Elko County Board of Commissioners

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Commissioners
Delmo Andreozzi
Brian Gale
Travis Gerber
Jon Karr
Rex Steninger

Elko County Manager
Amanda Osborne

Executive Assistant
Michele Petty

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

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

This budget contains 19 funds, including Debt Service, requiring property tax revenues totaling $ 30,113,941

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 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 54 governmental fund types with estimated expenditures of $ 150,342,062 and 4 proprietary funds with estimated expenses of $ 8,370,879

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

CERTIFICATION

I Susan Paprocki
(Print Name)
Comptroller
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed: Susan Paprocki

Dated: 5/22/2025

Phone: (775)748-0221

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by Docusign is acceptable)

Brian D. Gale

Travis Gerber

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 21, 2025 @ 1:35 pm

Publication Date: 8-May-25

Place: Nanninni Administration Building,
Room #102, 540 Court St., Elko, Nevada

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COUNTY OF ELKO

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COUNTY OF ELKO

2025/2026

We continue to be conservative in our budgeting of revenues,with anticipated revenues budgeted at only 90% of current year anticipated revenues.

In our final budget, the budgeted ending fund balance in the general fund is anticipated at 7.43% of expenditures, this includes projected increase to expenditure of 5% over currnt year. This includes a 3% contingency budget.

Budget Summary for County of Elko
Schedule S-1

REVENUES	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)
Property Taxes	$ 28,072,810	$ 29,674,008	$ 30,113,941	$ -	$ 30,113,941
Other Taxes	$ 26,757	$ 25,000	$ 279,147		$ 279,147
Licenses and Permits	$ 1,563,997	$ 1,589,000	$ 1,562,050		$ 1,562,050
Intergovernmental Resources	$ 49,646,781	$ 50,963,954	$ 36,135,011	$ 780,879	$ 36,915,890
Charges for Services	$ 8,540,089	$ 8,341,982	$ 8,175,409	$ 7,490,000	$ 15,665,409
Fines and Forfeits	$ 605,019	$ 689,295	$ 600,000		$ 600,000
Miscellaneous	$ 6,093,408	$ 3,923,459	$ 1,781,177		$ 1,781,177
TOTAL REVENUES	$ 94,548,861	$ 95,206,698	$ 78,646,735	$ 8,270,879.00	$ 86,917,614.00
EXPENDITURES-EXPENSES					
General Government	$ 17,717,008	$ 37,132,631	$ 49,783,574		$ 49,783,574
Judicial	$ 19,436,392	$ 21,249,524	$ 27,757,199		$ 27,757,199
Public Safety	$ 23,778,278	$ 26,635,856	$ 32,426,344		$ 32,426,344
Public Works	$ 9,031,260	$ 8,550,152	$ 21,526,156		$ 21,526,156
Sanitation			$ 334,147		$ 334,147
Health	$ 1,266,478	$ 1,281,560	$ 1,300,000		$ 1,300,000
Welfare	$ 2,725,823	$ 3,606,570	$ 8,664,053		$ 8,664,053
Culture and Recreation	$ 2,361,535	$ 2,672,082	$ 3,191,963		$ 3,191,963
Community Support	$ 467,662	$ 492,416	$ 481,068		$ 481,068
Intergovernmental Expenditures	$ 979,261	$ 995,661	$ 5,386,938		$ 5,386,938
Contingencies			$ 1,300,000		$ 1,300,000
Utility Enterprises				$ 125,000	$ 125,000
Hospitals					$ -
Transit Systems				$ 1,245,879	$ 1,245,879
Airports					$ -
Other Enterprises				$ 7,000,000	$ 7,000,000
Debt Service - Principal	$ 185,885	$ 185,885	$ 275,250		$ 275,250
Interest Cost	$ 13,246	$ 13,246	$ 24,750		$ 24,750
TOTAL EXPENDITURES-EXPENSES	$ 77,962,828	$ 102,815,583	$ 152,451,441	$ 8,370,879	$ 160,822,320
Excess of Revenues over (under) Expenditures-Expenses	$ 16,586,033	$ (7,608,885)	$ (73,804,706)	$ (100,000)	$ (73,904,706)

Budget Summary for County of Elko
Schedule S-1

	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	609,060				
Sales of General Fixed Assets	-				
Operating Transfers (in)	14,703,190	14,963,075	6,970,108	100,000	7,070,108
Operating Transfers (out)	(14,953,190)	(15,113,075)	(7,070,108)		(7,070,108)
TOTAL OTHER FINANCING SOURCES (USES)	359,060	(150,000)	(100,000)	100,000	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses **(Net Income)**	16,945,093	(7,758,885)	(73,904,706)	0	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR	74,596,085	92,294,735	84,535,850	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments	753,557			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	92,294,735	84,535,850	10,631,144	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	92,294,735	84,535,850	10,631,144	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

Schedule S-1

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government	63.5	62.85	65.75
Judicial	120.5	123.25	133
Public Safety	125.5	130	128.75
Public Works	26.25	26.5	27
Sanitation			
Health			
Welfare	2	2.75	2.75
Culture and Recreation	16.5	23.5	21.5
Community Support			
TOTAL GENERAL GOVERNMENT	354.25	368.85	378.75
Utilities			
Hospitals			
Transit Systems	13	14	12
Airports			
Other			
TOTAL	367.25	382.85	390.75

POPULATION (AS OF JULY 1)	56,396	57,538	57,989
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation	Dept of Taxation	Dept of Taxation
Assessed Valuation (Secured and Unsecured Only)	2,363,136,633	2,543,862,858	2,456,922,152
Net Proceeds of Mines	135,808,158	38,113,872	91,713,690
TOTAL ASSESSED VALUE	2,498,944,791	2,581,976,730	2,548,635,842
TAX RATE			
General Fund	0.5283	0.5063	0.5156
Special Revenue Funds	0.3403	0.3423	0.3330
Capital Projects Funds	0.4700	0.4900	0.4900
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	1.3386	1.3386	1.3386

*** 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.**

County of Elko
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Schedule S-2

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 AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5) - (7)]	(7) AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	4.2487	2,456,922,152	104,387,251	0.9667	23,751,066	2,003,609	21,747,457	XXXXXXXXXXXXXX	21,747,457
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	4.287	91,713,690	3,931,766	0.9667	XXXXXXXXXXXXXXX			886,596	
VOTER APPROVED: C. Voter Approved Overrides	0.0200	2,548,635,842	509,727	0.0200	509,727	59,795	449,932		449,932
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)	0.0150	2,548,635,842	382,295	0.0150	382,295	44,846	337,449		337,449
E. Indigent (NRS 428.285)	0.1000	2,548,635,842	2,548,636	0.0700	1,784,045	209,283	1,574,762		1,574,762
F. Capital Acquisition (NRS 354.59815)	0.0500	2,548,635,842	1,274,318	0.0500	1,274,318	149,488	1,124,830		1,124,830
G. Youth Services Levy (NRS 62B.150, 62B.160)	0.0072	2,548,635,842	183,502	0.0072	183,502	21,527	161,975		161,975
H. Legislative Overrides	0.0097	2,548,635,842	247,218	0.0097	247,218	29,001	218,217		218,217
I. SCCRT Loss (NRS 354.59813)									
J. Other: AB519	0.2500	2,548,635,842	6,371,590	0.2000	5,097,272	597,953	4,499,319		4,499,319
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.4319		11,007,558.20	0.3519	8,968,649.53	1,052,097.53	7,916,552.00	-	7,916,552
M. **SUBTOTAL A, C, L**	**4.7006**		**115,904,537**	**1.3386**	**33,229,443**	**3,115,502**	**30,113,941**		**30,113,941**
N. Debt									
O. **TOTAL M AND N**	**4.7006**	-	**115,904,537**	**1.3386**	**33,229,443**	**3,115,502**	**30,113,941**	-	**30,113,941**

County of Elko

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated.
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 County of Elko
(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	16,046,226	16,168,333	11,599,242	0.5156	8,071,709	-	4,240,108	56,125,618
Indigent Fund	1,028,715	574,024	674,898	0.0300	-	-	-	2,277,637
Agricultural Extension	234,153		224,966	0.0100	-		-	459,119
Library	15,426	1,052,377	607,408	0.0270	4,500		-	1,679,711
Juvenile	250,341	1,339,389	1,752,485	0.0779	191,247		-	3,533,462
In Lieu of Taxes	9,107,189				4,301,377		-	13,408,566
Recorder Technology	404,550				75,000		-	479,550
Clerk Technology	16,575				3,500		-	20,075
Assessor Technolgy	485,108				200,000		-	685,108
Interpretive Center	34,041				-		-	34,041
Post Employment Benefits	1,282,094				-		50,000	1,332,094
Vacation Benefits	34,100				-		150,000	184,100
Bond Income	18,001				-		-	18,001
Abused & Neglected Children	24,524				-		-	24,524
Administrative Assessments	1,390,364				60,000		-	1,450,364
District Court Rural Drug Court	84,500				1,043,938		-	1,128,438
District Court Specialty Fees	803,270				85,000		-	888,270
Child Support Incentive	166,998				508,640		150,000	825,638
Great Basin Child Advocacy Center	1,595,750				150,000		-	1,745,750
Jail Special Revenue	21,891		218,217	0.0097	-		-	240,108
Forensic Services	6,271				5,000		-	11,271
Seizure Forfeitures	44,639				-		-	44,639
Subtotal Governmental Fund Types, Expendable Trust Funds	33,094,726	19,134,123	15,077,216	0.6702	14,699,911	-	4,590,108	86,596,084
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	19,134,123	15,077,216	0.6702	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

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 County of Elko
(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)
Subtotal Page 1	33,094,726	19,134,123	15,077,216	0.6702	14,699,911	-	4,590,108	86,596,084
Local Emergency Planning Commission	-				-		-	-
Sheriff Inmate Commissary	83,943				30,000		-	113,943
Enhanced 911	2,015,016				710,000		-	2,725,016
Emergency Communications	863,257				1,500,000		-	2,363,257
Ambulance Service	410,699		1,012,347	0.0450	2,450,000		-	3,873,046
Roads	841,952				1,515,596		1,500,000	3,857,548
Road Construction	314,437				1,206,989		-	1,521,426
Regional Streets & Highways	7,668,653				2,946,197		-	10,614,850
Dedicated Medical Indigent	4,226,069		1,574,762	0.0700	-		-	5,800,831
County Recreation	40,415				30,000		-	70,415
Library Special Federal	8,692				115,521		-	124,213
Library Services	435,406				135,807		-	571,213
Senior Citizens Services	31,136		449,932	0.0200	-		-	481,068
Opioid Recoveries	1,171,401				299,503			1,470,904
American Rescue Plan Act	-				-			-
County Weed and Pest Control	-				254,147		80,000	334,147
County Capital Projects	4,442,772		-		-		800,000	5,242,772
Facility Capital Projects	13,990,153		5,399,183	0.2400			-	19,389,336
Ad Valorem Capital Projects	670,068		1,124,830	0.0500	-	-	-	1,794,898
Infrastructure Tax	7,400,134				3,500,000			10,900,134
Railport Capital	335,568				-	-		335,568
Communications Equipment	211,889				-		-	211,889
Subtotal Governmental Fund Types, Expendable Trust Funds	78,256,386	19,134,123	24,638,270	1.0952	29,393,671	-	6,970,108	158,392,558
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	19,134,123	24,638,270	1.0952	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

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 County of Elko
(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)
Subtotal Page 1-2	78,256,386	19,134,123	24,638,270	1.0952	29,393,671	-	6,970,108	158,392,558
Knapp Foundation Welfare Trust	1,582,732				-		-	1,582,732
Unemployment Insurance Liability Reser	236,900				-			236,900
Fair Board Improvement	-		22,497	0.0010	-		-	22,497
Fair Board	-		56,241	0.0025	-		-	56,241
Hospital Care to Indigent	6,472		337,449	0.0150	-		-	343,921
Youth Service Assessment	972		161,975	0.0072	-			162,947
Northeastern Nevada Museum	8,611		398,190	0.0177	-		-	406,801
Sheriff Auxillary	66,218				5,000		-	71,218
ECSD Pay As You Go Capital	4,377,559		4,499,319	0.2000				8,876,878
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
DEBT SERVICE								-
Subtotal Governmental Fund Types, Expendable Trust Funds	84,535,850	19,134,123	30,113,941	1.3386	29,398,671	-	6,970,108	170,152,693
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	19,134,123	30,113,941	1.3386	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for County of Elko
(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)
General	-	20,465,329	14,160,049	15,246,229	-	1,300,000	1,250,000	3,704,011	56,125,618
Indigent Fund	R	186,109	120,359	1,793,089	35,000			143,080	2,277,637
Agricultural Extension	R	67,281	38,963	120,688	25,000			207,187	459,119
Library	R	835,383	461,726	325,381	-			57,221	1,679,711
Juvenile	R	1,545,860	1,215,673	738,364	-			33,565	3,533,462
In Lieu of Taxes	R	-	-	9,408,566	-		4,000,000	-	13,408,566
Recorder Technology	R	-	-	479,550	-			-	479,550
Clerk Technology	R	-	-	20,075	-			-	20,075
Assessor Technolgy	R	-	-	685,108	-			-	685,108
Interpretive Center	R	-	-	34,041	-			-	34,041
Post Employment Benefits	R	-	1,332,094	-	-			(0)	1,332,094
Vacation Benefits	R	160,000	10,000	14,100	-			0	184,100
Bond Income	R	-	-	18,001	-			-	18,001
Abused & Neglected Children	R	-	-	24,524	-			-	24,524
Administrative Assessments	R	-	-	1,450,364	-			-	1,450,364
District Court Rural Drug Court	R	469,284	279,108	380,046	-			-	1,128,438
District Court Specialty Fees	R	-	-	888,270	-			-	888,270
Child Support Incentive	R	433,782	252,912	98,043	-			40,901	825,638
Great Basin Child Advocacy Center	R	357,281	277,222	618,000	493,247			-	1,745,750
Jail Special Revenue	R	-	-	-	-		240,108	-	240,108
Forensic Services	R	-	-	11,271	-			-	11,271
Seizure Forfeitures	R	-	-	44,639	-			-	44,639
Local Emergency Planning Commission	R	-	-	-	-			-	-
Sheriff Inmate Commissary	R	-	-	113,943	-			-	113,943
Enhanced 911	R	-	-	2,725,016	-			-	2,725,016
Emergency Communications	R	1,411,645	507,609	148,890	-		-	295,113	2,363,257
Ambulance Service	R	2,288,783	933,357	610,876	-			40,030	3,873,046
Roads	R	1,733,177	1,048,342	663,301	-			412,728	3,857,548
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		29,953,914	20,637,414	36,660,375	553,247	1,300,000	5,490,108	4,933,837	99,528,894

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

Schedule A-1

** 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 County of Elko
(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)
Subtotal Page 1	-	29,953,914	20,637,414	36,660,375	553,247	1,300,000	5,490,108	4,933,837	99,528,894
Road Construction	R	-	-	21,426	-		1,500,000	-	1,521,426
Regional Streets & Highways	R	-	-	10,534,850	-		80,000	-	10,614,850
Dedicated Medical Indigent	R	-	-	5,800,831	-		-	-	5,800,831
County Recreation	R	-	-	70,415	-			-	70,415
Library Special Federal	R	55,176	38,382	30,655	-			-	124,213
Library Services	R	64,840	36,724	469,649				-	571,213
Senior Citizens Services	R	-	-	481,068	-			-	481,068
Opioid Recoveries	R	138,325	97,445	1,235,134	-			-	1,470,904
American Rescue Plan Act	R								-
County Weed & Pest Control	R	120,000	45,300	115,347	53,500				334,147
County Capital Projects	C	-	-	2,902,254	2,040,518	300,000		-	5,242,772
Facility Capital Projects	C	-	-	19,389,336	-			-	19,389,336
Ad Valorem Capital Projects	C	-	-	665,448	620,071	509,379		-	1,794,898
Infrastructure Tax	C	-	-	9,785,134	1,115,000			0	10,900,134
Railport Capital	C	-	-	335,568	-			-	335,568
Communications Equipment	C	-	-	211,889	-			-	211,889
Knapp Foundation Welfare Trust	T	-	-	384,744	-			1,197,988	1,582,732
Unemployment Insurance Liability Reserve	R	-	-	236,900	-			-	236,900
Fair Board Improvement	R	-	-	22,497	-			-	22,497
Fair Board	R	-	-	56,241	-			-	56,241
Hospital Care to Indigent	R	-	-	343,921	-			-	343,921
Youth Service Assessment	R	-	-	162,947	-			-	162,947
Northeastern Nevada Museum	R	-	-	406,801	-			-	406,801
Sheriff Auxillary	R	-	-	71,218	-			-	71,218
ECSD Pay As You Go Capital	r	-	-	4,377,559	-			4,499,319	8,876,878
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		30,332,255	20,855,265	94,772,206	4,382,336	2,109,379	7,070,108	10,631,144	170,152,693

* 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

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for County of Elko
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
Ambulance Enterprise	E	-	-	-	-	-	-	-
Solid Waste Enterprise	E	125,000	125,000	-	-	-	-	-
Elko Area Transit Service	E	365,000	1,245,879	780,879	-	100,000	-	-
Self Insurance	I	7,000,000	7,000,000	-	-	-	-	-
TOTAL		7,490,000	8,370,879	780,879	-	100,000	-	-

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

SCHEDULE A-2

** Include Depreciation

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	10,999,846	11,081,793	11,599,242	11,599,242
Other				
SUBTOTAL TAXES	10,999,846	11,081,793	11,599,242	11,599,242
LICENSES / PERMITS:				
BUSINESS LICENSES/PERMITS:				
Liqour License	12,385	12,000	12,500	12,500
Co Gaming License	226,523	280,000	225,000	225,000
County Special Gaming Licenses	41,938	55,000	40,000	40,000
Other License				
FRANCHISE FEES:				
TV Franchise	755	1,000	1,000	1,000
Other Franchise Fees	108,843	125,000	110,000	110,000
NON BUSINESS LIC./PERMITS:				
Marriage Licenses	7,533	8,000	7,500	7,500
Other Licenses				
Concealed Weapons Permit	29,427	32,000	30,000	30,000
Building Permits	415,602	425,000	425,000	425,000
Mobile Home Permits	68		50	50
Work Permits	1,080	1,000	1,000	1,000
Other Licenses/Permits				
SUBTOTAL LICENSES/PERMITS	844,154	939,000	852,050	852,050
INTERGOVERNMENTAL REVENUES:				
Federal Grants	690,990	1,246,880	100,000	100,000
State Grants	380,966	500,000	500,000	500,000
STATE SHARED REVENUES:				
NDF Reimbursement	13,358			
State Gaming License	120,918	118,000	120,000	120,000
Consolidated Tax	18,180,438	17,965,877	16,168,333	16,168,333
Marijuana Licenses	146,101	145,000	145,000	145,000
Spay/neuter licence plate	-		950	950
DIDs Reimbursement	1,540,051	800,000	800,000	800,000
Admin. Assessments	39,332		40,000	40,000
Cost Allocation		66,500	66,500	66,500
SUBTOTAL INTERGOVERNMENTAL	21,112,154	20,842,257	17,940,783	17,940,783

