

COMMUNICATIONS AND REPORTS

May 26, 2026

The following communications and reports were received, duly noted, and ordered placed on file with the Clerk:

COMMUNICATIONS

- A. Application to the Public Utilities Commission, dated April 30, 2026, for approval by a Federal Agency to construct to construct the Chukar to Lantern 345 Kilovolt Line Project.
- B. City of Reno Development Services Department notification to Board of County Commissioners of Application for Rilite Aggregate Pit Annexation for case ANX26-00003 dated May 12, 2026.
- C. Office of the Washoe County Treasurer, 2026 Tax Sale Proof of Publication and Return of Sale of Real Estate Reports, dated May 1, 2026.
- D. Office of the Washoe County Treasurer, Affidavit of Mailing for Notices of Delinquent Taxes from Treasurer Justin Taylor, dated April 17, 2026.
- E. Office of the Washoe County Treasurer, Notice of Closure and Staff Report Regarding Washoe County Wells Fargo Venmo Bank Account for the Comptroller's Office, Account Number ending in 0897, dated April 20, 2026.

MONTHLY STATEMENTS/REPORTS

- A. Clerk of the Court, Monthly Statement for the month ending April 30, 2026.

QUARTERLY STATEMENTS/REPORTS

- A. Washoe County Clerk, Quarterly Statement for the third quarter of Fiscal Year 2025/2026, for the period of January 1, 2026 to March 31, 2026.

BUDGETS

- A. City of Reno Tentative Budget for fiscal year 2026/2027.
- B. City of Reno Redevelopment Agency #1 Tentative Budget for fiscal year 2026/2027.
- C. City of Reno Redevelopment Agency #2 Tentative Budget for fiscal year 2026/2027.

- D. City of Sparks Redevelopment Agency Area 2 Tentative Budget for fiscal year 2026/2027.
- E. City of Sparks Tentative Budget for fiscal year 2026/2027.
- F. Sun Valley General Improvement District Tentative Budget for fiscal year 2026/2027.
- G. Washoe County School District Tentative Budget for fiscal year ending June 30, 2027.

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BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Notice by Sierra Pacific Power Company d/b/a NV Energy under the Utility Environmental Protection Act of an Application for Approval by a Federal Agency to Construct the Chukar to Lantern 345 Kilovolt Line Project.)
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Docket No. 26- 04 _____

NOTICE UNDER THE UTILITY ENVIRONMENTAL PROTECTION ACT OF AN APPLICATION FOR APPROVAL BY A FEDERAL AGENCY TO CONSTRUCT THE CHUKAR TO LANTERN 345 KILOVOLT LINE PROJECT

Sierra Pacific Power Company d/b/a NV Energy (“Sierra”) files this notice of an application for approval by a federal agency to construct the Chukar to Lantern 345 Kilovolt (kV) Line Project (“Project”) with the Public Utilities Commission of Nevada (“Commission”) pursuant to Nevada Revised Statutes (“NRS”) Section 704.870(2) and Nevada Administrative Code (“NAC”) 703.421. The information set forth below is submitted in support of this Notice.

1. The name, address and telephone number of the person who filed the application with the appropriate federal agency, as required by NAC 703.421(1):

Roman Borisov Senior Attorney 6100 Neil Road Reno, Nevada 89511 (775) 834-3470 Roman.Borisov@nvenergy.com	Camie Dencker Senior Environmental Scientist 6100 Neil Road Reno, Nevada 89511 (775) 433-3973 Camie.Dencker@nvenergy.com
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2. The date on which the application was filed with the appropriate federal agency, as required by NAC 703.421(2):

The Application for Transportation, Utility Systems, Telecommunications and Facilities on Federal Lands and Property is being filed with the United States Bureau of Land Management, Reno State Office contemporaneously with this Notice on April 30, 2026.

3. A general description of the location of the proposed facility, as required by NAC 703.421(3):

The proposed facilities are located in Churchill, Lyon, Storey, and Washoe counties, Nevada, as shown in the Project map attached to this Notice as Exhibit 1: Project Route Overview Map. The proposed 345 kV facilities would begin at the existing Lantern 345 kV

1 Substation, which is approximately 15 miles east of the community of Nixon in Churchill
2 County, Nevada. The proposed 345 kV transmission line would traverse approximately 50 miles
3 through portions of Churchill, Lyon, Storey, and Washoe counties and terminate at the existing
4 Chukar 345/120 kV Substation, which is located approximately 2.8 miles east of the
5 community of Clark in Storey County, Nevada. The Project includes a proposed customer-led
6 substation, Vaquero 345/120 kV Substation, that would be located approximately 15 miles
7 northeast of the Chukar 345/120 kV Substation, as shown in Exhibit 1: Project Route Overview
8 Map.

9 **4. A general description of the proposed facility, as required by NAC 703.421(4):**

10 Sierra is proposing to construct additional electrical facilities, which would increase
11 northern Nevada transmission import capacity to meet native electric demand for large load
12 customers, the expected growth of the Fernley-area consumer base, and reliability of the Reno
13 and Sparks region. The Project includes the permitting, design, land acquisition, and
14 construction of the proposed facilities listed as follows:

- 15 • A 345 kV transmission line from the existing Lantern 345 kV Substation to the
16 proposed Vaquero 345/120 kV Substation.
- 17 • A 345 kV transmission line from the proposed Vaquero 345/120 kV Substation to the
18 existing Chukar 345/120 kV Substation.
- 19 • A customer-led substation, the proposed Vaquero 345/120 kV Substation.
- 20 • Two 345 kV terminal additions at the existing Lantern 345 kV and Chukar 345/120 kV
21 Substations

22 Construction of the proposed Vaquero 345/120 kV Substation and proposed 345 kV Lantern
23 to Vaquero transmission line would occur during Phase 1 of the Project, and construction of
24 the proposed 345 kV Vaquero to Chukar transmission line would occur during Phase 2.

25 **5. Proof that a copy of the notice has been submitted to the Nevada State
26 Clearinghouse within the State Department of Conservation and Natural
27 Resources, as required by NAC 703.421(5):**

28 A copy of this Notice is being served on the Nevada State Clearinghouse. See attached
Certificate of Service.

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Respectfully submitted this 30th day of April 2026.

**SIERRA PACIFIC POWER
COMPANY
D/B/A NV ENERGY
NEVADA POWER COMPANY
D/B/A NV ENERGY**

By: /s/ Roman Borisov
Roman Borisov
Senior Attorney
6100 Neil Road
Reno, Nevada 89511
(775) 834-3470
Roman.Borisov@nvenergy.com

**PUBLIC UTILITIES COMMISSION OF NEVADA
DRAFT NOTICE
(Applications, Tariff Filings, Complaints, and Petitions)**

Page 1 of 2

Pursuant to Nevada Administrative Code (“NAC”) 703.162, the Commission requires that a draft notice be included with all applications, tariff filings, complaints and petitions. Please complete and include **ONE COPY** of this form with your filing. (Completion of this form may require the use of more than one page.)

A title that generally describes the relief requested (see NAC 703.160(5)(a)):

Notice by Sierra Pacific Power Company d/b/a NV Energy under the Utility Environmental Protection Act of an Application for Approval by a Federal Agency to Construct the Chukar to Lantern 345 Kilovolt Line Project.

The name of the applicant, complainant, petitioner or the name of the agent for the applicant, complainant or petitioner (see NAC 703.160(5)(b)):

Sierra Pacific Power Company d/b/a NV Energy.

A brief description of the purpose of the filing or proceeding, including, without limitation, a clear and concise introductory statement that summarizes the relief requested or the type of proceeding scheduled **AND** the effect of the relief or proceeding upon consumers (see NAC 703.160(5)(c)):

Sierra Pacific Power Company, d/b/a NV Energy (“Sierra”) is filing with the United States Bureau of Land Management an Application for Transportation, Utility Systems, Telecommunications and Facilities on Federal Lands and Property. The Company is proposing to construct additional electrical facilities, which would increase northern Nevada transmission import capacity to meet native electric demand for large load customers, the expected growth of the Fernley-area consumer base, and reliability of the Reno and Sparks region. The proposed 345 kV facilities would begin at the existing Lantern 345 kV Substation, which is approximately 15 miles east of the community of Nixon in Churchill County, Nevada. The proposed 345 kV transmission line would traverse approximately 50 miles through portions of Churchill, Lyon, Storey, and Washoe counties and terminate at the existing Chukar 345/120 kV Substation which is located approximately 2.8 miles east of the community of Clark in Storey County, Nevada.

A statement indicating whether a consumer session is required to be held pursuant to Nevada Revised Statute (“NRS”) 704.069(1):¹

N/A

If the draft notice pertains to a tariff filing, please include the tariff number **AND** the section number(s) or schedule number(s) being revised.

N/A

¹ NRS 704.069 states in pertinent part:

1. The Commission shall conduct a consumer session to solicit comments from the public in any matter pending before the Commission pursuant to NRS 704.061 to 704.110 inclusive, in which:
 - (a) A public utility has filed a general rate application, an application to recover the increased cost of purchased fuel, purchased power, or natural gas purchased for resale or an application to clear its deferred accounts; and
 - (b) The changes proposed in the application will result in an increase in annual gross operating revenue, as certified by the applicant, in an amount that will exceed \$50,000 or 10 percent of the applicant’s annual gross operating revenue, whichever is less.

EXHIBIT 1: PROJECT ROUTE OVERVIEW MAP



**Exhibit 1:
Project Route Overview Map**

Chukar to Lantern 345 Kilovolt Line Project

Proposed Project Facilities

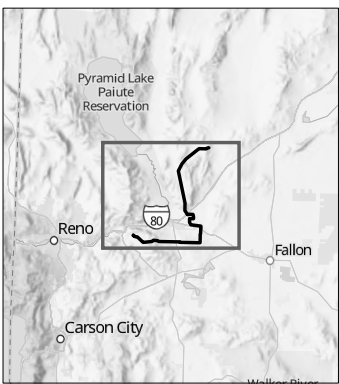
- Phase 1**
- Lantern to Vaquero 345 kV Transmission Line
 - ◇ Vaquero Substation

- Phase 2**
- Vaquero to Chukar 345 kV Transmission Line

- Existing Facilities**
- 100-161 kV Transmission Line
 - 345 kV Transmission Line
 - DC Voltage Transmission Line
 - ◇ Substation

- Land Ownership**
- Bureau of Indian Affairs
 - Bureau of Land Management
 - Bureau of Reclamation
 - Nevada State
 - Private

- Reference Features**
- - - County Line
 - ▨ City Boundary



NV Energy **INSIG NIA**
ENVIRONMENTAL

1:170,000
0 1.5 3 Miles

© 2020 NV Energy. Lantern, Chukar, Nixon, Vaquero, Wadsworth, Grayskull, and Lantern are trademarks of NV Energy. 4/20/2020

CERTIFICATE OF SERVICE

I hereby certify that I have served the foregoing filing of **SIERRA PACIFIC POWER COMPANY D/B/A NV ENERGY** in Docket No. 26-040XX upon all parties of record in this proceeding by electronic service to the following:

Don Lomoljo Public Utilities Comm. of Nevada 1150 E. William Street Carson City, NV 89701-3109 dlomoljo@puc.nv.gov	Staff Counsel Division Public Utilities Comm. of Nevada 9075 West Diablo, Suite 250 Las Vegas, NV 89148 pucn.sc@puc.nv.gov
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Attorney General's Office Bureau of Consumer Protection 100 N. Carson St. Carson City, NV 89701 bcpserv@ag.nv.gov	Attorney General's Office Bureau of Consumer Protection 8945 W. Russell Road, Suite 204 Las Vegas, NV 89148 bcpserv@ag.nv.gov
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Jennifer Carr Division of Environmental Protection Nevada Department of Conservation and Natural Resources 901 S. Stewart Street, Ste. 1003 Carson City, NV 89701 jcarr@ndep.nv.gov	Jim Hindle Storey County Clerk 26 South B. Street Virginia City, Nevada, 89440 clerk@storeycounty.org
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Nevada State Clearinghouse Dept. of Administration 901 S. Stewart Street, Ste. 5003 Carson City, NV 89701-5246 nevadaclearinghouse@lands.nv.gov	Nevada Department of Wildlife Habitat Division – AB307 6980 Sierra Center Parkway, Suite 120 Reno, NV 89511 USA jkleiber@ndow.org
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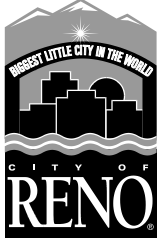
Jan Galassini Washoe County Clerk 1001 E 9 th Street, Building A Reno, NV 89512 jgalassini@washoecounty.gov	Staci Lingberg Lyon County Clerk 27 S. Main Street Yerington, NV 89447 CTLyon@lyon-county.org
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Linda Rothery
155 N. Taylor Street
Suite 110
Fallon, NV 89406
linda.rothery@churchillcountynv.gov

DATED this 30th day of April 2026.

/s/ Caitlin Katzenbach
Caitlin Katzenbach
Paralegal
Nevada Power Company d/b/a NV Energy
Sierra Pacific Power Company d/b/a NV Energy



Development Services Department

MEMORANDUM

Date: May 12, 2026
To: Jan Galassini, Washoe County Clerk
From: Nathan Gilbert, Principal Planner
Subject: Notice of receipt of application for annexation

The City of Reno has received an application for annexation under the provisions of NRS 268.670. Pursuant to this statute, City staff is hereby providing notice to the members of the Board of County Commissioners for case ANX26-00003 (Rilite Aggregate Pit Annexation).

I have enclosed the annexation description and location maps for distribution to the County Commissioners.

Thank you for your assistance.

Attachments

ANX26-00003 (Rilite Aggregate Pit Annexation) - A request has been made for the annexation of a ±249.32-acre area consisting of seven parcels generally located east of Western Skies Drive and South of Precious Metal Drive, on parcels primarily consisting of the existing Rilite Aggregate Pit. The site is located adjacent to the City of Reno jurisdictional boundaries, located within the City Sphere of Influence, and has Washoe County zoning designations of General Rural (GR), Medium Density Rural (MDR), and Low Density Suburban (LDS). Upon annexation, the site would have the Unincorporated Transition (UT) and Large Lot Neighborhood (LL) Master Plan land use designations and Unincorporated Transition 40 Acres (UT-40), Unincorporated Transition 5 Acres (UT-5), and Large Lot Residential – 1 Acre (LLR-1) zoning designations.

PLANNER: Nathan Gilbert, Principal Planner

CONTACT NUMBER: 775-334-2698

EMAIL: gilbertn@reno.gov

APPLICANT'S REPRESENTATIVE: Stacie Huggins

CONTACT NUMBER: 775-823-4068

EMAIL: shuggins@woodrogers.com

WARD BOUNDARY: Ward 6

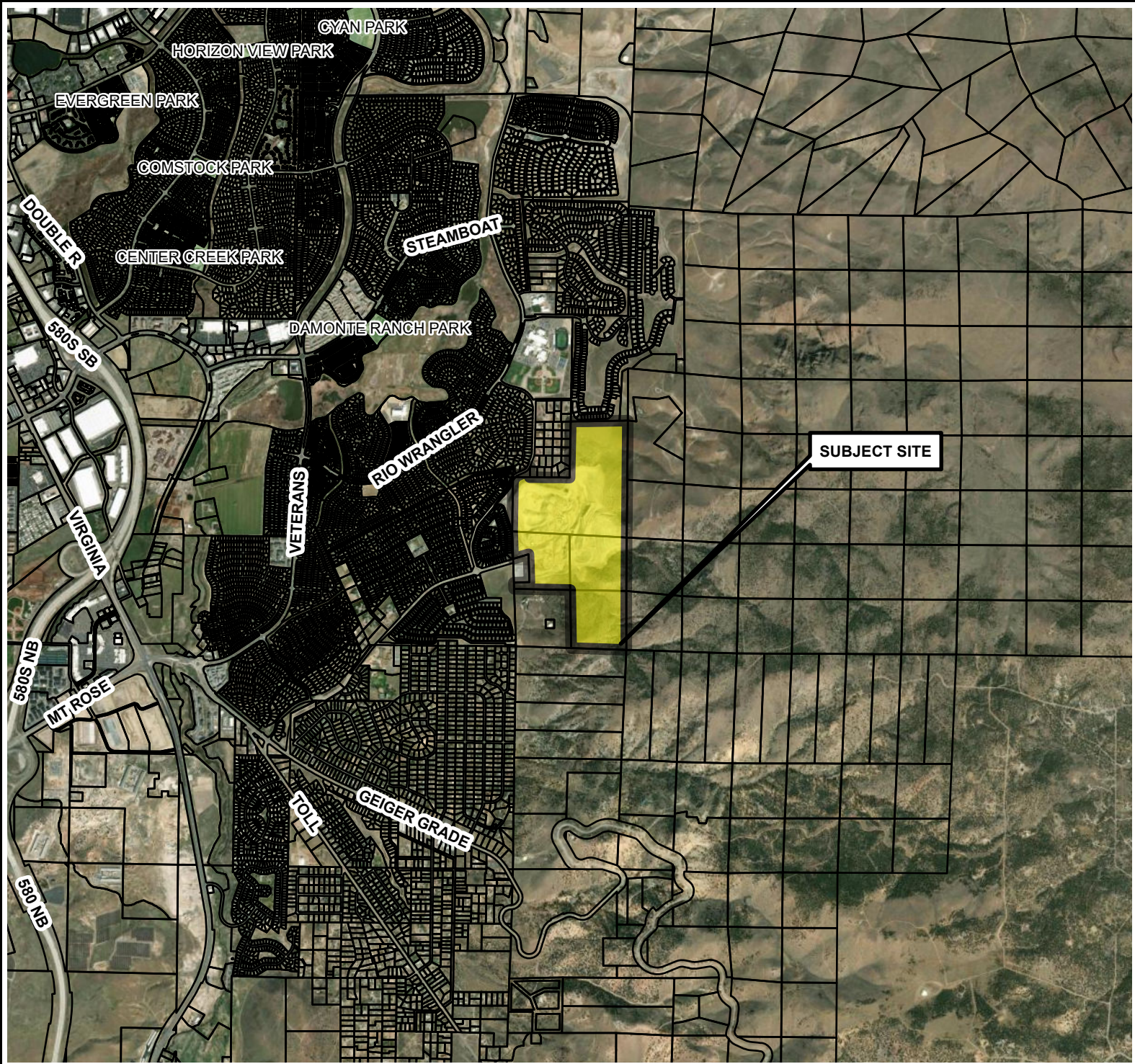
APN: 016-370-44, -45, 016-730-03, -06, -60, -61, and -62

NEIGHBORHOOD ADVISORY BOARD MEETING: May 4, 2026

PLANNING COMMISSION MEETING DATE: N/A

CITY COUNCIL HEARING DATE: TBD

STAFF/APPLICANT MEETING: April 29, 2026

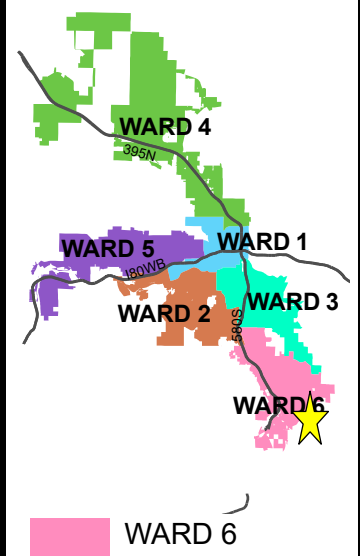


AREA MAP

ANX26-00003

(Rilite Aggregate Pit Annexation)

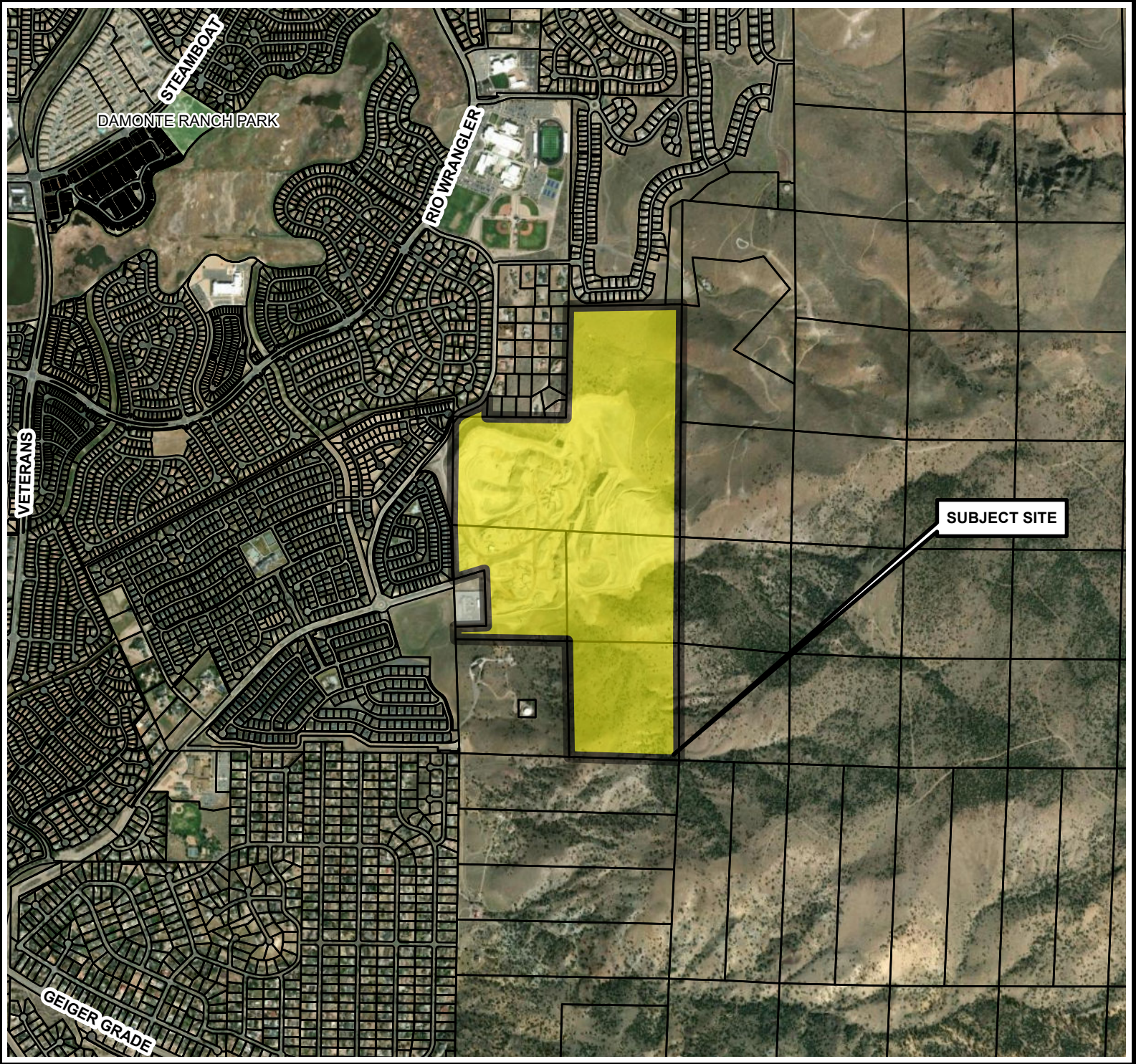
Subject Site ► 




Development Services Department



The information heron is approximate and is intended for display purposes only.
 Date: April 2026
 Scale: 1:40,000

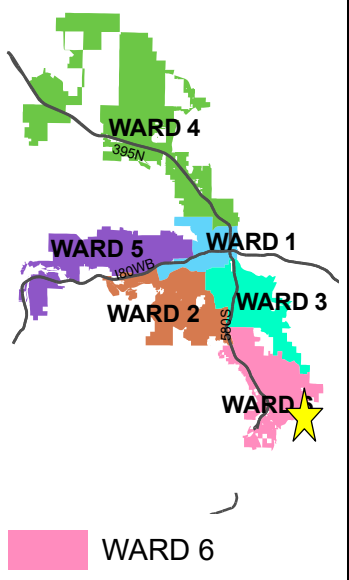


VICINITY MAP

ANX26-00003

(Rilite Aggregate Pit Annexation)

Subject Site ► 



Development Services Department



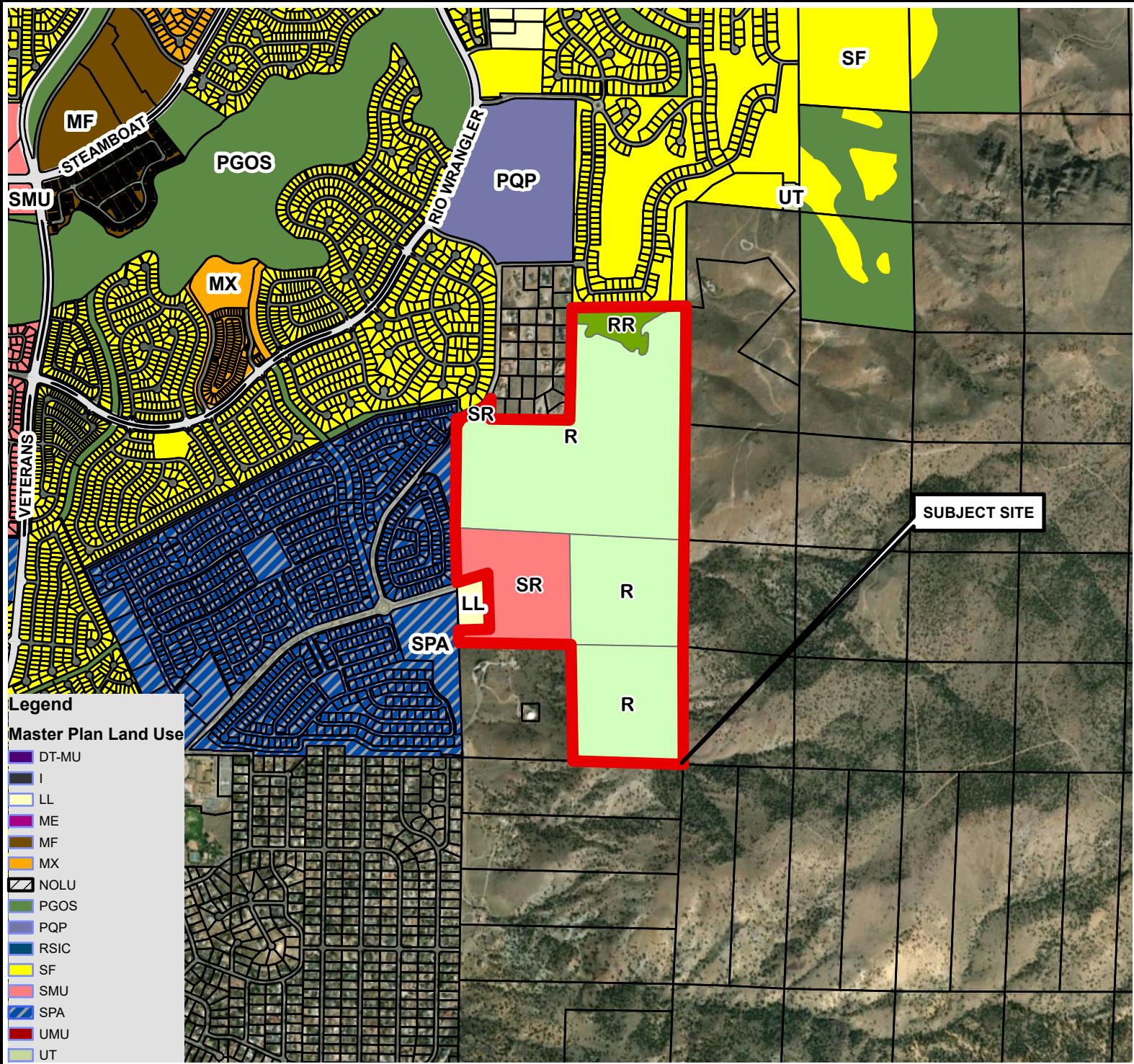
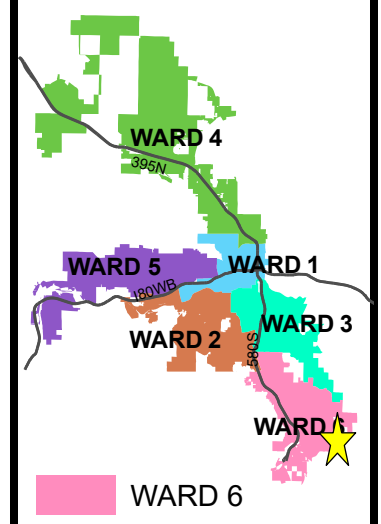
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Date: April 2026
Scale: 1:20,000
















MASTER PLAN MAP

ANX26-00003

(Rilite Aggregate Pit Annexation)

Subject Site ► 



- Legend**
- Master Plan Land Use**
-  DT-MU
 -  I
 -  LL
 -  ME
 -  MF
 -  MX
 -  NOLU
 -  PGOS
 -  PQP
 -  RSIC
 -  SF
 -  SMU
 -  SPA
 -  UMU
 -  UT

SUBJECT SITE

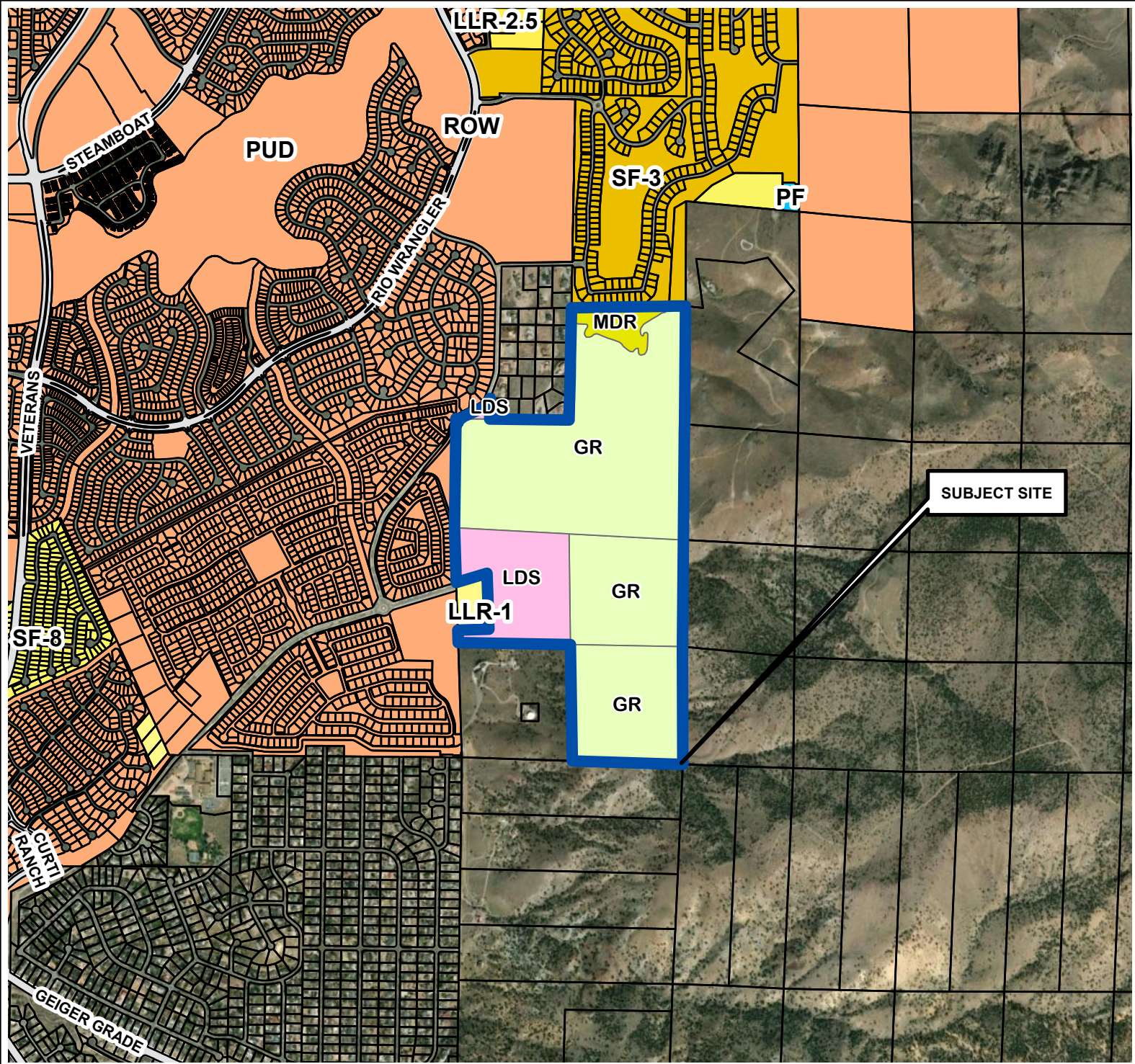


Development Services Department



The information heron is approximate and is intended for display purposes only.

Date: April 2026
Scale: 1:20,000



ZONING MAP

ANX26-00003







(Rilite Aggregate Pit Annexation)

Subject Site ► 

County Zoning Designations

-  GR
-  LDS
-  MDR

City Zoning Designations

-  PUD
-  SF-3
-  SF-8
-  LLR-1
-  LLR-2.5
-  PF

SUBJECT SITE



Development Services Department



The information heron is approximate and is intended for display purposes only.

DATE: April 2026
SCALE: 1:20,000



OFFICE OF THE WASHOE COUNTY TREASURER


May 1, 2026

Washoe County Clerk

Hello-

Per NRS 361.595 (9), please find the 2026 Tax Sale Proof of Publication and the Return of Sale reports.

Thank you,

BY: 

Lauren Yantis-Marche
Deputy Treasurer



OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

The undersigned, Lauren Yantis-Marche, Deputy Treasurer of Washoe County, Nevada, being first duly sworn, says that the following statements are true of my own knowledge:

That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 14, 2025, Agenda Item # 8.K.1, the Washoe County Treasurer did on April 22 2026, sell that certain real property described as APN **004-382-35** by public auction to **NAVJEET SINGH** , and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY

A handwritten signature in blue ink, appearing to read "Lauren Yantis-Marche".

LAUREN YANTIS-MARCHE, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

On May 1, 2026, LAUREN YANTIS-MARCHE, Deputy Treasurer, on behalf of the Washoe County Treasurer, whom I know personally to be the signer of the above and he/she acknowledged that he/she signed it.

A handwritten signature in blue ink, appearing to read "Juana Gonzalez".
NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

The undersigned, Lauren Yantis-Marche, Deputy Treasurer of Washoe County, Nevada, being first duly sworn, says that the following statements are true of my own knowledge:

That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 14, 2025, Agenda Item # 8.K.1, the Washoe County Treasurer did on April 22 2026, sell that certain real property described as APN **008-522-06** by public auction to **MIAN ARIF (SINGLE MAN)**, and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY

Handwritten signature of Lauren Yantis-Marche in blue ink.

LAUREN YANTIS-MARCHE, DEPUTY TREASURER

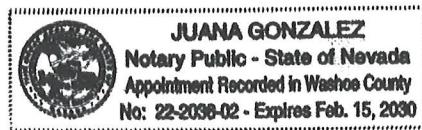
ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

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Handwritten signature of Juana Gonzalez in blue ink.
NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

The undersigned, Lauren Yantis-Marche, Deputy Treasurer of Washoe County, Nevada, being first duly sworn, says that the following statements are true of my own knowledge:

That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 14, 2025, Agenda Item # 8.K.1, the Washoe County Treasurer did on April 22 2026, sell that certain real property described as APN **061-230-21** by public auction to **KENT TAYLOR**, and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY



LAUREN YANTIS-MARCHE, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

On May 1, 2026, LAUREN YANTIS-MARCHE, Deputy Treasurer, on behalf of the Washoe County Treasurer, whom I know personally to be the signer of the above and he/she acknowledged that he/she signed it.



NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

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That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 14, 2025, Agenda Item # 8.K.1, the Washoe County Treasurer did on April 22 2026, sell that certain real property described as APN **066-070-04** by public auction to **DIVINDER K CHAWLA SAPAN CHAWLA SAURABH P CHAWLA**, and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY

A handwritten signature in blue ink, appearing to read "Lauren Yantis-Marche".

LAUREN YANTIS-MARCHE, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

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NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

The undersigned, Lauren Yantis-Marche, Deputy Treasurer of Washoe County, Nevada, being first duly sworn, says that the following statements are true of my own knowledge:

That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 14, 2025, Agenda Item # 8.K.1, the Washoe County Treasurer did on April 22 2026, sell that certain real property described as APN **066-210-13** by public auction to **PENDA'S WAY LIVESTOCK LLC**, and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY

A handwritten signature in blue ink, appearing to read "Lauren Yantis-Marche".

LAUREN YANTIS-MARCHE, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

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NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

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That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 14, 2025, Agenda Item # 8.K.1, the Washoe County Treasurer did on April 22 2026, sell that certain real property described as APN **066-250-22** by public auction to **NOMAD COLLABORATIONS LLC**, and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY




LAUREN YANTIS-MARCHE, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

On May 1, 2026, LAUREN YANTIS-MARCHE, Deputy Treasurer, on behalf of the Washoe County Treasurer, whom I know personally to be the signer of the above and he/she acknowledged that he/she signed it.


NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

The undersigned, Lauren Yantis-Marche, Deputy Treasurer of Washoe County, Nevada, being first duly sworn, says that the following statements are true of my own knowledge:

That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 14, 2025, Agenda Item # 8.K.1, the Washoe County Treasurer did on April 22 2026, sell that certain real property described as APN **074-202-33** by public auction to **ROBERT FODOR**, and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY




LAUREN YANTIS-MARCHE, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

On May 1, 2026, LAUREN YANTIS-MARCHE, Deputy Treasurer, on behalf of the Washoe County Treasurer, whom I know personally to be the signer of the above and he/she acknowledged that he/she signed it.



NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER


RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

The undersigned, Lauren Yantis-Marche, Deputy Treasurer of Washoe County, Nevada, being first duly sworn, says that the following statements are true of my own knowledge:

That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 14, 2025, Agenda Item # 8.K.1, the Washoe County Treasurer did on April 22 2026, sell that certain real property described as APN **074-222-19** by public auction to **MARK A FONTAINE**, and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY



LAUREN YANTIS-MARCHE, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

On May 1, 2026, LAUREN YANTIS-MARCHE, Deputy Treasurer, on behalf of the Washoe County Treasurer, whom I know personally to be the signer of the above and he/she acknowledged that he/she signed it.



NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

The undersigned, Lauren Yantis-Marche, Deputy Treasurer of Washoe County, Nevada, being first duly sworn, says that the following statements are true of my own knowledge:

That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 14, 2025, Agenda Item # 8.K.1, the Washoe County Treasurer did on April 22 2026, sell that certain real property described as APN **074-411-11** by public auction to **MARK A FONTAINE**, and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY

LAUREN YANTIS-MARCHE, DEPUTY TREASURER

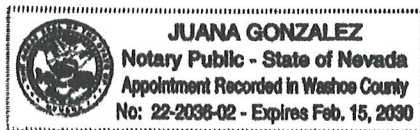
ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

On May 1, 2026, LAUREN YANTIS-MARCHE, Deputy Treasurer, on behalf of the Washoe County Treasurer, whom I know personally to be the signer of the above and he/she acknowledged that he/she signed it.

NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

The undersigned, Lauren Yantis-Marche, Deputy Treasurer of Washoe County, Nevada, being first duly sworn, says that the following statements are true of my own knowledge:

That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 14, 2025, Agenda Item # 8.K.1, the Washoe County Treasurer did on April 22 2026, sell that certain real property described as APN **074-412-38** by public auction to **GOVERNMENT LAND SALES**, and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY

A handwritten signature in blue ink, appearing to read "L. Yantis-Marche".

LAUREN YANTIS-MARCHE, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

On May 1, 2026, LAUREN YANTIS-MARCHE, Deputy Treasurer, on behalf of the Washoe County Treasurer, whom I know personally to be the signer of the above and he/she acknowledged that he/she signed it.

A handwritten signature in blue ink, appearing to read "Juana Gonzalez".
NOTARY PUBLIC My commission expires:



USA TODAY CO.



Order Confirmation

Not an Invoice

Account Number:	1118646
Customer Name:	Washoe Co
Customer Address:	Washoe Co 1001 E 9Th ST # D 200 Accts Payable Reno NV 89512-2845
Contact Name:	Adrian Albarran
Contact Phone:	
Contact Email:	aalbarran@washoecounty.gov
PO Number:	

Date:	03/20/2026
Order Number:	12189175
Prepayment Amount:	\$ 0.00

Column Count:	2.0000
Line Count:	140.0000
Height in Inches:	14.4300

Print

Product	#Insertions	Start - End	Category
RGJ Reno Gazette-Journal	4	03/25/2026 - 04/15/2026	Public Notices
RGJ rgi.com	4	03/25/2026 - 04/15/2026	Public Notices

As an incentive for customers, we provide a discount off the total order cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and save!

Total Cash Order Confirmation Amount Due	\$2553.60
Tax Amount	\$0.00
Service Fee 3.99%	\$101.89
Cash/Check/ACH Discount	-\$101.89
Payment Amount by Cash/Check/ACH	\$2553.60
Payment Amount by Credit Card	\$2655.49

Order Confirmation Amount	\$2553.60
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OFFICE OF THE WASHOE COUNTY TREASURER

April 17, 2026

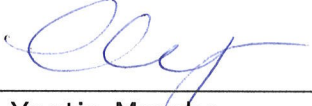
Washoe County Clerk
Attn: BRM Supervisor

Hello-

Will you please place this affidavit of mailing into the C & R's?

Thank you,

BY: _____


Lauren Yantis-Marche
Deputy Treasurer

Affidavit of Mailing

April 17, 2026

State of Nevada)
 : ss.
County of Washoe)

Justin Taylor, being duly sworn, deposes and says; That at all times hereinafter mentioned, he was, and now is, the duly elected County Treasurer of the County of Washoe, State of Nevada; that on the 20th day of March, 2026, he deposited in the United States Post Office at Reno, Nevada, notices to all property owners of Delinquent Taxes, for the Tax Year of 2025/2026; that there were 8,127 notices mailed, each enclosed in a sealed envelope upon which first class postage was fully prepaid; that there were 260 notices returned undeliverable.

DATED: April 17, 2026

ATTEST:



JUSTIN TAYLOR
WASHOE COUNTY TREASURER



LAUREN YANTIS-MARCHE
DEPUTY TREASURER

STATE OF NEVADA
 } ss.
COUNTY OF WASHOE

Subscribed and sworn before me this 17th day of April, 2026, by Justin Taylor, Washoe County Treasurer & Lauren Yantis-Marche, Deputy Treasurer.



NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

April 20, 2026

BOARD OF COUNTY COMMISSIONERS
WASHOE COUNTY
RENO, NEVADA

RE: CLOSURE OF WASHOE COUNTY VENMO BANK ACCOUNT ENDING IN 0897

Honorable Commissioners:

On April 15, 2025, The Washoe County Commissioners authorized the Washoe County Treasurer to open a bank account for the Comptroller's Department. Washoe County Comptroller's Department notified the Washoe County Treasurer, on April 16, 2026, this bank account at Wells Fargo Bank ending in 0897 is no longer needed. The Washoe County Venmo bank account was officially closed on April 20, 2026.

Respectfully,

Linda Jacobs Digitally signed by Linda Jacobs
Date: 2026.04.20 10:44:11 -07'00'

Linda Jacobs, Chief Deputy Treasurer

CC: Katelyn Kleidosty, Internal Auditor Manager
Louis Martensen, Internal Auditor
Comptroller Accountants
Cathy Hill, Washoe County Comptroller
Jelena Williams, Division Director-Accounting



WASHOE COUNTY

Integrity Communication Service

www.washoecounty.gov

STAFF REPORT

BOARD MEETING DATE: April 15, 2025

DATE: Thursday, March 27, 2025

TO: Board of County Commissioners

FROM: Brenda Mathers, Chief Deputy Treasurer, Treasurer's Department
775-328-2510, bmathers@washoecounty.gov

THROUGH: Justin Taylor, Washoe County Treasurer

SUBJECT: Recommendation to approve the request to establish a bank checking account for the Comptroller's Department and approve the policy to accept Venmo payments from County employees only as described in the Washoe County Venmo account policy. No fiscal impact. (All Commission Districts.)

SUMMARY

A request has been made by the Washoe County Comptroller's Department to establish a bank account for the purposes of employees reimbursing monies owed to the County. The request has been reviewed and approved by both the County Treasurer and the County Comptroller. The Washoe County Venmo account policy to be approved in conjunction with the requested bank account.

Washoe County Strategic Objective supported by this item:

Fiscal Sustainability

PREVIOUS ACTION

No Previous Action

BACKGROUND

Currently, when the County is owed funds from employees, an employee must either pay with a check or cash. This limitation has made it more difficult for the Comptroller's Department to collect those funds from some employees. In today's digital age, checks have become practically obsolete. To pay in cash, employees must physically go to the Comptroller's Department. This is not always feasible or convenient for employees, especially when they work at a location other than the Administrative Buildings at 1001 E. 9th Street. Digital payments offer a faster, more efficient way for the County to collect monies owed. By opening a separate bank account for this purpose, it assists the County Treasurer in safeguarding the main account from potential fraud.

AGENDA ITEM # _____

FISCAL IMPACT

No Fiscal Impact.

RECOMMENDATION

It is recommended to approve the request to establish a bank checking account for the Comptroller's Department and approve the policy to accept Venmo payments from County employees only as described in the Washoe County Venmo account policy. Recommendation to approve the request to establish a bank checking account for the Comptroller's office to accept Venmo payments from County employees.

POSSIBLE MOTION

Should the board agree with staff's recommendation, a possible motion would be : Recommendation to approve the request to establish a bank checking account for the Comptroller's Department and approve the policy to accept Venmo payments from County employees only as described in the Washoe County Venmo account policy.

CLERK OF THE COURT
MONTHLY FINANCIAL STATEMENT
STATE OF NEVADA, COUNTY OF WASHOE
Month Ending April 30, 2026

Alicia L. Lerud, Clerk of the Court, in compliance with NRS 19.090, and being first duly sworn, and under penalty of perjury, deposes and says that the following is a full and correct statement of all fees, percentages or compensation received in my official capacity during the preceding month:

Clerk of the Court	Law Library Fund	\$	7,065.00
	Additional Divorce Filing Fee	\$	185.00
	*County General Fund	\$	134,910.50
	eFile Fee (General Fund)	\$	15,000.00
	State Civil Fee	\$	20,932.00
	Legal Aid Filing Fee	\$	28,371.00
	TOTAL		<u>\$206,463.50</u>



Alicia L. Lerud
District Court Administrator/Clerk of Court

* Included in County General Fund are the following fees: balance of civil action, certified copies of all miscellaneous.

CASH REGISTER READOUT	
T.R. Rec.No. (Doc. No)	

UNIT ID. CLERK - JUDICIAL
Date: May 4, 2026

FOR AUDIT AND CONTROL PURPOSES PLEASE INDICATE THE REASON FOR THIS COLLECTION.
(Attach any additional document if this would help to clarify the collection.)

