



Board of County Commissioners
Lincoln County, Nevada

P.O. Box 90 – Pioche, Nevada 89043
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COUNTY COMMISSIONERS

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DISTRICT ATTORNEY

Dylan V. Frehner

COUNTY CLERK

Lisa C. Lloyd

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

Lincoln County, Nevada herewith submits the (TENTATIVE) --- (FINAL) budget for the
fiscal year ending June 30, 2026

This budget contains 7 funds, including Debt Service, requiring property tax revenues totaling \$ 4,055,534

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 \$ 16,477,631 and
4 proprietary funds with estimated expenses of \$ 3,588,830

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 19, 2025 10:00am

Publication Date May 9, 2025

Place: Commissioners Room, County Courthouse, Pioche, Nevada

**LINCOLN COUNTY
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2025-2026 BUDGET**

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LINCOLN COUNTY
BUDGET MESSAGE FOR THE 2025-2026 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	\$ 1,125,549
Airport	\$ 49,305
County Grant	\$ 229,259
Federal In Lieu Tax	\$ 744,155
Road	\$ 9,888
Agricultural Extension	\$ 19,334
Transportation	\$ 85,502
County Indigent (NRS 428.295)	\$ 33,415
Medical County Indigent (NRS 428.285)	\$ 91,808
Fair Board	\$ 45,469
Legal Aid Services	\$ 5,507
Forensic Services	\$ 7,437
Lincoln County Water Special Use	\$ 1,169,341
Lincoln County Land Act Special Use	\$ 3,032,651
Genetic Marker Testing	\$ 816
Court Facility Fees	\$ 11,178
District Court Technology	\$ 4,960
Demerit Point Reduction	\$ 887
Vehicle Capital Projects	\$ 81,555
Fair Board Capital Projects	\$ 4,723
Airport Capital Projects	\$ 47

Budget Summary for Lincoln County

Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 6/30/24 (1)	ESTIMATED CURRENT 6/30/2025 (2)	BUDGET 6/30/2026 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TOTAL (MEMO ONLY) COLUMNS 3 +4 (5)
REVENUES					
Property Taxes	\$ 3,677,214	\$ 3,994,309	\$ 4,055,534	\$ -	\$ 4,055,534
Other Taxes	107,732	90,000	90,000	-	90,000
Licenses and Permits	22,139	18,100	19,100	-	19,100
Intergovernmental Resources	9,846,294	5,074,288	4,979,180	-	4,979,180
Charges for Services	788,182	747,783	730,154	1,471,719	2,201,873
Fines and Forfeits	216,209	200,000	200,000	-	200,000
Miscellaneous	1,594,060	323,353	290,103	41,000	331,103
TOTAL REVENUES	16,251,830	10,447,833	10,364,071	1,512,719	11,876,790
EXPENDITURES-EXPENSES					
General Government	3,616,304	2,862,714	6,229,982	-	6,229,982
Judicial	1,460,870	1,498,986	2,093,302	-	2,093,302
Public Safety	2,164,449	1,854,258	2,457,410	2,587,954	5,045,364
Public Works	5,137,773	2,412,604	2,820,908	60,803	2,881,711
Sanitation	-	-	-	929,994	929,994
Health	169,095	50,000	63,727	-	63,727
Welfare	862,530	722,500	1,034,893	-	1,034,893
Culture and Recreation	507,500	458,191	649,240	-	649,240
Community Support	222,849	283,449	360,824	-	360,824
Intergovernmental Expenditures	192,053	243,699	317,092	-	317,092
Contingencies	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Hospitals	-	-	-	-	-
Capital Projects	271,249	159,240	287,767	-	287,767
Airports	-	-	-	-	-
Other Enterprises	-	-	-	-	-
Debt Service - Principal	126,505	87,636	137,260	-	137,260
Interest Cost	34,841	23,011	25,226	10,079	35,305
TOTAL EXPENDITURES-EXPENSES	14,766,018	10,656,288	16,477,631	3,588,830	20,066,461
Excess of Revenues over (under) Expenditures-Expenses	1,485,812	(208,455)	(6,113,560)	(2,076,111)	(8,189,671)

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/26 (4)	TOTAL (MEMO ONLY) COLUMNS 3 + 4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt	-	-	142,000	-	142,000
Sales of General Fixed Assets	393,985	-	-	-	-
Operating Transfers (in)	697,168	513,465	978,090	1,657,886	2,635,976
Operating Transfers (out)	(1,707,168)	(1,748,465)	(2,615,976)	(20,000)	(2,635,976)
TOTAL OTHER FINANCING SOURCES (USES)	(616,015)	(1,235,000)	(1,495,886)	1,637,886	142,000
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	869,797	(1,443,455)	(7,609,446)	(438,225)	(8,047,671)
				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	14,935,890	15,805,687	14,362,232	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
				XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	14,935,890	15,805,687	14,362,232	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
Residual Equity Transfers	-	-	-	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR:	15,805,687	14,362,232	6,752,786	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	15,805,687	14,362,232	6,752,786	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
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)	4,971	4,808	4,730
SOURCE OF POPULATION ESTIMATE*	State	State	State
Assessed Valuation (Secured and Unsecured Only)	315,023,149	357,927,161	422,822,250
Net Proceeds of Mines	-	-	1,970
TOTAL ASSESSED VALUE	315,023,149	357,927,161	422,824,220
TAX RATE			
General Fund	0.9943	1.2124	1.2124
Special Revenue Funds	0.2682	0.0501	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 2025-2026

	(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	422,822,250	21,333,074	1.2585	5,321,218	1,505,834	3,815,384
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines		1,970					
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)	0.0150	422,822,250	63,424	0.0150	63,424	17,942	45,482
E. Medical Indigent (NRS 428.285)	0.1000	422,822,250	422,824	0.0100	42,282	11,960	30,322
F. Capital Acquisition (NRS 354.59815)	0.0500	422,822,250	211,412	0.0500	211,412	59,801	151,611
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0040	422,822,250	17,051	0.0040	16,913	4,178	12,735
H. Legislative Overrides							
I. SCCRT Loss NRS 354.59813	0.6069	422,822,250	2,566,014	0.0000	-	-	-
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.7759	XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX	3,280,725	0.0790	334,032	93,882	240,150
M. SUBTOTAL A, C, L	5.8213	XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX	24,613,799	1.3375	5,655,249	1,599,715	4,055,534
N. Debt							
O. TOTAL M AND N	5.8213	XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX	24,613,799	1.3375	5,655,249	1,599,715	4,055,534

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, 2026

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	2,936,343	1,619,008	3,676,210	1.2124	1,203,819	-	-	9,435,380
Flood Control	60,828	-	-	-	-	-	57,000	117,828
Airport	72,305	-	-	-	63,000	-	-	135,305
China Springs	2,794	-	12,735	0.0042	-	-	-	15,529
County Grant	229,259	-	-	-	-	-	-	229,259
Federal In Lieu Tax	1,053,643	-	-	-	963,783	-	-	2,017,426
Road	759,546	-	-	-	1,774,159	-	-	2,533,705
Agricultural Extension	22,130	-	30,320	0.0100	5,460	-	-	57,910
Museum	23,897	-	-	-	-	-	74,803	98,700
Transportation	231,300	-	-	-	75,800	-	-	307,100
County Indigent (NRS 428.295)	232,248	-	108,854	0.0359	-	-	-	341,102
Medical County Indigent (NRS 428.285)	491,508	-	-	-	300	-	-	491,808
Fair Board	62,919	-	-	-	73,850	-	10,000	146,769
Senior Nutrition	80,185	-	-	-	157,115	-	104,906	342,206
County Library	5,917	-	-	-	-	-	257,183	263,100
Administrative Assessment	76,153	-	-	-	34,000	-	-	110,153
Subtotal Governmental Fund Types,	6,340,975	1,619,008	3,828,119	1.2625	4,351,286	-	503,892	16,643,280
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, 2026

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	117,640	-	-		90,000	-	-	207,640
Rachel Jones Memorial Cemetery	827	-	-		-	-	-	827
Legal Aid Services	4,307	-	-		2,000	-	-	6,307
Forensic Services	5,937	-	-		6,500	-	-	12,437
Hospital District Clinics	-	-	-		-	-	-	-
Forfeiture	43,477	-	-		-	-	-	43,477
Lincoln County Stabilization	140,391	-	-		-	-	-	140,391
Resource Development Authority	-	-	-		92,400	-	-	92,400
Multi Species Habitat Conservation	-	-	-		-	-	-	-
Recorder Technology	49,000	-	-		6,000	-	-	55,000
Multi Species Habitat Conservation Section 7	928,762	-	-		5,000	-	-	933,762
Youth Activities Counsel	8,250	-	-		-	-	-	8,250
Lincoln County Water - General	648	-	-		-	-	-	648
Lincoln County Water - Special Use	1,442,009	-	-		500	-	-	1,442,509
Lincoln County Water - Planning and Development	89,242	-	-		50	-	-	89,292
Lincoln County Water - Special Projects	8,992	-	-		-	-	-	8,992
Lincoln County Water - Emergency Disaster	68,019	-	-		100	-	-	68,119
Lincoln County Water - Grant Match	89,275	-	-		150	-	-	89,425
Lincoln County Land Act - General	7,042	-	-		-	-	-	7,042
Lincoln County Land Act - Planning and Development	817	-	-		100	-	-	917
Lincoln County Land Act - Education	133,608	-	-		-	-	-	133,608
Lincoln County Land Act - Emergency Disaster	9,609	-	-		-	-	-	9,609
Subtotal Governmental Fund Types,	3,147,852	-	-	0.0000	202,800	-	-	3,350,652
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, 2026

