



Board of County Commissioners
Lincoln County, Nevada

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

COUNTY COMMISSIONERS

Varlin Higbee, Chair
Janine Woodworth
Mike Reese
Keith Pearson
Diane Path

DISTRICT ATTORNEY

Dylan V. Frehner

COUNTY CLERK

Lisa C. Lloyd

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

Lincoln County, Nevada herewith submits the (TENTATIVE) --- (FINAL) budget for the
fiscal year ending June 30, 2025

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
INDEX
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) |

| | 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) |
| | | | | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX |
| | | | | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX |
| FUND BALANCE JULY 1, BEGINNING OF YEAR: | 14,946,363 | 14,935,890 | 14,070,523 | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX |
| | | | | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX |
| | | | | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX |
| TOTAL BEGINNING FUND BALANCE | 14,946,363 | 14,935,890 | 14,070,523 | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX |
| Prior Period Adjustments | - | - | - | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX |
| Residual Equity Transfers | - | - | - | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX |
| FUND BALANCE JUNE 30, END OF YEAR: | 14,935,890 | 14,070,523 | 5,622,645 | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX |
| TOTAL ENDING FUND BALANCE | 14,935,890 | 14,070,523 | 5,622,645 | XXXXXXXXXXXXXXXX | XXXXXXXXXXXXXXXX |

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 PREABATED AD VALOREM REVENUE [(2)X(4)/100] | (6) AD VALOREM TAX ABATEMENT [(5)-(7)] | (7) BUDGETED AD VALOREM REVENUE WITH CAP |
| OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations | 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 | XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX | 2,624,960 | 0.0792 | 283,479 | 46,951 | 236,528 |
| M. SUBTOTAL A, C, L | 5.7788 | XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX | 20,683,817 | 1.3375 | 4,787,276 | 792,967 | 3,994,309 |
| N. Debt | | | | | | | |
| O. TOTAL M AND N | 5.7788 | XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX | 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 | | | | | | | | |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| SUBTOTAL PROPRIETARY FUNDS | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| TOTAL ALL FUNDS | XXXXXXXXXX | | | | XXXXXXXXXX | 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) |
|---|--------------------------------------|------------------------------------|------------------------------------|--------------------|-------------------------|---|----------------------------------|----------------|
| 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 | | | | | | | | |
| | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| SUBTOTAL PROPRIETARY FUNDS | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXXXX | XXXXXXXXXXXXXXXXXX | XXXXXXXXXXXXXX |
| TOTAL ALL FUNDS | XXXXXXXXXX | | | | XXXXXXXXXX | 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 | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXXX | XXXXXXXXXXXXXXX | XXXXXXXXXXXXX |
| Subtotal Proprietary Funds | XXXXXXXXXX | | | | XXXXXXXXXX | XXXXXXXXXXXXX | XXXXXXXXXXXXXXX | XXXXXXXXXXXXX |
| TOTAL ALL FUNDS | XXXXXXXXXX | 1,639,832 | 3,994,309 | 1.3375 | XXXXXXXXXX | XXXXXXXXXXXXX | XXXXXXXXXXXXXXX | XXXXXXXXXXXXX |

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 | | | | SERVICES, SUPPLIES AND OTHER CHARGES ** | CAPITAL OUTLAY *** | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT | OPERATING TRANSFERS OUT | ENDING FUND BALANCES | TOTAL |
|--|---|-----------|-----------|--|--------------------------|--|-------------------------------|-------------------------|------------|
| FUND NAME | * | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| 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)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME | * | SALARIES AND WAGES (1) | EMPLOYEE BENEFITS (2) | SERVICES, SUPPLIES AND OTHER CHARGES ** (3) | CAPITAL OUTLAY *** (4) | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5) | OPERATING TRANSFERS OUT (6) | ENDING FUND BALANCES (7) | TOTAL (8) |
|--|---|---------------------------------|-----------------------------|---|---------------------------------|---|--------------------------------------|--------------------------------|--------------|
| Room Tax | R | 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)

| GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS | | | | SERVICES, SUPPLIES AND OTHER CHARGES ** | CAPITAL OUTLAY *** | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT | OPERATING TRANSFERS OUT | ENDING FUND BALANCES | TOTAL |
|--|---|---------------------------------|-----------------------------|--|--------------------------|--|-------------------------------|-------------------------|------------|
| FUND NAME | * | SALARIES AND WAGES (1) | EMPLOYEE BENEFITS (2) | (3) | (4) | (5) | (6) | (7) | (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 | - | - | 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.