DISTRICT COURT FEES COLLECTED FOR April 2026

CR/GF/OP	ACCOUNT DESCRIPTION	ACCOUNTING CODE NUMBERS			AMOUNT	
		ORDER	COST CENTER	ACCOUNT		
OP	Legal Aid (Washoe Legal Services) (01)		990023	441007	15,244.50	legalaid \$ 28,371.00
OP	Legal Aid (Elderly Indigent) Sr. Center (02)		250411	460720	5,346.50	
OP	State Civil (03)		990019	441022	14,752.00	state civil \$ 20,932.00
GF	Law Library (04)		123100	460222	7,065.00	law library \$ 7,065.00
GF	Clerk Fees (05,6,7)		120101	460210	34,050.50	general \$ 149,910.50
CR	DC Technology SB106 (06)	20038	120105	460210	512.00	
OP	Legal Aid (Washoe Legal Services) (08)		990023	441078	7,780.00	
GF	Additional Divorce Answer Fee (09)		120231	460220	185.00	add'l div \$ 185.00
GF	Mediation (10)		120331	471205	3,230.00	
OP	Neighborhood Justice Center (10J)		270710	460225	3,230.00	
GF	Arbitration (11)		120111	471215	-	
OP	Displaced Homemakers (12)		990019	441021	3,870.00	
GF	Divorce Training (13)		120231	460223	650.00	
GF	Family Mediation Fee (14)		120331	471210	400.00	
GF	CD Recording/Record on CD (15,17)		120311	485300	275.00	
OP	Vital Statistics (State of NV) (18)		990019	441004	1,300.00	
OP	State of NV (OAC / Tech) (19)		990019	441020	640.00	
OP	State of NV (OAC / Judges) (20)		990019	441019	320.00	
CR	Court Expansion Fees AB65 (21)	20326		460211	78,581.00	
CR	Court Security Fees AB65 (22)	20335		460213	12,920.00	
CR	Mtn to Modify Div SB388	20408		460214	616.00	
CR	Opp Mtn to Mod Div SB388	20409		460215	246.00	
GF	eFile Subscription		120106	460212	15,000.00	
GF	Attorney ID Badge Fee		120101	485320	-	
GF	Attorney ID Badge Fee PW		160100	485100	-	
GF	Law Library Fine/Fee		123100	485100	-	
OP	Foreclosure Mediation State (34)		990019	460121	50.00	
GF	Foreclosure Mediator (35)	20444		460220	200.00	
GF	Over/Short (Filing Office)		120231	711300	-	
TOTAL					\$ 206,463.50	

Prepared By: Valerie Moser

ACCEPTED BY: Justin Taylor
Washoe County Treasurer

**COUNTY CLERK'S QUARTERLY FINANCIAL STATEMENT
STATE OF NEVADA, COUNTY OF WASHOE**

**3RD QUARTER FY 2025/2026
JANUARY 1 – MARCH 31 2026**

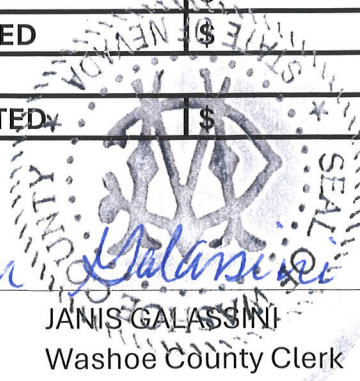
Janis Galassini, County Clerk, in compliance with NRS 19.090, and being first duly sworn, and under penalty of perjury, deposes and says that the following is a full and correct statement of all fees, percentages or compensation received in my official capacity during the preceding three months:


COUNTY FEES COLLECTED	
Fee Type	Quarterly Total
COUNTY GENERAL FUND FEES	
Clerk Marriage Fees	\$ 24,297.00
Clerk Solemnization Fees	\$ 12,040.00
Fictitious Firm Name Fees	\$ 23,900.00
Notary Fees	\$ 4,170.00
Power of Attorney Fees	\$ -
Affidavit of Correction Fees	\$ 25.00
Certificate of Search	\$ 18.00
Copy and Certification Fees	\$ 1,959.00
Recorder Marriage Fees	\$ 11,570.00
Officiant Fees	\$ 1,925.00
CLERK TECHNOLOGY FUND	\$ 7,750.00
OVER/SHORT ADJUSTMENTS*	\$ -
TOTAL COUNTY FEES COLLECTED	\$ 87,654.00

*OVER/SHORT ADJUSTMENTS NOT PART OF TOTAL COUNTY FEES COLLECTED

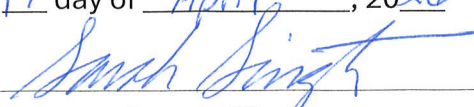
STATE FEES COLLECTED	
Fee Type	Quarterly Total
Domestic Violence Fees - Marriage	\$ 57,850.00
Domestic Violence Fees - Ceremony	\$ 860.00
State Marriage Fees	\$ 4,628.00
TOTAL STATE FEES COLLECTED	\$ 63,338.00

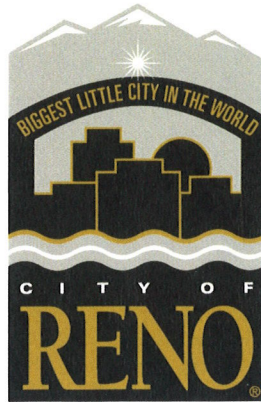
TOTAL OF ALL FEES COLLECTED	\$ 150,992.00
------------------------------------	----------------------




 JANIS GALASSINI
 Washoe County Clerk

Subscribed and sworn to before me
this 17 day of April, 2026


 Deputy Clerk



April 15, 2026

Washoe County Clerk
1001 East 9th Street, Bldg. A,
Reno, NV 89512

Enclosed are the City of Reno, Redevelopment Agency #1 and Redevelopment Agency #2
2026/2027 Tentative budgets. If you have any questions or comments, please feel free to
contact me. Thank you.

Sincerely,

A handwritten signature in blue ink that reads "Lynsey Hatfield". The signature is fluid and cursive, with a large loop at the end.

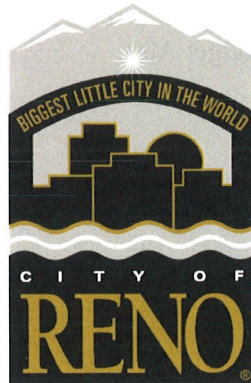
Lynsey Hatfield
Budget Manager
Finance Department
(775)-326-6655
PO Box 1900
Reno, NV 89505

FOR SUBMITTAL TO
THE STATE OF NEVADA
DEPARTMENT OF TAXATION

APRIL 15, 2026

BUDGET

TENTATIVE
2026/2027



CITY OF RENO
P.O. Box 1900
Reno, Nevada 89505
775-326-6655
Fax: 775-334-6333

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

The City of Reno, Nevada herewith submits the TENTATIVE budget for the fiscal year ending June 30, 2027.

This budget contains two (2) funds, including debt service, requiring property tax revenues totaling \$122,745,339.

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

The budget contains twenty-three (23) governmental type funds with estimated expenditures of \$420,002,119 and six (6) proprietary funds with estimated expenses of \$201,656,598.

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

CERTIFICATION:

I, Lynsey Hatfield, Budget Manager,
Certify that all applicable funds and
Financial operations of this Local
Government are listed herein.

Signed: 

APPROVED BY THE GOVERNING BOARD

Dated: April 15, 2026

SCHEDULED PUBLIC HEARING

Date and Time: Wednesday May 20, 2026; 10:00 am

Place: Council Chambers, 1 East First Street, Reno, Nevada

Publication Date: May 6, 2026

**CITY OF RENO, NEVADA
2026/2027 TENTATIVE BUDGET
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**CITY OF RENO, NEVADA
2026/2027 TENTATIVE BUDGET
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**CITY OF RENO
2026/2027 TENTATIVE BUDGET**

BUDGET MESSAGE

The 2026/2027 Tentative Budget for the City of Reno reflects a General Fund in which estimated revenues are \$327,915,042 and expenditures including transfers are \$335,284,643.

The City has budgeted for an ending fund balance in the General Fund of \$48,600,000. The City Council adopted a fund balance policy which went into effect on July 1, 1993 (revised June 1, 2001), which required a minimum budgeted ending fund balance to be attained. The policy called for the budgeted unreserved ending fund balance to increase annually until it reached 4% of prior year expenditures. For 2026/2027 the required ending fund balance is \$13,043,295.

The City's assessed valuation for 2025/2026 for tax overrides and debt service was \$15,765,465,120 and \$15,829,020,641 for 2026/2027, an increase of 0.4%. This equates to an increase of 4.92% in anticipated ad valorem revenues from \$116,993,324 in 2025/2026 to \$122,745,339 in 2026/2027.

Reno's city-wide tax rate for 2026/2027 is \$0.9598 per \$100 of assessed value which includes a debt rate of \$0.0000 and voter-approved tax overrides of \$0.5351 for police, fire, and street programs.

	GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL (MEMO ONLY) COLS. 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/25	EST. CURRENT YEAR 6/30/26	BUDGET YEAR 6/30/27	BUDGET YEAR 6/30/27	
	(1)	(2)	(3)	(4)	(5)
REVENUES:					
Property Taxes	108,754,668	117,229,324	122,745,339	-	122,745,339
Other Taxes	13,859,112	12,651,000	12,350,000	-	12,350,000
Licenses and Permits	68,815,736	71,763,176	78,056,800	440,600	78,497,400
Intergovernmental Resources	159,931,228	159,174,559	154,629,539	2,680,000	157,309,539
Charges for Services	33,813,858	28,150,185	23,700,380	177,368,873	201,069,253
Fines and Forfeits	3,844,555	4,376,303	4,330,000	1,835,000	6,165,000
Miscellaneous	27,876,829	20,810,442	20,432,266	19,315,246	39,747,512
TOTAL REVENUES	416,895,986	414,154,989	416,244,324	201,639,719	617,884,043
EXPENDITURES/EXPENSES:					
General Government	55,359,824	58,236,413	50,294,218	77,787,690	128,081,908
Judicial	11,249,558	12,587,522	12,362,766	-	12,362,766
Public Safety	210,018,183	220,861,447	222,369,947	-	222,369,947
Public Works	69,251,445	73,457,297	54,441,072	17,165,094	71,606,166
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and Recreation	21,484,887	23,233,212	20,001,557	-	20,001,557
Community Support	16,453,616	26,207,605	21,825,468	14,908,655	36,734,123
Intergovernmental Expenditures	9,079,977	7,332,982	9,970,083	-	9,970,083
Contingencies	-	-	-	-	-
Utility Enterprises	-	-	-	88,142,275	88,142,275
Hospitals	-	-	-	-	-
Transit Systems	-	-	-	-	-
Airports	-	-	-	-	-
Other Enterprises	-	-	-	-	-
Debt Service: Principal Retirement	41,974,586	18,013,791	15,144,641	3,007,061	18,151,702
Interest Costs	16,943,115	16,529,404	13,592,367	645,823	14,238,190
TOTAL EXPENDITURES/EXPENSES	451,815,191	456,459,673	420,002,119	201,656,598	621,658,717
Excess of Revenues over (under) Expenditures/Expenses	(34,919,205)	(42,304,684)	(3,757,795)	(16,879)	(3,774,674)
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	24,858,121	19,323	-	30,590,000	30,590,000
Lease Financing	3,128,414	-	-	-	-
Sales of general fixed assets	-	98,116	2,000,000	-	2,000,000
Proceeds of short-term financing/debt	-	-	-	-	-
Bond Costs	(254,774)	(265,307)	(200,000)	-	(200,000)
Operating transfers in	16,452,858	9,954,217	9,444,861	-	9,444,861
Operating transfers out	(16,322,493)	(9,839,717)	(9,332,861)	(112,000)	(9,444,861)
TOTAL OTHER FINANCING SOURCES (USES)	27,862,126	(33,368)	1,912,000	30,478,000	32,390,000
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses	(7,057,079)	(42,338,052)	(1,845,795)	30,461,121	28,615,326
FUND BALANCE JULY 1, BEGINNING OF YEAR:	182,160,664	175,103,585	132,765,533	XXXXXXXXXXXX	XXXXXXXXXXXX
Prior Period Adjustments	-	-	-	-	-
Residual Equity Transfers	-	-	-	-	-
FUND BALANCE JUNE 30, END OF YEAR:	175,103,585	132,765,533	130,919,738	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	175,103,585	132,765,533	130,919,738	XXXXXXXXXXXX	XXXXXXXXXXXX

BUDGET SUMMARY FOR THE CITY OF RENO, NEVADA
SCHEDULE S-1

14-Apr-26

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/27
General Government	160.86	149.51	146.31
Judicial	54.14	54.14	54.14
Public Safety	854.00	854.00	851.00
Public Works	151.43	146.16	145.23
Sanitation	-	-	-
Health	-	-	-
Welfare	-	-	-
Culture and Recreation	184.02	184.02	182.27
Community Support	106.40	116.90	92.90
TOTAL GENERAL GOVERNMENT	1,510.85	1,504.73	1,471.85
Utilities	111.60	116.88	117.80
Hospitals	-	-	-
Transit Systems	-	-	-
Airports	-	-	-
Other	-	-	-
TOTAL	1,622.45	1,621.60	1,589.65

Employee's Retirement Contribution is paid by: Employee () Local Government (X)
(For other than Police and Fire Protection Employees)

POPULATION (AS OF JULY 1)	<u>277,517</u>	<u>281,015</u>	<u>283,378</u>
Source of Population Estimate	NV Department of Taxation	NV Department of Taxation	NV Department of Taxation
Assessed Valuation (Secured and Unsecured Only) \$	15,026,028,144	\$ 15,765,465,120	\$ 15,829,020,641
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	\$ <u>15,026,028,144</u>	\$ <u>15,765,465,120</u>	\$ <u>15,829,020,641</u>
TAX RATE			
General Fund	0.7300	0.7300	0.7300
Special Revenue Funds	0.2298	0.2298	0.2298
Capital Projects Funds	0.0000	0.0000	0.0000
Debt Service Fund	0.0000	0.0000	0.0000
Enterprise Funds	0.0000	0.0000	0.0000
Other	0.0000	0.0000	0.0000
TOTAL TAX RATE	<u>0.9598</u>	<u>0.9598</u>	<u>0.9598</u>

CITY OF RENO, NEVADA
SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026-2027

FOR FISCAL YEAR 2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE	(4) TAX RATE LEVIED	(5) TOTAL PRE-ABATED AD VALOREM REVENUE [2]X(4)X100]	(6) AD VALOREM TAX ABATEMENT ((5)-(7))	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE							
A. PROPERTY TAX subject to Revenue Limitations	1.4254	15,829,020,641	225,626,860	0.3948	62,492,973	(12,003,434)	50,489,539
B. PROPERTY TAX outside revenue limitations:							
Net Proceeds of Mines	1.4254	-	-	0.3948	-		-
VOTER APPROVED:							
C. Voter Approved Overrides (1)	0.5351	15,829,020,641	84,701,089	0.5351	84,701,089	(16,269,092)	68,431,997
LEGISLATIVE OVERRIDES							
D. Accident Indignet (NRS 428.185)	0.0000		0	0.0000			0
E. Medical Indigent (NRS 428.285)	0.0000		0	0.0000			0
F. Capital Acquisition (NRS 354.59815)	0.0000		0	0.0000			0
G. Youth Services Levy (NRS 62.327)	0.0000		0	0.0000			0
H. Legislative Overrides	0.0000		0	0.0000			0
I. SCCRT Loss (NRS 354.59813)	0.2838	15,829,020,641	44,923,185	0.0299	4,732,877	(909,075)	3,823,802
J. Other	0.0000		0	0.0000			0
K. Other	0.0000		0	0.0000			0
L. SUBTOTAL LEGISLATIVE OVERRIDE	0.2838	15,829,020,641	44,923,185	0.0299	4,732,877	(909,075)	3,823,802
M. SUBTOTAL A,C,L							
	2.2443	15,829,020,641	355,251,134	0.9598	151,926,940	(29,181,601)	122,745,339
N. Debt -							
	0.0000	15,829,020,641	0	0.0000	0	0	0
O. Total M & N -							
	2.2443	XXXXXXXXXX	355,251,134	0.9598	151,926,940	(29,181,601)	122,745,339

CITY OF RENO, NEVADA

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

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

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

Budget for Fiscal Year Ending June 30, 2027

BUDGET SUMMARY FOR THE CITY OF RENO, NEVADA

GOVERNMENTAL FUNDS & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX DISTRIBUTION	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL FUND*	52,600,000	106,672,500	93,370,744	0.7300	127,871,798	0	3,369,601	383,884,643
SPECIAL REVENUE FUNDS								
HUD and State Housing Funds	182,925	0	0	0.0000	9,837,987	0	0	10,020,912
Community Assistance Fund	0	0	0	0.0000	453,137	0	0	453,137
Street Fund	24,572,350	0	29,374,595	0.2298	14,125,800	0	0	68,072,745
Performance Deposit Fund	0	0	0	0.0000	1,000,000	0	0	1,000,000
Drainage Facility Fund	0	0	0	0.0000	100,000	0	0	100,000
Room Tax Fund	259,392	0	0	0.0000	3,300,000	0	0	3,559,392
Stabilization Fund	3,360,177	0	0	0.0000	0	0	0	3,360,177
Court Funds	1,104,820	0	0	0.0000	275,000	0	0	1,379,820
Drug Forfeiture Fund	0	0	0	0.0000	100,000	0	0	100,000
Opioid Recoveries Fund	400,000	0	0	0.0000	0	0	0	400,000
CAPITAL PROJECTS FUNDS								
General Capital Projects Fund	10,197,276	0	0	0.0000	1,273,073	2,000,000	240,000	13,710,349
Room Surcharge (AB376) Capital Prj Fund	3,493,132	0	0	0.0000	1,100,000	0	0	4,593,132
Event Center Fund	550,271	0	0	0.0000	0	0	0	550,271
Bond Capital Project Fund	259,508	0	0	0.0000	0	0	0	259,508
Park Capital Projects Fund	15,861,917	0	0	0.0000	500,000	0	0	16,361,917
Capital Tax Fund	15,701	0	0	0.0000	990,000	0	0	1,005,701
Street Impact Bond Fund	108,569	0	0	0.0000	0	0	0	108,569
DEBT SERVICE FUNDS (Ad Valorem & Operating)								
City of Reno Debt Service Fund	216,413	0	0	0.0000	1,000	0	5,835,260	6,052,673
Sales Tax Bond Fund-Cabela's	(23,486,167)	0	0	0.0000	880,000	0	0	(22,606,167)
Railroad Debt Service Fund	34,886,837	0	0	0.0000	17,200,000	0	0	52,086,837
Event Center Debt Service Fund	7,050,965	0	0	0.0000	7,750,000	0	0	14,800,965
SAD Debt Service Fund	1,131,447	0	0	0.0000	68,690	0	0	1,200,137
Subtotal Governmental Fund Types, Expendable Trust Funds	132,765,533	106,672,500	122,745,339	0.9598	186,826,485	2,000,000	9,444,861	560,454,718
PROPRIETARY FUNDS	XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX	0 0 0	0 0 0		XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX	XXXXXXXXXX XXXXXXXXXX XXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX	0	0		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	106,672,500	122,745,339	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2027

BUDGET SUMMARY FOR THE CITY OF RENO, NEVADA

GOVERNMENTAL FUND TYPES & 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 FUND	x	161,908,494	106,957,145	60,672,542	255,000	0	5,491,462	48,600,000	383,884,643
SPECIAL REVENUE FUNDS									
HUD and State Housing Funds	R	801,530	469,758	4,966,699	3,600,000	0	0	182,925	10,020,912
Community Assistance Fund	R	269,715	170,572	12,850	0	0	0	0	453,137
Street Fund	R	9,339,183	5,659,019	11,041,102	13,197,500	0	90,000	28,745,941	68,072,745
Performance Deposit Fund	R	0	0	1,000,000	0	0	0	0	1,000,000
Drainage Facility Fund	R	0	0	100,000	0	0	0	0	100,000
Room Tax Fund	R	0	0	545,630	0	0	2,867,900	145,862	3,559,392
Stabilization Fund	R	0	0	0	0	0	0	3,360,177	3,360,177
Court Funds	R	0	0	275,000	0	0	0	1,104,820	1,379,820
Drug Forfeiture Fund	R	0	0	100,000	0	0	0	0	100,000
Opioid Recoveries Fund	R	0	0	400,000	0	0	0	0	400,000
CAPITAL PROJECTS FUNDS									
General Capital Projects Fund	C	47,101	25,972	536,000	7,980,000	0	277,798	4,843,478	13,710,349
Room Surcharge (AB376) Capital Prj Fund	C	0	0	0	1,000,000	0	0	3,593,132	4,593,132
Event Center Fund	C	0	0	0	0	0	0	550,271	550,271
Bond Capital Project Fund	C	0	0	0	0	0	0	259,508	259,508
Park Capital Projects Fund	C	0	0	0	265,000	0	0	16,096,917	16,361,917
Capital Tax Fund	C	0	0	400,000	0	0	605,701	0	1,005,701
Street Impact/Bond Fund	C	0	0	0	0	0	0	108,569	108,569
DEBT SERVICE FUNDS (Ad Valorem & Operating)									
City of Reno Debt Service Fund	D	0	0	5,852,673	0	0	0	200,000	6,052,673
Sales Tax Bond Fund-Cabela's	D	0	0	5,063,350	0	0	0	(27,669,517)	(22,606,167)
Railroad Debt Service Fund	D	0	0	8,949,480	0	0	0	43,137,357	52,086,837
Event Center Debt Service Fund	D	0	0	8,067,413	0	0	0	6,733,552	14,800,965
SAD Debt Service Fund	D	0	0	73,391	0	200,000	0	926,746	1,200,137
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	23	172,366,023	113,282,466	108,056,130	26,297,500	200,000	9,332,861	130,919,738	560,454,718

*FUND TYPES:

- R - Special Revenue
- C - Capital Projects
- D - Debt Service
- T - Expendable Trust

** Includes debt service requirements.

14-Apr-26

SCHEDULE A-2 - PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2027

BUDGET SUMMARY FOR THE CITY OF RENO, NEVADA

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES** (2)	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Sanitary Sewer Divisions	E	100,868,095	88,142,275	46,373,000	5,645,823	0	112,000	53,340,997
Building Permit	E	13,446,600	14,908,655	500,000	0	0	0	(962,055)
Motor Vehicle Division	I	12,231,411	12,165,094	0	0	0	0	66,317
Risk Retention Division	I	5,148,292	8,758,152	250,000	0	0	0	(3,359,860)
Self-Funded Medical	I	41,742,786	45,734,959	460,000	0	0	0	(3,532,173)
Workers Compensation	I	10,409,535	23,294,579	800,000	0	0	0	(12,085,044)
TOTAL	6	183,846,719	193,003,714	48,383,000	5,645,823	0	112,000	33,468,182

*Fund Types:

- E - Enterprise
- I - Internal Service
- N - Nonexpendable Trust

** Including Depreciation

14-Apr-26

	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
Ad valorem taxes	47,993,801	51,743,447	54,288,035	
Ad valorem -fire override	7,390,616	7,968,028	8,359,872	
Ad valorem -fire station override	8,135,188	8,767,038	9,196,807	
Ad valorem -police override	19,030,271	20,517,062	21,526,030	
Ad valorem -PILOT	235,931	236,000	-	
Subtotal - Taxes	82,785,807	89,231,575	93,370,744	-
LICENSES AND PERMITS				
Business licenses and permits				
Business licenses	24,894,533	27,611,000	28,396,000	
City gaming licenses	1,608,240	1,550,000	1,581,000	
Liquor licenses	3,095,166	3,260,000	3,325,200	
Other permits	52,290	76,800	56,800	
Franchise fees				
Electricity	14,258,588	13,300,000	14,000,000	
Telephone	2,644,353	2,600,000	2,470,000	
Natural Gas	4,189,249	3,700,000	3,900,000	
Sanitation	6,757,125	8,150,000	12,500,000	
Sewer in lieu	5,136,030	5,200,000	5,400,000	
Cable television	1,595,407	1,400,000	1,330,000	
Other Non-Business				
Subtotal - Licenses and Permits	64,230,981	66,847,800	72,959,000	-
INTERGOVERNMENTAL REVENUES				
Federal grants	2,545,977	1,366,050	45,000	
State grants	34,898	346,740	-	
Marijuana Enforcement Admin	309,192	310,000	310,000	
Consolidated Tax Distribution	98,822,138	103,565,600	106,672,500	
Other local governmental shared revenue				
County gaming licenses	1,271,790	1,230,000	1,250,000	
AB 104	7,958,406	6,650,000	6,850,000	
Contributions	297,568	441,802	116,886	
Dedicated Sales Tax - Freight House	1,810,533	3,000,000	3,000,000	
Intergovernmental Grant, Other	3,365	3,000	3,000	
Subtotal - Intergovernmental Revenues	113,053,867	116,913,192	118,247,386	-

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

14-Apr-26

	ACTUAL		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
CHARGES FOR SERVICES				
Community Development				
Planning Fees	148,465	120,000	120,000	
Planning Application Fees	594,278	560,000	560,000	
Business License Admin Fee	459,846	475,000	500,000	
Other	91,787	89,000	89,000	
General Government				
Administration fees	764,800	800,000	800,000	
Indirect Cost Reimbursement	10,065,325	10,534,896	10,102,861	
TMWA/TMRPA/RHA Contract Payment	122,227	122,500	122,500	
Internal charges for services				
Judicial				
Municipal Court Service Charge	134,943	123,702	107,404	
Public Safety				
Police service charges	436,961	483,000	483,000	
Dispatch charges	572,773	-	500,000	
Work permits	36,415	45,000	45,000	
Fire service charges	1,330,740	1,216,294	1,283,464	
Strike Team & Transport Reimbursements	10,964,870	5,201,325	750,000	
Parks and Recreation				
Parks & Recreation Fees	179,199	140,000	180,000	
Recreation facility/program fees	4,244,966	4,226,968	4,332,151	
Swimming Pool Fees	1,578,652	1,822,500	1,485,000	
Public Works				
Parking receipts	995,171	1,090,000	1,140,000	
Other				
Subtotal	32,721,418	27,050,185	22,600,380	-
FINES AND FORFEITS				
Municipal court fines	1,483,119	1,690,000	1,600,000	
Building compliance fines	25,650	-	-	
General government parking ticket fines	712,749	850,000	1,000,000	
Administrative code citations	158,829	180,000	180,000	
Delinquent license penalties	1,316,790	1,550,000	1,550,000	
Subtotal	3,697,137	4,270,000	4,330,000	-
SPECIAL ASSESSMENTS				
Business Improvement District (DMO)	4,036,047	3,988,000	4,146,188	
Subtotal	4,036,047	3,988,000	4,146,188	-
MISCELLANEOUS				
Interest earnings	1,758,288	1,800,000	1,500,000	
Rents and royalties	211,305	331,000	331,000	
Reimbursements & restitution	3,927,297	8,625,160	10,366,441	
Private grants	417,424	80,019	55,500	
Change in fair value of investments	961,653	-	-	
Other	203,184	26,196	8,403	
Subtotal	7,479,151	10,862,375	12,261,344	-
SUBTOTAL REVENUE ALL SOURCES	308,004,408	319,163,127	327,915,042	-

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

14-Apr-26

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES:				
OTHER FINANCING SOURCES				
Operating Transfers in (Schedule T)				
Special Revenue Fund				
Room Tax Fund	2,700,000	2,877,900	2,627,900	
City Hall Debt Service Fund	136,000	136,000	136,000	
Capital Projects Funds				
Capital Tax Fund	525,000	605,701	605,701	
SAD Debt Serv Funds	1,500,000	-	-	
Lease Financing	3,128,414	-	-	
Proceeds from issuance of debt	896,810	19,323	-	-
Sale of general fixed assets				-
SUBTOTAL OTHER FINANCING SOURCES	8,886,224	3,638,924	3,369,601	-
TOTAL BEGINNING FUND BALANCE	56,111,466	55,880,316	52,600,000	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL AVAILABLE RESOURCES	373,002,098	378,682,367	383,884,643	-

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

14-Apr-26

	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
CITY COUNCIL				
CITY COUNCIL ACTIVITY TOTAL				
Salaries and Wages	680,731	1,196,481	698,055	
Employee Benefits	469,583	777,536	506,310	
Services and Supplies	643,310	452,491	603,254	
Capital Outlay	-	-	-	-
Activity Subtotal	1,793,624	2,426,508	1,807,619	-
CITY CLERK				
CITY CLERK ACTIVITY SUBTOTAL				
Salaries and Wages	824,009	794,853	769,002	
Employee Benefits	403,923	446,270	420,025	
Services and Supplies	570,404	368,442	476,890	
Capital Outlay	-	-	-	-
Activity Subtotal	1,798,336	1,609,565	1,665,917	-
CITY MANAGER				
EXECUTIVE ACTIVITY SUBTOTAL				
Salaries and Wages	5,734,870	3,659,600	4,232,146	
Employee Benefits	3,080,055	2,099,491	2,469,902	
Services and Supplies	6,131,182	7,588,785	6,016,102	
Capital Outlay	-	-	-	-
Activity Subtotal	14,946,107	13,347,876	12,718,150	-
FINANCE				
FINANCE ACTIVITY SUBTOTAL				
Salaries and Wages	1,735,972	1,694,203	1,600,164	
Employee Benefits	912,358	938,441	891,318	
Services and Supplies	441,963	658,192	734,777	
Capital Outlay	-	-	-	-
Activity Subtotal	3,090,293	3,290,836	3,226,259	-
CITY ATTORNEY				
CITY ATTORNEY ACTIVITY SUBTOTAL				
Salaries and Wages	3,901,277	3,895,957	4,101,640	
Employee Benefits	1,920,843	1,983,157	2,206,797	
Services and Supplies	269,200	294,241	326,386	
Capital Outlay	-	-	-	-
Activity Subtotal	6,091,320	6,173,355	6,634,823	-

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND
FUNCTION: GENERAL GOVERNMENT

14-Apr-26

	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
HUMAN RESOURCES				
HUMAN RESOURCES ACTIVITY TOTAL				
Salaries and Wages	2,037,095	1,702,962	1,925,463	
Employee Benefits	1,063,200	1,049,469	1,155,288	
Services and Supplies	542,511	746,692	417,121	
Capital Outlay	-	-	-	
Activity Subtotal	3,642,806	3,499,123	3,497,872	-
CIVIL SERVICE				
CIVIL SERVICE ACTIVITY TOTAL				
Salaries and Wages	589,858	617,813	654,434	
Employee Benefits	330,206	356,109	360,449	
Services and Supplies	154,064	203,943	209,441	
Capital Outlay	-	-	-	
Activity Subtotal	1,074,128	1,177,865	1,224,324	-
TECHNOLOGY				
TECHNOLOGY ACTIVITY TOTAL				
Salaries and Wages	3,514,124	3,802,359	4,035,043	
Employee Benefits	1,788,535	2,086,752	2,198,287	
Services and Supplies	8,522,192	8,389,788	8,056,221	
Capital Outlay	3,121,052	-	-	
Activity Subtotal	16,945,903	14,278,899	14,289,551	-
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages	19,017,936	17,364,228	18,015,947	-
Employee Benefits	9,968,703	9,737,225	10,208,376	-
Services and Supplies	17,274,826	18,702,574	16,840,192	-
Capital Outlay	3,121,052	-	-	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	49,382,517	45,804,027	45,064,515	-

CITY OF RENO, NEVADA
 SCHEDULE B - GENERAL FUND
 FUNCTION: GENERAL GOVERNMENT

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2027 FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
JUDICIAL				
MUNICIPAL COURT				
Salaries and Wages	6,111,971	6,057,192	6,459,517	
Employee Benefits	3,165,320	3,463,490	3,956,235	
Services and Supplies	1,946,152	1,873,918	1,672,014	
Capital Outlay				-
JUDICIAL FUNCTION SUBTOTAL	11,223,443	11,394,600	12,087,766	-
POLICE				
POLICE ACTIVITY TOTAL				
Salaries and Wages	57,991,089	60,938,375	63,491,811	
Employee Benefits	35,801,650	41,970,739	45,906,794	
Services and Supplies	12,016,752	11,358,641	14,261,675	
Capital Outlay	291,210	-	-	
Activity Subtotal	106,100,701	114,267,755	123,660,280	-
FIRE				
FIRE ACTIVITY TOTAL				
Salaries and Wages	46,833,412	51,768,786	48,109,123	
Employee Benefits	28,776,203	32,943,414	34,012,857	
Services and Supplies	7,767,019	8,174,827	4,843,133	
Capital Outlay	402,616	276,269	250,000	
Activity Subtotal	83,779,250	93,163,296	87,215,113	-
DISPATCH				
Salaries and Wages	5,715,914	5,707,072	6,096,340	-
Employee Benefits	2,766,400	3,093,472	3,314,856	-
Services and Supplies	326,491	440,199	483,358	-
Capital Outlay				-
Activity Subtotal	8,808,805	9,240,743	9,894,554	-
PUBLIC SAFETY FUNCTION				
Salaries and Wages	110,540,415	118,414,233	117,697,274	-
Employee Benefits	67,344,253	78,007,625	83,234,507	-
Services and Supplies	20,110,262	19,973,667	19,588,166	-
Capital Outlay	693,826	276,269	250,000	-
PUBLIC SAFETY FUNCTION SUBTOTAL	198,688,756	216,671,794	220,769,947	-

CITY OF RENO, NEVADA
 SCHEDULE B - GENERAL FUND
 FUNCTION: PUBLIC SAFETY

14-Apr-26

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
PUBLIC WORKS				
Salaries and Wages	3,552,543	3,074,313	2,993,001	
Employee Benefits	1,868,286	1,758,507	1,747,863	
Services and Supplies	6,229,783	5,714,397	6,083,404	
Capital Outlay	121,583	-	-	
PUBLIC WORKS FUNCTION SUBTOTAL	11,772,195	10,547,217	10,824,268	-
COMMUNITY SUPPORT				
Salaries and Wages	4,414,341	5,810,059	6,103,606	
Employee Benefits	2,055,019	3,007,854	3,121,039	
Services and Supplies	1,480,704	1,990,673	2,309,699	
Capital Outlay	31,439	-	-	
COMMUNITY SUPPORT FUNCTION SUBTOTAL	7,981,503	10,808,586	11,534,344	-
CULTURE AND RECREATION				
Salaries and Wages	9,838,311	9,868,103	10,639,149	
Employee Benefits	3,943,460	4,278,976	4,689,125	
Services and Supplies	3,761,340	3,201,877	3,703,283	
Capital Outlay	125,552	20,686	5,000	
CULTURE AND REC. FUNCTION SUBTOTAL	17,668,663	17,369,642	19,036,557	-
EXPENDITURES BY ACTIVITY AND FUNCTION:				
INTERGOVERNMENTAL				
Employee Benefits	1,000,000	-	-	
Services and Supplies	1,858,212	832,982	3,070,083	
Retired Employee Insurance	6,221,765	6,400,000	6,800,000	
Capital Outlay	-	-	-	
INTERGOVERNMENTAL FUNCTION SUBTOTAL	9,079,977	7,232,982	9,870,083	-
ALL FUNCTIONS SUBTOTALS				
Salaries and Wages	153,475,517	160,588,128	161,908,494	-
Employee Benefits	89,345,041	100,253,677	106,957,145	-
Services and Supplies	58,883,044	58,690,088	60,066,841	-
Capital Outlay	4,093,452	296,955	255,000	-
ALL FUNCTIONS SUBTOTALS	305,797,054	319,828,848	329,187,480	-

CITY OF RENO, NEVADA
 SCHEDULE B - GENERAL FUND
 FUNCTION: PUBLIC WORKS, PLANNING, & CULTURE AND RECREATION

14-Apr-26

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027 TENTATIVE APPROVED	ENDING 6/30/2027 FINAL APPROVED
DEBT SERVICE				
Debt Service, Principal	534,851	605,701	605,701	
Debt Service, Interest				
FUNCTION SUBTOTAL	534,851	605,701	605,701	-
DEBT SERVICE FUNCTION SUBTOTAL	534,851	605,701	605,701	-

CITY OF RENO, NEVADA
 SCHEDULE B - GENERAL FUND
 FUNCTION: DEBT SERVICE

14-Apr-26

	ACTUAL		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
PAGE FUNCTION SUMMARY				
10 General Government	49,382,517	45,804,027	45,064,515	-
12 Judicial	11,223,443	11,394,600	12,087,766	-
12 Public Safety	198,688,756	216,671,794	220,769,947	-
13 Public Works	11,772,195	10,547,217	10,824,268	-
13 Culture and Recreation	17,668,663	17,369,642	19,036,557	-
13 Community Support	7,981,503	10,808,586	11,534,344	-
14 Debt Service	534,851	605,701	605,701	-
13 Intergovernmental Expenditures	9,079,977	7,232,982	9,870,083	-
TOTAL EXPENDITURES - ALL FUNCTIONS	306,331,905	320,434,549	329,793,181	-
OTHER USES:				
CONTINGENCY (Not to exceed 3% of Total Expenditures - All Functions)				-
OPERATING TRANSFERS OUT (Schedule T)				
Special Revenue Funds				
Street Fund				-
Room Tax Fund				-
Forfeiture Fund				-
CDBG Fund				-
Debt Service Funds	5,255,501	5,591,818	5,491,462	-
Capital Projects Funds	5,479,376	6,000	-	-
Community Assistance Center	55,000	50,000	-	-
Grants Capital Project Fund				-
Subtotal	10,789,877	5,647,818	5,491,462	-
TOTAL EXPENDITURES & OTHER USES	317,121,782	326,082,367	335,284,643	-
TOTAL ENDING FUND BALANCE	55,880,316	52,600,000	48,600,000	-
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE	373,002,098	378,682,367	383,884,643	-

CITY OF RENO, NEVADA
SCHEDULE B SUMMARY - EXPENDITURES,
OTHER USES AND FUND BALANCE
GENERAL FUND - ALL FUNCTIONS

14-Apr-26

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL REVENUES				
Federal Grants-CDBG	4,289,960	8,187,236	8,354,386	
State Grants	1,113,345	1,050,259	971,557	
Subtotal	5,403,305	9,237,495	9,325,943	-
MISCELLANEOUS				
Interest Earnings	6,001	-	-	
Loan Payments	841,765	912,044	512,044	
Private Grants				
Other	7,921	15,107	-	
Subtotal	855,687	927,151	512,044	-
OPERATING TRANSFERS IN				
Neighborhood Stablization Fund	-	-	-	-
Subtotal	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,332,465	1,507,195	182,925	
Prior Period Adjustment				
TOTAL AVAILABLE RESOURCES	7,591,457	11,671,841	10,020,912	-
EXPENDITURES				
COMMUNITY SUPPORT				
COMMUNITY RES				
Salaries and Wages	641,312	682,913	801,530	
Employee Benefits	344,336	394,342	469,758	
Services and Supplies	3,524,111	6,886,044	4,966,699	
Capital Outlay	1,574,503	3,525,617	3,600,000	
Division Subtotal	6,084,262	11,488,916	9,837,987	-
DEBT SERVICE				
Services and Supplies	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
TOTAL EXPENDITURES	6,084,262	11,488,916	9,837,987	-
OTHER FINANCING USES				
Transfers Out				
General Fund	-	-	-	-
Parks & Recreation Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal	-	-	-	-
TOTAL ENDING FUND BALANCE	1,507,195	182,925	182,925	-
TOTAL COMMITMENTS AND FUND BALANCE	7,591,457	11,671,841	10,020,912	-

CITY OF RENO, NEVADA
 SCHEDULE B - SPECIAL REVENUE FUND
 HUD and State Housing Funds (10010,10015,10025,10026,10028)

14-Apr-26

	ACTUAL		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL REVENUES				
Federal Grants	257,093	2,781,818	453,137	
State Grants				
Other				-
TOTAL INTERGOVERNMENTAL	257,093	2,781,818	453,137	-
MISCELLANEOUS REVENUES				
Investment Income	47,872	4,452	-	
Rents & Royalties	2,992			
Reimbursements and restitution	48,544	1,800	-	
Private Grants	136,500	-	-	
Other	1,550,000	-	-	
Subtotal	1,785,908	6,252	-	-
TRANSFERS IN				
General Fund	55,000	50,000	-	
HOME Fund				-
Subtotal	55,000	50,000	-	-
TOTAL BEGINNING FUND BALANCE	758,267	801,216	-	
PRIOR PERIOD ADJUSTMENT	-			
TOTAL AVAILABLE RESOURCES	2,856,268	3,639,286	453,137	-
EXPENDITURES				
COMMUNITY ASSISTANCE OPERATIONS				
Salaries and Wages	176,040	187,357	269,715	
Employee Benefits	112,980	142,819	170,572	
Services and Supplies	1,766,032	3,309,110	12,850	
Capital				
FUNCTION SUBTOTAL	2,055,052	3,639,286	453,137	-
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
CDBG Fund	-	-	-	-
TOTAL ENDING FUND BALANCE	801,216	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	2,856,268	3,639,286	453,137	-

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
COMMUNITY ASSISTANCE FUND 10035

14-Apr-26

	ACTUAL		ESTIMATED		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED		
RESOURCES:						
TAXES						
Ad valorem	25,968,861	27,997,749	29,374,595			
Subtotal	25,968,861	27,997,749	29,374,595			-
SPECIAL ASSESSMENTS						
Sidewalk assessments	-	-	-			-
LICENSES AND PERMITS						
Water Toll Fee	3,625,879	3,650,000	3,900,000			
Other	451,035	729,326	722,800			
Subtotal	4,076,914	4,379,326	4,622,800			-
INTERGOVERNMENTAL REVENUES						
Federal Grants	672,400	314,343	-			
State Shared Revenues						
Motor Vehicle Fuel Tax	7,985,222	8,400,000	8,700,000			
Other Local Government Shared Rev.						
Intergovtl grants/contrib.						
Subtotal	8,657,622	8,714,343	8,700,000			-
CHARGES FOR SERVICES						
Public Works, Other						-
FINES AND FORFEITURES						
Street Patching Penalties	130,231	90,000	-			-
MISCELLANEOUS						
Interest earnings	1,071,240	803,000	803,000			
Reimbursements and restitution	354,038	65,000	-			
Private grants and contributions						
Change in fair value of investments	768,022	-	-			
Other	7,331	20,150	-			
Subtotal	2,200,631	888,150	803,000			-
SUBTOTAL REVENUE ALL SOURCES	41,034,259	42,069,568	43,500,395			-
OTHER FINANCING SOURCES						
Operating Transfers In						
General Fund						
Cap Asset Disposal gain/loss	18,365	2,500	-			-
Transfer from Virginia Street Bridge Fund						
Transfer from SAD Debt						-
Transfer from Traffic Signals Cap Proj Fund						
Subtotal	18,365	2,500	-			-
TOTAL BEGINNING FUND BALANCE	29,419,928	31,876,495	24,572,350			-
PRIOR PERIOD ADJUSTMENTS	-	-	-			-
RESIDUAL EQUITY TRANSFER IN	-	-	-			-
TOTAL AVAILABLE RESOURCES	70,472,552	73,948,563	68,072,745			-

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
STREET FUND (10040)

14-Apr-26

	ACTUAL		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES:				
PUBLIC WORKS				
FUNCTION TOTAL				
Salaries and Wages	7,924,458	9,020,728	9,339,183	
Employee Benefits	4,500,525	5,385,591	5,659,019	
Services and Supplies	14,668,537	14,670,741	11,041,102	
Capital Outlay	11,412,537	20,209,153	13,197,500	
FUNCTION TOTAL	38,506,057	49,286,213	39,236,804	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund				
City Debt	90,000	90,000	90,000	
Street Impact Fund				-
Virginia Street Bridge				-
Special Events Fund				-
Ballroom Capital Project Fund				-
Capital Project				-
Emergency Operations				-
SAD Fund				-
Subtotal	90,000	90,000	90,000	-
TOTAL ENDING FUND BALANCE	31,876,495	24,572,350	28,745,941	-
TOTAL COMMITMENTS AND FUND BALANCE	70,472,552	73,948,563	68,072,745	-

CITY OF RENO, NEVADA
 SCHEDULE B - SPECIAL REVENUE FUND
 STREET FUND (10040)

14-Apr-26

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
MISCELLANEOUS				
Interest earnings				
Other income	984,593	1,000,000	1,000,000	-
Subtotal	984,593	1,000,000	1,000,000	-
OTHER FINANCING SOURCES				
	-	-	-	-
TOTAL REVENUE	984,593	1,000,000	1,000,000	-
TOTAL BEGINNING FUND BALANCE	4,598,064	4,901,182	-	-
PRIOR PERIOD ADJUSTMENTS		-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	5,582,657	5,901,182	1,000,000	-
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries & Wages				-
Employee Benefits				-
Services and Supplies	681,475	5,901,182	1,000,000	-
Capital Outlay				-
FUNCTION TOTAL	681,475	5,901,182	1,000,000	-
OTHER FINANCING USES				
Operating Transfers Out				
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Subtotal Other Financing Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	4,901,182	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	5,582,657	5,901,182	1,000,000	-

CITY OF RENO, NEVADA
 SCHEDULE B - SPECIAL REVENUE FUND
 PERFORMANCE DEPOSIT FUND (10053)

14-Apr-26

	ACTUAL		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
LICENSES & FEES				
Engineering Fees	-	100,000	100,000	
MISCELLANEOUS				
Interest earnings				
Other income	(314)	-	-	
Subtotal	(314)	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	-	-
TOTAL REVENUE	(314)	100,000	100,000	-
TOTAL BEGINNING FUND BALANCE	314	-	-	-
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	-	100,000	100,000	-
EXPENDITURES				
INTERGOVERNMENTAL				
Salaries & Wages				-
Employee Benefits				-
Services and Supplies	-	100,000	100,000	-
Capital Outlay				-
FUNCTION TOTAL	-	100,000	100,000	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
City Hall	-	-	-	-
Parks & Recreation Fund	-	-	-	-
Community Assistance Center Fund	-	-	-	-
Capital Projects Fund	-	-	-	-
Subtotal Other Financing Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	100,000	100,000	-

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
DRAINAGE FACILITY IMPACT FUND (10055)

14-Apr-26

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
TAXES-Room Tax	3,274,027	3,200,000	3,300,000	
INTERGOVERNMENTAL				
Federal grants				-
State grants				
Subtotal	-	-	-	-
MISCELLANEOUS				
Interest earnings	39,077	-	-	-
Reimbursement				
Change in fair value of investments	25,255	-	-	-
Private grants				
Subtotal	64,332	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In		-	-	-
Proceeds from issuance of debt	-	-	-	-
TOTAL REVENUE	3,338,359	3,200,000	3,300,000	-
TOTAL BEGINNING FUND BALANCE	1,426,661	1,297,890	259,392	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	4,765,020	4,497,890	3,559,392	-
EXPENDITURES				
Tourism (0110)				
Salaries & Wages				-
Employee Benefits				-
Services and Supplies	402,130	995,598	420,630	
Capital Outlay				
FUNCTION TOTAL	402,130	995,598	420,630	-
DEBT SERVICE				
Services and Supplies				-
Principal	125,000	125,000	125,000	-
Interest				-
TOTAL EXPENDITURES	125,000	125,000	125,000	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	2,700,000	2,877,900	2,627,900	
City Hall				-
Parks & Recreation Fund				-
Community Assistance Center Fund				-
Capital Projects Fund	240,000	240,000	240,000	-
Subtotal Other Financing Uses	2,940,000	3,117,900	2,867,900	-
TOTAL ENDING FUND BALANCE	1,297,890	259,392	145,862	-
TOTAL COMMITMENTS AND FUND BALANCE	4,765,020	4,497,890	3,559,392	-

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
ROOM TAX FUND (10060)

