,036	5,036
TOTAL COMMITMENTS & FUND BALANCE	5,152	5,152	5,136	5,136

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Clerk Fees	10,390	10,000	10,000	10,000
Miscellaneous				
Donation	251	-	-	-
Subtotal	10,641	10,000	10,000	10,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
County Indigent	60,000	15,000	15,000	15,000
BEGINNING FUND BALANCE	14,958	55,354	50,354	50,354
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,958	55,354	50,354	50,354
TOTAL RESOURCES	85,599	80,354	75,354	75,354
EXPENDITURES				
Judicial				
Services and Supplies	30,245	30,000	50,000	50,000
Subtotal	30,245	30,000	50,000	50,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	55,354	50,354	25,354	25,354
TOTAL COMMITMENTS & FUND BALANCE	85,599	80,354	75,354	75,354

Lincoln County

(Local Government)

SCHEDULE B

FUND District Court Specialty Court (Fund 113)

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	840	700	700	700
Miscellaneous				
Investment income	92	-	-	-
Subtotal	932	700	700	700
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	14,179	15,111	15,811	15,811
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	14,179	15,111	15,811	15,811
TOTAL RESOURCES	15,111	15,811	16,511	16,511
EXPENDITURES				
Judicial				
Services and Supplies	-	-	16,511	16,511
Subtotal	-	-	16,511	16,511
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	15,111	15,811	-	-
TOTAL COMMITMENTS & FUND BALANCE	15,111	15,811	16,511	16,511

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial				
Clerk Fees	5,257	3,500	3,500	3,500
Miscellaneous				
Investment income	445	-	-	-
Subtotal	5,702	3,500	3,500	3,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	67,568	73,270	76,770	76,770
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	67,568	73,270	76,770	76,770
TOTAL RESOURCES	73,270	76,770	80,270	80,270
EXPENDITURES				
Judicial				
Salaries and Wages	-	-	-	-
Benefits	-	-	-	-
Services and Supplies	-	-	-	80,270
Capital Outlay	-	-	-	-
Subtotal	-	-	-	80,270
Subtotal	-	-	-	80,270
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	73,270	76,770	80,270	-
TOTAL COMMITMENTS & FUND BALANCE	73,270	76,770	80,270	80,270

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Rent	22,545	17,400	17,400	17,400
Subtotal	22,545	17,400	17,400	17,400
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal In Lieu	50,000	50,000	50,000	50,000
Total other financing sources	50,000	50,000	50,000	50,000
BEGINNING FUND BALANCE	231,284	217,488	128,750	128,750
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	231,284	217,488	128,750	128,750
TOTAL RESOURCES	303,829	284,888	196,150	196,150
EXPENDITURES				
General Government				
Salaries and Wages	23,187	23,118	23,935	23,935
Employee Benefits	6,465	7,416	7,703	7,703
Services and Supplies	38,230	42,604	47,800	47,800
Capital Outlay	7,739	8,000	116,712	116,712
Subtotal	75,621	81,138	196,150	196,150
Public Works				
Capital Outlay	10,720	75,000	-	-
Subtotal	86,341	156,138	196,150	196,150
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	217,488	128,750	-	-
TOTAL COMMITMENTS & FUND BALANCE	303,829	284,888	196,150	196,150

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment Income	1,577	6,500	6,500	6,500
Subtotal	1,577	6,500	6,500	6,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	241,992	250,000	300,000	-
Federal In Lieu Tax	-	50,000	50,000	-
Subtotal	241,992	300,000	350,000	-
BEGINNING FUND BALANCE	479,591	644,380	855,880	870,880
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	479,591	644,380	855,880	870,880
TOTAL RESOURCES	723,160	950,880	1,212,380	877,380
EXPENDITURES				
General Government				
Services and Supplies	-	20,000	25,000	25,000
Capital Outlay	78,780	60,000	830,000	852,380
Subtotal	78,780	80,000	855,000	877,380
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	644,380	870,880	357,380	-
TOTAL COMMITMENTS & FUND BALANCE	723,160	950,880	1,212,380	877,380

Lincoln County

(Local Government)

SCHEDULE B

FUND Special Projects (AF) Special Revenue Fund (Fund 129)