County of Elko
(Local Government)
SCHEDULE B - GENERAL FUND

Schedule B-8

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
Clerk Fees	142,152	163,000	150,000	150,000
Minister Cert Fee	-	-	-	-
Recorder Fees	407,108	400,000	410,000	410,000
Map Fees	91,470	40,000	90,000	90,000
Assessors Commissions	611,883	700,000	620,000	620,000
Building/Zoning Fees	24,300	20,000	25,000	25,000
JUDICIAL FEES:				
Justice of the Peace fees	250,199	225,000	16,000	16,000
Municipal Reimb.	279,560	200,000	300,000	300,000
Public Defender Fees	1,682	4,000	-	-
Transcripts	-	-	20	20
DC Tech Fee	-	-	500	500
Court Security Program	-	-	14,000	14,000
DUI Diversion Program	-	11,000	11,000	11,000
Justice Court Civil Filings	-	-	240,000	240,000
Law Library Fees	13,680	13,000	14,000	14,000
Other Judicial Fees	54,511	135,000	200	200
Public Defender-Municipal	-	-	-	-
Public Guardian Fees	-	-	1,500	1,500
Drug Testing Fees	-	15,000	20,000	20,000
JP Marriage Fees	6,878	8,000	7,000	7,000
JP Bail Fees	6,013	5,000	6,000	6,000
PUBLIC SAFETY:				
POLICE:				
Sheriffs Fees	36,113	40,000	40,000	40,000
Background Investigation	40,577	45,000	42,500	42,500
Extradition Revenue	37,006	14,000	38,000	38,000
Jackpot Town Contribution	600,000	600,000	600,000	600,000
Wells Town Contribution	423,000	561,600	561,689	561,689
Inmate Communications	162,420	190,000	170,000	170,000
CORRECTION:				
Prisoner Board	27,400	65,000	30,000	30,000
Prisoner Fes-Facility Cap	31,841	-	30,000	30,000
Other				
SUBTOTAL CHARGES FOR SERVICES	3,247,793	3,454,600	3,437,409	3,437,409
FINES AND FOREITS:				
FINES:				
Court	88,125	80,000	90,000	90,000
FORFEITS:				
Bail	496,849	580,000	340,000	340,000
Other	-		160,000	160,000
SUBTOTAL FINES AND FORFEITS	584,974	660,000	590,000	590,000

County of Elko
(Local Government)
SCHEDULE B - GENERAL FUND

Schedule B-8

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
MISCELLANEOUS:				
Interest Earnings	3,168,640	2,000,000	500,000	500,000
Delinquent Tax Penalties	402,242	400,000	375,000	375,000
Rents/Royalties	18,208	19,800	19,800	19,800
Reimbursable Expenses	-	-	-	-
Late Fees - Fines/Forfeits	-	-	15,000	15,000
Fees	-	-	5,000	5,000
Sales/Merch & Supplies	5,313	-	5,000	5,000
Tax Sale Proceeds	421,291	450,000	400,000	400,000
Other	107,342	100,000	100,000	100,000
SUBTOTAL MISCELLANEOUS	4,123,036	2,969,800	1,419,800	1,419,800
SUBTOTAL REVENUE ALL SOURCES	40,911,957	39,947,450	35,839,284	35,839,284
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Jail Special Revenue Fund	281,654	269,716	240,108	240,108
In Lieu of Taxes Fund	3,700,000	6,000,000	4,000,000	4,000,000
ARPA Fund	883,746			
Proceeds of Long-term Debt				
Other				
Proceeds of Leases	609,060			
SUBTOTAL OTHER FINANCING SOURCES	5,474,460	6,269,716	4,240,108	4,240,108
BEGINNING FUND BALANCE	18,952,669	18,735,488	16,046,226	16,046,226
Prior Period Adjustments	753,557			
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	19,706,226	18,735,488	16,046,226	16,046,226
TOTAL AVAILABLE RESOURCES	66,092,643	64,952,654	56,125,618	56,125,618

County of Elko
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
GENERAL GOVERNMENT				
COMMISSIONERS:				
Salaries/Wages	161,612	167,397	188,298	188,298
Employee Benefits	126,107	128,716	142,296	142,296
Services/Supplies	4,041,562	2,407,826	2,126,129	2,386,872
Capital Outlay	-	-		
Other	-			
Activity Total	4,329,281	2,703,939	2,456,723	2,717,466
PUBLIC ADMINISTRATOR				
Salaries/Wages	25,000	25,000	25,002	25,002
Employee Benefits	11,006	11,060	11,060	11,060
Services/Supplies	2,981	17,000	5,000	12,000
Capital Outlay	-		-	-
Other	-			
Activity Total	38,987	53,060	41,062	48,062
PUBLIC GUARDIAN				
Salaries/Wages	89,766	95,204	99,896	99,896
Employee Benefits	47,323	53,074	58,264	58,264
Services/Supplies	40,429	37,000	30,856	35,000
Capital Outlay	-			
Other	-			
Activity Total	177,518	185,278	189,016	193,160
GRANTS				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	1,003,391	-	-
Capital Outlay	-	-	-	-
Other	-			
Activity Total	-	1,003,391	-	-
CLERK:				
Salaries/Wages	705,191	396,970	402,753	402,753
Employee Benefits	396,073	228,932	248,501	248,501
Services/Supplies	74,681	86,578	46,269	53,461
Capital Outlay	-	-		
Activity Total	1,175,945	712,480	697,523	704,715
ELECTION FUND:				
Salaries/Wages	33,391	45,000	53,000	53,000
Employee Benefits	-	6,705	18,000	18,000
Services/Supplies	196,943	155,000	140,992	265,977
Capital Outlay	-			
Activity Total	230,334	206,705	211,992	336,977
MANAGER:				
Salaries/Wages	275,578	297,860	385,245	385,245
Employee Benefits	135,814	163,824	226,637	226,637
Services/Supplies	10,304	52,073	14,883	49,034
Capital Outlay	-	-		
Activity Total	421,696	513,757	626,765	660,916
PAGE SUBTOTAL	6,373,761	5,378,610	4,223,081	4,661,296

County of Elko
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION General Government

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
GENERAL GOVERNMENT CONTINUED				
COMPTROLLER:				
Salaries/Wages	392,433	414,419	393,765	393,765
Employee Benefits	157,766	239,997	280,244	280,244
Services/Supplies	66,838	87,214	52,998	53,657
Capital Outlay	-	-		
Activity Total	617,037	741,630	727,007	727,666
HUMAN RESOURCES				
Salaries/Wages	70,945	84,816	86,826	86,826
Employee Benefits	40,420	52,390	56,042	56,042
Services/Supplies	4,887	13,400	5,648	5,648
Capital Outlay	-	-		
Activity Total	116,252	150,606	148,516	148,516
ASSESSOR:				
Salaries/Wages	872,214	952,471	996,158	996,158
Employee Benefits	511,019	572,583	622,906	622,906
Services/Supplies	112,747	184,350	74,968	174,000
Capital Outlay	-	-		
Activity Total	1,495,980	1,709,404	1,694,032	1,793,064
RECORDER:				
Salaries/Wages	235,215	242,996	247,897	249,695
Employee Benefits	135,971	147,448	157,519	158,195
Services/Supplies	1,137	14,367	5,066	5,066
Capital Outlay	-			
Activity Total	372,323	404,811	410,482	412,956
TREASURER:				
Salaries/Wages	271,624	284,593	295,644	294,844
Employee Benefits	154,524	170,735	180,867	180,728
Services/Supplies	76,076	87,445	69,839	81,659
Capital Outlay	-	-		
Activity Total	502,224	542,773	546,350	557,231
COMMUNITY DEVELOPMENT				
Salaries/Wages	695,109	724,974	755,937	755,937
Employee Benefits	392,813	430,388	467,672	467,672
Services/Supplies	58,568	68,300	60,621	67,621
Capital Outlay	-			
Activity Total	1,146,490	1,223,662	1,284,230	1,291,230
DATA PROCESSING:				
Salaries/Wages	344,448	365,228	368,178	368,178
Employee Benefits	182,715	196,113	218,897	218,897
Services/Supplies	899,982	1,055,200	736,561	1,496,050
Capital Outlay	-	-		
Activity Total	1,427,145	1,616,541	1,323,636	2,083,125
BUILDINGS AND GROUNDS:				
Salaries/Wages	468,291	516,100	523,894	523,894
Employee Benefits	298,935	339,655	365,236	365,235
Services/Supplies	541,722	490,848	431,641	465,551
Capital Outlay	4,998	-		
Activity Total	1,313,946	1,346,603	1,320,771	1,354,680
FUNCTION SUBTOTAL	13,365,158	13,114,640	11,678,105	13,029,764

County of Elko
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION General Government

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
JUDICIAL:				
DISTRICT COURT :				
Salaries/Wages	987,650	1,407,355	1,470,815	1,470,815
Employee Benefits	611,773	912,241	979,886	979,886
Services/Supplies	48,287	100,835	48,852	125,501
Capital Outlay	26,435	-	-	-
Activity Total	1,674,145	2,420,431	2,499,553	2,576,202
DISTRICT COURT #1 -DUI DIVERSION:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	102,161	150,000	120,393	120,393
Capital Outlay	-	-	-	-
Activity Total	102,161	150,000	120,393	120,393
ELKO JUSTICE COURT:				
Salaries/Wages	1,470,617	1,506,742	1,546,453	1,546,453
Employee Benefits	809,839	887,809	990,116	990,116
Services/Supplies	91,091	165,935	72,673	113,398
Capital Outlay	-	10,000	-	-
Activity Total	2,371,547	2,570,486	2,609,242	2,649,967
ELKO JUSTICE CRT CIVIL FILING FEES				
Salaries/Wages	1,400	-	-	-
Employee Benefits	582	-	-	-
Services/Supplies	518	-	-	-
Capital Outlay	-	-	-	-
Activity Total	2,500	-	-	-
CARLIN JUSTICE COURT:				
Salaries/Wages	136,683	146,184	149,634	149,634
Employee Benefits	79,713	88,006	94,286	94,286
Services/Supplies	19,538	28,674	20,718	30,036
Capital Outlay	-	5,000	-	-
Activity Total	235,934	267,864	264,638	273,956
EASTLINE JUSTICE COURT:				
Salaries/Wages	54,296	40,553	40,560	40,560
Employee Benefits	24,690	19,527	19,528	19,528
Services/Supplies	251,174	259,294	254,000	254,000
Capital Outlay	-	-	-	-
Activity Total	330,160	319,374	314,088	314,088
WELLS JUSTICE COURT:				
Salaries/Wages	344,629	349,516	306,524	306,524
Employee Benefits	200,364	223,394	179,230	179,230
Services/Supplies	33,995	51,975	31,966	35,211
Capital Outlay	-	10,000	-	-
Activity Total	578,988	634,885	517,720	520,965
LAW LIBRARY:				
Salaries/Wages	8,484	-	-	-
Employee Benefits	1,142	-	-	-
Services/Supplies	66,265	87,270	87,270	87,270
Capital Outlay	-	-	-	-
Activity Total	75,891	87,270	87,270	87,270
PAGE SUBTOTAL	5,371,326	6,450,310	6,412,904	6,542,841

County of Elko
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION JUDICIAL

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
JUDICIAL CONTINUED:				
PUBLIC DEFENDER				
Salaries/Wages	1,231,518	1,517,884	1,417,811	1,431,419
Employee Benefits	617,252	806,022	794,227	801,155
Services/Supplies	149,997	187,276	141,934	141,934
Capital Outlay	-	-	-	-
Activity Total	1,998,767	2,511,182	2,353,972	2,374,508
DISTRICT ATTORNEY:				
Salaries/Wages	2,057,159	2,258,446	2,406,452	2,407,952
Employee Benefits	1,072,221	1,221,062	1,400,741	1,400,763
Services/Supplies	116,870	171,785	132,262	327,972
Capital Outlay	-	-	-	-
Activity Total	3,246,250	3,651,293	3,939,455	4,136,687
TRIAL EXPENSES				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	2,688,780	2,000,000	2,500,000	2,540,000
Capital Outlay	-	-	-	-
Activity Total	2,688,780	2,000,000	2,500,000	2,540,000
FAMILY COURT				
Salaries/Wages			406,212	413,169
Employee Benefits			256,444	264,506
Services/Supplies			24,370	26,370
Capital Outlay			-	-
Activity Total	-	-	687,026	704,045
FUNCTION SUBTOTAL	13,305,123	14,612,785	15,893,357	16,298,081

County of Elko
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION JUDICIAL

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PUBLIC SAFETY:				
SHERIFF:				
SHERIFF OPERATIONS:				
Salaries/Wages	4,478,903	4,988,517	5,143,327	5,143,327
Employee Benefits	2,883,461	3,719,562	4,140,995	4,140,995
Services/Supplies	1,312,499	1,765,900	1,316,829	1,894,949
Capital Outlay	609,060	-	-	-
Activity Total	9,283,923	10,473,979	10,601,151	11,179,271
JAIL OPERATIONS:				
Salaries/Wages	2,131,775	2,352,224	2,426,803	2,426,803
Employee Benefits	1,518,164	1,803,547	2,043,861	2,043,861
Services/Supplies	1,981,645	2,143,709	1,712,861	2,152,709
Capital Outlay	-	-	-	-
Activity Total	5,631,584	6,299,480	6,183,525	6,623,373
JAIL-INMATE COMMUNICATIONS:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	66,538	180,000	60,559	60,559
Capital Outlay	-	-	-	-
Activity Total	66,538	180,000	60,559	60,559
EMERGENCY MANAGEMENT				
Salaries/Wages	97,798	103,662	107,643	107,643
Employee Benefits	50,127	56,534	61,667	61,667
Services/Supplies	32,809	92,250	31,789	31,789
Capital Outlay	-	-	-	-
Activity Total	180,734	252,446	201,099	201,099
FIRE PROTECTION:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	811,872	812,967	812,967	812,967
Capital Outlay	-	-	-	-
Activity Total	811,872	812,967	812,967	812,967
FUNCTION SUBTOTAL	15,974,651	18,018,872	17,859,301	18,877,269

County of Elko
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION PUBLIC SAFETY

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PUBLIC WORKS FUNCTION				
PUBLIC WORKS				
Salaries/Wages	166,708	202,656	197,539	197,539
Employee Benefits	96,376	120,306	129,379	129,379
Services/Supplies	41,461	62,250	32,504	39,575
Capital Outlay	6,230	-	-	-
FUNCTION SUBTOTAL	310,775	385,212	359,422	366,493

County of Elko
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION PUBLIC WORKS

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
COMMUNITY HEALTH				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	473,534	500,000	500,000	500,000
Capital Outlay	-	-	-	-
Activity Total	473,534	500,000	500,000	500,000
CHILD PROTECTIVE SERVICES				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	777,914	781,560	800,000	800,000
Capital Outlay	-	-	-	-
Activity Total	777,914	781,560	800,000	800,000
FUNCTION SUBTOTAL	1,251,448	1,281,560	1,300,000	1,300,000

County of Elko
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION COMMUNITY HEALTH

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	13,365,158	13,114,640	11,678,105	13,029,764
Judicial	13,305,123	14,612,785	15,893,357	16,298,081
Public Safety	15,974,651	18,018,872	17,859,301	18,877,269
Public Works	310,775	385,212	359,422	366,493
Sanitation				
Health	1,251,448	1,281,560	1,300,000	1,300,000
Welfare				
Culture and Recreation				
Community Support				
Debt Service				
Intergovernmental Expenditures:				
TOTAL EXPENDITURES - ALL FUNCTION	44,207,155	47,413,069	47,090,185	49,871,607
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)			1,300,000	1,300,000
Transfers Out (Schedule T)				
County Capital Projects	1,500,000	1,000,000	1,000,000	800,000
Road Fund	750,000			
Vacation Benefits Fund	100,000		150,000	150,000
Post Employment Benefits	300,000		50,000	50,000
Child Support Incentive	200,000	240,000	150,000	150,000
District Court Drug Court	50,000			
Transit Enterprise	200,000	150,000	100,000	100,000
G.B. Child Advocacy		26,359		
Jarbidge Water	50,000			
Youth Services		77,000		
TOTAL EXPENDITURES AND OTHER USI	47,357,155	48,906,428	49,840,185	52,421,607
ENDING FUND BALANCE:	18,735,488	16,046,226	6,285,433	3,704,011
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	66,092,643	64,952,654	56,125,618	56,125,618

County of Elko
(Local Government)
SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

Schedule B-11

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	637,118	656,634	674,898	674,898
SUBTOTAL TAXES	637,118	656,634	674,898	674,898
INTERGOVERNMENTAL REVENUES:				
Federal Grants	28,238	15,000	-	-
State Grants	39,778	-	-	-
STATE SHARED REVENUES:				
Consolidated Tax	311,649	601,472	574,024	574,024
SUBTOTAL INTERGOVERNMENTAL	379,665	616,472	574,024	574,024
MISCELLANEOUS:				
Other	2,086		-	-
SUBTOTAL MISCELLANEOUS	2,086	-	-	-
	1,018,869	1,273,106	1,248,922	1,248,922
Subtotal				
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,784,492	1,550,553	1,028,715	1,028,715
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,784,492	1,550,553	1,028,715	1,028,715
TOTAL AVAILABLE RESOURCES	2,803,361	2,823,659	2,277,637	2,277,637

County of Elko
(Local Government)

FUND Indigent Fund

Schedule B-12

EXPENDITURES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
WELFARE				
GENERAL ASSISTANCE				
Salaries/Wages	-	-		
Employee Benefits	-	-		
Services/Supplies	21,990	35,000	18,431	49,970
Capital Outlay	-	-		35,000
Activity Total	21,990	35,000	18,431	84,970
MEDICAL ASSISTANCE				
Salaries/Wages	98,376	182,162	186,109	186,109
Employee Benefits	63,889	112,782	120,359	120,359
Services/Supplies	1,013,691	1,450,000	1,743,119	1,743,119
Capital Outlay	-	-		
Activity Total	1,175,956	1,744,944	2,049,587	2,049,587
WELFARE GRANTS				
Salaries/Wages	6,076	-		
Employee Benefits	956	-		
Services/Supplies	47,830	15,000		
Capital Outlay	-	-		
Activity Total	54,862	15,000	-	-
Subtotal	1,252,808	1,794,944	2,068,018	2,134,557
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,550,553	1,028,715	209,619	143,080
TOTAL COMMITMENTS & FUND BALANCE	2,803,361	2,823,659	2,277,637	2,277,637

County of Elko
(Local Government)

FUND Indigent Fund

Schedule B-13

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	212,344	218,878	224,966	224,966
Subtotal	212,344	218,878	224,966	224,966
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	355,828	340,610	234,153	234,153
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	355,828	340,610	234,153	234,153
TOTAL RESOURCES	568,172	559,488	459,119	459,119
EXPENDITURES				
CULTURE AND RECREATION:				
Salaries/Wages	45,960	93,935	67,281	67,281
Employee Benefits	31,940	35,909	38,963	38,963
Services/Supplies	149,662	195,491	120,688	120,688
Capital Outlay	-	-	-	25,000
Subtotal	227,562	325,335	226,932	251,932
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	340,610	234,153	232,187	207,187
TOTAL COMMITMENTS & FUND BALANCE	568,172	559,488	459,119	459,119

County of Elko
(Local Government)