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	3,524,070	-	-		-	-	-	3,524,070
Assessor's Technology	27,471	-	-		18,000	-	-	45,471
Public Improvement	7,116	-	-		743	-	-	7,859
Genetic Marker Testing	816	-	-		12,000	-	-	12,816
Court Facility Fees	84,178	-	-		45,000	-	-	129,178
Planning Department	56,067	-	-		10,500	-	50,804	117,371
District Court Technology	5,060	-	-		-	-	-	5,060
District Court Specialty Court	45,000	-	-		10,000	-	15,000	70,000
Court Security Fee Fund	11,300	-	-		700	-	-	12,000
District Court Enrichment	87,326	-	-		3,500	-	-	90,826
Property Management Fund	87,136	-	-		18,000	-	50,000	155,136
Special Projects	780,899	-	-		6,500	-	220,000	1,007,399
Public Administrator	-	-	-		-	-	-	-
Demerit Point Reduction	5,887	-	-		10,000	-	-	15,887
Capital Improvements	6,042	-	151,611	0.0500	-	-	-	157,653
Vehicle Capital Projects	-	-	-		-	142,000	133,394	275,394
Fair Board Capital Projects	23,723	-	-		500	-	5,000	29,223
Airport Capital Projects	3,247	-	-		-	-	-	3,247
Road Equipment Capital Projects	1,765	-	-		-	-	-	1,765
Lincoln County Water Capital Projects	84,371	-	-		-	-	-	84,371
Lincoln County Land Act Capital Projects	31,931	-	-		-	-	-	31,931
State Medical Agency (NRS 428.285)	-	-	30,322	0.0100	-	-	-	30,322
Accident Indigent (NRS 428.185)	-	-	45,482	0.0150	-	-	-	45,482
DEBT SERVICE								
Subtotal Governmental Fund Types,								
Expendable Trust Funds	14,362,232	1,619,008	4,055,534	1.3375	4,689,529	142,000	978,090	25,846,393
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	1,619,008	4,055,534	1.3375	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2026

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		2,849,408	1,628,386	1,749,145	11,000	-	2,071,892	1,125,549	9,435,380
Flood Control	R	-	-	1,000	116,828	-	-	-	117,828
Airport	R	-	200	85,800	-	-	-	49,305	135,305
China Springs	R	-	-	15,529	-	-	-	-	15,529
County Grant	R	-	-	-	-	-	-	229,259	229,259
Federal In Lieu Tax	R	-	-	955,467	-	-	317,804	744,155	2,017,426
Road	R	940,210	453,260	1,014,347	116,000	-	-	9,888	2,533,705
Agricultural Extension	R	16,500	2,216	16,860	3,000	-	-	19,334	57,910
Museum	R	37,300	4,900	14,000	42,500	-	-	-	98,700
Transportation	R	92,055	72,793	56,750	-	-	-	85,502	307,100
County Indigent (NRS 428.295)	R	70,000	55,000	167,687	-	-	15,000	33,415	341,102
Medical County Indigent (NRS 428.285)	R	-	-	400,000	-	-	-	91,808	491,808
Fair Board	R	5,040	1,100	90,160	-	-	5,000	45,469	146,769
Senior Nutrition	R	121,431	46,125	174,650	-	-	-	-	342,206
County Library	R	80,000	41,100	32,000	110,000	-	-	-	263,100
Administrative Assessment	R	-	-	43,153	67,000	-	-	-	110,153
TOTAL GOVERNMENTAL FUND									
TYPES AND EXPENDABLE									
TRUST FUNDS (subtotal page 1)		4,211,944	2,305,080	4,816,548	466,328	-	2,409,696	2,433,684	16,643,280

*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, 2026

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	5,040	1,100	141,500	50,000	-	10,000	-	207,640
Rachel Jones Memorial Cemetery	R	-	-	827	-	-	-	-	827
Legal Aid Services	R	-	-	800	-	-	-	5,507	6,307
Forensic Services	R	-	-	5,000	-	-	-	7,437	12,437
Hospital District Clinics	R	-	-	-	-	-	-	-	-
Forfeiture	R	-	-	43,477	-	-	-	-	43,477
Lincoln County Stabilization Fund	R	-	-	140,391	-	-	-	-	140,391
Resource Development Authority	R	-	1,400	81,000	10,000	-	-	-	92,400
Multi Species Habitat Conservation	R	-	-	-	-	-	-	-	-
Recorder Technology	R	-	-	55,000	-	-	-	-	55,000
Multi Species Habitat Conservation Section 7	R	-	-	933,762	-	-	-	-	933,762
Youth Activities Counsel	R	-	-	8,250	-	-	-	-	8,250
Lincoln County Water General	R	-	-	648	-	-	-	-	648
Lincoln County Water Special Use	R	-	-	273,168	-	-	-	1,169,341	1,442,509
Lincoln County Water Planning and Dev	R	-	-	89,292	-	-	-	-	89,292
Lincoln County Water Special Projects	R	-	-	8,992	-	-	-	-	8,992
Lincoln County Water Emergency Disaster	R	-	-	68,119	-	-	-	-	68,119
Lincoln County Water Grant Match	R	-	-	89,425	-	-	-	-	89,425
Lincoln County Land Act General	R	-	-	7,042	-	-	-	-	7,042
Lincoln County Land Act Planning	R	-	-	917	-	-	-	-	917
Lincoln County Land Act Education	R	-	-	133,608	-	-	-	-	133,608
Lincoln County Land Act Emergency Disaster	R	-	-	9,609	-	-	-	-	9,609
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS (subtotal page 2)		5,040	2,500	2,090,827	60,000	-	10,000	1,182,285	3,350,652

*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, 2026

Budget Summary for Lincoln County
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
Lincoln County Land Act Special Use	R	-	-	51,006	377,527	-	62,886	3,032,651	3,524,070
Assessor's Technology	R	-	-	45,471	-	-	-	-	45,471
Public Improvement	R	-	-	7,859	-	-	-	-	7,859
Genetic Marker Testing	R	-	-	12,000	-	-	-	816	12,816
Court Facility Fees	R	-	-	10,000	108,000	-	-	11,178	129,178
Planning Department	R	75,693	30,018	11,660	-	-	-	-	117,371
District Court Technology	R	-	-	100	-	-	-	4,960	5,060
District Court Specialty Court	R	-	-	70,000	-	-	-	-	70,000
Court Security Fee Fund	R	-	-	12,000	-	-	-	-	12,000
District Court Enrichment	R	-	-	90,826	-	-	-	-	90,826
Property Management Fund	R	24,337	8,115	34,004	88,680	-	-	-	155,136
Special Projects	R	-	-	25,000	982,399	-	-	-	1,007,399
Public Administrator	R	-	-	-	-	-	-	-	-
Demerit Point Reduction	R	-	-	15,000	-	-	-	887	15,887
Capital Improvements	C	-	-	24,259	-	-	133,394	-	157,653
Vehicle Capital Projects	C	-	-	51,839	142,000	-	-	81,555	275,394
Fair Board Capital Projects	C	-	-	10,000	14,500	-	-	4,723	29,223
Airport Capital Projects	C	-	-	-	3,200	-	-	47	3,247
Road Equipment Capital Projects	C	-	-	-	1,765	-	-	-	1,765
Lincoln County Water Capital Projects	C	-	-	-	84,371	-	-	-	84,371
Lincoln County Land Capital Projects	C	-	-	-	31,931	-	-	-	31,931
State Medical Agency (NRS 428.285)	T	-	-	30,322	-	-	-	-	30,322
Accident Indigent (NRS 428.185)	T	-	-	45,482	-	-	-	-	45,482
DEBT SERVICE FUND	D	-	-	-	-	-	-	-	-
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		4,317,014	2,345,713	7,454,203	2,360,701	-	2,615,976	6,752,786	25,846,393

*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, 2026

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	60,803	-	-	50,000	-	9,197
Detention Center	E	680,000	2,587,954	-	-	1,487,886	-	(420,068)
Solid Waste	E	771,719	929,994	41,000	10,079	100,000	20,000	(47,354)
Landfill	E	-	-	-	-	20,000	-	20,000
TOTAL		1,471,719	3,578,751	41,000	10,079	1,657,886	20,000	(438,225)

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

** Include Depreciation

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	2,738,994	3,620,708	3,676,210	3,676,210
Licenses and Permits				
Business Licenses	13,105	8,500	8,500	9,500
Liquor Licenses	4,955	5,100	5,100	5,100
Gaming Licenses	3,680	4,000	4,000	4,000
Marriage Licenses	399	500	500	500
Subtotal	22,139	18,100	18,100	19,100
Intergovernmental				
Gaming Tax	120,918	130,000	130,000	130,000
Virgin Valley Water District	20,589	7,000	7,000	7,000
Consolidated Tax Distribution	1,604,642	1,639,832	1,619,008	1,619,008
Grants	63,736	23,330	23,330	23,330
Lincoln County Water District Contract	24,000	24,000	24,000	24,000
TV District	-	2,000	2,000	2,000
HCP	250	250	250	250
Lincoln County Fire District	22,000	22,000	22,000	22,000
Cannabis Money	88,235	88,235	88,235	88,235
State 48 Hour Court AB518	-	140,400	140,400	140,400
Fish and Wildlife	2,692	2,500	2,500	2,500
Subtotal	1,947,062	2,079,547	2,058,723	2,058,723

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Charges for Services				
Clerk Fees	18,957	9,000	9,000	9,000
Clerk Election Reimbursement	-	8,000	8,000	8,000
Recorder Fees	53,109	50,000	50,000	50,000
Assessor Commissions	17,741	40,000	40,000	40,000
Sheriff Fees	19,886	9,000	9,000	9,000
Administrative Services	151,678	-	-	-
Tax Penalties and Costs	64,762	50,000	50,000	50,000
D.A. Fees	6,987	6,000	6,000	6,000
Civil Fees	4,017	3,000	3,000	3,000
Air Force Security	161,500	132,000	132,000	132,000
Caliente Police Contract	100,000	100,000	100,000	100,000
Caliente Court Contract	3,500	3,850	3,850	3,850
Alamo Maintainence Staff Allocation	-	31,154	31,154	31,154
Spay & Neuter License Plate Fee	-	1,000	1,000	1,000
Contract Public Safety Overtime	-	15,000	15,000	15,000
Subtotal	602,137	458,004	458,004	458,004
Fines and Forfeitures	216,209	200,000	200,000	200,000
Miscellaneous				
Investment income	623,410	50,000	50,000	50,000
Rent, sales, refunds	97,623	30,000	30,000	30,000
Lease interest	8,700	-	-	-
Other	124,759	7,000	7,000	7,000
Subtotal	854,492	87,000	87,000	87,000

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Executive Activity				
County Commissioners				
Salaries and Wages	105,450	107,175	156,000	156,000
Employee Benefits	56,913	63,520	98,366	98,366
Services and Supplies	41,666	39,500	42,100	42,100
Capital Outlay	-	-	-	-
Subtotal	204,029	210,195	296,466	296,466
Executive Officer				
Salaries and Wages	51,300	51,300	57,138	57,138
Employee Benefits	29,661	29,800	36,155	36,155
Services and Supplies	3,493	3,000	4,100	4,100
Capital Outlay	-	-	-	-
Subtotal	84,454	84,100	97,393	97,393
Clerk				
Salaries and Wages	117,138	122,005	149,385	156,796
Employee Benefits	47,851	43,500	71,601	76,437
Services and Supplies	50,497	78,650	171,835	171,835
Capital Outlay	-	-	-	-
Subtotal	215,486	244,155	392,821	405,068
Business Licenses				
Salaries and Wages	9,502	9,500	8,114	8,114
Employee Benefits	3,305	3,500	3,507	3,507
Services and Supplies	1,074	1,200	2,430	2,430
Capital Outlay	-	-	-	-
Subtotal	13,881	14,200	14,051	14,051
FUNCTION SUBTOTAL (page 1 of 5)	517,850	552,650	800,731	812,978