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Judicial		-	-	-
Miscellaneous				
Other		-	-	-
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		-	-	-
EXPENDITURES				
Judicial				
Salaries and Wages		-	-	-
Benefits		-	-	-
Services and Supplies		-	-	-
Capital Outlay		-	-	-
Subtotal		-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund		-	-	-
ENDING FUND BALANCE:		-	-	-
TOTAL COMMITMENTS & FUND BALANCE		-	-	-

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Clerk Fees	1,775	10,000	10,000	10,000
Miscellaneous				
Investment Income	44	-	-	-
Subtotal	1,819	10,000	10,000	10,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	12,603	4,312	6,312	6,312
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	12,603	4,312	6,312	6,312
TOTAL RESOURCES	14,422	14,312	16,312	16,312
EXPENDITURES				
Judicial				
Services and Supplies	10,110	8,000	15,000	15,000
Subtotal	10,110	8,000	15,000	15,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	4,312	6,312	1,312	1,312
TOTAL COMMITMENTS & FUND BALANCE	14,422	14,312	16,312	16,312

Lincoln County
(Local Government)
SCHEDULE B

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	566	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	20,442	20,442	-
Capital Improvements	127,177	111,558	130,959	125,786
Subtotal Transfers In	127,177	132,000	151,401	125,786
Capital Sales	-	43,486	-	-
Subtotal Other Financing Sources	127,177	175,486	151,401	125,786
BEGINNING FUND BALANCE	(4,277)	56,618	21,405	23,017
Prior Period Adjustment(s)				
TOTAL BEGINNING FUND BALANCE	(4,277)	56,618	21,405	23,017
TOTAL RESOURCES	123,466	232,104	172,806	148,803
EXPENDITURES				
Capital Projects				
Capital Outlay	16,149	158,388	172,806	148,803
Subtotal	16,149	158,388	172,806	148,803
Debt Service				
(4) Vehicles for Sheriff (FY2022-24)(3 PU)				
Principal	44,204	47,340	-	-
Interest	6,495	3,359	-	-
Subtotal Debt Service	50,699	50,699	-	-
Subtotal	66,848	209,087	172,806	148,803
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	56,618	23,017	-	-
TOTAL COMMITMENTS & FUND BALANCE	123,466	232,104	172,806	148,803

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	249	500	500	500
Subtotal	249	500	500	500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Fair Board	5,000	5,000	5,000	5,000
BEGINNING FUND BALANCE	18,079	17,051	18,551	18,551
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	18,079	17,051	18,551	18,551
TOTAL RESOURCES	23,328	22,551	24,051	24,051
EXPENDITURES				
Capital Projects				
Services and Supplies	1,277	4,000	10,000	10,000
Capital Outlay	5,000	-	14,051	14,051
Subtotal	6,277	4,000	24,051	24,051
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	17,051	18,551	-	-
TOTAL COMMITMENTS & FUND BALANCE	23,328	22,551	24,051	24,051

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	42	-	-	-
Subtotal	42	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,042	3,084	3,084	3,084
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,042	3,084	3,084	3,084
TOTAL RESOURCES	3,084	3,084	3,084	3,084
EXPENDITURES				
Capital Projects				
Capital Outlay	-	-	3,084	3,084
Subtotal	-	-	3,084	3,084
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	3,084	3,084	-	-
TOTAL COMMITMENTS & FUND BALANCE	3,084	3,084	3,084	3,084

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	695	-	-	-
Subtotal	695	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	117,174	117,869	869	11,869
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	117,174	117,869	869	11,869
TOTAL RESOURCES	117,869	117,869	869	11,869
EXPENDITURES				
Capital Projects				
Capital Outlay	-	106,000	869	11,869
Subtotal	-	106,000	869	11,869
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	117,869	11,869	-	-
TOTAL COMMITMENTS & FUND BALANCE	117,869	117,869	869	11,869

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) BUDGET YEAR	(4) ENDING 06/30/25
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	25,981	26,443	31,096	29,865
Subtotal	25,981	26,443	31,096	29,865
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	25,981	26,443	31,096	29,865
EXPENDITURES				
Intergovernmental				
Payment to State	25,981	26,443	31,096	29,865
Subtotal	25,981	26,443	31,096	29,865
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	25,981	26,443	31,096	29,865