FUND Agricultural Extension

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	573,016	590,971	607,408	607,408
SUBTOTAL TAXES	573,016	590,971	607,408	607,408
INTERGOVERNMENTAL REVENUES:				
STATE SHARED REVENUES:				
Consolidated Tax	727,180	568,514	1,052,377	1,052,377
SUBTOTAL INTERGOVERNMENTAL	727,180	568,514	1,052,377	1,052,377
CHARGES FOR SERVICES				
CULTRUE AND RECREATION				
Copier Fees	4,630	4,500	4,500	4,500
Replacement Library Cards	316	-		
SUBTOTAL CHARGES FOR SERVICES	4,946	4,500	4,500	4,500
FINES AND FOREITS:				
FINES:				
Book Fines	156	-	-	-
SUBTOTAL FINES/FORFEITS	156	-	-	-
Subtotal	1,305,298	1,163,985	1,664,285	1,664,285
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE	509,360	399,532	15,426	15,426
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	509,360	399,532	15,426	15,426
TOTAL AVAILABLE RESOURCES	1,814,658	1,563,517	1,679,711	1,679,711

County of Elko
(Local Government)

FUND Library

Schedule B-12

EXPENDITURES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
CULTURE AND RECREATION:				
Salaries/Wages	659,725	764,820	835,383	835,383
Employee Benefits	389,613	457,890	461,726	461,726
Services/Supplies	309,028	325,381	325,381	325,381
Capital Outlay	56,760	-	-	-
Other				
Subtotal	1,415,126	1,548,091	1,622,490	1,622,490
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	399,532	15,426	57,221	57,221
TOTAL COMMITMENTS & FUND BALANCE	1,814,658	1,563,517	1,679,711	1,679,711

County of Elko
(Local Government)

FUND Library

Schedule B-13

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	1,775,917	1,880,162	1,752,485	1,752,485
SUBTOTAL TAXES	1,775,917	1,880,162	1,752,485	1,752,485
INTERGOVERNMENTAL REVENUES:				
Federal Grants	107,570	110,000	32,000	32,000
State Grants	51,603	50,000	54,247	54,247
STATE SHARED REVENUES:				
Consolidated Tax	1,558,244	1,462,483	1,339,389	1,339,389
Admin. Assessments	14,321	20,000	-	-
SUBTOTAL INTERGOVERNMENTAL	1,731,738	1,642,483	1,425,636	1,425,636
CHARGES FOR SERVICES				
JUDICIAL FEES:				
Drug Testing Fees	11	-	-	-
Juvenile Detention Fees	147,031	55,000	100,000	100,000
SUBTOTAL CHARGES FOR SERVICES	147,042	55,000	100,000	100,000
FINES AND FOREITS:				
FINES:				
Court	2,275	15,000	5,000	5,000
FORFEITS:				
Bail	2,621	-		
SUBTOTAL FINES AND FORFEITS	4,896	15,000	5,000	5,000
MISCELLANEOUS:				
Other	2,094	-		
SUBTOTAL MISCELLANEOUS	2,094	-	-	-
Subtotal	3,661,687	3,592,645	3,283,121	3,283,121
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE	641,491	722,467	250,341	250,341
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	641,491	722,467	250,341	250,341
TOTAL AVAILABLE RESOURCES	4,303,178	4,315,112	3,533,462	3,533,462

County of Elko
(Local Government)

FUND Juvenile

Schedule B-12

EXPENDITURES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PROBATION AND JUVENILE:				
Salaries/Wages	659,766	744,685	783,723	783,723
Employee Benefits	475,443	575,792	710,415	710,415
Services/Supplies	213,379	447,773	212,645	432,245
Capital Outlay	-	-		
Activity Total	1,348,588	1,768,250	1,706,783	1,926,383
FAMILY COURT				
Salaries/Wages	355,390	369,402		
Employee Benefits	173,613	205,303		
Services/Supplies	35,866	58,150		
Capital Outlay	-	-		
Activity Total	564,869	632,855	-	-
JUVENILE DETENTION				
Salaries/Wages	833,191	858,253	762,137	762,137
Employee Benefits	463,626	478,066	505,258	505,258
Services/Supplies	104,429	167,347	88,972	219,872
Capital Outlay	24,349	-		
Activity Total	1,425,595	1,503,666	1,356,367	1,487,267
JUVENILE GRANTS				
Salaries/Wages	-	-		
Employee Benefits	-	-		
Services/Supplies	241,659	160,000	86,247	86,247
Capital Outlay	-	-		
Activity Total	241,659	160,000	86,247	86,247
Subtotal	3,580,711	4,064,771	3,149,397	3,499,897
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	722,467	250,341	384,065	33,565
TOTAL COMMITMENTS & FUND BALANCE	4,303,178	4,315,112	3,533,462	3,533,462

County of Elko
(Local Government)

FUND Juvenile

Schedule B-13

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Federal Grants	-	12,000,000	-	-
Federal Pay'T/Lieu Of Taxes	4,398,821	4,000,000	4,000,000	4,000,000
SUBTOTAL INTERGOVERNMENTAL	4,398,821	16,000,000	4,000,000	4,000,000
MISCELLANEOUS:				
Other	330,467		301,377	301,377
SUBTOTOTAL MISCELLANEOUS	330,467	-	301,377	301,377
Subtotal	4,729,288	16,000,000	4,301,377	4,301,377
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,077,901	8,107,189	9,107,189	9,107,189
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,077,901	8,107,189	9,107,189	9,107,189
TOTAL RESOURCES	11,807,189	24,107,189	13,408,566	13,408,566
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	3,000,000	9,408,566	9,408,566
Capital Outlay	-	-	-	-
Subtotal	-	3,000,000	9,408,566	9,408,566
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
General Fund	3,700,000	6,000,000	4,000,000	4,000,000
County Facility Capital Fund	-	6,000,000		
ENDING FUND BALANCE	8,107,189	9,107,189	-	-
TOTAL COMMITMENTS & FUND BALANCE	11,807,189	24,107,189	13,408,566	13,408,566

County of Elko
(Local Government)

FUND In Lieu of Taxes

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
Recorder Fees	80,040	65,000	75,000	75,000
SUBTOTAL CHARGES FOR SERVICE	80,040	65,000	75,000	75,000
MISCELLANEOUS:				
Interest Earnings	14,876	-	-	-
SUBTOTAL MISCELLANEOUS	14,876	-	-	-
Subtotal	94,916	65,000	75,000	75,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	313,093	374,550	404,550	404,550
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	313,093	374,550	404,550	404,550
TOTAL RESOURCES	408,009	439,550	479,550	479,550
EXPENDITURES				
RECORDER:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	33,459	35,000	479,550	479,550
Capital Outlay	-	-	-	-
Subtotal	33,459	35,000	479,550	479,550
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	374,550	404,550	-	-
TOTAL COMMITMENTS & FUND BALANCE	408,009	439,550	479,550	479,550

County of Elko
(Local Government)

FUND Recorder Technology

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
Clerk Fees	3,225	3,500	3,500	3,500
SUBTOTAL CHARGES FOR SERVICE	3,225	3,500	3,500	3,500
MISCELLANEOUS:				
Interest Earnings		-		
SUBTOTAL MISCELLANEOUS	-	-	-	-
Subtotal	3,225	3,500	3,500	3,500
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	9,850	13,075	16,575	16,575
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,850	13,075	16,575	16,575
TOTAL RESOURCES	13,075	16,575	20,075	20,075
EXPENDITURES				
CLERK:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	-	20,075	20,075
Capital Outlay	-	-	-	-
Subtotal	-	-	20,075	20,075
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	13,075	16,575	-	-
TOTAL COMMITMENTS & FUND BALANCE	13,075	16,575	20,075	20,075

County of Elko
(Local Government)

FUND Clerk Technology

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
CHARGES FOR SERVICES				
GENERAL GOVERNMENT				
Assessor Commissions	220,700	250,000	200,000	200,000
SUBTOTAL CHARGES FOR SERVICE	220,700	250,000	200,000	200,000
MISCELLANEOUS:				
Interest Earnings	28,591	-		
Other	9,468	-		
SUBTOTAL MISCELLANEOUS	38,059	-	-	-
Subtotal	258,759	250,000	200,000	200,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	797,049	629,608	485,108	485,108
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	797,049	629,608	485,108	485,108
TOTAL RESOURCES	1,055,808	879,608	685,108	685,108
EXPENDITURES				
ASSESSOR:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	105,950	300,000	685,108	685,108
Capital Outlay	320,250	94,500	-	-
Subtotal	426,200	394,500	685,108	685,108
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	629,608	485,108	-	-
TOTAL COMMITMENTS & FUND BALANCE	1,055,808	879,608	685,108	685,108

County of Elko
(Local Government)

FUND Assessor Technolgy

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	34,041	34,041	34,041	34,041
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	34,041	34,041	34,041	34,041
TOTAL RESOURCES	34,041	34,041	34,041	34,041
EXPENDITURES				
CULTURE AND RECREATION:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	-	34,041	34,041
Capital Outlay	-	-	-	-
Subtotal	-	-	34,041	34,041
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	34,041	34,041	-	-
TOTAL COMMITMENTS & FUND BALANCE	34,041	34,041	34,041	34,041

County of Elko
(Local Government)

FUND Interpretive Center

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
MISCELLANEOUS:				
Interest Earnings	111,048	-	-	-
Other	-		-	-
Subtotal	111,048	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	300,000	-	50,000	50,000
BEGINNING FUND BALANCE	1,190,516	1,442,094	1,282,094	1,282,094
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,190,516	1,442,094	1,282,094	1,282,094
TOTAL RESOURCES	1,601,564	1,442,094	1,332,094	1,332,094
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries/Wages	-	-	-	-
Employee Benefits	159,470	160,000	1,332,094	1,332,094
Services/Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	159,470	160,000	1,332,094	1,332,094
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,442,094	1,282,094	(0)	(0)
TOTAL COMMITMENTS & FUND BALANCE	1,601,564	1,442,094	1,332,094	1,332,094

County of Elko
(Local Government)

FUND Post Employment Benefits

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
State Grants	36,837	3,419	-	-
SUBTOTAL INTERGOVERNMENTAL	36,837	3,419	-	-
MISCELLANEOUS:				
Interest Earnings	-	-	-	-
Other	-	-	-	-
SUBTOTAL MISCELLANEOUS	-	-	-	-
Subtotal	36,837	3,419	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	100,000		150,000	150,000
BEGINNING FUND BALANCE	219,904	171,600	34,100	34,100
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	219,904	171,600	34,100	34,100
TOTAL RESOURCES	356,741	175,019	184,100	184,100
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries/Wages	134,475	135,000	160,000	160,000
Employee Benefits	1,950	2,500	10,000	10,000
Services/Supplies	48,716	3,419	14,100	14,100
Capital Outlay		-	-	-
Subtotal	185,141	140,919	184,100	184,100
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	171,600	34,100	0	0
TOTAL COMMITMENTS & FUND BALANCE	356,741	175,019	184,100	184,100

County of Elko
(Local Government)

FUND Vacation Benefits

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
MISCELLANEOUS:				
Interest Earnings	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	18,001	18,001	18,001	18,001
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	18,001	18,001	18,001	18,001
TOTAL RESOURCES	18,001	18,001	18,001	18,001
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	-	18,001	18,001
Capital Outlay	-	-	-	-
Subtotal	-	-	18,001	18,001
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	18,001	18,001	-	-
TOTAL COMMITMENTS & FUND BALANCE	18,001	18,001	18,001	18,001

County of Elko
(Local Government)

FUND Bond Income

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
CHARGES FOR SERVICES				
JUDICIAL FEES:				
Other Judicial Fees	1,280	3,250	-	-
Subtotal	1,280	3,250	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	19,994	21,274	24,524	24,524
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	19,994	21,274	24,524	24,524
TOTAL RESOURCES	21,274	24,524	24,524	24,524
EXPENDITURES				
JUDICIAL:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	-	24,524	24,524
Capital Outlay	-	-	-	-
Subtotal	-	-	24,524	24,524
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	21,274	24,524	-	-
TOTAL COMMITMENTS & FUND BALANCE	21,274	24,524	24,524	24,524

County of Elko
(Local Government)

FUND Abused & Neglected Children

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
CHARGES FOR SERVICES				
JUDICIAL FEES:				
Administrative Assessments	54,999	62,965	60,000	60,000
Subtotal	54,999	62,965	60,000	60,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,364,031	1,377,399	1,390,364	1,390,364
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,364,031	1,377,399	1,390,364	1,390,364
TOTAL RESOURCES	1,419,030	1,440,364	1,450,364	1,450,364
EXPENDITURES				
JUDICIAL:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	41,631	50,000	1,450,364	1,450,364
Capital Outlay	-	-	-	-
Subtotal	41,631	50,000	1,450,364	1,450,364
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,377,399	1,390,364	-	-
TOTAL COMMITMENTS & FUND BALANCE	1,419,030	1,440,364	1,450,364	1,450,364

County of Elko
(Local Government)

FUND Administrative Assessments

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Federal Grants	614,600	475,000	570,992	873,118
State Grants	208,802	200,000	145,820	145,820
SUBTOTAL INTERGOVERNMENTAL	823,402	675,000	716,812	1,018,938
CHARGES FOR SERVICES				
JUDICIAL FEES:				
Drug Court Fees	16,842	40,000	25,000	25,000
SUBTOTAL CHARGES FOR SERVICE	16,842	40,000	25,000	25,000
MISCELLANEOUS:				
Interest Earnings	8,051	25,000	-	-
Other	-	-	-	-
SUBTOTAL MISCELLANEOUS	8,051	25,000	-	-
Subtotal	848,295	740,000	741,812	1,043,938
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
General Fund	50,000	-		
BEGINNING FUND BALANCE	178,647	175,989	84,500	84,500
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	178,647	175,989	84,500	84,500
TOTAL AVAILABLE RESOURCES	1,076,942	915,989	826,312	1,128,438

County of Elko
(Local Government)

FUND District Court Rural Drug Court

Schedule B-12

EXPENDITURES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
JUDICIAL:	177,654	216,498	256,095	469,284
Salaries/Wages	83,594	110,877	155,393	279,108
Employee Benefits	639,705	504,114	323,528	380,046
Services/Supplies	-	-	-	-
Capital Outlay				
	900,953	831,489	735,016	1,128,438
Subtotal				
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	175,989	84,500	91,296	-
TOTAL COMMITMENTS & FUND BALANCE	1,076,942	915,989	826,312	1,128,438

County of Elko
(Local Government)

FUND_____ District Court Rural Drug Court

Schedule B-13

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
CHARGES FOR SERVICES				
JUDICIAL FEES:				
Investigator Fees NRS 247.305(3)c	16,008	12,500	15,000	15,000
Civil Action-NRS 19.0302	72,342	60,000	70,000	70,000
Subtotal	88,350	72,500	85,000	85,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	687,420	775,770	803,270	803,270
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	687,420	775,770	803,270	803,270
TOTAL RESOURCES	775,770	848,270	888,270	888,270
EXPENDITURES				
JUDICIAL:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	45,000	888,270	888,270
Capital Outlay	-	-	-	-
Subtotal	-	45,000	888,270	888,270
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	775,770	803,270	-	-
TOTAL COMMITMENTS & FUND BALANCE	775,770	848,270	888,270	888,270

County of Elko
(Local Government)

FUND District Court Specialty Fees

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Federal Grants	474,320	466,000	475,000	475,000
State Grants	-	-	-	-
Grant Matching funds	33,640	93,279	33,640	33,640
Subtotal	507,960	559,279	508,640	508,640
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	200,000	240,000	150,000	150,000
BEGINNING FUND BALANCE	133,667	181,208	166,998	166,998
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	133,667	181,208	166,998	166,998
TOTAL RESOURCES	841,627	980,487	825,638	825,638
EXPENDITURES				
JUDICIAL:				
Salaries/Wages	363,340	406,474	433,782	433,782
Employee Benefits	211,431	240,724	252,912	252,912
Services/Supplies	85,648	166,291	98,043	98,043
Capital Outlay	-	-		
Subtotal	660,419	813,489	784,737	784,737
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	181,208	166,998	40,901	40,901
TOTAL COMMITMENTS & FUND BALANCE	841,627	980,487	825,638	825,638

County of Elko
(Local Government)

FUND Child Support Incentive

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Federal Grants	74,820	51,446	100,000	100,000
State Grants	-	-	-	-
Local Government Grants	-	100,000		
SUBTOTAL INTERGOVERNMENTAL	74,820	151,446	100,000	100,000
MISCELLANEOUS:				
Interest Earnings	-	30,000	-	-
Other		22,528		
Donations	225,250	650,000	50,000	50,000
SUBTOTAL MISCELLANEOUS	225,250	702,528	50,000	50,000
Subtotal	300,070	853,974	150,000	150,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund		26,359		
BEGINNING FUND BALANCE	1,332,682	1,147,904	1,595,750	1,595,750
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,332,682	1,147,904	1,595,750	1,595,750
TOTAL RESOURCES	1,632,752	2,028,237	1,745,750	1,745,750
EXPENDITURES				
JUDICIAL:				
Salaries/Wages	66,394	58,512	127,281	357,281
Employee Benefits	43,204	33,975	75,667	277,222
Services/Supplies	135,705	165,000	618,000	618,000
Capital Outlay	239,545	175,000	-	493,247
Subtotal	484,848	432,487	820,948	1,745,750
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,147,904	1,595,750	924,802	-
TOTAL COMMITMENTS & FUND BALANCE	1,632,752	2,028,237	1,745,750	1,745,750

County of Elko
(Local Government)

FUND Great Basin Child Advocacy Center

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	235,736	242,955	218,217	218,217
SUBOTAL TAXES	235,736	242,955	218,217	218,217
MISCELLANEOUS:				
Other	4,601			
		-	-	-
SUBTOTAL MISCELLANEOUS	4,601	-	-	-
Subtotal	240,337	242,955	218,217	218,217
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	89,969	48,652	21,891	21,891
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	89,969	48,652	21,891	21,891
TOTAL RESOURCES	330,306	291,607	240,108	240,108
EXPENDITURES				
PUBLIC SAFETY:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
General Fund	281,654	269,716	240,108	240,108
ENDING FUND BALANCE	48,652	21,891	-	-
TOTAL COMMITMENTS & FUND BALANCE	330,306	291,607	240,108	240,108

County of Elko
(Local Government)

FUND Jail Special Revenue

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
FINES AND FOREITS:				
FINES:				
Court	9,493	10,000	5,000	5,000
Subtotal	9,493	10,000	5,000	5,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	2,379	3,771	6,271	6,271
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	2,379	3,771	6,271	6,271
TOTAL RESOURCES	11,872	13,771	11,271	11,271
EXPENDITURES				
PUBLIC SAFETY:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	8,101	7,500	11,271	11,271
Capital Outlay	-	-	-	-
Subtotal	8,101	7,500	11,271	11,271
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	3,771	6,271	-	-
TOTAL COMMITMENTS & FUND BALANCE	11,872	13,771	11,271	11,271

County of Elko
(Local Government)

FUND Forensic Services

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
FINES AND FOREITS:				
FORFEITS:				
Other	5,500	4,295	-	-
Subtotal	5,500	4,295	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	59,745	48,344	44,639	44,639
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	59,745	48,344	44,639	44,639
TOTAL RESOURCES	65,245	52,639	44,639	44,639
EXPENDITURES				
PUBLIC SAFETY:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	16,901	8,000	44,639	44,639
Capital Outlay	-	-	-	-
Subtotal	16,901	8,000	44,639	44,639
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	48,344	44,639	-	-
TOTAL COMMITMENTS & FUND BALANCE	65,245	52,639	44,639	44,639

County of Elko
(Local Government)

FUND Seizure Forfeitures

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Federal Grants	149,416	111,095	-	-
State Grants	1,314	-	-	-
Subtotal	150,730	111,095	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	96,287	(11,097)	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	96,287	(11,097)	-	-
TOTAL RESOURCES	247,017	99,998	-	-
EXPENDITURES				
PUBLIC SAFETY:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	144,228	99,998	-	-
Capital Outlay	113,886	-	-	-
Subtotal	258,114	99,998	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	(11,097)	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	247,017	99,998	-	-

