



TOWN of GABBS
P.O. BOX 86
503 BRUCITE STREET
GABBS, NV 89409-0086

Phone (775) 285-2671

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

Gabbs Town herewith submits the FINAL budget for the
fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 74,064

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be lowered.

This budget contains 4 governmental fund types with estimated expenditures of \$ 302,753 and
3 proprietary funds with estimated expenses of \$ 352,427

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 Helen Bae
(Printed Name)
Comptroller
(Title)

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

Signed

Dated:

5/22/25

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time May 22, 2025 10:00 a.m

Publication Date May 9, 2025

Place: Commissioners Chambers 2100 E. Walt Williams Dr, Pahrump, NV 89048

<p align="center">GABBS TOWN 2025-2026 BUDGET INDEX</p>
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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 6/30/2026
General Government	1.00	1.00	1.00
Judicial			
Public Safety			
Public Works	0.25	0.25	0.25
Sanitation	0.75	0.75	0.75
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	2.00	2.00	2.00
Utilities	0.25	0.25	0.25
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	2.25	2.25	2.25

POPULATION (AS OF JULY 1)	223	218	199
	State Demographer	State Demographer	State Demographer
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	9,728,604	9,270,933	13,892,753
Net Proceeds of Mines	-		2,022,006
TOTAL ASSESSED VALUE	9,728,604	9,270,933	15,914,759
TAX RATE			
General Fund	0.4846	0.4846	0.4846
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.4846	0.4846	0.4846

*** 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.**

Gabbs Town
(Local Government)
SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025-2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	51.8223	13,892,753	7,199,544	0.4846	67,324	12,857	54,467	XXXXXXXXXXXXXX	54,467
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	51.8223	2,022,006	1,047,850	0.4846	XXXXXXXXXXXXXX			9,799	9,799
VOTER APPROVED: C. Voter Approved Overrides									-
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)									-
E. Medical 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)	0.5063	15,914,759	80,572						-
J. Other:									-
K. Other:									-
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.5063	XXXXXXXXXXXXXX	80,572	-	-	-	-	-	-
M. SUBTOTAL A, C, L	52.3286	XXXXXXXXXXXXXX	7,280,116	0.4846	67,324	12,857	54,467	9,799	64,265
N. Debt									
O. TOTAL M AND N	52.3286	XXXXXXXXXXXXXX	7,280,116	0.4846	67,324	12,857	54,467	9,799	64,265

Gabbs Town

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE & REVENUE RECONCILIATION

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

Budget Summary for Gabbs Town
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES		PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	CONSOLIDATED TAX REVENUE (2)	(3)	(4)	(5)	(6)	(7)	(8)
General - 23101	697,245	163,139	74,064	0.4846	80,600	-	-	1,015,048
Special Capital Projects - 23402	35,160				3,150	-	-	38,310
Public Safety Sales Tax -Sheriff 23234	70,862				11,847	-		82,709
Public Safety Sales Tax -Fire 23235	99,928				12,847	-		112,775
DEBT SERVICE							-	-
Expendable Trust Funds	903,195	163,139	74,064	0.4846	108,444	-	-	1,248,842
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXXX		XXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	163,139	74,064	0.4846	XXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for **Gabbs Town**
(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 - 23101	-	93,000	60,500	109,532	-	7,891	-	744,126	1,015,048
Special Capital Projects - 23402	C	-	-	-	38,000			310	38,310
Public Safety Sales Tax -Sheriff 23234	R	-	-	1,721	-		-	80,988	82,709
Public Safety Sales Tax -Fire 23235	R	-	-	-	-		-	112,775	112,775
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		93,000	60,500	111,253	38,000	7,891	-	938,199	1,248,842

* 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

Gabbs Town

(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Gabbs Water Fund	E	150,000	275,100	7,000	9,400	-	-	(127,500)
Gabbs Sewer Fund	E	49,000	59,200	2,146	-	-	-	(8,054)
OPEB Trust Fund	I	16,500	8,727	2,261	-	-	-	10,034
TOTAL		215,500	343,027	11,407	9,400	-	-	(125,520)