<u>RESOURCES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
FILT	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	-	-	-	-
EXPENDITURES				
Debt Service				
Principal	-	-	-	-
Interest	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
Residual Equity Transfer				
TOTAL COMMITMENTS & FUND BALANCE	-	-	-	-

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Works	28,527	20,000	20,000	20,000
Total Operating Revenue	28,527	20,000	20,000	20,000
OPERATING EXPENSE				
Public Works				
Salaries and Wages	42,540	31,448	33,308	33,308
Employee Benefits	12,966	11,572	12,281	12,281
Services and Supplies	4,830	12,585	14,385	14,385
Subtotal	60,336	55,605	59,974	59,974
Depreciation/amortization	-	-	-	-
Total Operating Expense	60,336	55,605	59,974	59,974
Operating Income or (Loss)	(31,809)	(35,605)	(39,974)	(39,974)
NONOPERATING REVENUES				
Investment income	391	-	-	-
Total Nonoperating Revenues	391	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(31,418)	(35,605)	(39,974)	(39,974)
Operating Transfers (Schedule T)				
In				
Federal In Lieu Tax	50,000	50,000	50,000	50,000
Out	-	-	-	-
Net Operating Transfers	50,000	50,000	50,000	50,000
NET INCOME/(LOSS)	18,582	14,395	10,026	10,026

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	28,527	20,000	20,000	20,000
Expenses	(60,521)	(55,605)	(59,974)	(59,974)
a. Net cash provided by (or used for) operating activities	(31,994)	(35,605)	(39,974)	(39,974)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In	50,000	50,000	50,000	50,000
b. Net cash provided by (or used for) noncapital financing activities	50,000	50,000	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)	428	-	-	-
d. Net cash provided by (or used in) investing activities	428	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	18,434	13,895	9,526	9,526
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	65,764	84,198	98,093	98,093
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	84,198	98,093	107,619	107,619

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			(3) BUDGET YEAR	(4) ENDING 06/30/25
OPERATING REVENUE				
Charges for Services				
Rent / Inmate fees 60/83/365	325,529	757,375	2,120,650	1,817,700
Dispatch Service - Lincoln County Fire	-	-	-	100,000
Dispatch Service Interlocal Agreements	-	-	55,000	55,000
Total Operating Revenue	325,529	757,375	2,175,650	1,972,700
OPERATING EXPENSE				
Public Safety - Jail				
Salaries and Wages	554,803	650,496	756,208	926,785
Employee Benefits	303,750	453,417	638,946	778,611
Services and Supplies	257,474	328,453	349,000	314,100
Subtotal Jail	1,116,027	1,432,366	1,744,154	2,019,496
Public Safety - Dispatch				
Salaries and Wages	183,082	227,600	320,993	320,993
Employee Benefits	66,850	91,268	177,216	177,216
Services and Supplies	1,018	807	18,200	16,380
Subtotal Dispatch	250,950	319,675	516,409	514,589
Subtotal	1,366,977	1,752,041	2,260,563	2,534,085
Depreciation/amortization	69,334	70,000	100,000	100,000
Total Operating Expense	1,436,311	1,822,041	2,360,563	2,634,085
Operating Income or (Loss)	(1,110,782)	(1,064,666)	(184,913)	(661,385)
NONOPERATING REVENUES				
Grants - U.S. Treasury - Overtime	-	1,908	-	-
COVID-19 Relief Grant	400,000	-	-	-
Total Nonoperating Revenues	400,000	1,908	-	-
NONOPERATING EXPENSES				
Loss on asset disposal	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(710,782)	(1,062,758)	(184,913)	(661,385)
Operating Transfers (Schedule T)				
In				
Federal In Lieu	238,350	-	-	-
General Fund	472,350	935,000	685,000	885,000
Subtotal Transfers In	710,700	935,000	685,000	885,000
Out	-	-	-	-
Net Operating Transfers	710,700	935,000	685,000	885,000
NET INCOME/(LOSS)	(82)	(127,758)	500,087	223,615

Lincoln County

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Detention Center Enterprise (Fund 64)