County of Elko
(Local Government)

FUND Local Emergency Planning Commission

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
CHARGES FOR SERVICES				
PUBLIC SAFETY:				
Sheriffs Fees	29,586	20,000	30,000	30,000
Subtotal	29,586	20,000	30,000	30,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	256,753	128,943	83,943	83,943
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	256,753	128,943	83,943	83,943
TOTAL RESOURCES	286,339	148,943	113,943	113,943
EXPENDITURES				
PUBLIC SAFETY:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	157,396	65,000	113,943	113,943
Capital Outlay	-	-	-	-
Subtotal	157,396	65,000	113,943	113,943
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	128,943	83,943	-	-
TOTAL COMMITMENTS & FUND BALANCE	286,339	148,943	113,943	113,943

County of Elko
(Local Government)

FUND Sheriff Inmate Commissary

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
LICENSES / PERMITS:				
E-911 Surcharges	719,843	650,000	710,000	710,000
Subtotal	719,843	650,000	710,000	710,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,152,562	1,715,016	2,015,016	2,015,016
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,152,562	1,715,016	2,015,016	2,015,016
TOTAL RESOURCES	1,872,405	2,365,016	2,725,016	2,725,016
EXPENDITURES				
PUBLIC SAFETY:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	157,389	350,000	2,725,016	2,725,016
Capital Outlay	-	-	-	-
Subtotal	157,389	350,000	2,725,016	2,725,016
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,715,016	2,015,016	-	-
TOTAL COMMITMENTS & FUND BALANCE	1,872,405	2,365,016	2,725,016	2,725,016

County of Elko
(Local Government)

FUND Enhanced 911

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Other Local Gov't Shared	-	-		
SUBTOTAL INTERGOVERNMENTAL	-	-	-	-
CHARGES FOR SERVICES				
PUBLIC SAFETY:				
Dispatch Fees	2,076,795	1,738,848	1,700,000	1,500,000
SUBTOTAL CHARGES FOR SERVICES	2,076,795	1,738,848	1,700,000	1,500,000
Subtotal	2,076,795	1,738,848	1,700,000	1,500,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,264,287	1,875,618	863,257	863,257
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,264,287	1,875,618	863,257	863,257
TOTAL RESOURCES	3,341,082	3,614,466	2,563,257	2,363,257
EXPENDITURES				
PUBLIC SAFETY:				
Salaries/Wages	890,694	1,689,635	866,495	1,411,645
Employee Benefits	454,382	661,574	498,929	507,609
Services/Supplies	120,388	350,000	133,316	148,890
Capital Outlay	-			
Subtotal	1,465,464	2,701,209	1,498,740	2,068,144
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
		50,000		
ENDING FUND BALANCE	1,875,618	863,257	1,064,517	295,113
TOTAL COMMITMENTS & FUND BALANCE	3,341,082	3,614,466	2,563,257	2,363,257

County of Elko
(Local Government)

FUND Emergency Communications

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	839,682	984,951	1,012,347	1,012,347
SUBTOTAL TAXES	839,682	984,951	1,012,347	1,012,347
INTERGOVERNMENTAL REVENUES:				
Federal Grants	-	-	-	-
State Grants	7,500	-	-	-
SUBTOTAL INTERGOVERNMENTAL	7,500	-	-	-
CHARGES FOR SERVICES				
PUBLIC SAFETY:				
Ambulance Charges	2,356,072	2,436,819	2,450,000	2,450,000
SUBTOTAL CHARGES FOR SERVICES	2,356,072	2,436,819	2,450,000	2,450,000
MISCELLANEOUS:				
Other	75,013	-	-	-
SUBTOTAL MISCELLANEOUS	75,013	-	-	-
Subtotal	3,278,267	3,421,770	3,462,347	3,462,347
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
Indigent	224,738			
ARPA	515,063			
BEGINNING FUND BALANCE	90,444	371,706	410,699	410,699
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	90,444	371,706	410,699	410,699
TOTAL AVAILABLE RESOURCES	4,108,512	3,793,476	3,873,046	3,873,046

County of Elko
(Local Government)

FUND Ambulance Service

Schedule B-12

EXPENDITURES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PUBLIC SAFETY:				
AMBULANCE				
Salaries/Wages	2,354,986	1,918,249	2,138,783	2,288,783
Employee Benefits	812,382	816,955	930,058	933,357
Services/Supplies	569,438	647,573	529,894	610,876
Capital Outlay	-	-	-	-
Subtotal	3,736,806	3,382,777	3,598,735	3,833,016
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	371,706	410,699	274,311	40,030
TOTAL COMMITMENTS & FUND BALANCE	4,108,512	3,793,476	3,873,046	3,873,046

County of Elko
(Local Government)

FUND AMBULANCE SERVICE

Schedule B-13

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
National Forest	5,211	5,500	5,000	5,000
Motor Veh. Fuel Tax $.0125	816,294	816,300	816,300	816,300
Motor Veh. Fuel Tax $.0175	347,717	339,356	333,281	333,281
County Option NRS 365.196	151,250	154,470	156,015	156,015
SUBTOTAL INTERGOVERNMENTAL	1,320,472	1,315,626	1,310,596	1,310,596
CHARGES FOR SERVICES				
PUBLIC WORKS				
Sales/Services	206,649	130,000	200,000	200,000
SUBTOTAL CHARGES FOR SERVICES	206,649	130,000	200,000	200,000
MISCELLANEOUS:				
Interest Earnings	7,233	5,000	5,000	5,000
Other	56,442	5,000	-	-
SUBTOTAL MISCELLANEOUS	63,675	10,000	5,000	5,000
Subtotal	1,590,796	1,455,626	1,515,596	1,515,596
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
General Fund	750,000	-		
Road Construction Fund	1,197,989	1,300,000	1,500,000	1,500,000
BEGINNING FUND BALANCE	556,229	1,226,266	841,952	841,952
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	556,229	1,226,266	841,952	841,952
TOTAL AVAILABLE RESOURCES	4,095,014	3,981,892	3,857,548	3,857,548

County of Elko
(Local Government)

FUND Roads

Schedule B-12

EXPENDITURES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
HIGHWAYS AND STREETS				
ROADS:				
Salaries/Wages	1,420,286	1,573,102	1,546,937	1,733,177
Employee Benefits	814,772	895,543	968,241	1,048,342
Services/Supplies	633,690	671,295	521,050	663,301
Capital Outlay	-	-		
Subtotal	2,868,748	3,139,940	3,036,228	3,444,820
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,226,266	841,952	821,320	412,728
TOTAL COMMITMENTS & FUND BALANCE	4,095,014	3,981,892	3,857,548	3,857,548

County of Elko
(Local Government)

FUND Roads

Schedule B-13

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
National Wildlife	338,063	16,000	25,000	25,000
Motor Veh. Fuel Tax $.0235	1,187,193	1,181,989	1,181,989	1,181,989
Subtotal	1,525,256	1,197,989	1,206,989	1,206,989
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	115,332	441,448	314,437	314,437
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	115,332	441,448	314,437	314,437
TOTAL RESOURCES	1,640,588	1,639,437	1,521,426	1,521,426
EXPENDITURES				
HIGHWAYS AND STREETS				
ROAD CONSTRUCTION:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	1,151	25,000	21,426	21,426
Capital Outlay		-	-	-
Subtotal	1,151	25,000	21,426	21,426
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
Road Fund	1,197,989	1,300,000	1,500,000	1,500,000
ENDING FUND BALANCE	441,448	314,437	-	-
TOTAL COMMITMENTS & FUND BALANCE	1,640,588	1,639,437	1,521,426	1,521,426

County of Elko
(Local Government)

FUND Road Construction

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
County Option NRS 373.030 (RTC)	4,636,548	2,902,029	2,946,197	2,946,197
SUBTOTAL INTERGOVERNMENTAL	4,636,548	2,902,029	2,946,197	2,946,197
MISCELLANEOUS:				
Interest Earnings	423,419	-	-	-
SUBTOTAL MISCELLANEOUS	423,419			
Subtotal	5,059,967	2,902,029	2,946,197	2,946,197
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	6,679,462	8,266,624	7,668,653	7,668,653
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	6,679,462	8,266,624	7,668,653	7,668,653
TOTAL RESOURCES	11,739,429	11,168,653	10,614,850	10,614,850
EXPENDITURES				
HIGHWAYS AND STREETS				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	3,422,806	3,500,000	10,614,850	10,534,850
Capital Outlay	49,999	-	-	-
Subtotal	3,472,805	3,500,000	10,614,850	10,534,850
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
Weed & Pest Control				80,000
ENDING FUND BALANCE	8,266,624	7,668,653	-	-
TOTAL COMMITMENTS & FUND BALANCE	11,739,429	11,168,653	10,614,850	10,614,850

County of Elko
(Local Government)

FUND Regional Streets & Highways

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	1,486,498	1,532,146	1,574,762	1,574,762
SUBTOTAL TAXES	1,486,498	1,532,146	1,574,762	1,574,762
MISCELLANEOUS:				
Other	224,738	-	-	-
SUBTOTAL MISCELLANEOUS	224,738	-	-	-
Subtotal	1,711,236	1,532,146	1,574,762	1,574,762
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	3,687,176	4,096,411	4,226,069	4,226,069
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	3,687,176	4,096,411	4,226,069	4,226,069
TOTAL RESOURCES	5,398,412	5,628,557	5,800,831	5,800,831
EXPENDITURES				
WELFARE				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	1,077,263	1,402,488	5,800,831	5,800,831
Capital Outlay	-	-	-	-
Subtotal	1,077,263	1,402,488	5,800,831	5,800,831
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
Ambulance Service	224,738			
ENDING FUND BALANCE	4,096,411	4,226,069	-	-
TOTAL COMMITMENTS & FUND BALANCE	5,398,412	5,628,557	5,800,831	5,800,831

County of Elko
(Local Government)

FUND Dedicated Medical Indigent

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Room Tax	26,757	25,000	25,000	25,000
SUBTOTAL TAXES	26,757	25,000	25,000	25,000
CHARGES FOR SERVICES				
Grove Fees	5,410	5,000	5,000	5,000
Other	360	-	-	-
SUBTOTAL CHARGES FOR SERVICES	5,770	5,000	5,000	5,000
Subtotal	32,527	30,000	30,000	30,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	50,189	22,415	40,415	40,415
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	50,189	22,415	40,415	40,415
TOTAL RESOURCES	82,716	52,415	70,415	70,415
EXPENDITURES				
CULTURE AND RECREATION:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	60,301	12,000	70,415	70,415
Capital Outlay	-	-	-	-
Subtotal	60,301	12,000	70,415	70,415
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	22,415	40,415	-	-
TOTAL COMMITMENTS & FUND BALANCE	82,716	52,415	70,415	70,415

County of Elko
(Local Government)

FUND County Recreation

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Federal Grants	104,561	-	-	-
State Grants		98,513	115,521	115,521
Subtotal	104,561	98,513	115,521	115,521
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	42,951	48,914	8,692	8,692
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	42,951	48,914	8,692	8,692
TOTAL RESOURCES	147,512	147,427	124,213	124,213
EXPENDITURES				
CULTURE AND RECREATION:				
Salaries/Wages	21,049	53,028	55,176	55,176
Employee Benefits	13,284	35,707	38,382	38,382
Services/Supplies	64,265	50,000	30,655	30,655
Capital Outlay	-	-	-	-
Subtotal	98,598	138,735	124,213	124,213
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	48,914	8,692	-	-
TOTAL COMMITMENTS & FUND BALANCE	147,512	147,427	124,213	124,213

County of Elko
(Local Government)

FUND Library Special Federal

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Eureka County	123,725	123,725	135,807	135,807
Subtotal	123,725	123,725	135,807	135,807
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	490,285	461,681	435,406	435,406
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	490,285	461,681	435,406	435,406
TOTAL RESOURCES	614,010	585,406	571,213	571,213
EXPENDITURES				
CULTURE AND RECREATION:				
Salaries/Wages	50,344	74,050	64,840	64,840
Employee Benefits	31,629	35,885	36,724	36,724
Services/Supplies	70,356	40,065	469,649	469,649
Capital Outlay	-	-	-	-
Subtotal	152,329	150,000	571,213	571,213
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	461,681	435,406	-	-
TOTAL COMMITMENTS & FUND BALANCE	614,010	585,406	571,213	571,213

County of Elko
(Local Government)

FUND Library Services

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	424,731	437,756	449,932	449,932
Subtotal	424,731	437,756	449,932	449,932
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	128,727	85,796	31,136	31,136
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	128,727	85,796	31,136	31,136
TOTAL RESOURCES	553,458	523,552	481,068	481,068
EXPENDITURES				
COMMUNITY SERVICE:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	467,662	492,416	481,068	481,068
Capital Outlay	-	-	-	-
Subtotal	467,662	492,416	481,068	481,068
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	85,796	31,136	-	-
TOTAL COMMITMENTS & FUND BALANCE	553,458	523,552	481,068	481,068

County of Elko
(Local Government)

FUND Senior Citizens Services

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Opioid Recoveries	632,478	656,107	299,503	299,503
Subtotal	632,478	656,107	299,503	299,503
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	318,138	759,394	1,171,401	1,171,401
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	318,138	759,394	1,171,401	1,171,401
TOTAL RESOURCES	950,616	1,415,501	1,470,904	1,470,904
EXPENDITURES				
JUDICIAL:				
Salaries/Wages	102,556	135,800	138,325	138,325
Employee Benefits	58,283	73,300	97,445	97,445
Services/Supplies	30,383	35,000	1,235,134	1,235,134
Capital Outlay	-	-		
Subtotal	191,222	244,100	1,470,904	1,470,904
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	759,394	1,171,401	-	-
TOTAL COMMITMENTS & FUND BALANCE	950,616	1,415,501	1,470,904	1,470,904

County of Elko
(Local Government)

FUND Opioid Recoveries

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Federal Grants	6,413,839			
Subtotal	6,413,839	-	-	-
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL AVAILABLE RESOURCES	6,413,839	-	-	-

County of Elko
(Local Government)

FUND American Rescue Plan Act

Schedule B-12

EXPENDITURES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PUBLIC SAFETY:				
EMERGENCY MANAGEMENT				
Salaries/Wages	-			
Employee Benefits	-			
Services/Supplies	-			
Capital Outlay	-			
SUBTOTAL PUBLIC SAFETY	-	-	-	-
COMMUNITY HEALTH				
Salaries/Wages	-			
Employee Benefits	-			
Services/Supplies	15,030			
Capital Outlay	-			
SUBTOTAL HEALTH	15,030	-	-	-
Subtotal	15,030			
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
County Capital	5,000,000			
Ambulance Service	515,063			
General Fund	883,746			
ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	6,413,839	-	-	-

County of Elko
(Local Government)

FUND AMERICAN RESCUE PLAN ACT

Schedule B-13

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Special Assessment				254,147
SUBTOTAL TAXES	-	-	-	254,147
INTERGOVERNMENTAL REVENUES:				
Federal Grants				
State Grants				
Other				
SUBTOTAL INTERGOVERNMENTAL	-	-	-	-
MISCELLANEOUS:				
Interest Earnings				
SUBTOTAL MISCELLANEOUS	-	-	-	-
Subtotal	-	-	-	254,147
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
Regional Streets & Highways				80,000
BEGINNING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	-	-
TOTAL AVAILABLE RESOURCES	-	-	-	334,147

County of Elko
(Local Government)

FUND Elko County Weed Control & Pest Abatement

Schedule B-12

EXPENDITURES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
SANITATION				
WEED CONTROL				
Salaries/Wages				80,000
Employee Benefits				40,000
Services/Supplies				50,000
Capital Outlay				53,500
SUBTOTAL	-	-	-	223,500
PEST ABATEMENT				
Salaries/Wages				40,000
Employee Benefits				5,300
Services/Supplies				65,347
Capital Outlay				-
SUBTOTAL	-	-	-	110,647
Subtotal	-	-	-	334,147
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE				-
TOTAL COMMITMENTS & FUND BALANCE				334,147

County of Elko
(Local Government)

FUND Elko County Weed Control & Pest Abatement

Schedule B-13

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	79,940	375,000	-	-
SUBTOTAL TAXES	79,940	375,000	-	-
MISCELLANEOUS:				
Interest Earnings	310,702	161,131	-	-
SUBTOTAL MISCELLANEOUS	310,702	161,131	-	-
Subtotal	390,642	536,131	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	1,500,000	1,000,000	1,000,000	800,000
ARPA Fund	5,000,000			
In Lieu of Taxes		6,000,000		
BEGINNING FUND BALANCE	12,158,558	15,498,920	4,442,772	4,442,772
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	12,158,558	15,498,920	4,442,772	4,442,772
TOTAL RESOURCES	19,049,200	23,035,051	5,442,772	5,242,772
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	1,040,383	15,500,000	5,442,772	2,902,254
Capital Outlay	2,310,766	2,893,148	-	2,040,518
SUBTOTAL	3,351,149	18,393,148	5,442,772	4,942,772
DEBT SERVICE:				
Principal	185,885	185,885	-	275,250
Interest	13,246	13,246	-	24,750
SUBTOTAL DEBT	199,131	199,131	-	300,000
Subtotal	3,550,280	18,592,279	5,442,772	5,242,772
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	15,498,920	4,442,772	-	-
TOTAL COMMITMENTS & FUND BALANCE	19,049,200	23,035,051	5,442,772	5,242,772

County of Elko
(Local Government)

FUND County Capital Projects

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	8,762,081	5,253,072	5,399,183	5,399,183
Subtotal	8,762,081	5,253,072	5,399,183	5,399,183
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
In Lieu of Taxes	-			
County Capital projects	-			
ARPA	-			
BEGINNING FUND BALANCE	-	8,762,081	13,990,153	13,990,153
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	8,762,081	13,990,153	13,990,153
TOTAL RESOURCES	8,762,081	14,015,153	19,389,336	19,389,336
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	25,000	19,389,336	19,389,336
Capital Outlay	-	-	-	-
Subtotal	-	25,000	19,389,336	19,389,336
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	8,762,081	13,990,153	-	-
TOTAL COMMITMENTS & FUND BALANCE	8,762,081	14,015,153	19,389,336	19,389,336

County of Elko
(Local Government)

FUND Facility Capital Projects

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	1,061,818	1,094,390	1,124,830	1,124,830
SUBTOTAL TAXES	1,061,818	1,094,390	1,124,830	1,124,830
MISCELLANEOUS:				
Other	5,763			
SUBTOTAL MISCELLANEOUS				
Subtotal	1,067,581	1,094,390	1,124,830	1,124,830
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
SLAE OF FIXED ASSET	-			
BEGINNING FUND BALANCE	1,508,966	1,914,763	670,068	670,068
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,508,966	1,914,763	670,068	670,068
TOTAL RESOURCES	2,576,547	3,009,153	1,794,898	1,794,898
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	-	1,285,519	665,448
Capital Outlay	182,523	1,843,424	-	620,071
INTERGOVERNMENTAL EXPEND.	479,261	495,661	509,379	509,379
Subtotal	661,784	2,339,085	1,794,898	1,794,898
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,914,763	670,068	-	-
TOTAL COMMITMENTS & FUND BALANCE	2,576,547	3,009,153	1,794,898	1,794,898

County of Elko
(Local Government)