14-Apr-26

	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL Consolidated Tax	-	-	-	-
MISCELLANEOUS				
Interest earnings	111,544	-	-	-
Change in fair value of investments	75,921	-	-	-
INTERGOVERNMENTAL Federal grants				
TRANSFERS IN				
General Fund				-
Building Permit Fund				
Planning				
TOTAL BEGINNING FUND BALANCE	3,172,712	3,360,177	3,360,177	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	3,360,177	3,360,177	3,360,177	-
EXPENDITURES				
GENERAL GOVERNMENT				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
FUNCTION TOTAL	-	-	-	-
OTHER FINANCING USES				
Operating Transfers Out				
Golf Course Fund	-	-	-	-
General Fund	-	-	-	-
Capital Projects Fund	-	-	-	-
Planning Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	3,360,177	3,360,177	3,360,177	-
TOTAL COMMITMENTS AND FUND BALANCE	3,360,177	3,360,177	3,360,177	-

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
STABILIZATION FUND (10075)

14-Apr-26

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
LICENSES & FEES				
Other Fees	238,767	225,000	225,000	-
Subtotal Licenses & fees	238,767	225,000	225,000	-
MISCELLANEOUS				
Interest earnings	65,768	-	-	-
Change in fair value of investments	44,422	-	-	-
Reimbursement and Restitution				
Court Administrative Charges	60,499	50,000	50,000	-
Subtotal Miscellaneous	170,689	50,000	50,000	-
TRANSFERS IN				
General Fund	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,639,401	2,022,742	1,104,820	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	2,048,857	2,297,742	1,379,820	-
EXPENDITURES				
JUDICIAL				
Services and Supplies	26,115	494,522	275,000	-
Capital Outlay		698,400		-
FUNCTION TOTAL	26,115	1,192,922	275,000	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Muni Court Capital Projects Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	2,022,742	1,104,820	1,104,820	-
TOTAL COMMITMENTS AND FUND BALANCE	2,048,857	2,297,742	1,379,820	-

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
COURT SPECIAL REVENUE FUNDS (10080-10085)

14-Apr-26

	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL				
Federal grants	66,362	-	100,000	
MISCELLANEOUS				
Interest earnings	1,985	-	-	-
Reimbursement & restituion				-
Federal Drug Forfeiture Monies				-
Drug Forfeiture Monies				-
Other	1,504	-	-	-
Subtotal Miscellaneous	3,489	-	-	-
OTHER FINANCING SOURCES				
Lease Financing	263,958	-	-	-
Sale of Capital Assets	-	-	-	-
Subtotal Other	263,958	-	-	-
TRANSFERS IN				
General Fund				
Subtotal Transfers In	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,221,845	1,142,056	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	1,555,654	1,142,056	100,000	-
EXPENDITURES				
GENERAL GOVERNMENT (CITY Attorney)				
Salaries & Wages	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
FUNCTION TOTAL	-	-	-	-
PUBLIC SAFETY				
Salaries & Wages	-	-	-	-
Services and Supplies	149,640	632,193	100,000	-
Capital Outlay	263,958	509,863	-	-
FUNCTION TOTAL	413,598	1,142,056	100,000	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
TOTAL ENDING FUND BALANCE	1,142,056	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,555,654	1,142,056	100,000	-

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
DRUG FORFEITURE SPECIAL REVENUE FUNDS (10090, 10091)

14-Apr-26

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL				
Federal grants	-	-	-	-
Other			-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Interest earnings	39,149	-	-	-
Reimbursement & restitution	642,478	250,000	-	-
Change in fair value of investments	22,341	-	-	-
Other				-
Subtotal Miscellaneous	703,968	250,000	-	-
OTHER FINANCING SOURCES				
Operating Transfers In				
General Fund				
Performance Deposit Trust Fund				
TOTAL BEGINNING FUND BALANCE	685,764	1,150,735	400,000	
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	1,389,732	1,400,735	400,000	-
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries and wages				
Employee Benefits				
Services and Supplies	238,997	1,000,735	400,000	-
Capital Outlay				-
Function Subtotal	238,997	1,000,735	400,000	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
TOTAL ENDING FUND BALANCE	1,150,735	400,000	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,389,732	1,400,735	400,000	-

CITY OF RENO, NEVADA
SCHEDULE B - SPECIAL REVENUE FUND
OPIOID RECOVERIES (10095)

14-Apr-26

	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES				
TAXES				
Ad Valorem	-	-	-	-
INTERGOVERNMENTAL				
Grants and contributions	-	-	-	-
Subtotal	-	-	-	-
LICENSES & FEES				
MISCELLANEOUS				
Interest earnings	3,162	1,000	1,000	
Change in fair value of investments	615	-	-	
Reimbursements and restitutions				
Rents and royalties-Retrac				
Other				
Subtotal	3,777	1,000	1,000	-
OTHER FINANCING SOURCES				
Proceeds Debt Financing	-	-	-	-
Proceeds Debt Issuance Premiums	-	-	-	-
Proceeds Capital Asset Disposal	-	-	-	-
Subtotal	-	-	-	-
Operating Transfers In				
General Fund	5,255,501	5,591,818	5,491,462	
CDBG Fund				
Street Funds	90,000	90,000	90,000	
Room Tax Fund				
Police Impact Fees	341,616	242,298	141,798	
Court Funds				
Capital Projects				
Sewer Fund	112,000	112,000	112,000	
Total Transfers In	5,799,117	6,036,116	5,835,260	-
TOTAL BEGINNING FUND BALANCE	67,833	24,491	216,413	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	5,870,727	6,061,607	6,052,673	-
EXPENDITURES AND RESERVES				
TYPE: GENERAL OBLIGATION BONDS				
Principal	2,911,000	3,047,000	3,205,000	
Interest	2,931,192	2,788,194	2,637,673	
Fiscal Agent Charges	4,044	10,000	10,000	
Bond Issuance Costs				
Payment - Refunded Debt				
Discount on Bonds				
OTHER FINANCING USES				
Transfers Out				-
Reserves - Decrease or (Increase)				-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	24,491	216,413	200,000	-
TOTAL ENDING FUND BALANCE	24,491	216,413	200,000	-
TOTAL COMMITMENTS AND FUND BALANCE	5,870,727	6,061,607	6,052,673	-

CITY OF RENO, NEVADA
 SCHEDULE C - CITY OF RENO DEBT SERVICE FUND (20000, 21025)

14-Apr-26

	ACTUAL		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES				
TAXES				
Ad Valorem				
INTERGOVERNMENTAL				
Dedicated Sales Tax	832,761	850,000	850,000	
Subtotal	832,761	850,000	850,000	-
LICENSES & FEES				
MISCELLANEOUS				
Interest earnings	39,363	30,000	30,000	
Subtotal	39,363	30,000	30,000	-
OTHER FINANCING SOURCES				
Proceeds Debt Financing	-	-	-	-
Proceeds Debt Issuance Premiums	-	-	-	-
Proceeds Capital Asset Disposal	-	-	-	-
Subtotal	-	-	-	-
Operating Transfers In	-	-	-	-
Total Transfers In	-	-	-	-
TOTAL BEGINNING FUND BALANCE	(17,746,154)	(20,565,567)	(23,486,167)	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	(16,874,030)	(19,685,567)	(22,606,167)	-
EXPENDITURES AND RESERVES				
TYPE: GENERAL OBLIGATION BONDS				
Principal	3,120,000	3,400,000	4,865,000	
Interest	568,037	395,600	193,350	
Fiscal Agent Charges	3,500	5,000	5,000	
Bond Issuance Costs				-
Payment - Refunded Debt				-
Discount on Bonds				-
OTHER FINANCING USES				
Transfers Out				-
Reserves - Decrease or (Increase)				-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	(20,565,567)	(23,486,167)	(27,669,517)	-
TOTAL ENDING FUND BALANCE	(20,565,567)	(23,486,167)	(27,669,517)	-
TOTAL COMMITMENTS AND FUND BALANCE	(16,874,030)	(19,685,567)	(22,606,167)	-

CITY OF RENO, NEVADA
SCHEDULE C - SALES TAX BOND FUND- CABELA'S (21006)

14-Apr-26

	ACTUAL		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES				
TAXES				
Room Taxes (Railroad)	942,762	920,000	900,000	
INTERGOVERNMENTAL				
Sales Taxes (Railroad)	15,385,427	15,600,000	15,900,000	
SPECIAL ASSESSMENTS	911,326	-	-	
FINES AND FORFEITS	11,825	-	-	
MISCELLANEOUS				
Interest earnings	929,715	405,000	400,000	
Other	529,074			
Subtotal	1,458,789	405,000	400,000	-
OTHER FINANCING SOURCES				
Bonds Issued	-	-	-	-
Proceeds Debt Issuance	-	-	-	-
Debt issuance premiums	-	-	-	-
Subtotal	-	-	-	-
Operating Transfers In				
CDBG Fund	-	-	-	-
Parks/Recreation Fund	-	-	-	-
Capital Projects Funds	-	-	-	-
Total Transfers in	-	-	-	-
TOTAL BEGINNING FUND BALANCE	31,150,048	33,420,405	34,886,837	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	49,860,177	50,345,405	52,086,837	-
EXPENDITURES AND RESERVES				
TYPE: GENERAL OBLIGATION BONDS				
Principal	7,572,025	6,513,280	2,375,000	
Interest	8,821,144	8,895,288	6,529,480	
Fiscal Agent Charges	42,108	50,000	45,000	
Issuance Costs	4,495	-	-	-
Payment Refunded Debt/Discount				-
OTHER FINANCINC USES				
Transfers Out				-
ReTRAC Enhancement Cap Project Fund				-
Reserves - Decrease or (Increase)				-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	33,420,405	34,886,837	43,137,357	-
TOTAL ENDING FUND BALANCE	33,420,405	34,886,837	43,137,357	-
TOTAL COMMITMENTS AND FUND BALANCE	49,860,177	50,345,405	52,086,837	-

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES
 CITY OF RENO, NEVADA
 SCHEDULE C - RAILROAD DEBT SERVICE FUND (21010, 21011)

14-Apr-26

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES				
TAXES				
Room Taxes Event Center	7,908,291	7,830,000	7,650,000	
SPECIAL ASSESSMENTS	345,262	345,262	-	
MISCELLANEOUS				
Interest earnings	320,229	137,689	100,000	
Other	133,037	2,484	-	
Subtotal	453,266	140,173	100,000	-
OTHER FINANCING SOURCES				
Proceeds from Bond Issued	2,066,311	-	-	-
Proceeds Debt Financing	21,895,000	-	-	-
Operating Transfers In				
Event Center Capital Projects				-
General Fund				-
Ballroom Fund				-
Downtown Capital Projects Fund				-
Total Transfers In	-	-	-	-
TOTAL BEGINNING FUND BALANCE	7,155,884	7,363,687	7,050,965	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	39,824,014	15,679,122	14,800,965	-
EXPENDITURES AND RESERVES				
TYPE: GENERAL OBLIGATION BONDS				
Principal	27,685,000	4,295,000	3,940,000	
Interest	4,508,613	4,293,157	4,087,413	
Fiscal Agent Charges	23,789	40,000	40,000	
Bond Costs	242,925	-	-	-
Payment to Bond Refunding Agent				-
Escrow Payment-Refunding				-
OTHER FINANCING USES				
Operating Transfers Out				-
Reserves - Decrease or (Increase)				-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	7,363,687	7,050,965	6,733,552	-
TOTAL ENDING FUND BALANCE	7,363,687	7,050,965	6,733,552	-
TOTAL COMMITMENTS AND FUND BALANCE	39,824,014	15,679,122	14,800,965	-

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES
 CITY OF RENO, NEVADA
 SCHEDULE C - EVENT CENTER DEBT SERVICE FUND (21015, 21016)

14-Apr-26

	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES				
SPECIAL ASSESSMENTS	64,557	68,726	41,841	
FINES AND FORFEITS	5,362	2,012	-	
MISCELLANEOUS				
Interest earnings	105,882	32,176	26,849	
Other	52,539	1,082	-	
Subtotal	158,421	33,258	26,849	-
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	-	-
Premium on Bonds	-	-	-	-
Proceeds Debt Financing	-	-	-	-
Subtotal	-	-	-	-
TOTAL BEGINNING FUND BALANCE	2,719,145	1,372,733	1,131,447	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	2,947,485	1,476,729	1,200,137	-
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT BONDS				
Principal	26,710	27,810	28,940	
Interest	30,610	27,565	24,851	
Other	10,078	24,600	19,600	
Bond Costs	7,354	265,307	200,000	
Reserves - Decrease or (Increase)				
*TOTAL RESERVED AMOUNT (MEMO ONLY)	1,372,733	1,131,447	926,746	-
OTHER FINANCING USES				
Operating Transfers Out	1,500,000		-	-
TOTAL ENDING FUND BALANCE	1,372,733	1,131,447	926,746	-
TOTAL COMMITMENTS AND FUND BALANCE	2,947,485	1,476,729	1,200,137	-

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES
CITY OF RENO, NEVADA
SCHEDULE C - SAD DEBT SERVICE FUNDS (25028 - 29090)

14-Apr-26

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
LICENSES AND PERMITS	269,074	211,050	150,000	
INTERGOVERNMENTAL				
Federal Grants	15,376,952	4,127,711	73,073	
Intergovernmental				
Subtotal	15,376,952	4,127,711	73,073	-
MISCELLANEOUS				
Contributed Capital				
Interest earnings	1,511,706	393,141	100,000	
Private Grants and contributions	594,976	9,077	-	
Reimbursements	10,575	84,965	-	
Rents & Royalties	991,956	950,000	950,000	
Other	986,241	-	-	
Subtotal	4,095,454	1,437,183	1,050,000	-
FINES & FORFEITS	-	14,291	-	
OTHER FINANCING SOURCES				
Sale of Capital Assets	-	98,116	2,000,000	
Operating Transfers In				
General Fund	5,479,376	6,000	-	
Room Tax Fund	240,000	240,000	240,000	
Debt Service Fund				
Subtotal	5,719,376	246,000	240,000	-
TOTAL BEGINNING FUND BALANCE	39,104,617	27,513,710	10,197,276	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	64,565,473	33,648,061	13,710,349	-

CITY OF RENO, NEVADA
SCHEDULE B - CAPITAL PROJECTS
GENERAL CAPITAL PROJECTS (30000-30008, 30011-30013,30035-30085,32021)

14-Apr-26

	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries & Wages	152,637	200,000	47,101	
Employee Benefits	78,442	107,300	25,972	
Services and Supplies	3,785,712	2,932,109	436,000	-
Capital Outlay	206,604	616,341	2,500,000	-
Function Subtotal	4,223,395	3,855,750	3,009,073	-
PUBLIC SAFETY				
Services and Supplies	159,367	109,091	100,000	
Capital Outlay	10,756,462	2,938,506	1,400,000	
Function Subtotal	10,915,829	3,047,597	1,500,000	-
PUBLIC WORKS				
Services and Supplies	2,985,714	1,217,990	-	
Capital Outlay	14,734,655	10,978,377	3,380,000	
Function Subtotal	17,720,369	12,196,367	3,380,000	-
CULTURE AND RECREATION				
Salaries & Wages	3,916	125,824	-	
Employee Benefits	2,641	69,429	-	
Services and Supplies	519,125	124,264	-	
Capital Outlay	2,656,073	3,382,439	700,000	
Function Subtotal	3,181,755	3,701,956	700,000	-
COMMUNITY DEVELOPMENT				
Salaries & Wages	-	85,720	-	
Employee Benefits	-	47,848	-	
Services and Supplies	332,799	137,249	-	-
Capital Outlay	-	-	-	-
Function Subtotal	332,799	270,817	-	-
OTHER FINANCING USES				
Operating Transfers Out				
Special Ad Valorem Cap Proj Fund			-	-
Public Art Reserve Fund	-			-
General Fund	336,000	136,000	136,000	
Streets Fund				-
City Debt Svc Fund	341,616	242,298	141,798	-
Subtotal	677,616	378,298	277,798	-
TOTAL ENDING FUND BALANCE	27,513,710	10,197,276	4,843,478	-
TOTAL COMMITMENTS AND FUND BALANCE	64,565,473	33,648,061	13,710,349	-

CITY OF RENO, NEVADA
 SCHEDULE B - CAPITAL PROJECTS
 GENERAL CAPITAL PROJECTS (30000-30008, 30011-30013,30035-30085,32021)

14-Apr-26

	ACTUAL		ESTIMATED		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED		
RESOURCES:						
CHARGES FOR SERVICE						
AB 376 Room Surcharge	1,092,440	1,100,000	1,100,000			
Subtotal	1,092,440	1,100,000	1,100,000			-
FINES & FORFEITURES		-	-			-
MISCELLANEOUS						
PW Sales of Plans Revenue						-
Interest Earnings	130,461	4,296	-			-
Other	82,460	3,586	-			-
Subtotal	212,921	7,882	-			-
OTHER FINANCING SOURCES						
Proceeds Debt Financing	-	-	-			-
Operating Transfers In	-	-	-			-
TOTAL BEGINNING FUND BALANCE	3,532,713	3,585,250	3,493,132			-
PRIOR PERIOD ADJUSTMENTS	-	-	-			-
RESIDUAL EQUITY TRANSFERS	-	-	-			-
TOTAL AVAILABLE RESOURCES	4,838,074	4,693,132	4,593,132			-
EXPENDITURES						
PUBLIC WORKS						
Services & Supplies	193,160	-	-			-
Capital Outlay	1,059,664	1,200,000	1,000,000			-
Function Subtotal	1,252,824	1,200,000	1,000,000			-
OTHER FINANCING USES						
Discount On Bonds Issued						
Operating Transfers Out	-	-	-			-
Event Center Debt Service	-	-	-			-
Public Arts Fund	-	-	-			-
Subtotal	-	-	-			-
TOTAL ENDING FUND BALANCE	3,585,250	3,493,132	3,593,132			-
TOTAL COMMITMENTS AND FUND BALANCE	4,838,074	4,693,132	4,593,132			-

CITY OF RENO, NEVADA
 SCHEDULE B - CAPITAL PROJECTS
 Room Surcharge (AB376) Capital Project Fund (30020)

14-Apr-26

	ACTUAL		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Contributed Capital				-
Interest Earnings	18,267	-	-	-
Change in fair value of investments	12,433	-	-	-
Other	-	75,000	-	-
Reimbursements and restitutions	-	-	-	-
Subtotal	30,700	75,000	-	-
OTHER FINANCING SOURCES				
Capital Asset disposal	-	-	-	-
Operating Transfers In	-	-	-	-
TOTAL BEGINNING FUND BALANCE	519,571	550,271	550,271	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	550,271	625,271	550,271	-
EXPENDITURES				
PUBLIC WORKS				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & Supplies	-	75,000	-	-
Capital Outlay	-	-	-	-
Function Subtotal	-	75,000	-	-
OTHER FINANCING USES				
Operating Transfers Out				
Subtotal	-	-	-	-
TOTAL ENDING FUND BALANCE	550,271	550,271	550,271	-
TOTAL COMMITMENTS AND FUND BALANCE	550,271	625,271	550,271	-

CITY OF RENO, NEVADA
SCHEDULE B - CAPITAL PROJECTS
EVENT CENTER CAPITAL PROJECTS FUND (32016)

14-Apr-26

	ACTUAL		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
INTERGOVERNMENTAL				
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Private Grants	-	-	-	-
MISCELLANEOUS				
Interest earnings	7,934	5,000	-	-
Reimbursement and Restitution	364,847	-	-	-
Other	6,017	-	-	-
Private Grants	-	-	-	-
Subtotal	378,798	5,000	-	-
OTHER FINANCING SOURCES				
Proceeds of Bonds	-	-	-	-
Transfers In	-	-	-	-
TOTAL BEGINNING FUND BALANCE	28,210	407,008	259,508	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	407,008	412,008	259,508	-
EXPENDITURES				
PUBLIC WORKS				
Service and Supplies	-	152,500	-	-
Capital Outlay	-	-	-	-
Function Subtotal	-	152,500	-	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
Debt	-	-	-	-
Total	-	-	-	-
TOTAL ENDING FUND BALANCE	407,008	259,508	259,508	-
TOTAL COMMITMENTS AND FUND BALANCE	407,008	412,008	259,508	-

CITY OF RENO, NEVADA
 SCHEDULE B - CAPITAL PROJECTS FUND
 BOND CAPITAL PROJECT FUND (32085)

14-Apr-26

	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
TAXES				
Park Construction Taxes	1,734,032	701,000	500,000	
INTERGOVERNMENTAL				
Federal Grant				-
State Grants				-
Subtotal	-	-	-	-
MISCELLANEOUS				
Interest earnings	550,895	280,000	-	-
Reimbursements and restitution	-	-	-	-
Private grants	-	-	-	-
Other	379,246	-	-	-
Subtotal	930,141	280,000	-	-
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	-	-
TOTAL BEGINNING FUND BALANCE	15,012,827	17,042,531	15,861,917	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	17,677,000	18,023,531	16,361,917	-
EXPENDITURES				
CULTURE & RECREATION				
Service and Supplies	211,831	20,000	-	
Capital Outlay	422,638	2,141,614	265,000	
Function Subtotal	634,469	2,161,614	265,000	-
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
Capital Projects Fund	-	-	-	-
TOTAL ENDING FUND BALANCE	17,042,531	15,861,917	16,096,917	-
TOTAL COMMITMENTS AND FUND BALANCE	17,677,000	18,023,531	16,361,917	-

CITY OF RENO, NEVADA
 SCHEDULE B - CAPITAL PROJECTS FUND
 PARK DISTRICTS CAPITAL PROJECTS (31050-31060)

14-Apr-26

	ACTUAL		ESTIMATED		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED		
RESOURCES:						
INTERGOVERNMENTAL						
State Grants	-	-	-	-	-	-
County Capital Projects Tax	897,839	950,000	980,000			
Subtotal	897,839	950,000	980,000			-
FINES & FORFEITURES	-					
MISCELLANEOUS						
Interest earnings	11,859	10,030	10,000			-
Reimbursement & restitution						
Other income	8,240					-
Subtotal	20,099	10,030	10,000			-
OTHER FINANCING SOURCES						
Proceeds on sale of asset disposal	-	-	-			-
Operating Transfers In						
PW Capital Projects Fund	-	-	-			-
RACOR Cap Projects	-	-	-			-
Subtotal	-	-	-			-
TOTAL BEGINNING FUND BALANCE	178,865	340,493	15,701			-
PRIOR PERIOD ADJUSTMENTS	-	-	-			-
RESIDUAL EQUITY TRANSFERS	-	-	-			-
TOTAL AVAILABLE RESOURCES	1,096,803	1,300,523	1,005,701			-
EXPENDITURES						
PUBLIC SAFETY						
Services and Supplies	-	-	-			-
Capital Outlay	-	-	-			-
Function Subtotal	-	-	-			-
General Governmental						
Services and Supplies	379,210	679,121	400,000			-
Capital Outlay	52,100	-	-			-
Function Subtotal	431,310	679,121	400,000			-
PUBLIC WORKS						
Services and Supplies	-	-	-			-
Capital Outlay	-	-	-			-
Function Subtotal	-	-	-			-
CULTURE AND RECREATION						
Capital Outlay	-	-	-			-
Function Subtotal	-	-	-			-
OTHER FINANCING USES						
Operating Transfers Out						
Community Assistance Center Fund	-	-	-			-
General Fund	325,000	605,701	605,701			-
Public Works Capital Projects Fund						-
Debt Fund						-
Subtotal	325,000	605,701	605,701			-
TOTAL ENDING FUND BALANCE	340,493	15,701	-			-
TOTAL COMMITMENTS AND FUND BALANCE	1,096,803	1,300,523	1,005,701			-

CITY OF RENO, NEVADA
SCHEDULE B - CAPITAL PROJECTS FUND
SPECIAL AD-VALOREM CAPITAL TAX FUND (30090)

14-Apr-26

	ACTUAL		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
MISCELLANEOUS				
Interest earnings				-
Reimbursements & Restitution	18,792			-
Change in fair value of investments	19,559			-
Street impact fees				-
Subtotal	38,351	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers in				
Debt Issuance	-	-	-	-
Street Fund	-	-	-	-
Subtotal	-	-	-	-
TOTAL BEGINNING FUND BALANCE	70,218	108,569	108,569	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	108,569	108,569	108,569	-
EXPENDITURES				
PUBLIC WORKS				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Function Subtotal	-	-	-	-
OTHER FINANCING USES				
Operating Transfers Out				
Street Fund	-	-	-	-
Debt Fund	-	-	-	-
Function Subtotal	-	-	-	-
TOTAL ENDING FUND BALANCE	108,569	108,569	108,569	-
TOTAL COMMITMENTS AND FUND BALANCE	108,569	108,569	108,569	-

CITY OF RENO, NEVADA
 SCHEDULE B - CAPITAL PROJECTS FUND
 STREET BOND / IMPACT FEE (32000)

14-Apr-26

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Public Works				
Licenses & Permits	459,584	430,400	440,600	
Charges for Services	90,276,993	91,932,854	98,005,120	
Fines and Forfeitures	2,077,809	1,810,000	1,835,000	
Reimbursement and Restitution				
Miscellaneous	1,085,278	400,179	587,375	
Total Operating Revenue	93,899,664	94,573,433	100,868,095	-
Operating Expense				
UTILITY ENTERPRISE				
Salaries and Wages	11,383,506	12,718,888	13,091,817	
Employee Benefits	6,120,934	7,245,877	7,710,936	
Services and Supplies	25,439,623	20,946,289	20,782,661	
Function Subtotal	42,944,063	40,911,054	41,585,414	-
Joint Sewer Plant Expense	18,408,064	20,868,519	24,256,861	
Depreciation/amortization	18,363,236	15,000,000	20,000,000	
Pension Expense	633,634	2,300,000	2,300,000	
Total Operating Expense	80,348,997	79,079,573	88,142,275	-
Operating Income (Loss)	13,550,667	15,493,860	12,725,820	-
Nonoperating Revenues				
Grants	926,467	755,243	2,680,000	
Sewer Connection Charges	10,557,977	8,100,000	8,103,000	
Interest earnings	6,517,993	5,000,000	5,000,000	
Change in fair value of investments	4,405,825	-	-	
Proceeds issuance of debt	-	69,950,000	30,590,000	
Gain (loss) on sale of assets	3,334	1,443	-	
Total Nonoperating Revenues	22,411,596	83,806,686	46,373,000	-
Nonoperating Expenses				
Interest expense	331,986	690,364	645,823	
Share of net loss - Truckee Meadows				
Water Reclamation Facility	4,681,697	5,600,000	5,000,000	
Total Nonoperating Expenses	5,013,683	6,290,364	5,645,823	-
Net Income (Loss) before Operating Transfers	30,948,580	93,010,182	53,452,997	-
Capital Contributions				
Federal Grants	330,422	1,050,000	32,677,000	
Contributions of assets	5,452,644	-	-	
Total Capital Contributions	5,783,066	1,050,000	32,677,000	-
Operating Transfers (Sch T)				
In	-	-	-	-
Out	(112,000)	(112,000)	(112,000)	-
Net Operating Transfers	(112,000)	(112,000)	(112,000)	-
NET INCOME (LOSS)	36,619,646	92,898,182	53,340,997	-

CITY OF RENO, NEVADA
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
SANITARY SEWER FUND (40000,40001)

14-Apr-26

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Cash received from customers	92,229,283	91,932,854	98,005,120	-
Cash received from other funds for svc				
Cash received from Miscellaneous Income	1,106,183	2,640,579	2,862,975	-
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(36,787,788)	(36,910,836)	(39,943,735)	-
Cash payment for employee services	(3,224,569)	(18,025,956)	(18,680,501)	-
Cash payment for interfund good and services	(16,225,847)	(4,903,972)	(5,095,787)	-
Cash payment for interfund employee benefits	(946,987)	(1,938,809)	(2,122,252)	-
Net cash provided by operating activities	36,150,275	32,793,860	35,025,820	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Temp loans recd from other funds	-	-	-	-
Grants	926,467	1,805,243	35,357,000	-
Operating transfers in	-	-	-	-
Cash received from other funds	-	-	-	-
CASH OUTFLOWS:				
Temp loans made to other funds	-	-	-	-
Principal on operating loans	-	-	-	-
Interest on operating loans	-	-	-	-
Operating transfers out	(112,000)	(112,000)	(112,000)	-
Net cash provided by noncapital financing activities	814,467	1,693,243	35,245,000	-

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - ENTERPRISE - SANITARY SEWER (40000,40001)

14-Apr-26

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH INFLOWS:				
Cash received from connection charges	10,557,977	8,100,000	8,103,000	-
Proceeds Long Term Debt	-	69,950,000	30,590,000	-
Cash received from grants	330,422			
Proceeds sale of capital assets	7,949	1,443	-	-
CASH OUTFLOWS:				
Investment in TMWRF				-
Acquisition and construction of capital assets	(23,365,216)	(271,909,377)	(106,719,500)	-
Interest paid on debt	(331,985)	(690,364)	(645,823)	-
Principal paid on debt	(4,420,121)	(3,249,367)	(3,007,061)	-
Payment on Refunded Debt				-
Net cash used in capital and related financing activities	(17,220,974)	(197,797,665)	(71,679,384)	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest Earnings	6,439,294	5,000,000	5,000,000	-
CASH OUTFLOWS:				
Truckee Meadows Water Reclamation Facility	(6,235,144)	-	-	
Change in fair value of cash equivalent	4,405,825	-	-	
Net cash used in investing activities	4,609,975	5,000,000	5,000,000	-
Net INCREASE (DECREASE) in cash and cash equivalents	24,353,743	(158,310,562)	3,591,436	-
Prior Period Adjustment	-	-	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	180,136,144	204,489,887	46,179,325	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	204,489,887	46,179,325	49,770,761	-

CITY OF RENO, NEVADA
 Schedule F-2 - Statement of Cash Flows
 FUND - ENTERPRISE - SANITARY SEWER (40000,40001)

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
CHARGES FOR SERVICE				
Community Support				
Building permits	4,982,599	12,500,000	12,550,000	
Electrical and plumbing permits	1,298,389	30,000	-	
Plan check fees	2,636,133	20,000	-	
Plumbing inspection fees	257,955	-	-	
Electrical inspection fees	102,546	-	-	
Building inspections-Compliance	28,219	70,000	70,000	
Fire inspection fees	225,710	595,000	595,000	
Miscellaneous permits	453,806	135,000	135,000	
Other building and safety fees	449,952	95,000	96,600	
Subtotal	10,435,309	13,445,000	13,446,600	-
Reimbursements/Restitution/Other	161,246	-	-	
Total Operating Revenue	10,596,555	13,445,000	13,446,600	-
Operating Expense				
COMMUNITY SUPPORT				
Salaries and Wages	6,981,497	5,977,905	5,600,030	
Employee Benefits	3,785,091	3,347,748	3,118,027	
Services and Supplies	3,817,533	4,368,766	4,740,598	
Function Subtotal	14,584,121	13,694,419	13,458,655	-
Depreciation/amortization	140,972	150,000	150,000	
Pension Expense	(758,277)	1,300,000	1,300,000	
Total Operating Expense	13,966,816	15,144,419	14,908,655	-
Operating Income or (Loss)	(3,370,261)	(1,699,419)	(1,462,055)	-
Nonoperating Revenues				
Grants	-	-	-	
Interest earnings	560,059	500,000	500,000	
Miscellaneous				
Gain (loss) on sale of assets	392,387	-	-	
Total Nonoperating Revenues	952,446	500,000	500,000	-
Capital Contributions				
Capital Contributions	(34,401)	-	-	
Total Nonoperating Expenses	(34,401)	-	-	-
Net Income (Loss) Before Operating Transfers	(2,452,216)	(1,199,419)	(962,055)	-
Operating Transfers (Sch T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(2,452,216)	(1,199,419)	(962,055)	-

CITY OF RENO, NEVADA
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - ENTERPRISE-BUILDING PERMIT (40060)

14-Apr-26

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Cash received from customers	10,434,935	13,445,000	13,446,600	-
Cash received from miscellaneous income	161,246	-	-	-
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(1,594,769)	(2,070,058)	(2,195,926)	-
Cash payment for employee services	(2,296,542)	(8,473,838)	(7,929,002)	-
Cash payment for interfund good and services	(9,786,435)	(2,298,708)	(2,544,672)	-
Cash payment for interfund employee services	(880,385)	(851,815)	(789,055)	-
Net cash provided by operating activities	(3,961,950)	(249,419)	(12,055)	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Operating transfers in	-	-	-	-
Grants	-	-	-	-
CASH OUTFLOWS:				
Cash paid to to other funds	-	-	-	-
Principal on operating loans	-	-	-	-
Interest on operating loans	-	-	-	-
Operating transfers out	-	-	-	-
Net cash provided by (used in) noncapital financing activities	-	-	-	-

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - ENTERPRISE - BUILDING PERMIT (40060)

14-Apr-26

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH INFLOWS:				
Proceeds of loans for capital assets				-
Sale of capital assets		-	-	-
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets	(205,904)	-	-	-
Principal on loans for capital assets				-
Interest on loans for capital assets				-
Net cash used in capital and related financing activities	(205,904)	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest earnings	582,283	500,000	500,000	-
CASH OUTFLOWS:				
Change in fair value of cash equivalent	392,387	-	-	
Net cash provided by investing activities	974,670	500,000	500,000	-
Net INCREASE (DECREASE) in cash and cash equivalents	(3,193,184)	250,581	487,945	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	18,656,038	15,462,854	15,713,435	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	15,462,854	15,713,435	16,201,380	-

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - ENTERPRISE - BUILDING PERMIT (40060)

14-Apr-26

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
PUBLIC WORKS				
Charges for Services	11,731,100	4,854,202	12,231,411	
Reimbursements and Restitution	66,605	42,050	-	
Other				
Total Operating Revenue	11,797,705	4,896,252	12,231,411	-
Operating Expense				
PUBLIC WORKS				
Salaries and Wages	1,496,030	1,680,327	1,688,437	
Employee Benefits	618,950	996,891	1,022,208	
Services and Supplies	4,011,879	3,906,167	4,004,449	
Function Subtotal	6,126,859	6,583,385	6,715,094	-
Depreciation/amortization	4,379,390	4,200,000	4,900,000	
Pension Expense	286,094	550,000	550,000	
Total Operating Expense	10,792,342	11,333,385	12,165,094	-
Operating Income or (Loss)	1,005,363	(6,437,133)	66,317	-
Nonoperating Revenues				
Grants				
Interest earnings	483,822	200,000	-	
Change in fair value of investments	324,416	-	-	
Gain (loss) on sale of assets	611,569	180,600	-	
Total Nonoperating Revenues	1,419,807	380,600	-	-
Nonoperating Expenses				
Interest expense	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	2,425,170	(6,056,533)	66,317	-
Capital Contributions	1,520,061	-	-	-
Operating Transfers (Sch T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME	3,945,231	(6,056,533)	66,317	-

CITY OF RENO, NEVADA
 SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
 FUND - INTERNAL SERVICE - MOTOR VEHICLE (50000)

14-Apr-26

PROPRIETARY FUND	ACTUAL		ESTIMATED		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED		
CASH FLOW FROM OPERATING ACTIVITIES:						
CASH INFLOWS:						
Quasi-external receipts	-	-	-	-	-	-
Cash received from other funds for svc	11,628,301	4,854,202	12,231,411	-	-	-
Cash received from miscellaneous income	188,032	42,050	-	-	-	-
CASH OUTFLOWS:						
Cash payment to suppliers for goods and services	(3,817,812)	(3,156,711)	(3,396,835)	-	-	-
Cash payment for employee services	-	(2,413,243)	(2,425,971)	-	-	-
Cash payment for interfund good and services	(2,085,416)	(749,456)	(607,614)	-	-	-
Cash payment for interfund employee services	-	(263,975)	(284,674)	-	-	-
Net cash provided by operating activities	5,913,105	(1,687,133)	5,516,317	-	-	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
CASH INFLOWS:						
Operating transfers in	-	-	-	-	-	-
Grants	-	-	-	-	-	-
CASH OUTFLOWS:						
Principal on operating loans	-	-	-	-	-	-
Temporary loans received from other fund	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-
Net cash provided by noncapital financing activities	-	-	-	-	-	-

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE - MOTOR VEHICLE (50000)

14-Apr-26

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2027 FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH INFLOWS:				
Proceeds from debt financing	-	-	-	-
Proceeds from sale of equipment	638,521	180,600		
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets	(4,585,420)	(5,213,246)	(11,318,304)	-
Lease-Purchase Principal				-
Lease-Purchase Interest				-
Net cash used in capital and related financing activities	(3,946,899)	(5,032,646)	(11,318,304)	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest earnings	-	200,000	-	-
CASH OUTFLOWS:				
Change in fair value of cash equivalent	816,365			
Net cash provided by investing activities	816,365	200,000	-	-
Net INCREASE (DECREASE) in cash and cash equivalents	2,782,571	(6,519,779)	(5,801,987)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	12,204,998	14,987,569	8,467,790	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	14,987,569	8,467,790	2,665,803	-

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE - MOTOR VEHICLE (50000)

14-Apr-26

PROPRIETARY FUND	BUDGET YEAR ENDING 6/30/2027			
	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	8,006,129	8,006,129	5,148,292	
Reimbursement and Restitution	18,627	-	-	
Miscellaneous				
Total Operating Revenue	8,024,756	8,006,129	5,148,292	-
Operating Expense				
GENERAL GOVERNMENT:				
Salaries and Wages	675,012	701,320	730,471	
Employee Benefits	325,136	395,824	415,048	
Services and Supplies	5,160,351	4,925,798	7,462,633	
Function Subtotal	6,160,499	6,022,942	8,608,152	-
Pension Expense	50,857	150,000	150,000	
Total Operating Expense	6,211,356	6,172,942	8,758,152	-
Operating Income (Loss)	1,813,400	1,833,187	(3,609,860)	-
Nonoperating Revenues				
Interest earnings	257,898	250,000	250,000	
Grants				
Change in fair value of investments	184,503	-	-	
Gain (loss) on sale of assets				
Total Nonoperating Revenues	442,401	250,000	250,000	-
Nonoperating Expenses				
	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	2,255,801	2,083,187	(3,359,860)	-
Operating Transfers (Sch T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	2,255,801	2,083,187	(3,359,860)	-

CITY OF RENO, NEVADA
 SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
 FUND - INTERNAL SERVICE - RISK RETENTION (50010)

14-Apr-26

PROPRIETARY FUND	ACTUAL		ESTIMATED		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED		
CASH FLOW FROM OPERATING ACTIVITIES:						
CASH INFLOWS:						
Quasi-external receipts			-	-	-	-
Insurance reimbursements			-	-	-	-
Cash received from miscellaneous income	18,627		-	-	-	-
Cash received from customers	8,006,129	8,006,129	5,148,292			
CASH OUTFLOWS:						
Cash payment to suppliers for goods and services	(3,987,121)	(4,546,933)	(7,028,332)			-
Cash payment for employee services	(633,331)	(1,009,364)	(1,051,587)			-
Cash payment for interfund good and services	(898,821)	(378,865)	(434,301)			-
Cash payment for interfund employee services	(86,018)	(87,780)	(93,932)			-
Net cash provided by operating activities	2,419,465	1,983,187	(3,459,860)			-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:						
CASH INFLOWS:						
Operating transfers-in	-	-	-			-
Miscellaneous	-	-	-			-
CASH OUTFLOWS:						
Principal on operating loans	-	-	-			-
Interest on operating loans	-	-	-			-
Operating transfers-out	-	-	-			-
Net cash provided by noncapital financing activities	-	-	-			-

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE - RISK RETENTION (50010)

14-Apr-26

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH INFLOWS:				
Proceeds sale of equipment	-	-	-	-
Contributed Capital	-	-	-	-
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets	-	-	-	-
Net cash used in capital and related financing activities	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Repayment of Loan	-	-	-	-
Interest Earnings	-	250,000	250,000	-
CASH OUTFLOWS:				
Change in fair value of cash equivalent	420,424	-	-	-
Net cash provided by investing activities	420,424	250,000	250,000	-
Net INCREASE (DECREASE) in cash and cash equivalents	2,839,889	2,233,187	(3,209,860)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	6,331,031	9,170,920	11,404,107	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	9,170,920	11,404,107	8,194,247	-

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE - RISK RETENTION (50010)

14-Apr-26

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
CHARGES FOR SERVICES				
General Government				
Medical plan premiums	34,874,173	36,448,495	38,350,650	
Miscellaneous	5,156,151	3,200,000	3,392,136	
Total Operating Revenue	40,030,324	39,648,495	41,742,786	-
Operating Expense				
GENERAL GOVERNMENT				
Services and Supplies				
Services & Supplies	41,423,408	44,564,589	45,734,959	
Function Subtotal	41,423,408	44,564,589	45,734,959	-
Total Operating Expense	41,423,408	44,564,589	45,734,959	-
Operating Income (Loss)	(1,393,084)	(4,916,094)	(3,992,173)	-
Nonoperating Revenues				
Interest earnings	794,127	460,000	460,000	
Change in fair value of investments	510,921			
Total Nonoperating Revenues	1,305,048	460,000	460,000	-
Nonoperating Expenses				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(88,036)	(4,456,094)	(3,532,173)	-
Operating Transfers (Sch T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(88,036)	(4,456,094)	(3,532,173)	-

CITY OF RENO, NEVADA
 SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
 FUND - INTERNAL SERVICE SELF FUNDED
 MEDICAL PLAN (50030-50045)

14-Apr-26

PROPRIETARY FUND	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Quasi-external receipts	34,874,173	36,448,495	38,350,650	-
Miscellaneous	5,156,151	3,200,000	3,392,136	-
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(40,017,901)	(43,211,459)	(44,320,000)	-
Cash payment for employee services	(814,279)	-	-	-
Cash payment for interfund good and services	-	(1,353,130)	(1,414,959)	-
Cash payment for interfund employee services	-	-	-	-
Net cash provided by (used in) operating activities	(801,856)	(4,916,094)	(3,992,173)	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Operating transfers-in	-	-	-	-
CASH OUTFLOWS:				
Principal on operating loans	-	-	-	-
Interest on operating loans	-	-	-	-
Operating transfers-out	-	-	-	-
Temporary loans extended to other funds	-	-	-	-
Net cash provided by noncapital financing activities	-	-	-	-

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE-SELF-FUNDED MEDICAL PLAN (50030-50045)

14-Apr-26

PROPRIETARY FUND	BUDGET YEAR ENDING 6/30/2027			
	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH INFLOWS:				
Proceeds of loans for capital assets				-
Sale of capital assets				-
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets				-
Principal on loans for capital assets				-
Interest on loans for capital assets				-
Net cash provided by capital and related financing activities	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest Earnings		460,000	460,000	-
CASH OUTFLOWS:				
Cash paid to deferred compensation plan				-
Change in fair value of cash equivalent	(463,886)			
Net cash provided by investing activities	(463,886)	460,000	460,000	-
Net INCREASE (DECREASE) in cash and cash equivalents	(1,265,742)	(4,456,094)	(3,532,173)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	25,031,023	23,765,281	19,309,187	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	23,765,281	19,309,187	15,777,014	-

CITY OF RENO, NEVADA
 Schedule F-2 - Statement of Cash Flows
 FUND - INTERNAL SERVICE-SELF-FUNDED MEDICAL PLAN (50030-50045)

14-Apr-26

PROPRIETARY FUND	ACTUAL		BUDGET YEAR ENDING 6/30/2027	
	PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for services	11,081,025	10,080,950	10,186,800	
Reimbursements and Restitution	337,628		222,735	
Miscellaneous		-		
Total Operating Revenue	11,418,653	10,080,950	10,409,535	-
Operating Expense				
GENERAL GOVERNMENT:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	19,436,165	12,514,175	13,294,579	
Function Subtotal	19,436,165	12,514,175	13,294,579	-
IBNR Claims	-	10,000,000	10,000,000	
Depreciation/amortization	-	-	-	-
Total Operating Expense	19,436,165	22,514,175	23,294,579	-
Operating Income (Loss)	(8,017,512)	(12,433,225)	(12,885,044)	-
Nonoperating Revenues				
Interest earnings	1,021,826	800,000	800,000	
Private Grants				
Change in fair value of investments	467,811	-	-	
Gain on transfer of liabilities				
Gain (loss) on asset disposal				
Total Nonoperating Revenues	1,489,637	800,000	800,000	-
Nonoperating Expenses				
	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(6,527,875)	(11,633,225)	(12,085,044)	-
Operating Transfers (Sch T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(6,527,875)	(11,633,225)	(12,085,044)	-

CITY OF RENO, NEVADA
SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - INTERNAL SERVICE - WORKERS COMP (50050)

14-Apr-26

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2027 FINAL APPROVED
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Quasi-external receipts	11,081,025	10,080,950	10,186,800	-
Reimbursements & Restitutions	337,628	-	222,735	-
Cash received from misc income and restitutions				-
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(10,449,043)	(12,020,658)	(12,977,785)	-
Cash payment for employee services	(386,843)	-	-	-
Cash payment for interfund good and services	-	(493,517)	(316,794)	-
Cash payment for interfund employee services	-	-	-	-
Net cash provided by operating activities	582,767	(2,433,225)	(2,885,044)	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Temporary loans received from other funds	-	-	-	-
Operating Transfer in	-	-	-	-
Miscellaneous	-	-	-	-
CASH OUTFLOWS:				
Principal on operating loans	-	-	-	-
Interest on operating loans	-	-	-	-
Operating transfers out	-	-	-	-
Net cash provided by noncapital financing activities	-	-	-	-

CITY OF RENO, NEVADA
Schedule F-2 - Statement of Cash Flows
FUND - INTERNAL SERVICE-WORKERS COMP (50050)

14-Apr-26

PROPRIETARY FUND	BUDGET YEAR ENDING 6/30/2027			
	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	TENTATIVE APPROVED	FINAL APPROVED
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH INFLOWS:				
Proceeds of loans for capital assets	-	-	-	-
Sale of capital assets	-	-	-	-
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets				-
Principal on loans for capital assets	-			-
Interest on loans for capital assets	-	-	-	-
Net cash provided by capital and related financing activities	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest earnings		800,000	800,000	-
Gain on transfer of liabilities	-	-	-	-
CASH OUTFLOWS:				
Purchase of investment securities	-		-	-
Change in fair value of cash equivalent	1,892,247			
Net cash provided by investing activities	1,892,247	800,000	800,000	-
Net INCREASE (DECREASE) in cash and cash equivalents	2,475,014	(1,633,225)	(2,085,044)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	19,421,678	21,896,692	20,263,467	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	21,896,692	20,263,467	18,178,423	-

CITY OF RENO, NEVADA
 Schedule F-2 - Statement of Cash Flows
 FUND - INTERNAL SERVICE-WORKERS COMP (50050)

*TYPE

- 1 - General Obligation Bonds
- 2 - General Obligation Revenue Supported Bonds
- 3 - General Obligation - Special Assessment
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease/Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other
- 11 - Proposed

SCHEDULE C - 1

ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING,
 CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS

(1) FUND NAME OF BOND OR LOAN	(2) TYPE	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/26	(9) (10) (11) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2027		
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
General Obligation Revenue Bonds										
2016 Sewer Revenue Refunding Bonds-page 41	2	8	41,245,638	1-Dec-16	1-Jul-25	1.61	-	-	-	-
2020 Sewer (Limited Tax) Bond-page 41	2	20	55,000,000	24-Mar-20	1-Jun-40	1.42	43,306,467	645,823	3,007,061	3,652,884
2022 General Purpose Bonds - page 27	2	30	60,000,000	31-Aug-22	1-Jun-52	4.0-5.0	56,135,000	2,511,750	1,125,000	3,636,750
2024 GO (LT) Capital Imprvt Refunding Bonds - page 30	2	8	21,895,000	19-Dec-24	1-Jun-32	5.00	18,575,000	928,750	2,505,000	3,433,750
2025 Sewer (Limited Tax) Bond - page 41 (anticipated)	2	20	70,000,000	July 2025						
Total - General Obligation Bonds			248,140,638				118,016,467	4,086,323	6,637,061	10,723,384
REVENUE BONDS										
2005C Capital Refunding Bonds-page 30	4	32	9,192,402	26-Oct-05	1-Jun-37	5.78	5,694,977	-	-	-
2006 Retrac Room Tax-page 29	4	30	8,720,000	3-May-06	1-Jun-36	5.91	4,655,000	275,111	355,000	630,111
2007 A Tax Exempt Sales Tax (Cabela's)* - page 28	4	20	16,525,000	23-Oct-08	29-Jun-27	4.00	10,680,000	71,800	2,385,000	2,456,800
2007 B Taxable Sales Tax (Cabela's)* - page 28	4	20	18,175,000	23-Oct-08	29-Jun-27	6.50	12,675,000	121,550	2,480,000	2,601,550
2018A Retrac 1st Senior Lien-Refunding-page 29	4	40	123,275,000	28-Jun-18	1-Jun-58	4.0-5.0	113,150,000	4,970,850	1,590,000	6,560,850
2018B Retrac 2nd Senior Refunding-page 29	4	40	32,680,000	28-Jun-18	1-Jun-58	4.0-5.0	29,945,000	1,283,519	430,000	1,713,519
2018C Subordinate Lien ReTRAC Refunding Bonds-page 29	4	40	58,659,820	28-Jun-18	1-Jul-58	6.1500	32,162,190	-	-	-
2018D 2nd Sub Lien ReTRAC Refunding Bonds-page 29	4	40	16,115,490	28-Jun-18	1-Jul-58	6.7500	16,115,490	-	-	-
2019A-1 Capital Imprvt Revenue Refund-page 30	4	27	79,920,000	26-Feb-19	1-Jun-46	3.75-5.0	77,330,000	3,158,663	1,435,000	4,593,663
Total-Revenue Bonds			363,262,712				302,407,657	9,881,493	8,675,000	18,556,493

*Both loans have matured interest and principal due for 12/29/19 thru 6/29/26. Principal and interest payable in FY 2027 is based on the original amortization table.