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 | EMPLOYEE BENEFITS | SERVICES, SUPPLIES AND OTHER CHARGES ** | CAPITAL OUTLAY *** | CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT | OPERATING TRANSFERS OUT | ENDING FUND BALANCES | TOTAL |
|---|---|--------------------------|----------------------|--|--------------------------|--|-------------------------------|-------------------------|------------|
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (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.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2025

Budget Summary for Lincoln County
(Local Government)

| FUND NAME | * | OPERATING REVENUES (1) | OPERATING EXPENSES (2) ** | NONOPERATING REVENUES (3) | NONOPERATING EXPENSES (4) | OPERATING TRANSFERS | | NET INCOME (7) |
|---------------------|---|------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------|---------|-------------------|
| | | | | | | IN (5) | OUT (6) | |
| Building Department | E | 20,000 | 59,974 | - | - | 50,000 | - | 10,026 |
| Detention Center | E | 1,972,700 | 2,634,085 | - | - | 885,000 | - | 223,615 |
| Solid Waste | E | 650,000 | 925,253 | 40,000 | 50,643 | - | 20,000 | (305,896) |
| Landfill | E | - | - | - | - | 20,000 | - | 20,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| TOTAL | | 2,642,700 | 3,619,312 | 40,000 | 50,643 | 955,000 | 20,000 | (52,255) |

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

** Include Depreciation

| | EXPENDITURES BY FUNCTION AND ACTIVITY | (1) | (2) | (3) | (4) |
|---|--|--|--|--------------------------------------|--------------------------------------|
| | | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 FINAL APPROVED |
| PAGE | FUNCTION SUMMARY | | | | |
| 19-23 | General Government | 1,723,564 | 1,770,150 | 1,910,324 | 2,450,643 |
| 24-25 | Judicial | 1,079,038 | 1,281,393 | 1,867,814 | 1,703,942 |
| 26 | Public Safety | 1,574,806 | 1,789,363 | 2,035,360 | 1,911,345 |
| 27 | Health | 54,350 | 49,500 | 62,500 | 62,400 |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL EXPENDITURES - ALL FUNCTIONS | | 4,431,758 | 4,890,406 | 5,875,998 | 6,128,330 |
| OTHER USES: | | | | | |
| CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions) | | - | 155,859 | 158,787 | 183,849 |
| Operating Transfers Out (Schedule T) | | | | | |
| | Detention Center | 472,350 | 935,000 | 685,000 | 885,000 |
| | China Springs | 10,000 | - | - | - |
| | Museum | - | - | - | 64,506 |
| | Senior Nutrition | - | - | - | 100,284 |
| | Library | - | 20,000 | 20,000 | 17,576 |
| | Special Projects | 241,992 | 250,000 | 300,000 | - |
| | Vehicle Capital Projects | - | 20,442 | 20,442 | - |
| | Subtotal | 724,342 | 1,225,442 | 1,025,442 | 1,067,366 |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| TOTAL EXPENDITURES AND OTHER USES | | 5,156,100 | 6,271,707 | 7,060,227 | 7,379,545 |
| | | | | | |
| | | | | | |
| ENDING FUND BALANCE: | | 2,252,509 | 1,406,008 | 177,270 | 489,822 |
| | | | | | |
| TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE | | 7,408,609 | 7,677,715 | 7,237,497 | 7,869,367 |

| | (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 | | | | |
| 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) | (2) | (3) | (4) |
|---|--|--|--------------------------------------|--------------------------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 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) BUDGET YEAR | (4) 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)