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
Judicial				
District Court				
Salaries and Wages	97,866	68,000	120,000	120,000
Employee Benefits	-	-	-	-
Services and Supplies	27,446	27,500	214,006	45,000
Capital Outlay	-	-	-	-
Subtotal	125,312	95,500	334,006	165,000
District Attorney				
Salaries and Wages	219,555	207,600	262,936	205,400
Employee Benefits	100,339	98,500	139,696	118,000
Services and Supplies	125,927	110,000	130,000	130,000
Capital Outlay	4,682	-	11,000	11,000
Subtotal	450,503	416,100	543,632	464,400
Indigent Assistance				
Services and Supplies	336,210	312,000	380,000	380,000
Public Administrator				
Services and Supplies	730	900	5,000	5,000
Public Guardian				
Services and Supplies	-	-	15,000	15,000
Law Library				
Services and Supplies	6,367	6,500	8,000	8,000
FUNCTION SUBTOTAL (page 1 of 2)	919,122	831,000	1,285,638	1,037,400

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
Juvenile Officer				
Salaries and Wages	264	1,100	53,660	26,830
Employee Benefits	9	-	26,501	13,250
Services and Supplies	6,469	2,650	33,990	16,995
Subtotal	6,742	3,750	114,151	57,075
Justice Court				
Alamo				
Salaries and Wages	139,752	135,400	152,400	152,400
Employee Benefits	78,180	78,000	62,516	85,256
Services and Supplies	15,853	10,475	21,890	21,890
Capital Outlay	-	-	-	-
Subtotal	233,785	223,875	236,806	259,546
Meadow Valley				
Salaries and Wages	146,108	140,400	193,955	193,955
Employee Benefits	75,730	75,000	103,885	103,885
Services and Supplies	11,523	17,000	24,562	24,562
Capital Outlay	-	-	-	-
Subtotal	233,361	232,400	322,402	322,402
Total Judicial	1,393,010	1,291,025	1,958,997	1,676,423
FUNCTION SUBTOTAL (page 2 of 2)	1,393,010	1,291,025	1,958,997	1,676,423

	EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
PAGE	FUNCTION SUMMARY				
19-23	General Government	1,609,928	1,826,547	2,796,817	2,176,010
24-25	Judicial	1,393,010	1,291,025	1,958,997	1,676,423
26	Public Safety	1,678,025	1,681,550	2,220,911	2,247,606
27	Health	52,117	50,000	62,900	62,900
27	Intergovernmental Expenditures	-	-	-	75,000
TOTAL EXPENDITURES - ALL FUNCTIONS		4,733,080	4,849,122	7,039,625	6,237,939
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)		-	-	-	-
Operating Transfers Out (Schedule T)					
	Detention Center	935,000	1,185,000	825,000	1,425,000
	Museum	-	64,506	74,803	74,803
	Senior Nutrition	-	100,284	104,906	104,906
	Library	-	17,576	147,183	147,183
	Solid Waste	25,000	-	100,000	100,000
	Special Projects	230,861	-	300,000	220,000
	Vehicle Capital Projects	20,442	-	-	-
	Subtotal	1,211,303	1,367,366	1,551,892	2,071,892
TOTAL EXPENDITURES AND OTHER USES		5,944,383	6,216,488	8,591,517	8,309,831
ENDING FUND BALANCE:		2,689,159	2,936,343	642,550	1,125,549
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE		8,633,542	9,152,831	9,234,067	9,435,380

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Other	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal in Lieu Tax	80,000	40,000	57,000	57,000
BEGINNING FUND BALANCE	53,519	53,733	60,828	60,828
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	53,519	53,733	60,828	60,828
TOTAL RESOURCES	133,519	93,733	117,828	117,828
EXPENDITURES				
Public Works				
Services and Supplies	905	1,000	1,000	1,000
Capital Outlay	78,881	31,905	116,828	116,828
Subtotal	79,786	32,905	117,828	117,828
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	53,733	60,828	-	-
TOTAL COMMITMENTS & FUND BALANCE	133,519	93,733	117,828	117,828

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
Charges for services				
Airport fees	4,804	8,800	9,300	9,300
Miscellaneous				
Grants	26,162	-	510,000	-
Rent - BLM	15,691	11,300	11,700	11,700
Other - Fuel Sales	34,352	40,000	42,000	42,000
Subtotal	76,205	51,300	563,700	53,700
Subtotal	81,009	60,100	573,000	63,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	49,356	86,205	72,305	72,305
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	49,356	86,205	72,305	72,305
TOTAL RESOURCES	130,365	146,305	645,305	135,305
EXPENDITURES				
Public Works				
Employee Benefits	151	100	200	200
Services and Supplies	44,009	73,900	85,800	85,800
Capital Outlay	-	-	510,000	-
Subtotal	44,160	74,000	596,000	86,000
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	86,205	72,305	49,305	49,305
TOTAL COMMITMENTS & FUND BALANCE	130,365	146,305	645,305	135,305

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Taxes				
Property Taxes	11,560	12,544	12,735	12,735
Intergovernmental				
Fish and Wildlife	9	-	-	-
Subtotal	11,569	12,544	12,735	12,735
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	16,066	9,995	2,794	2,794
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	16,066	9,995	2,794	2,794
TOTAL RESOURCES	27,635	22,539	15,529	15,529
EXPENDITURES				
Intergovernmental				
Services and Supplies	17,640	19,745	15,529	15,529
Subtotal	17,640	19,745	15,529	15,529
OTHER USES:				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	9,995	2,794	-	-
TOTAL COMMITMENTS & FUND BALANCE	27,635	22,539	15,529	15,529

Lincoln County
(Local Government)

SCHEDULE B

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

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Grant	4,671,990	-	-	-
Miscellaneous				
Investment income	97,721	-	-	-
Subtotal	4,769,711	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal In Lieu Tax	107,307	-	-	-
BEGINNING FUND BALANCE	131,538	229,259	229,259	229,259
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	131,538	229,259	229,259	229,259
TOTAL RESOURCES	5,008,556	229,259	229,259	229,259

Lincoln County
(Local Government)

SCHEDULE B

FUND County Grant Special Revenue Fund (Fund 23)

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
General Government				
Salaries and Wages	200,705	-	-	-
Employee Benefits	75,125	-	-	-
Services and Supplies	692,752	-	-	-
Capital Outlay	159,874	-	-	-
Subtotal	1,128,456	-	-	-
Public Safety				
Salaries and Wages	34,979	-	-	-
Employee Benefits	25,583	-	-	-
Services and Supplies	132,671	-	-	-
Capital Outlay	160,007	-	-	-
Subtotal	353,240	-	-	-
Public Works				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	534	-	-	-
Capital Outlay	2,848,224	-	-	-
Subtotal	2,848,758	-	-	-
Welfare				
Salaries and Wages	89,758	-	-	-
Employee Benefits	53,054	-	-	-
Services and Supplies	84,681	-	-	-
Capital Outlay	15,750	-	-	-
Subtotal	243,243	-	-	-
Culture and Recreation				
Salaries and Wages	36,906	-	-	-
Employee Benefits	4,213	-	-	-
Services and Supplies	10,252	-	-	-
Capital Outlay	154,229	-	-	-
Subtotal	205,600	-	-	-
Subtotal	4,779,297	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Transportation	-	-	-	
ENDING FUND BALANCE:	229,259	229,259	229,259	229,259
TOTAL COMMITMENTS & FUND BALANCE	5,008,556	229,259	229,259	229,259

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
General Government				
Services and Supplies	521,977	692,711	622,467	835,467
Capital Outlay	167,479	150,000	266,200	-
Subtotal - General Government	689,456	842,711	888,667	835,467
Public Safety				
Capital Outlay	118,494	109,400	141,827	-
Subtotal - Public Safety	118,494	109,400	141,827	-
Intergovernmental				
Services and Supplies - State	79,300	120,000	120,000	120,000
TOTAL EXPENDITURES - ALL FUNCTIONS	887,250	1,072,111	1,150,494	955,467
OTHER USES:				
CONTINGENCY (Not to exceed 3% of				
Operating Transfers Out (Schedule T)				
Flood Control	80,000	40,000	57,000	57,000
Planning	77,000	85,000	50,804	50,804
County Grant	107,307	-	-	-
Building Department	50,000	50,000	50,000	50,000
Library	-	-	110,000	110,000
Property Management	50,000	50,000	50,000	50,000
Special Projects	-	-	50,000	-
Subtotal	364,307	225,000	367,804	317,804
TOTAL EXPENDITURES AND OTHER USES	1,251,557	1,297,111	1,518,298	1,273,271
ENDING FUND BALANCE:	1,386,971	1,053,643	499,128	744,155
TOTAL COMMITMENTS & FUND BALANCE	2,638,528	2,350,754	2,017,426	2,017,426

Lincoln County

(Local Government)

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

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Schedule B-13

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Optional \$0.01 Tax	23,586	22,348	25,307	25,307
Gas Tax \$1.25	575,807	579,467	577,944	577,944
Gas Tax \$2.35	996,312	1,003,028	1,000,895	1,000,895
Gas Tax \$1.75	50,085	46,987	53,013	53,013
National Forest	13,123	12,000	12,000	12,000
Subtotal	1,658,913	1,663,830	1,669,159	1,669,159
Miscellaneous				
Investment income	28,581	15,000	15,000	15,000
Rent/ Sales	139,351	40,000	40,000	40,000
Fuel Sales	-	50,000	50,000	50,000
Subtotal	167,932	105,000	105,000	105,000
Subtotal	1,826,845	1,768,830	1,774,159	1,774,159
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
Disposal of Capital Assets	350,000	-	-	-
Subtotal	350,000	-	-	-
BEGINNING FUND BALANCE	1,026,718	1,071,702	759,546	759,546
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,026,718	1,071,702	759,546	759,546
TOTAL AVAILABLE RESOURCES	3,203,563	2,840,532	2,533,705	2,533,705