CITY OF RENO, NEVADA
SCHEDULE C -1 - INDEBTEDNESS

*TYPE

- 1 - General Obligation Bonds
- 2 - General Obligation Revenue Supported Bonds
- 3 - General Obligation - Special Assessment
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease/Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other
- 11 - Proposed

SCHEDULE C - 1

ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING,
 CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS

(1) FUND NAME OF BOND OR LOAN	(2) TYPE	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/26	(9) (10) (11) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2027		
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
MEDIUM TERM FINANCING										
2019 Medium-term Fire Apparatus Bonds-page 27	1	10	6,327,000	19-Dec-19	1-Jun-29	1.70	1,993,000	33,881	653,000	686,881
Axon Enterprise, Inc. - page 14	6	10	5,912,631	15-Nov-22	15-Nov-31	-	3,634,206	-	605,701	605,701
Artown (Lear Theater) - page 22	6	7	875,000	28-Oct-21	1-Dec-27	-	250,000	-	125,000	125,000
Total - Medium Term Financing			13,114,631				5,877,206	33,881	1,383,701	1,417,582
SPECIAL ASSESSMENT DEBT FUNDS										
1999 District No. 2, Series 2016-page 29	8	8	6,640,000	1-Dec-16	1-Jun-25	1.45-3.00	-	-	-	-
2002 District No. 5-page 30	8	20	7,500,000	19-Jan-06	1-Dec-25	5.7-7.25	-	-	-	-
2010 District No. 2 - page 31	8	30	939,800	30-Nov-11	1-Nov-41	4.00	635,750	24,851	28,940	53,791
Total - Special Assessment Debt Funds			15,079,800				635,750	24,851	28,940	53,791
OTHER										
RZEDB-page 27	10	17	10,860,000	26-Jul-10	1-Jun-27	6.45	2,762,000	92,042	1,427,000	1,519,042
Total - Other			10,860,000				2,762,000	92,042	1,427,000	1,519,042
CAPITAL LEASES										
Total-Capital Leases			-				-	-	-	-
TOTAL - ALL DEBT SERVICE			650,457,781				429,699,080	14,118,590	18,151,702	32,270,292

**CITY OF RENO, NEVADA
 SCHEDULE C - 1 - INDEBTEDNESS**

Transfer Schedule for Fiscal Year 2026/27

FUND TYPE	TRANSFERS IN					TRANSFERS OUT										
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT						
GENERAL FUND	General	9	Room Tax	22	2,627,900	General	15	Debt Svc	27	5,491,462						
	General	9	Capital Projects	32	605,701											
	General	9	Capital Projects	32	136,000											
	Subtotal										3,369,601	5,491,462				
						Street Room Tax Room Tax	19 22 22	Debt Svc General Capital Projects	27 9 32	90,000 2,627,900 240,000						
	Subtotal										0	2,957,900				
	CAPITAL PROJECTS	Capital Projects	32	Room Tax	22						240,000	Capital Projects Capital Projects Capital Projects	37 32 32	General Debt Svc General	9 27 9	605,701 141,798 136,000
DEBT SERVICE	Debt	27	General	15	5,491,462											
	Debt	27	Street	19	90,000											
	Debt	27	Sewer	40	112,000											
	Debt	27	Capital Projects	32	141,798											
	Subtotal										5,835,260	0				
ENTERPRISE						Sewer	40	Debt Svc	27	112,000						
											Subtotal					0
INTERNAL SERVICE																
											Subtotal					0
RESIDUAL EQUITY TRANSFERS																
Subtotal																
TOTAL TRANSFERS						9,444,861						9,444,861				

CITY OF RENO, NEVADA
SCHEDULE T - TRANSFER RECONCILIATION (OPERATING AND RESIDUAL EQUITY)

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 84th Session; February 1, 2027 to May 31, 2027

1. Activity:	<u>Lobby Nevada with current city staff and outside lobbyists</u>	
2. Funding Source:	<u>City of Reno General Fund</u>	
3. Transportation		\$ <u>3,200</u>
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ <u>236,241</u>
6. Compensation to lobbyists		\$ <u>204,000</u>
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ <u>4,845</u>
Total		\$ <u><u>448,286</u></u>

Entity: City of Reno

Budget Year 2026-2027

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2026-2027

Local Government: CITY OF RENO, NEVADA
Contact: Vicki Van Buren
E-mail Address: VanburenV@reno.gov
Daytime Telephone: 775-334-3831

Total Number of Existing Contracts: 5

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	McDonald Carano	Relationship established through Third Party Administrator CCMSI for Worker's Compensation	n/a		Varies depending on need	Experience in workers compensation matters. Engaged by Sedgwick (FY26) and CorVel (FY27) under third-party administrator's contract.
2	Taft Law	Relationship established as part of applicable bond issuance	n/a		Varies depending on bond issuance	Bond Counsel
3	AAA Municipal Services LLC	Relationship established as part of applicable bond issuance	n/a		Varies depending on bond issuance	Municipal Advisor/Financial Advisor for Debt issues.
4	Somach, Simmons & Dunn	6/25/2003; And 9/12/07	n/a	\$200,000	Yearly amount varies depending on need	Represents the City of Reno and City of Sparks. Experience in Water Quality Control Plan, National Pollutant Discharge elimination permits and issues relating to discharge of PCEs into ground water, etc.
5	Simons Hall Johnston	4/1/2026	4/1/2027	\$0	\$100,000	Support for complex collective bargaining agreements, contract negotiations, and evolving labor laws
6	Stradling Yocca Carlson & Rauth	11/1/2018	n/a	\$50,000	Yearly amount varies depending on need	Municipal Advisor/Financial Advisor for Debt issues.
Total Proposed Expenditures				\$250,000	\$100,000	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2026-2027

Local Government: CITY OF RENO, NEVADA

Contact: Vicki Van Buren

E-mail Address: VanburenV@reno.gov

Daytime Telephone: 775-334-3831

Total Number of Privatization Contracts: _____

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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 the Contract
1	Man Power	10/1/2018	n/a	on-going	\$0	\$30,000	Park Maint seasonal staff	1.46	\$19.75	Weed control/river cleanup seasonal staffing
2	Reno Green	4/1/2024	12/31/2026	3 years	\$347,215	\$353,780	Park Maint Wkr II	6.43	\$26.42	Park Mowing
3	Reliance Grounds Management	9/30/2022	9/29/2026	4 Years	\$175,332	\$43,833	Park Maint Wkr II	3.10	\$26.42	Right of way Maint-Parks
4	Chem-Aqua - Boiler Treatment	7/1/2023	6/30/2027	4 years	\$40,151	\$40,151	Chemical Treatment			Closed Loop Chemical Treatment-M&O
5	J and L	9/1/2023	8/31/2027	3 years	\$263,141	\$241,149	Janitors	n/a	n/a	Janitorial Services-M&O
6	J and L (PSC)	4/1/2025	3/31/2026	1 year	\$142,614	\$0	Janitors	n/a	n/a	Janitorial Services-M&O
7	Qual-Econ	3/1/2024	9/30/2026	2 years	\$285,335	\$296,343	Janitors	n/a	n/a	Janitorial Services-M&O
8	Qual-Econ (Moana)	4/1/2025	3/31/2027	2 years	\$163,472	\$163,472	Janitors	n/a	n/a	Janitorial Services-M&O
9	Qual-Econ (PSC)	4/1/2026	8/30/2026	4 months	\$45,000	\$190,152	Janitors	n/a	n/a	Janitorial Services-M&O
10	Otis Elevator	5/1/2023	4/24/2027	4 years	\$495,500	\$495,500	Elevator Maintenance	n/a	n/a	Elevator Maintenance-M&O
11	Otis Elevator	1/1/2022	12/31/2026	4 years	\$389,400	\$389,400	Elevator Maintenance	n/a	n/a	Elevator Maintenance-M&O
12	PowerComm - Burglar Monitoring	8/1/2022	7/31/2027	5 years	\$139,710	\$139,710	Monitoring	n/a	n/a	Burglar Alarm Monitoring-M&O
13	PowerComm - Fire Monitoring	8/1/2022	7/31/2027	5 years	\$196,479	\$196,479	Monitoring	n/a	n/a	Fire Alarm Monitoring-M&O
14	YESCO - Reno Arch	8/1/2022	7/31/2026	4 years	\$56,340	\$56,340	Sign Maintenance	n/a	n/a	Arch/Alley Sign Maintenance-M&O
15	Infosend	12/4/2019	n/a	on-going	\$200,000	\$200,000	Clerk	n/a	n/a	Sewer Billing-finance
16	Man Power	10/1/2025	n/a	on-going	\$31,200	\$31,200	Admin. Aid	0.44	\$24.60	Police Department Admin. Technology/Wellness
17	PFM Asset Management	12/13/2018	10/11/2027	on-going	\$250,000	\$250,000	Admin Inv	n/a	n/a	Investment Advisory Services
18	Assessment Management Group	3/24/2003	n/a	on-going	\$64,800	\$67,200	Clerical/Admin	n/a	n/a	Special Assessment (Imprvt) District Billing and Collection Oversight
	Total				\$3,285,689	\$3,184,709		11.43		

Ad Valorem Capital Tax

Project Sources and Uses of Funds

Description	FY 2026/27
-------------	------------

Ad Valorem Capital Tax Fund

RESOURCES

Revenues	980,000
Earnings on Investments	10,000
Beginning Fund Balance	15,701
TOTAL RESOURCES	<u>1,005,701</u>

EXPENDITURES

Radios	400,000
Police Station remodel	-
Police Body Cameras & Dash Cameras (MTO)	605,701
TOTAL USES	<u>1,005,701</u>

FOR SUBMITTAL TO
THE STATE OF NEVADA
DEPARTMENT OF TAXATION

APRIL 15, 2026

BUDGET

TENTATIVE
2026/2027

RDA #1



CITY OF RENO
P.O. Box 1900
Reno, Nevada 89505
775-326-6655
Fax: 775-334-6333

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

Redevelopment Agency #1 _____ herewith submits the TENTATIVE budget for the
fiscal year ending June 30, 2027

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 5,462,798

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 one percent. If the final computation requires, the tax rate will be lowered.

This budget contains 2 governmental fund types with estimated expenditures of \$ 7,833,554

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Vicki Van Buren
(Printed Name)
Director of Finance
(Title)

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

Signed 

Dated: 04/14/20

SCHEDULED PUBLIC HEARING:

Date and Time Wednesday, May 20, 2026, 10AM

Publication Date May 6, 2026

Place: Council Chambers, 1 E 1st Street, Reno, NV

**REDEVELOPMENT AGENCY #1
OF THE CITY OF RENO, NEVADA
2026/2027 TENTATIVE BUDGET**

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**REDEVELOPMENT AGENCY #1
OF THE CITY OF RENO, NEVADA
2026/2027 TENTATIVE BUDGET**

BUDGET MESSAGE

The 2026/2027 Tentative Budget for the Reno Redevelopment Agency #1 includes total revenues of \$6,650,822 and total expenditures including transfers of \$7,833,554. As in prior years, expenditures have been determined based upon available information at the time of filing the tentative budget. Appropriations do not exceed estimated resources within each fund. Projected ending fund balances for all funds estimated at a level needed and from available information.

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/27
General Government	0.000	3.075	2.640
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	0.000	3.075	2.640
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0.000	3.075	2.640

POPULATION (AS OF JULY 1)	NOT APPLICABLE		
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	348,672,438	388,281,931	403,856,520
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund		1.9991	1.9991
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	2.8948	0.9000	0.9000
Enterprise Fund			
Other			
TOTAL TAX RATE	2.8948	2.8991	2.8991

* 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.

REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026/2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.9991	403,856,520	8,073,496	1.9991	8,073,496	2,840,293	5,233,203
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
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	-		-	-	-	-	-
M. SUBTOTAL A, C, L	1.9991	403,856,520	8,073,496	1.9991	8,073,496	2,840,293	5,233,203
N. Debt	0.9000	403,856,520	3,634,709	0.9000	3,634,709	3,405,114	229,595
O. TOTAL M AND N	2.8991		11,708,204	2.8991	11,708,204	6,245,406	5,462,798

(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
Ad Valorem	1,700,000	3,247,279	5,233,203	
INTERGOVERNMENTAL REVENUES				
Motor Vehicle Privilege Tax	128,024	128,024	128,024	-
MISCELLANEOUS				
Interest Earnings	48,566	60,000	60,000	-
Reimbursement and Restitution				-
Rent and Royalties	942,918	900,000	900,000	-
Other	-	-	-	-
Subtotal	991,484	960,000	960,000	-
OTHER FINANCING SOURCES (specify)				
Property Sales	-	-	-	-
Operating Transfers In (Schedule T)				
Subtotal	-	-	-	-
SUBTOTAL REVENUE ALL SOURCES	2,819,508	4,335,303	6,321,227	-
BEGINNING FUND BALANCE	2,133,077	2,917,568	4,279,498	-
TOTAL AVAILABLE RESOURCES	4,952,585	7,252,871	10,600,725	-
EXPENDITURES BY ACTIVITY AND FUNCTION				
GENERAL GOVERNMENT				
Salaries and Wages		325,889	382,017	
Employee Benefits		196,395	225,743	
Services & Supplies	843,808	1,426,089	2,345,664	-
Capital Outlay	1,041,209	1,025,000	2,000,000	
TOAL EXPENDITURES-ALL FUNCTIONS	1,885,017	2,973,373	4,953,424	-
Operating Transfers Out				
RDA 1 Debt Service	150,000	-	-	-
Subtotal	150,000	-	-	-
TOTAL EXPENDITURES AND OTHER USES	2,035,017	2,973,373	4,953,424	-
ENDING FUND BALANCE	2,917,568	4,279,498	5,647,301	-
TOTAL COMMITMENTS & FUND BALANCE	4,952,585	7,252,871	10,600,725	-

REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
SCHEDULE B
FUND-RDA #1 - GENERAL FUND

	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
Ad Valorem	3,164,091	2,800,000	229,595	-
Subtotal	3,164,091	2,800,000	229,595	-
INTERGOVERNMENTAL REVENUES				
MISCELLANEOUS				
Interest Earnings	210,770	100,000	100,000	-
Other				-
Subtotal	210,770	100,000	100,000	-
OTHER FINANCING SOURCES (specify)				
Loan from RDA 2 General Fund	-	-	-	-
Operating Transfers In (Schedule T)				
RDA #1 General Fund	150,000	-	-	-
Subtotal	150,000	-	-	-
SUBTOTAL REVENUE ALL SOURCES	3,524,861	2,900,000	329,595	-
BEGINNING FUND BALANCE	3,100,714	2,531,705	2,550,535	-
TOTAL AVAILABLE RESOURCES	6,625,575	5,431,705	2,880,130	-
EXPENDITURES AND RESERVES				
TAX ALLOCATION BONDS				
Principal	3,660,000	2,590,000	2,725,000	-
Interest	432,370	279,170	143,130	-
Fiscal Agent Charges	1,500	12,000	12,000	-
Reserves - increase or (decrease)	(569,009)	18,830	(2,550,535)	-
Other (Specify)				
TOTAL RESERVED (MEMO ONLY)	2,531,705	2,550,535	-	-
ENDING FUND BALANCE	2,531,705	2,550,535	-	-
TOTAL COMMITMENTS & FUND BALANCE	6,625,575	5,431,705	2,880,130	-

REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA
SCHEDULE 2
FUND-RDA #1 - DEBT SERVICE

FOR SUBMITTAL TO
THE STATE OF NEVADA
DEPARTMENT OF TAXATION

April 15, 2026

BUDGET

TENTATIVE
2026/2027

RDA #2



CITY OF RENO
P.O. Box 1900
Reno, Nevada 89505
775-326-6655
Fax: 775-334-6333

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

The Redevelopment Agency #2 herewith submits the TENTATIVE budget for the
fiscal year ending June 30, 2027

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 11,436,927

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 one percent. If the final computation requires, the tax rate will be lowered.

This budget contains 2 governmental fund types with estimated expenditures of \$ 15,547,449

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Vicki Van Buren
(Printed Name)
Director of Finance
(Title)

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

Signed 

Dated: 04/14/20

SCHEDULED PUBLIC HEARING:

Date and Time Wednesday, May 20, 2026, 10am

Publication Date May 6, 2026

Place: Council Chambers, 1 E First Street, Reno, NV

**REDEVELOPMENT AGENCY #2
OF THE CITY OF RENO, NEVADA
2026/2027 TENTATIVE BUDGET**

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**REDEVELOPMENT AGENCY #2
OF THE CITY OF RENO, NEVADA
2026/2027 TENTATIVE BUDGET**

BUDGET MESSAGE

The 2026/2027 Final Budget for the Reno Redevelopment Agency #2 includes total revenues of \$12,156,927 and total expenditures including transfers of \$15,547,449. As in prior years, expenditures have been determined based upon available information. Appropriations do not exceed estimated resources within each fund. Projected ending fund balances are estimated at a level needed and from available information.

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/27
General Government	8.250	7.175	6.160
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	8.250	7.175	6.160
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	8.250	7.175	6.160

POPULATION (AS OF JULY 1)	NOT APPLICABLE		
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	547,856,402	608,942,742	640,392,869
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund	2.5489	2.5532	2.8991
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.3459	0.3459	
Enterprise Fund			
Other			
TOTAL TAX RATE	2.8948	2.8991	2.8991

* 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.

REDEVELOPMENT AGENCY #2 OF THE CITY OF RENO, NEVADA
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026/2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.8991	640,392,869	18,565,630	2.8991	18,565,630	7,128,703	11,436,927
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
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							
M. SUBTOTAL A, C, L	2.8991	640,392,869	18,565,630	2.8991	18,565,630	7,128,703	11,436,927
N. Debt							
O. TOTAL M AND N	2.8991	640,392,869	18,565,630	2.8991	18,565,630	7,128,703	11,436,927

(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
Ad Valorem	10,617,889	12,345,240	11,436,927	
INTERGOVERNMENTAL REVENUES				
MISCELLANEOUS				
Interest Earnings	1,201,883	700,000	700,000	
Reimbursement and Restitution		670,000		
Other	1,224,000			
Subtotal	2,425,883	1,370,000	700,000	-
OTHER FINANCING SOURCES (specify)				
Property Sales				
Operating Transfers In (Schedule T)				
Subtotal	-	-	-	-
SUBTOTAL REVENUE ALL SOURCES	13,043,772	13,715,240	12,136,927	-
BEGINNING FUND BALANCE	15,769,845	22,232,160	22,886,155	
TOTAL AVAILABLE RESOURCES	28,813,617	35,947,400	35,023,082	-
EXPENDITURES BY ACTIVITY AND FUNCTION				
GENERAL GOVERNMENT				
Salaries and Wages	576,382	760,409	891,372	
Employee Benefits	331,854	463,515	527,908	
Services & Supplies	1,380,845	2,369,143	4,076,772	
Capital Outlay	4,292,376	9,468,178	10,000,000	
TOAL EXPENDITURES-ALL FUNCTIONS	6,581,457	13,061,245	15,496,052	-
OTHER FINANCING USES				
Loan to RDA 1 for Debt Service	-	-	-	
Subtotal	-	-	-	-
TOTAL EXPENDITURES AND OTHER USES	6,581,457	13,061,245	15,496,052	-
ENDING FUND BALANCE	22,232,160	22,886,155	19,527,030	-
TOTAL COMMITMENTS & FUND BALANCE	28,813,617	35,947,400	35,023,082	-

REDEVELOPMENT AGENCY #2 OF THE CITY OF RENO, NEVADA
SCHEDULE B
FUND-RDA #2 - GENERAL FUND

	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES				
Ad Valorem	106,587	50,000	-	
INTERGOVERNMENTAL REVENUES				
MISCELLANEOUS				
Interest Earnings	38,147	20,000	20,000	
Other				-
Subtotal	38,147	20,000	20,000	-
OTHER FINANCING SOURCES (specify)				
Proceeds Issuance of Debt	-			
Operating Transfers In (Schedule T)				
RDA #2 General Fund	-	-	-	-
City of Reno General Fund	-	-	-	-
RDA #2 Fire Station Relocation Capital Projects	-	-	-	-
Subtotal	-	-	-	-
SUBTOTAL REVENUE ALL SOURCES	144,734	70,000	20,000	-
BEGINNING FUND BALANCE	639,022	733,092	752,748	
TOTAL AVAILABLE RESOURCES	783,756	803,092	772,748	-
EXPENDITURES AND RESERVES				
TAX ALLOCATION BONDS				
Principal	38,000	38,000	40,000	
Interest	11,279	10,344	9,397	
Fiscal Agent Charges	1,385	2,000	2,000	
Payment refunded debt				
Reserves - increase or (decrease)	94,070	19,656	(31,397)	-
Other (Specify)				
TOTAL RESERVED (MEMO ONLY)	733,092	752,748	721,351	-
ENDING FUND BALANCE	733,092	752,748	721,351	-
TOTAL COMMITMENTS & FUND BALANCE	783,756	803,092	772,748	-

REDEVELOPMENT AGENCY #2 OF THE CITY OF RENO, NEVADA
SCHEDULE C
FUND-RDA #2 - DEBT SERVICE

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 Tax Allocation
- 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 07/01/26	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE			
2017 Tax Increment Bonds (Cabela's)	10	18	655,000	30-Jun-17	29-Jun-35	2.46	\$ 392,000	\$ 9,397	\$ 40,000	\$ 49,397	
TOTAL ALL DEBT SERVICE			\$ 655,000				\$ 392,000	\$ 9,397	\$ 40,000	\$ 49,397	



Redevelopment Agency
of the City of Sparks
Area 2
2026-2027
Tentative Budget



April 15, 2026

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

The **Redevelopment Agency of the City of Sparks - Area 2** herewith submits the **Tentative** budget for the fiscal year ending **June 30, 2027**.

This budget contains 1 Capital Project fund requiring property tax revenues totaling **\$7,850,000**.

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 N/A . If the final computation requires, the tax rate will be lowered.

This budget contains 1 governmental type funds with estimated expenditures of **\$31,044,888** 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

APPROVED BY THE GOVERNING BOARD

I Jeff Cronk, CPA
 (Printed Name)
 Chief Financial Officer
 (Title)

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

Signed *[Signature]*

Dated: 4/17/2026

SCHEDULED PUBLIC HEARING:

Date and Time: **May 26, 2026, 2:00 pm**

Publication Date May 15, 2026

Place: City of Sparks Council Chambers, 745 Fourth St, Sparks, NV

Redevelopment Agency of the City of Sparks - Area 2 2026-2027 Final Budget Table of Contents

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REDEVELOPMENT AGENCY OF THE CITY OF SPARKS - AREA 2
BUDGET MESSAGE – Tentative Budget
Fiscal Year 2026/2027 (FY27)

This message is intended to convey the underlying assumptions used in the preparation of this document so that elected officials, City staff and other interested parties may have a brief summary of the overall direction of the Agency's budget process for fiscal year 2026-2027 (FY27).

For operating and debt service purposes, the overlapping property tax rate in this budget document is \$3.1961. This rate includes estimated amounts "carved out" after being levied and collected in accordance with the 1997 Session's SB 312. These amounts generally relate to voter-approved bonds or overrides on or after the November 6, 1996 general election. The "carve out" rates are estimated using information provided to us by the Department of Taxation and the Washoe County Treasurer's office and are subject to change.

Assessed value and estimated revenue information for the City's redevelopment districts was determined from information provided by the Department of Taxation as well as the Washoe County Assessor's and Treasurer's Office. Assessed value in Redevelopment Area 2 is expected to decrease approximately 1.2% to \$283.4M. Property tax revenue, after abatements, is projected to increase 2.9% to \$7.9M in FY27.

Amounts budgeted as ending fund balances in funds which receive ad valorem taxes are those amounts deemed appropriate for carrying on the activities of the funds given cash flow requirements.

In light of the foregoing, the Tentative Budget for the Redevelopment Agency of the City of Sparks Area 2 is submitted to the Nevada State Department of Taxation in accordance with state statutes.

Respectfully submitted,

Jeff Cronk, CPA
Chief Financial Officer

Budget Summary for Redevelopment Agency of the City of Sparks - Area 2
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2027 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)		
REVENUES:					
Property Taxes	7,093,230	7,623,235	7,850,000	0	7,850,000
Intergovernmental Revenues	177,572	178,000	178,000	0	178,000
Charges for Services	0	0	0	0	0
Fines and Forfeits	0	0	0	0	0
Miscellaneous Revenue	1,407,182	1,172,451	600,000	0	600,000
TOTAL REVENUES	8,677,983	8,973,686	8,628,000	0	8,628,000
EXPENDITURES-EXPENSES:					
General Government	0	0	0	0	0
Community Support	150,652	10,802,418	31,044,888	0	31,044,888
Debt Service	3,410	7,500	0	0	0
Principal	1,365,000	5,309,000	0	0	0
Interest	183,626	147,318	0	0	0
TOTAL EXPENDITURES-EXPENSES	1,702,687	16,266,236	31,044,888	0	31,044,888
Excess of Revenues over (under)					
Expenditures/Expenses	6,975,296	(7,292,550)	(22,416,888)	0	(22,416,888)

Budget Summary for Redevelopment Agency of the City of Sparks - Area 2
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2027 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)		
OTHER FINANCING SOURCES (USES):					
Bond Sales Proceeds	0	0	0	0	0
Refunding Bond Proceeds	0	0	0	0	0
Sale Of General Fixed Assets	26,485	0	0	0	0
Operating Transfers (in)	0	0	0	0	0
Operating Transfers (out)	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES (USES)	26,485	0	0	0	0
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses (Net Income)	7,001,781	(7,292,550)	(22,416,888)	0	XXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	26,107,744	33,109,525	25,816,975		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	33,109,525	25,816,975	3,400,087	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	33,109,525	25,816,975	3,400,087	XXXXXXXXXXXX	XXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government	1.0	1.0	1.0
Judicial			
Public Safety			
Public Works			
Culture and Recreation			
Community Support			
Total General Government	1.0	1.0	1.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL FTE's	1.0	1.0	1.0

POPULATION (AS OF JULY 1)	113,816	115,240	117,116
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2025 Final Revenue Projections	Dept of Taxation- FY 2026 Final Revenue Projections	Dept of Taxation- FY 2027 Final Revenue Projections
Assessed Valuation (Secured and Unsecured Only)	266,687,853	286,941,747	283,389,606
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	266,687,853	286,941,747	283,389,606
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds	2.3811	2.5013	3.1961
Debt Service Funds	0.8150	0.6948	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	3.1961	3.1961	3.1961

*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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026-2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	3.1961	283,389,606	9,057,415	3.1961	9,057,415	1,961,808	7,095,607
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
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. SCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	3.1961	283,389,606	9,057,415	3.1961	9,057,415	1,961,808	7,095,607
N. Debt	0.0000	0	0	0.0000	0	0	0
O. TOTAL M AND N	3.1961	283,389,606	9,057,415	3.1961	9,057,415	1,961,808	7,095,607

Note:
Final carveout rates for Redevelopment Areas 2 are subject to change per the State's final revenue projections. The Redevelopment Area 2 intends to payoff all remaining debt service in FY26. The City of Sparks also used an interanal estimate of 7,850,000 for property tax revenue.

Redevelopment Agency of the City of Sparks - Area 2
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

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

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for Redevelopment Agency of the City of Sparks - Area 2

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	Beginning 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)
R/A 2 Revolving Fund	25,816,976	0	7,850,000	3.1961	778,000	0	0	34,444,976
R/A 2 Debt Service Fund	0	0	0	0.0000	0	0	0	0
Subtotal Governmental Fund Types, Expendable Trust Funds	25,816,976	0	7,850,000	3.1961	778,000	0	0	34,444,976
TOTAL ALL FUNDS	XXXXXXXXXX	0	7,850,000	3.1961	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for Redevelopment Agency of the City of Sparks - Area 2

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	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)
R/A 2 Revolving Fund	CP	420,565	261,889	362,434	30,000,000	0	0	3,400,088	34,444,976
R/A 2 Debt Service Fund	DS	0	0	0	0	0	0	0	0
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		420,565	261,889	362,434	30,000,000	0	0	3,400,088	34,444,976

* FUND TYPES: SR - Special Revenue
 CP - Capital Projects
 DS - Debt Service
 T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Real Property Taxes	4,895,667	3,950,000	7,100,000	0
Personal Property Taxes	697,562	725,000	750,000	0
Total Taxes	5,593,230	4,675,000	7,850,000	0
<u>Intergovernmental Revenues</u>				
State Govmnt'l Services Tax (Formerly Motor Veh	177,572	178,000	178,000	0
Total Intergovernmental Revenues	177,572	178,000	178,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	1,222,827	1,076,089	600,000	0
Mark to Market	63,861	0	0	0
Rebates/Credits	13	0	0	0
Total Miscellaneous Revenue	1,286,701	1,076,089	600,000	0
Total Revenue	7,057,503	5,929,089	8,628,000	0
<u>Other Financing Sources(Specify)</u>				
Sale Of General Fixed Assets	26,485	0	0	0
Operating Transfers In (Schedule T)				
Total Other Financing Sources	26,485	0	0	0
Beginning Fund Balance	23,756,967	30,690,305	25,816,976	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	23,756,967	30,690,305	25,816,976	0
Total Resources	30,840,955	36,619,394	34,444,976	0

Redevelopment Agency of the City of Sparks - Area 2
 SCHEDULE B - Capital Projects Fund
 R/A 2 Revolving Fund (3601)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Salaries And Wages	21,291	164,293	420,565	0
Employee Benefits	12,848	123,616	261,889	0
Services and Supplies	32,722	351,296	250,000	0
Non-discretionary Services & Supplies	83,789	155,213	112,434	0
Capital Outlay	0	10,008,000	30,000,000	0
Total Community Support Function	150,650	10,802,418	31,044,888	0
Total Expenditures	150,650	10,802,418	31,044,888	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>30,690,305</i>	<i>25,816,976</i>	<i>3,400,088</i>	<i>0</i>
Total Commitments and Fund Balance	30,840,955	36,619,394	34,444,976	0

Redevelopment Agency of the City of Sparks - Area 2
 SCHEDULE B - Capital Projects Fund
 R/A 2 Revolving Fund (3601)

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Real Property Taxes	1,500,000	2,948,235	0	0
Subtotal	1,500,000	2,948,235	0	0
<u>Miscellaneous Revenue</u>				
Interest Earned	118,433	96,362	0	0
Mark to Market	2,048	0	0	0
Subtotal	120,481	96,362	0	0
Total All Revenue	1,620,481	3,044,597	0	0
Other Financing Sources				
Subtotal Other Financing Sources	0	0	0	0
<i>Beginning Fund Balance</i>	2,350,776	2,419,221	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	2,350,776	2,419,221	0	0
Total Available Resources	3,971,257	5,463,818	0	0

Redevelopment Agency of the City of Sparks - Area 2
 SCHEDULE C - Debt Service Fund
RA2 Tax Revenue Debt (3606)
 The Above is Repaid by Property Tax (Debt Rate)

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Type: 4 Revenue Bonds				
Principal	1,365,000	5,309,000	0	0
Interest	183,626	147,318	0	0
Fiscal Agent Charges	3,410	7,500	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	1,552,036	5,463,818	0	0
TOTAL RESERVED (MEMO ONLY)	2,419,221	0	0	0
<i>Ending Fund Balance</i>				
Reserved	2,419,221	0	0	0
Unreserved	0	0	0	0
Total Ending Fund Balance	2,419,221	0	0	0
Total Commitments & Fund Balance	3,971,257	5,463,818	0	0

Redevelopment Agency of the City of Sparks - Area 2
SCHEDULE C - Debt Service Fund
RA2 Tax Revenue Debt (3606)
The Above is Repaid by Property Tax (Debt Rate)

Schedules C-15 and C-16

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) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2027		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
R/A 2 Debt Service Fund 3606										
<u>Type 4 Revenue Bonds</u>										
- Tax Increment Revenue Refunding Bonds Series 2014	4	15	7,285,000	8/14/2014	6/1/2029	3.250%	0	0	0	0
- Tax Increment Revenue Refunding Bonds Series 2016	4	12	9,660,000	10/1/2016	6/1/2028	2.33%	0	0	0	0
Total Type 4 Revenue Bonds			16,945,000				0	0	0	0
TOTAL RA2 DEBT SERVICE FUND 3606			16,945,000				0	0	0	0

SCHEDULE C-1 - INDEBTEDNESS

Redevelopment Agency #2 of the City of Sparks Budget Fiscal Year 2026-2027. All debt will be paid by end of FY26.

Schedule C-1

Transfer Schedule for Fiscal Year 2026-2027

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
Total Transfers			0			0

FY27 Note: No Transfers in Redevelopment Area 2

Schedule of Existing Contracts
Budget Year 2026-2027

Local Government: Redevelopment Agency of the City of Sparks - Area 2

Contact: Wayne Webber

E-mail Address: wwebber@cityofsparks.us

Daytime Telephone: 775-353-2303

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	<i>N/A None at this time</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			0	0	

The Redevelopment Area 2 Agency has not entered into any contracts at this time.

Schedule 31

Schedule of Privatization Contracts
Budget Year 2026-2027

Local Government: Redevelopment Agency of the City of Sparks - Area 2
 Contact: Wayne Webber
 E-mail Address: wwebber@cityofsparks.us
 Daytime Telephone: 775-353-2303

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	None									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total				0	0		0		

The Redevelopment 2 Agency has not entered into any Privatization Contracts at this time.

Schedule 32



2026-2027
Tentative Budget



April. 15, 2026

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7921

The **City of Sparks** herewith submits the Tentative budget for the fiscal year ending **June 30, 2026**.

This budget contains 1 funds requiring property tax revenues totaling **\$43,100,000**.

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 N/A . If the final computation requires, the tax rate will be lowered.

This budget contains **21** governmental type funds with estimated expenditures of **\$173,379,269** and **7** proprietary funds with estimated expenses of **\$128,626,269**.

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Jeff Cronk, CPA
 (Printed Name)
 Chief Financial Officer
 (Title)

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

Signed *[Signature]*

Dated: 4/15/2026

SCHEDULED PUBLIC HEARING:

Date and Time: **May 26, 2026, 2:00 pm**

Publication Date May 15, 2026

Place: City of Sparks Council Chambers, 745 Fourth St, Sparks, NV

City of Sparks
2026-2027 Tentative Budget
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CITY OF SPARKS
BUDGET MESSAGE – Tentative Budget
Fiscal Year 2026/2027 (FY27)

This message is intended to convey the broad economic and operating assumptions used to produce the tentative budget.

General Fund ad valorem tax revenues are expected to increase 7.5% from FY26 estimates to \$43.1M in FY27. The City's total tax rate is at the cap of \$3.66 per \$100 of assessed value.

Taxable sales in Washoe County are stable. FY26 Consolidated tax distribution and Fair Share revenues are expected to increase to \$44.9M (FY26 budget was \$42.8M). In FY27, Consolidated tax and Fair Share revenue are expected to increase an additional 2.9% to \$46.2M.

The revenues associated with business activity, business licenses and franchise fees that are collected in the General Fund are expected to increase 7.9% in FY26 and increase 6.2% in FY27 to \$20.6M. Total Expenditures and Transfers-Out are expected to increase slightly in FY26 followed by an expected increase of 5.4% in FY27.

The resulting FY27 budgeted ending fund balance in the General Fund is \$12.9M, or 11.7% of expenditures excluding capital outlay.

Per bond covenants, reserves in the General Debt Service Fund (Fund# 1301) exceed one year of debt requirements. This is attributable to cash flow needs for debt service requirements.

Services and Supplies are split into two categories—Discretionary Services and Supplies and Non-discretionary Services and Supplies. This will be seen on all schedules B, C and F-1.

Respectfully Submitted,

Jeff Cronk, CPA
Chief Financial Officer

**Budget Summary for City of Sparks
Schedule S-1**

GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					
ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/2027 (4)	TOTAL (MEMO ONLY) COLUMNS J+K (5)	
REVENUES:					
Property Taxes	37,033,192	40,100,000	43,100,000	0	43,100,000
Other Taxes	2,308,335	1,868,000	2,068,000	0	2,068,000
Licenses and Permits	24,637,169	24,232,273	26,713,150	2,364,593	29,077,743
Intergovernmental Revenues	67,956,662	69,601,466	74,062,578	20,000,126	94,062,704
Charges for Services	8,001,303	7,528,502	7,379,960	113,086,266	120,466,226
Fines and Forfeits	716,532	654,200	654,200	0	654,200
Miscellaneous Revenue	5,633,530	3,748,172	3,800,184	6,657,525	10,457,709
Special Assessments	774,467	774,220	0	0	0
TOTAL REVENUES	147,061,189	148,506,833	157,778,072	142,108,510	299,886,582
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	20,441,793	20,441,793
General Government	22,047,661	22,384,063	21,893,615	0	21,893,615
Judicial	3,248,015	3,320,754	3,773,613	0	3,773,613
Public Safety	91,220,845	81,009,297	81,738,839	0	81,738,839
Public Works	11,942,963	13,561,635	14,118,097	0	14,118,097
Sanitation	0	0	0	0	0
Culture and Recreation	16,521,200	16,591,030	15,301,451	0	15,301,451
Community Support	1,873,002	3,573,052	2,754,104	0	2,754,104
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	74,461,468	74,461,468
Other Enterprise	0	0	0	33,700,937	33,700,937
Debt Service	1,235,019	680,000	0	0	0
Principal	17,044,302	14,238,241	31,845,004	0	31,845,004
Interest	1,602,212	1,011,624	1,954,546	22,492	1,977,038
TOTAL EXPENDITURES-EXPENSES	166,735,219	156,369,696	174,379,269	128,626,690	303,005,959
Excess of Revenues over (under) Expenditures/Expenses	(19,674,030)	(7,862,863)	(16,601,197)	13,481,820	(3,119,377)

**Budget Summary for City of Sparks
Schedule S-1**

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2027 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/25 (1)	ESTIMATED CURRENT YEAR 06/30/26 (2)	BUDGET YEAR 06/30/27 (3)		
OTHER FINANCING SOURCES (USES):					
Original Issue Premium/Governmental	0	0	0	0	0
Bond Sales Proceeds	0	0	0	0	0
Refunding Bond Proceeds	0	680,800	0	0	0
Sale Of General Fixed Assets	0	0	0	0	0
Gain On Sale/Revaluation Of Assets	0	0	0	0	0
Lease Proceeds	2,942,114	0	0	0	0
Subscription Based IT Arrangment (SBITA) Proceed:	1,493,877	0	0	0	0
Operating Transfers (in)	8,398,945	8,409,408	9,020,415	0	9,020,415
Operating Transfers (out)	(7,119,102)	(8,570,253)	(8,020,415)	(1,000,000)	(9,020,415)
TOTAL OTHER FINANCING SOURCES (USES)	5,715,835	519,955	1,000,000	(1,000,000)	0
Excess of Revenues and Other Sources over(under)					
Expenditures and Other Uses (Net Income)	(13,958,195)	(7,342,908)	(15,601,197)	12,481,820	XXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	98,435,804	84,477,609	77,134,701		
Prior Period Adjustments	0	0	0	0	XXXXXXXXXXXX
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	84,477,609	77,134,701	61,533,504	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	84,477,609	77,134,701	61,533,504	XXXXXXXXXXXX	XXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27
General Government	79.0	55.0	55.0
Judicial	16.0	14.0	14.0
Public Safety	284.0	268.0	282.0
Public Works	21.0	23.0	24.0
Culture and Recreation	102.0	97.0	103.0
Community Support	1.0	1.0	1.0
Total General Government	503.0	458.0	479.0
Utilities	119.0	120.0	123.0
Hospitals			
Transit Systems			
Airports			
Other	42.0	42.0	41.0
TOTAL FTE's	664.0	620.0	643.0

POPULATION (AS OF JULY 1)	113,816	115,240	117,116
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2025 Final Revenue Projections Part B	Dept of Taxation- FY 2026 Final Revenue Projections Part B	Dept of Taxation- FY 2027 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	5,431,595,703	5,660,671,699	5,821,498,420
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	5,431,595,703	5,660,671,699	5,821,498,420
TAX RATE			
General Fund	0.9598	0.9598	0.9598
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9598	0.9598	0.9598

*Use the population certified by the state in March each year.

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2026-2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:		Without					
A. PROPERTY TAX Subject to Revenue Limitations	2.0535	Net Proceeds 5,821,498,420	119,544,470	0.7523	43,795,133	10,180,978	33,614,155
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED:		Total Assessed Value					
C. Voter Approved Overrides	0.1105	5,821,498,420	6,432,756	0.1105	6,432,756	1,495,063	4,937,693
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 62.327)		"					
H. Legislative Overrides		"					
I. SCCRT Loss (NRS 354.59813)	0.3290	5,821,498,420	19,153,441	0.0970	5,646,853	1,313,214	4,333,639
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3290	5,821,498,420	19,153,441	0.0970	5,646,853	1,313,214	4,333,639
M. SUBTOTAL A, C, L	2.4930	5,821,498,420	145,130,667	0.9598	55,874,742	12,989,255	42,885,487
N. Debt	0.0000	5,821,498,420	-	0.0000	-	-	-
O. TOTAL M AND N	2.4930	5,821,498,420	145,130,667	0.9598	55,874,742	12,989,255	42,885,487

CITY OF SPARKS
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

Note: The City of Sparks used a internal calculation for Ad Valorem revenue.