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

** Include Depreciation

Gabbs Town - 23101
(Local Government)
SCHEDULE B - GENERAL FUND

<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT (10):				
Administration:				
Salaries and Wages	47,688	58,800	50,000	50,000
Employee Benefits	42,980	28,500	35,000	35,000
Services and Supplies	19,181	18,000	50,000	50,000
Capital Outlay				
SUBTOTAL	109,849	105,300	135,000	135,000
Miscellaneous Overhead				-
Salaries and Wages				-
Employee Benefits - OPEB Prefunding		16,500	16,500	16,500
Services and Supplies -Risk Mgt - Insurance Policy		7,179	8,740	8,740
Capital Outlay				-
SUBTOTAL	-	23,679	25,240	25,240
PUBLIC WORKS (40):				
Streets:				
Salaries and Wages	700	8,000	13,000	13,000
Employee Benefits	107	2,800	4,000	4,000
Services and Supplies	19,794	20,000	20,792	20,792
Capital Outlay				
SUBTOTAL	20,601	30,800	37,792	37,792
SANITATION(50):				
Waste Collection and Disposal:				
Salaries and Wages	5,090	8,500	30,000	30,000
Employee Benefits	1,473	2,200	5,000	5,000
Services and Supplies	7,557	17,500	30,000	30,000
Capital Outlay				
SUBTOTAL	14,120	28,200	65,000	65,000
CULTURE AND RECREATION (80):				
Swimming Pool:				
Salaries and Wages	-	-		-
Employee Benefits	-	-		-
Services and Supplies	-	-		-
Capital Outlay				
SUBTOTAL	-	-	-	-
FUNCTION SUBTOTAL	144,570	187,979	263,032	263,032

Gabbs Town - 23101
(Local Government)
SCHEDULE B - GENERAL FUND
Various Functions

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL:				
Intergovernmental	-	3,000	3,000	3,000
SUBTOTAL	-	3,000	3,000	3,000
OTHER:				
Investment Income	(423)	(500)	150	150
				-
SUBTOTAL	(423)	(500)	150	150
TOTAL	(423)	2,500	3,150	3,150
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	152,098	150,000	-	-
BEGINNING FUND BALANCE	155,685	32,660	35,160	35,160
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	155,685	32,660	35,160	35,160
TOTAL RESOURCES	307,360	185,160	38,310	38,310
EXPENDITURES				
				-
General Government				-
Salaries and Wages				-
Employee Benefits				-
Services and Supplies				-
Capital Outlay	274,700	150,000	38,000	38,000
Capital Outlay - Truck	-			-
Subtotal	274,700	150,000	38,000	38,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	32,660	35,160	310	310
TOTAL COMMITMENTS & FUND BALANCE	307,360	185,160	38,310	38,310

Gabbs Town - 23402

(Local Government)

SCHEDULE B - SPECIAL CAPITAL PROJECTS

Fund: Special Capital Projects 23402

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL:				
Public Safety Sales Tax	10,412	10,546	9,847	9,847
SUBTOTAL	10,412	10,546	9,847	9,847
OTHER:				
Investment Income	2,269	2,000.00	2,000.00	2,000
SUBTOTAL	2,269	2,000	2,000	2,000
TOTAL	12,681	12,546	11,847	11,847
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				-
				-
				-
				-
BEGINNING FUND BALANCE	50,827	58,866	70,862	70,862
Prior Period Adjustment(s)				-
Residual Equity Transfers				-
TOTAL BEGINNING FUND BALANCE	50,827	58,866	70,862	70,862
TOTAL RESOURCES	63,508	71,412	82,709	82,709
<u>EXPENDITURES</u>				
				-
Public Safety:				-
Salaries and Wages				-
Employee Benefits				-
Services and Supplies	235	250	1,721	1,721
Capital Outlay	4,407	300		-
				-
Subtotal	4,642	550	1,721	1,721
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				-
				-
				-
				-
				-
ENDING FUND BALANCE	58,866	70,862	80,988	80,988
TOTAL COMMITMENTS & FUND BALANCE	63,508	71,412	82,709	82,709

Gabbs Town - 23234
 (Local Government)
 SCHEDULE B - SPECIAL REVENUE FUND
 Fund: Public Safety Sales Tax - Sheriff - 23234

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL:				
Public Safety Sales Tax	10,412	10,546	9,847	9,847
SUBTOTAL	10,412	10,546	9,847	9,847
OTHER:				
Investment Income	3,248	3,000	3,000	3,000
				-
SUBTOTAL	3,248	3,000	3,000	3,000
TOTAL	13,660	13,546	12,847	12,847
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				-
				-
				-
				-
BEGINNING FUND BALANCE	72,722	86,382	99,928	99,928
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	72,722	86,382	99,928	99,928
TOTAL RESOURCES	86,382	99,928	112,775	112,775
<u>EXPENDITURES</u>				
				-
Public Safety				-
Salaries and Wages	-	-		-
Employee Benefits	-	-		-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
				-
				-
Subtotal	-	-	-	-
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				-
				-
				-
				-
ENDING FUND BALANCE	86,382	99,928	112,775	112,775
TOTAL COMMITMENTS & FUND BALANCE	86,382	99,928	112,775	112,775