FUND Ad Valorem Capital Projects

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
STATE SHARED REVENUES:				
Infrastructure Tax	4,939,095	3,500,000	3,500,000	3,500,000
SUBTOTAL INTERGOVERNMENTAL	4,939,095	3,500,000	3,500,000	3,500,000
MISCELLANEOUS:				
Other	16,372	-	-	-
SUBTOTAL MISCELLANEOULS	16,372	-	-	-
Subtotal	4,955,467	3,500,000	3,500,000	3,500,000
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,816,626	7,900,134	7,400,134	7,400,134
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,816,626	7,900,134	7,400,134	7,400,134
TOTAL AVAILABLE RESOURCES	12,772,093	11,400,134	10,900,134	10,900,134

County of Elko
(Local Government)

FUND Infrastructure Tax

Schedule B-12

EXPENDITURES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PUBLIC SAFETY:				
ELKO COUNTY FIRE PROTECTION:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	860,915	1,000,000	3,536,046	3,536,046
Capital Outlay	1,133,263	1,000,000	-	-
Activity Total	1,994,178	2,000,000	3,536,046	3,536,046
PUBLIC WORKS FUNCTION				
HIGHWAYS AND STREETS				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	135,749	300,000	6,864,088	5,749,088
Capital Outlay	2,242,032	1,200,000	-	1,115,000
Activity Total	2,377,781	1,500,000	6,864,088	6,864,088
INTERGOVERNMENTAL EXPEND.	500,000	500,000	500,000	500,000
Subtotal	4,871,959	4,000,000	10,900,134	10,900,134
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	7,900,134	7,400,134	0	0
TOTAL COMMITMENTS & FUND BALANCE	12,772,093	11,400,134	10,900,134	10,900,134

County of Elko
(Local Government)

FUND INFRASTRUCTURE TAX

Schedule B-13

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
MISCELLANEOUS:				
Other	37,500	-	-	-
Subtotal	37,500	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
SALES OF GEN. FIXED ASSETS	-			
BEGINNING FUND BALANCE	306,961	336,568	335,568	335,568
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	306,961	336,568	335,568	335,568
TOTAL RESOURCES	344,461	336,568	335,568	335,568
EXPENDITURES				
GENERAL GOVERNMENT	-	-	-	-
Salaries/Wages	-	-	-	-
Employee Benefits	7,893	1,000	335,568	335,568
Services/Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	7,893	1,000	335,568	335,568
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	336,568	335,568	-	-
TOTAL COMMITMENTS & FUND BALANCE	344,461	336,568	335,568	335,568

County of Elko
(Local Government)

FUND Railport Capital

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Other Local Gov't Shared	-			
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Communications Fund		50,000	-	-
BEGINNING FUND BALANCE	161,889	161,889	211,889	211,889
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	161,889	161,889	211,889	211,889
TOTAL RESOURCES	161,889	211,889	211,889	211,889
EXPENDITURES				
PUBLIC SAFETY:				
EMERGENCY COMMUNICATIONS				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	-	211,889	211,889
Capital Outlay	-	-	-	-
Subtotal	-	-	211,889	211,889
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	161,889	211,889	-	-
TOTAL COMMITMENTS & FUND BALANCE	161,889	211,889	211,889	211,889

County of Elko
(Local Government)

FUND Communications Equipment

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
MISCELLANEOUS:				
Interest Earnings	67,364	45,000	-	-
Other	206	-	-	-
Subtotal	67,570	45,000	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,628,405	1,617,732	1,582,732	1,582,732
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,628,405	1,617,732	1,582,732	1,582,732
TOTAL RESOURCES	1,695,975	1,662,732	1,582,732	1,582,732
EXPENDITURES				
WELFARE				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	78,243	80,000	384,744	384,744
Capital Outlay	-	-	-	-
Subtotal	78,243	80,000	384,744	384,744
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,617,732	1,582,732	1,197,988	1,197,988
TOTAL COMMITMENTS & FUND BALANCE	1,695,975	1,662,732	1,582,732	1,582,732

County of Elko
(Local Government)

FUND Knapp Foundation Welfare Trust

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	267,915	261,900	236,900	236,900
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	267,915	261,900	236,900	236,900
TOTAL RESOURCES	267,915	261,900	236,900	236,900
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	6,015	25,000	236,900	236,900
Capital Outlay	-	-	-	-
Subtotal	6,015	25,000	236,900	236,900
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	261,900	236,900	-	-
TOTAL COMMITMENTS & FUND BALANCE	267,915	261,900	236,900	236,900

County of Elko
(Local Government)

FUND Unemployment Insurance Liability Reserve

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	21,366	21,888	22,497	22,497
Subtotal	21,366	21,888	22,497	22,497
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,567	14,170	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,567	14,170	-	-
TOTAL RESOURCES	26,933	36,058	22,497	22,497
EXPENDITURES				
CULTURE AND RECREATION:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	36,058	22,497	22,497
Capital Outlay	12,763	-	-	-
Subtotal	12,763	36,058	22,497	22,497
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	14,170	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	26,933	36,058	22,497	22,497

County of Elko
(Local Government)

FUND Fair Board Improvement

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	53,348	54,719	56,241	56,241
Subtotal	53,348	54,719	56,241	56,241
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	(13,388)	19,730	-	-
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	(13,388)	19,730	-	-
TOTAL RESOURCES	39,960	74,449	56,241	56,241
EXPENDITURES				
CULTURE AND RECREATION:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	20,230	74,449	56,241	56,241
Capital Outlay	-	-	-	-
Subtotal	20,230	74,449	56,241	56,241
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	19,730	-	-	-
TOTAL COMMITMENTS & FUND BALANCE	39,960	74,449	56,241	56,241

County of Elko
(Local Government)

FUND Fair Board

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	320,179	328,317	337,449	337,449
Subtotal	320,179	328,317	337,449	337,449
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	4,623	7,293	6,472	6,472
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	4,623	7,293	6,472	6,472
TOTAL RESOURCES	324,802	335,610	343,921	343,921
EXPENDITURES				
WELFARE				
MEDICAL ASSISTANCE				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	317,509	329,138	343,921	343,921
Capital Outlay	-	-	-	-
Subtotal	317,509	329,138	343,921	343,921
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	7,293	6,472	-	-
TOTAL COMMITMENTS & FUND BALANCE	324,802	335,610	343,921	343,921

County of Elko
(Local Government)

FUND Hospital Care to Indigent

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	211,415	155,403	161,975	161,975
Subtotal	211,415	155,403	161,975	161,975
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund		77,000		
BEGINNING FUND BALANCE	(15,958)	(76,028)	972	972
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	(15,958)	(76,028)	972	972
TOTAL RESOURCES	195,457	156,375	162,947	162,947
EXPENDITURES				
JUDICIAL:				
JUVENILE DETENTION				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	271,485	155,403	162,947	162,947
Capital Outlay	-	-	-	-
Subtotal	271,485	155,403	162,947	162,947
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	(76,028)	972	-	-
TOTAL COMMITMENTS & FUND BALANCE	195,457	156,375	162,947	162,947

County of Elko
(Local Government)

FUND Youth Service Assessment

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	377,775	387,414	398,190	398,190
Subtotal	377,775	387,414	398,190	398,190
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	5,462	8,611	8,611	8,611
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	5,462	8,611	8,611	8,611
TOTAL RESOURCES	383,237	396,025	406,801	406,801
EXPENDITURES				
CULTURE AND RECREATION:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	374,626	387,414	406,801	406,801
Capital Outlay	-	-	-	-
Subtotal	374,626	387,414	406,801	406,801
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	8,611	8,611	-	-
TOTAL COMMITMENTS & FUND BALANCE	383,237	396,025	406,801	406,801

County of Elko
(Local Government)

FUND Northeastern Nevada Museum

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
MISCELLANEOUS:				
Other	9,088	10,000	5,000	5,000
Subtotal	9,088	10,000	5,000	5,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	58,908	58,718	66,218	66,218
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	58,908	58,718	66,218	66,218
TOTAL RESOURCES	67,996	68,718	71,218	71,218
EXPENDITURES				
PUBLIC SAFETY:				
SHERIFF OPERATIONS:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	9,278	2,500	71,218	71,218
Capital Outlay	-	-	-	-
Subtotal	9,278	2,500	71,218	71,218
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	58,718	66,218	-	-
TOTAL COMMITMENTS & FUND BALANCE	67,996	68,718	71,218	71,218

County of Elko
(Local Government)

FUND Sheriff Auxillary

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	-	4,377,559	4,499,319	4,499,319
Subtotal	-	4,377,559	4,499,319	4,499,319
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	-	-	4,377,559	4,377,559
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	-	-	4,377,559	4,377,559
TOTAL RESOURCES	-	4,377,559	8,876,878	8,876,878
EXPENDITURES				
INTERGOVERNMENTAL EXPEND.	-	-	4,377,559	4,377,559
Subtotal	-	-	4,377,559	4,377,559
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	-	4,377,559	4,499,319	4,499,319
TOTAL COMMITMENTS & FUND BALANCE	-	4,377,559	8,876,878	8,876,878

County of Elko
(Local Government)

FUND ECSD Pay As You Go Capital

Schedule B-14

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Ambulance Charges	-			
Grants				
Donations				
Total Operating Revenue	-	-	-	
OPERATING EXPENSE				
Salaries & Wages	-			
Employee Benefits	-			
Services/Supplies	-			
Depreciation/Amortization	-			
Total Operating Expense	-	-	-	
Operating Income or (Loss)	-	-	-	
NONOPERATING REVENUES				
Interest Earned	-			
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues	-	-	-	
NONOPERATING EXPENSES				
Interest Expense	-			
Total Nonoperating Expenses	-	-	-	
Net Income before Operating Transfers	-	-	-	
Transfers (Schedule T)				
In	-			
Out	137,677			
Net Operating Transfers	137,677	-	-	
CHANGE IN NET POSITION	137,677	-	-	

County of Elko
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Ambulance Enterprise

Schedule F-1

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers				
Cash received from Miscellaneous				
Cash Received from group ins. Premiums				
Cash Payments salaries/benefits				
Cash payments to suppliers for goods and services				
a. Net cash provided by (or used for) operating activities	-	-	-	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants				
Interfund Loan				
Advances to/from other funds				
Transfers In/out	(135,426)			
Other				
b. Net cash provided by (or used for) noncapital financing activities	(135,426)	-	-	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal on bonds payable				
Interest on Bonds Payable				
Proceeds from Grants				
Proceeds from sale of capital assets				
Acquisition of capital assets				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments				
Other				
d. Net cash provided by (or used in) investing activities	-	-	-	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(135,426)			
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	135,426			
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	-			

County of Elko
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Ambulance Enterprise

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Solid Waste Charges	130,856	125,000	125,000	125,000
Grants	-	-	-	-
Donations	-	-	-	-
Total Operating Revenue	130,856	125,000	125,000	125,000
OPERATING EXPENSE				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	103,797	114,500	114,500	114,500
Depreciation/Amortization	9,854	10,500	10,500	10,500
Total Operating Expense	113,651	125,000	125,000	125,000
Operating Income or (Loss)	17,205	-	-	-
NONOPERATING REVENUES				
Interest Earned	-			
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues	-	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-			
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	17,205	-	-	-
Transfers (Schedule T)				
In	-			
Out	-			
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	17,205	-	-	-

County of Elko
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Solid Waste Enterprise

Schedule F-1

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	126,333	125,000	125,000	125,000
Cash received from Miscellaneous				
Cash Received from group ins. Premiums				
Cash Payments salaries/benefits				
Cash payments to suppliers for goods and services	(103,028)	(114,500)	(114,500)	(114,500)
a. Net cash provided by (or used for) operating activities	23,305	10,500	10,500	10,500
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants				
Interfund Loan				
Advances to/from other funds				
Transfers In/out				
Other				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal on bonds payable				
Interest on Bonds Payable				
Proceeds from Grants				
Proceeds from sale of capital assets				
Acquisition of capital assets				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments				
Other				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	23,305	10,500	10,500	10,500
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	92,619	115,924	126,424	126,424
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	115,924	126,424	136,924	136,924

County of Elko
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND _Solid Waste Enterprise

Schedule F-2

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Transit Charges	14,966	18,000	15,000	15,000
Grants	-	-		
Private Donations and Match	314,631	438,648	350,000	350,000
Total Operating Revenue	329,597	456,648	365,000	365,000
OPERATING EXPENSE				
Salaries & Wages	544,605	555,560	537,519	537,519
Employee Benefits	370,477	374,888	376,931	376,931
Services/Supplies	242,287	319,808	168,929	168,929
Depreciation/Amortization	169,814	162,164	162,500	162,500
Total Operating Expense	1,327,183	1,412,420	1,245,879	1,245,879
Operating Income or (Loss)	(997,586)	(955,772)	(880,879)	(880,879)
NONOPERATING REVENUES				
Interest Earned	-	-		
Property Taxes				
Subsidies				
Consolidated Tax				
Grants	757,247	805,892	780,879	780,879
Total Nonoperating Revenues	757,247	805,892	780,879	780,879
NONOPERATING EXPENSES				
Interest Expense	1,253			
Total Nonoperating Expenses	1,253	-	-	-
Net Income before Operating Transfers	(241,592)	(149,880)	(100,000)	(100,000)
CAPITAL CONTRIBUTIONS				
Capital Assets	216,521			
Transfers (Schedule T)				
In	200,000	150,000	100,000	100,000
Out				
Net Operating Transfers	200,000	150,000	100,000	100,000
CHANGE IN NET POSITION	174,929	120	-	-

County of Elko
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Elko Area Transit Service

Schedule F-1

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	14,966	18,000	15,000	15,000
Cash received from Miscellaneous	300,577	438,648	350,000	350,000
Cash Received from group ins. Premiums				
Cash Payments salaries/benefits	(866,374)	(930,448)	(914,450)	(914,450)
Cash payments to suppliers for goods and services	(238,704)	(319,808)	(168,929)	(168,929)
a. Net cash provided by (or used for) operating activities	(789,535)	(793,608)	(718,379)	(718,379)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants	835,167	805,892	780,879	780,879
Interfund Loan				
Advances to/from other funds				
Transfers In/out	200,000	150,000	100,000	100,000
Other				
b. Net cash provided by (or used for) noncapital financing activities	1,035,167	955,892	880,879	880,879
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal on leases payable	(11,268)			
Interest on Leases Payable	(1,253)			
Proceeds from Grants				
Proceeds from sale of capital assets				
Acquisition of capital assets	(75,021)			
c. Net cash provided by (or used for) capital and related financing activities	(87,542)	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments				
Other				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	158,090	162,284	162,500	162,500
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	648,759	806,849	969,133	969,133
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	806,849	969,133	1,131,633	1,131,633

County of Elko
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Elko Ara Transit Service

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Insurance Premiums	6,746,379	7,000,000	7,000,000	7,000,000
Grants				
Donations				
Total Operating Revenue	6,746,379	7,000,000	7,000,000	7,000,000
OPERATING EXPENSE				
Salaries & Wages	-			
Employee Benefits	6,768,382	6,700,000	6,750,000	6,750,000
Services/Supplies	85,062	300,000	250,000	250,000
Depreciation/Amortization	-			
Total Operating Expense	6,853,444	7,000,000	7,000,000	7,000,000
Operating Income or (Loss)	(107,065)	-	-	-
NONOPERATING REVENUES				
Interest Earned	323,223			
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous	-			
Total Nonoperating Revenues	323,223	-	-	-
NONOPERATING EXPENSES				
Interest Expense	-			
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	216,158	-	-	-
Transfers (Schedule T)				
In	-			
Out	137,677			
Net Operating Transfers	137,677	-	-	-
CHANGE IN NET POSITION	353,835	-	-	-

County of Elko
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Self Insurance

Schedule F-1

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers				
Cash received from Miscellaneous	-			
Cash Received from group ins. Premiums	6,746,379	7,000,000	7,000,000	7,000,000
Cash Payments salaries/benefits	(6,768,382)	(6,700,000)	(6,750,000)	(6,750,000)
Cash payments to suppliers for goods and services	(85,062)	(300,000)	(250,000)	(250,000)
a. Net cash provided by (or used for) operating activities	(107,065)	-	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants				
Interfund Loan				
Advances to/from other funds				
Transfers In/out				
Other				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal on bonds payable				
Interest on Bonds Payable				
Proceeds from Grants				
Proceeds from sale of capital assets				
Acquisition of capital assets				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	323,223			
Other				
d. Net cash provided by (or used in) investing activities	323,223	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	216,158	-	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	3,908,979	4,125,137	4,125,137	4,125,137
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	4,125,137	4,125,137	4,125,137	4,125,137

County of Elko
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Self Insurance

Schedule F-2

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2025	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
							$	$	$	$
Vehicle Leases	7	varies	varies	varies	varies	8.25		$24,750	$275,250	$300,000
Xerox Leases	7	varies	varies	varies	varies	8.25	$	$2,466	$53,945	$56,411
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
TOTAL ALL DEBT SERVICE						8.25	$0.00	$27,216	$329,195	$356,411

SCHEDULE C-1 - INDEBTEDNESS
County of Elko
(Local Government)

Schedule C-1

Transfer Schedule for Fiscal Year 2025-2026

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND	Jail Special Revenue	18	240,108		County Capital Projects	26	1,000,000
	In Lieu of Taxes	18	4,000,000		Vacaton Benefits Fund	26	150,000
					Other Post Employment Benefits	26	50,000
					Child Support Incentive	26	150,000
					Elko Area Transit Service	26	100,000
SUBTOTAL			4,240,108				1,450,000
SPECIAL REVENUE FUNDS							
Post Employment Benefits	General Fund	39	50,000				
Vacation Benefits	General Fund	40	150,000				
Child Support Incentive	General Fund	47	150,000				
Road Fund	Road Construction Fund	58	1,500,000				
Weed & Pest Control	Regional Streets & Highways	61	80,000				
Road Construction Fund					Road Fund	60	1,500,000
Jail Special Revenue					General Fund	49	240,108
In Lieu of Taxes					General Fund	34	4,000,000
Regional Streets & Highways					Weed & Pest Control	70	80,000
SUBTOTAL			1,930,000				5,820,108

County of Elko
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Schedule T

Transfer Schedule for Fiscal Year 2025-2026

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND	General Fund	70	1,000,000.00				
SUBTOTAL			1,000,000.00				
EXPENDABLE TRUST FUNDS							
SUBTOTAL							
DEBT SERVICE							
SUBTOTAL							

County of Elko
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Schedule T

Transfer Schedule for Fiscal Year 2025-2026

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS							
Elko Area Transit Service	General Fund	90	100,000				
SUBTOTAL			100,000				
INTERNAL SERVICE							
SUBTOTAL							
RESIDUAL EQUITY TRANSFERS							
SUBTOTAL							
TOTAL TRANSFERS			7,270,108.00				7,270,108.00

County of Elko
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Schedule T

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: County of Elko
Contact: Susan Paprocki
E-mail Address: spaprocki@elkocountynv.net
Daytime Telephone: 775-753-7073

Total Number of Existing Contracts: 6

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	Eide Bailly			$ 150,000	$ 175,000	Auditing
2	Holland & Hart			5,000	5,000	Legal
3	Sharp Ambulance Billing			90,000	90,000	Ambulance Billing Services
4	Allegiant Care			65,000	70,000	Evaluations
5	Impact Evaluation & Assessment			9,000	10,000	Evaluations
6	Alled Universal Security			162,000	162,000	Court Security
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			$ 481,000	$ 512,000	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2025-2026