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

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	Beginning 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 Fund	13,247,965	42,850,000	43,100,000	0.9598	31,140,367	0	1,000,000	131,338,332
Community Dev Block Grant	92,799	0	0		50,000	0	0	142,799
Comm Dev Blk Grant Entitlement	100	0	0		714,815	0	0	714,915
Sparks Grants & Donations Fund	687,649	0	0		1,215,677	0	0	1,903,326
Muni Court Admin Assessments	828,209	0	0		155,300	0	0	983,509
Impact Fee Service Area #1	6,437,142	0	0		1,003,443	0	0	7,440,585
Parks & Recreation Fund	723,860	0	0		2,873,263	0	2,500,000	6,097,123
Tourism and Marketing Fund	47,622	0	0		205,225	0	0	252,847
Street Cut	629,277	0	0		345,140	0	0	974,417
Landscape Maintenance Fund	354,296	0	0		92,154	0	118,000	564,450
Stabilization Fund	2,357,492	0	0		347,659	0	0	2,705,151
Road Fund	4,610,366	0	0		8,781,969	0	0	13,392,335
Park & Recreation Project Fund	5,536,144	0	0		1,695,019	0	800,000	8,031,163
Capital Projects	7,454,902	0	0		251,650	0	3,290,000	10,996,552
Capital Facilities Fund	613,367	0	0		353,703	0	0	967,070
Rec & Parks District 1	548,104	0	0		31,683	0	0	579,787
Rec & Parks District 2	638,335	0	0		53,867	0	0	692,202
Rec & Parks District 3	5,124,679	0	0		686,891	0	0	5,811,570
Victorian Square Rm Tax CP Fund	9,637,923	0	0		1,674,838	0	0	11,312,761
Local Improvement District #3	542,997	0	0		12,941	0	0	555,938
Debt Service Gen Obligation	17,021,480	0	0		20,142,468	0	1,312,415	38,476,363
Subtotal Governmental Fund Types, Expendable Trust Funds	77,134,708	42,850,000	43,100,000	0.9598	71,828,072	0	9,020,415	243,933,195
TOTAL ALL FUNDS	XXXXXXXXXX	42,850,000	43,100,000	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	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 Fund	GF	50,579,924	35,580,524	24,562,672	0	1,000,000	6,708,000	12,907,212	131,338,332
Community Dev Block Grant	SR	0	0	50,000	0	0	0	92,799	142,799
Comm Dev Blk Grant Entitlement	SR	99,409	61,750	30,000	0	0	0	523,756	714,915
Sparks Grants & Donations Fund	SR	699,037	516,640	0	0	0	0	687,649	1,903,326
Muni Court Admin Assessments	SR	0	0	641,500	0	0	0	342,009	983,509
Impact Fee Service Area #1	SR	0	0	100,000	0	0	1,312,415	6,028,170	7,440,585
Parks & Recreation Fund	SR	3,394,570	986,896	1,092,454	0	0	0	623,203	6,097,123
Tourism and Marketing Fund	SR	0	0	238,000	0	0	0	14,847	252,847
Street Cut	SR	45,854	29,641	486,456	0	0	0	412,466	974,417
Landscape Maintenance Fund	SR	0	0	258,300	0	0	0	306,150	564,450
Stabilization Fund	SR	0	0	0	0	0	0	2,705,151	2,705,151
Road Fund	CP	1,772,222	1,165,521	5,076,474	1,782,500	0	0	3,595,618	13,392,335
Park & Recreation Project Fund	CP	567,166	358,806	545,903	2,550,000	0	0	4,009,288	8,031,163
Capital Projects	CP	0	0	1,387,500	1,640,000	0	0	7,969,052	10,996,552
Capital Facilities Fund	CP	0	0	0	325,000	0	0	642,070	967,070
Rec & Parks District 1	CP	0	0	75,000	0	0	0	504,787	579,787
Rec & Parks District 2	CP	0	0	80,000	330,000	0	0	282,202	692,202
Rec & Parks District 3	CP	0	0	75,000	300,000	0	0	5,436,570	5,811,570
Victorian Square Rm Tax CP Fund	CP	0	0	75,000	1,500,000	0	0	9,737,761	11,312,761
Local Improvement District #3	CP	0	0	520,000	0	0	0	35,938	555,938
Debt Service Gen Obligation	DS	0	0	33,799,550	0	0	0	4,676,813	38,476,363
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		57,158,182	38,699,778	69,093,809	8,427,500	1,000,000	8,020,415	61,533,511	243,933,195

* FUND TYPES: SR - Special Revenue
 CP - Capital Projects
 DS - 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, 2027

Budget summary for CITY OF SPARKS

FUND NAME	*	Operating	Operating	Nonoperating	Nonoperating	Operating Transfers		Net Income
		Revenues (1)	Expenses (2) **	Revenues (3)	Expenses (4)	IN (5)	OUT(6)	(7)
Sewer Operations	EN	33,991,670	45,990,538	10,594,554	22,492	0	0	(1,426,806)
Joint Treatment Plant	EN	43,054,826	46,600,903	20,089,322	0	0	0	16,543,245
Development Services Fund	EN	4,327,665	7,930,854	263,361	0	0	0	(3,339,828)
Motor Vehicle Maintenance	IS	7,287,334	6,690,155	423,752	0	0	1,000,000	20,931
Group Insurance Self- Insurance	IS	16,125,261	16,038,213	516,332	0	0	0	603,380
Worker's Comp Self-Insurance	IS	2,602,980	2,561,269	158,413	0	0	0	200,124
Municipal Self-Insurance	IS	2,629,267	2,792,266	43,773	0	0	0	(119,226)
TOTAL		110,019,003	128,604,198	32,089,507	22,492	0	1,000,000	12,481,820

* FUND TYPES: EN - Enterprise

IS - Internal Service

N - Nonexpendable Trust

** Include Depreciation

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED		FINAL APPROVED

Taxes

Property Taxes	37,033,192	40,100,000	43,100,000	0
Subtotal	37,033,192	40,100,000	43,100,000	0

Licenses and Permits

Business Licenses	10,564,754	10,375,000	10,525,000	0
Liquor Licenses	363,684	350,000	350,000	0
City Gaming Licenses	599,748	600,000	600,000	0

Franchise Fees

Cable TV Franchise Fees	538,373	450,000	425,000	0
Electric Franchise Fees	1,954,762	1,680,000	1,387,500	0
Garbage Franchise Fees	2,438,999	4,700,000	5,900,000	0
Gas Franchise Fees	607,353	565,000	468,750	0
Right Of Way Fees TMWA	575,991	595,000	610,000	0
Right of Way Fees Sun Valley	0	15,000	10,000	0

Nonbusiness Licenses and Permits

Other Licenses and Permits	67,085	58,400	58,400	0
Subtotal	17,710,749	19,388,400	20,334,650	0

State Shared Revenue

Consolidated Taxes From State	39,785,877	41,600,000	42,850,000	0
State Distributive Fund	3,189,233	3,275,000	3,350,000	0
State Shared Marijuana Revenue (NRS 3	126,807	127,000	127,000	0

Other Local Gov't Shared Revenues

County Gaming Licenses	383,175	350,000	350,000	0
Other	731,250	822,081	836,181	0
Subtotal	44,216,342	46,174,081	47,513,181	0

<u>REVENUES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
Charges for Services					
Other	5,090,433	4,726,280	4,249,078		0
Subtotal	5,090,433	4,726,280	4,249,078		0
Fines and Forfeits					
Fines-Court	682,000	628,200	628,200		0
Fines-Bail	7,600	1,000	1,000		0
Fines - Code Enforcement	26,932	25,000	25,000		0
Subtotal	716,532	654,200	654,200		0
Miscellaneous Revenue					
Interest Earned	756,926	456,948	595,958		0
Rents and Royalties	98,078	98,200	98,200		0
Other Miscellaneous	203,581	316,800	545,100		0
Misc. Grant Revenues	45,000	0	0		0
Subtotal	1,103,585	871,948	1,239,258		0
Subtotal Revenue All Sources	105,870,835	111,914,909	117,090,367		0
Other Financing Sources					
Operating Transfers In (Schedule T)					
T/I from Motor Vehicle 1702	1,400,000	0	1,000,000		0
Total Transfers In	1,400,000	0	1,000,000		0
Lease Proceeds	2,942,114	0	0		0
Lease Proceeds	1,358,921	0	0		0
Subtotal Other Financing Sources	5,701,035	0	1,000,000		0
Beginning Fund Balance	19,438,761	13,703,553	13,247,965		0
Prior Period Adjustment(s)	0	0	0		0
Residual Equity Transfers	0	0	0		0
Total Beginning Fund Balance	19,438,762	13,703,553	13,247,965		-
Total Available Resources	131,010,632	125,618,462	131,338,332		0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED

General Government

Legislative

Salaries And Wages	279,686	437,063	479,218	0
Employee Benefits	238,451	304,563	321,127	0
Services and Supplies	26,748	26,140	36,985	0
Non-discretionary Services & Supplies	12,770	11,685	11,700	0
Department Subtotal	557,655	779,451	849,030	0

Mayor

Salaries And Wages	66,642	115,277	119,496	0
Employee Benefits	46,274	67,493	70,582	0
Services and Supplies	1,566	5,400	5,967	0
Non-discretionary Services & Supplies	656	675	680	0
Department Subtotal	115,138	188,845	196,725	0

Management Services

Salaries And Wages	2,851,852	1,850,574	1,936,385	0
Employee Benefits	2,418,685	1,977,964	2,051,330	0
Services and Supplies	1,443,587	1,148,178	1,196,967	0
Non-discretionary Services & Supplies	2,717,834	2,621,363	2,685,826	0
Department Subtotal	9,431,958	7,598,079	7,870,508	0

Legal

Salaries And Wages	1,759,940	1,517,892	1,731,891	0
Employee Benefits	863,339	854,989	952,910	0
Services and Supplies	59,535	112,335	153,750	0
Non-discretionary Services & Supplies	12,260	10,093	10,900	0
Department Subtotal	2,695,074	2,495,309	2,849,451	0

Financial Services

Salaries And Wages	3,433,402	1,228,828	1,342,355	0
Employee Benefits	1,763,407	722,900	729,851	0
Services and Supplies	772,634	404,137	441,448	0
Non-discretionary Services & Supplies	854,657	24,190	20,168	0
Capital Outlay	104,099	0	0	0
Department Subtotal	6,928,199	2,380,055	2,533,822	0

Community Services

Salaries And Wages	557,540	447,504	458,305	0
Employee Benefits	321,421	288,230	292,261	0
Services and Supplies	161,286	48,265	192,216	0
Non-discretionary Services & Supplies	56,945	70,675	48,931	0
Department Subtotal	1,097,192	854,674	991,713	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE	FINAL
			APPROVED	APPROVED
Information Technology				
Salaries And Wages	0	1,776,320	1,693,564	0
Employee Benefits	0	925,061	899,407	0
Services and Supplies	0	646,324	245,143	0
Non-discretionary Services & Supplies	0	683,535	1,602,029	0
Department Subtotal	0	4,031,240	4,440,143	0
Human Resources				
Salaries And Wages	0	667,064	744,725	0
Employee Benefits	0	403,166	432,912	0
Services and Supplies	0	335,199	302,293	0
Non-discretionary Services & Supplies	0	145,379	207,293	0
Department Subtotal	0	1,550,808	1,687,223	0
General Government Continued				
Salary and Wages	8,949,063	8,040,522	8,505,939	0
Employee Benefits	5,651,577	5,544,366	5,750,380	0
Services and Supplies	6,120,477	6,293,573	7,162,296	0
Capital Outlay	104,099	0	0	0
General Government Function Subtotal	20,825,216	19,878,461	21,418,615	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED

Judicial

Municipal Court

Salaries And Wages	1,650,502	1,664,807	1,721,527	0
Employee Benefits	984,270	1,073,281	1,107,592	0
Services and Supplies	216,110	208,780	237,632	0
Non-discretionary Services & Supplies	63,749	61,258	65,362	0
Department Subtotal	2,914,631	3,008,126	3,132,113	0
<hr/>				
Salary and Wages	1,650,502	1,664,807	1,721,527	0
Employee Benefits	984,270	1,073,281	1,107,592	0
Services and Supplies	279,859	270,038	302,994	0
Judicial Function Subtotal	2,914,631	3,008,126	3,132,113	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
Salaries And Wages	24,616,832	24,330,974	25,216,834	0
Employee Benefits	14,211,462	15,939,379	16,749,325	0
Services and Supplies	1,315,701	1,716,769	2,221,359	0
Non-discretionary Services & Supplies	4,286,354	3,401,177	4,215,940	0
Capital Outlay	4,089,575	11,737	0	0
Department Subtotal	48,519,924	45,400,036	48,403,458	0
Fire				
Salaries And Wages	15,532,010	14,274,284	13,579,298	0
Employee Benefits	9,680,448	10,663,774	10,948,541	0
Services and Supplies	1,015,379	1,122,083	1,278,312	0
Non-discretionary Services & Supplies	2,407,547	1,925,189	2,324,291	0
Capital Outlay	200,845	0	0	0
Department Subtotal	28,836,229	27,985,330	28,130,442	0
Community Services				
Salaries And Wages	87,831	92,285	93,331	0
Employee Benefits	68,864	70,279	70,923	0
Services and Supplies	248,572	243,015	292,836	0
Non-discretionary Services & Supplies	1,179,760	1,261,142	1,289,672	0
Department Subtotal	1,585,027	1,666,721	1,746,762	0
Salary and Wages	40,236,674	38,697,543	38,889,463	0
Employee Benefits	23,960,775	26,673,432	27,768,789	0
Services and Supplies	10,453,313	9,669,375	11,622,410	0
Capital Outlay	4,290,420	11,737	0	0
Public Safety Function Subtotal	78,941,182	75,052,087	78,280,662	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE	FINAL
			APPROVED	APPROVED

Public Works

Community Services

Salaries And Wages	757,153	649,565	808,587	0
Employee Benefits	455,314	395,628	489,997	0
Services and Supplies	1,348,035	1,009,803	1,324,014	0
Non-discretionary Services & Supplies	406,859	466,514	451,831	0
Capital Outlay	61,395	0	0	0
Department Subtotal	3,028,756	2,521,510	3,074,429	0

Salary and Wages	757,153	649,565	808,587	0
Employee Benefits	455,314	395,628	489,997	0
Services and Supplies	1,754,895	1,476,317	1,775,845	0
Capital Outlay	61,395	0	0	0
Public Works Function Subtotal	3,028,757	2,521,510	3,074,429	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation				
Parks & Recreation				
Salaries And Wages	0	525,558	654,408	0
Employee Benefits	0	378,454	463,766	0
Services and Supplies	0	1,284,418	1,650,000	0
Non-discretionary Services & Supplies	0	1,850,543	1,869,182	0
Department Subtotal	0	4,038,973	4,637,356	0
Community Services				
Salaries And Wages	959,649	0	0	0
Employee Benefits	689,769	0	0	0
Services and Supplies	1,947,418	0	0	0
Non-discretionary Services & Supplies	1,949,401	0	0	0
Capital Outlay	137,710	0	0	0
Department Subtotal	5,683,947	0	0	0
Salary and Wages	959,649	525,558	654,408	0
Employee Benefits	689,769	378,454	463,766	0
Services and Supplies	3,896,819	3,134,961	3,519,182	0
Capital Outlay	137,710	0	0	0
Culture & Recreation Function Subtotal	5,683,947	4,038,973	4,637,356	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27	
			(4) TENTATIVE APPROVED	(4) FINAL APPROVED

Community Support

Management Services

Services and Supplies	132,875	180,500	159,945	0
Non-discretionary Services & Supplies	178,000	53,000	20,000	0
Department Subtotal	310,875	233,500	179,945	0
<hr/> Services and Supplies	<hr/> 310,875	<hr/> 233,500	<hr/> 179,945	<hr/> 0
<hr/> Community Support Function Subtotal	<hr/> 310,875	<hr/> 233,500	<hr/> 179,945	<hr/> 0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Function Summary				
General Government	20,825,216	19,878,461	21,418,615	0
Judicial	2,914,631	3,008,126	3,132,113	0
Public Safety	78,941,182	75,052,087	78,280,662	0
Public Works	3,028,757	2,521,510	3,074,429	0
Culture and Recreation	5,683,947	4,038,973	4,637,356	0
Community Support	310,875	233,500	179,945	0
Total Expenditures - All Functions	111,704,608	104,732,657	110,723,120	0
Other Uses				
Contingency (not to exceed 3% of Total Expenditures All Functions)				
Contingency	0	0	1,000,000	0
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	3,000,000	2,500,000	2,500,000	0
T/O to Landscape Maintenance 1230	125,000	118,000	118,000	0
T/O to Debt Svc GO 1301	1,573,575	994,840	0	0
T/O to Road Fund 1401	0	250,000	0	0
T/O to Park & Rec Project 1402	800,000	800,000	800,000	0
T/O to Capital Projects 1404	103,897	2,975,000	3,290,000	0
Total Transfers Out	5,602,472	7,637,840	6,708,000	0
Total Expenditures and Other Uses	117,307,079	112,370,497	118,431,120	0
Total Ending Fund Balance	13,703,553	13,247,965	12,907,212	-
Total General Fund Commitments and Fund Balance	131,010,632	125,618,462	131,338,332	0

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) (4) Budget Year Ending 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Housing Rehabilitation Reimbursement	0	15,000	50,000	0
Total Charges for Services	0	15,000	50,000	0
Total Revenue	0	15,000	50,000	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	168,377	83,799	92,799	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	168,377	83,799	92,799	0
Total Resources	168,377	98,799	142,799	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Community Dev Block Grant (1202)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	84,578	6,000	50,000	0
Total Community Support Function	84,578	6,000	50,000	0
Total Expenditures	84,578	6,000	50,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>83,799</i>	<i>92,799</i>	<i>92,799</i>	<i>0</i>
Total Commitments and Fund Balance	168,377	98,799	142,799	0

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
CDBG Entitlement	405,449	1,353,070	714,815	0
CDBG-Coronavirus	0	110,977	0	0
Total Intergovernmental Revenues	405,449	1,464,047	714,815	0
Total Revenue	405,449	1,464,047	714,815	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	0	100	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	100	0
Total Resources	405,449	1,464,047	714,915	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Comm Dev Blk Grant Entitlement (1203)

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING	(2) ESTIMATED CURRENT YEAR ENDING	(3) (4) Budget Year Ending 06/30/27	
			TENTATIVE	FINAL
<u>Community Support Function</u>				
Salaries And Wages	101,660	105,058	99,409	0
Employee Benefits	55,771	67,420	61,750	0
Services and Supplies	25,351	129,808	30,000	0
Non-discretionary Services & Supplies	86,768	90,850	0	0
Capital Outlay	135,900	1,070,811	0	0
Total Community Support Function	405,449	1,463,947	191,159	0
Total Expenditures	405,449	1,463,947	191,159	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>0</i>	<i>100</i>	<i>523,756</i>	<i>0</i>
Total Commitments and Fund Balance	405,449	1,464,047	714,915	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Comm Dev Blk Grant Entitlement (1203)

REVENUES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Department of the Treasury	288,342	0	0	0
Department of Justice Grants	494,638	548,367	304,176	0
Department of Justice Joint Operations Revenue	13,798	0	0	0
Department of Transportation	251,562	313,943	0	0
Fed Emerg Mgt Grant (FEMA)	442,255	17,614	0	0
Executive Office of the President Grants	15,273	16,599	0	0
Department of Homeland Security	197,717	0	0	0
Department of Housing & Urban Development (HL	44,990	2,698,844	0	0
St Grant Washoe County	767,643	733,074	337,277	0
Crime Forfeitures NRS 179	0	305	0	0
Drug Forfeitures	4,489	19,994	0	0
Federal Drug Forfeitures	53,873	0	0	0
St District Specialty Court Prog	112,003	58,298	0	0
Misc From Other Govts	1,500,000	0	0	0
Total Intergovernmental Revenues	4,186,582	4,407,038	641,453	0
<u>Charges for Services</u>				
Forfeiture Reimbursement	0	4,267	0	0
Alcohol And Other Drug Fees	100	0	0	0
Special Events Receipts	13,627	0	0	0
Total Charges for Services	13,727	4,267	0	0
<u>Miscellaneous Revenue</u>				
Interest Earned	29,093	18,472	0	0
Gifts & Bequests	174,353	85,749	0	0
Grant Match	690,132	584,299	574,224	0
Total Miscellaneous Revenue	893,578	688,520	574,224	0
Total Revenue	5,093,887	5,099,825	1,215,677	0
<u>Other Financing Sources(Specify)</u>				
Subscription Based IT Arrangment (SBITA) Proce	134,956	0	0	0
Operating Transfers In (Schedule T)				
Total Other Financing Sources	134,956	0	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	824,377	497,522	687,649	0
Total Resources	6,053,220	5,597,347	1,903,326	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Sparks Grants & Donations Fund (1204)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	112,842	0	0	0
Total General Government Function	112,842	0	0	0
<u>Judicial Function</u>				
Salaries And Wages	0	1,874	0	0
Services and Supplies	89,893	59,254	0	0
Total Judicial Function	89,893	61,128	0	0
<u>Public Safety Function</u>				
Salaries And Wages	787,305	630,419	699,037	0
Employee Benefits	446,924	533,331	516,640	0
Services and Supplies	947,757	792,356	0	0
Non-discretionary Services & Supplies	22,483	11,700	0	0
Capital Outlay	679,063	167,191	0	0
Total Public Safety Function	2,883,532	2,134,997	1,215,677	0
<u>Culture and Recreation Function</u>				
Services and Supplies	102,212	14,629	0	0
Non-discretionary Services & Supplies	1,499,990	1,326,944	0	0
Capital Outlay	391,822	1,372,000	0	0
Total Culture and Recreation Function	1,994,024	2,713,573	0	0
<u>Community Support Function</u>				
Services and Supplies	1,687	0	0	0
Non-discretionary Services & Supplies	6,654	0	0	0
Total Community Support Function	8,342	0	0	0
Total Expenditures	5,088,632	4,909,698	1,215,677	0
T/O to Debt Svc GO 1301	187,065	0	0	0
T/O to Debt Svc GO 1301	280,000	0	0	0
Total Other Uses	467,065	0	0	0
Ending Fund Balance	497,522	687,649	687,649	0
Total Commitments and Fund Balance	6,053,220	5,597,347	1,903,326	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Sparks Grants & Donations Fund (1204)

Schedule B-14

REVENUES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Intergovernmental Revenues				
Court Collection Fees NRS 176.064	132,365	90,000	90,000	0
Muni Court Admin Assessments	36,007	25,300	25,300	0
Muni Court Facility Admin Assess	50,029	40,000	40,000	0
Total Intergovernmental Revenues	218,401	155,300	155,300	0
Total Revenue	218,401	155,300	155,300	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	949,498	924,409	828,209	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	949,498	924,409	828,209	0
Total Resources	1,167,900	1,079,709	983,509	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Muni Court Admin Assessments (1208)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Judicial Function				
Services and Supplies	243,331	251,500	641,500	0
Non-discretionary Services & Supplies	160	0	0	0
Total Judicial Function	243,491	251,500	641,500	0
Total Expenditures	243,491	251,500	641,500	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>924,409</i>	<i>828,209</i>	<i>342,009</i>	<i>0</i>
Total Commitments and Fund Balance	1,167,900	1,079,709	983,509	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Muni Court Admin Assessments (1208)

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Flood Control Fees	25,344	2,650	3,000	0
Parks Fees	444,227	399,246	400,000	0
Public Facility Fees	263,833	218,450	219,000	0
Sanitary Sewer Fee	155,443	90,372	91,000	0
Total Licenses and Permits	888,847	710,718	713,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	293,668	355,399	290,443	0
Mark to Market	22,627	0	0	0
Total Miscellaneous Revenue	316,295	355,399	290,443	0
Total Revenue	1,205,142	1,066,117	1,003,443	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	6,023,280	6,318,763	6,437,142	0
Total Resources	7,228,422	7,384,880	7,440,585	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Impact Fee Service Area #1 (1210)

Schedule B-14

EXPENDITURES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Safety Function				
Services and Supplies	4,633	15,325	0	0
Total Public Safety Function	4,633	15,325	0	0
Public Works Function				
Services and Supplies	0	0	50,000	0
Total Public Works Function	0	0	50,000	0
Culture and Recreation Function				
Services and Supplies	13,300	0	50,000	0
Total Culture and Recreation Function	13,300	0	50,000	0
Total Expenditures	17,933	15,325	100,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	732,413	732,413	1,312,415	0
T/O to Sewer Capital 1631	159,314	200,000	0	0
Total Other Uses	891,727	932,413	1,312,415	0
Ending Fund Balance	6,318,763	6,437,142	6,028,170	0
Total Commitments and Fund Balance	7,228,422	7,384,880	7,440,585	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Impact Fee Service Area #1 (1210)

Schedule B-14

REVENUES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Concession Agreement Fees	9,111	6,500	0	0
Total Licenses and Permits	9,111	6,500	0	0
Charges for Services				
Facility Development Fee	23,200	22,800	22,800	0
Facility Reservation Fees	60,565	47,195	61,000	0
Recreation Program Fees	2,009,339	1,956,487	2,056,900	0
Recreation Advertising Fees	32,781	31,500	177,913	0
Returned Check Fee	75	30	0	0
Special Events Receipts	490,713	511,924	554,650	0
Total Charges for Services	2,616,672	2,569,936	2,873,263	0
Miscellaneous Revenue				
Rebates/Credits	2,196	2,135	0	0
Total Miscellaneous Revenue	2,196	2,135	0	0
Total Revenue	2,627,979	2,578,571	2,873,263	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	3,000,000	2,500,000	2,500,000	0
Total Other Financing Sources	3,000,000	2,500,000	2,500,000	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	431,629	683,249	723,860	0
Total Resources	6,059,608	5,761,820	6,097,123	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Parks & Recreation Fund (1221)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	3,499,080	3,156,240	3,394,570	0
Employee Benefits	903,664	928,949	986,896	0
Services and Supplies	660,761	612,260	748,027	0
Non-discretionary Services & Supplies	308,643	340,511	344,427	0
Capital Outlay	933	0	0	0
Total Culture and Recreation Function	5,373,080	5,037,960	5,473,920	0
Total Expenditures	5,373,080	5,037,960	5,473,920	0
Other Uses				
Operating Transfers Out (Schedule T) T/O to Debt Svc GO 1301	3,279	0	0	0
Total Other Uses	3,279	0	0	0
Ending Fund Balance	683,249	723,860	623,203	0
Total Commitments and Fund Balance	6,059,608	5,761,820	6,097,123	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Parks & Recreation Fund (1221)

Schedule B-14

	(1)	(2)	(3) Budget Year Ending 06/30/27		(4)
			TENTATIVE APPROVED	FINAL APPROVED	
REVENUES					
Taxes					
Room Tax	196,000	196,000	196,000		0
Total Taxes	196,000	196,000	196,000		0
Miscellaneous Revenue					
Interest Earned	8,449	9,708	9,225		0
Total Miscellaneous Revenue	8,449	9,708	9,225		0
Total Revenue	204,449	205,708	205,225		0
Other Financing Sources(Specify)					
Operating Transfers In (Schedule T)					
Total Other Financing Sources	0	0	0		0
Beginning Fund Balance	106,848	79,914	47,622		0
Prior Period Adjustment(s)	0	0	0		0
Residual Equity Transfers	0	0	0		0
Total Beginning Fund Balance	106,848	79,914	47,622		0
Total Resources	311,297	285,622	252,847		0

City of Sparks
SCHEDULE B - Special Revenue Fund
Tourism and Marketing Fund (1222)

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	231,383	238,000	238,000	0
Total Community Support Function	231,383	238,000	238,000	0
Total Expenditures	231,383	238,000	238,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>79,914</i>	<i>47,622</i>	<i>14,847</i>	<i>0</i>
Total Commitments and Fund Balance	311,297	285,622	252,847	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Tourism and Marketing Fund (1222)

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Street Cut Permits	971,307	150,000	300,000	0
Total Licenses and Permits	971,307	150,000	300,000	0
Miscellaneous Revenue				
Interest Earned	41,913	47,045	45,140	0
Total Miscellaneous Revenue	41,913	47,045	45,140	0
Total Revenue	1,013,220	197,045	345,140	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	501,627	1,120,421	629,277	
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	501,627	1,120,421	629,277	0
Total Resources	1,514,847	1,317,466	974,417	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Street Cut (1224)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	43,829	43,415	45,854	0
Employee Benefits	26,004	35,284	29,641	0
Services and Supplies	296,026	577,507	455,970	0
Non-discretionary Services & Supplies	28,567	31,983	30,486	0
Total Public Works Function	394,426	688,189	561,951	0
Total Expenditures	394,426	688,189	561,951	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	1,120,421	629,277	412,466	0
Total Commitments and Fund Balance	1,514,847	1,317,466	974,417	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Street Cut (1224)

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Charges for Services				
Landscape Maintenance Use Fee	80,620	77,619	77,619	0
Total Charges for Services	80,620	77,619	77,619	0
Miscellaneous Revenue				
Interest Earned	14,614	14,243	14,535	0
Total Miscellaneous Revenue	14,614	14,243	14,535	0
Total Revenue	95,234	91,862	92,154	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	125,000	118,000	118,000	0
Total Other Financing Sources	125,000	118,000	118,000	0
Beginning Fund Balance	284,296	335,660	354,296	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	284,296	335,660	354,296	0
Total Resources	504,530	545,522	564,450	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Landscape Maintenance Fund (1230)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation Function				
Services and Supplies	110,749	128,000	195,000	0
Non-discretionary Services & Supplies	58,121	63,226	63,300	0
Total Culture and Recreation Function	168,870	191,226	258,300	0
Total Expenditures	168,870	191,226	258,300	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>335,660</i>	<i>354,296</i>	<i>306,150</i>	<i>0</i>
Total Commitments and Fund Balance	504,530	545,522	564,450	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Landscape Maintenance Fund (1230)

Schedule B-14

REVENUES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
City Business Licenses	250,000	0	250,000	0
Total Licenses and Permits	250,000	0	250,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	99,800	94,379	97,659	0
Mark to Market	167	0	0	0
Total Miscellaneous Revenue	99,968	94,379	97,659	0
Total Revenue	349,968	94,379	347,659	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,913,146	2,263,113	2,357,492	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,913,146	2,263,113	2,357,492	0
Total Resources	2,263,113	2,357,492	2,705,151	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Stabilization Fund (1299)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Total Expenditures	0	0	0	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>2,263,113</i>	<i>2,357,492</i>	<i>2,705,151</i>	<i>0</i>
Total Commitments and Fund Balance	2,263,113	2,357,492	2,705,151	0

City of Sparks
SCHEDULE B - Special Revenue Fund
Stabilization Fund (1299)

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>Licenses and Permits</u>				
Electric Franchise Fees	1,954,762	1,750,000	2,300,000	0
Gas Franchise Fees	607,353	600,000	781,000	0
Right Of Way Fees TMWA	863,986	760,000	760,000	0
Total Licenses and Permits	3,426,101	3,110,000	3,841,000	0
<u>Intergovernmental Revenues</u>				
County Gasoline Tax 1.cent	820,779	820,000	820,000	0
State Gasoline Tax 1.75 Cents	1,133,209	1,197,000	1,197,000	0
State Gasoline Tax 2.35 Cents	1,093,904	1,029,000	1,029,000	0
RTC NE Dist Impact Fee	2,069,643	1,100,000	1,650,000	0
RTC S Dist Impact Fee	30,013	0	0	0
Misc From Other Govts	3,496	0	0	0
Total Intergovernmental Revenues	5,151,044	4,146,000	4,696,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	255,621	248,370	244,969	0
Recoveries/Reimbursements	40,000	0	0	0
Total Miscellaneous Revenue	295,621	248,370	244,969	0
Total Revenue	8,872,766	7,504,370	8,781,969	0
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	250,000	0	0
Total Other Financing Sources	0	250,000	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	6,215,970	6,694,341	4,610,366	0
Total Resources	15,088,736	14,448,711	13,392,335	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Road Fund (1401)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Public Works Function				
Salaries And Wages	1,292,889	1,333,213	1,772,222	0
Employee Benefits	853,435	1,064,468	1,165,521	0
Services and Supplies	1,680,958	2,579,189	3,121,474	0
Non-discretionary Services & Supplies	2,417,107	1,405,434	1,955,000	0
Capital Outlay	2,150,006	3,456,041	1,782,500	0
Total Public Works Function	8,394,395	9,838,345	9,796,717	0
Total Expenditures	8,394,395	9,838,345	9,796,717	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>6,694,341</i>	<i>4,610,366</i>	<i>3,595,618</i>	<i>0</i>
Total Commitments and Fund Balance	15,088,736	14,448,711	13,392,335	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Road Fund (1401)

Schedule B-14

REVENUES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Licenses and Permits				
Electric Franchise Fees	977,381	650,000	920,000	0
Gas Franchise Fees	303,677	175,000	312,500	0
Concession Agreement Fees	99,996	41,655	42,000	0
Total Licenses and Permits	1,381,054	866,655	1,274,500	0
Charges for Services				
Facility Reservation Fees	186,450	130,000	130,000	0
Recreation Advertising Fees	13,400	5,400	0	0
Total Charges for Services	199,850	135,400	130,000	0
Miscellaneous Revenue				
Interest Earned	304,197	289,470	290,519	0
Mark to Market	42,696	0	0	0
Recoveries/Reimbursements	1,000	0	0	0
Total Miscellaneous Revenue	347,893	289,470	290,519	0
Total Revenue	1,928,797	1,291,525	1,695,019	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	800,000	800,000	800,000	0
Total Other Financing Sources	800,000	800,000	800,000	0
Beginning Fund Balance	6,429,946	7,094,914	5,536,144	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	6,429,946	7,094,914	5,536,144	0
Total Resources	9,158,743	9,186,439	8,031,163	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Park & Recreation Project Fund (1402)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	351,559	456,384	567,166	0
Employee Benefits	205,615	313,253	358,806	0
Services and Supplies	259,797	428,569	513,690	0
Non-discretionary Services & Supplies	36,155	32,085	32,213	0
Capital Outlay	1,210,703	2,420,004	2,550,000	0
Total Culture and Recreation Function	2,063,829	3,650,295	4,021,875	0
Total Expenditures	2,063,829	3,650,295	4,021,875	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>7,094,914</i>	<i>5,536,144</i>	<i>4,009,288</i>	<i>0</i>
Total Commitments and Fund Balance	9,158,743	9,186,439	8,031,163	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Park & Recreation Project Fund (1402)

Schedule B-14

REVENUES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	761,124	289,659	251,650	0
Mark to Market	44,305	0	0	0
Rebates/Credits	1,883	0	0	0
Total Miscellaneous Revenue	807,312	289,659	251,650	0
Total Revenue	807,312	289,659	251,650	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	103,897	2,975,000	3,290,000	0
Total Other Financing Sources	103,897	2,975,000	3,290,000	0
Beginning Fund Balance	20,504,543	10,871,893	7,454,902	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	20,504,543	10,871,893	7,454,902	0
Total Resources	21,415,753	14,136,552	10,996,552	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Capital Projects (1404)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/27		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED	
<u>General Government Function</u>					
Services and Supplies	381,753	570,914	300,000		0
Non-discretionary Services & Supplies	390,243	163,850	0		0
Capital Outlay	146,411	1,408,407	0		0
Total General Government Function	918,407	2,143,171	300,000		0
<u>Public Safety Function</u>					
Services and Supplies	101,578	608,738	452,500		0
Non-discretionary Services & Supplies	21,824	1,762	0		0
Capital Outlay	9,221,501	3,196,388	1,640,000		0
Total Public Safety Function	9,344,903	3,806,888	2,092,500		0
<u>Public Works Function</u>					
Services and Supplies	125,385	183,591	635,000		0
Total Public Works Function	125,385	183,591	635,000		0
<u>Culture and Recreation Function</u>					
Services and Supplies	605	0	0		0
Capital Outlay	0	548,000	0		0
Total Culture and Recreation Function	605	548,000	0		0
Total Expenditures	10,389,300	6,681,650	3,027,500		0
Other Uses					
Contingency (not to exceed 3% of total expenditures)	0	0	0		0
Operating Transfers Out (Schedule T)					
T/O to Debt Svc GO 1301	154,559	0	0		0
Total Other Uses	154,559	0	0		0
Ending Fund Balance	10,871,893	7,454,902	7,969,052		0
Total Commitments and Fund Balance	21,415,753	14,136,552	10,996,552		0

City of Sparks
SCHEDULE B - Capital Projects Fund
Capital Projects (1404)

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Ad Valorem Taxes NRS 354.59815	310,778	300,000	300,000	0
Personal Property Taxes NRS 354.59815	19,649	15,000	15,000	0
Total Intergovernmental Revenues	330,427	315,000	315,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	41,396	39,558	38,703	0
Mark to Market	10,525	0	0	0
Total Miscellaneous Revenue	51,921	39,558	38,703	0
Total Revenue	382,348	354,558	353,703	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<i>Beginning Fund Balance</i>				
Prior Period Adjustment(s)	844,754	951,240	613,367	
Residual Equity Transfers	0	0	0	0
<i>Total Beginning Fund Balance</i>	<i>844,754</i>	<i>951,240</i>	<i>613,367</i>	<i>0</i>
Total Resources	1,227,102	1,305,798	967,070	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Capital Facilities Fund (1405)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	148,645	81,881	0	0
Capital Outlay	42,550	280,550	175,000	0
Total General Government Function	191,195	362,431	175,000	0
<u>Public Safety Function</u>				
Services and Supplies	28,077	0	0	0
Capital Outlay	18,519	0	150,000	0
Total Public Safety Function	46,596	0	150,000	0
<u>Public Works Function</u>				
Capital Outlay	0	330,000	0	0
Total Public Works Function	0	330,000	0	0
<u>Culture and Recreation Function</u>				
Services and Supplies	7,792	0	0	0
Capital Outlay	30,279	0	0	0
Total Culture and Recreation Function	38,071	0	0	0
Total Expenditures	275,862	692,431	325,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	951,240	613,367	642,070	0
Total Commitments and Fund Balance	1,227,102	1,305,798	967,070	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Capital Facilities Fund (1405)

Schedule B-14

REVENUES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	2,000	5,000	5,000	0
Total Taxes	2,000	5,000	5,000	0
Miscellaneous Revenue				
Interest Earned	32,721	24,497	26,683	0
Mark to Market	8,899	0	0	0
Gifts & Bequests	450	0	0	0
Total Miscellaneous Revenue	42,070	24,497	26,683	0
Total Revenue	44,070	29,497	31,683	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	813,391	683,772	548,104	
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	813,391	683,772	548,104	0
Total Resources	857,461	713,269	579,787	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 1 (1406)

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation Function				
Services and Supplies	68,829	100,165	75,000	0
Capital Outlay	104,860	65,000	0	0
Total Culture and Recreation Function	173,689	165,165	75,000	0
Total Expenditures	173,689	165,165	75,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>683,772</i>	<i>548,104</i>	<i>504,787</i>	<i>0</i>
Total Commitments and Fund Balance	857,461	713,269	579,787	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 1 (1406)

Schedule B-14

REVENUES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	44,000	42,000	42,000	0
Total Taxes	44,000	42,000	42,000	0
Miscellaneous Revenue				
Interest Earned	15,880	10,205	11,867	0
Mark to Market	13,417	0	0	0
Gifts & Bequests	450	0	0	0
Total Miscellaneous Revenue	29,746	10,205	11,867	0
Total Revenue	73,746	52,205	53,867	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	883,060	732,410	638,335	
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	883,060	732,410	638,335	0
Total Resources	956,806	784,615	692,202	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 2 (1407)

Schedule B-14

EXPENDITURES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation Function				
Services and Supplies	69,507	146,280	80,000	0
Capital Outlay	154,890	0	330,000	0
Total Culture and Recreation Function	224,396	146,280	410,000	0
Total Expenditures	224,396	146,280	410,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>732,410</i>	<i>638,335</i>	<i>282,202</i>	<i>0</i>
Total Commitments and Fund Balance	956,806	784,615	692,202	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 2 (1407)

Schedule B-14

<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) (4) Budget Year Ending 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Residential Construction Tax - Parks	651,000	425,000	525,000	0
Total Taxes	651,000	425,000	525,000	0
Miscellaneous Revenue				
Interest Earned	176,047	151,143	161,891	0
Mark to Market	47,127	0	0	0
Gifts & Bequests	450	0	0	0
Total Miscellaneous Revenue	223,624	151,143	161,891	0
Total Revenue	874,624	576,143	686,891	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	4,560,859	4,648,094	5,124,679	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	4,560,859	4,648,094	5,124,679	0
Total Resources	5,435,483	5,224,237	5,811,570	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Rec & Parks District 3 (1408)

Schedule B-14

EXPENDITURES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Culture and Recreation Function				
Services and Supplies	33,281	75,000	75,000	0
Capital Outlay	754,108	24,558	300,000	0
Total Culture and Recreation Function	787,389	99,558	375,000	0
Total Expenditures	787,389	99,558	375,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>4,648,094</i>	<i>5,124,679</i>	<i>5,436,570</i>	<i>0</i>
Total Commitments and Fund Balance	5,435,483	5,224,237	5,811,570	0

REVENUES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Room Tax	1,415,335	1,200,000	1,300,000	0
Total Taxes	1,415,335	1,200,000	1,300,000	0
Miscellaneous Revenue				
Interest Earned	393,685	404,290	374,838	0
Mark to Market	129,809	0	0	0
Total Miscellaneous Revenue	523,494	404,290	374,838	0
Total Revenue	1,938,829	1,604,290	1,674,838	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	8,537,880	9,645,238	9,637,923	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	8,537,880	9,645,238	9,637,923	0
Total Resources	10,476,709	11,249,528	11,312,761	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Victorian Square Rm Tax CP Fund (1415)

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Community Support Function				
Services and Supplies	22,415	87,879	75,000	0
Capital Outlay	809,056	1,523,726	1,500,000	0
Total Community Support Function	831,471	1,611,605	1,575,000	0
Total Expenditures	831,471	1,611,605	1,575,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>9,645,238</i>	<i>9,637,923</i>	<i>9,737,761</i>	<i>0</i>
Total Commitments and Fund Balance	10,476,709	11,249,528	11,312,761	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Victorian Square Rm Tax CP Fund (1415)

Schedule B-14

REVENUES	(1)	(2)	(3) (4) Budget Year Ending 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Miscellaneous Revenue				
Interest Earned	22,417	18,506	12,941	0
Total Miscellaneous Revenue	22,417	18,506	12,941	0
Total Revenue	22,417	18,506	12,941	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	522,978	544,491	542,997	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	522,978	544,491	542,997	0
Total Resources	545,395	562,997	555,938	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Local Improvement District #3 (1427)

Schedule B-14

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	Budget Year Ending 06/30/27	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
Community Support Function				
Services and Supplies	904	20,000	520,000	0
Total Community Support Function	904	20,000	520,000	0
Total Expenditures	904	20,000	520,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>544,491</i>	<i>542,997</i>	<i>35,938</i>	<i>0</i>
Total Commitments and Fund Balance	545,395	562,997	555,938	0

City of Sparks
SCHEDULE B - Capital Projects Fund
Local Improvement District #3 (1427)

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
Sales Taxes not Consolidated	13,448,418	12,940,000	20,026,829	0
Subtotal	13,448,418	12,940,000	20,026,829	
<u>Miscellaneous Revenue</u>				
Interest Earned	808,834	189,097	115,639	0
Subtotal	808,834	189,097	115,639	
<u>Special Assessments</u>				
Special Assessment Principal	679,257	637,565	0	0
Special Assessment Interest	95,210	136,655	0	0
Subtotal	774,467	774,220	0	
Total All Revenue	15,031,719	13,903,317	20,142,468	0
<u>Other Financing Sources</u>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	1,573,575	994,840	0	0
T/I from Grants & Donations 1204	467,065	0	0	0
T/I from IFSA #1 1210	732,413	732,413	1,312,415	0
T/I from Parks & Rec 1221	3,279	0	0	0
T/I from Cap Project 1404	154,559	0	0	0
T/I from Sewer Operations 1630	5,594	5,594	0	0
T/I from Development Svcs 2201	33,563	33,561	0	0
Bond Proceeds	0	680,800	0	
Subtotal Other Financing Sources	2,970,048	2,447,208	1,312,415	0
Beginning Fund Balance	18,451,303	16,600,820	17,021,480	
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	18,451,303	16,600,820	17,021,480	0
Total Available Resources	36,453,070	32,951,345	38,476,363	0

City of Sparks
SCHEDULE C - Debt Service Fund
Debt Service GO (1301)
The Above is Repaid by Operating Resources

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Type: 1 General Obligation Bonds				
Principal	0	0	580,000	0
Interest	732,412	732,413	732,413	0
Fiscal Agent Charges	375	0	0	0
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	732,787.00	732,413.00	1,312,413.00	-
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Type: 4 Revenue Bonds				
Principal	16,213,000	13,383,000	30,385,000	0
Interest	759,558	201,217	1,177,419	0
Fiscal Agent Charges	1,785	680,000	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	16,974,343	14,264,217	31,562,419	0
TOTAL RESERVED (MEMO ONLY)	3,038,500	3,038,500	0	0
Type: 5 Medium-Term Financing				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	0	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Type: 8 Special Assessment Bonds				
Principal	831,302	855,241	880,004	0
Interest	110,241	77,994	44,714	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	941,543	933,235	924,718	0
TOTAL RESERVED (MEMO ONLY)	470,772	466,593	462,359	

City of Sparks
SCHEDULE C - Debt Service Fund
Debt Service GO (1301)
The Above is Repaid by Operating Resources

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Type: 10 Other				
Lease & Subscriptions Pricipal GASB	1,160,150	0	0	0
Lease & Subscriptions Interest GASB	43,427	0	0	0
Subtotal	1,203,577	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
<i>Ending Fund Balance</i>				
Reserved	16,600,820	17,021,480	4,676,813	0
Unreserved	0	0	0	0
Total Ending Fund Balance	16,600,820	17,021,480	4,676,813	0
Total Commitments & Fund Balance	36,453,070	32,951,345	38,476,363	0

City of Sparks
 SCHEDULE C - Debt Service Fund
 Debt Service GO (1301)
 The Above is Repaid by Operating Resources

Schedules C-15 and C-16

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	148,140	121,234	145,000	0
Charges for Services	35,467,474	33,073,019	33,839,170	0
Miscellaneous Revenue	19,812	6,000	7,500	0
Total Operating Revenue	35,635,426	33,200,253	33,991,670	0
Operating Expense				
Salaries And Wages	4,297,072	5,140,738	5,115,491	0
Employee Benefits	2,893,124	3,423,436	3,295,716	0
Services and Supplies	3,408,522	9,196,394	7,826,702	0
Non-discretionary Services & Supplies	14,282,980	16,563,526	18,418,489	0
Net loss from Truckee Meadows Water Reclamation Facility	2,093,975	2,850,000	2,800,000	0
Depreciation Expense	7,370,219	8,559,140	8,534,140	0
Total Operating Expense	34,345,892	45,733,234	45,990,538	0
Operating Income or (Loss)	1,289,534	(12,532,981)	(11,998,868)	0
Non-Operating Revenue				
Department of Homeland Security	116,371	0	0	0
Misc From Other Govts	(37,104)	0	0	0
Flood Control Conn Fee - Res	139,600	82,000	90,000	0
Flood Control Conn Fee- Comm	15,907	31,407	35,000	0
Effluent Connection Fees	48,525	300	0	0
Sanitary Connection Fee-Res	5,266,258	3,101,410	3,125,000	0
Sanitary Connection Fee-Comm	592,748	1,181,064	1,200,000	0
Storm Connection Fee-Res	1,060,681	624,659	650,000	0
Storm Connection Fee-Comm	120,026	237,872	250,000	0
W/C Sewer Conn Fee-Res	3,266,032	847,566	900,000	0
W/C Sewer Conn Fee-Comm	59,475	10,000	10,000	0
Interest Earned	4,563,615	4,471,884	4,334,554	0
Mark to Market	831,766	0	0	0
Note/Loan Investment Interest Earned	13,100	0	0	0
Contributions of Infrastructure/Assets	3,990,210	0	0	0
Grant Match	38,790	0	0	0
Miscellaneous Revenue	(2,772)	0	0	0
Total Non-Operating Revenue	20,083,228	10,588,162	10,594,554	0
Non-Operating Expense				
Bad Debt	1,406	0	0	0
Interest	53,796	41,006	22,492	0
Interest - Leases	1,241	0	0	0
Loss On Asset Disposal/Revaluation	266,995	0	0	0
Total Non-Operating Expense	323,438	41,006	22,492	0
Net Income Before Operating Transfers	21,049,322	(1,985,825)	(1,426,806)	0
Operating Transfers (Schedule T)				
IN	10,058,609	200,000	0	0
OUT	9,941,018	5,594	0	0
Net Operating Transfers	117,592	194,406	0	0
Net Income	21,166,914	(1,791,419)	(1,426,806)	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

SEWER OPERATIONS (16XX)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	35,738,926	33,194,253	33,984,170	0
Cash received from reimbursements of insurance claims				
Cash paid to employees	(6,843,581)	(8,564,174)	(8,411,207)	0
Cash paid to suppliers	(16,171,973)	(25,759,920)	(26,245,191)	0
Cash paid to Truckee Meadows Water Reclamation Facility	(2,729,493)	(11,526,294)	(23,108,711)	0
Miscellaneous cash received/(paid)	0	6,000	7,500	0
a. Net cash provided by (or used for) operating activities	9,993,879	(12,650,135)	(23,773,439)	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Subsidy from federal and state grants	116,371	0	0	0
Operating transfers in	159,314	200,000	0	0
Operating transfers out	(5,594)	(5,594)	0	0
b. Net cash provided by (or used for) noncapital financing activities	270,091	194,406	0	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	(2,203,523)	(2,194,809)	(1,602,575)	0
Bond interest expense paid	(68,980)	(41,006)	(22,492)	0
Acquisition of capital assets	(3,422,145)	(15,731,525)	(13,465,000)	0
Cash Contributions - sewer connection fees	10,569,250	6,116,278	6,260,000	0
c. Net cash provided by (or used for) capital and related financing activities	4,874,602	(11,851,062)	(8,830,067)	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	5,408,481	4,471,884	4,334,554	0
Principal received on notes receivable	491,183	448,937	461,100	0
d. Net cash provided by (or used in) investing activities	5,899,664	4,920,821	4,795,654	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	21,038,236	(19,385,970)	(27,807,852)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	113,029,035	134,067,271	114,681,301	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	134,067,271	114,681,301	86,873,450	0

City of Sparks
Schedule F-2 Statement of Cash Flows
SEWER OPERATIONS (16XX)

Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	30,680,266	37,851,730	43,009,826	0
Miscellaneous Revenue	66,907	45,000	45,000	0
Total Operating Revenue	30,747,173	37,896,730	43,054,826	0
Operating Expense				
Salaries And Wages	6,198,896	6,735,914	7,298,191	0
Employee Benefits	3,541,335	3,964,118	4,400,066	0
Services and Supplies	16,152,651	18,991,341	21,988,864	0
Non-discretionary Services & Supplies	5,171,458	5,656,851	5,772,932	0
Depreciation Expense	6,513,329	6,711,872	7,140,850	0
Total Operating Expense	37,577,669	42,060,096	46,600,903	0
Operating Income or (Loss)	(6,830,496)	(4,163,366)	(3,546,077)	0
Non-Operating Revenue				
Capital Contributions From Reno	5,971,472	6,000,000	13,800,000	0
Capital Contributions From Sparks	2,729,493	3,100,000	6,200,000	0
Misc From Other Govts	5,305	1,300	0	0
Interest Earned	80,888	96,087	89,322	0
Mark to Market	3,763	0	0	0
Miscellaneous Revenue	1,462	1,300	0	0
Total Non-Operating Revenue	8,792,383	9,198,687	20,089,322	0
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	21,414	12,000	0	0
Total Non-Operating Expense	21,414	12,000	0	0
Net Income Before Operating Transfers	1,940,472	5,023,321	16,543,245	0
Operating Transfers (Schedule T)				
Net Income	1,940,472	5,023,321	16,543,245	0