Page 31
Schedule B-14

| 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 |

| 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 | | | | |
| Services and Supplies | 479,838 | 543,249 | 844,511 | 1,692,711 |
| Capital Outlay | 158,571 | 33,200 | 243,500 | - |
| Subtotal - General Government | 638,409 | 576,449 | 1,088,011 | 1,692,711 |
| Public Safety | | | | |
| Services and Supplies | 2,954 | - | - | - |
| Capital Outlay | 50,165 | 219,617 | 113,400 | 109,400 |
| Subtotal - Public Safety | 53,119 | 219,617 | 113,400 | 109,400 |
| Intergovernmental | | | | |
| Services and Supplies - State | 83,552 | 85,000 | 120,000 | 120,000 |
| TOTAL EXPENDITURES - ALL FUNCTIONS | 775,080 | 881,066 | 1,321,411 | 1,922,111 |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (Not to exceed 3% of | | | | |
| | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| Flood Control | 61,500 | 80,000 | 80,000 | 40,000 |
| Planning | 76,411 | 77,000 | 85,000 | 85,000 |
| County Grant | 5,653 | - | - | - |
| Transportation | 8,261 | - | - | - |
| Building Department | 50,000 | 50,000 | 50,000 | 50,000 |
| Senior Nutrition | 23,797 | - | - | - |
| Detention Center | 238,350 | - | - | - |
| Special Projects | - | 50,000 | 50,000 | - |
| Property Management | 50,000 | 50,000 | 50,000 | 50,000 |
| Subtotal | 513,972 | 307,000 | 315,000 | 225,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL EXPENDITURES AND OTHER USES | 1,289,052 | 1,188,066 | 1,636,411 | 2,147,111 |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 1,543,210 | 1,348,144 | 193,578 | 164,816 |
| | | | | |
| TOTAL COMMITMENTS & FUND BALANCE | 2,832,262 | 2,536,210 | 1,829,989 | 2,311,927 |

Lincoln County

(Local Government)

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

Page 35

Schedule B-13

| REVENUES | (1) | (2) | (3) | (4) |
|-------------------------------------|--|--|--------------------------------------|--------------------------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 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 |
| | | | | |
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| | | | | |
| | | | | |
| 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) | (2) | (3) | (4) |
|---|--|--|--------------------------------------|--------------------------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 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) | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| 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) | (2) | (3) | (4) |
|---|--|--|--------------------------------------|--------------------------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 FINAL APPROVED |
| Taxes | | | | |
| Property Taxes | 49,484 | 56,226 | 67,166 | - |
| | | | | |
| Intergovernmental | | | | |
| Fish and Wildlife | 40 | - | - | - |
| | | | | |
| | | | | |
| Miscellaneous | | | | |
| Donations | 4,775 | - | - | - |
| | | | | |
| Subtotal | 54,299 | 56,226 | 67,166 | - |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| General Fund | - | - | - | 64,506 |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 53,321 | 56,584 | 23,777 | 41,773 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 53,321 | 56,584 | 23,777 | 41,773 |
| TOTAL RESOURCES | 107,620 | 112,810 | 90,943 | 106,279 |
| EXPENDITURES | | | | |
| Culture and Recreation | | | | |
| Museum | | | | |
| Salaries and Wages | 27,196 | 24,550 | 26,135 | 26,135 |
| Employee Benefits | 14,446 | 14,400 | 16,315 | 16,315 |
| Services and Supplies | 9,394 | 7,000 | 14,000 | 14,000 |
| Capital Outlay | - | 25,087 | 24,000 | 49,829 |
| Subtotal | 51,036 | 71,037 | 80,450 | 106,279 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 56,584 | 41,773 | 10,493 | - |
| | | | | |
| TOTAL COMMITMENTS & FUND BALANCE | 107,620 | 112,810 | 90,943 | 106,279 |

| | (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 | | | | |
| 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% or 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 |

| | (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 | 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 |

| | (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 | 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 |