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	263,119	757,375	2,175,650	1,972,700
Expenses	(1,291,977)	(1,752,041)	(2,260,563)	(2,534,085)
a. Net cash provided by (or used for) operating activities	(1,028,858)	(994,666)	(84,913)	(561,385)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers	710,700	935,000	685,000	885,000
b. Net cash provided by (or used for) noncapital financing activities	710,700	935,000	685,000	885,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	-	-	(590,421)	(40,500)
Grant income	400,000	1,908	-	-
c. Net cash provided by (or used for) capital and related financing activities	400,000	1,908	(590,421)	(40,500)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	-	-	-	-
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	81,842	(57,758)	9,666	283,115
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	133,080	214,922	195,630	157,164
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	214,922	157,164	205,296	440,279

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Landfill Fees	634,467	570,000	570,000	570,000
Landfill Fees - Caliente Contract	-	65,000	65,000	65,000
Landfill Fees - Mesquite Contract	-	15,000	15,000	15,000
Total Operating Revenue	634,467	650,000	650,000	650,000
OPERATING EXPENSE				
Sanitation				
Salaries and Wages	364,078	308,400	350,000	350,000
Employee Benefits	123,175	126,240	155,253	155,253
Services and Supplies	207,614	195,000	250,000	250,000
Closure and Post-closure costs	20,000	20,000	-	20,000
Subtotal	714,867	649,640	755,253	775,253
Depreciation/amortization	125,251	150,000	150,000	150,000
Total Operating Expense	840,118	799,640	905,253	925,253
Operating Income or (Loss)	(205,651)	(149,640)	(255,253)	(275,253)
NONOPERATING REVENUES				
Special assessment - debt	40,593	40,000	40,000	40,000
Grant Proceeds -LATCF	53,000	170,000	-	-
Total Nonoperating Revenues	93,593	210,000	40,000	40,000
NONOPERATING EXPENSES				
Interest Expense	21,056	50,371	50,643	50,643
Total Nonoperating Expenses	21,056	50,371	50,643	50,643
Net Income before Operating Transfers	(133,114)	9,989	(265,896)	(285,896)
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)	(153,114)	(10,011)	(285,896)	(305,896)

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

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	635,407	650,000	650,000	650,000
Expenses	(677,952)	(649,640)	(755,253)	(775,253)
a. Net cash provided by (or used for) operating activities	(42,545)	360	(105,253)	(125,253)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers 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:				
Proceeds of loans for equipment	-	700,000	131,000	131,000
Purchase of capital assets	(166,886)	(501,838)	(131,000)	(83,000)
Principal Payments	(81,827)	(138,852)	(173,783)	(173,783)
Interest Payments	(19,716)	(50,371)	(50,643)	(50,643)
Special Assessment Revenue	40,593	40,000	40,000	40,000
Financed Purchases Payable	(35,366)	(36,781)	(38,252)	(38,252)
Grant Proceeds LATCF	53,000	170,000	-	-
c. Net cash provided by (or used for) capital and related financing activities	(210,202)	182,158	(222,678)	(174,678)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	-	-	-	-
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(272,747)	162,518	(347,931)	(319,931)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	510,121	237,374	353,163	399,892
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	237,374	399,892	5,232	79,961

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Landfill Fees	-	-	-	-
Total Operating Revenue	-	-	-	-
OPERATING EXPENSE				
Sanitation				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	-	-
Subtotal	-	-	-	-
Depreciation/amortization	-	-	-	-
Total Operating Expense	-	-	-	-
Operating Income or (Loss)	-	-	-	-
NONOPERATING REVENUES				
Investment income	613	-	-	-
Total Nonoperating Revenues	613	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	613	-	-	-
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)	20,613	20,000	20,000	20,000

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2023	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2024	(3) (4) BUDGET YEAR ENDING 06/30/25	
			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)	741	-	-	-
d. Net cash provided by (or used in) investing activities	741	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	20,741	20,000	20,000	20,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	111,651	132,392	152,392	152,392
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	132,392	152,392	172,392	172,392