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Reimbursement from Reno/Sparks	28,638,099	36,803,730	41,754,826	0
Reimbursement from Washoe County				
Cash received from other services	1,173,449	1,095,600	1,300,000	0
Other cash receipts - insurance recovery	0	0	0	0
Cash paid to employees	(9,417,194)	(10,700,032)	(11,698,257)	0
Cash paid to suppliers	(19,208,784)	(24,648,192)	(27,761,796)	0
a. Net cash provided by (or used for) operating activities	1,185,570	2,551,106	3,594,773	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
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C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Acquisition of capital assets	(768,841)	(1,880,971)	(2,702,000)	0
Contributions of capital	768,841	1,880,971	2,702,000	0
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest earned on investments	84,651	96,087	89,322	0
d. Net cash provided by (or used in) investing activities	84,651	96,087	89,322	0

Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,270,221	2,647,193	3,684,095	0
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CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	255,160	1,525,381	4,172,574	0
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CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,525,381	4,172,574	7,856,669	0
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PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Licenses and Permits	3,048,321	2,466,213	2,219,593	0
Charges for Services	2,746,198	2,341,585	2,107,428	0
Miscellaneous Revenue	759	241	644	0
Total Operating Revenue	5,795,278	4,808,039	4,327,665	0
Operating Expense				
Salaries And Wages	2,876,439	2,776,521	3,296,698	0
Employee Benefits	1,642,921	1,797,482	2,231,950	0
Services and Supplies	876,277	1,465,000	1,364,232	0
Non-discretionary Services & Supplies	1,051,367	1,042,212	1,018,074	0
Depreciation Expense	19,724	19,900	19,900	0
Total Operating Expense	6,466,729	7,101,115	7,930,854	0
Operating Income or (Loss)	(671,451)	(2,293,076)	(3,603,189)	0
Non-Operating Revenue				
Water Plan Adm Fee NRS.540	100	140	126	0
Interest Earned	318,375	266,820	262,799	0
Mark to Market	168,779	0	0	0
Miscellaneous Revenue	798	485	436	0
Total Non-Operating Revenue	488,052	267,445	263,361	0
Net Income Before Operating Transfers	(183,399)	(2,025,631)	(3,339,828)	
Operating Transfers (Schedule T)				
OUT	33,563	33,561	0	0
Net Operating Transfers	(33,563)	(33,561)	0	0
Net Income	(216,962)	(2,059,192)	(3,339,828)	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Development Services Fund (2201)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	5,856,346	4,807,798	4,327,021	0
Cash Received from insurance	0			
Cash paid to employees	(4,067,849)	(4,574,003)	(5,528,648)	0
Cash paid to suppliers	(1,933,690)	(2,507,212)	(2,382,306)	0
Miscellaneous cash received/(paid)	0	726	1,080	0
a. Net cash provided by (or used for) operating activities	(145,193)	(2,272,691)	(3,582,853)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers out	(33,563)	(33,561)	0	0
b. Net cash provided by (or used for) noncapital financing activities	(33,563)	(33,561)	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond & capital lease obligation principal payments	0	0	0	0
Proceeds from sewer bonds and notes	0	0	0	0
Cash contributions - other governments	0	140	126	0
c. Net cash provided by (or used for) capital and related financing activities	0	140	126	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	487,154	266,820	262,799	0
d. Net cash provided by (or used in) investing activities	487,154	266,820	262,799	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	308,398	(2,039,292)	(3,319,928)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	6,693,069	7,001,467	4,962,175	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	7,001,467	4,962,175	1,642,247	0

City of Sparks
Schedule F-2 Statement of Cash Flows
Development Services Fund (2201)

Schedule F-2

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE	FINAL
			APPROVED	APPROVED
Operating Revenue				
Charges for Services	7,506,732	6,534,000	7,287,334	0
Miscellaneous Revenue	3,853	3,000	0	0
Total Operating Revenue	7,510,585	6,537,000	7,287,334	0
Operating Expense				
Salaries And Wages	869,300	1,024,745	1,001,728	0
Employee Benefits	617,490	825,100	740,276	0
Services and Supplies	1,140,345	1,308,246	1,300,786	0
Non-discretionary Services & Supplies	1,121,100	1,192,076	1,221,727	0
Depreciation Expense	1,572,422	2,425,638	2,425,638	0
Total Operating Expense	5,320,656	6,775,806	6,690,155	0
Operating Income or (Loss)	2,189,929	(238,806)	597,179	0
Non-Operating Revenue				
Interest Earned	459,403	409,447	423,752	0
Mark to Market	62,286	0	0	0
Contributions From Other Funds	1,995,911	1,692,000	0	0
Sale Of General Fixed Assets	0	2,000	0	0
Total Non-Operating Revenue	2,517,600	2,103,447	423,752	0
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	17,174	0	0	0
Total Non-Operating Expense	17,174	0	0	0
Net Income Before Operating Transfers	4,690,356	1,864,642	1,020,931	0
Operating Transfers (Schedule T)				
IN	68,120	0	0	0
OUT	1,400,000	0	1,000,000	0
Net Operating Transfers	(1,331,880)	0	(1,000,000)	0
Net Income	3,358,476	1,864,642	20,931	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income
Motor Vehicle Maintenance (1702)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE	FINAL
			APPROVED	APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from customers	4,498	3,000	0	0
Cash received from interfund services provided	7,506,732	6,534,000	7,287,334	0
Cash paid to employees	(1,499,201)	(1,849,845)	(1,742,004)	0
Cash paid to suppliers	(2,454,729)	(2,500,322)	(2,522,513)	0
Miscellaneous cash received/(paid)	0	1,692,000	0	0
a. Net cash provided by (or used for) operating activities	3,557,300	3,878,833	3,022,817	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

Operating transfers in	0	0	0	0
Operating transfers out	(1,400,000)	0	(1,000,000)	0
b. Net cash provided by (ore used for) noncapital financing activities	(1,400,000)	0	(1,000,000)	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Bond & capital lease obligation principal payments	0	0	0	0
Bond interest expense paid	0	0	0	0
Proceeds from sale of capital assets	0	0	0	0
Acquisition of capital assets	(3,623,268)	(4,257,274)	(2,505,000)	0
c. Net cash provided by (or used for) capital and related financing activities	(3,623,268)	(4,257,274)	(2,505,000)	0

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	521,689	409,447	423,752	0
d. Net cash provided by (or used in) investing activities	521,689	409,447	423,752	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(944,279)	31,006	(58,431)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	10,821,783	9,877,504	6,044,246	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	9,877,504	9,908,510	5,985,815	0

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	14,950,985	14,386,000	15,375,261	0
Miscellaneous Revenue	1,320,408	500,000	750,000	0
Total Operating Revenue	16,271,393	14,886,000	16,125,261	0
Operating Expense				
Services and Supplies	13,706,807	15,077,500	15,809,500	0
Non-discretionary Services & Supplies	258,340	268,745	228,713	0
Total Operating Expense	13,965,147	15,346,245	16,038,213	0
Operating Income or (Loss)	2,306,246	(460,245)	87,048	0
Non-Operating Revenue				
Interest Earned	530,488	531,255	516,332	0
Mark to Market	100,378	0	0	0
Total Non-Operating Revenue	630,866	531,255	516,332	0
Net Income Before Operating Transfers	2,937,112	71,010	603,380	0
Operating Transfers (Schedule T)				
Net Income	2,937,112	71,010	603,380	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income
Group Insurance Self- Insurance (1703)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	15,386,057	14,386,000	15,375,261	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(13,884,903)	(15,161,245)	(15,853,213)	0
Miscellaneous cash received/(paid)	0	500,000	750,000	0
a. Net cash provided by (or used for) operating activities	1,501,154	(275,245)	272,048	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

b. Net cash provided by (ore used for) noncapital financing activities		0	0	0
--	--	---	---	---

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
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D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	630,866	531,255	516,332	0
d. Net cash provided by (or used in) investing activities	630,866	531,255	516,332	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,132,020	256,010	788,380	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	9,655,925	11,787,945	12,043,955	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	11,787,945	12,043,955	12,832,335	0

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	2,501,356	2,420,087	2,602,980	0
Miscellaneous Revenue	138,479	0	0	0
Total Operating Revenue	2,639,835	2,420,087	2,602,980	0
Operating Expense				
Services and Supplies	2,277,775	2,250,000	2,317,858	0
Non-discretionary Services & Supplies	258,755	256,494	243,411	0
Total Operating Expense	2,536,530	2,506,494	2,561,269	0
Operating Income or (Loss)	103,305	(86,407)	41,711	0
Interest Earned	169,399	159,537	158,413	0
Mark to Market	35,425	0	0	0
Total Non-Operating Revenue	204,824	159,537	158,413	0
Net Income Before Operating Transfers	308,129	73,130	200,124	0
Operating Transfers (Schedule T)				
Net Income	308,129	73,130	200,124	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Worker's Comp Self-Insurance (1704)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED

A. CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from users	2,639,833	2,420,087	2,602,980	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(2,465,629)	(1,806,494)	(2,254,269)	0
Cash received from reimbursements of Insurance claims	0	0	0	0
a. Net cash provided by (or used for) operating activities	174,204	613,593	348,711	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
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C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
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D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	204,824	159,537	158,413	0
d. Net cash provided by (or used in) investing activities	204,824	159,537	158,413	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	379,028	773,130	507,124	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,777,113	3,156,141	3,929,271	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,156,141	3,929,271	4,436,395	0

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for Services	2,511,096	2,560,483	2,604,267	0
Miscellaneous Revenue	54,708	20,000	25,000	0
Total Operating Revenue	2,565,804	2,580,483	2,629,267	0
Operating Expense				
Services and Supplies	1,201,689	1,405,869	1,447,900	0
Non-discretionary Services & Supplies	1,170,587	1,248,825	1,344,366	0
Total Operating Expense	2,372,276	2,654,694	2,792,266	0
Operating Income or (Loss)	193,528	(74,211)	(162,999)	0
Interest Earned	50,487	37,633	43,773	0
Total Non-Operating Revenue	50,487	37,633	43,773	0
Net Income Before Operating Transfers	244,015	(36,578)	(119,226)	0
Operating Transfers (Schedule T)				
OUT	31,992	0	0	0
Net Operating Transfers	(31,992)	0	0	0
Net Income	212,023	(36,578)	(119,226)	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Municipal Self-Insurance (1707)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/2025	ESTIMATED CURRENT YEAR ENDING 06/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from users	2,642,793	2,560,483	2,604,267	0
Cash paid to employees		0	0	0
Cash paid to suppliers	(2,334,982)	(2,654,694)	(2,792,266)	0
Miscellaneous cash received/(paid)		20,000	25,000	0
a. Net cash provided by (or used for) operating activities	307,811	(74,211)	(162,999)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers out		0	0	0
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Acquisition of capital assets	(31,992)	(5,745)	0	0
c. Net cash provided by (or used for) capital and related financing activities	(31,992)	(5,745)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	50,487	37,633	43,773	0
d. Net cash provided by (or used in) investing activities	50,487	37,633	43,773	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	326,306	(42,323)	(119,226)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,713,248	2,039,554	1,997,231	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,039,554	1,997,231	1,878,005	0

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) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2027		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
Debt Service General Obligation Fund 1301										
<u>Type 4 Revenue Bonds</u>										
- Fire Station Bonds	4	20	15,000,000	10/4/2023	5/1/2043	4.25-5%	15,000,000	732,413	580,000	1,312,413
(1) Senior Sales Tax Anticipation Series 2025	4	3	30,385,000	10/28/2025	6/15/2028	3.88%	30,385,000	1,177,419	30,385,000	31,562,419
Total Type 4 Revenue Bonds			45,385,000				45,385,000	1,909,831	30,965,000	32,874,831
<u>Type 5 Medium-Term Financing</u>										
Total Type 5 Medium-Term Financing			0				0	0	0	0
<u>Type 8 Special Assessment Bonds</u>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	10	13,498,290	12/22/2016	9/1/2027	3.83%	1,607,472	44,714	880,004	924,718
Total Type 8 Special Assessment Bonds			13,498,290				1,607,472	44,714	880,004	924,718
<u>Type 10 Other (Note Payable to Washoe County)</u>										
Total Type 10 Other			0				0	0	0	0
Total Debt Service General Obligation Fund 1301			58,883,290				46,992,472	1,954,545	31,845,004	33,799,549

SCHEDULE C-1 - INDEBTEDNESS

¹ The City plans to payoff the Senior Sales Tax Anticipation Series 2025 Bonds in fiscal year 2027.

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) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2026	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2027		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
Sewer Fund 16XX										
<u>Type 2 G.O. Revenue Supported Bonds</u> - Enterprise Debt SRF 2016B	2	13	27,099,691	9/1/2016	7/1/2029	1.25%	2,151,958	22,492	938,126	960,618
Total Type 2 G.O. Revenue Supported Bonds			27,099,691				2,151,958	22,492	938,126	960,618
<u>Type 5 Medium-Term Financing</u>										
Total Type 5 Medium-Term Financing			0				0	0	0	0
<u>Type 10 Other</u>										
Total Type 10 Other			0				0	0	0	0
TOTAL SEWER FUND 16XX			27,099,691				2,151,958	22,492	938,126	960,618

SCHEDULE C-1 - INDEBTEDNESS

Transfer Schedule for Fiscal Year 2026-2027

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
General Fund	T/I from Motor Vehicle 1702		1,000,000			0
			0	T/O to Parks & Rec 1221		2,500,000
			0	T/O to Landscape Maintenance 1230		118,000
			0	T/O to Park & Rec Project 1402		800,000
			0	T/O to Capital Projects 1404		3,290,000
Subtotal			1,000,000			6,708,000
Special Revenue	T/I from General Fund 1101		2,618,000			0
			0	T/O to Debt Svc GO 1301		1,312,415
Subtotal			2,618,000			1,312,415
Capital Projects	T/I from General Fund 1101		4,090,000			0
Subtotal			4,090,000			0
Debt Service	T/I from IFSA #1 1210		1,312,415			0
Subtotal			1,312,415			0

City of Sparks
 SCHEDULE T - Transfer Reconciliation

Schedule T

Transfer Schedule for Fiscal Year 2026-2027

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
Internal Services			0	T/O to General Fund 1101		1,000,000
Subtotal			0			1,000,000
Total Transfers			9,020,415			9,020,415

City of Sparks
 SCHEDULE T - Transfer Reconciliation

Schedule T

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 83st Session; February 1, 2027 to May 31, 2027

1. Activity: <u>City of Sparks lobbying efforts</u>	
2. Funding Source: <u>General Fund</u>	
3. Transportation	\$ <u> -</u>
4. Lodging and meals	\$ <u> -</u>
5. Salaries and Wages	\$ <u> -</u>
6. Compensation to lobbyists	\$ <u> 58,500</u>
7. Entertainment	\$ <u> -</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u> -</u>
Total	\$ <u> 58,500</u>

City of Sparks

Budget Fiscal Year 2026-2027

Lobbying Expense Estimate, Page 1 of 1

Schedule 30

Schedule of Existing Contracts
Budget Year 2026-2027

Local Government: City of Sparks, Nevada
 Contact: Wayne Webber
 E-mail Address: webber@cityofsparks.us
 Daytime Telephone: 775-353-2303

Total Number of Existing Contracts:

12

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	City of Reno Sewer Attorney	7/1/2025	6/30/2026	\$ 38,096	\$ 38,096	Share of legal services cost TMWRF
2	City of Reno Sewer Engineering	7/1/2025	6/30/2026	\$ 200,000	\$ 200,000	Share of engineering services cost TMWRF
3	Washoe County Sheriff	7/1/2025	6/30/2026	\$ 70,000	\$ 70,000	Employee Services PD Extraditions
4	Washoe County	7/1/2025	6/30/2026	\$ 800,000	\$ 800,000	Forensic Services
5	GOGov Inc	7/1/2025	6/30/2026	\$ 28,200	\$ 29,000	Citizen Request Management Subscriptions
6	Sosu TV (311762)	7/1/2025	6/30/2026	\$ 41,066	\$ 51,744	Broadcast Services & Support
7	Washoe County Tech Services	7/1/2025	6/30/2026	\$ 229,669	\$ 221,538	P25 Radio Contract
8	Oakes, Justin Edward	7/1/2025	6/30/2026	\$ 172,000	\$ 192,000	Indigent Defense services - Muni Court
9	Eide Bailly (311538)	7/1/2025	6/30/2026	\$ 142,000	\$ 138,500	City Audit
10	EMBRGO (313348)	7/1/2025	6/30/2026	\$ 175,000	\$ 150,000	Public Safety Mental Health
11	Porter Group (313778)	7/1/2025	6/30/2026	\$ 99,600	\$ 102,000	Federal Legislative Support
12	Hardy Consulting (312910)	7/1/2025	6/30/2026	\$ 18,000	\$ 24,000	State Legislative Support
12	Kaempfer Crowell (313778)	7/1/2025	6/30/2026	\$ 42,000	\$ 34,500	State Legislative Support
Total Proposed Expenditures				2,055,631	2,051,378	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Schedule of Privatization Contracts
Budget Year 2025-2026

Local Government: City of Sparks, Nevada
 Contact: Wayne Webber
 E-mail Address: webber@cityofsparks.us
 Daytime Telephone: 775 353 2303

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	West Coast Code Consultants (311533)	7/1/2025	6/30/2026	month to month	\$ 67,310	\$ 100,000	Plans Examiner / Fire Review			Building Permit and Fire prevention plan review
Total					67,310	100,000		0.0		

Attach additional sheets if necessary.

Schedule 32



Sun Valley General Improvement District
5000 Sun Valley Boulevard
Sun Valley, NV 89433-8229
Phone: (775) 673-2220
Fax: (775) 673-1835

April 13, 2026

Washoe County Clerk
Debt Management Commission
1001 East Ninth Street – BLDG A
Reno, NV 89512

RE: SVGID Tentative Budget Copy FY26/27

To whom it may concern:

Enclosed is a copy of Sun Valley General Improvement District's Tentative Budget for Fiscal Year 2026/2027 for your records. Please let me know if you have any questions.

Thank you,

Elizabeth Thrall
Senior Accountant
Sun Valley General Improvement District
5000 Sun Valley Blvd.,
Sun Valley, NV 89433
Ph: (775) 673-2220 ext. 211
Email: ethrall@svgid.com

cc: State of NV – Dept. of Taxation
Washoe Co. Comptroller



Sun Valley General Improvement District
 5000 Sun Valley Boulevard
 Sun Valley, NV 89433-8229
 Phone: (775) 673-2220
 Fax: (775) 673-1835

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

Sun Valley General Improvement District herewith submits the TENTATIVE budget for the
 fiscal year ending June 30, 2027

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 549,825

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
5 proprietary funds with estimated expenses of \$ 19,519,577

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 Elizabeth Thrall
 (Print Name)
Senior Accountant
 (Title)

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

Signed: Elizabeth Thrall

Dated: 4/13/26

Phone: 775-673-2220

APPROVED BY THE GOVERNING BOARD

Only necessary for **FINAL** Budget

(Signature by DocuSign is acceptable)

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2026 to May 31, 2026)

Date and Time: Thursday, May 28, 2026 5:30 p.m.

Publication Date: May 17, 2026

Place: Sun Valley GID Building,
5000 Sun Valley Blvd., Sun Valley, NV 89433

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
BUDGET FOR FISCAL YEAR 2026 - 2027**

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Sch 31	Schedule of Existing Contracts	18
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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/25	ESTIMATED CURRENT YEAR YEAR 06/30/26	BUDGET YEAR YEAR 06/30/27
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities	16.5	16.5	16.5
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

POPULATION (AS OF JULY 1)	16,547	16,557	17,424
SOURCE OF POPULATION ESTIMATE*	Utility Connections x 2.65	Utility Connections x 2.65	Utility Connections x 2.65
Assessed Valuation (Secured and Unsecured Only)	410,787,320	439,936,957	450,363,132
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	410,787,320	439,936,957	450,363,132
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.2296	0.2296	0.2296

*** 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.**

Sun Valley General Improvement District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2026-2027

	(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	0.3065	450,363,132	1,380,363	0.2296	1,034,034	484,209	549,825	XXXXXXXXXXXXXXXXXX	549,825
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	same as above				XXXXXXXXXXXXXXXXXX				
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. SCRT Loss (NRS 354.59813)									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES									
M. SUBTOTAL A, C, L	0.3065	450,363,132	1,380,363	0.2296	1,034,034	484,209	549,825	XXXXXXXXXXXXXXXXXX	549,825
N. Debt									
O. TOTAL M AND N	0.3065	450,363,132	1,380,363	0.2296	1,034,034	484,209	549,825	XXXXXXXXXXXXXXXXXX	549,825

Sun Valley General Improvement District

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.

WATER FUND	(Audit page 35)			
	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
PROPRIETARY FUND				
OPERATING REVENUE				
Customer Charges	4,161,462	4,421,701	4,644,695	
Total Operating Revenue	4,161,462	4,421,701	4,644,695	
OPERATING EXPENSE				
Purchased Water	(1,456,921)	(1,532,566)	(1,587,334)	
Insurance	(196,555)	(191,390)	(213,352)	
Salaries and Benefits	(1,045,444)	(1,006,314)	(1,142,401)	
Materials, Supplies, and Repairs	(95,634)	(143,624)	(121,100)	
Licenses and Fees	(92,225)	(86,623)	(92,750)	
General and Administrative	(84,091)	(74,284)	(103,500)	
Operating Expenses	(9,225)	(35,316)	(13,000)	
Utilities	(9,350)	(9,027)	(13,900)	
Services and Supplies	(63,800)	(70,399)	(80,050)	
Telephone	(13,301)	(14,681)	(15,400)	
Professional Services	(19,678)	(20,206)	(26,363)	
Power for Pumping	(62,180)	(62,784)	(70,000)	
Depreciation/Amortization	(851,987)	(986,446)	(1,302,626)	
Other	(138)			
Total Operating Expense	(4,000,529)	(4,233,660)	(4,781,776)	
Operating Income or (Loss)	160,933	188,041	(137,081)	
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues		1,129,007	3,000	
Capital Assets Contribution Revenue	6,693,555			
Gain on Sale of Capital Assets				
Total Nonoperating Revenues	6,693,555	1,129,007	3,000	
NONOPERATING EXPENSES				
Interest Expense/LT Debt	(40,231)	(19,078)	(9,693)	
Other Expenses	(16,149)	(1,127,147)		
Gain/Loss on Fixed assets	(78,252)			
Total Nonoperating Expenses	(134,632)	(1,146,225)	(9,693)	
Net Income before Operating Transfers	6,719,856	170,823	(143,774)	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	6,719,856	170,823	(143,774)	
Sun Valley General Improvement District (Local Government)				
SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION				
FUND:	WATER OPERATIONS ENTERPRISE FUND			
				Page: <u>6</u> Schedule F-1

WATER OPERATIONS ENTERPRISE FUND

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	4,282,084	4,421,701	4,644,695	
OUT: Payments to Suppliers	(2,234,123)	(3,368,047)	(2,336,749)	
OUT: Payments to Employees	(880,238)	(1,006,314)	(1,142,401)	
a. Net cash provided by (or used for) operating activities	1,167,723	47,340	1,165,545	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts		1,129,007	3,000	
Cash (Paid) Received from Other Funds	849,536	427,844	6,600,000	
Other Expenses	(16,149)		-	
b. Net cash provided by (or used for) noncapital financing activities	833,387	1,556,851	6,603,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt	(817,832)	(520,890)	(212,180)	
Interest Paid	(40,231)	(19,078)	(9,693)	
Purchase of Capital Assets	(7,523,739)	(427,844)	(6,600,000)	
Proceeds from Capital Contributions	6,693,555			
Proceeds from sales	7,363			
c. Net cash provided by (or used for) capital and related financing activities	(1,680,884)	(967,812)	(6,821,873)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income				
d. Net cash provided by (or used in) investing activities	-	-	-	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	320,226	636,379	946,672	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,411,676	6,731,902	7,368,281	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,731,902	7,368,281	8,314,953	

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: **WATER OPERATIONS ENTERPRISE FUND**

SEWER FUND

(Audit page 35)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Customer Charges	3,398,928	3,574,025	3,586,541	
Washoe County Sewer Charge	186,579	190,132	190,000	
Total Operating Revenue	3,585,507	3,764,157	3,776,541	
OPERATING EXPENSE				
Purchased Water				
Insurance	(196,555)	(191,390)	(213,352)	
Salaries and Benefits	(1,045,443)	(1,006,314)	(1,142,401)	
Materials, Supplies, and Repairs	(39,513)	(46,791)	(59,600)	
Licenses and Fees	(57,971)	(74,467)	(80,050)	
General and Administrative	(79,458)	(67,044)	(99,200)	
Operating Expenses	(1,257,869)	(1,284,677)	(1,326,200)	
Utilities	(9,350)	(9,026)	(13,900)	
Services and Supplies	(62,887)	(66,302)	(80,050)	
Telephone	(13,781)	(15,093)	(15,900)	
Professional Services	(20,758)	(20,206)	(26,363)	
Power for Pumping				
Depreciation/Amortization	(631,426)	(647,490)	(720,072)	
Other				
Total Operating Expense	(3,415,011)	(3,428,800)	(3,777,088)	
Operating Income or (Loss)	170,496	335,357	(547)	
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues	31,028	88,515	2,000	
Capital Asset Contribution Revenue	510,520			
Gain on Sale of Capital Assets	3,800			
Total Nonoperating Revenues	545,348	88,515	2,000	
NONOPERATING EXPENSES				
Interest Expense/LT Debt	(12,140)	(6,832)	(1,381)	
Other Expenses	(1,350)	(83,314)		
Loss on Sale of Capital Assets				
Total Nonoperating Expenses	(13,490)	(90,146)	(1,381)	
Net Income before Operating Transfers	702,354	333,726	72	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	702,354	333,726	72	

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: **SEWER OPERATIONS ENTERPRISE FUND**

SEWER FUND

(Audit page 34)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	3,594,975	3,764,157	3,776,541	
OUT: Payments to Suppliers	(1,723,429)	(1,858,310)	(1,914,615)	
OUT: Payments to Employees	(876,210)	(1,006,314)	(1,142,401)	
a. Net cash provided by (or used for) operating activities	995,336	899,533	719,525	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts		88,515	2,000	
Cash (Paid) Received from Other Funds	569,757	337,544	2,741,100	
Other Expenses	(1,350)			
b. Net cash provided by (or used for) noncapital financing activities	568,407	426,059	2,743,100	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt	(416,241)	(427,459)	(438,979)	
Interest Paid	(14,741)	(6,832)	(1,381)	
Purchase of Capital Assets	(1,106,929)	(337,544)	(2,741,100)	
Proceeds from Capital Contributions	541,548			
Proceeds from Sale	3,800			
c. Net cash provided by (or used for) capital and related financing activities	(992,563)	(771,835)	(3,181,460)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	-	-	-	
d. Net cash provided by (or used in) investing activities	-	-	-	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	571,180	553,757	281,165	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,635,095	3,206,275	3,760,032	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,206,275	3,760,032	4,041,197	

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: **SEWER OPERATIONS ENTERPRISE FUND**

ACQUISITION FUND

(Audit page 35)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Customer Charges	2,181,505	2,856,606	485,661	
Total Operating Revenue	2,181,505	2,856,606	485,661	
OPERATING EXPENSE				
Purchased Water				
Insurance				
Salaries and Benefits				
Materials, Supplies, and Repairs		(831,920)	(10,276,100)	
Licenses and Fees				
General and Administrative				
Operating Expenses	(20)			
Utilities				
Services and Supplies				
Telephone				
Professional Services				
Power for Pumping				
Total Operating Expense	(20)	(831,920)	(10,276,100)	
Operating Income or (Loss)	2,181,485	2,024,686	(9,790,439)	
NONOPERATING REVENUES				
Property Taxes (Ad Valorem)	461,035	459,409	473,191	
Consolidated Taxes/LGTA-Fair Share Taxes	174,124	199,912	176,000	
Interest Income	1,029,841	1,016,250	500,000	
Other Revenues	789	282		
Capital Assets Contribution Revenue				
NDEP Grant Project			2,500,000	
Total Nonoperating Revenues	1,665,789	1,675,853	3,649,191	
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	
Net Income before Operating Transfers	3,847,274	3,700,539	(6,141,248)	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	3,847,274	3,700,539	(6,141,248)	

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: ACQUISITION ENTERPRISE FUND

ACQUISITION FUND

(Audit page 35)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	2,290,979	2,856,606	485,661	
OUT: Payments to Suppliers	(20)	(831,920)	(10,276,100)	
a. Net cash provided by (or used for) operating activities	2,290,959	2,024,686	(9,790,439)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Tax Proceeds Not Attributable to Capital Purposes	635,159	659,321	649,191	
Other Noncapital Receipts	789	282	2,500,000	
Cash (Paid) Received from Other Funds	(1,500,516)			
b. Net cash provided by (or used for) noncapital financing activities	(864,568)	659,603	3,149,191	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt				
Interest Paid				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	1,029,841	1,016,250	500,000	
Purchase of Investments	(10,487,329)			
Sale of Investments				
d. Net cash provided by (or used in) investing activities	(9,457,488)	1,016,250	500,000	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(8,031,097)	3,700,539	(6,141,248)	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	13,616,616	5,130,519	8,831,058	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,130,519	8,831,058	2,689,810	

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: **ACQUISITION ENTERPRISE FUND**

PROPERTIES & GARBAGE FUND

(Audit page 35)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Customer Charges	121			
Service Charges	246,482	239,491	232,220	
Total Operating Revenue	246,603	239,491	232,220	
OPERATING EXPENSE				
Purchased Water				
Insurance				
Salaries and Benefits				
Materials, Supplies, and Repairs	(924)		(5,000)	
Licenses and Fees				
General and Administrative	(21,691)	(53,363)	(103,000)	
Operating Expenses	(21)	(199)	(1,000)	
Utilities	(29,990)	(29,409)	(36,600)	
Services and Supplies				
Telephone				
Professional Services	(1,490)	(1,550)	(1,925)	
Power for Pumping				
Depreciation/Amortization	(10,112)	(8,548)	(6,722)	
Total Operating Expense	(64,228)	(93,069)	(154,247)	
Operating Income or (Loss)	182,375	146,422	77,973	
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues				
Gain on Sale on Capital Assets	24,810			
Total Nonoperating Revenues	24,810	-	-	
NONOPERATING EXPENSES				
Property Taxes Expense	(5,573)	(3,102)	(1,800)	
Interest Expense				
Other Expenses				
Loss on Sale on Capital Assets				
Total Nonoperating Expenses	(5,573)	(3,102)	(1,800)	
Net Income before Operating Transfers	201,612	143,320	76,173	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	201,612	143,320	76,173	

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: **PROPERTIES & GARBAGE FUND**

PROPERTIES & GARBAGE FUND

(Audit page 35)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	245,001	239,491	232,220	
OUT: Payments to Suppliers	(54,351)	(84,521)	(147,525)	
OUT: Payments to Employees				
a. Net cash provided by (or used for) operating activities	190,650	154,970	84,695	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts	-			
Cash (Paid) Received from Other Funds				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt				
Interest Paid				
Purchase of Capital Assets				
Proceeds from Capital Contributions				
Proceeds from sales	30,000			
c. Net cash provided by (or used for) capital and related financing activities	30,000	-	-	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income				
Other Expenses	(5,571)	(3,102)	(1,800)	
d. Net cash provided by (or used in) investing activities	(5,571)	(3,102)	(1,800)	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	215,079	151,868	82,895	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,808,098	2,023,177	2,175,045	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,023,177	2,175,045	2,257,940	

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: **PROPERTIES & GARBAGE ENTERPRISE FUND**

RECREATION FUND

(Audit page 35)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Customer Charges	381,186	392,588	417,600	
Total Operating Revenue	381,186	392,588	417,600	
OPERATING EXPENSE				
Purchased Water				
Insurance	(4,568)	(5,140)	(5,235)	
Salaries and Benefits	(77,004)	(74,677)	(88,022)	
Materials, Supplies, and Repairs	(25,884)	(11,174)	(26,500)	
Licenses and Fees	(3,201)	(2,742)	(3,700)	
General and Administrative	(16,692)	(18,254)	(29,500)	
Services and Supplies	(2,210)	(116,124)	(125,600)	
Utilities	(104,591)	(100,808)	(107,978)	
Other Operating Expenses	(104,718)	(823)	(4,100)	
Telephone	(1,527)	(1,805)	(1,800)	
Professional Services	(2,980)	(3,100)	(7,850)	
Depreciation/Amortization	(110,489)	(111,698)	(116,607)	
Total Operating Expense	(453,864)	(446,345)	(516,892)	
Operating Income or (Loss)	(72,678)	(53,757)	(99,292)	
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues	5,533	103,320	14,650	
Intergovernmental Revenue	149,992			
Total Nonoperating Revenues	155,525	103,320	14,650	
NONOPERATING EXPENSES				
Interest Expense				
Other Expenses	(16,791)	(978)	(600)	
Gain/Loss on Fixed assets				
Total Nonoperating Expenses	(16,791)	(978)	(600)	
Net Income before Operating Transfers	66,056	48,585	(85,242)	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	66,056	48,585	(85,242)	

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: **RECREATION ENTERPRISE FUND**

RECREATION FUND

(Audit page 35)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	373,573	392,588	417,600	
OUT: Payments to Suppliers	(277,313)	(259,970)	(312,263)	
OUT: Payments to Employees	(63,377)	(74,677)	(88,022)	
a. Net cash provided by (or used for) operating activities	32,883	57,941	17,315	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts	155,525	103,320	14,650	
Cash (Paid) Received from Other Funds	81,223	66,531	935,000	
Other Expenses	(16,791)	(978)	(600)	
b. Net cash provided by (or used for) noncapital financing activities	219,957	168,873	949,050	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt				
Interest Paid				
Purchase of Capital Assets	125,373	(66,531)	(935,000)	
Proceeds from Capital Contributions				
c. Net cash provided by (or used for) capital and related financing activities	125,373	(66,531)	(935,000)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	-			
d. Net cash provided by (or used in) investing activities	-	-	-	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	378,213	160,283	31,365	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	906,772	1,034,239	1,194,522	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,034,239	1,194,522	1,225,887	

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: **RECREATION ENTERPRISE 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) 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 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE			
WATER FUND											
2008/2009 Water Bond #2	2	20	\$ 3,400,000	7/1/2008	7/1/2028	2.57%	\$ 429,848	\$ 9,693	\$ 212,180	\$ 221,873	
TOTAL WATER FUND			\$ 3,400,000				\$ 429,848	\$ 9,693	\$ 212,180	\$ 221,873	
SEWER FUND											
2006/2007 Sparks Loan #1 (Sewer Capacity Expansion)	10*	20	\$ 6,900,000	1/1/2007	1/1/2027	1.25%	\$ 438,979	\$ 1,381	\$ 438,979	\$ 440,360	
TOTAL SEWER FUND			\$ 6,900,000				\$ 438,979	\$ 1,381	\$ 438,979	\$ 440,360	
TOTAL ALL DEBT SERVICE			\$ 10,300,000				\$ 868,827	\$ 11,073	\$ 651,159	\$ 662,233	

SCHEDULE C-1 - INDEBTEDNESS

Sun Valley General Improvement District
 (Local Government)

LOBBYING EXPENSE ESTIMATE

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

Nevada Legislature: 84th Session; February 1, 2027 to May 31, 2027

1. Activity:	<u>Lobbyist Services</u>	
2. Funding Source:	<u>Water and Sewer Fund</u>	
3. Transportation		\$ _____
4. Lodging and Meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to Lobbyists		\$ <u>30,000</u>
7. Entertainment		\$ _____
8. Supplies, Equipment & Facilities; Other Personnel and Services Spent in Carson City		\$ _____
Total		\$ <u><u>30,000</u></u>

Entity: Sun Valley General Improvement District

Budget Year 2026-2027

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Schedule 30

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2026-2027

Local Government: Sun Valley General Improvement District

Contact: Elizabeth Thrall

E-mail Address: ethrall@svgid.com

Daytime Telephone: (775) 673-2220 ext. 211

Total Number of Existing Contracts: 21

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	Silva, Sceirine & Associates, LLC	3/31/2025	3/31/2027	\$ 38,500	\$ 40,000	Annual Audit & Assist as needed throughout the year.
2	Roo Inc., Public Relations	11/1/2025	10/31/2026	\$ 15,600	\$ 15,600	Assist with Newsletters/TV/Newspaper/Radio/events, etc.
3	Madelyn Shipman, Attorney	6/1/2012	Indefinite	\$ 12,000	\$ 12,000	Primary Attorney attends Board Meetings; legal advisement
4	Shaw Engineering	8/27/2020	Indefinite	\$ 90,000	\$ 90,000	Engineer for construction projects
5	Always Answer	4/1/2021	Indefinite	\$ 6,000	\$ 6,000	After hours answering service
6	BDG Web Design	11/3/2024	Indefinite	\$ 4,000	\$ 4,000	Design and development of Website & Web Hosting & Maintenance Fee
7	Valli - DBA Billing Document Specialists	4/26/2013	Indefinite	\$ 78,000	\$ 82,000	Statement Processing
8	Alvarez, Cruz - DBA Brothers Lawn & Landscaping	12/1/2024	12/31/2026	\$ 49,000	\$ 49,000	Monthly Maintenance of Parks - includes repairs
9	Chalk Concepts	5/1/2025	4/30/2026	\$ 24,000	\$ 24,000	Service, support, monitoring & management of IT networks
10	Dowl	7/1/2024	6/30/2026	\$ 30,000	\$ 30,000	Update and maintenance of GIS database
11	Trophy	8/1/2025	8/1/2028	\$ 4,960	\$ 4,960	Fire and Burglary Monitoring System
12	Inland Business Systems	5/7/2019	Indefinite	\$ 1,200	\$ 1,200	Xerox service maintenance
13	Labeeg Building Sevices	2/27/2024	Indefinite	\$ 32,100	\$ 32,100	Janitorial services
14	Quadient Leasing USA	9/26/2022	Indefinite	\$ 2,400	\$ 2,400	Postage machine lease
15	Sectran Security	1/29/2017	Indefinite	\$ 4,000	\$ 4,000	Armored car currency pick up transport
16	Sensus Analytics - Western NV Supply	9/17/2018	Indefinite	\$ 15,000	\$ 15,000	Cloud based data platform for storage and retrieval of raw reads
17	Springbrook	5/10/2024	Indefinite	\$ 31,700	\$ 34,875	Utility Billing/Financial software platform
18	Xerox Lease Agreement	4/16/2024	4/16/2029	\$ 3,660	\$ 3,660	Copier lease
19	Cintas	4/1/2025	Indefinite	\$ 668	\$ 668	Entry mats and shop towels
20	For the Record	4/29/2024	Indefinite	\$ 795	\$ 795	Support for Board Meeting digital record
21	Industrial Software Solutions	7/15/2024	7/15/2027	\$ 5,665	\$ 5,880	SCADA AVEVA GIS Support
Total Proposed Expenditures				\$ 449,248	\$ 458,138	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2026-2027

Local Government: Sun Valley General Improvement District
Contact: Elizabeth Thrall
E-mail Address: ethrall@svgid.com
Daytime Telephone: (775) 673-2220 ext. 211

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	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				*****NON-APPLICABLE*****							
4											
5											
6											
7											
8	Total										

Attach additional sheets if necessary.



Washoe County School District

425 East Ninth Street * P.O. Box 30425 * Reno, NV 89520-3425
Phone (775) 348-0200 * Fax (775) 348-0304 * www.washoeschools.net

Board of Trustees: Adam Mayberry, President * Alex Woodley, Vice President * Christine Hull, Clerk
Diane Nicolet * JJ Phoenix * Beth Smith * Colleen Westlake * Joe Ernst, Superintendent

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

Washoe County School District _____ herewith submits the TENTATIVE budget for the
fiscal year ending 6/30/2027

This budget contains 4 funds requiring State Education Fund revenues totaling \$705,979,988

This budget contains 38 governmental fund types with estimated expenditures of \$1,225,832,518,
and 4 proprietary funds with estimated expenses of \$156,283,850.

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, Mark Mathers
(Printed Name)
Chief Financial Officer
(Title)
certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed

Dated: 4/14/26

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING ON TENTATIVE BUDGET:

Date and Time May 26, 2026, 10:00 am

Publication Date 05/15/26

Place: Board Room, Administration Building
425 East Ninth Street, Reno, Nevada

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EXPLANATION OF FUNDS AND FUND BALANCES

GENERAL FUND - Accounts for all financial resources except those required to be accounted for in another fund. The fund receives State Education Fund revenues and the fund balance is necessary to sustain operations and to hedge against economic uncertainties.

CAPITAL PROJECTS FUNDS - Accounts for all resources used for the construction of designated fixed assets by a governmental unit except those financed by proprietary or trust funds. WCSD Capital Projects Funds are listed below:

- Building & Sites
- 2005 AB299 Indian Colony
- Property Tax Capital Projects
- Government Services Tax
- WC-1 Sales Tax Revenue
- Bond Proceeds

SPECIAL REVENUE FUNDS - Accounts for specific revenue sources, other than special assessments, expendable trusts, or sources for major capital projects, which are restricted by law to expenditure for specified purposes. WCSD special revenue funds are listed below:

- E-Rate Proceeds
- Title I
- Federal, Other Agency Grants
- Direct Federal Grants
- Direct Federal Special Education
- Vocational Education
- Federal Nevada DOE
- Family Resource Center
- Adult Education
- Early Childhood
- PERS and Financial Incentives
- Special State Appropriations
- Twenty-First Century
- Title II Part A Teacher Training
- Title III English Language Acquisition
- Regional Professional Development Program
- Private Foundations
- Medicaid
- Other State Agencies
- Federal, Other State Agencies
- Community Position Reimbursement
- Gifts and Donations
- Student Activities
- Gifted & Talented Weighted Funding
- English Learners Weighted Funding
- At-Risk Weighted Funding
- Wellness
- Special Education
- Federal ESSER

DEBT SERVICE FUNDS - Accounts for the accumulation of resources for and the payment of principal or interest on any general long-term and medium-term debt. The District has two debt service funds, one that receives property taxes (Debt Service) and one that receives sales tax (Debt Service WC-1). The fund balance of the Debt Service Fund is maintained for meeting the subsequent year's debt service requirements.

INTERNAL SERVICE FUNDS - Accounts for the financing of goods or services furnished by a designated department or agency to governmental units within its own organization or to other departments or agencies on the basis of reimbursement for costs. These funds account for the group health & life insurance program, the property and casualty insurance program and the worker's compensation insurance program of the Washoe County School District. The three internal services funds are:

- Health Insurance Fund
- Property & Casualty Fund
- Workers' Compensation Fund

ENTERPRISE FUND - Accounts for the operations of business type activities. The District has one enterprise fund, the Nutrition Services Fund, that accounts for the Nutrition Services program of the Washoe County School District.