Local Government: County of Elko

Contact: Susan Paprocki

E-mail Address: spaprocki@elkocountynv.net

Daytime Telephone: 775-753-7073

Total Number of Privatization Contracts: _____

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										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Schedule 32

Elko County Board of Commissioners

540 Court Street, Suite 101 • Elko, Nevada 89801
775-738-5398 Phone • 775-753-8535 Fax
www.elkocountynv.net

Commissioners
Delmo Andreozzi
Brian Gale
Travis Gerber
Jon Karr
Rex Steninger

Elko County Manager
Amanda Osborne

Executive Assistant
Michele Petty

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

Starr Valley Cemetery District herewith submits the ~~(TENTATIVE)~~ --- (FINAL) budget for the fiscal year ending June 30, 2026

This budget contains 0 funds, including Debt Service, requiring property tax revenues totaling $ 0

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 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 0 governmental fund types with estimated expenditures of $ 0 and 0 proprietary funds with estimated expenses of $ 0

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

CERTIFICATION

I Susan Paprocki
(Print Name)
Comptroller
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed: Susan Paprocki

Dated: 5/22/2025

Phone: (775)748-0221

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by Docusign is acceptable)

Brian D. Gale

Travis Gerber

Jon Karr

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 21, 2025 @ 1:35pm

Publication Date: 8-May-25

Place: Nannini Administration Building,
Room #102, 540 Court St., Elko, Nevada

BUDGET DOCUMENT INDEX

STARR VALLEY CEMETERY DISTRICT

I. INTRODUCTION

1 . Transmittal Letter
2 . Index

II SUMMARY FORMS

3 . S2 - Statistical Data
4 . Schedule 31 - Existing Contracts
5 . Schedule 32 - Privatization Contracts

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

POPULATION (AS OF JULY 1)	180	180	180
SOURCE OF POPULATION ESTIMATE*	Elko Co. Assessor	Elko Co. Assesor	Elko Co. Assessor
Assessed Valuation (Secured and Unsecured Only)	8,355,645	8,669,591	8,622,278
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

*** 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.**

Starr Valley Cemetery District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: Starr Valley Cemetery District
Contact: Susan Paprocki
E-mail Address: spaprocki@elkocountynv.net
Daytime Telephone: 775-738-7073

Total Number of Existing Contracts: 0

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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2025-2026

Local Government: Starr Valley Cemetery District
Contact: Susan Paprocki
E-mail Address: spaprocki@elkocountynv.net
Daytime Telephone: 775-738-7073

Total Number of Privatization Contracts: 0

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										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Schedule 32

Elko County Board of Commissioners

540 Court Street, Suite 101 • Elko, Nevada 89801
775-738-5398 Phone • 775-753-8535 Fax
www.elkocountynv.net

Commissioners
Delmo Andreozzi
Brian Gale
Travis Gerber
Jon Karr
Rex Steninger

Elko County Manager
Amanda Osborne

Executive Assistant
Michele Petty

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

UNINCORPORATED TOWN OF JACKPOT herewith submits the ~~(TENTATIVE)~~ --- (FINAL) budget for the fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 208,369

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 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 6 governmental fund types with estimated expenditures of $ 4,022,387 and 3 proprietary funds with estimated expenses of $ 739,456

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

CERTIFICATION

I Susan Paprocki
(Print Name)
Comptroller
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed:

Dated: 5/22/2025

Phone: (775) 748-0221

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by Docusign is acceptable)

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 21, 2025 @ 1:35pm

Publication Date: 8-May-25

Place: Nanninni Administration Building,
Room #102, 540 Court St., Elko, Nevada

Schedule 1

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21 Schedule B-14 - Revenue & Expenditures - Ad Valorem Capital Projects
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UNINCORPORATED TOWN OF JACKPOT

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government	2	2	2
Judicial			
Public Safety	4	4	4
Public Works	5	5	5
Sanitation			
Health			
Welfare			
Culture and Recreation	3.5	2	3.5
Community Support			
TOTAL GENERAL GOVERNMENT	14.5	13	14.5
Utilities	1	1	2
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	15.5	14	16.5

POPULATION (AS OF JULY 1)	1148	1169	1167
SOURCE OF POPULATION ESTIMATE*	Dept. of Taxation	Dept. of Taxation	Dept. of Taxation
Assessed Valuation (Secured and Unsecured Only)	32,642,311	36,896,662	36,362,273
Net Proceeds of Mines	-	-	
TOTAL ASSESSED VALUE	32,642,311	36,896,662	36,362,273
TAX RATE			
General Fund	0.5891	0.5891	0.5891
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.5891	0.5891	0.5891

*** 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.**

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Schedule S-2

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 AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5) - (7)]	(7) AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	11.5626	36,362,273	4,204,424	0.5891	214,210	5,842	208,369
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXX		
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	-	-	0.0000	-	-	-
M. **SUBTOTAL A, C, L**	**11.5626**	**36,362,273**	**4,204,424**	**0.5891**	**214,210**	**5,842**	**208,369**
N. Debt							
O. **TOTAL M AND N**	**11.5626**	**36,362,273**	**4,204,424**	**0.5891**	**214,210**	**5,842**	**208,369**

UNINCORPORATED TOWN OF JACKPOT
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. 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

Budget Summary for UNINCORPORATED TOWN OF JACKPOT
(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	677,617	1,865,341	208,369	0.5891	330,000		60,000	3,141,327
Recreation Fund	383,349				405,000		-	788,349
Capital Projects	217,921				-		100,000	317,921
Public Safety Capital	67,212				-		100,000	167,212
Ad Valorem Capital Projects	251,350				28,185		100,000	379,535
Unemployment Insurance Liab Res	1,594				-		-	1,594
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds								
PROPRIETARY FUNDS	1,599,043	1,865,341	208,369	0.5891	763,185	-	360,000	4,795,938
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	1,865,341	208,369	0.5891	XXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending

Budget Summary for UNINCORPORATED TOWN OF JACKPOT
(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)
General	-	817,358	640,455	1,060,563	-	70,815	300,000	252,136	3,141,327
Recreation Fund	R	138,435	45,413	274,401	179,500		-	150,600	788,349
Capital Projects	C	-	-	137,679	180,242		-	-	317,921
Public Safety Capital	C	-	-	45,212	122,000		-	-	167,212
Ad Valorem Capital Projects	C	-	-	267,035	112,500		-	0	379,535
Unemployment Insurance Liab Res	R	-	-	1,594	-		-	-	1,594
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		955,793	685,868	1,786,484	594,242	70,815	300,000	402,736	4,795,938

* 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

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for UNINCORPORATED TOWN OF JACKPOT
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
Water Enterprise	E	259,613	259,613	20,000	-	-	20,000	-
Sewer Enterprise	E	259,613	259,613	20,000	-	-	20,000	-
Solid Waste Enterprise	E	220,230	220,230	20,000	-	-	20,000	-
TOTAL		739,456	739,456	60,000	-	-	60,000	-

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

** Include Depreciation

SCHEDULE A-2

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	179,471	191,811	208,369	208,369
Room Tax	-			
Other	-			
SUBTOTAL TAXES	179,471	191,811	208,369	208,369
LICENSES / PERMITS:				
Liqour License	-			
Co Gaming License	122,812	110,000	120,000	120,000
Other License	10,000	10,000	10,000	10,000
SUBTOTAL LICENSES/PERMITS	132,812	120,000	130,000	130,000
INTERGOVERNMENTAL REVENUES:				
CONSOLIDATED TAX	1,930,850	1,920,860	1,865,341	1,865,341
State Grants	-			
Federal Grants	528,538			
Other	-			
SUBTOTAL INTERGOVERNMENTAL	2,459,388	1,920,860	1,865,341	1,865,341
MISCELLANEOUS:				
Interest	-			
Marijuana Fees	244,972	155,000	200,000	200,000
Miscellaneous Other	710			
SUBTOTAL MISCELLANEOUS	245,682	155,000	200,000	200,000

UNINCORPORATED TOWN OF JACKPOT
(Local Government)
SCHEDULE B - GENERAL FUND

Schedule B-8

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
SUBTOTAL REVENUE ALL SOURCES	3,017,353	2,387,671	2,403,710	2,403,710
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
WATER ENTERPRISE FUND	20,000	20,000	20,000	20,000
SEWER ENTERPRISE FUND	20,000	20,000	20,000	20,000
WASTE DISPOSAL	20,000	20,000	20,000	20,000
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	60,000	60,000	60,000	60,000
BEGINNING FUND BALANCE	1,077,230	1,132,966	677,617	677,617
Prior Period Adjustments	56,671			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	1,133,901	1,132,966	677,617	677,617
TOTAL AVAILABLE RESOURCES	4,211,254	3,580,637	3,141,327	3,141,327

UNINCORPORATED TOWN OF JACKPOT
(Local Government)
SCHEDULE B - GENERAL FUND

Schedule B-9

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
GENERAL GOVERNMENT				
BUILDINGS & GROUNDS				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	97,081	130,000	84,682	104,682
Capital Outlay	-	-	-	-
Other				
Sub Total	97,081	130,000	84,682	104,682
EXECUTIVE TOWN BOARD:				
Salaries/Wages	88,097	94,263	98,294	98,294
Employee Benefits	62,984	66,686	71,536	71,535
Services/Supplies	83,617	79,000	55,205	71,205
Capital Outlay	-	-	-	-
Other	-			
Sub Total	234,698	239,949	225,035	241,034
FUNCTION SUBTOTAL	331,779	369,949	309,717	345,716

UNINCORPORATED TOWN OF JACKPOT
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION General Government

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PUBLIC SAFETY:				
POLICE:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	600,000	600,000	600,000	600,000
Capital Outlay	-	-	-	-
Subtotal	600,000	600,000	600,000	600,000
FIRE:				
Salaries/Wages	258,386	290,762	291,372	348,735
Employee Benefits	219,777	289,959	339,595	339,595
Services/Supplies	52,819	110,163	79,088	74,598
Capital Outlay	-	20,000	-	-
Subtotal	530,982	710,884	710,055	762,928
FUNCTION SUBTOTAL	1,130,982	1,310,884	1,310,055	1,362,928

UNINCORPORATED TOWN OF JACKPOT
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Public Safety

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PUBLIC WORKS				
PAVED STREETS:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	51,696	62,000	40,743	40,742
Capital Outlay	-	-	-	-
Subtotal	51,696	62,000	40,743	40,742
UNPAVED STREETS:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Subtotal	-	-	-	-
AIRPORT OPERATIONS:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	22,738	65,000	27,698	79,698
Capital Outlay	573,844	10,000	-	-
Subtotal	596,582	75,000	27,698	79,698
ENGINEERING/PUBLIC WORKS:				
Salaries/Wages	336,239	354,842	360,329	370,329
Employee Benefits	193,791	210,845	229,325	229,325
Services/Supplies	82,079	111,500	78,189	83,189
Capital Outlay	-	-	-	-
Subtotal	612,109	677,187	667,843	682,843

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
COMMUNITY SUPPORT				
SENIOR CENTER				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	5,140	8,000	4,449	6,449
Capital Outlay	-	-	-	-
FUNCTION SUBTOTAL	5,140	8,000	4,449	6,449

UNINCORPORATED TOWN OF JACKPOT
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Community Support

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	331,779	369,949	309,717	345,716
Judicial				
Public Safety	1,130,982	1,310,884	1,310,055	1,362,928
Public Works	1,260,387	814,187	736,284	803,283
Sanitation				
Health				
Welfare				
Culture and Recreation				
Community Support	5,140	8,000	4,449	6,449
Debt Service				
Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS	2,728,288	2,503,020	2,360,505	2,518,376
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)			70,815	70,815
Transfers Out (Schedule T)				
CAPITAL PROJECTS FUND	100,000	200,000	100,000	100,000
JACKPOT RECREATION FUND	100,000	-	-	-
AD VALOREM CAP PROJEC	100,000	100,000	100,000	100,000
PUBLIC SAFETY CAPITAL	50,000	100,000	100,000	100,000
TOTAL EXPENDITURES AND OTHER USES	350,000	400,000	370,815	370,815
ENDING FUND BALANCE:	1,132,966	677,617	410,007	252,136
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	4,211,254	3,580,637	3,141,327	3,141,327

UNINCORPORATED TOWN OF JACKPOT
(Local Government)
SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

Schedule B-11

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Room Tax	403,535	400,000	400,000	400,000
SUBOTOTAL TAXES	403,535	400,000	400,000	400,000
INTERGOVERNMENTAL REVENUES:				
State Grants	-			
Federal Grants	-			
Other	-			
SUBTOTAL INTERGOVERNMENTAL	-	-	-	-
CHARGES FOR SERVICES:				
Recreation Fees	6,309	2,500	5,000	5,000
Other	-			
SUBTOTAL CHARGES FOR SERVICES	6,309	2,500	5,000	5,000
MISCELLANEOUS:				
Interest	-			
Miscellaneous Other	480			
SUBTOTAL MISCELLANEOUS	480	-	-	-
Subtotal	410,324	402,500	405,000	405,000
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
GENERAL FUND	100,000	-	-	-
BEGINNING FUND BALANCE	561,713	593,452	383,349	383,349
Prior Period Adjustments	-			
Residual Equity Transfers	-			
TOTAL BEGINNING FUND BALANCE	561,713	593,452	383,349	383,349
TOTAL AVAILABLE RESOURCES	1,072,037	995,952	788,349	788,349

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

FUND_____ Recreation Fund

Schedule B-12

EXPENDITURES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
CULTURE AND RECREATION:				
LIBRARY:				
Salaries/Wages	35,908	50,360	54,832	51,832
Employee Benefits	28,468	31,644	33,525	33,525
Services/Supplies	12,610	15,500	13,251	11,584
Capital Outlay	-	-	-	-
Subtotal	76,986	97,504	101,608	96,941
PARKS:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	76,295	133,950	63,846	63,846
Capital Outlay	-	-	-	112,500
Subtotal	76,295	133,950	63,846	176,346
TOURISM:				
Salaries/Wages	-	-	-	19,067
Employee Benefits	-	-	-	2,595
Services/Supplies	8,587	14,500	3,262	6,762
Capital Outlay	-	-	-	-
Subtotal	8,587	14,500	3,262	28,424
SUBTOTAL	161,868	245,954	168,716	301,711

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

FUND_____ Recreation Fund

Schedule B-13

EXPENDITURES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
GOLF COURSE:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	55,023	63,500	31,417	31,417
Capital Outlay	-	12,000	-	20,000
Subtotal	55,023	75,500	31,417	51,417
RECREATION CENTER				
Salaries/Wages	56,038	57,145	67,536	67,536
Employee Benefits	18,410	7,863	9,293	9,293
Services/Supplies	187,246	226,141	160,792	160,792
Capital Outlay	-	-	-	47,000
Subtotal	261,694	291,149	237,621	284,621
Subtotal	478,585	612,603	437,754	637,749
OTHER USES				
CONTINGENCY (not to exceed 3% of Total Expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	593,452	383,349	350,595	150,600
TOTAL COMMITMENTS & FUND BALANCE	1,072,037	995,952	788,349	788,349

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

FUND_____ Recreation Fund

Schedule B-13

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
MISCELLANEOUS:				
Interest	-			
Miscellaneous Other	-			
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	100,000	200,000	100,000	100,000
BEGINNING FUND BALANCE	88,365	176,189	217,921	217,921
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	88,365	176,189	217,921	217,921
TOTAL RESOURCES	188,365	376,189	317,921	317,921
EXPENDITURES				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	9,000	-	-	137,679
Capital Outlay	3,176	158,268	317,921	180,242
Subtotal	12,176	158,268	317,921	317,921
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	176,189	217,921	-	-
TOTAL COMMITMENTS & FUND BALANCE	188,365	376,189	317,921	317,921

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

FUND Capital Projects

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
MISCELLANEOUS:				
Miscellaneous Other	-			
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
General Fund	50,000	100,000	100,000	100,000
BEGINNING FUND BALANCE	170,944	26,260	67,212	67,212
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	170,944	26,260	67,212	67,212
TOTAL RESOURCES	220,944	126,260	167,212	167,212
EXPENDITURES				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	1,604	-	167,212	45,212
Capital Outlay	193,080	59,048	-	122,000
Subtotal	194,684	59,048	167,212	167,212
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	26,260	67,212	-	-
TOTAL COMMITMENTS & FUND BALANCE	220,944	126,260	167,212	167,212

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

FUND Public Safety Capital

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Other	26,547	27,426	28,185	28,185
Subtotal	26,547	27,426	28,185	28,185
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
	100,000	100,000	100,000	100,000
BEGINNING FUND BALANCE	86,828	195,097	251,350	251,350
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	86,828	195,097	251,350	251,350
TOTAL RESOURCES	213,375	322,523	379,535	379,535
EXPENDITURES				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	18,278	-	379,535	267,035
Capital Outlay	-	71,173	-	112,500
Subtotal	18,278	71,173	379,535	379,535
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	195,097	251,350	0	0
TOTAL COMMITMENTS & FUND BALANCE	213,375	322,523	379,535	379,535

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

FUND Ad Valorem Capital Projects

Schedule B-14

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Other	-	-		
Subtotal	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
GENERAL FUND	-			
BEGINNING FUND BALANCE	1,594	1,594	1,594	1,594
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	1,594	1,594	1,594	1,594
TOTAL RESOURCES	1,594	1,594	1,594	1,594
EXPENDITURES				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	-	1,594	1,594
Capital Outlay	-	-	-	-
Subtotal	-	-	1,594	1,594
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	1,594	1,594	-	-
TOTAL COMMITMENTS & FUND BALANCE	1,594	1,594	1,594	1,594

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

FUND_____ Unemployment Insurance Liablility Reserve

Schedule B-14

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Water Service Fees	389,665	420,000	400,000	400,000
Total Operating Revenue	389,665	420,000	400,000	400,000
OPERATING EXPENSE				
Salaries & Wages	25,771	25,583	26,471	36,471
Employee Benefits	16,087	15,162	16,387	16,387
Services/Supplies	135,256	150,000	124,591	136,091
Depreciation/Amortization	164,388	132,489	135,000	135,000
Total Operating Expense	341,502	323,234	302,449	323,949
Operating Income or (Loss)	48,163	96,766	97,551	76,051
NONOPERATING REVENUES				
Interest Earned	139,332	50,000	20,000	20,000
Property Taxes				
Subsidies				
Consolidated Tax				
Grants				
Miscellaneous				
Connection Fees	600			
Total Nonoperating Revenues	139,932	50,000	20,000	20,000
NONOPERATING EXPENSES				
Interest Expense	(26,976)	(26,437)	(25,705)	(25,705)
Total Nonoperating Expenses	(26,976)	(26,437)	(25,705)	(25,705)
Net Income before Operating Transfers	161,119	120,329	91,846	70,346
Transfers (Schedule T)				
In	-	-	-	-
Out	(20,000)	(20,000)	(20,000)	(20,000)
Net Operating Transfers	(20,000)	(20,000)	(20,000)	(20,000)
CHANGE IN NET POSITION	141,119	100,329	71,846	50,346