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Public Works				
Highways and Streets				
Salaries and Wages	794,058	840,362	851,831	940,210
Employee Benefits	344,642	399,705	428,901	453,260
Services and Supplies	728,454	730,272	903,700	903,700
Capital Outlay	154,060	-	216,000	116,000
Subtotal	2,021,214	1,970,339	2,400,432	2,413,170
Debt service:				
Principal	79,165	87,636	92,730	92,730
Interest	31,482	23,011	17,917	17,917
Subtotal	110,647	110,647	110,647	110,647
Subtotal	2,131,861	2,080,986	2,511,079	2,523,817
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,071,702	759,546	22,626	9,888
TOTAL COMMITMENTS & FUND BALANCE	3,203,563	2,840,532	2,533,705	2,533,705

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

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Taxes				
Property Taxes	27,520	29,862	30,320	30,320
Intergovernmental				
Fish and Wildlife	21	-	-	-
Miscellaneous				
Other	-	5,460	5,460	5,460
Subtotal	27,541	35,322	35,780	35,780
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal in Lieu Tax	-	-	-	-
BEGINNING FUND BALANCE	27,597	33,634	22,130	22,130
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	27,597	33,634	22,130	22,130
TOTAL RESOURCES	55,138	68,956	57,910	57,910
EXPENDITURES				
Community Support				
Salaries and Wages	13,208	16,500	16,500	16,500
Employee Benefits	1,812	1,693	2,216	2,216
Services and Supplies	6,484	25,633	16,860	16,860
Capital Outlay	-	3,000	3,000	3,000
Subtotal	21,504	46,826	38,576	38,576
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	33,634	22,130	19,334	19,334
TOTAL COMMITMENTS & FUND BALANCE	55,138	68,956	57,910	57,910

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Taxes				
Property Taxes	58,747	-	-	-
Intergovernmental				
Fish and Wildlife	38	-	-	-
Private Car Line	-	-	-	-
Subtotal	38	-	-	-
Miscellaneous				
Grants	-	-	-	-
Donations	7,878	-	-	-
Subtotal	7,878	-	-	-
Subtotal	66,663	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	64,506	74,803	74,803
BEGINNING FUND BALANCE	56,584	65,670	23,897	23,897
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	56,584	65,670	23,897	23,897
TOTAL RESOURCES	123,247	130,176	98,700	98,700
EXPENDITURES				
Culture and Recreation				
Museum				
Salaries and Wages	35,260	26,135	37,300	37,300
Employee Benefits	15,388	16,315	4,900	4,900
Services and Supplies	6,929	14,000	14,000	14,000
Capital Outlay	-	49,829	42,500	42,500
Subtotal	57,577	106,279	98,700	98,700
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	65,670	23,897	-	-
TOTAL COMMITMENTS & FUND BALANCE	123,247	130,176	98,700	98,700

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental				
Grants	92,955	70,000	70,000	70,000
Regional Transportation	21,853	-	-	-
Subtotal	114,808	70,000	70,000	70,000
Charges for Services				
Bus Fares	3,593	5,800	5,800	5,800
Miscellaneous				
Disposal of capital assets	7,100	-	-	-
Subtotal	125,501	75,800	75,800	75,800
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
FILT	-	-	-	-
BEGINNING FUND BALANCE	259,385	270,700	231,300	231,300
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	259,385	270,700	231,300	231,300
TOTAL RESOURCES	384,886	346,500	307,100	307,100
EXPENDITURES				
Community Support				
Salaries and Wages	43,329	45,200	92,055	92,055
Employee Benefits	29,286	30,000	72,793	72,793
Services and Supplies	41,571	40,000	56,750	56,750
Capital Outlay	-	-	-	-
Subtotal	114,186	115,200	221,598	221,598
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	270,700	231,300	85,502	85,502
TOTAL COMMITMENTS & FUND BALANCE	384,886	346,500	307,100	307,100

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Taxes				
Property Taxes	98,797	107,211	108,854	108,854
Intergovernmental				
Fish and Wildlife	77	-	-	-
Subtotal	98,874	107,211	108,854	108,854
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	224,452	236,437	232,248	232,248
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	224,452	236,437	232,248	232,248
TOTAL RESOURCES	323,326	343,648	341,102	341,102
EXPENDITURES				
Welfare				
Indigent				
Salaries and Wages	29,991	47,600	70,000	70,000
Employee Benefits	17,593	28,100	55,000	55,000
Services and Supplies	12,758	6,200	12,000	142,687
Capital Outlay	-	-	-	-
Subtotal	60,342	81,900	137,000	267,687
Indigent - Jail				
Services and Supplies	11,547	14,500	25,000	25,000
Subtotal	71,889	96,400	162,000	292,687
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
District Court Specialty Court	15,000	15,000	15,000	15,000
ENDING FUND BALANCE:	236,437	232,248	164,102	33,415
TOTAL COMMITMENTS & FUND BALANCE	323,326	343,648	341,102	341,102

Lincoln County
(Local Government)

SCHEDULE B

FUND County Indigent (NRS 428.295) (Fund 10)

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REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Taxes				
Property Taxes	164,369	-	-	-
Intergovernmental				
Private Car Line Tax	-	-	-	-
Indigent Assistance	130,426	-	-	-
Fish and Wildlife	107	-	-	-
Subtotal	130,533	-	-	-
Miscellaneous				
Investment income	23,646	300	300	300
Subtotal	318,548	300	300	300
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	642,137	749,208	491,508	491,508
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	642,137	749,208	491,508	491,508
TOTAL RESOURCES	960,685	749,508	491,808	491,808
EXPENDITURES				
Welfare				
Services and Supplies	211,477	258,000	400,000	400,000
Subtotal	211,477	258,000	400,000	400,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	749,208	491,508	91,808	91,808
TOTAL COMMITMENTS & FUND BALANCE	960,685	749,508	491,808	491,808

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Other				
Publications and Entry Fees	61,959	91,979	73,850	73,850
Miscellaneous				
Investment income	1,336	-	-	-
Donations	6,340	-	-	-
Subtotal	7,676	-	-	-
Subtotal	69,635	91,979	73,850	73,850
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Room Tax	-	10,000	10,000	10,000
BEGINNING FUND BALANCE	57,277	65,026	62,919	62,919
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	57,277	65,026	62,919	62,919
TOTAL RESOURCES	126,912	167,005	146,769	146,769
EXPENDITURES				
Culture and Recreation				
Parks				
Salaries	5,040	5,000	5,040	5,040
Benefits	815	850	1,100	1,100
Services and Supplies	51,031	93,236	90,160	90,160
Capital outlay	-	-	-	-
Subtotal	56,886	99,086	96,300	96,300
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:	65,026	62,919	45,469	45,469
TOTAL COMMITMENTS & FUND BALANCE	126,912	167,005	146,769	146,769

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Taxes				
Property Taxes	137,875	-	-	-
Intergovernmental				
Grants	196,169	130,000	130,000	130,000
Fish and Wildlife	8	115	115	115
Subtotal	196,177	130,115	130,115	130,115
Charges for Services				
Meals	12,712	25,000	25,000	25,000
Miscellaneous				
Other	7,839	2,000	2,000	2,000
Donation	1,468	-	-	-
Subtotal	9,307	2,000	2,000	2,000
Subtotal	356,071	157,115	157,115	157,115
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	100,284	104,906	104,906
BEGINNING FUND BALANCE	170,736	190,886	80,185	80,185
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	170,736	190,886	80,185	80,185
TOTAL RESOURCES	526,807	448,285	342,206	342,206
EXPENDITURES				
Welfare				
Salaries and Wages	108,594	113,000	121,431	121,431
Employee Benefits	41,899	40,000	46,125	46,125
Services and Supplies	185,428	200,100	174,650	174,650
Capital Outlay	-	15,000	-	-
Subtotal	335,921	368,100	342,206	342,206
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	190,886	80,185	-	-
TOTAL COMMITMENTS & FUND BALANCE	526,807	448,285	342,206	342,206

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Taxes	116,028	-	-	-
Intergovernmental				
Fish and Wildlife	74	-	-	-
Miscellaneous				
Donations	57	-	-	-
Other	2,246	-	-	-
Subtotal	2,303	-	-	-
Subtotal	118,405	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	17,576	147,183	147,183
Federal In Lieu Tax	-	-	110,000	110,000
Total Operating transfers	-	17,576	257,183	257,183
BEGINNING FUND BALANCE	82,829	93,441	5,917	5,917
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	82,829	93,441	5,917	5,917
TOTAL RESOURCES	201,234	111,017	263,100	263,100
EXPENDITURES				
Culture and Recreation				
Libraries				
Salaries and Wages	53,730	56,500	80,000	80,000
Employee Benefits	28,567	29,600	41,100	41,100
Services and Supplies	19,844	19,000	32,000	32,000
Capital Outlay	5,652	-	110,000	110,000
Subtotal	107,793	105,100	263,100	263,100
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	93,441	5,917	-	-
TOTAL COMMITMENTS & FUND BALANCE	201,234	111,017	263,100	263,100

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Administrative Assessments	17,674	34,000	34,000	34,000
Miscellaneous				
Investment income	4,647	-	-	-
Subtotal	22,321	34,000	34,000	34,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	161,574	155,266	76,153	76,153
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	161,574	155,266	76,153	76,153
TOTAL RESOURCES	183,895	189,266	110,153	110,153
EXPENDITURES				
Judicial				
Services and Supplies	21,242	46,113	43,153	43,153
Capital Outlay	7,387	67,000	67,000	67,000
Subtotal	28,629	113,113	110,153	110,153
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	155,266	76,153	-	-
TOTAL COMMITMENTS & FUND BALANCE	183,895	189,266	110,153	110,153

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Taxes				
Room Tax	107,732	90,000	90,000	90,000
Subtotal	107,732	90,000	90,000	90,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	167,007	190,766	117,640	117,640
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	167,007	190,766	117,640	117,640
TOTAL RESOURCES	274,739	280,766	207,640	207,640
EXPENDITURES				
Culture and Recreation				
Salaries and Wages	5,040	5,040	5,040	5,040
Employee Benefits	912	950	1,100	1,100
Services and Supplies	73,692	106,736	135,000	135,000
Capital Outlay	-	35,000	50,000	50,000
Subtotal	79,644	147,726	191,140	191,140
Intergovernmental				
Services and Supplies	4,329	5,400	6,500	6,500
Subtotal	83,973	153,126	197,640	197,640
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Fair Board	-	10,000	10,000	10,000
ENDING FUND BALANCE:	190,766	117,640	-	-
TOTAL COMMITMENTS & FUND BALANCE	274,739	280,766	207,640	207,640