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	<u>\$32,332,547,782</u>	(B2) Tax from Net Proceeds Unavailable for Appropriation 2026/2027	\$ <u> </u>
(B1) Net Proceeds of Mines	<u>\$6,247,666</u>		
(C) TOTAL ASSESSED VALUE	<u>\$32,338,795,448</u>		

(D) **TOTAL EMPLOYEE INFORMATION**

	<u>ACTUAL YEAR Ending 2025</u>	<u>ACTUAL YEAR Ending 2026</u>	<u>ESTIMATED YEAR Ending 2027</u>
FTE Total employees	<u>7,342.0</u>	<u>7,451.0</u>	<u>7,345.0</u>
FTE Classroom teachers	<u>3,387.2</u>	<u>3,388.6</u>	<u>3,311.1</u>
Total Enrollment	<u>59,677</u>	<u>59,239</u>	<u>58,697</u>

(E) **ENROLLMENT**

	<u>ACTUAL ADE* Ending 2025</u>	<u>ACTUAL ADE* Ending 2026</u>	<u>ESTIMATED ADE* Ending 2027</u>
Subtotal	<u>58,685.90</u>	<u>58,255.05</u>	<u>57,722.05</u>
<u>Deduct</u> students transported into Nevada from out-of-state	<u>-</u>	<u>-</u>	<u>-</u>
<u>Add</u> students transported to another state	<u>-</u>	<u>-</u>	<u>-</u>
Total WEIGHTED enrollment	<u>58,685.90</u>	<u>58,255.05</u>	<u>57,722.05</u>

* ADE = Average Daily Enrollment

(F) **STATE EDUCATION FUNDING**

Adjusted Base per Pupil Funding	
Adjusted Base per Pupil Amount for Year Appropriation 2026/2027	\$9,781
Estimated Weighted Average Daily Enrollment	<u>57,722.05</u>
Total Adjusted Base per Pupil Funding	\$ 564,579,371
Charter School Sponsorship Fee Revenue	\$ 450,000
Weighted Funding	
At-Risk Weighted Funding	\$ 14,612,148
English Learners Weighted Funding	\$ 28,754,726
Gifted & Talented Weighted Funding	<u>\$ 1,473,026</u>
Total Weighted Funding	\$ 44,839,900
Local Special Education Funding	\$ 70,479,875
Auxiliary Funding	
Auxiliary - Transportation	\$ 25,630,842
Auxiliary - Special Transportation	\$ -
Auxiliary - Food Services	\$ -
Total Auxiliary Funding	\$ 25,630,842
Total Funding from State Education Fund	\$ 705,979,988

School District: Washoe County School District

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FUND	OPENING FUND BALANCE	NONPROPERTY TAX RESOURCES	STATE EDUCATION FUNDING	PROPERTY TAX RESOURCES	TAX RATE	TRANSFERS IN	TOTAL FUND RESOURCES
GENERAL FUND							
1000 Local		8,468,563					8,468,563
3000 State							0
State Education Funding			661,140,088				661,140,088
4000 Federal		370,000					370,000
Opening Balance	70,719,764						70,719,764
Other							0
Total Opening Balance	70,719,764						70,719,764
5000 Other Sources		50,000					50,000
General Subtotal	70,719,764	8,888,563	661,140,088	0		0	740,748,415
DEBT SERVICE	101,542,180	1,579,980		101,480,741	.3885	964,627	205,567,528
DEBT SERVICE - WC-1	20,863,334	374,667				45,132,927	66,370,928
SUBTOTAL	193,125,278	10,843,210	661,140,088	101,480,741	.3885	46,097,554	1,012,686,871
OTHER FUNDS:							
Building & Sites	6,187,463	398,624				0	6,586,087
2005 Indian Bond	1,249,070	527,472				0	1,776,542
Property Tax Capital Projects	9,713,896	174,084				6,500,000	16,387,980
Government Services Tax Fund	9,513,446	10,819,984				0	20,333,430
WC-1 Sales Tax Revenue Fund	4,583,867	66,727,929				0	71,311,796
Bond Proceeds	45,427,440	355,056,333				0	400,483,773
E-Rate Proceeds	14,619,657	345,694				0	14,965,351
Title I	0	15,258,831				0	15,258,831
Federal Other Agency Grants	0	282,284				0	282,284
Direct Federal Grants	0	3,781,020				0	3,781,020
Direct Federal SpEd	0	12,475,218				0	12,475,218
Vocational Education	0	1,220,467				0	1,220,467
Federal Nevada DOE	0	3,301,108				0	3,301,108
Family Resource Center	0	278,637				0	278,637
Adult Education	0	1,464,835				0	1,464,835
Early Childhood	0	5,971,100				0	5,971,100
PERS and Financial Incentives	0	30,000				0	30,000
Special State Appropriations	0	26,224,965				0	26,224,965
Twenty-First Century	0	2,840,177				0	2,840,177
Title II Part A Teacher Training	0	2,438,600				0	2,438,600
Title III English Language Acquisition	0	1,559,977				0	1,559,977
Regional Professional Development Pro	0	2,271,342				0	2,271,342
Private Foundations	0	6,043,048				0	6,043,048
Medicaid	0	3,500,000				1,878,602	5,378,602
Other State Agencies	0	110,008				0	110,008
Federal Other State Agencies	0	981,841				0	981,841
Community Position Reimbursement	0	464,423				0	464,423
Gifts and Donations	3,187,091	999,295				0	4,186,387
Student Activities	7,004,244	14,000,000				0	21,004,244
Gifted & Talented Weighted Funding	0	0	1,473,026			5,181,678	6,654,704
English Learners Weighted Funding	16,594,618	0	28,754,726			0	45,349,344
At-Risk Weighted Funding	4,614,853	0	14,612,148			0	19,227,001
Wellness	841,225	663,969				0	1,505,194
Special Education	0	37,921,223				88,216,969	126,138,192
Federal ESSER	0	1,280,120				0	1,280,120
Proprietary							
Int Svc- Insurance Fund- Prop and Casu	7,795,024	10,305,257				0	18,100,282
Int Svc- Insurance Fund- Health Ins	31,528,649	110,621,681				0	142,150,330
Int Svc- Insurance Fund- Workers Comp	2,656,086	3,643,516				0	6,299,602
Enterprise	11,272,751	28,616,393				0	39,889,144
SUBTOTAL OTHER FUNDS	176,789,380	732,599,457	44,839,900	0	0	101,777,249	1,056,005,986
TOTAL ALL FUNDS	369,914,658	743,442,667	705,979,988	101,480,741		147,874,803	2,068,692,857
Less: Interfund Transfers						(147,874,803)	(147,874,803)
NET ALL FUNDS	369,914,658	743,442,667	705,979,988	101,480,741		0	1,920,818,054

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PROGRAM OR FUNCTION	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER	TRANSFERS OUT	CONTINGENCY	ENDING FUND BALANCE	TOTAL FUND REQUIRE- MENTS
General Fund							
100 Regular	189,078,319	93,791,765	7,916,814				290,786,898
300 Vocational & Technical	5,051,990	2,560,083	351,648				7,963,721
400 Other PK - 12	92,894	7,106	0				100,000
900 Co-Curricular & Extra Curricular	4,725,736	678,446	1,649,102				7,053,284
000 Undistributed Expenditures	155,394,479	72,747,973	41,601,292				269,743,744
6200 Fund Transfers				95,277,249			95,277,249
6300 Contingency					5,000,000		5,000,000
Ending Balance						64,823,519	64,823,519
Other							0
Total Ending Fund Balance						64,823,519	64,823,519
General Subtotal	354,343,418	169,785,373	51,518,856	95,277,249	5,000,000	64,823,519	740,748,415
DEBT SERVICE			89,356,076	6,500,000		109,711,452	205,567,528
DEBT SERVICE - WC-1			45,142,083			21,228,845	66,370,928
SUBTOTAL APPROP. FUNDS	354,343,418	169,785,373	186,017,015	101,777,249	5,000,000	195,763,816	1,012,686,871
OTHER FUNDS: (List)							
Building & Sites	0	0	213,000	0		6,373,087	6,586,087
2005 Indian Bond	0	0	490,000	0		1,286,542	1,776,542
Property Tax Capital Projects	157,300	62,800	14,102,077	0		2,065,803	16,387,980
Government Services Tax Fund	1,827,500	833,687	7,144,994	964,627		9,562,622	20,333,430
WC-1 Sales Tax Revenue Fund	0	0	24,500,000	45,132,927		1,678,869	71,311,796
Bond Proceeds	4,950,000	2,229,027	165,811,773	0		227,492,973	400,483,773
E-Rate Proceeds	64,161	25,119	2,072,707	0		12,803,364	14,965,351
Title I	7,288,360	3,665,720	4,304,750	0		0	15,258,831
Federal Other Agency Grants	147,491	75,923	58,870	0		0	282,284
Direct Federal Grants	1,903,954	730,764	1,146,301	0		0	3,781,020
Direct Federal SpEd	6,869,635	4,284,360	1,321,224	0		0	12,475,218
Vocational Education	81,510	6,285	1,132,672	0		0	1,220,467
Federal Nevada DOE	1,383,833	560,842	1,356,433	0		0	3,301,108
Family Resource Center	177,216	87,849	13,572	0		0	278,637
Adult Education	1,033,879	405,433	25,523	0		0	1,464,835
Early Childhood	3,624,358	1,872,811	473,931	0		0	5,971,100
PERS and Financial Incentives	0	30,000	0	0		0	30,000
Special State Appropriations	20,770,016	5,454,949	0	0		0	26,224,965
Twenty-First Century	2,001,902	482,021	356,255	0		0	2,840,177
Title II Part A Teacher Training	1,238,391	460,159	740,051	0		0	2,438,600
Title III English Language Acquisition	430,366	151,368	978,244	0		0	1,559,977
Regional Professional Development F	1,376,193	637,166	3,922,983	0		0	2,271,342
Private Foundations	1,484,166	636,083	3,922,799	0		0	6,043,048
Medicaid	3,080,127	1,621,197	677,278	0		0	5,378,602
Other State Agencies	28,068	373	81,567	0		0	110,008
Federal Other State Agencies	482,807	233,072	265,962	0		0	981,841
Community Position Reimbursement	464,423	0	0	0		0	464,423
Gifts and Donations	68,609	18,163	912,523	0		3,187,091	4,186,387
Student Activities	1,125,000	0	15,875,000	0		4,004,244	21,004,244
Gifted & Talented Weighted Funding	4,313,770	2,198,177	142,757	0		0	6,654,704
English Learners Weighted Funding	18,866,796	9,853,644	386,909	0		16,241,996	45,349,344
At-Risk Weighted Funding	10,235,321	5,421,816	1,195,986	0		2,373,878	19,227,001
Wellness	105,285	47,916	640,100	0		711,894	1,505,194
Special Education	79,672,201	41,514,146	4,951,845	0		0	126,138,192
Federal ESSER	0	0	1,280,120	0		0	1,280,120
Proprietary							
Int Svc- Insurance Fund- Prop and Casualty			10,305,257	0		7,795,024	18,100,282
Int Svc- Insurance Fund- Health Ins			110,626,560	0		31,523,769	142,150,330
Int Svc- Insurance Fund- Workers Comp			3,940,041	0		2,359,561	6,299,602
Enterprise			31,411,991	0		8,477,153	39,889,144
SUBTOTAL OTHER FUNDS	175,252,638	83,600,869	413,117,055	46,097,554	0	337,937,870	1,056,005,986
TOTAL ALL FUNDS	529,596,056	253,386,242	599,134,070	147,874,803	5,000,000	533,701,686	2,068,692,857
Less: Interfund Transfers			0	(147,874,803)	0		(147,874,803)
NET ALL FUNDS	529,596,056	253,386,242	599,134,070	0	5,000,000	533,701,686	1,920,818,054

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1110 Unsecured Property Tax Fee				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition	505,909	240,000	240,000	
1400 Transportation Fees	947,275	925,000	925,000	
1500 Earnings on Investments	6,160,149	2,622,705	2,622,705	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue	253,483	345,000	345,000	
1800 Community Service Activities				
1900 Other Revenues	4,627,812	4,785,858	4,335,858	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	12,494,628	8,918,563	8,468,563	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 Adjusted Base Per-Pupil Funding	569,660,528	561,575,764	564,579,371	
3113 Auxiliary - Transportation	23,705,454	25,630,842	25,630,842	
3115 Local Special Education	44,868,408	70,479,875	70,479,875	
3115 Charter School Sponsorship Fee			450,000	
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	638,234,390	657,686,481	661,140,088	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate	295,490	350,000	350,000	
4200 Unrestricted - State Agency				
4300 Restricted - Direct	42,511			
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue	5,620	20,000	20,000	
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	343,620	370,000	370,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets	79,494	50,000	50,000	
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	79,494	50,000	50,000	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (Inv. & Enc.)	1,278,424	1,833,559	1,833,559	
Unreserved Opening Balance	69,804,258	72,325,939	68,886,205	
TOTAL OPENING BALANCE	71,082,682	74,159,498	70,719,764	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	722,234,814	741,184,542	740,748,415	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	186,302,216	187,359,929	189,078,319	
200 Benefits	88,948,524	94,110,584	93,791,765	
300/400/500 Purchased Service	3,307,865	3,165,528	3,276,722	
600 Supplies	8,460,144	6,700,356	3,828,415	
700 Property	95,255	173,410	90,020	
800 Other	716,887	719,941	721,657	
100 TOTAL REGULAR PROGRAMS	287,830,893	292,229,748	290,786,898	0
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries	4,640,346	4,906,328	4,824,924	
200 Benefits	2,250,216	2,480,568	2,447,964	
300/400/500 Purchased Service	38,153	50,850	53,237	
600 Supplies	141,281	268,371	266,994	
700 Property	11,595	16,000	20,965	
800 Other	7,817	3,000	6,368	
2200 Instructional Staff Support				
100 Salaries	328,370	222,841	227,066	
200 Benefits	145,895	109,522	112,119	
300/400/500 Purchased Service	88	1,300	383	
600 Supplies	3,576	2,784	3,042	
700 Property				
800 Other	705		659	
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	7,568,042	8,061,565	7,963,721	0
420 ENGLISH FOR SPEAKERS OF OTHER LANGUAGES				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
420 TOTAL ENGLISH FOR SPEAKERS OF OTHER LANGUAGES	0	0	0	0
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries	44,502	92,894	92,894	
200 Benefits	795	7,106	7,106	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
440 TOTAL SUMMER SCHOOL	45,298	100,000	100,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
910 COCURRICULAR PROGRAMS				
1000 Instruction				
100 Salaries	1,137,770	1,158,342	1,158,342	
200 Benefits	46,072			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2100 Student Support				
100 Salaries	217,673	85,302	85,302	
200 Benefits	94,318	41,641	42,175	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	107,465	96,000	89,390	
600 Supplies	7,622		6,610	
700 Property				
800 Other				
910 TOTAL COCURRICULAR PROGRAMS	1,610,920	1,381,286	1,381,819	0
920 ATHLETICS				
1000 Instruction				
100 Salaries	2,172,351	2,191,514	2,454,542	
200 Benefits	111,563	191,608	194,317	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2100 Student Support				
100 Salaries		147,913	147,913	
200 Benefits		71,058	71,591	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	754,954	797,520	912,054	
600 Supplies	6,307	14,633	6,836	
700 Property				
800 Other	91,625	82,678	117,738	
2700 Student Transportation				
100 Salaries	755,078	806,666	879,637	
200 Benefits	268,521	343,334	370,363	
300/400/500 Purchased Service	353,536	491,474	516,474	
600 Supplies				
700 Property				
800 Other				
920 TOTAL ATHLETICS	4,513,935	5,138,398	5,671,465	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	35,486,953	37,379,808	36,196,971	
200 Benefits	16,466,655	19,228,075	18,342,188	
300/400/500 Purchased Service	226,775	511,496	518,448	
600 Supplies	1,733,623	154,068	129,466	
700 Property				
800 Other	179	550	336	
2100 SUBTOTAL	53,914,185	57,273,998	55,187,409	0
2200 Instructional Staff Support				
100 Salaries	9,735,157	9,459,801	9,211,738	
200 Benefits	4,208,675	4,408,686	4,432,586	
300/400/500 Purchased Service	586,588	938,438	909,868	
600 Supplies	1,013,236	799,396	2,679,231	
700 Property		2,160		
800 Other	16,227	20,700	31,268	
2200 SUBTOTAL	15,559,883	15,629,181	17,264,691	0
2300 General Administration				
100 Salaries	5,119,118	5,418,452	5,256,518	
200 Benefits	2,123,484	2,372,885	2,316,110	
300/400/500 Purchased Service	507,299	544,256	455,319	
600 Supplies	352,560	319,090	281,550	
700 Property				
800 Other	106,681	119,984	225,866	
2300 SUBTOTAL	8,209,141	8,774,667	8,535,364	0
2400 School Administration				
100 Salaries	34,200,785	33,343,963	35,620,540	
200 Benefits	13,743,455	15,103,610	16,093,129	
300/400/500 Purchased Service	16,148	53,996	500	
600 Supplies	30,935	83,776	2,000	
700 Property		3,000		
800 Other	1,319	7,600		
2400 SUBTOTAL	47,992,643	48,595,945	51,716,169	0
2500 Central Services				
100 Salaries	18,216,505	19,181,347	18,595,170	
200 Benefits	7,445,417	9,750,546	8,650,377	
300/400/500 Purchased Service	13,870,182	14,209,592	14,236,617	
600 Supplies	348,642	483,598	225,355	
700 Property	108,239	36,508	78,507	
800 Other	17,962	14,494	18,366	
2500 SUBTOTAL	40,006,947	43,676,085	41,804,392	0
2600 Operations and Maintenance of Plant				
100 Salaries	31,701,274	34,163,198	34,795,044	
200 Benefits	13,697,186	15,577,415	16,279,223	
300/400/500 Purchased Service	7,558,286	7,592,634	7,575,795	
600 Supplies	10,841,925	13,138,246	10,906,745	
700 Property	131,978	18,710	139,938	
800 Other	193,121	115,348	162,713	
2600 SUBTOTAL	64,123,770	70,605,551	69,859,458	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES (continued)				
2700 Student Transportation				
100 Salaries	14,801,197	14,875,394	15,718,497	
200 Benefits	6,006,904	6,185,818	6,634,360	
300/400/500 Purchased Service	941,776	1,025,861	1,168,579	
600 Supplies	1,525,619	2,791,192	1,761,000	
700 Property	111,477	45,500	79,103	
800 Other	12,628	16,750	14,722	
2700 SUBTOTAL	23,399,601	24,940,515	25,376,261	0
TOTAL SUPPORT SERVICES	253,206,169	269,495,941	269,743,744	0
6200 Other Fund Transfers				
910 Interfund Transfers	93,300,060	94,057,840	95,277,249	
5300 Conversion Factor Reduction				
999 TOTAL UNDISTRIBUTED EXPENDITURES	346,506,229	363,553,781	365,020,993	0
TOTAL ALL EXPENDITURES	648,075,316	670,464,778	670,924,896	0
6300 Contingency			5,000,000	
ENDING FUND BALANCE				
Reserved Ending Balance(Inv. & Enc.)	1,833,559	1,833,559	1,833,559	
Unreserved Ending Balance	72,325,939	68,886,205	62,989,960	0
TOTAL ENDING FUND BALANCE	74,159,498	70,719,764	64,823,519	0
TOTAL APPLICATIONS	722,234,814	741,184,542	740,748,415	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	250,340	137,807	185,624	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	249,174	209,054	213,000	
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	1,694,645			
TOTAL LOCAL SOURCES	2,194,159	346,861	398,624	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets	150,971			
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	150,971	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	4,059,849	6,049,656	6,187,463	
TOTAL OPENING BALANCE	4,059,849	6,049,656	6,187,463	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	6,404,979	6,396,517	6,586,087	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		209,054	213,000	
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS	0	209,054	213,000	0
000 UNDISTRIBUTED EXPENDITURES				
4000 FACILITIES ACQUISITION & CONSTRUCTION				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	22,170			
600 Supplies				
700 Property				
800 Other	2,175			
4300 SUBTOTAL	24,345	0	0	0
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	249,812			
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	249,812	0	0	0
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	81,167			
600 Supplies				
700 Property				
800 Other				
4700 SUBTOTAL	81,167	0	0	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	355,323	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	355,323	0	0	0
TOTAL ALL EXPENDITURES	355,323	209,054	213,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	6,049,656	6,187,463	6,373,087	
TOTAL ENDING FUND BALANCE	6,049,656	6,187,463	6,373,087	0
TOTAL APPLICATIONS	6,404,979	6,396,517	6,586,087	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1291 2005 AB299 Revenue Share	432,740	490,000	490,000	
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	59,232	12,400	37,472	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	491,972	502,400	527,472	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	1,152,583	1,236,670	1,249,070	
TOTAL OPENING BALANCE	1,152,583	1,236,670	1,249,070	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,644,555	1,739,070	1,776,542	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Subtotal	0	0	0	0
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	10,656	5,000	5,000	
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL	10,656	5,000	5,000	0
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	234,530	30,000	30,000	
600 Supplies	7,248			
700 Property				
800 Other				
4600 SUBTOTAL	241,777	30,000	30,000	0
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	141,429	275,000	275,000	
600 Supplies	7,738	180,000	180,000	
700 Property	6,285			
800 Other				
4700 Subtotal	155,451	455,000	455,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	407,885	490,000	490,000	0
TOTAL ALL EXPENDITURES	407,885	490,000	490,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	1,236,670	1,249,070	1,286,542	0
TOTAL ENDING FUND BALANCE	1,236,670	1,249,070	1,286,542	0
TOTAL APPLICATIONS	1,644,555	1,739,070	1,776,542	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	380,033	179,741	174,084	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	380,033	179,741	174,084	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	10,341,386	5,000,000	6,500,000	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	10,341,386	5,000,000	6,500,000	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	8,689,262	13,532,243	9,713,896	
TOTAL OPENING BALANCE	8,689,262	13,532,243	9,713,896	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	19,410,681	18,711,984	16,387,980	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	337,570			
600 Supplies	3,068,395	5,000,000	6,500,000	
700 Property	364,172			
800 Other				
100 TOTAL REGULAR EXPENDITURES	3,770,137	5,000,000	6,500,000	0
000 UNDISTRIBUTED EXPENDITURES				
2500 Central Services				
100 Salaries	41,486	157,300	157,300	
200 Benefits	16,588	62,800	62,800	
300/400/500 Purchased Service	1,798,785	2,772,220	6,596,309	
600 Supplies	251,442	1,005,768	1,005,768	
700 Property				
800 Other				
2500 Subtotal	2,108,301	3,998,088	7,822,177	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	2,108,301	3,998,088	7,822,177	0
TOTAL ALL EXPENDITURES	5,878,438	8,998,088	14,322,177	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	13,532,243	9,713,896	2,065,803	0
TOTAL ENDING FUND BALANCE	13,532,243	9,713,896	2,065,803	0
TOTAL APPLICATIONS	19,410,681	18,711,984	16,387,980	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax	6,307,885	6,613,226	6,943,887	
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	606,481	103,307	179,293	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	152,250	688,180	196,804	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	7,066,616	7,404,713	7,319,984	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	13,069,176			
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds			3,500,000	
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	13,069,176	0	3,500,000	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	21,904,226	18,674,400	9,513,446	
TOTAL OPENING BALANCE	21,904,226	18,674,400	9,513,446	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	42,040,018	26,079,113	20,333,430	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		4,049,952		
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS	0	4,049,952	0	0
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 Subtotal	0	0	0	0
2500 Central Services				
100 Salaries	537,823	439,500	439,500	
200 Benefits	241,474	187,500	187,500	
300/400/500 Purchased Service	39	995,663	858,920	
600 Supplies	2,553			
700 Property				
800 Other				
2500 Subtotal	781,890	1,622,663	1,485,920	0
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	37,803	831,509		
600 Supplies	911,437		37,804	
700 Property				
800 Other				
2600 Subtotal	949,240	831,509	37,804	0
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	249,634	300,000	284,967	
700 Property	4,589,705	3,000,000	3,500,000	
800 Other				
2700 Subtotal	4,839,339	3,300,000	3,784,967	0
TOTAL SUPPORT SERVICES	6,570,468	5,754,172	5,308,691	0
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4100 SUBTOTAL	0	0	0	0
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4200 SUBTOTAL	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
4300 Architecture/Engineering				
100 Salaries	892,484	1,193,000	1,193,000	
200 Benefits	316,471	556,823	556,823	
300/400/500 Purchased Service	117,257	152,000	152,000	
600 Supplies	30,357	42,000	42,000	
700 Property		27,000	27,000	
800 Other	1,393	18,000	18,000	
4300 SUBTOTAL	1,357,962	1,988,823	1,988,823	0
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	0	0	0	0
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	825,077	413,000	413,000	
600 Supplies				
700 Property	40,000			
800 Other	2,230	3,000	3,000	
4600 SUBTOTAL	867,307	416,000	416,000	0
4700 Building Improvements				
100 Salaries	124,497	195,000	195,000	
200 Benefits	47,768	89,364	89,364	
300/400/500 Purchased Service	11,734,288	2,199,594	1,744,540	
600 Supplies	405,119	63,763	63,763	
700 Property	47,905			
800 Other	2,281			
4700 Subtotal	12,361,858	2,547,721	2,092,667	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	14,587,127	4,952,544	4,497,490	0
6200 Other Fund Transfers				
910 Interfund Transfers	2,208,023	1,808,998	964,627	
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	23,365,618	16,565,666	10,770,808	0
TOTAL ALL EXPENDITURES	23,365,618	16,565,666	10,770,808	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	18,674,400	9,513,446	9,562,622	0
TOTAL ENDING FUND BALANCE	18,674,400	9,513,446	9,562,622	0
TOTAL APPLICATIONS	42,040,018	26,079,113	20,333,430	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 WC-1 Sales Tax Revenue	66,446,076	65,328,800	66,635,376	
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	3,113,842	591,662	92,553	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	50,791			
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	69,610,709	65,920,462	66,727,929	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	75,468,890	57,897,795	4,583,867	
TOTAL OPENING BALANCE	75,468,890	57,897,795	4,583,867	0
TOTAL ALL RESOURCES	145,079,599	123,818,257	71,311,796	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 Subtotal	0	0	0	0
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Subtotal	0	0	0	0
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Subtotal	0	0	0	0
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Subtotal	0	0	0	0
TOTAL SUPPORT SERVICES	0	0	0	0
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4100 SUBTOTAL	0	0	0	0
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4200 SUBTOTAL	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
4300 Architecture/Engineering				
100 Salaries	1,418			
200 Benefits	591			
300/400/500 Purchased Service	2,586,178	27,620,750	24,500,000	
600 Supplies				
700 Property				
800 Other	182,539			
4300 SUBTOTAL	2,770,726	27,620,750	24,500,000	0
4400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4400 SUBTOTAL	0	0	0	0
000 UNDISTRIBUTED EXPENDITURES (continued)				
4500 Building Acquisition & Construction				
100 Salaries	226,262			
200 Benefits	95,303			
300/400/500 Purchased Service	35,528,461	48,885,183		
600 Supplies	3,896,850			
700 Property	1,030,828			
800 Other	218,524			
4500 SUBTOTAL	40,996,227	48,885,183	0	0
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	5,077,979			
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	5,077,979	0	0	0
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	3,006,071			
600 Supplies				
700 Property				
800 Other				
4700 Subtotal	3,006,071	0	0	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	51,851,003	76,505,933	24,500,000	0
6200 Other Fund Transfers				
910 Interfund Transfers	35,330,800	42,728,457	45,132,927	
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	87,181,803	119,234,390	69,632,927	0
TOTAL ALL EXPENDITURES	87,181,803	119,234,390	69,632,927	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	57,897,795	4,583,867	1,678,869	0
TOTAL ENDING FUND BALANCE	57,897,795	4,583,867	1,678,869	0
TOTAL APPLICATIONS	145,079,599	123,818,257	71,311,796	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	17,498,422			
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	17,498,422	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Issuance of Bonds	210,515,000	123,020,000	350,000,000	
5110 Bond Principal				
5120 Premium/Discount of Bond Sale	3,641,655	1,064,741	5,056,333	
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	214,156,655	124,084,741	355,056,333	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	294,318,841	358,010,366	45,427,440	
TOTAL OPENING BALANCE	294,318,841	358,010,366	45,427,440	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	525,973,919	482,095,107	400,483,773	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 Subtotal	0	0	0	0
2500 Central Services				
100 Salaries	2,694,751	4,250,000	4,250,000	
200 Benefits	1,159,855	1,949,027	1,949,027	
300/400/500 Purchased Service	53,478			
600 Supplies	334,473			
700 Property	41,582			
800 Other	1,634,848	3,046,750	4,200,000	
2500 Subtotal	5,918,988	9,245,777	10,399,027	0
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Subtotal	0	0	0	0
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Subtotal	0	0	0	0
TOTAL SUPPORT SERVICES	5,918,988	9,245,777	10,399,027	0
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	17,345			
600 Supplies				
700 Property				
800 Other				
4100 SUBTOTAL	17,345	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4200 SUBTOTAL	0	0	0	0
4300 Architecture/Engineering				
100 Salaries	34,081			
200 Benefits	14,113			
300/400/500 Purchased Service	15,514,399	20,860,000	20,860,000	
600 Supplies				
700 Property				
800 Other	405,823	500,000	500,000	
4300 SUBTOTAL	15,968,417	21,360,000	21,360,000	0
4400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4400 SUBTOTAL	0	0	0	0
000 UNDISTRIBUTED EXPENDITURES (continued)				
4500 Building Acquisition & Construction				
100 Salaries	104,808			
200 Benefits	32,691			
300/400/500 Purchased Service	68,704,993	270,000,000	104,497,698	
600 Supplies	112,200			
700 Property				
800 Other	419,516			
4500 SUBTOTAL	69,374,208	270,000,000	104,497,698	0
4600 Site Improvement				
100 Salaries	223,705	200,000	200,000	
200 Benefits	89,149	80,000	80,000	
300/400/500 Purchased Service	28,960,089	43,903,079	9,481,293	
600 Supplies	4,730			
700 Property	39,945			
800 Other				
4600 SUBTOTAL	29,317,617	44,183,079	9,761,293	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
4700 Building Improvements				
100 Salaries	1,067,261	500,000	500,000	
200 Benefits	421,119	200,000	200,000	
300/400/500 Purchased Service	41,181,745	82,784,038	17,878,010	
600 Supplies	2,569,070	4,394,773	4,394,773	
700 Property	2,125,240	4,000,000	4,000,000	
800 Other	2,543			
4700 Subtotal	47,366,979	91,878,811	26,972,783	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	162,044,565	427,421,890	162,591,773	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	167,963,553	436,667,667	172,990,800	0
TOTAL ALL EXPENDITURES	167,963,553	436,667,667	172,990,800	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	358,010,366	45,427,440	227,492,973	0
TOTAL ENDING FUND BALANCE	358,010,366	45,427,440	227,492,973	0
TOTAL APPLICATIONS	525,973,919	482,095,107	400,483,773	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1500 Earnings on Investments	340,735	817,512	345,694	
TOTAL LOCAL SOURCES	340,735	817,512	345,694	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate	623,227	1,918,409		
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	623,227	1,918,409	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	5,000,000			
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	5,000,000	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	7,565,796	12,703,593	14,619,657	
TOTAL OPENING BALANCE	7,565,796	12,703,593	14,619,657	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	13,529,758	15,439,514	14,965,351	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2500 Central Services				
100 Salaries	124,069	60,327	64,161	
200 Benefits	48,633	23,618	25,119	
300/400/500 Purchased Service	542,163	63,500	66,675	
600 Supplies	111,300	672,412	2,006,032	
700 Property				
800 Other				
2500 SUBTOTAL	826,165	819,857	2,161,987	0
TOTAL SUPPORT SERVICES	826,165	819,857	2,161,987	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	826,165	819,857	2,161,987	0
TOTAL ALL EXPENDITURES	826,165	819,857	2,161,987	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	12,703,593	14,619,657	12,803,364	0
TOTAL ENDING FUND BALANCE	12,703,593	14,619,657	12,803,364	0
TOTAL APPLICATIONS	13,529,758	15,439,514	14,965,351	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	13,499,421	15,258,831	15,258,831	
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	13,499,421	15,258,831	15,258,831	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	13,499,421	15,258,831	15,258,831	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
400 OTHER INSTRUCTIONAL PROGRAMS	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
1000 Instruction				
100 Salaries	1,439,557	2,219,302	2,219,302	
200 Benefits	639,066	1,275,096	1,275,096	
300/400/500 Purchased Service	42,009	73,444	73,444	
600 Supplies	4,792,761	1,965,989	1,965,989	
700 Property				
800 Other	119,725	146,225	146,225	
2100 Student Support Services				
100 Salaries	546,965	1,077,568	1,077,568	
200 Benefits	224,991	569,758	569,758	
300/400/500 Purchased Service		8,108	8,108	
600 Supplies	4,499	16,145	16,145	
700 Property				
800 Other	47,726	42,237	42,237	
2200 Instructional Support Services				
100 Salaries	1,065,556	892,672	892,672	
200 Benefits	414,534	312,653	312,653	
300/400/500 Purchased Service	333,754	1,190,928	1,190,928	
600 Supplies	133,214	59,108	59,108	
700 Property				
800 Other	2,981			
2300 General Administration				
100 Salaries	678,615	661,479	661,479	
200 Benefits	247,291	316,235	316,235	
300/400/500 Purchased Service	1,589	6,000	6,000	
600 Supplies	2,311	516	516	
700 Property				
800 Other	76,292	41,998	41,998	
2400 School Administration				
100 Salaries	789,994	1,336,810	1,336,810	
200 Benefits	351,681	650,581	650,581	
300/400/500 Purchased Service	19,787	44,044	44,044	
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	693,551	1,100,531	1,100,531	
200 Benefits	271,369	541,397	541,397	
300/400/500 Purchased Service	116,282	122,203	122,203	
600 Supplies	26,660	27,830	27,830	
700 Property				
800 Other	416,660	459,351	459,351	

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		90,500	90,500	
600 Supplies		9,000	9,000	
700 Property				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		1,125	1,125	
600 Supplies				
700 Property				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	13,499,421	15,258,831	15,258,831	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	13,499,421	15,258,831	15,258,831	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	13,499,421	15,258,831	15,258,831	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through	643,508	282,284	282,284	
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	643,508	282,284	282,284	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	643,508	282,284	282,284	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	147,962	136,846	136,846	
200 Benefits	61,315	68,523	68,523	
300/400/500 Purchased Service		3,500	3,500	
600 Supplies		28,431	28,431	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	90,690	10,645	10,645	
200 Benefits	31,933	7,400	7,400	
300/400/500 Purchased Service	7,727			
600 Supplies	5,285	18,488	18,488	
700 Property				
800 Other	866			
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	6,927	8,451	8,451	
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	290,802			
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	643,508	282,284	282,284	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	643,508	282,284	282,284	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	643,508	282,284	282,284	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct	2,432,980	3,781,020	3,781,020	
4500 Restricted - State Agency	910,004			
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	3,342,984	3,781,020	3,781,020	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	3,342,984	3,781,020	3,781,020	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	681,833	490,888	490,888	
200 Benefits	269,644	158,238	158,238	
300/400/500 Purchased Service	499	1,500	1,500	
600 Supplies	40,919	25,938	25,938	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	790,765	1,109,311	1,109,311	
200 Benefits	345,579	509,450	509,450	
300/400/500 Purchased Service	124,572	413,615	413,615	
600 Supplies	19,684	48,414	48,414	
700 Property				
800 Other	80	20	20	
2200 Instructional Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	13,209	7,459	7,459	
600 Supplies				
700 Property				
800 Other				
2400 School Administration				
100 Salaries	423,823	222,272	222,272	
200 Benefits	189,718	8,845	8,845	
300/400/500 Purchased Service	70,000	370,379	370,379	
600 Supplies		2,880	2,880	
700 Property				
800 Other				
2500 Central Services				
800 Other	101,974	99,689	99,689	
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	27,331	122,251	122,251	
600 Supplies	140	36,700	36,700	
700 Property				
800 Other				
3300 Community Service Operations				
100 Salaries	166,824	81,483	81,483	
200 Benefits	76,388	54,231	54,231	
300/400/500 Purchased Service		17,456	17,456	
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,342,984	3,781,020	3,781,020	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	3,342,984	3,781,020	3,781,020	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	3,342,984	3,781,020	3,781,020	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	12,394,130	12,475,218	12,475,218	
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	12,394,130	12,475,218	12,475,218	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	12,394,130	12,475,218	12,475,218	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	7,475,380	6,810,635	6,810,635	
200 Benefits	3,842,002	4,283,268	4,283,268	
300/400/500 Purchased Service	92,585	128,600	128,600	
600 Supplies		104,850	104,850	
700 Property				
800 Other	400,561	435,724	435,724	
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries		59,000	59,000	
200 Benefits		1,092	1,092	
300/400/500 Purchased Service		51,979	51,979	
600 Supplies		168,063	168,063	
700 Property				
800 Other		6,000	6,000	
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		26,100	26,100	
600 Supplies		8,098	8,098	
700 Property				
800 Other	374,605	391,810	391,810	
2600 Plant Maintenance and Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
200 TOTAL SPECIAL PROGRAMS	12,185,133	12,475,218	12,475,218	0
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	22,572			
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries	51,223			
200 Benefits	3,588			
300/400/500 Purchased Service	25,080			
600 Supplies	101,595			
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	4,940			
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	208,997	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	12,394,130	12,475,218	12,475,218	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	12,394,130	12,475,218	12,475,218	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	948,924	1,220,467	1,220,467	
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	948,924	1,220,467	1,220,467	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	948,924	1,220,467	1,220,467	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries	12,079	16,990	16,990	
200 Benefits	2,332	5,092	5,092	
300/400/500 Purchased Service	204,120	173,550	173,550	
600 Supplies	603,424	768,385	768,385	
700 Property		35,750	35,750	
800 Other				
2100 Student Support				
100 Salaries	5,533	10,800	10,800	
200 Benefits	40	200	200	
300/400/500 Purchased Service				
600 Supplies	198			
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries	35,285	53,720	53,720	
200 Benefits	1,346	994	994	
300/400/500 Purchased Service	53,393	96,530	96,530	
600 Supplies	2,039	1,610	1,610	
700 Property				
800 Other	14,800	11,600	11,600	
2400 School Administration				
300/400/500 Purchased Service	7,870	20,605	20,605	
2500 Central Services				
300/400/500 Purchased Service	3,122	15,500	15,500	
600 Supplies	1,035	3,022	3,022	
2600 Central Services				
300/400/500 Purchased Service		4,620	4,620	
2700 Student Transportation				
300/400/500 Purchased Service		1,500	1,500	
3300 Community Service Operations				
300/400/500 Purchased Service	2,309			
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	948,924	1,220,467	1,220,467	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	948,924	1,220,467	1,220,467	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	948,924	1,220,467	1,220,467	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	4,494,058	3,301,108	3,301,108	
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	4,494,058	3,301,108	3,301,108	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	53	53		
TOTAL OPENING BALANCE	53	53	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	4,494,111	3,301,161	3,301,108	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	54,400	40,930	40,930	
600 Supplies	94,347	32,246	32,246	
700 Property				
800 Other				
2100 Student Support				
100 Salaries		13,000	13,000	
200 Benefits		241	241	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries	354,101	412,534	412,534	
200 Benefits	151,003	179,574	179,574	
300/400/500 Purchased Service	20,198	115,707	115,707	
600 Supplies		55	55	
700 Property				
800 Other				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,250	18,750	18,750	
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries		5,500	5,500	
200 Benefits		102	102	
300/400/500 Purchased Service	7,401	29,050	29,050	
600 Supplies		121	121	
700 Property				
800 Other	17,674	26,459	26,459	
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	700,373	874,269	874,269	0
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	35,762			
600 Supplies	154,914	147,772	147,772	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	1,273,110	707,965	707,965	
200 Benefits	522,923	283,102	283,102	
300/400/500 Purchased Service	754,641	486,291	486,291	
600 Supplies	146,749	102,782	102,782	
700 Property				
800 Other	15,793	33,592	33,592	

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
2200 Instructional Support Services				
100 Salaries	71,019	60,000	60,000	
200 Benefits	1,273	1,110	1,110	
300/400/500 Purchased Service	206,493	147,481	147,481	
600 Supplies	11,466	74,710	74,710	
700 Property				
800 Other		9,000	9,000	
2500 Central Services				
100 Salaries	259,078	184,887	184,834	
200 Benefits	117,026	96,714	96,714	
300/400/500 Purchased Service	3,971	13,358	13,358	
600 Supplies				
700 Property				
800 Other	94,619	67,420	67,420	
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	100,690	7		
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	7,300	10,700	10,707	
600 Supplies				
700 Property				
800 Other				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	16,857			
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,793,685	2,426,892	2,426,839	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	4,494,058	3,301,161	3,301,108	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	53			
TOTAL ENDING FUND BALANCE	53	0	0	0
TOTAL APPLICATIONS	4,494,111	3,301,161	3,301,108	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	348,914	278,637	278,637	
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	348,914	278,637	278,637	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	348,914	278,637	278,637	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
800 COMMUNITY SERVICE PROGRAMS				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	9,318	7,343	7,343	
2500 SUBTOTAL	9,318	7,343	7,343	0
3300 Community Service Operations				
100 Salaries	230,618	177,216	177,216	
200 Benefits	99,506	87,849	87,849	
300/400/500 Purchased Service	4,415	602	602	
600 Supplies	5,057	5,627	5,627	
700 Property				
800 Other				
3300 SUBTOTAL	339,596	271,294	271,294	0
TOTAL SUPPORT SERVICES	348,914	278,637	278,637	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	348,914	278,637	278,637	0
TOTAL ALL EXPENDITURES	348,914	278,637	278,637	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	348,914	278,637	278,637	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma	1,280,471	1,464,835	1,464,835	
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,280,471	1,464,835	1,464,835	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,280,471	1,464,835	1,464,835	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	246,086	330,308	330,308	
200 Benefits	72,895	116,001	116,001	
300/400/500 Purchased Service	465	661	661	
600 Supplies	4,964	1,800	1,800	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	93,272	184,900	184,900	
200 Benefits	43,616	72,939	72,939	
300/400/500 Purchased Service	8,870	1,029	1,029	
600 Supplies	348			
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	68,275	73,547	73,547	
200 Benefits	21,748	23,667	23,667	
300/400/500 Purchased Service	238	1,279	1,279	
600 Supplies	174			
700 Property				
800 Other				
2400 School Administration				
100 Salaries	436,083	445,124	445,124	
200 Benefits	176,431	192,826	192,826	
300/400/500 Purchased Service				
600 Supplies	7,030	1,598	1,598	
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	635	1,200	1,200	
600 Supplies				
700 Property				
800 Other		1,400	1,400	
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	99,340	16,557	16,557	
600 Supplies				
700 Property				
800 Other				
600 TOTAL ADULT EDUCATION PROGRAMS	1,280,471	1,464,835	1,464,835	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,280,471	1,464,835	1,464,835	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	1,280,471	1,464,835	1,464,835	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	4,554,503	5,971,100	5,971,100	
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	4,554,503	5,971,100	5,971,100	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	4,554,503	5,971,100	5,971,100	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	2,218,555	2,938,747	2,938,747	
200 Benefits	1,071,728	1,563,106	1,563,106	
300/400/500 Purchased Service	20,604	26,000	26,000	
600 Supplies	318,756	271,546	271,546	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	92,218	16,614	16,614	
200 Benefits	34,842	6,464	6,464	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	250,696	254,069	254,069	
200 Benefits	119,984	127,889	127,889	
300/400/500 Purchased Service	7,118	58,260	58,260	
600 Supplies	51,932	23,000	23,000	
700 Property				
800 Other				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 School Administration				
100 Salaries	52,022	17,845	17,845	
200 Benefits	5,910	2,932	2,932	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	200,575	249,295	249,295	
200 Benefits	69,963	107,978	107,978	
300/400/500 Purchased Service		3,500	3,500	
600 Supplies	1,453	12,425	12,425	
700 Property				
800 Other				

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
2600 Plant Maintenance and Operations				
100 Salaries	6,813	7,345	7,345	
200 Benefits	3,096	3,887	3,887	
300/400/500 Purchased Service	1,325	2,000	2,000	
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
3100 Food Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
3300 Community Service Operations				
100 Salaries		140,443	140,443	
200 Benefits		60,554	60,554	
300/400/500 Purchased Service	2,969	3,500	3,500	
600 Supplies	23,944	73,700	73,700	
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,554,503	5,971,100	5,971,100	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	4,554,503	5,971,100	5,971,100	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	4,554,503	5,971,100	5,971,100	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	39,428	30,000	30,000	
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	39,428	30,000	30,000	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	39,428	30,000	30,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits	39,428	30,000	30,000	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	39,428	30,000	30,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	39,428	30,000	30,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	39,428	30,000	30,000	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	25,837,804			
3280 Salary Increases		26,224,965	26,224,965	
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	25,837,804	26,224,965	26,224,965	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	25,837,804	26,224,965	26,224,965	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	10,115,485	14,460,366	14,460,366	
200 Benefits	3,868,181	3,788,940	3,788,940	
300/400/500 Purchased Service	109,431			
600 Supplies	544,389			
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	2,036,283	2,074,420	2,074,420	
200 Benefits	684,396	646,880	646,880	
300/400/500 Purchased Service	603			
600 Supplies	848,195			
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	950,680	628,496	628,496	
200 Benefits	305,701	186,921	186,921	
300/400/500 Purchased Service	9,990			
600 Supplies	8,771			
700 Property				
800 Other				
2300 General Administration				
100 Salaries	330,798	115,821	115,821	
200 Benefits	118,181	32,214	32,214	
2400 School Administration				
100 Salaries	1,213,992	436,039	436,039	
200 Benefits	640,895	89,073	89,073	
300/400/500 Purchased Service	1,600			
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	646,398	759,344	759,344	
200 Benefits	228,834	222,653	222,653	
300/400/500 Purchased Service	39,139			
600 Supplies				
700 Property				
800 Other				

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
2600 Operations and Maintenance of Plant				
100 Salaries	964,675	1,053,873	1,053,873	
200 Benefits	423,587	243,401	243,401	
300/400/500 Purchased Service	23,655			
600 Supplies	46,325			
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries	744,785	792,200	792,200	
200 Benefits	249,443	154,602	154,602	
300/400/500 Purchased Service	2,286			
2900 Other Support				
700 Property				
3100 Food Services Operations				
100 Salaries	355,893	391,052	391,052	
200 Benefits	98,530	75,232	75,232	
3300 Community Service Operations				
100 Salaries	77,275	21,748	21,748	
200 Benefits	25,393	5,829	5,829	
300/400/500 Purchased Service	5,447			
600 Supplies	13,495			
4300 Architecture and Engineering				
100 Salaries	76,428	36,657	36,657	
200 Benefits	28,643	9,204	9,204	
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	25,837,804	26,224,965	26,224,965	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	25,837,804	26,224,965	26,224,965	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	25,837,804	26,224,965	26,224,965	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	2,239,097	2,840,177	2,840,177	
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	2,239,097	2,840,177	2,840,177	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,239,097	2,840,177	2,840,177	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	1,250,825	1,187,662	1,187,662	
200 Benefits	291,480	124,306	124,306	
300/400/500 Purchased Service	105,763	106,350	106,350	
600 Supplies	181,959	28,083	28,083	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	25			
200 Benefits	1			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	25,034	696,099	696,099	
200 Benefits	450	298,248	298,248	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	113,141	118,142	118,142	
200 Benefits	51,991	59,466	59,466	
300/400/500 Purchased Service	43,932	33,260	33,260	
600 Supplies	11,891	1,034	1,034	
700 Property				
800 Other	69,258	90,294	90,294	
2600 Operations and Maintenance of Plant				
100 Salaries	4			
200 Benefits	1			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	19,814	20,733	20,733	
600 Supplies				
700 Property				
800 Other				

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
3100 Food Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	73,529	76,500	76,500	
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,239,097	2,840,177	2,840,177	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	2,239,097	2,840,177	2,840,177	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	2,239,097	2,840,177	2,840,177	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	1,953,643	2,438,600	2,438,600	
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	1,953,643	2,438,600	2,438,600	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,953,643	2,438,600	2,438,600	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
2100 Student Support Services				
300/400/500 Purchased Service		4,820	4,820	
2200 Instructional Support Services				
100 Salaries	720,255	831,173	831,173	
200 Benefits	274,933	273,167	273,167	
300/400/500 Purchased Service	441,190	492,470	492,470	
600 Supplies	24,308	45,137	45,137	
700 Property				
800 Other				
2400 School Administration				
100 Salaries	169,799	271,244	271,244	
200 Benefits	57,392	122,976	122,976	
300/400/500 Purchased Service	96,892	11,000	11,000	
600 Supplies	8,164	13,771	13,771	
700 Property				
800 Other				
2500 Central Services				
100 Salaries	47,082	135,974	135,974	
200 Benefits	21,841	64,016	64,016	
300/400/500 Purchased Service	35,684	86,626	86,626	
600 Supplies	5,596	16,260	16,260	
700 Property				
800 Other	50,508	69,967	69,967	
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,953,643	2,438,600	2,438,600	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,953,643	2,438,600	2,438,600	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	1,953,643	2,438,600	2,438,600	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	667,429	1,559,977	1,559,977	
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	667,429	1,559,977	1,559,977	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	667,429	1,559,977	1,559,977	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	221,702	518,901	518,901	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	137,092			
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	32,941	316,764	316,764	
200 Benefits	8,013	98,266	98,266	
300/400/500 Purchased Service	130,516	148,104	148,104	
600 Supplies	10,848	221,535	221,535	
700 Property				
800 Other				
2400 School Administration				
100 Salaries		3,000	3,000	
200 Benefits		56	56	
300/400/500 Purchased Service	6,574	4,966	4,966	
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	20,771	22,286	22,286	
600 Supplies				
700 Property				
800 Other	20,256	48,953	48,953	
2700 Student Transportation				
300/400/500 Purchased Service	375	425	425	
3300 Community Service Operations				
100 Salaries	48,018	110,602	110,602	
200 Benefits	12,888	53,046	53,046	
300/400/500 Purchased Service	13,686	12,823	12,823	
600 Supplies	3,749	251	251	
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	667,429	1,559,977	1,559,977	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	667,429	1,559,977	1,559,977	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	667,429	1,559,977	1,559,977	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	2,271,889	2,271,342	2,271,342	
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	2,271,889	2,271,342	2,271,342	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,271,889	2,271,342	2,271,342	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
2200 Instructional Support Services				
100 Salaries	1,194,909	1,110,932	1,110,932	
200 Benefits	514,910	502,162	502,162	
300/400/500 Purchased Service	96,779	177,210	177,210	
600 Supplies	42,676	41,023	41,023	
700 Property				
800 Other	2,795	1,700	1,700	
2500 Central Services				
100 Salaries	258,981	265,261	265,261	
200 Benefits	123,388	135,004	135,004	
300/400/500 Purchased Service	10,313	16,200	16,200	
600 Supplies	27,137	21,650	21,650	
700 Property				
800 Other		200	200	
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,271,889	2,271,342	2,271,342	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	2,271,889	2,271,342	2,271,342	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	2,271,889	2,271,342	2,271,342	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	14,388,741	6,043,048	6,043,048	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	14,388,741	6,043,048	6,043,048	0
5000 OTHER SOURCES OF FUNDS				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	0			
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	14,388,741	6,043,048	6,043,048	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	118,340	84,460	84,460	
200 Benefits	41,983	42,574	42,574	
300/400/500 Purchased Service	44,480	73,803	73,803	
600 Supplies	441,027	340,748	340,748	
700 Property				
800 Other	1,410	7,884	7,884	
2100 Student Support Services				
100 Salaries	901,035	714,567	714,567	
200 Benefits	326,640	269,175	269,175	
300/400/500 Purchased Service	140,040	120,093	120,093	
600 Supplies	277,225	280,928	280,928	
700 Property				
800 Other	4,916	16,135	16,135	
2200 Instructional Support Services				
100 Salaries	103,135	118,008	118,008	
200 Benefits	44,088	51,233	51,233	
300/400/500 Purchased Service	8,116	21,595	21,595	
600 Supplies	77,072	87,221	87,221	
700 Property		10,000	10,000	
800 Other				
2300 General Administration				
100 Salaries	177,312	200,294	200,294	
200 Benefits	84,193	103,849	103,849	
300/400/500 Purchased Service	5,916	3,721	3,721	
600 Supplies	10,032	17,511	17,511	
700 Property				
800 Other				
2400 School Administration				
100 Salaries		225,492	225,492	
200 Benefits		108,945	108,945	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	20,090	16,160	16,160	