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Water Enterprise Fund

Schedule F-1

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	388,697	420,000	400,000	400,000
Cash payt for goods/services	(126,192)	(150,000)	(124,591)	(136,091)
Cash payments-employees-services	(39,509)	(40,745)	(42,858)	(52,858)
a. Net cash provided by (or used for) operating activities	222,996	229,255	232,551	211,051
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants	-	-	-	-
Other Income	-	-	-	-
Operating Transfer Out	(20,000)	(20,000)	(20,000)	(20,000)
Operating Transfer In	-	-	-	-
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:				
Principal on bonds payable	(35,522)	(36,239)	(36,971)	(36,971)
Interest on Bonds Payable	(27,155)	(26,437)	(25,705)	(25,705)
Proceeds from Bonds	-	-	-	-
Proceeds from Grants	-	-	-	-
Acquisition of capital assets	-	-	-	-
Receipt of customer contributions	600	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(62,077)	(62,676)	(62,676)	(62,676)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	128,830	50,000	20,000	20,000
Other	-	-	-	-
d. Net cash provided by (or used in) investing activities	128,830	50,000	20,000	20,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	269,749	196,579	169,875	148,375
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,823,110	2,092,859	2,289,438	2,289,438
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,092,859	2,289,438	2,459,313	2,437,813

TOWN OF JACKPOT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND _Water Enterprise Fund___

Schedule F-2

PROPRIETARY FUND	(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	(4) FINAL APPROVED
OPERATING REVENUE				
Sewer Service Fees	226,913	251,590	252,613	259,613
Total Operating Revenue	226,913	251,590	252,613	259,613
OPERATING EXPENSE				
Salaries & Wages	25,771	25,583	26,471	26,471
Employee Benefits	16,087	15,162	16,387	16,387
Services/Supplies	75,597	50,000	48,910	55,910
Depreciation/Amortization	150,437	160,845	160,845	160,845
Total Operating Expense	267,892	251,590	252,613	259,613
Operating Income or (Loss)	(40,979)	-	-	-
NONOPERATING REVENUES				
Interest Earned	49,744	20,000	20,000	20,000
Property Taxes				
Subsidies				
Consolidated Tax				
Grants				
Gains/(Loss) on disposal of assets				
Miscellaneous				
Connection Fees	600			
Total Nonoperating Revenues	50,344	20,000	20,000	20,000
NONOPERATING EXPENSES				
Interest Expense	-	-		
Total Nonoperating Expenses	-			
Net Income before Operating Transfers	9,365	20,000	20,000	20,000
Transfers (Schedule T)				
In	-	-		
Out	(20,000)	(20,000)	(20,000)	(20,000)
Net Operating Transfers	(20,000)	(20,000)	(20,000)	(20,000)
CHANGE IN NET POSITION	(10,635)	-	-	-

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Sewer Enterprise Fund

Schedule F-1

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	226,596	251,590	252,613	259,613
Cash payt for goods/services	(75,292)	(50,000)	(48,910)	(55,910)
Cash payments-employees-services	(39,509)	(40,745)	(42,858)	(42,858)
a. Net cash provided by (or used for) operating activities	111,795	160,845	160,845	160,845
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants	-	-		
Other Income	-	-		
Operating Transfer Out	(20,000)	(20,000)	(20,000)	(20,000)
Operating Transfer In	-	-		
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:				
Principal on bonds payable	-	-		-
Interest on Bonds Payable	-	-		-
Proceeds from Bonds	-	-		-
Proceeds from Grants	-	-		(35,000)
Acquisition of capital assets	-	-		-
Receipt of customer contributions	600	-		-
				-
c. Net cash provided by (or used for) capital and related financing activities	600	-	-	(35,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	49,744	20,000	20,000	20,000
Other	-	-		
d. Net cash provided by (or used in) investing activities	49,744	20,000	20,000	20,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	142,139	160,845	160,845	125,845
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,119,980	1,262,119	1,422,964	1,422,964
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,262,119	1,422,964	1,583,809	1,548,809

TOWN OF JACKPOT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND _Sewer Enterprise Fund_

Schedule F-2

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Land Fill Fees	167,288	175,916	171,823	220,230
Total Operating Revenue	167,288	175,916	171,823	220,230
OPERATING EXPENSE				
Salaries & Wages	25,779	25,583	26,479	69,597
Employee Benefits	16,090	15,162	16,392	19,181
Services/Supplies	128,671	96,604	90,385	92,885
Depreciation/Amortization	24,739	38,567	38,567	38,567
Total Operating Expense	195,279	175,916	171,823	220,230
Operating Income or (Loss)	(27,991)	-	-	-
NONOPERATING REVENUES				
Interest Earned	23,007	20,000	20,000	20,000
Property Taxes				
Subsidies				
Consolidated Tax				
Grants				
Gains/(Loss) on disposal of assets				
Miscellaneous	161			
Connection Fees				
Total Nonoperating Revenues	23,168	20,000	20,000	20,000
NONOPERATING EXPENSES				
Interest Expense	-			
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(4,823)	20,000	20,000	20,000
Transfers (Schedule T)				
In	-	-		
Out	(20,000)	(20,000)	(20,000)	(20,000)
Net Operating Transfers	(20,000)	(20,000)	(20,000)	(20,000)
CHANGE IN NET POSITION	(24,823)	-	-	-

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Solid Waste Enterprise Fund

Schedule F-1

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	167,041	175,916	175,916	220,230
Cash payt for goods/services	(130,158)	(96,604)	(96,604)	(92,885)
Cash payments-employees-services	(39,520)	(40,745)	(40,745)	(88,778)
a. Net cash provided by (or used for) operating activities	(2,637)	38,567	38,567	38,567
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants	-	-		
Other Income	161	-		
Operating Transfer Out	(20,000)	(20,000)	(20,000)	(20,000)
Operating Transfer In	-	-		
b. Net cash provided by (or used for) noncapital financing activities	(19,839)	(20,000)	(20,000)	(20,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal on bonds payable	-	-		
Interest on Bonds Payable	-	-		
Proceeds from Bonds	-	-		
Proceeds from Grants	-	-		
Acquisition of capital assets	-	-		
Receipt of customer contributions	-	-		
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	23,007	20,000	20,000	20,000
Other	-	-		
d. Net cash provided by (or used in) investing activities	23,007	20,000	20,000	20,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	531	38,567	38,567	38,567
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	572,168	572,699	611,266	611,266
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	572,699	611,266	649,833	649,833

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND _Solid Waste Enterprise Fund

Schedule F-2

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2025	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
Water Fund Series 2012A	4	40	695,000.00	6/15/2012	5/15/2052	2.00	$525,125.64	$10,366.37	$14,905.63	$25,272.00
Water Fund Series 2012B	4	40	1,028,481.00	6/15/2012	5/15/2052	2.00	$777,020.61	$15,338.88	$22,065.12	$37,404.00
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
TOTAL ALL DEBT SERVICE			1,723,481.00				$1,302,146.25	$25,705.25	$36,970.75	$62,676.00

SCHEDULE C-1 - INDEBTEDNESS
UNINCORPORATED TOWN OF JACKPOT
(Local Government)

Transfer Schedule for Fiscal Year 2025-2026

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND	WATER ENTERPRISE FUND	10	20,000		CAPITAL PROJECTS FUND	15	100,000
	SEWER ENTERPRISE FUND	10	20,000		JACKPOT AD VALOREM CAP PROJ	15	100,000
	WASTE DISPOSAL	10	20,000		PUBLIC SAFETY EQ. RES.	15	100,000
SUBTOTAL			60,000				300,000
SPECIAL REVENUE FUNDS							
SUBTOTAL							

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Schedule T

Transfer Schedule for Fiscal Year 2025-2026

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND	GENERAL FUND	19	100,000				
JACKPOT AD VALOREM CAP PROJ		21	100,000				
PUBLIC SAFETY EQ. RES.		20	100,000				
SUBTOTAL			300,000				0
EXPENDABLE TRUST FUNDS							
SUBTOTAL							
DEBT SERVICE							
SUBTOTAL							

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

Schedule T

SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2025-2026

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS							
WATER ENTERPRISE FUND					GENERAL FUND	23	20,000
SEWER ENTERPRISE FUND					GENERAL FUND	25	20,000
WASTE DISPOSAL					GENERAL FUND	27	20,000
SUBTOTAL			0				60,000
INTERNAL SERVICE							
SUBTOTAL							
RESIDUAL EQUITY TRANSFERS							
SUBTOTAL							
TOTAL TRANSFERS			360,000				360,000

UNINCORPORATED TOWN OF JACKPOT
(Local Government)

Schedule T

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: UNINCORPORATED TOWN OF JACKPOT

Contact: Susan Paprocki

E-mail Address: spaprocki@elkocountynv.net

Daytime Telephone: 775-753-7073

Total Number of Existing Contracts: _0_

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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year **2025-2026**

Local Government: UNINCORPORATED TOWN OF JACKPOT

Contact: Susan Paprocki

E-mail Address: spaprocki@elkocountynv.net

Daytime Telephone: 775-753-7073

Total Number of Privatization Contracts: 0

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										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Schedule 32

Elko County Board of Commissioners

540 Court Street, Suite 101 • Elko, Nevada 89801
775-738-5398 Phone • 775-753-8535 Fax
www.elkocountynv.net

Commissioners
Delmo Andreozzi
Brian Gale
Travis Gerber
Jon Karr
Rex Steninger

Elko County Manager
Amanda Osborne

Executive Assistant
Michele Petty

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

Unincorporated Town of Jarbidge herewith submits the ~~(TENTATIVE)~~ --- (FINAL) budget for the fiscal year ending June 30, 2026

This budget contains 0 funds, including Debt Service, requiring property tax revenues totaling $ 0

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 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 0 governmental fund types with estimated expenditures of $ 0 and 1 proprietary funds with estimated expenses of $ 182,845

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

CERTIFICATION

I Susan Paprocki
(Print Name)
Comptroller
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed:

Dated: 5/22/2025

Phone: (775)748-0221

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by Docusign is acceptable)

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 21, 2025 @ 1:35pm

Publication Date: May 8 ,2025

Place: Nanninni Administration Building,
Room #102, 540 Court St., Elko, Nevada

Schedule 1

BUDGET DOCUMENT INDEX

UNINCORPORATED TOWN OF JARBIDGE

I. INTRODUCTION

1 Transmittal Letter
2 Index

II. SUMMARY FORMS

3 S2 - Statistical Data
4 Schedule A-2 - Proprietary Funds

III. PROPRIETARY FUNDS

5 Schedule F-1 - Enterprise Funds
6 Schedule F-2 - Enterprise Funds
8 Schedule 31 - Existing Contracts
9 Schedule 32 - Privatization Contracts

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities	0.25	0.65	0.65
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0.25	0.65	0.65

POPULATION (AS OF JULY 1)	243	243	232 *
SOURCE OF POPULATION ESTIMATE*	Jarbidge Water Service	Jarbidge Water Service	Jarbidge Water Service
Assessed Valuation (Secured and Unsecured Only)	3,579,772	3,670,176	3,619,648
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	3,579,772	3,670,176	3,619,648
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0	0	0

*** 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.**

* Population based on number of residential water connections(89) at state multiplier(2.61) as noted by US Census Bureau

Unincorporated Town of Jarbidge
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Schedule S-2

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for Unincorporated Town of Jarbidge
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
Jarbidge Water Enterprise		178,845	182,845	4,000	-	-	-	(0)
TOTAL		178,845	182,845	4,000	-	-	-	(0)

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

** Include Depreciation

SCHEDULE A-2

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Water Service Fees	72,289	74,000	178,845	178,845
Total Operating Revenue	72,289	74,000	178,845	178,845
OPERATING EXPENSE				
Salaries & Wages	25,600	29,800	21,985	21,985
Employee Benefits	24,314	23,414	21,776	21,776
Services/Supplies	54,045	64,389	55,000	55,000
Other	-	-	-	-
Depreciation/Amortization	84,058	84,084	84,084	84,084
Total Operating Expense	188,017	201,687	182,845	182,845
Operating Income or (Loss)	(115,728)	(127,687)	(4,000)	(4,000)
NONOPERATING REVENUES				
Interest Earned	3,734	4,056	4,000	4,000
Property Taxes				
Subsidies				
Consolidated Tax				
Grants	-	-	-	-
Gains/(Loss) on disposal of assets	-	-	-	-
Miscellaneous	-	-	-	-
Total Nonoperating Revenues	3,734	4,056	4,000	4,000
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(111,994)	(123,631)	(0)	(0)
Transfers (Schedule T)				
In	50,000	-	-	-
Out	-	-	-	-
Net Operating Transfers	50,000	-	-	-
CHANGE IN NET POSITION	(61,994)	(123,631)	(0)	(0)

Unincorporated Town of Jarbidge
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Jarbidge Water Enterprise

Schedule F-1

PROPRIETARY FUND	(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	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	70,883	74,000	178,845	178,845
Cash payt for goods/services	(54,448)	(64,389)	(55,000)	(55,000)
Cash payments-employees-services	(49,933)	(53,214)	(43,761)	(43,761)
Cash payments to other funds	-	-	-	-
a. Net cash provided by (or used for) operating activities	(33,498)	(43,603)	80,084	80,084
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants	-	-	-	-
Other Income	-	-	-	-
Advances from other Funds	-	-	-	-
Operating Transfer Out	-	-	-	-
Operating Transfer In	50,000	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	50,000	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal on bonds payable	-	-	-	-
Interest on Bonds Payable	-	-	-	-
Proceeds from grants	-	-	-	-
Acquisition of capital assets	-	-	-	-
Receipt of customer contributions	-	-	-	-
Capital Contributions	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	3,734	4,056	4,000	4,000
Other	-	-	-	-
d. Net cash provided by (or used in) investing activities	3,734	4,056	4,000	4,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	20,236	(39,547)	84,084	84,084
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	90,976	111,212	71,665	71,665
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	111,212	71,665	155,749	155,749

Unincorporated Town of Jarbidge
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Jarbidge Water Enterprise

Schedule F-2

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: Unincorporated Town of Jarbidge

Contact: Susan Paprocki

E-mail Address: spaprocki@elkocountynv.net

Daytime Telephone: 775-748-0221

Total Number of Existing Contracts: 0

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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2025-2026

Local Government: Unincorporated Town of Jarbidge
Contact: Susan Paprocki
E-mail Address: spaprocki@elkocountynv.net
Daytime Telephone: 775-748-0221

Total Number of Privatization Contracts: 0

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										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Schedule 32

Elko County Board of Commissioners

540 Court Street, Suite 101 • Elko, Nevada 89801
775-738-5398 Phone • 775-753-8535 Fax
www.elkocountynv.net

Commissioners
Delmo Andreozzi
Brian Gale
Travis Gerber
Jon Karr
Rex Steninger

Elko County Manager
Amanda Osborne

Executive Assistant
Michele Petty

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

Unincorporated Town of Montello herewith submits the ~~(TENTATIVE)~~ --- (FINAL) budget for the fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 13,936

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 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 2 governmental fund types with estimated expenditures of $ 122,880 and 2 proprietary funds with estimated expenses 170,007

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

CERTIFICATION

I Susan Paprocki
(Print Name)
Comptroller
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed: Susan Paprocki

Dated: 5/22/2025

Phone: (775)778-0221

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by Docusign is acceptable)

Brian D Gale

Travis Gerber

Jon Karr

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 21, 2025 @ 1:35 pm

Publication Date: May 8, 2025

Place: Nannini Administration Building,
Room #102, 540 Court St., Elko, Nevada

Schedule 1

BUDGET DOCUMENT INDEX

UNINCORPORATED TOWN OF MONTELLO

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2 Index

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4 S-3 - Property Tax Rate Reconciliation
5 Schedule A - Governmental Fund Types, Expendable Trust Funds & Tax supported Proprietary Fund Types - Estimated Revenue & Other Sources
6 Schedule A-1 - Governmental Fund Types, Expendable Trust Funds & Tax supported Proprietary Fund Types - Estimated Expenditures & Other Uses
7 Schedule A-2 Proprietary and Non-expendable Trust Funds

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15 Schedule F-2 - Montello Water - Statement of Cash Flows
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17 Schedule F-2 - Montello Sewer - Statement of Cash Flows
18 Schedule 31 - Existing Contracts
19 Schedule 32 - Privatization Contracts

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities	0.25	0.25	0.25
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0.25	0.25	0.25

POPULATION (AS OF JULY 1)	63	65	60
SOURCE OF POPULATION ESTIMATE*	Dept. of Taxation	Dept. of Taxation	Dept. of Taxation
Assessed Valuation (Secured and Unsecured Only)	2,290,081	2,422,594	2,393,649
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,290,081	2,422,594	2,393,649
TAX RATE			
General Fund	0.6172	0.6172	0.6172
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.6172	0.6172	0.6172

*** 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.**

Unincorporated Town of Montello
(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 AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5) - (7)]	(7) AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	1.9137	2,393,649	45,807	0.6172	14,774	838	13,936	XXXXXXXXXXXXXX	13,936
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXX				
VOTER APPROVED: C. Voter Approved Overrides									
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)									
E. Indigent (NRS 428.285)									
F. Capital Acquisition (NRS 354.59815)									
G. Youth Services Levy (NRS 62B.150, 62B.160)									
H. Legislative Overrides									
I. SCCRT Loss (NRS 354.59813)									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	-	-	0.0000	-	-	-	-	-
M. **SUBTOTAL A, C, L**	**1.9137**	**2,393,649**	**45,807**	**0.6172**	**14,774**	**838**	**13,936**		**13,936**
N. Debt									
O. **TOTAL M AND N**	**1.9137**	**2,393,649**	**45,807**	**0.6172**	**14,774**	**838**	**13,936**	-	**13,936**

Unincorporated Town of Montello
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated.
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 Unincorporated Town of Montello
(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	129,991	11,520	13,936	0.6172	1,000	-	-	156,447
Ad Valorem Capital Projects	22,001				879			22,880
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	151,992	11,520	13,936	0.6172	1,879	-	-	179,327
PROPRIETARY FUNDS								
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXX	11,520	13,936	0.6172	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for Unincorporated Town of Montello
(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)
General	-	-	-	100,000	-	3,000	-	53,447	156,447
Ad Valorem Capital Projects	C	-	-	22,880	-	-		-	22,880
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		0	-	122,880	-	3,000	-	53,447	179,327

* 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 Unincorporated Town of Montello
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
Water Enterprise Fund	E	145,000	150,782	5,782	-	-	-	-
Sewer Enterprise Fund	E	17,000	19,225	2,225	-	-	-	-
TOTAL		162,000	170,007	8,007	-	-	-	-

* 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 ENDING 06/30/26 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	11,643	12,964	13,936	13,936
Room Tax	-	-	-	-
Other	-	-	-	-
SUBTOTAL TAXES	11,643	12,964	13,936	13,936
LICENSES / PERMITS:				
BUSINESS LICENSES/PERMITS:				
Business License	-	-	-	-
Ligour License	-	-	-	-
Co Gaming License	945	1,260	1,000	1,000
Other License	-	-	-	-
SUBOTTAL LICENSES/PERMITS	945	1,260	1,000	1,000
INTERGOVERNMENTAL REVENUES:				
STATE SHARED REVENUES:				
Consolidated Tax	12,465	12,402	11,520	11,520
MVPT	-	-	-	-
Other	-	-	-	-
SUBTOTAL INTERGOVERNMENTAL	12,465	12,402	11,520	11,520
MISCELLANEOUS:				
Interest	-	-	-	-
Miscellaneous Other	481	-	-	-
SUBTOTAL MISCELLANEOUS	481	-	-	-

Unincorporated Town of Montello
(Local Government)
SCHEDULE B - GENERAL FUND

Schedule B-8

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
SUBTOTAL REVENUE ALL SOURCES	25,534	26,626	26,456	26,456
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOU	-	-	-	-
BEGINNING FUND BALANCE	96,108	111,028	129,991	129,991
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	96,108	111,028	129,991	129,991
TOTAL AVAILABLE RESOURCES	121,642	137,654	156,448	156,447