Gabbs Town - 23235
 (Local Government)
 SCHEDULE B - SPECIAL REVENUE FUND
 Fund: Public Safety Sales Tax - Fire - 23235

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Charges	187,981	144,316	150,000	150,000
Total Operating Revenue	187,981	144,316	150,000	150,000
OPERATING EXPENSE				
Salaries and Wages	69,476	70,000	33,244	33,244
Employee Benefits	32,928	34,000	18,918	18,918
Services and Supplies	50,874	60,000	143,813	143,813
Risk Mgt - Insurance Policy		4,730	4,125	4,125
Capital Outlay				-
Depreciation/Amortization	68,882	75,000	75,000	75,000
Total Operating Expense	222,160	243,730	275,100	275,100
Operating Income or (Loss)	(34,179)	(99,414)	(125,100)	(125,100)
NONOPERATING REVENUES				
Investment Income	13,431	6,500	7,000	7,000
Grants	594	-		
Subsidies	91,680	-		
Consolidated Tax	-	-		
Other Income	-	-	-	-
Total Nonoperating Revenues	105,705	6,500	7,000	7,000
NONOPERATING EXPENSES				
Interest Expense	13,585	11,658	9,400	9,400
Total Nonoperating Expenses	13,585	11,658	9,400	9,400
Net Income before Operating Transfers	57,941	(104,572)	(127,500)	(127,500)
Operating Transfers (Schedule T)				
In - GF	100,000	-	-	-
Out				-
Net Operating Transfers	100,000	-	-	-
NET INCOME	157,941	(104,572)	(127,500)	(127,500)

Gabbs Town - 23502
(Local Government)
SCHEDULE F1 - REVENUES, EXPENSES, AND NET INCOME
Fund: Gabbs Water Fund 23502

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	186,764	144,316	150,000	150,000
cash paid for salaries and benefits	(99,389)	(104,000)	(52,162)	(52,162)
cash paid for services, supplies, and capital	38,686	(60,000)	(147,938)	(147,938)
a. Net cash provided by (or used for) operating activities	126,061	(19,684)	(50,100)	(50,100)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers		-	-	-
Due from other funds (23503)	100,000	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	100,000	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Capital Assets	(87,274)	-	-	-
Principal Payment-Bonds	(29,515)	(31,692)	(34,029)	(34,029)
Interest paid	(13,760)	(11,658)	(9,400)	(9,400)
Grants	594		-	-
Debt Issuance				
Other income	91,680	-	-	-
c. Net cash provided by (or used for) capital and related financing activities	(38,275)	(43,350)	(43,429)	(43,429)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment income	13,179	6,500	7,000	7,000
d. Net cash provided by (or used in) investing activities	13,179	6,500	7,000	7,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	200,965	(56,534)	(86,529)	(86,529)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	265,130	466,095	409,561	409,561
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	466,095	409,561	323,033	323,033

Gabbs Town - 23502
(Local Government)
SCHEDULE F2 - STATEMENT OF CASH FLOWS
Fund: Gabbs Water Fund 23502

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Sewer Charges	48,294	49,000	49,000	49,000
Total Operating Revenue	48,294	49,000	49,000	49,000
OPERATING EXPENSE				
Salaries and Wages	-	-	5,800	5,800
Employee Benefits	-	-	2,300	2,300
Services and Supplies	9,713	9,700	9,753	9,753
Risk Mgt - Insurance Policy		1,306	1,348	1,348
Capital Outlay	-	-		-
				-
				-
				-
Depreciation/Amortization	39,089	40,000	40,000	40,000
Total Operating Expense	48,802	51,006	59,200	59,200
Operating Income or (Loss)	(508)	(2,006)	(10,200)	(10,200)
NONOPERATING REVENUES				
Interest Earned	1,947	2,146	2,146	2,146
Property Taxes				
Subsidies				
Consolidated Tax				
Grant Revenues	40,465			
Total Nonoperating Revenues	42,412	2,146	2,146	2,146
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	41,904	140	(8,054)	(8,054)
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers	-	-	-	-
NET INCOME	41,904	140	(8,054)	(8,054)

Gabbs Town - 23503
 (Local Government)
 SCHEDULE F1 - REVENUES, EXPENSES, AND NET INCOME
 Fund: Gabbs Sewer Fund 23503

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	47,935	49,000	49,000	49,000
cash paid for salaries and benefits	-	-	(8,100)	(8,100)
cash paid for services and supplies	(6,548)	(11,006)	(11,059)	(11,059)
a. Net cash provided by (or used for) operating activities	41,387	37,994	29,842	29,842
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers	-	-	-	-
Due to other funds	-			-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Capital Assets	(40,465)	-	-	-
Principal Payment-Bonds				
Interest paid	-	-	-	-
Grant Revenues				
Debt Issuance				
c. Net cash provided by (or used for) capital and related financing activities	(40,465)	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest income	1,950	2,146	2,146	2,146
d. Net cash provided by (or used in) investing activities	1,950	2,146	2,146	2,146
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,872	40,140	31,987	31,987
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	15,490	18,362	58,502	58,502
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	18,362	58,502	90,489	90,489