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 7/1/2024	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/25		(11) (9)+(10) TOTAL								
								(10) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE									
FUND																		
Road Special Revenue Fund:																		
Motor Grader	5	5	313,555	12/21/2022	9/5/2026	4.978%	\$ 212,831	\$ 9,835	\$ 42,761	\$ 52,596								
Motor Grader	5	5	335,178	4/4/2023	4/13/2027	6.379%	\$ 239,969	\$ 14,404	\$ 43,647	\$ 58,051								
Cat Loader	5	5	300,000	7/1/2024		6.500%	\$ 300,000	\$ 17,955	\$ 52,484	\$ 70,439								
Subtotal Road			\$ 948,733				\$ 752,800	\$ 42,194	\$ 138,892	\$ 181,086								
Solid Waste Enterprise Fund																		
Disposal site equipment (interfund loan)	5	10	\$ 400,000	10/1/2016	10/1/2026	0.00%	\$ 180,000	\$ -	\$ 60,000	\$ 60,000								
Roll-off truck (interfund loan)	5	10	\$ 179,738	12/31/2019	12/31/2028	4.00%	\$ 95,358	\$ 3,806	\$ 19,003	\$ 22,809								
Front load truck (interfund loan)	5	10	\$ 266,802	7/1/2020	7/1/2029	2.00%	\$ 166,434	\$ 6,657	\$ 26,237	\$ 32,894								
Roll-Off Truck	6	5	\$ 187,204	6/6/2022	6/6/2026	4.90%	\$ 73,850	\$ 2,954	\$ 38,252	\$ 41,206								
Equipment (interfund loan)	11	10	\$ 700,000	7/1/2023	7/1/2033	5.00%	\$ 644,648	\$ 30,911	\$ 58,184	\$ 89,095								
Equipment (interfund loan)	11	10	\$ 131,000	7/1/2024	7/1/1934	5.00%	\$ 131,000	\$ 6,315	\$ 10,359	\$ 16,674								
Subtotal Solid Waste			\$ 1,864,744				\$ 1,291,290	\$ 50,643	\$ 212,035	\$ 262,678								
TOTAL ALL DEBT SERVICE			\$ 2,813,477				\$ 2,044,090	\$ 92,837	\$ 350,927	\$ 443,764								

SCHEDULE C-1 - INDEBTEDNESS

Lincoln County

(Local Government)

Budget Fiscal Year 2024-2025

Transfer Schedule for Fiscal Year 2024-2025

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND				Museum	28	64,506
General Fund				Senior Nutrition	28	100,284
General Fund				Library	28	17,576
General Fund				Detention Center Enterprise Fund	28	885,000
General Fund						
General Fund						
General Fund						
General Fund						
SUBTOTAL			-			1,067,366
SPECIAL REVENUE FUNDS						
Flood Control						
Museum						
Fair Board						
Senior Nutrition						
Library						
Planning						
District Court Specialty Court						
Property Management						
Federal In Lieu				Flood Control	35	40,000
Federal In Lieu				Property Management	35	50,000
Federal In Lieu				Planning	35	85,000
Federal In Lieu				Building Department	35	50,000
County Indigent				District Court Specialty Court	41	15,000
Fair Board				Fair Board Capital Projects	43	5,000
Room Tax			.	Fair Board	47	10,000
SUBTOTAL			382,366			255,000

Lincoln County
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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Schedule T

Transfer Schedule for Fiscal Year 2024-2025

Lincoln County

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2024-2025

Lincoln County (Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 83rd Session; February 1, 2025 to May 31, 2025

1. Activity:	<hr/>	
2. Funding Source:	<hr/>	
3. Transportation	\$	<hr/>
4. Lodging and meals	\$	<hr/>
5. Salaries and Wages	\$	<hr/>
6. Compensation to lobbyists	\$	<hr/>
7. Entertainment	\$	<hr/>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	<hr/>
Total	\$	<hr/> -