| | (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 | | | | |
| 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) | (2) | (3) | (4) |
|---|--|--|--------------------------------------|--------------------------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 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) | (2) | (3) | (4) |
|---|--|--|--------------------------------------|--------------------------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 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 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | TENTATIVE APPROVED | 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 |

| | (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 | | | | |
| 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 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | 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 | - | 827 |

| | (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 | | | | |
| 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 |

| | (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 | | | | |
| 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) | (2) | (3) | (4) |
|---|--|--|--------------------------------------|--------------------------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 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 | - |

| | (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 | | | | |
| 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 |

| | (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 | 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 |

| | (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 | | | | |
| 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 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | 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 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | 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 |

| | (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 | 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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Schedule B-14

| | (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 | | | | |
| Other | - | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | - | - |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 6,007 | 6,007 | - | 5,807 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 6,007 | 6,007 | - | 5,807 |
| TOTAL RESOURCES | 6,007 | 6,007 | - | 5,807 |
| EXPENDITURES | | | | |
| Community Support | | | | |
| Services and Supplies | - | 200 | - | 5,807 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 6,007 | 5,807 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 6,007 | 6,007 | - | 5,807 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | 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 |

Lincoln County _____
(Local Government)
SCHEDULE B

FUND Lincoln County Water - General (Fund 90)

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Schedule B-14

| | (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) | | | | |
| | | | | |
| | | | | |
| | | | | |
| 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 | - | - | - | - |
| | | | | |
| | | | | |
| 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)

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Schedule B-14

| | (1) | (2) | (3) | (4) |
|---|--|--|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | 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 |

| | (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 | 52 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 52 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 8,674 | 8,726 | 8,726 | 8,726 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 8,674 | 8,726 | 8,726 | 8,726 |
| TOTAL RESOURCES | 8,726 | 8,726 | 8,726 | 8,726 |
| EXPENDITURES | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 8,726 | 8,726 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 8,726 | 8,726 |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| ENDING FUND BALANCE: | 8,726 | 8,726 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 8,726 | 8,726 | 8,726 | 8,726 |

| | (1) | (2) | (3) | (4) |
|---|--|--|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | TENTATIVE APPROVED | FINAL APPROVED |
| Miscellaneous | | | | |
| Investment income | 389 | 100 | 100 | 100 |
| | | | | |
| | | | | |
| Subtotal | 389 | 100 | 100 | 100 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 65,519 | 65,908 | 66,008 | 66,008 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 65,519 | 65,908 | 66,008 | 66,008 |
| TOTAL RESOURCES | 65,908 | 66,008 | 66,108 | 66,108 |
| EXPENDITURES | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 66,108 | 66,108 |
| | | | | |
| | | | | |
| Subtotal | - | - | 66,108 | 66,108 |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 65,908 | 66,008 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 65,908 | 66,008 | 66,108 | 66,108 |

| | (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 | 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 |

| | (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 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 6,793 | 6,833 | 6,833 | 6,833 |
| TOTAL RESOURCES | 6,833 | 6,833 | 6,833 | 6,833 |
| EXPENDITURES | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 6,833 | 6,833 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 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 |

Lincoln County _____
(Local Government)
SCHEDULE B

FUND Lincoln County Land Act - General (Fund 91)

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Schedule B-14

| | (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 | 5 | 100 | 100 | 100 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 5 | 100 | 100 | 100 |
| | | | | |
| | | | | |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 691 | 696 | 796 | 796 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 691 | 696 | 796 | 796 |
| TOTAL RESOURCES | 696 | 796 | 896 | 896 |
| EXPENDITURES | | | | |
| General Government | | | | |
| Services and Supplies | - | - | 896 | 896 |
| | | | | |
| Subtotal | - | - | 896 | 896 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 696 | 796 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 696 | 796 | 896 | 896 |

| | (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 | 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 |

| | (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 | 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)