Gabbs Town - 23503
(Local Government)
SCHEDULE F2 - STATEMENT OF CASH FLOWS
Fund: Gabbs Sewer Fund 23503

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 06/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
OPEB Prefunding (23101)	12,375	16,500	16,500	16,500
Total Operating Revenue	12,375	16,500	16,500	16,500
OPERATING EXPENSE				
Salaries and Wages				
Employee Benefits	7,589	7,589	8,727	8,727
Services and Supplies	-	-		-
Capital Outlay				-
				-
				-
				-
Depreciation/Amortization				
Total Operating Expense	7,589	7,589	8,727	8,727
Operating Income or (Loss)	4,786	8,911	7,773	7,773
NONOPERATING REVENUES				
Interest Earned	1,915	2,261	2,261	2,261
Property Taxes				-
Subsidies				-
Consolidated Tax				-
				-
				-
				-
Total Nonoperating Revenues	1,915	2,261	2,261	2,261
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	6,701	11,172	10,034	10,034
Operating Transfers (Schedule T)				
In - Gabbs Town General Fund 23101		-	-	-
Out				-
Net Operating Transfers	-	-	-	-
NET INCOME	6,701	11,172	10,034	10,034

Gabbs Town - 23704

(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND: 23704 OPEB Trust Fund

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 06/30/2026 TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	12,375	16,500	16,500	16,500
Cash paid for service and supplies	-	-	-	-
Cash paid for benefits	(7,589)	(7,589)	(8,727)	(8,727)
a. Net cash provided by (or used for) operating activities	4,786	8,911	7,773	7,773
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating Transfers		-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Investment Income	1,915	2,261	2,261	2,261
d. Net cash provided by (or used in) investing activities	1,915	2,261	2,261	2,261
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	6,701	11,172	10,034	10,034
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	41,429	48,130	59,302	59,302
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	48,130	59,302	69,336	69,336

Gabbs Town - 23704

(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: 23704 OPEB Trust Fund

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2026		(11) (9)+(10)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2024	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
Water Utility (23502)	2	40	\$ 575,100.00	7/1/1989	6/1/2029	7.125	\$ 133,159.46	\$ 9,399.82	\$ 34,028.89	\$ 43,428.71
TOTAL ALL DEBT SERVICE			\$ 575,100.00				\$ 133,159.46	\$ 9,399.82	\$ 34,028.89	\$ 43,428.71

Gabbs Town
(Local Government)
SCHEDULE C1 - INDEBTEDNESS

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND					23502 - Water Fund	15	-
					23402 - Capital Fund	12	-
					23704 - OPEB Trust Fund	19	-
SUBTOTAL			-				-
SPECIAL REVENUE FUNDS							
SUBTOTAL			-				-

Gabbs Town
(Local Government)
SCHEDULE T - TRANSFER RECONCILIATION

Transfer Schedule for Fiscal Year 2025-26

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND 23402 - Gabbs Capital Fund	23101 - Gabbs General Fund	12	-				
SUBTOTAL			-				-
EXPENDABLE TRUST FUNDS							
SUBTOTAL							
DEBT SERVICE	Water Utility Fund	11	-				-
SUBTOTAL			-				-

Gabbs Town
(Local Government)
SCHEDULE T - TRANSFER RECONCILIATION

TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS 23502 - Gabbs Water	General Fund 23101	15	-	Debt Service		
SUBTOTAL			-			-
INTERNAL SERVICE 23704- OPEB Trust Fund	General Fund 23101	19	-			
SUBTOTAL			-			-
RESIDUAL EQUITY TRANSFERS						
SUBTOTAL			-			-
TOTAL TRANSFERS			-			-

Gabbs Town
(Local Government)
SCHEDULE T - TRANSFER RECONCILIATION

Local Government: Nye County/Gabbs Town
Contact: Helen Bae
E-mail Address: hebae@nyecountynv.gov
Daytime Telephone: 775-751-7092

Total Number of Existing Contracts: 1_____

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	Northern Nevada Pest Control	7/1/2025	6/30/2026	\$250		Pest Control
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$250		

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2025-26

Local Government: Nye County/Gabbs Town

Contact: Helen Bae

E-mail Address: hebae@nyecountynv.gov

Daytime Telephone: 775-751-7092

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	N/A									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.