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	827	827	827	827
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	827	827	827	827
TOTAL RESOURCES	827	827	827	827
EXPENDITURES				
Health				
Services and Supplies	-	-	827	827
Subtotal	-	-	827	827
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	827	827	-	-
TOTAL COMMITMENTS & FUND BALANCE	827	827	827	827

Lincoln County _____
(Local Government)

SCHEDULE B

FUND Rachel Jones Memorial Cemetery (Fund 62)

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Other	2,313	2,000	2,000	2,000
Subtotal	2,313	2,000	2,000	2,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	794	3,107	4,307	4,307
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	794	3,107	4,307	4,307
TOTAL RESOURCES	3,107	5,107	6,307	6,307
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:	3,107	4,307	5,507	5,507
TOTAL COMMITMENTS & FUND BALANCE	3,107	5,107	6,307	6,307

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Other	722	6,500	6,500	6,500
Subtotal	722	6,500	6,500	6,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,254	4,870	5,937	5,937
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,254	4,870	5,937	5,937
TOTAL RESOURCES	5,976	11,370	12,437	12,437
EXPENDITURES				
Public Safety				
Services and Supplies	1,106	5,433	5,000	5,000
Subtotal	1,106	5,433	5,000	5,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	4,870	5,937	7,437	7,437
TOTAL COMMITMENTS & FUND BALANCE	5,976	11,370	12,437	12,437

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Taxes				
Property Tax	116,959	-	-	-
Intergovernmental				
Private Car Line	-	-	-	-
Fish and Wildlife	91	-	-	-
Subtotal	91	-	-	-
Subtotal	117,050	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	241	313	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	241	313	-	-
TOTAL RESOURCES	117,291	313	-	-
EXPENDITURES				
Health				
Services and Supplies	116,978	-	-	-
Subtotal	116,978	-	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	313	-	-
ENDING FUND BALANCE:	313	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	117,291	-	-	-

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Grants	4,404	50,000	-	-
Miscellaneous				
Investment income	1,692	-	-	-
Donation	-			
Other	22,866	-	-	-
Subtotal Miscellaneous	24,558	-	-	-
Subtotal	28,962	50,000	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	35,974	51,352	43,477	43,477
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	35,974	51,352	43,477	43,477
TOTAL RESOURCES	64,936	101,352	43,477	43,477
EXPENDITURES				
Public Safety				
Services and Supplies	5,584	57,875	43,477	43,477
Capital Outlay	8,000	-	-	-
Subtotal	13,584	57,875	43,477	43,477
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Detention Center	-	-	-	-
ENDING FUND BALANCE:	51,352	43,477	-	-
TOTAL COMMITMENTS & FUND BALANCE	64,936	101,352	43,477	43,477

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	4,151	250	250	-
Subtotal	4,151	250	250	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Land Act General	-	-	-	-
BEGINNING FUND BALANCE	135,990	140,141	140,391	140,391
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	135,990	140,141	140,391	140,391
TOTAL RESOURCES	140,141	140,391	140,641	140,391
EXPENDITURES				
General Government				
Services and Supplies	-	-	140,641	140,391
Subtotal	-	-	140,641	140,391
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
County General Fund				
ENDING FUND BALANCE:	140,141	140,391	-	-
TOTAL COMMITMENTS & FUND BALANCE	140,141	140,391	140,641	140,391

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Intergovernmental				
Grants	86,049	121,313	92,400	92,400
Miscellaneous				
Donations	1,000	-	-	-
Subtotal	87,049	121,313	92,400	92,400
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	87,049	121,313	92,400	92,400
EXPENDITURES				
Community Support				
Salaries	-	-	-	-
Employee Benefits	831	-	1,400	1,400
Services and Supplies	86,218	101,313	81,000	81,000
Capital Outlay	-	20,000	10,000	10,000
Subtotal	87,049	121,313	92,400	92,400
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	87,049	121,313	92,400	92,400

Lincoln County _____
(Local Government)
SCHEDULE B

FUND Resource Development Authority (Fund 8)

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REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Grants	2,786	700	-	-
Miscellaneous				
Investment Income	47	-	-	-
Subtotal	2,833	700	-	-
OTHER FINANCING SOURCES:				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	2,833	700	-	-
EXPENDITURES				
General Government				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	2,833	700	-	-
Capital outlay	-	-	-	-
Subtotal	2,833	700	-	-
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	2,833	700	-	-

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
User fees	7,560	6,000	6,000	6,000
Miscellaneous				
Investment income	1,491	-	-	-
Subtotal	9,051	6,000	6,000	6,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	44,278	52,009	49,000	49,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	44,278	52,009	49,000	49,000
TOTAL RESOURCES	53,329	58,009	55,000	55,000
EXPENDITURES				
General Government				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,320	7,509	55,000	55,000
Capital Outlay	-	1,500	-	-
Subtotal	1,320	9,009	55,000	55,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	52,009	49,000	-	-
TOTAL COMMITMENTS & FUND BALANCE	53,329	58,009	55,000	55,000

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	27,358	5,000	5,000	5,000
Subtotal	27,358	5,000	5,000	5,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	896,404	923,762	928,762	928,762
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	896,404	923,762	928,762	928,762
TOTAL RESOURCES	923,762	928,762	933,762	933,762
EXPENDITURES				
General Government				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	-	933,762	933,762
Capital Outlay	-	-	-	-
Subtotal	-	-	933,762	933,762
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	923,762	928,762	-	-
TOTAL COMMITMENTS & FUND BALANCE	923,762	928,762	933,762	933,762

Lincoln County _____
(Local Government)
SCHEDULE B

FUND Multi Species Habitat Conservation Section 7 (Fund 77)

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
User fees	-	-	-	-
Miscellaneous				
Other	2,463	-	-	-
Subtotal	2,463	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,007	8,360	8,250	8,250
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,007	8,360	8,250	8,250
TOTAL RESOURCES	8,470	8,360	8,250	8,250
EXPENDITURES				
Community Support				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	110	110	8,250	8,250
Capital Outlay	-	-	-	-
Subtotal	110	110	8,250	8,250
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	8,360	8,250	-	-
TOTAL COMMITMENTS & FUND BALANCE	8,470	8,360	8,250	8,250

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	18	-	-	-
Subtotal	18	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Lincoln County Water - Special Use	-	-	-	-
BEGINNING FUND BALANCE	630	648	648	648
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	630	648	648	648
TOTAL RESOURCES	648	648	648	648
EXPENDITURES				
General Government				
Salaries and wages	-	-	-	-
Employee benefits	-	-	-	-
Services and Supplies	-	-	648	648
Capital outlay	-	-	-	-
Subtotal	-	-	648	648
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Solid Waste Enterprise Fund	-	-	-	-
ENDING FUND BALANCE:	648	648	-	-
TOTAL COMMITMENTS & FUND BALANCE	648	648	648	648

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	39,948	500	500	500
Subtotal	39,948	500	500	500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,401,561	1,441,509	1,442,009	1,442,009
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,401,561	1,441,509	1,442,009	1,442,009
TOTAL RESOURCES	1,441,509	1,442,009	1,442,509	1,442,509
EXPENDITURES				
General Government				
Services and Supplies	-	-	273,168	273,168
Subtotal	-	-	273,168	273,168
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Lincoln County Water - General	-	-	-	-
ENDING FUND BALANCE:	1,441,509	1,442,009	1,169,341	1,169,341
TOTAL COMMITMENTS & FUND BALANCE	1,441,509	1,442,009	1,442,509	1,442,509

Lincoln County _____
(Local Government)
SCHEDULE B

FUND Lincoln County Water - Special Use (Fund 84)

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	2,642	50	50	50
Subtotal	2,642	50	50	50
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	86,550	89,192	89,242	89,242
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	86,550	89,192	89,242	89,242
TOTAL RESOURCES	89,192	89,242	89,292	89,292
EXPENDITURES				
General Government				
Services and Supplies	-	-	89,292	89,292
Subtotal	-	-	89,292	89,292
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	89,192	89,242	-	-
TOTAL COMMITMENTS & FUND BALANCE	89,192	89,242	89,292	89,292

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	266	-	-	-
Subtotal	266	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	8,726	8,992	8,992	8,992
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	8,726	8,992	8,992	8,992
TOTAL RESOURCES	8,992	8,992	8,992	8,992
EXPENDITURES				
General Government				
Services and Supplies	-	-	8,992	8,992
Subtotal	-	-	8,992	8,992
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	8,992	8,992	-	-
TOTAL COMMITMENTS & FUND BALANCE	8,992	8,992	8,992	8,992

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	2,011	100	100	100
Subtotal	2,011	100	100	100
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	65,908	67,919	68,019	68,019
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	65,908	67,919	68,019	68,019
TOTAL RESOURCES	67,919	68,019	68,119	68,119
EXPENDITURES				
General Government				
Services and Supplies	-	-	68,119	68,119
Subtotal	-	-	68,119	68,119
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	67,919	68,019	-	-
TOTAL COMMITMENTS & FUND BALANCE	67,919	68,019	68,119	68,119

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	2,640	150	150	150
Subtotal	2,640	150	150	150
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	86,485	89,125	89,275	89,275
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	86,485	89,125	89,275	89,275
TOTAL RESOURCES	89,125	89,275	89,425	89,425
EXPENDITURES				
General Government				
Services and Supplies	-	-	89,425	89,425
Subtotal	-	-	89,425	89,425
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	89,125	89,275	-	-
TOTAL COMMITMENTS & FUND BALANCE	89,125	89,275	89,425	89,425

Lincoln County _____
(Local Government)
SCHEDULE B

FUND Lincoln County Water - Grant Match (Fund 89)

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	209	-	-	-
Subtotal	209	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,833	7,042	7,042	7,042
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,833	7,042	7,042	7,042
TOTAL RESOURCES	7,042	7,042	7,042	7,042
EXPENDITURES				
General Government				
Services and Supplies	-	-	7,042	7,042
Subtotal	-	-	7,042	7,042
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	7,042	7,042	-	-
TOTAL COMMITMENTS & FUND BALANCE	7,042	7,042	7,042	7,042

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	21	100	100	100
Subtotal	21	100	100	100
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	696	717	817	817
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	696	717	817	817
TOTAL RESOURCES	717	817	917	917
EXPENDITURES				
General Government				
Services and Supplies	-	-	917	917
Subtotal	-	-	917	917
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	717	817	-	-
TOTAL COMMITMENTS & FUND BALANCE	717	817	917	917

Lincoln County _____
(Local Government)
SCHEDULE B

FUND Lincoln County Land Act - Planning and Development (Fund 93)