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| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | 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 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | 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 |

| | (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 | 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 |

| | (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 | | | | |
| 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 |

| | (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 | | | | |
| Charges for Services | | | | |
| Pahrnagat 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 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | 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 |

| | (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 | | | | |
| 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% or 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 |

| | (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 | | | | |
| 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 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | 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 |

| | (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 | | | | |
| 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 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | 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 |

| | (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 | 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 |

| | (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 | | | | |
| 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) | (2) | (3) | (4) |
|---|--|--|--------------------------------------|--------------------------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 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 |

| EXPENDITURES | (1) | (2) | (3) | (4) |
|---|--|--|--------------------------------------|--------------------------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 FINAL APPROVED |
| Intergovernmental | | | | |
| Alamo Capital Projects | 2,621 | 2,644 | 3,109 | 2,986 |
| Caliente Capital Projects | 9,173 | 9,256 | 10,885 | 10,454 |
| Panaca Capital Projects | 5,242 | 5,289 | 6,220 | 5,974 |
| Pioche Capital Projects | 3,930 | 3,968 | 4,665 | 4,480 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 20,966 | 21,157 | 24,879 | 23,894 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| OTHER USES | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| | | | | |
| Operating Transfer out | | | | |
| Vehicle Capital Projects | 127,177 | 111,558 | 130,959 | 125,786 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE | 854 | 356 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 148,997 | 133,071 | 155,838 | 149,680 |

| | (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 | 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 |

| | (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 | 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 |

| | (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 | 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 |

| | (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 | 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 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | TENTATIVE APPROVED | FINAL APPROVED |
| Miscellaneous | | | | |
| Investment income | 484 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 484 | - | - | - |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 81,389 | 81,873 | 81,873 | 81,873 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 81,389 | 81,873 | 81,873 | 81,873 |
| TOTAL RESOURCES | 81,873 | 81,873 | 81,873 | 81,873 |
| EXPENDITURES | | | | |
| Capital Projects | | | | |
| Capital outlay | - | - | 81,873 | 81,873 |
| | | | | |
| Subtotal | - | - | 81,873 | 81,873 |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | 81,873 | 81,873 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 81,873 | 81,873 | 81,873 | 81,873 |

| | (1) ACTUAL PRIOR YEAR ENDING 6/30/2023 | (2) ESTIMATED CURRENT YEAR ENDING 6/30/2024 | (3) | (4) |
|---|---|---|-----------------------|-------------------|
| | | | BUDGET YEAR | ENDING 06/30/25 |
| REVENUES | | | TENTATIVE APPROVED | FINAL APPROVED |
| Miscellaneous | | | | |
| Investment income | 183 | - | - | - |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 183 | - | - | - |
| | | | | |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | 30,802 | 30,985 | 30,985 | 30,985 |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | 30,802 | 30,985 | 30,985 | 30,985 |
| TOTAL RESOURCES | 30,985 | 30,985 | 30,985 | 30,985 |
| EXPENDITURES | | | | |
| Capital Projects | | | | |
| Capital outlay | - | - | 30,985 | 30,985 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | - | - | 30,985 | 30,985 |
| | | | | |
| | | | | |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% of Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| ENDING FUND BALANCE: | 30,985 | 30,985 | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 30,985 | 30,985 | 30,985 | 30,985 |

| 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 |

| | (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 | 38,973 | 39,664 | 46,643 | 44,795 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 38,973 | 39,664 | 46,643 | 44,795 |
| OTHER FINANCING SOURCES: | | | | |
| Operating Transfers In (Schedule T) | | | | |
| | | | | |
| | | | | |
| BEGINNING FUND BALANCE | - | - | - | - |
| Prior Period Adjustment(s) | | | | |
| Residual Equity Transfers | | | | |
| TOTAL BEGINNING FUND BALANCE | - | - | - | - |
| TOTAL RESOURCES | 38,973 | 39,664 | 46,643 | 44,795 |
| EXPENDITURES | | | | |
| Intergovernmental | | | | |
| Payment to State | 38,973 | 39,664 | 46,643 | 44,795 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Subtotal | 38,973 | 39,664 | 46,643 | 44,795 |
| OTHER USES: | | | | |
| CONTINGENCY (not to exceed 3% or Total Expenditures) | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| | | | | |
| | | | | |
| ENDING FUND BALANCE: | - | - | - | - |
| TOTAL COMMITMENTS & FUND BALANCE | 38,973 | 39,664 | 46,643 | 44,795 |

| RESOURCES 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) | | | | |
| 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 |

| <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 | 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 |
| | | | TENTATIVE APPROVED | FINAL APPROVED |
| 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)