Unincorporated Town of Montello
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
EXECUTIVE TOWN BOARD:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	4,962	6,802	50,000	50,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
FUNCTION SUBTOTAL	4,962	6,802	50,000	50,000

Unincorporated Town of Montello
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION GENERAL GOVERNMENT

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
FIRE:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	5,652	861	50,000	50,000
Capital Outlay	-	-	-	-
FUNCTION SUBTOTAL	5,652	861	50,000	50,000

Unincorporated Town of Montello
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION PUBLIC SAFETY

Schedule B-10

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	4,962	6,802	50,000	50,000
Judicial				
Public Safety	5,652	861	50,000	50,000
Public Works				
Sanitation				
Health				
Welfare				
Culture and Recreation				
Community Support				
Debt Service				
Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTION	10,614	7,663	100,000	100,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)			3,000	3,000
Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER US	10,614	7,663	103,000	103,000
ENDING FUND BALANCE:	111,028	129,991	53,448	53,447
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	121,642	137,654	156,448	156,447

Unincorporated Town of Montello
(Local Government)
SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

Schedule B-11

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Other	827	856	879	879
Subtotal	827	856	879	879
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	20,318	21,145	22,001	22,001
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	20,318	21,145	22,001	22,001
TOTAL RESOURCES	21,145	22,001	22,880	22,880
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	-	22,880	22,880
Capital Outlay	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	22,880	22,880
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	21,145	22,001	0	-
TOTAL COMMITMENTS & FUND BALANCE	21,145	22,001	22,880	22,880

Unincorporated Town of Montello
(Local Government)

FUND Ad Valorem Capital Projects

Schedule B-14

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Water Service Fees	42,054	45,935	145,000	145,000
Total Operating Revenue	42,054	45,935	145,000	145,000
OPERATING EXPENSE				
Salaries & Wages	4,090	4,168	5,195	5,195
Employee Benefits	554	569	715	715
Services/Supplies	67,762	22,748	20,000	20,000
Other	-	-	-	-
Depreciation/Amortization	124,872	126,648	124,872	124,872
Total Operating Expense	197,278	154,133	150,782	150,782
Operating Income or (Loss)	(155,224)	(108,198)	(5,782)	(5,782)
NONOPERATING REVENUES				
Interest Earned	6,750	5,835	5,782	5,782
Property Taxes				
Subsidies				
Consolidated Tax				
Grants	58,168	-	-	-
Gains/(Loss) on disposal of assets	-	15,250	-	-
Connection Fees		-	-	-
Total Nonoperating Revenues	64,918	21,085	5,782	5,782
NONOPERATING EXPENSES				
Interest Expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(90,306)	(87,113)	-	-
CAPITAL CONTRIBUTIONS				
Connection Fees	328			
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(89,978)	(87,113)	-	-

Unincorporated Town of Montello
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Water Enterprise Fund

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	53,720	45,935	145,000	145,000
Cash payt for goods/services	(77,755)	(22,748)	(20,000)	(20,000)
Cash payments-employees-services	(4,643)	(4,737)	(5,910)	(5,910)
Cash payments to other funds	-	-	-	-
a. Net cash provided by (or used for) operating activities	(28,678)	18,450	119,090	119,090
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants	58,168	-	-	-
Other Income	-	-	-	-
Operating Transfer Out	-	-	-	-
Operating Transfer In	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	58,168	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal on bonds payable	-	-	-	-
Interest on Bonds Payable	-	-	-	-
Proceeds from Grants	-	-	-	-
Sale of capital assets	-	15,250	-	-
Receipt of customer contributions	-	-	-	-
Connection Fees	328	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	328	15,250	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	6,751	5,835	5,782	5,782
Other	-	-	-	-
d. Net cash provided by (or used in) investing activities	6,751	5,835	5,782	5,782
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	36,569	39,535	124,872	124,872
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	156,476	193,045	232,580	232,580
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	193,045	232,580	357,452	357,452

Unincorporated Town of Montello
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Water Enterprise Fund

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Sewer Service Fees	17,784	16,833	17,000	17,000
Total Operating Revenue	17,784	16,833	17,000	17,000
OPERATING EXPENSE				
Salaries & Wages	4,090	4,168	5,195	5,195
Employee Benefits	554	569	715	715
Services/Supplies	6,604	7,120	7,500	7,500
Other	-	-	-	-
Depreciation/Amortization	5,815	5,815	5,815	5,815
Total Operating Expense	17,063	17,672	19,225	19,225
Operating Income or (Loss)	721	(839)	(2,225)	(2,225)
NONOPERATING REVENUES				
Interest Earned	19,786	10,000	2,225	2,225
Property Taxes				
Subsidies				
Consolidated Tax				
Miscellaneous income (expense)	29		-	
Gains/(Loss) on disposal of assets	-	-		
Grants	-	-	-	
Total Nonoperating Revenues	19,815	10,000	2,225	2,225
NONOPERATING EXPENSES				
Interest Expense	-	-	-	
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	20,536	9,161	-	-
Transfers (Schedule T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	20,536	9,161	-	-

Unincorporated Town of Montello
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND Sewer Enterprise Fund

Schedule F-1

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	17,943	16,833	17,000	17,000
Cash payt for goods/services	(6,595)	(7,120)	(7,500)	(7,500)
Cash payments-employees-services	(4,643)	(4,737)	(5,910)	(5,910)
Cash payments to other funds	-	-	-	-
a. Net cash provided by (or used for) operating activities	6,705	4,976	3,590	3,590
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grants	-	-	-	-
Other Income	29	-	-	-
Operating Transfer Out	-	-	-	-
Operating Transfer In	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	29	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal on bonds payable	-	-	-	-
Interest on Bonds Payable	-	-	-	-
Proceeds from Grants	-	-	-	-
Sale of capital assets	-	-	-	-
Receipt of customer contributions	-	-	-	-
Connection Fees	-	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	19,786	10,000	2,225	2,225
Other	-	-	-	-
d. Net cash provided by (or used in) investing activities	19,786	10,000	2,225	2,225
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	26,520	14,976	5,815	5,815
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	459,480	486,000	500,976	500,976
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	486,000	500,976	506,791	506,791

Unincorporated Town of Montello
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Sewer Enterprise Fund

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: Unincorporated Town of Montello
Contact: Susan Paprocki
E-mail Address: spaprocki@elkocountynv.net
Daytime Telephone: 775-748-0221

Total Number of Existing Contracts: _____

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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2025-2026

Local Government: Unincorporated Town of Montello

Contact: Susan Paprocki

E-mail Address: spaprocki@elkocountynv.net

Daytime Telephone: 775-748-0221

Total Number of Privatization Contracts: _____

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										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Schedule 32

Elko County Board of Commissioners

540 Court Street, Suite 101 • Elko, Nevada 89801
775-738-5398 Phone • 775-753-8535 Fax
www.elkocountynv.net

Commissioners
Delmo Andreozzi
Brian Gale
Travis Gerber
Jon Karr
Rex Steninger

Elko County Manager
Amanda Osborne

Executive Assistant
Michele Petty

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

Unincorporated Town of Mountain City herewith submits the ~~(TENTATIVE)~~ --- (FINAL) budget for the fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 10,615

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 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 2 governmental fund types with estimated expenditures of $ 160,731 and 0 proprietary funds with estimated expenses of $ 0

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

CERTIFICATION

I Susan Paprocki
(Print Name)
Comptroller
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed:

Dated: 5/22/2025

Phone: 775-748-0221

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by Docusign is acceptable)

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 21, 2025 @ 1:35pm

Publication Date: 8-May-25

Place: Nannini Administration Building,
Room #102, 540 Court St., Elko, Nevada

Schedule 1

BUDGET DOCUMENT INDEX

UNINCORPORATED TOWN OF MOUNTAIN CITY

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2 Index

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4 S-3 - Property Tax Rate Reconciliation
5 Schedule A - Governmental Fund Types, Expendable Trust Funds & Tax supported Proprietary Fund Types - Estimated Revenue & Other Sources
6 Schedule A-1 - Governmental Fund Types, Expendable Trust Funds & Tax supported Proprietary Fund Types - Estimated Expenditures & Other Uses

III GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS

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8 Schedule B-8 - General Fund - Revenues
8 Schedule B-10 - General Government - Expenditures
9 Schedule B-10 - Public Safety - Expenditures
10 Schedule B-10 - Public Works - Expenditures
11 Schedule B- Summary - Expenditures, Other Uses & Fund Balance General Fund - All Functions
12 Schedule B-14 - Revenue & Expenditures - Ad Valorem Capital Projects
14 Schedule 31 - Existing Contracts
15 Schedule 32 - Privatization Contracts

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0	0	0

POPULATION (AS OF JULY 1)	104	103	95
SOURCE OF POPULATION ESTIMATE*	Dept. of Taxation	Dept. of Taxation	Dept. of Taxation
Assessed Valuation (Secured and Unsecured Only)	2,477,194	2,618,008	2,547,325
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	2,477,194	2,618,008	2,547,325
TAX RATE			
General Fund	0.4347	0.4347	0.4347
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.4347	0.4347	0.4347

*** 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.**

Unincorporated Town of Mountain City

(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 AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5) - (7)]	(7) AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	2.3381	2,547,325	59,559	0.4347	11,073	458	10,615	XXXXXXXXXXXXXXX	10,615
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXX				
VOTER APPROVED: C. Voter Approved Overrides									
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)									
E. Indigent (NRS 428.285)									
F. Capital Acquisition (NRS 354.59815)									
G. Youth Services Levy (NRS 62B.150, 62B.160)									
H. Legislative Overrides									
I. SCCRT Loss (NRS 354.59813)									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.0000	-	-	0.0000	-	-	-	-	-
M. SUBTOTAL A, C, L	**2.3381**	**2,547,325**	**59,559**	**0.4347**	**11,073**	**458**	**10,615**		**10,615**
N. Debt									
O. TOTAL M AND N	**2.3381**	**2,547,325**	**59,559**	**0.4347**	**11,073**	**458**	**10,615**	-	**10,615**

Unincorporated Town of Mountain City
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated.
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 Unincorporated Town of Mountain City
(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	201,864	9,164	10,615	0.4347	1,960	-	-	223,603
Ad Valorem Capital Projects	10,225				506		-	10,731
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds	212,088	9,164	10,615	0.4347	2,466	-	-	234,333
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	9,164	10,615	0.4347	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for Unincorporated Town of Mountain City
(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)
General	-	-	-	150,000	-	4,500	-	69,103	223,603
Ad Valorem Capital Projects		-	-	10,731	-	-	-	(0)	10,731
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		-	-	160,731	-	4,500	-	69,102	234,333

* 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.

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
TAXES:				
Ad Valorem	9,462	10,347	10,615	10,615
Room Tax	-	-	-	-
Other	-	-	-	-
SUBTOTAL TAXES	9,462	10,347	10,615	10,615
LICENSES / PERMITS:				
BUSINESS LICENSES/PERMITS:				
Business License	205	200	200	200
Liquor License	500	500	500	500
Co Gaming License	1,260	1,260	1,260	1,260
Other License	-			
SUBTOTAL LICENSES/PERMITS	1,965	1,960	1,960	1,960
INTERGOVERNMENTAL REVENUES:				
STATE SHARED REVENUES:				
Consolidated Tax	9,915	9,864	9,164	9,164
MVPT	-	-		-
Grants	-	-		-
Other	-			
SUBTOTAL INTERGOVERNMENTAL	9,915	9,864	9,164	9,164
MISCELLANEOUS:				
Interest	-	-	-	-
Miscellaneous Other	1,982	-	-	-
SUBTOTAL MISCELLANEOUS	1,982	-	-	-

Unincorporated Town of Mountain City
(Local Government)
SCHEDULE B - GENERAL FUND

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
SUBTOTAL REVENUE ALL SOURCES	23,324	22,171	21,739	21,739
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	
BEGINNING FUND BALANCE	189,424	200,808	201,864	201,864
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	189,424	200,808	201,864	201,864
TOTAL AVAILABLE RESOURCES	212,748	222,979	223,602	223,603

Unincorporated Town of Mountain City
(Local Government)
SCHEDULE B - GENERAL FUND

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
EXECUTIVE TOWN BOARD:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	8,938	18,439	50,000	50,000
Capital Outlay	-	-	-	-
Other	-	-	-	-
FUNCTION SUBTOTAL	8,938	18,439	50,000	50,000

Unincorporated Town of Mountain City
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION General Government

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
FIRE:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	1,994	1,500	50,000	50,000
Capital Outlay	-	-	-	-
FUNCTION SUBTOTAL	1,994	1,500	50,000	50,000

Unincorporated Town of Mountain City
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Public Safety

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
HIGHWAYS AND STREETS:				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	1,008	1,176	50,000	50,000
Capital Outlay	-	-	-	-
FUNCTION SUBTOTAL	1,008	1,176	50,000	50,000

Unincorporated Town of Mountain City
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION Public Works

EXPENDITURES BY FUNCTION AND ACTIVITY	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
PAGE FUNCTION SUMMARY				
General Government	8,938	18,439	50,000	50,000
Judicial				
Public Safety	1,994	1,500	50,000	50,000
Public Works	1,008	1,176	50,000	50,000
Sanitation				
Health				
Welfare				
Culture and Recreation				
Community Support				
Debt Service				
Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTION	11,940	21,115	150,000	150,000
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)			4,500	4,500
Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER US	11,940	21,115	154,500	154,500
ENDING FUND BALANCE:	200,808	201,864	69,102	69,103
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	212,748	222,979	223,602	223,603

Unincorporated Town of Mountain City
(Local Government)
SCHEDULE B - GENERAL FUND

SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE

GENERAL FUND - ALL FUNCTIONS

REVENUES	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
INTERGOVERNMENTAL REVENUES:				
Other	476	492	506	506
Subtotal	476	492	506	506
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	9,257	9,733	10,225	10,225
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	9,257	9,733	10,225	10,225
TOTAL RESOURCES	9,733	10,225	10,731	10,731
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries/Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services/Supplies	-	-	10,731	10,731
Capital Outlay	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	10,731	10,731
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	9,733	10,225	(0)	(0)
TOTAL COMMITMENTS & FUND BALANCE	9,733	10,225	10,731	10,731

Unincorporated Town of Mountain City
(Local Government)

FUND Ad Valorem Capital Projects Fund

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: Unincorporated Town of Mountain City
Contact: Susan Paprocki
E-mail Address: spaprocki@elkocountynv.net
Daytime Telephone: 775-738-7073

Total Number of Existing Contracts: 0

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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2025-2026

Local Government: Unincorporated Town of Mountain City
Contact: Susan Paprocki
E-mail Address: spaprocki@elkocountynv.net
Daytime Telephone: 775-738-7073

Total Number of Privatization Contracts: 0

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										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Schedule 32

Elko County Board of Commissioners

540 Court Street, Suite 101 • Elko, Nevada 89801
775-738-5398 Phone • 775-753-8535 Fax
www.elkocountynv.net

Commissioners
Delmo Andreozzi
Brian Gale
Travis Gerber
Jon Karr
Rex Steninger

Elko County Manager
Amanda Osborne

Executive Assistant
Michele Petty

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

Tuscarora Water District herewith submits the ~~(TENTATIVE)~~ --- (FINAL) budget for the fiscal year ending June 30, 2026

This budget contains 0 funds, including Debt Service, requiring property tax revenues totaling $ _____

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 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 0 governmental fund types with estimated expenditures of $ _____ and 1 proprietary funds with estimated expenses of $ 16,000

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

CERTIFICATION

I Susan Paprocki
(Print Name)
Comptroller
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed: Susan Paprocki

Dated: 5/22/2025

Phone: (775)748-0221

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by Docusign is acceptable)

Brian D. Gale

Travis Gerber

SCHEDULED PUBLIC HEARING:
(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 21, 2025 @ 1:35pm

Publication Date: 8-May-25

Place: Nannini Administration Building,
Room #102, 540 Court St., Elko, Nevada

Schedule 1

BUDGET DOCUMENT INDEX

TUSCARORA WATER DISTRICT

I. INTRODUCTION

1 . Transmittal Letter
2 . Index

II SUMMARY FORMS

3 . S2 - Statistical Data
4 . Schedule A-2 Proprietary Funds

III. PROPRIETARY FUND

5 . Schedule F-1 - Enterprise Funds
6 . Schedule F-2 - Enterprise Funds
7 . Schedule 31 - Existing Contracts
8 . Schedule 32 - Privatization Contracts

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

POPULATION (AS OF JULY 1)	89	89	89
SOURCE OF POPULATION ESTIMATE*	Tuscarora Water	Tuscarora Water	Tuscarora Water
Assessed Valuation (Secured and Unsecured Only)	453,124	477,969	546,178
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	453,124	477,969	546,178
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

*** 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.**

BASED ON NUMBER OF RESIDENTIAL WATER CONNECTIONS (34) AT STATE (2.61) MULTIPLIER as noted by US Census Bureau

Tuscarora Water District

(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Schedule S-2

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for Tuscarora Water District
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
Tuscarora Water Enterprise Fund	E	16,000	16,000	-	-	-	-	-
TOTAL		16,000	16,000	-	-	-	-	-

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

** Include Depreciation

SCHEDULE A-2

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Water Service Fees	15,191	16,539	16,000	16,000
Total Operating Revenue	15,191	16,539	16,000	16,000
OPERATING EXPENSE				
Salaries & Wages				
Employee Benefits				
Services/Supplies	53,010	10,000	12,000	12,000
Other				
Depreciation/Amortization	4,130	4,130	4,000	4,000
Total Operating Expense	57,140	14,130	16,000	16,000
Operating Income or (Loss)	(41,949)	2,409	-	-
NONOPERATING REVENUES				
Interest Earned	5,101	3,958	-	-
Property Taxes				
Subsidies				
Consolidated Tax				
Grants	32,287	-	-	-
Gains/(Loss) on disposal of assets				
Miscellaneous	360	-	-	-
Total Nonoperating Revenues	37,748	3,958	-	-
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(4,201)	6,367	-	-
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(4,201)	6,367	-	-

Tuscarora Water District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND_____ Tuscarora Water Enterprise Fund

Schedule F-1

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	22,996	16,539	16,000	16,000
Cash payt for goods/services	(56,723)	(10,000)	(12,000)	(12,000)
Cash payments-employees-services				
Cash payments to other funds				
a. Net cash provided by (or used for) operating activities	(33,727)	6,539	4,000	4,000
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CDBG Grants	32,287	-	-	-
Other Income	360	-	-	-
Operating Transfer Out				
Operating Transfer In				
b. Net cash provided by (or used for) noncapital financing activities	32,647	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principal on bonds payable				
Interest on Bonds Payable				
Proceeds from Bonds				
Acquisition of capital assets				
Receipt of customer contributions				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on investments	5,101	3,958	-	-
Other				
d. Net cash provided by (or used in) investing activities	5,101	3,958	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,021	10,497	4,000	4,000
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	130,347	134,368	144,865	144,865
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	134,368	144,865	148,865	148,865

Tuscarora Water District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Tuscarora Water Enterprise Fund

Schedule F-2

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: Tuscarora Water District
Contact: Susan Paprocki
E-mail Address: spaprocki@elkocountynv.net
Daytime Telephone: 775-738-7073

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17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2025-2026

Local Government: Tuscarora Water District
Contact: Susan Paprocki
E-mail Address: spaprocki@elkocountynv.net
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3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Schedule 32