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	3,957	-	-	-
Subtotal	3,957	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	129,651	133,608	133,608	133,608
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	129,651	133,608	133,608	133,608
TOTAL RESOURCES	133,608	133,608	133,608	133,608
EXPENDITURES				
General Government				
Services and Supplies	-	-	133,608	133,608
Subtotal	-	-	133,608	133,608
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	133,608	133,608	-	-
TOTAL COMMITMENTS & FUND BALANCE	133,608	133,608	133,608	133,608

Lincoln County _____
(Local Government)
SCHEDULE B

FUND Lincoln County Land Act - Education (Fund 94)

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	(1)	(2)	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	285	-	-	-
Subtotal	285	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	9,324	9,609	9,609	9,609
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,324	9,609	9,609	9,609
TOTAL RESOURCES	9,609	9,609	9,609	9,609
EXPENDITURES				
General Government				
Services and Supplies	-	-	9,609	9,609
Subtotal	-	-	9,609	9,609
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	9,609	9,609	-	-
TOTAL COMMITMENTS & FUND BALANCE	9,609	9,609	9,609	9,609

Lincoln County _____
(Local Government)
SCHEDULE B

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

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	101,557	6,000	6,000	-
Reimbursements	-	30,000	30,000	-
Subtotal	101,557	36,000	36,000	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
LCLA Grant Match	-	-	-	-
BEGINNING FUND BALANCE	3,443,561	3,498,070	3,524,070	3,524,070
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,443,561	3,498,070	3,524,070	3,524,070
TOTAL RESOURCES	3,545,118	3,534,070	3,560,070	3,524,070
EXPENDITURES				
General Government				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Service and Supplies	-	10,000	491,419	51,006
Capital Outlay	47,048	-	-	216,200
Subtotal General Government	47,048	10,000	491,419	267,206
Public Safety				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Service and Supplies	-	-	-	-
Capital Outlay	-	-	-	161,327
Subtotal Public Safety	-	-	-	161,327
TOTAL EXPENDITURES - ALL FUNCTIONS	47,048	10,000	491,419	428,533
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
Detention Center	-	-	-	62,886
ENDING FUND BALANCE:	3,498,070	3,524,070	3,068,651	3,032,651
TOTAL COMMITMENTS & FUND BALANCE	3,545,118	3,534,070	3,560,070	3,524,070

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
General Government				
Other - Tax Receiver Commissions	5,909	18,000	18,000	18,000
Subtotal	5,909	18,000	18,000	18,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	37,582	30,080	27,471	27,471
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	37,582	30,080	27,471	27,471
TOTAL RESOURCES	43,491	48,080	45,471	45,471
EXPENDITURES				
General Government				
Salaries and Wages	-	-	-	-
Benefits	-	-	-	-
Services and Supplies	780	3,901	45,471	45,471
Capital Outlay	12,631	16,708	-	-
Subtotal	13,411	20,609	45,471	45,471
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	30,080	27,471	-	-
TOTAL COMMITMENTS & FUND BALANCE	43,491	48,080	45,471	45,471

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment Income	4,521	743	743	743
Subtotal	4,521	743	743	743
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	148,126	152,647	7,116	7,116
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	148,126	152,647	7,116	7,116
TOTAL RESOURCES	152,647	153,390	7,859	7,859
EXPENDITURES				
Public Works				
Services and Supplies	-	146,274	7,859	7,859
Subtotal	-	146,274	7,859	7,859
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	152,647	7,116	-	-
TOTAL COMMITMENTS & FUND BALANCE	152,647	153,390	7,859	7,859

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Other	6,621	12,000	12,000	12,000
Subtotal	6,621	12,000	12,000	12,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	816	816	816
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	816	816	816
TOTAL RESOURCES	6,621	12,816	12,816	12,816
EXPENDITURES				
General Government				
Services and Supplies	5,805	12,000	12,000	12,000
Subtotal	5,805	12,000	12,000	12,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	816	816	816	816
TOTAL COMMITMENTS & FUND BALANCE	6,621	12,816	12,816	12,816

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Pahrnagat Valley	15,284	33,000	33,000	33,000
Meadow Valley	4,105	12,000	12,000	12,000
Subtotal Charges for Services	19,389	45,000	45,000	45,000
Miscellaneous				
Investment income (loss)	2,301	-	-	-
Subtotal	21,690	45,000	45,000	45,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	71,218	85,648	84,178	84,178
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	71,218	85,648	84,178	84,178
TOTAL RESOURCES	92,908	130,648	129,178	129,178
EXPENDITURES				
Judicial				
Services and Supplies	-	5,716	10,000	10,000
Capital Outlay	7,260	40,754	108,000	108,000
Subtotal	7,260	46,470	118,000	118,000
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	85,648	84,178	11,178	11,178
TOTAL COMMITMENTS & FUND BALANCE	92,908	130,648	129,178	129,178

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Planning				
Charges for Services	18,961	10,500	10,500	10,500
Miscellaneous				
Investment income	1,560	-	-	-
Subtotal	20,521	10,500	10,500	10,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Federal in Lieu Tax	77,000	85,000	50,804	50,804
BEGINNING FUND BALANCE	67,375	74,653	56,067	56,067
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	67,375	74,653	56,067	56,067
TOTAL RESOURCES	164,896	170,153	117,371	117,371
EXPENDITURES				
Public Works				
Salaries and Wages	60,014	74,080	75,693	75,693
Employee Benefits	22,490	28,346	30,018	30,018
Services and Supplies	7,739	11,660	11,660	11,660
Capital Outlay	-	-	-	-
Subtotal	90,243	114,086	117,371	117,371
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	74,653	56,067	-	-
TOTAL COMMITMENTS & FUND BALANCE	164,896	170,153	117,371	117,371

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Judicial	8	-	-	-
Subtotal	8	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,152	5,160	5,060	5,060
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,152	5,160	5,060	5,060
TOTAL RESOURCES	5,160	5,160	5,060	5,060
EXPENDITURES				
Judicial				
Services and Supplies	-	100	100	100
Subtotal	-	100	100	100
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	5,160	5,060	4,960	4,960
TOTAL COMMITMENTS & FUND BALANCE	5,160	5,160	5,060	5,060

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Clerk Fees	7,645	10,000	10,000	10,000
Miscellaneous				
Donation	-	-	-	-
Subtotal	7,645	10,000	10,000	10,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
County Indigent	15,000	15,000	15,000	15,000
BEGINNING FUND BALANCE	55,354	53,125	45,000	45,000
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	55,354	53,125	45,000	45,000
TOTAL RESOURCES	77,999	78,125	70,000	70,000
EXPENDITURES				
Judicial				
Services and Supplies	24,874	33,125	70,000	70,000
Subtotal	24,874	33,125	70,000	70,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	53,125	45,000	-	-
TOTAL COMMITMENTS & FUND BALANCE	77,999	78,125	70,000	70,000

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Judicial				
Clerk Fees	1,360	700	700	700
Miscellaneous				
Investment income	482	-	-	-
Subtotal	1,842	700	700	700
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	-	-	-	-
BEGINNING FUND BALANCE	15,111	16,953	11,300	11,300
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	15,111	16,953	11,300	11,300
TOTAL RESOURCES	16,953	17,653	12,000	12,000
EXPENDITURES				
Judicial				
Services and Supplies	-	6,353	12,000	12,000
Subtotal	-	6,353	12,000	12,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	16,953	11,300	-	-
TOTAL COMMITMENTS & FUND BALANCE	16,953	17,653	12,000	12,000

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Charges for Services				
Judicial				
Clerk Fees	8,202	3,500	3,500	3,500
Miscellaneous				
Investment income	2,354	-	-	-
Subtotal	10,556	3,500	3,500	3,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	73,270	83,826	87,326	87,326
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	73,270	83,826	87,326	87,326
TOTAL RESOURCES	83,826	87,326	90,826	90,826
EXPENDITURES				
Judicial				
Salaries and Wages	-	-	-	-
Benefits	-	-	-	-
Services and Supplies	-	-	90,826	90,826
Capital Outlay	-	-	-	-
Subtotal	-	-	90,826	90,826
Subtotal	-	-	90,826	90,826
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	83,826	87,326	-	-
TOTAL COMMITMENTS & FUND BALANCE	83,826	87,326	90,826	90,826

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Rent	18,652	17,400	18,000	18,000
Subtotal	18,652	17,400	18,000	18,000
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	217,488	175,874	87,136	87,136
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	217,488	175,874	87,136	87,136
TOTAL RESOURCES	286,140	243,274	155,136	155,136
EXPENDITURES				
General Government				
Salaries and Wages	20,560	23,118	24,337	24,337
Employee Benefits	6,385	7,416	8,115	8,115
Services and Supplies	29,709	42,604	34,004	34,004
Capital Outlay	-	8,000	10,000	10,000
Subtotal	56,654	81,138	76,456	76,456
Public Works				
Capital Outlay	53,612	75,000	78,680	78,680
Subtotal	110,266	156,138	155,136	155,136
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
General Fund	-	-	-	-
ENDING FUND BALANCE:	175,874	87,136	-	-
TOTAL COMMITMENTS & FUND BALANCE	286,140	243,274	155,136	155,136

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment Income	20,551	6,500	6,500	6,500
Subtotal	20,551	6,500	6,500	6,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	230,861	-	300,000	220,000
Federal In Lieu Tax	-	-	50,000	-
Subtotal	230,861	-	350,000	220,000
BEGINNING FUND BALANCE	644,380	834,399	780,899	780,899
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	644,380	834,399	780,899	780,899
TOTAL RESOURCES	895,792	840,899	1,137,399	1,007,399
EXPENDITURES				
General Government				
Services and Supplies	4,802	-	25,000	25,000
Capital Outlay	56,591	60,000	852,380	982,399
Subtotal	61,393	60,000	877,380	1,007,399
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	834,399	780,899	260,019	-
TOTAL COMMITMENTS & FUND BALANCE	895,792	840,899	1,137,399	1,007,399

Lincoln County _____
(Local Government)
SCHEDULE B

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

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	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			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 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Charges for Services				
Clerk Fees	6,613	10,000	10,000	10,000
Miscellaneous				
Investment Income	59	-	-	-
Subtotal	6,672	10,000	10,000	10,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,312	3,887	5,887	5,887
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,312	3,887	5,887	5,887
TOTAL RESOURCES	10,984	13,887	15,887	15,887
EXPENDITURES				
Judicial				
Services and Supplies	7,097	8,000	15,000	15,000
Subtotal	7,097	8,000	15,000	15,000
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	3,887	5,887	887	887
TOTAL COMMITMENTS & FUND BALANCE	10,984	13,887	15,887	15,887