Page 96

| <u>PROPRIETARY FUND</u> | (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 |
| 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) | (2) | (3) | (4) |
|--|--|--|--------------------------------------|--------------------------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 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)

Page 98
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 TENTATIVE APPROVED | ENDING 06/30/25 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) BUDGET YEAR | (4) 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) | (2) | (3) | (4) |
|---|--|--|--------------------------------------|--------------------------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2023 | ESTIMATED CURRENT YEAR ENDING 6/30/2024 | BUDGET YEAR TENTATIVE APPROVED | ENDING 06/30/25 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) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|---|-----|------|--------------------------------|---------------|-----------------|------------------|---|---------------------|----------------------|-------------------|
| NAME OF BOND OR LOAN | * | TERM | ORIGINAL AMOUNT OF ISSUE | ISSUE DATE | PAYMENT DATE | INTEREST RATE | BEGINNING OUTSTANDING BALANCE 7/1/2024 | INTEREST PAYABLE | PRINCIPAL PAYABLE | (9)+(10) TOTAL |
| List and Subtotal By Fund | | | | | | | | | | |
| 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 Budget Fiscal Year 2024-2025
(Local Government)

| | TRANSFERS IN | | | TRANSFERS OUT | | |
|--|----------------------|------|---------|--------------------------|------|---------|
| FUND TYPE | FROM FUND | PAGE | AMOUNT | TO FUND | PAGE | AMOUNT |
| CAPITAL PROJECTS FUND Vehicle Capital Projects Fair Board Capital Projects Capital Improvements | | | | | | |
| | Capital Improvements | 85 | 125,786 | | | |
| | Fair Board | 86 | 5,000 | | | |
| | | | | Vehicle Capital Projects | 84 | 125,786 |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| SUBTOTAL | | | 130,786 | | | 125,786 |
| EXPENDABLE TRUST FUNDS | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| SUBTOTAL | | | - | | | - |
| DEBT SERVICE | | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| SUBTOTAL | | | - | | | - |

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

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):

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):

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: |
|------|----------------------------------|----------------------------|------------------------------|---------------------------------|---------------------------------|------------------------------|
| 39 | Dolan & Edwards | 7/1/2023 | 6/30/2024 | | | Insurance |
| 40 | ESRI Inc | 7/1/2023 | 6/30/2024 | | | ARC GIS Maintenance Fee |
| 41 | Caselle Software | 12/19/2023 | 12/19/2024 | | | Financial Software |
| 42 | Recology Environmental Solutions | 7/1/2023 | 6/30/2024 | | | Enterprise fee |
| 43 | Ken Dixon | 7/1/2023 | 6/30/2024 | | | Predisaster mitigation |
| 44 | Louise Boettner | 7/1/2023 | 6/30/2024 | | | Health officer |
| 45 | Devnet Software | 7/1/2023 | 7/1/2024 | | | Software |
| 46 | Motorola Solutions | n/a | | | | Spillman Usage/Maintenance |
| 47 | Summit Fire Protection | n/a | | | | Fire & sprinkler inspections |
| 48 | Red Hat Gout at Caronsoft | 8/30/2021 | 10/19/2022 | | | IT |
| 49 | Eagle View Pictometry | 7/1/2023 | 6/30/2024 | | | Imagery |
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| | Total Proposed Expenditures | | | \$ - | \$ - | |

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 |
| | | | | | | | | | | |
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| Total | | | | | \$ - | \$ - | | | | |

Attach additional sheets if necessary.