Entity: Lincoln County, Nevada

Budget Year 2024-2025

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2024-2025

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

Total Number of Existing Contracts: 49

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	Xtreme Technologies, LLC	7/1/2023	6/30/2024	\$ -	-	Technology services
2	Basin Engineering	7/1/2023	6/30/2024	per claim	per claim	Mapping services (\$7 per claim)
3	Basin Engineering	7/1/2023	6/30/2024	-	-	County surveyor
4	JC Enterprise	7/1/2023	6/30/2024	-	-	Web site design & maintenance
5	Rebel Communications	7/1/2023	6/30/2024	-	-	Communications
6	Grover C. Dils Medical Center	7/1/2023	6/30/2024	-	-	Healthcare for Detention Center
7	Vanguard Pest & Weed Control	7/1/2023	6/30/2024	-	-	Pest and weed control
8	Les Olson Company	1/16/2023	1/15/2024	-	-	Maintenance for copy machine
9	NV Division of Health & Welfare	7/1/2023	6/30/2024	-	-	Public nurse
10	NV Dept. of Health & Human Services	7/1/2023	6/30/2024	-	-	Required by State
11	NV Division of Parole & Probation	7/1/2023	6/30/2024	-	-	Required by State
12	NV Division of Child & Family Services	7/1/2023	6/30/2024	-	-	Required by State
13	NV Division of Child & Family Services	7/1/2023	6/30/2023	-	-	Required by State
14	NV State Health Inspectors	7/1/2023	6/30/2023	-	-	Required by State
15	Lexis Nexis	7/1/2023	1/1/2024	-	-	Legal services and online support
16	CourtView	7/1/2023	6/30/2023	-	-	Court case management system
17	Franklin Katschke & Kristie Pickering	7/1/2023	6/30/2023	-	-	Public defender
18	Lexis Nexis - research	7/1/2023	6/30/2023	-	-	Legal research
19	Lexis Nexis - Microsoft	7/1/2023	6/30/2023	-	-	Compatibility with Microsoft Office
Subtotal (page 1 of 3)				\$ -	\$ -	

Additional Explanations (Reference Line Number and Vendor):

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Schedule 31

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2024-2025

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

Total Number of Existing Contracts: 49

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
20	CLAN	7/1/2023	6/30/2024	-		Library network dues
21	NV Division of Forestry	7/1/2023	6/30/2024	-		Crew work services
22	National Meter	7/1/2023	6/30/2024	-		Annual support MVRS software
23	Continental Utility	7/1/2023	6/30/2024	-		Annual maintenance / support billing software
24	NV Division of Health	7/1/2023	6/30/2024	-		Bathing permit - pool
25	NV Division of Health	7/1/2023	6/30/2024	-		Permit fees - RV park
26	NV Division of Environmental Protection	7/1/2023	6/30/2024	-		Sewer permit fees
27	Itron	7/1/2023	6/30/2024	-		Maintenance support radio read handheld
28	Daniel C. McArthur, Ltd.	7/1/2023	6/30/2024	-		Auditor
29	NV Drug & Alcohol Testing	7/1/2023	6/30/2024	-		Random testing
30	Pitney Bowes Global	7/1/2023	6/30/2024	-		Postage equipment lease
31	USPS	7/1/2023	6/30/2024	-		Post office box lease
32	Energy Communities Alliance	7/1/2023	6/30/2024	-		Membership dues
33	Lincoln County Library	7/1/2023	6/30/2024	-		Public info. site space rental
34	Mountain Alarm/FPS	7/1/2023	6/30/2024	-		Fire monitoring for Panaca Town Center
35	Bank of America Merchant Services	1/13/2023	1/13/2024	-		credit card processing
36	Sinnett Consulting Services	7/1/2023	6/30/2024	-		Drug testing consortium
37	NV State Fire Marshalls	7/1/2023	6/30/2024	-		Hazmat permits for fueling stations
38	Dolan & Edwards	7/1/2023	6/30/2024	-		Insurance
Subtotal (page 2 of 3)				\$ -	\$ -	

Additional Explanations (Reference Line Number and Vendor):

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Schedule 31

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2024-2025

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

Total Number of Existing Contracts: 49

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2024-2025

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 2024-25	Proposed Expenditure FY 2025-26	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	7/1/2023	6/30/2024	1 year	-					Custodian - Rachel
2	Carling Law Offices	7/1/2023	6/30/2024	1 year	-					Public Administrator cases
3	Mark Wilbur	7/1/2023	6/30/2024	1 year						Detention Medical
4	Sheila Willingham	7/1/2023	6/30/2024	1 year						Detention Medical
5										
6										
7										
8										
9										
	Total				\$ -	\$ -				

Attach additional sheets if necessary.