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Intergovernmental				
Alamo Capital Projects	2,753	2,986	3,031	3,031
Caliente Capital Projects	9,636	10,454	10,615	10,615
Panaca Capital Projects	5,507	5,974	6,064	6,064
Pioche Capital Projects	4,130	4,480	4,549	4,549
Subtotal	22,026	23,894	24,259	24,259
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfer out				
Vehicle Capital Projects	111,558	125,786	133,394	133,394
ENDING FUND BALANCE	6,398	6,042	-	-
TOTAL COMMITMENTS & FUND BALANCE	139,982	155,722	157,653	157,653

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	909	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	20,442	-	-	-
Capital Improvements	111,558	125,786	133,394	133,394
Subtotal Transfers In	132,000	125,786	133,394	133,394
Capital Sales	43,985	-	-	-
Financed purchases proceeds	-	-	142,000	142,000
Subtotal Other Financing Sources	175,985	125,786	275,394	275,394
BEGINNING FUND BALANCE	56,618	19,585	-	-
Prior Period Adjustment(s)				
TOTAL BEGINNING FUND BALANCE	56,618	19,585	-	-
TOTAL RESOURCES	233,512	145,371	275,394	275,394
EXPENDITURES				
Capital Projects				
Services and Supplies	-	-	-	-
Capital Outlay	163,228	145,371	142,000	142,000
Subtotal	163,228	145,371	142,000	142,000
Debt Service				
Principal	47,340	-	44,530	44,530
Interest	3,359	-	7,309	7,309
Subtotal Debt Service	50,699	-	51,839	51,839
Subtotal	213,927	145,371	193,839	193,839
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	19,585	-	81,555	81,555
TOTAL COMMITMENTS & FUND BALANCE	233,512	145,371	275,394	275,394

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	816	500	500	500
Subtotal	816	500	500	500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Fair Board	5,000	5,000	5,000	5,000
BEGINNING FUND BALANCE	17,051	20,223	23,723	23,723
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	17,051	20,223	23,723	23,723
TOTAL RESOURCES	22,867	25,723	29,223	29,223
EXPENDITURES				
Capital Projects				
Services and Supplies	2,644	1,000	10,000	10,000
Capital Outlay	-	1,000	14,500	14,500
Subtotal	2,644	2,000	24,500	24,500
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	20,223	23,723	4,723	4,723
TOTAL COMMITMENTS & FUND BALANCE	22,867	25,723	29,223	29,223

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	163	-	-	-
Subtotal	163	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,084	3,247	3,247	3,247
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,084	3,247	3,247	3,247
TOTAL RESOURCES	3,247	3,247	3,247	3,247
EXPENDITURES				
Capital Projects				
Capital Outlay	-	-	3,200	3,200
Subtotal	-	-	3,200	3,200
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	3,247	3,247	47	47
TOTAL COMMITMENTS & FUND BALANCE	3,247	3,247	3,247	3,247

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	1,142	-	-	-
Subtotal	1,142	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	117,869	13,634	1,765	1,765
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	117,869	13,634	1,765	1,765
TOTAL RESOURCES	119,011	13,634	1,765	1,765
EXPENDITURES				
Capital Projects				
Capital Outlay	105,377	11,869	1,765	1,765
Subtotal	105,377	11,869	1,765	1,765
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	13,634	1,765	-	-
TOTAL COMMITMENTS & FUND BALANCE	119,011	13,634	1,765	1,765

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3)	(4)
			BUDGET YEAR	ENDING 06/30/26
REVENUES			TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous				
Investment income	2,498	-	-	-
Subtotal	2,498	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	81,873	84,371	84,371	84,371
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	81,873	84,371	84,371	84,371
TOTAL RESOURCES	84,371	84,371	84,371	84,371
EXPENDITURES				
Capital Projects				
Capital outlay	-	-	84,371	84,371
Subtotal	-	-	84,371	84,371
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	84,371	84,371	-	-
TOTAL COMMITMENTS & FUND BALANCE	84,371	84,371	84,371	84,371

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Miscellaneous				
Investment income	946	-	-	-
Subtotal	946	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	30,985	31,931	31,931	31,931
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	30,985	31,931	31,931	31,931
TOTAL RESOURCES	31,931	31,931	31,931	31,931
EXPENDITURES				
Capital Projects				
Capital outlay	-	-	31,931	31,931
Subtotal	-	-	31,931	31,931
OTHER USES:				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	31,931	31,931	-	-
TOTAL COMMITMENTS & FUND BALANCE	31,931	31,931	31,931	31,931

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
Taxes				
Property Taxes	27,505	29,865	30,322	30,322
Subtotal	27,505	29,865	30,322	30,322
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	27,505	29,865	30,322	30,322
EXPENDITURES				
Intergovernmental				
Payment to State	27,505	29,865	30,322	30,322
Subtotal	27,505	29,865	30,322	30,322
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	27,505	29,865	30,322	30,322

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Taxes				
Property Taxes	41,253	44,795	45,482	45,482
Subtotal	41,253	44,795	45,482	45,482
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL RESOURCES	41,253	44,795	45,482	45,482
EXPENDITURES				
Intergovernmental				
Payment to State	41,253	44,795	45,482	45,482
Subtotal	41,253	44,795	45,482	45,482
OTHER USES:				
CONTINGENCY (not to exceed 3% or Total Expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE:	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	41,253	44,795	45,482	45,482

RESOURCES REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			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 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Works	24,781	20,000	20,000	20,000
Total Operating Revenue	24,781	20,000	20,000	20,000
OPERATING EXPENSE				
Public Works				
Salaries and Wages	42,198	33,308	33,485	33,485
Employee Benefits	15,910	11,572	12,933	12,933
Services and Supplies	7,645	12,585	14,385	14,385
Subtotal	65,753	57,465	60,803	60,803
Depreciation/amortization	-	-	-	-
Total Operating Expense	65,753	57,465	60,803	60,803
Operating Income or (Loss)	(40,972)	(37,465)	(40,803)	(40,803)
NONOPERATING REVENUES				
Investment income	2,342	-	-	-
Total Nonoperating Revenues	2,342	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before				
Operating Transfers	(38,630)	(37,465)	(40,803)	(40,803)
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)	11,370	12,535	9,197	9,197

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	24,781	20,000	20,000	20,000
Expenses	(59,084)	(57,465)	(60,803)	(60,803)
a. Net cash provided by (or used for) operating activities	(34,303)	(37,465)	(40,803)	(40,803)
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)	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	(500)	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment Income (Loss)	2,291	-	-	-
d. Net cash provided by (or used in) investing activities	2,291	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	17,988	12,035	9,197	9,197
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	84,198	102,186	114,221	114,221
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	102,186	114,221	123,418	123,418

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Rent / Inmate fees 25/83/365	724,213	671,600	757,375	625,000
Dispatch Service - Lincoln County Fire	-	100,000	100,000	-
Dispatch Service Interlocal Agreements	-	55,000	55,000	55,000
Total Operating Revenue	724,213	826,600	912,375	680,000
OPERATING EXPENSE				
Public Safety - Jail				
Salaries and Wages	645,186	630,300	841,991	933,203
Employee Benefits	425,099	417,700	727,575	698,075
Services and Supplies	318,960	314,100	346,982	346,982
Subtotal Jail	1,389,245	1,362,100	1,916,548	1,978,260
Public Safety - Dispatch				
Salaries and Wages	232,839	214,100	305,581	323,806
Employee Benefits	85,022	83,200	165,899	168,688
Services and Supplies	750	1,000	17,200	17,200
Subtotal Dispatch	318,611	298,300	488,680	509,694
Subtotal	1,707,856	1,660,400	2,405,228	2,487,954
Depreciation/amortization	69,334	100,000	100,000	100,000
Total Operating Expense	1,777,190	1,760,400	2,505,228	2,587,954
Operating Income or (Loss)	(1,052,977)	(933,800)	(1,592,853)	(1,907,954)
NONOPERATING REVENUES				
Grants - U.S. Treasury - Overtime	1,908	-	-	-
NONOPERATING EXPENSES				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(1,051,069)	(933,800)	(1,592,853)	(1,907,954)
Operating Transfers (Schedule T)				
In				
General Fund	935,000	1,185,000	825,000	1,425,000
Land Act Special Use Fund	-	-	-	62,886
Subtotal Transfers In	935,000	1,185,000	825,000	1,487,886
Out	-	-	-	-
Net Operating Transfers	935,000	1,185,000	825,000	1,487,886
NET INCOME/(LOSS)	(116,069)	251,200	(767,853)	(420,068)

Lincoln County

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Detention Center Enterprise (Fund 64)

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<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	746,180	826,600	912,375	680,000
Expenses	(1,709,530)	(1,660,400)	(2,405,228)	(2,487,954)
a. Net cash provided by (or used for) operating activities	(963,350)	(833,800)	(1,492,853)	(1,807,954)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers	935,000	1,185,000	825,000	1,487,886
b. Net cash provided by (or used for) noncapital financing activities	935,000	1,185,000	825,000	1,487,886
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	-	(40,500)	-	(62,886)
Grant income	1,908	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	1,908	(40,500)	-	(62,886)
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)	(26,442)	310,700	(667,853)	(382,954)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	214,922	188,480	699,180	499,180
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	188,480	499,180	31,327	116,226

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Landfill Fees	688,222	595,000	658,799	658,799
Landfill Fees - Caliente Contract	-	89,000	97,920	97,920
Landfill Fees - Mesquite Contract	-	15,000	15,000	15,000
Total Operating Revenue	688,222	699,000	771,719	771,719
OPERATING EXPENSE				
Sanitation				
Salaries and Wages	334,163	329,000	318,660	318,660
Employee Benefits	152,391	135,600	151,334	151,334
Services and Supplies	199,756	190,045	250,000	250,000
Closure and Post-closure costs	20,000	20,000	20,000	20,000
Subtotal	706,310	674,645	739,994	739,994
Depreciation/amortization	147,080	150,000	190,000	190,000
Total Operating Expense	853,390	824,645	929,994	929,994
Operating Income or (Loss)	(165,168)	(125,645)	(158,275)	(158,275)
NONOPERATING REVENUES				
Special assessment - debt	40,648	41,000	41,000	41,000
Grant Proceeds -LATCF	528,524	-	-	-
Total Nonoperating Revenues	569,172	41,000	41,000	41,000
NONOPERATING EXPENSES				
Interest Expense	14,479	13,417	10,079	10,079
Total Nonoperating Expenses	14,479	13,417	10,079	10,079
Net Income before				
Operating Transfers	389,525	(98,062)	(127,354)	(127,354)
Operating Transfers (Schedule T)				
In	25,000	-	100,000	100,000
Out	20,000	20,000	20,000	20,000
Net Operating Transfers	5,000	(20,000)	80,000	80,000
NET INCOME/(LOSS)	394,525	(118,062)	(47,354)	(47,354)

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR TENTATIVE APPROVED	ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	686,592	699,000	771,719	771,719
Expenses	(665,199)	(674,645)	(739,994)	(739,994)
a. Net cash provided by (or used for) operating activities	21,393	24,355	31,725	31,725
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers In/out	5,000	(20,000)	80,000	80,000
b. Net cash provided by (or used for) noncapital financing activities	5,000	(20,000)	80,000	80,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	(584,476)	-	-	-
Principal Payments	(83,500)	(105,240)	(107,049)	(107,049)
Interest Payments	(16,627)	(13,417)	(10,079)	(10,079)
Special Assessment Revenue	40,648	41,000	41,000	41,000
Financed Purchases Payable	(36,782)	(38,252)	(35,597)	(35,597)
Grant Proceeds LATCF	528,524	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(152,213)	(115,909)	(111,725)	(111,725)
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)	(125,820)	(111,554)	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	237,374	111,554	-	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	111,554	-	-	-

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			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	4,694	-	-	-
Total Nonoperating Revenues	4,694	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	4,694	-	-	-
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)	24,694	20,000	20,000	20,000

<u>PROPRIETARY FUND</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR	(4) ENDING 06/30/26
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	-	-	-	-
Expenses	-	-	-	-
a. Net cash provided by (or used for) operating activities	-	-	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfer in/out	20,000	20,000	20,000	20,000
b. Net cash provided by (or used for) noncapital financing activities	20,000	20,000	20,000	20,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of capital assets	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Rent	-	-	-	-
Interest income (loss)	4,490	-	-	-
d. Net cash provided by (or used in) investing activities	4,490	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	24,490	20,000	20,000	20,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	132,392	156,882	176,882	176,882
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	156,882	176,882	196,882	196,882

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 List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2025	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND										
Road Special Revenue Fund:										
Motor Grader	5	5	313,555	12/21/2022	9/5/2026	4.978%	\$ 159,045	\$ 7,107	\$ 45,489	\$ 52,596
Motor Grader	5	5	335,178	4/4/2023	4/13/2027	6.379%	\$ 184,972	\$ 10,810	\$ 47,241	\$ 58,051
Subtotal Road			\$ 648,733				\$ 344,017	\$ 17,917	\$ 92,730	\$ 110,647
Solid Waste Enterprise Fund										
Disposal site equipment (interfund loan)	5	10	\$ 400,000	10/1/2016	10/1/2026	0.00%	\$ 120,000	\$ -	\$ 60,000	\$ 60,000
Roll-off truck (interfund loan)	5	10	\$ 179,738	12/31/2019	12/31/2028	4.00%	\$ 76,355	\$ 3,046	\$ 19,763	\$ 22,809
Front load truck (interfund loan)	5	10	\$ 266,802	7/1/2020	7/1/2029	2.00%	\$ 140,197	\$ 5,608	\$ 27,286	\$ 32,894
Roll-Off Truck	6	5	\$ 187,204	6/6/2022	6/6/2026	4.90%	\$ 35,597	\$ 1,425	\$ 35,597	\$ 37,022
Subtotal Solid Waste			\$ 1,033,744				\$ 372,149	\$ 10,079	\$ 142,646	\$ 152,725
TOTAL ALL DEBT SERVICE			\$ 1,682,477				\$ 716,166	\$ 27,996	\$ 235,376	\$ 263,372

SCHEDULE C-1 - INDEBTEDNESS

Lincoln County Budget Fiscal Year 2025-2026
(Local Government)

	TRANSFERS IN			TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
General Fund				Museum	28	74,803
General Fund				Senior Nutrition	28	104,906
General Fund				Library	28	147,183
General Fund				Special Projects	28	220,000
General Fund				Detention Center Enterprise Fund	28	1,425,000
General Fund				Solid Waste Enterprise Fund	28	100,000
						2,071,892
SUBTOTAL			-			
SPECIAL REVENUE FUNDS						
Flood Control	Federal In Lieu	29	57,000			
Museum	General Fund	39	74,803			
Fair Board	Room Tax	43	10,000			
Senior Nutrition	General Fund	44	104,906			
Library	General Fund	45	147,183			
Library	Federal In Lieu	45	110,000			
Planning	Federal In Lieu	74	50,804			
District Court Specialty Court	County Indigent	76	15,000			
Property Management	Federal In Lieu	79	50,000			
Special Projects	General Fund	80	220,000			
Federal In Lieu				Flood Control	35	57,000
Federal In Lieu				Property Management	35	50,000
Federal In Lieu				Planning	35	50,804
Federal In Lieu				Building Department	35	50,000
Federal In Lieu				Library	35	110,000
County Indigent				District Court Specialty Court	41	15,000
Fair Board				Fair Board Capital Projects	43	5,000
Room Tax			.	Fair Board	47	10,000
Lincoln County Land Act				Detention Center	69	62,886
SUBTOTAL			839,696			410,690

Lincoln County
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

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Schedule T

	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	133,394			
	Fair Board	86	5,000			
				Vehicle Capital Projects	84	133,394
SUBTOTAL			138,394			133,394
EXPENDABLE TRUST FUNDS						
SUBTOTAL			-			-
DEBT SERVICE						
SUBTOTAL			-			-

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2025-2026

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 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1	Xtreme Technologies, LLC	7/1/2024	6/30/2025	\$ -		Technology services
2	Basin Engineering	7/1/2024	6/30/2025	per claim	per claim	Mapping services (\$7 per claim)
3	Basin Engineering	7/1/2024	6/30/2025	-		County surveyor
4	JC Enterprise	7/1/2024	6/30/2025	-		Web site design & maintenance
5	Rebel Communications	7/1/2024	6/30/2025	-		Communications
6	Grover C. Dils Medical Center	7/1/2024	6/30/2025	-		Healthcare for Detention Center
7	Vanguard Pest & Weed Control	7/1/2024	6/30/2025	-		Pest and weed control
8	Les Olson Company	1/16/2024	1/15/2025	-		Maintenance for copy machine
9	NV Division of Health & Welfare	7/1/2024	6/30/2025	-		Public nurse
10	NV Dept. of Health & Human Services	7/1/2024	6/30/2025	-		Required by State
11	NV Division of Parole & Probation	7/1/2024	6/30/2025	-		Required by State
12	NV Division of Child & Family Services	7/1/2024	6/30/2025	-		Required by State
13	NV Division of Child & Family Services	7/1/2024	6/30/2025	-		Required by State
14	NV State Health Inspectors	7/1/2024	6/30/2025	-		Required by State
15	Lexis Nexis	7/1/2024	1/1/2025	-		Legal services and online support
16	CourtView	7/1/2024	6/30/2025	-		Court case management system
17	Franklin Katschke & Kristie Pickering	7/1/2024	6/30/2025	-		Public defender
18	Lexis Nexis - research	7/1/2024	6/30/2025	-		Legal research
19	Lexis Nexis - Microsoft	7/1/2024	6/30/2025	-		Compatibility with Microsoft Office
	Subtotal (page 1 of 3)			\$ -	\$ -	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2025-2026

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 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
20	CLAN	7/1/2024	6/30/2025	-		Library network dues
21	NV Division of Forestry	7/1/2024	6/30/2025	-		Crew work services
22	National Meter	7/1/2024	6/30/2025	-		Annual support MVRs software
23	Continental Utility	7/1/2024	6/30/2025	-		Annual maintenance / support billing software
24	NV Division of Health	7/1/2024	6/30/2025	-		Bathing permit - pool
25	NV Division of Health	7/1/2024	6/30/2025	-		Permit fees - RV park
26	NV Division of Environmental Protection	7/1/2024	6/30/2025	-		Sewer permit fees
27	Itron	7/1/2024	6/30/2025	-		Maintenance support radio read handheld
28	Daniel C. McArthur, Ltd.	7/1/2024	6/30/2025	-		Auditor
29	NV Drug & Alcohol Testing	7/1/2024	6/30/2025	-		Random testing
30	Pitney Bowes Global	7/1/2024	6/30/2025	-		Postage equipment lease
31	USPS	7/1/2024	6/30/2025	-		Post office box lease
32	Energy Communities Alliance	7/1/2024	6/30/2025	-		Membership dues
33	Lincoln County Library	7/1/2024	6/30/2025	-		Public info. site space rental
34	Mountain Alarm/FPS	7/1/2024	6/30/2025	-		Fire monitoring for Panaca Town Center
35	Bank of America Merchant Services	1/13/2024	1/13/2025	-		credit card processing
36	Sinnett Consulting Services	7/1/2024	6/30/2025	-		Drug testing consortium
37	NV State Fire Marshalls	7/1/2024	6/30/2025	-		Hazmat permits for fueling stations
38	Dolan & Edwards	7/1/2024	6/30/2025	-		Insurance
	Subtotal (page 2 of 3)			\$ -	\$ -	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

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 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
39	Dolan & Edwards	7/1/2024	6/30/2025			Insurance
40	ESRI Inc	7/1/2024	6/30/2025			ARC GIS Maintenance Fee
41	Caselle Software	12/19/2024	12/19/2025			Financial Software
42	Recology Environmental Solutions	7/1/2024	6/30/2025			Enterprise fee
43	Ken Dixon	7/1/2024	6/30/2025			Predisaster mitigation
44	Louise Boettner	7/1/2024	6/30/2025			Health officer
45	Devnet Software	7/1/2024	7/1/2025			Software
46	Motorola Solutions	n/a				Spillman Usage/Maintenance
47	Summit Fire Protection	n/a				Fire & sprinkler inspections
48	Red Hat Gout at Caronsoft	8/30/2024	10/19/2025			IT
49	Eagle View Pictometry	7/1/2024	6/30/2025			Imagery
	Total Proposed Expenditures			\$ -	\$ -	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2025-2026

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 2025-26	Proposed Expenditure FY 2026-27	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	7/1/2024	6/30/2025	1 year	-					Custodian - Rachel
2	Carling Law Offices	7/1/2024	6/30/2025	1 year	-					Public Administrator cases
3	Mark Wilbur	7/1/2024	6/30/2025	1 year						Detention Medical
4	Sheila Willingham	7/1/2024	6/30/2025	1 year						Detention Medical
5										
6										
7										
8										
9										
Total					\$ -	\$ -				

Attach additional sheets if necessary.