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	300	25,700	25,700	
600 Supplies	119	1,004	1,004	
700 Property	9,335			
800 Other	1,933	3,067	3,067	
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	12,436	8,996	8,996	
600 Supplies	528			
700 Property				
800 Other	2,448	552	552	
3100 Food Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		2,000	2,000	
600 Supplies				
700 Property				
800 Other				
4600 Site Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	191,961	2,029,275	2,029,275	
600 Supplies		216,460	216,460	
700 Property				
800 Other	3,701	14,004	14,004	
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	156,054	116,946	116,946	
600 Supplies		259,765	259,765	
700 Property	15,314	7,500	7,500	
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,221,179	5,599,664	5,599,664	0
800 COMMUNITY SERVICE PROGRAMS				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other		2,123	2,123	

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
3300 Community Service Operations				
100 Salaries		141,346	141,346	
200 Benefits		60,307	60,307	
300/400/500 Purchased Service	80,523	39,462	39,462	
600 Supplies	17,668	125,199	125,199	
700 Property				
800 Other	195	74,946	74,946	
800 COMMUNITY SERVICE PROGRAMS	98,386	443,383	443,383	0
6200 Other Fund Transfers				
910 Interfund Transfers	11,069,176	0	0	
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	11,069,176	0	0	0
TOTAL ALL EXPENDITURES	14,388,741	6,043,048	6,043,048	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	14,388,741	6,043,048	6,043,048	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through	3,951,657	3,500,000	3,500,000	
4710 Forest Revenue				
4720 Federal Medicaid Outgoing Paym	(14,665)			
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	3,936,993	3,500,000	3,500,000	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	831,411	1,899,929	1,878,602	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	831,411	1,899,929	1,878,602	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	159,446	159,446	0	0
TOTAL OPENING BALANCE	159,446	159,446	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	4,927,850	5,559,375	5,378,602	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2100 Student Support				
100 Salaries	1,451,065	2,117,129	3,080,127	
200 Benefits	674,585	1,095,961	1,621,197	
300/400/500 Purchased Service	2,015,837	1,656,285		
600 Supplies	30,105	32,000	19,278	
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	596,813	658,000	658,000	
600 Supplies				
700 Property				
800 Other				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
200 TOTAL SPECIAL PROGRAMS	4,768,404	5,559,375	5,378,602	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	4,768,404	5,559,375	5,378,602	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	159,446	0	0	0
TOTAL ENDING FUND BALANCE	159,446	0	0	0
TOTAL APPLICATIONS	4,927,850	5,559,375	5,378,602	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	36,813	110,008	110,008	
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	36,813	110,008	110,008	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	36,813	110,008	110,008	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		9,578	9,578	
700 Property		34,796	34,796	
800 Other		1,800	1,800	
2100 Student Support Services				
100 Salaries	9,224			
200 Benefits	739			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	3,432	28,068	28,068	
200 Benefits	275	373	373	
300/400/500 Purchased Service		34,748	34,748	
600 Supplies		645	645	
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	518			
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	20,832			
600 Supplies	1,794			
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	36,813	110,008	110,008	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	36,813	110,008	110,008	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	36,813	110,008	110,008	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	781,599	981,841	981,841	
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	781,599	981,841	981,841	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	781,599	981,841	981,841	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
700 Property				
800 Other				
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	0	0	0	0
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	5,860			
200 Benefits	139			
300/400/500 Purchased Service				
600 Supplies	5,000			
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	28,880	147,000	147,000	
200 Benefits	12,268	74,965	74,965	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	61,982	74,879	74,879	
200 Benefits	31,449	40,863	40,863	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		16,081	16,081	
600 Supplies	18,603	37,803	37,803	
700 Property				
800 Other	1,362	7,347	7,347	
2600 Operations and Maintenance of Plant				
100 Salaries	175,042	103,297	103,297	
200 Benefits	87,479	35,333	35,333	
300/400/500 Purchased Service	12,481	43,119	43,119	
600 Supplies	69,636	142,463	142,463	
700 Property				
800 Other	1,295	100	100	
2700 Student Transportation				
300/400/500 Purchased Service				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	511,476	723,250	723,250	0
800 COMMUNITY SERVICE PROGRAMS				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	8,101	8,591	8,591	
3300 Community Service Operations				
100 Salaries	165,250	157,630	157,630	
200 Benefits	71,298	81,911	81,911	
300/400/500 Purchased Service	16,043	3,754	3,754	
600 Supplies	9,431	6,704	6,704	
700 Property				
800 Other				
800 COMMUNITY SERVICE PROGRAMS	270,123	258,591	258,591	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	781,599	981,841	981,841	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	781,599	981,841	981,841	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	582,572	464,423	464,423	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	582,572	464,423	464,423	0
5000 OTHER SOURCES OF FUNDS				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	1			
TOTAL OPENING BALANCE	1	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	582,573	464,423	464,423	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	504,356	456,186	456,186	
200 Benefits	77,491			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS	581,847	456,186	456,186	0
000 UNDISTRIBUTED EXPENDITURES				
2200 Instructional Staff Support				
100 Salaries	648	8,238	8,238	
200 Benefits	77			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 SUBTOTAL	725	8,238	8,238	0
TOTAL SUPPORT SERVICES	725	8,238	8,238	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	582,572	464,423	464,423	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	1			
TOTAL ENDING FUND BALANCE	1	0	0	0
TOTAL APPLICATIONS	582,573	464,423	464,423	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	176,682			
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	457,223	999,295	999,295	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	633,905	999,295	999,295	0
5000 OTHER SOURCES OF FUNDS				
5100 Issurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	2,937,271	3,187,091	3,187,091	
TOTAL OPENING BALANCE	2,937,271	3,187,091	3,187,091	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	3,571,176	4,186,387	4,186,387	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	143	8,623	8,623	
200 Benefits	11			
300/400/500 Purchased Service	3,019			
600 Supplies	31,218	81,316	81,316	
700 Property				
800 Other				
1000 SUBTOTAL	34,391	89,939	89,939	0
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	279	721	721	
600 Supplies	5,324	8,176	8,176	
700 Property				
800 Other		500	500	
2100 SUBTOTAL	5,603	9,397	9,397	0
100 TOTAL REGULAR PROGRAMS	39,994	99,336	99,336	0
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	1,599	29,638	29,638	
700 Property				
800 Other				
200 TOTAL SPECIAL PROGRAMS	1,599	29,638	29,638	0
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	720			
600 Supplies	55	3,097	3,097	
700 Property				
800 Other				
800 COMMUNITY SERVICE PROGRAMS	776	3,097	3,097	0
000 UNDISTRIBUTED EXPENDITURES				
1000 Instruction				
100 Salaries	32,851	33,277	33,277	
200 Benefits	12,399	18,163	18,163	
300/400/500 Purchased Service	3,059	1,200	1,200	
600 Supplies	12,656	68,854	68,854	
700 Property				
800 Other	3,000	4,800	4,800	
1000 SUBTOTAL	63,964	126,294	126,294	0
2100 Student Support				
100 Salaries	4,840	3,500	3,500	
200 Benefits	82			
300/400/500 Purchased Service	56,350	25,310	25,310	
600 Supplies	60,471	471,762	471,762	
700 Property				
800 Other	76,600	44,086	44,086	
2100 SUBTOTAL	198,343	544,658	544,658	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
2200 Instructional Staff Support				
100 Salaries	54,100	23,209	23,209	
200 Benefits	985			
300/400/500 Purchased Service	6,523	3,400	3,400	
600 Supplies	9,838	87,440	87,440	
700 Property				
800 Other	708			
2200 SUBTOTAL	72,154	114,049	114,049	0
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		10,397	10,397	
700 Property				
800 Other		1,000	1,000	
2500 SUBTOTAL	0	11,397	11,397	0
2600 Plant Maintenance and Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	3,006	2,625	2,625	
600 Supplies	4,014	15,562	15,562	
700 Property				
800 Other	235			
2600 SUBTOTAL	7,254	18,187	18,187	0
3100 Food Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		52,638	52,638	
700 Property				
800 Other				
3100 SUBTOTAL	0	52,638	52,638	0
4600 Site Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	0	0	0	0
TOTAL SUPPORT SERVICES	341,716	867,224	867,224	0
6200 Other Fund Transfers				
910 Interfund Transfers				
000 TOTAL UNDISTRIBUTED EXPENDITURES	341,716	867,224	867,224	0
TOTAL ALL EXPENDITURES	384,085	999,295	999,295	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	3,187,091	3,187,091	3,187,091	0
TOTAL ENDING FUND BALANCE	3,187,091	3,187,091	3,187,091	0
TOTAL APPLICATIONS	3,571,176	4,186,387	4,186,387	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	470,636			
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue	13,996,386	14,000,000	14,000,000	
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	14,467,022	14,000,000	14,000,000	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	9,916,292	10,004,244	7,004,244	
TOTAL OPENING BALANCE	9,916,292	10,004,244	7,004,244	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	24,383,314	24,004,244	21,004,244	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	
910 CO-CURRICULAR EXPENDITURES				
1000 Instruction				
100 Salaries	795,247	1,125,000	1,125,000	
200 Benefits				
300/400/500 Purchased Service	3,381,431	3,325,000	3,325,000	
600 Supplies	8,646,872	10,050,000	10,050,000	
700 Property				
800 Other	1,555,521	2,500,000	2,500,000	
1000 SUBTOTAL	14,379,070	17,000,000	17,000,000	0
TOTAL CO-CURRICULAR	14,379,070	17,000,000	17,000,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	14,379,070	17,000,000	17,000,000	0
TOTAL ALL EXPENDITURES	14,379,070	17,000,000	17,000,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	10,004,244	7,004,244	4,004,244	0
TOTAL ENDING FUND BALANCE	10,004,244	7,004,244	4,004,244	0
TOTAL APPLICATIONS	24,383,314	24,004,244	21,004,244	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1500 Earnings on Investments				
TOTAL LOCAL SOURCES	0	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3256 PCFP Gifted & Talented	1,479,875	1,462,125	1,473,026	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,479,875	1,462,125	1,473,026	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	4,807,169	5,710,130	5,181,678	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	4,807,169	5,710,130	5,181,678	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	6,287,044	7,172,255	6,654,704	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	3,634,900	4,271,111	4,073,607	
200 Benefits	1,743,256	2,179,892	2,084,954	
300/400/500 Purchased Service	33,156	39,188	43,261	
600 Supplies	128,101	86,032	96,424	
700 Property				
800 Other	2,705		3,072	
2100 Student Support Services				
100 Salaries	122,367	124,294		
200 Benefits	53,976	59,559		
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	384,908	275,447	240,163	
200 Benefits	172,635	124,669	113,223	
300/400/500 Purchased Service	1,601	2,750		
600 Supplies	9,440	8,013		
700 Property				
800 Other		1,300		
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	6,287,044	7,172,255	6,654,704	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	6,287,044	7,172,255	6,654,704	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	6,287,044	7,172,255	6,654,704	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1500 Earnings on Investments	955,649			
TOTAL LOCAL SOURCES	955,649	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3254 PCFP English Learner	28,535,605	28,541,936	28,754,726	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	28,535,605	28,541,936	28,754,726	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	13,550,383	17,649,225	16,594,618	
TOTAL OPENING BALANCE	13,550,383	17,649,225	16,594,618	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	43,041,637	46,191,161	45,349,344	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	10,711,179	12,222,258	12,037,080	
200 Benefits	5,161,478	6,614,770	6,336,972	
300/400/500 Purchased Service		1,000	299	
600 Supplies	5,893	5,000	5,701	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	5,606,282	6,212,438	6,167,283	
200 Benefits	2,600,835	3,174,223	3,140,190	
300/400/500 Purchased Service	317,591	334,359	332,751	
600 Supplies	46,103	42,450	48,158	
700 Property				
800 Other				
2400 School Administration				
100 Salaries	629,124	653,507	662,433	
200 Benefits	313,926	336,538	376,483	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	25,392,412	29,596,543	29,107,348	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	25,392,412	29,596,543	29,107,348	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	17,649,225	16,594,618	16,241,996	0
TOTAL ENDING FUND BALANCE	17,649,225	16,594,618	16,241,996	0
TOTAL APPLICATIONS	43,041,637	46,191,161	45,349,344	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1500 Earnings on Investments	531,715			
TOTAL LOCAL SOURCES	531,715	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3255 PCFP At Risk	10,369,010	14,504,015	14,612,148	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	10,369,010	14,504,015	14,612,148	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	9,890,876	7,026,634	4,614,853	
TOTAL OPENING BALANCE	9,890,876	7,026,634	4,614,853	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	20,791,601	21,530,649	19,227,001	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	1,988,557	2,060,412	1,528,651	
200 Benefits	937,181	1,076,001	798,038	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	6,392,830	7,884,145	8,296,925	
200 Benefits	3,039,187	4,125,824	4,385,749	
300/400/500 Purchased Service	802,326	1,195,986	1,195,986	
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	412,238	378,800	409,744	
200 Benefits	192,648	194,628	238,029	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	13,764,967	16,915,796	16,853,123	0
TOTAL SUPPORT SERVICES	13,764,967	16,915,796	16,853,123	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	13,764,967	16,915,796	16,853,123	0
TOTAL ALL EXPENDITURES	13,764,967	16,915,796	16,853,123	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	7,026,634	4,614,853	2,373,878	0
TOTAL ENDING FUND BALANCE	7,026,634	4,614,853	2,373,878	0
TOTAL APPLICATIONS	20,791,601	21,530,649	19,227,001	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	44,789	55,501	42,534	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	578,213	699,978	621,435	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	623,002	755,479	663,969	0
5000 OTHER SOURCES OF FUNDS				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	754,076	780,039	841,225	
TOTAL OPENING BALANCE	754,076	780,039	841,225	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,377,078	1,535,518	1,505,194	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2300 General Administration				
100 Salaries	84,865	121,381	105,285	
200 Benefits	41,654	55,241	47,916	
300/400/500 Purchased Service	179,146	216,162	275,000	
600 Supplies	291,374	301,509	365,100	
700 Property				
800 Other				
2300 SUBTOTAL	597,039	694,293	793,301	0
TOTAL SUPPORT SERVICES	597,039	694,293	793,301	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	597,039	694,293	793,301	0
TOTAL ALL EXPENDITURES	597,039	694,293	793,301	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	780,039	841,225	711,894	0
TOTAL ENDING FUND BALANCE	780,039	841,225	711,894	0
TOTAL APPLICATIONS	1,377,078	1,535,518	1,505,194	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3270 State Special Education	37,476,070	37,921,223	37,921,223	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	37,476,070	37,921,223	37,921,223	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	80,661,479	88,780,948	88,216,969	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	80,661,479	88,780,948	88,216,969	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	118,137,549	126,702,171	126,138,192	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	52,582,023	55,666,481	54,713,390	
200 Benefits	23,400,580	28,885,362	29,274,630	
300/400/500 Purchased Service	58,012	93,692	55,281	
600 Supplies	117,356	168,577	177,401	
700 Property				
800 Other	1,172,017	1,174,713	1,275,000	
2100 Student Support Services				
100 Salaries	11,526,642	11,423,980	11,807,309	
200 Benefits	5,242,051	5,655,791	5,917,464	
300/400/500 Purchased Service	1,243,337	572,551	290,786	
600 Supplies	437,240	469,954	378,161	
700 Property			2,155	
800 Other	3,616	12,000	2,457	
2200 Instructional Staff Support				
100 Salaries	4,307,754	4,786,977	4,562,385	
200 Benefits	1,852,441	2,298,664	2,128,275	
300/400/500 Purchased Service	406,558	416,253	170,471	
600 Supplies	59,141	42,500	60,845	
700 Property				
800 Other	200			
2300 General Administration				
100 Salaries	495,198	409,759	422,353	
200 Benefits	205,183	190,498	195,912	
300/400/500 Purchased Service	189,621	236,040	250,139	
600 Supplies				
700 Property				
800 Other	245,308	300,005	279,041	
2400 School Administration				
100 Salaries	470,135	497,628	410,862	
200 Benefits	180,082	232,249	188,854	
300/400/500 Purchased Service		1,000		
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	354,805	346,752	77,656	
200 Benefits	137,214	137,412	37,384	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Plant Maintenance and Operations				
100 Salaries	68,174	55,924		
200 Benefits	34,342	22,661		
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
2700 Student Transportation				
100 Salaries	7,941,474	7,353,739	7,678,246	
200 Benefits	3,487,160	3,440,901	3,771,627	
300/400/500 Purchased Service	33,039	283,150	32,140	
600 Supplies	1,886,845	1,526,958	1,977,968	
700 Property				
800 Other				
200 TOTAL SPECIAL PROGRAMS	118,137,549	126,702,171	126,138,192	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	118,137,549	126,702,171	126,138,192	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	118,137,549	126,702,171	126,138,192	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	8,087,527	1,280,120	1,280,120	
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	8,087,527	1,280,120	1,280,120	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	8,087,527	1,280,120	1,280,120	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	89,978			
200 Benefits	1,811			
300/400/500 Purchased Service				
600 Supplies	5,555,303	28,054	28,054	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	410,586			
200 Benefits	185,931			
300/400/500 Purchased Service	268,947	523,197	523,197	
600 Supplies	111			
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	112,673			
200 Benefits	1,809			
300/400/500 Purchased Service	31,406	148,168	148,168	
600 Supplies	145,221	546,500	546,500	
700 Property				
800 Other				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	160,774			
200 Benefits	67,921			
300/400/500 Purchased Service	1,200	34,200	34,200	
600 Supplies				
700 Property				
800 Other	55,561			

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,758			
600 Supplies	916,160			
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property	80,377			
800 Other				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	8,087,527	1,280,120	1,280,120	0
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
800 TOTAL COMMUNITY SERVICE PROGRAMS	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	8,087,527	1,280,120	1,280,120	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	8,087,527	1,280,120	1,280,120	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
AVAILABLE RESOURCES	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
COMBINED BONDS				
1190 Other Resources:				
Net Incr (Decr) in Fair Value of Investments				
Proceeds from Refunding Bonds				
Premium on Bonds sold				
Proceeds from Bond Sales				
Gain or Loss on Investments	1,089,944	367,320	374,667	
Debt Premium				
1500 Earnings on Investments				
Intetest Subsidy				
Transfers IN from other funds	35,330,800	39,777,079	45,132,927	
Subtotal	36,420,744	40,144,399	45,507,594	
Opening Fund Balance	19,406,070	20,496,014	20,863,334	
Subtotal-Combined Bonds	55,826,814	60,640,413	66,370,928	0
TOTAL AVAILABLE FINANCING	55,826,814	60,640,413	66,370,928	0
FUND EXPENDITURES				
COMBINED BONDS				
4700 Building Improvements				
9004 Principal	12,850,000	13,510,000	15,850,000	
9003 Interest	22,480,800	26,267,079	29,292,083	
Bond Defeasance				
Bond Defeasance Other Costs				
9006 Coupon Redemption				
9007 Other Costs				
Bond Issuance Costs				
Payments for Refunding Bonds				
Incline Property Tax Refunds & Interest				
Reno Development Settlement				
Misc Costs				
Transfers TO Other Funds				
Reserves (Include unappropriated balance)	20,496,014	20,863,334	21,228,845	0
Subtotal - Combined Bonds	55,826,814	60,640,413	66,370,928	0
TOTAL FUND APPLICATIONS	55,826,814	60,640,413	66,370,928	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
AVAILABLE RESOURCES	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
COMBINED BONDS				
1110 Property Taxes	90,786,042	98,907,576	102,024,830	
1110 Property Tax Fee	(472,594)	(527,465)	(544,089)	
1120 School Support Taxes				
1190 Other Resources:				
Net Incr (Decr) in Fair Value of Investments				
Proceeds from Refunding Bonds				
Premium on Bonds sold				
Proceeds from Bond Sales				
Gain or Loss on Investments				
Debt Premium				
1500 Earnings on Investments	6,234,028	1,632,757	1,579,980	
Intetest Subsidy	638,239			
Transfers IN from other funds				
1990 Miscellaneous				
Subtotal	97,185,715	100,012,868	103,060,721	0
Opening Fund Balance	80,047,344	88,532,700	101,542,180	
Subtotal-Combined Bonds	177,233,058	188,545,568	204,602,901	0
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Proceeds of Refunding Bonds				
Premium on Bonds sold				
1500 Earnings on Investments				
Transfers IN from Other Funds	2,208,023	1,808,998	964,627	
Opening Fund Balance				
Subtotal - Loans	2,208,023	1,808,998	964,627	0
TOTAL AVAILABLE FINANCING	179,441,082	190,354,566	205,567,528	0
FUND EXPENDITURES				
COMBINED BONDS				
4700 Building Improvements				
9004 Principal	47,385,000	51,125,000	53,070,000	
9003 Interest	30,964,872	30,863,388	35,306,449	
Bond Defeasance				
Bond Defeasance Other Costs				
9006 Coupon Redemption				
9007 Other Costs				
Bond Issuance Costs				
Payments for Refunding Bonds				
Incline Property Tax Refunds & Interest				
Dues & Fees	9,100	15,000	15,000	
Reno Development Settlement				
Misc Costs				
Transfers TO Other Funds	10,341,386	5,000,000	6,500,000	
Reserves (Include unappropriated balance)	88,532,700	101,542,180	109,711,452	
Subtotal - Combined Bonds	177,233,058	188,545,568	204,602,901	0
MEDIUM-TERM FINANCING				
8004 Principal	2,082,000	1,730,000	900,000	
8003 Interest	126,023	78,998	64,627	
Reserves (Include unappropriated balance)				
Subtotal - MTF	2,208,023	1,808,998	964,627	0
TOTAL FUND APPLICATIONS	179,441,082	190,354,566	205,567,528	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	9,533,008	10,150,502	10,045,899	
(A) Total Operating Revenue	9,533,008	10,150,502	10,045,899	0
<u>OPERATING EXPENSE</u>				
100 Salaries	304,187	329,444	299,504	
200 Benefits	23,509	159,144	140,528	
300/400/500 Purchased Services	6,325,054	7,933,667	9,035,212	
600 Supplies	53,133	19,154	23,025	
700 Property				
800 Other	799,204	907,016	806,989	
(B) Total Operating Expense	7,505,087	9,348,425	10,305,257	0
Operating Income or (Loss)	2,027,921	802,077	(259,358)	0
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned	305,063	379,009	259,358	
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues	305,063	379,009	259,358	0
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses	0	0	0	0
Net Income before Operating Transfers	2,332,984	1,181,086	0	0
<u>Operating Transfers (Schedule T)</u>				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0	0	0
(F) NET INCOME	2,332,984	1,181,086	0	0
Retained Earnings				
Beginning July 1	4,280,954	6,613,938	7,795,024	
Ending June 30	6,613,938	7,795,024	7,795,024	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	9,533,008	10,150,502	10,045,899	0
Cash paid for salaries and benefits	(428,074)	(329,444)	(299,504)	0
Cash payments for employee benefits		(159,144)	(140,528)	0
Cash payments for claims and services	(9,177,646)	(8,859,837)	(9,865,226)	0
a. Net cash provided/(used) by operating activities	(72,712)	802,077	(259,358)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal reimbursements				
Loss on Disposal of assets				
Operating Transfers-In (Out)		0	0	0
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned	305,063	379,009	259,358	0
Local Revenue		0		
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	305,063	379,009	259,358	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	232,351	1,181,086	0	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	10,267,373	10,499,724	11,680,810	
CASH AND CASH EQUIVALENTS AT END OF YEAR	10,499,724	11,680,810	11,680,810	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	100,363,957	107,128,586	109,270,210	
(A) Total Operating Revenue	100,363,957	107,128,586	109,270,210	0
<u>OPERATING EXPENSE</u>				
100 Salaries	476,162	485,359	536,782	
200 Benefits	2,871,083	2,610,266	2,549,489	
300/400/500 Purchased Services	105,047,820	99,087,992	107,538,506	
600 Supplies	1,390	7,963	1,322	
700 Property				
800 Other	385		461	
(B) Total Operating Expense	108,396,839	102,191,580	110,626,560	0
Operating Income or (Loss)	(8,032,883)	4,937,006	(1,356,350)	0
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned	1,560,319	1,500,510	1,351,471	
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues	1,560,319	1,500,510	1,351,471	0
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses	0	0	0	0
Net Income before Operating Transfers	(6,472,564)	6,437,516	(4,879)	0
<u>Operating Transfers (Schedule T)</u>				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0	0	0
(F) NET INCOME	(6,472,564)	6,437,516	(4,879)	0
Retained Earnings				
Beginning July 1	31,563,696	25,091,133	31,528,649	
Ending June 30	25,091,133	31,528,649	31,523,769	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	100,454,131	107,128,586	109,270,210	0
Cash paid for salaries and benefits	(3,242,229)	(485,359)	(536,782)	0
Cash payments for employee benefits		(2,610,266)	(2,549,489)	0
Cash payments for claims and services	(102,777,245)	(99,095,955)	(107,540,289)	0
a. Net cash provided/(used) by operating activities	(5,565,343)	4,937,006	(1,356,350)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers-In (Out)				
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned	1,560,319	1,500,510	1,351,471	0
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	1,560,319	1,500,510	1,351,471	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(4,005,024)	6,437,516	(4,879)	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	40,714,332	36,709,308	43,146,824	
CASH AND CASH EQUIVALENTS AT END OF YEAR	36,709,308	43,146,824	43,141,945	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
OPERATING REVENUE				
Local Sources				
1900 Charges for Services	3,652,570	3,228,083	3,228,083	
(A) Total Operating Revenue	3,652,570	3,228,083	3,228,083	0
OPERATING EXPENSE				
100 Salaries	166,139	132,882	174,769	
200 Benefits	332,360	56,836	74,753	
300/400/500 Purchased Services	2,914,268	3,719,531	3,664,197	
600 Supplies				
700 Property				
800 Other	100,569		26,322	
(B) Total Operating Expense	3,513,336	3,909,249	3,940,041	0
Operating Income or (Loss)	139,234	(681,166)	(711,958)	0
NONOPERATING REVENUES				
1500 Interest Earned	490,956	500,094	415,433	
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues	490,956	500,094	415,433	0
NONOPERATING EXPENSES				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses	0	0	0	0
Net Income before Operating Transfers	630,191	(181,072)	(296,525)	0
Operating Transfers (Schedule T)				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0	0	0
(F) NET INCOME	630,191	(181,072)	(296,525)	0
Retained Earnings				
Beginning July 1	2,206,967	2,837,158	2,656,086	
Ending June 30	2,837,158	2,656,086	2,359,561	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	3,652,570	3,228,083	3,228,083	0
Cash paid for salaries and benefits	(497,635)	(189,718)	(249,522)	0
Cash payments for employee benefits				
Cash payments for claims and services	(2,637,656)	(3,719,531)	(3,690,519)	0
a. Net cash provided/(used) by operating activities	517,279	(681,166)	(711,958)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers-In (Out)				
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned	490,956	500,094	415,433	0
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	490,956	500,094	415,433	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,008,236	(181,072)	(296,525)	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	8,821,211	9,829,447	2,656,086	
CASH AND CASH EQUIVALENTS AT END OF YEAR	9,829,447	9,648,375	2,359,561	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Food Service Revenues	6,428,362	6,618,404	3,907,074	
(A) Total Operating Revenue	6,428,362	6,618,404	3,907,074	0
<u>OPERATING EXPENSE</u>				
100 Salaries	11,683,588	11,880,522	11,640,975	
200 Benefits	1,412,262	4,540,093	5,380,792	
300/400/500 Purchased Services	1,519,029	1,868,633	1,750,142	
600 Supplies	14,460,921	12,338,085	12,042,082	
700 Property	572,645			
800 Other	688,032	618,462	598,000	
(B) Total Operating Expense	30,336,477	31,245,795	31,411,991	0
Operating Income or (Loss)	(23,908,115)	(24,627,391)	(27,504,917)	0
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned	671,190	547,750	547,000	
Subsidies				
3000 Revenue from State Sources	63,494			
4000 Revenue from Federal Sources	26,712,131	25,221,473	24,162,319	
Loss on Disposal of Asset				
Capital Contributions				
(C) Total NONOPERATING Revenues	27,446,816	25,769,223	24,709,319	0
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses	0	0	0	0
Net Income before Operating Transfers	3,538,701	1,141,832	(2,795,598)	0
<u>Operating Transfers (Schedule T)</u>				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0	0	0
(F) NET INCOME	3,538,701	1,141,832	(2,795,598)	0
Retained Earnings				
Beginning July 1	6,592,218	10,130,919	11,272,751	
Ending June 30	10,130,919	11,272,751	8,477,153	0

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	2,309,158	6,618,404	3,907,074	0
Cash paid for food & Supplies	(16,662,292)	(12,338,085)	(12,042,082)	0
Cash paid for salaries and benefits	(16,732,861)	(16,420,615)	(17,021,767)	0
Cash payment for purchased services	(1,519,029)	(1,868,633)	(1,750,142)	0
Cash payments for other	(2,743,888)	(618,462)	(598,000)	0
a. Net cash provided/(used) by operating activities	(35,348,912)	(24,627,391)	(27,504,917)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal reimbursements	26,712,131	25,221,473	24,162,319	0
State matching funds	63,494	0	0	0
State grant funds				
Operating Transfers-In (Out)		0	0	0
b. Net cash provided by noncapital financing activities	26,775,626	25,221,473	24,162,319	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned	671,190	547,750	547,000	
Misc				
d. Net cash provided from investing activities	671,190	547,750	547,000	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(7,902,096)	1,141,832	(2,795,598)	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	14,158,993	6,256,897	7,398,729	
CASH AND CASH EQUIVALENTS AT END OF YEAR	6,256,897	7,398,729	4,603,131	0

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)
- 12 - Consolidated on CAFR Note Disclosure
- *** - Principal placed into a sinking fund and are part of fund balance

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:										
2010D Series QSCB Rollover	1	17.0	3,550,000	04/01/10	05/01/27	3.7970%	2,800,000	168,000	2,800,000	2,968,000
2010E Series QSCB Rollover	1	17.0	5,415,000	10/06/10	06/01/27	2.8110%	4,415,000	229,315	4,415,000	4,644,315
2015 Refunding Series	1	14.0	45,375,000	03/31/15	05/01/29	2.6760%	19,000,000	714,300	7,215,000	7,929,300
2016A Refunding Series	1	20.0	59,215,000	02/02/16	06/01/36	2.1986%	12,785,000	421,106	1,090,000	1,511,106
2016B Refunding Series	1	20.0	15,000,000	11/10/16	05/01/37	2.6184%	10,260,000	400,525	735,000	1,135,525
2017A School Improvement	1	30.0	55,000,000	02/09/17	06/01/46	3.5810%	48,810,000	2,102,700	1,580,000	3,682,700
2017B Refund/School Improvement Series	1	20.0	26,885,000	04/05/17	04/01/37	2.9723%	22,390,000	995,288	12,660,000	13,655,288
2017D Crossover Refunding	1	14.0	58,320,000	11/21/17	06/01/31	2.8280%	30,115,000	1,348,450	0	1,348,450
2019A Series Rollover	1	25.0	69,020,000	09/26/19	06/01/44	2.2211%	60,385,000	2,018,250	2,155,000	4,173,250
2021 Rollover	1	25.0	130,480,000	01/28/21	06/01/46	1.8039%	117,930,000	3,586,238	4,015,000	7,601,238
2022B Series Rollover	1	10.0	64,900,000	03/09/22	04/30/33	1.6805%	23,335,000	1,166,750	2,650,000	3,816,750
2022C Series Rollover	1	20.0	40,000,000	09/29/22	06/01/42	3.8258%	35,870,000	1,624,319	1,515,000	3,139,319
2023A Rollover	1	20.0	60,000,000	09/26/23	10/01/42	3.8368%	57,115,000	2,621,981	2,210,000	4,831,981
2024A Rollover	1	20.0	130,000,000	05/16/24	06/01/44	3.6376%	125,715,000	5,825,950	4,500,000	10,325,950
2024B Rollover	1	20.0	110,515,000	10/23/24	06/01/44	3.4881%	109,015,000	4,283,850	4,030,000	8,313,850
2026A Rollover	1	20.0	50,000,000	01/29/26	06/01/46	3.5895%	50,000,000	2,361,000	1,500,000	3,861,000
2026C Rollover	1	20.0	150,000,000	08/01/26	06/01/46	5.0000%	0	5,438,428	0	5,438,428
2027A Rollover	1	20.0	150,000,000	06/01/27	06/01/47	5.0000%	0	0	0	0
2017C Sales Tax GO-Rev	2	30.0	200,000,000	11/21/17	10/01/47	3.0163%	174,780,000	6,623,144	4,990,000	11,613,144
2018 Sales Tax GO-Rev	2	30.0	85,000,000	12/05/18	04/01/49	3.9426%	76,700,000	3,262,631	1,925,000	5,187,631
2019B Sales Tax GO-Rev	2	30.0	100,000,000	12/19/19	10/01/49	2.6910%	92,030,000	3,210,050	2,250,000	5,460,050
2020A Sales Tax GO-Rev	2	30.0	165,780,000	05/07/20	10/01/49	2.7048%	156,225,000	6,377,400	3,740,000	10,117,400
2022A Sales Tax GO-Rev	2	25.0	49,220,000	03/09/22	10/01/47	2.5444%	45,710,000	1,655,950	1,290,000	2,945,950
2025A Sales Tax GO-Rev	2	30.0	100,000,000	03/18/25	10/01/54	4.0198%	100,000,000	4,248,975	1,655,000	5,903,975
2026B Sales Tax GO-Rev	2	30.0	73,020,000	01/29/26	10/01/55	4.1717%	73,020,000	3,913,933	0	3,913,933
2026D Sales Tax GO-Rev	2	30.0	50,000,000	10/01/26	10/01/56	5.0000%	0	0	0	0
Total Bond Issue Debt Service Fund			2,046,695,000				1,448,405,000	64,598,532	68,920,000	133,518,532
2022 Bus & Vehicles	5	4.0	3,400,000	12/27/22	02/01/27	3.9400%	900,000	35,460	900,000	935,460
2026 Bus & Vehicles	5	4.0	3,500,000	08/01/26	06/01/30	5.0000%	0	29,167	0	29,167
Total Debt Service (ST)			6,900,000				900,000	64,627	900,000	964,627
TOTAL ALL DEBT SERVICE			2,053,595,000				1,449,305,000	64,663,159	69,820,000	134,483,159

REPORT FOR ALL FUNDS	TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
	(1) Tuition	(2) Transportation	(3) Tuition	(4) Transportation
	CODE(S)	1312,1322,1332	1412,1423	1313,1323,1333

REVENUES				\$240,000	
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EXPENDITURES

	OBJECT CODE	561	511	562	512
100 - Regular Programs				2,273,290	
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS					

(1) FUND TYPE	TRANSFERS FROM			TRANSFERS TO		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND						
	General Fund	9	\$88,216,969	Special Education	99	\$88,216,969
	General Fund	9	\$5,181,678	Gifted & Talented Weighted Funding	91	\$5,181,678
	General Fund	9	\$1,878,602	Medicaid	76	\$1,878,602
SUBTOTAL			\$95,277,249			\$95,277,249
Other Funds						
	Government Services Tax	22	\$964,627	Debt Service	106	\$964,627
	WC-1 Sales Tax Revenue	26	\$45,132,927	Debt Service WC-1	105	\$45,132,927
	Debt Service	106	\$6,500,000	Property Tax Capital Projects	17	\$6,500,000
SUBTOTAL			\$52,597,554			\$52,597,554
TOTAL TRANSFERS			\$147,874,803			\$147,874,803

LOBBYING EXPENSE ESTIMATE*

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

Nevada Legislature: 84th Session; February 1, 2027 to May 31, 2027

1. Activity:	<u>Contracted Lobbying Activities</u>	
2. Funding Source:	<u>General Fund</u>	
3. Transportation		\$ _____
4. Lodging and meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to lobbyists		\$ <u>100,000</u>
7. Entertainment		\$ _____
8. Supplies, equipment & facilities; other personnel and services spent in Carson City		\$ _____
Total		\$ <u><u>100,000</u></u>

Entity: Washoe County School District Budget Fiscal Year 2026-27

*This form is only required during odd-numbered fiscal years for proposed expenditures for the upcoming legislative session.

Schedule of Existing Contracts

Budget Year 2026-27

	Local Government:	Washoe County School District				
	Contact:	Jeff Bozzo				
	E-Mail Address:	jbozzo@washoeschools.net				
	Daytime Telephone:	775-348-0228				Total Number of Existing Contracts: 287
Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	DESCRIPTION
1	Lawlor Events Center	06/01/23	06/30/25	\$ 117,048	\$ 117,048	Location - High School Graduations
2	Raptor Technologies	08/01/24	07/31/25	\$ 55,500	\$ 55,500	Electronic Visitor Management System
3	Corporate Cost Control, Inc. - Experian Employer Services	08/25/24	08/25/25	\$ 30,000	\$ 30,000	Data analytics and consumer credit reporting
4	Shred-it	09/21/22	09/21/25	\$ 204	\$ 204	Document shredding services
5	BOR UNR	05/19/25	09/25/25	\$ 14,988	\$ 14,988	Behavior education consultation
6	Berry Enterprises, Inc. dba Sierra Electronics	07/01/21	09/30/25	\$ 18,490	\$ 18,490	Bi-Directional Amplifier (BDA) System Annual Inspections, Testing, Certifications, and Re-Certification Services
7	City of Sparks	07/01/24	10/31/25	\$ 36,000	\$ 36,000	Interlocal Agreement
8	Flyers Energy, Interstate Oil Company, Pilot Thomas Logistics, Safety-Kleen Silver State Petroleum	08/30/24	10/31/25	\$ 97,000	\$ 97,000	Lubrication Products
9	B and L Backflow Testing Specialists	08/01/20	11/30/25	\$ 13,000	\$ 13,000	District-wide Backflow Prevention Testing, Maintenance, Repair and Cross-Connection Control
10	Shred-it	12/01/22	11/30/25	\$ 184	\$ 184	Document shredding services
11	Knowledge Matters	12/02/20	12/29/25	\$ 680	\$ 680	Educational simulation software and resources to help students develop real-world business and marketing skills.
12	Berkshire Hathaway	01/01/25	12/31/25	\$ 1,231,770	\$ 1,231,770	Stop loss insurance policy
13	ComPsych	01/01/14	12/31/25	\$ 19,305	\$ 19,305	Employee assistance program
14	Cintas	07/28/22	12/31/25	\$ 37,000	\$ 37,000	Uniform Services for Transportation Dept
15	Xerox	01/01/21	12/31/25	\$ 95,659	\$ 95,659	Xerox Copiers at Multiple High Schools
16	Gallagher Benefit Services, Inc. (GBS)	01/01/19	12/31/25	\$ 3,786	\$ 3,786	Risk management and consulting
17	SavRx	01/01/23	12/31/25	\$ 264,007	\$ 264,007	Pharmacy benefit management solutions
18	United Health Care	01/01/14	12/31/25	\$ 37,527	\$ 37,527	Medicare PDP Group Agreement
19	Waste Management	01/05/23	01/04/26	\$ 167	\$ 167	Waste disposal
20	Shred-it	01/11/23	01/10/26	\$ 200	\$ 200	Document shredding services
21	Learning Stream	01/27/25	01/26/26	\$ 63	\$ 63	Online registration software
22	Shred-it	01/27/23	01/26/26	\$ 97	\$ 97	Document shredding services
23	Ferrell Gas	02/01/20	01/30/26	\$ 85,000	\$ 85,000	Bulk Fuels Liquid Petroleum Gas (Propane) Delivery and Monitoring State of Nevada
24	BUSWEST LLC FINLEY INDUSTRIES, INC. NAPA JORDAN'S TRUCK & TRAILER EQUIPMENT NATIONWIDE BUS PARTS, INC. SILVER STATE INTERNATIONAL	11/13/24	01/31/26	\$ 997,349	\$ 997,349	Bus parts/equipment

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	DESCRIPTION
25	Shred-it	02/04/20	02/03/26	\$ 117	\$ 117	Document shredding services
26	Canon Solutions America	02/07/25	02/06/26	\$ 6,000	\$ 6,000	Industrial digital printing services
27	Custom Painting and Decorating	02/14/24	02/13/26	\$ 5,500	\$ 5,500	Paint contractor
28	Buell Recreation	05/13/23	02/17/26	\$ 10,000	\$ 10,000	Commercial playground equipment manufacturer
29	Miracle Recreation	02/17/21	02/17/26	\$ 10,000	\$ 10,000	Commercial playground equipment manufacturer
30	CDWG	02/22/24	02/21/26	\$ 1,806	\$ 1,806	Fluke Network Electronic Products and Accessories
31	Canon Solutions America	02/28/25	02/27/26	\$ 550	\$ 550	Industrial digital printing services
32	Scribbles Software, LLC	03/01/23	02/28/26	\$ 19,857	\$ 19,857	Document management, records processing, and enrollment solutions
33	Synovia	03/01/21	02/28/26	\$ 100,170	\$ 100,170	Bus GPS system
34	Follett Educational Services	01/01/20	02/28/26	\$ 23,175	\$ 23,175	Follett Destiny Library Management Web-Based Hosting Services
35	Blick Art Materials	03/01/23	02/28/26	\$ 27,791	\$ 27,791	Instructional Supplies for Warehouse Inventory
36	School Health Corporation	03/01/22	02/28/26	\$ 9,654	\$ 9,654	Health services supplies
37	Canon Solutions America	03/01/25	02/28/26	\$ 500	\$ 500	Industrial digital printing services
38	Canon Solutions America	03/03/25	03/02/26	\$ 500	\$ 500	Industrial digital printing services
39	Johnson Controls Security Solutions LLC	03/05/21	03/04/26	\$ 52	\$ 52	Fire and Burglar Alarm Monitoring
40	Johnson Controls Security Solutions LLC	03/05/21	03/04/26	\$ 52	\$ 52	Fire and Burglar Alarm Monitoring
41	Johnson Controls Security Solutions LLC	03/05/21	03/04/26	\$ 52	\$ 52	Fire and Burglar Alarm Monitoring
42	Johnson Controls Security Solutions LLC	03/05/21	03/04/26	\$ 52	\$ 52	Fire and Burglar Alarm Monitoring
43	Authentic8	03/08/24	03/08/26	\$ 740	\$ 740	Secure browsing platform - Web-Based Service
44	Hilow Services LLC Progressive Pest Management	03/16/25	03/15/26	\$ 47,510	\$ 47,510	District-wide Pest Management Services
45	Kate's Logos LLC	03/24/22	03/23/26	\$ 3,788	\$ 3,788	School Uniforms
46	Keeper Security	05/01/24	03/28/26	\$ 2,214	\$ 2,214	Manager software
47	Air Filter Sales & Services (Glasfloss Industries)	03/30/21	03/30/26	\$ 30,200	\$ 30,200	Air filters and services
48	Computer Sciences Corporation	04/01/20	03/31/26	\$ 5,346	\$ 5,346	Riskmaster/Assure Claims Access Program
49	PowerComm Solutions	04/01/25	03/31/26	\$ 115,708	\$ 115,708	Milestone Licensing
50	Zayo Group / Zayo Fiber Solutions (formally IDACOMM)	03/03/06	03/31/26	\$ 66	\$ 66	Communications infrastructure services
51	Empire Snow Removal	11/15/25	04/01/26	\$ 22,606	\$ 22,606	Snow removal
52	Staples Contract & Commercial	04/04/25	04/03/26	\$ 22,591	\$ 22,591	Office and School Supplies
53	ARG Reliable Inc / BradyIFS, Tahoe Supply Co	04/10/24	04/09/26	\$ 89,370	\$ 89,370	Janitorial Supplies
54	Rapid Rooter	04/10/24	04/09/26	\$ 57,920	\$ 57,920	District-Wide Cleaning and Snaking of Lines
55	Johnson Controls Security Solutions LLC	04/20/20	04/19/26	\$ 44	\$ 44	Fire and Burglar Alarm Monitoring
56	Red Gate Software Ltd	04/21/23	04/20/26	\$ 886	\$ 886	Database development solutions
57	Riddell All American	04/22/21	04/21/26	\$ 32,120	\$ 32,120	Reconditioning football helmets and shoulder pads
58	Zoho Corporation	05/01/24	04/30/26	\$ 1,002	\$ 1,002	AuditPlus Perpetual Software License
59	BCI Burke Co. LLC	05/01/22	04/30/26	\$ 25,000	\$ 25,000	Playground Equipment
60	NDI Plumbing (Primary), Savage and Son (Secondary)	05/01/23	04/30/26	\$ 48,333	\$ 48,333	Plumbing Repair

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	DESCRIPTION
61	Waters Vacuum Truck Service	05/01/23	04/30/26	\$ 13,000	\$ 13,000	District-wide Pumping Services
62	Pacific Office Automation	05/13/25	05/12/26	\$ 275	\$ 275	Equipment/Service and Supply Contract for Color Copier
63	Quadient Leasing USA, Inc.	05/15/22	05/14/26	\$ 10,110	\$ 10,110	Equipment financing solutions provider
64	Genuine Parts Company dba NAPA	05/19/21	05/19/26	\$ 37,000	\$ 37,000	Auto and Truck Parts with Related Auto and Truck Equipment, Accessories, Supplies and Services
65	Johnson Controls Security Solutions LLC	05/29/19	05/28/26	\$ 37	\$ 37	Fire and Burglar Alarm Monitoring
66	UNR NSHE	08/01/25	05/30/26	\$ 50,000	\$ 50,000	NCED Path to Independent (P2I)
67	Simple Power Solar	05/31/23	05/30/26	\$ 16,667	\$ 16,667	Solar Preventative Maintenance
68	UNR - Neuromechanics Lab	06/01/23	05/31/26	\$ 110,000	\$ 110,000	Impact Testing - Concussion Assessment
69	CDWG	04/30/21	05/31/26	\$ 1,632,351	\$ 1,632,351	Information Technology Solutions & Services
70	Johnson Controls Security Solutions LLC	06/02/19	06/01/26	\$ 37	\$ 37	Fire and Burglar Alarm Monitoring
71	Johnson Controls Security Solutions LLC	06/04/19	06/03/26	\$ 37	\$ 37	Fire and Burglar Alarm Monitoring
72	The Children's Cabinet		06/05/26	\$ 1,961	\$ 1,961	SOS Program for MS & HS students
73	GCS Imaging Inc., Pacific Office Automation, Quill LLC, Ram Discount Computer Supplies	06/14/24	06/13/26	\$ 57,181	\$ 57,181	Copier & Digital Duplicator Supplies
74	Johnson Controls Security Solutions LLC	06/17/24	06/16/26	\$ 131	\$ 131	Fire and Burglar Alarm Monitoring
75	AT&T	07/01/21	06/30/26	\$ 92,400	\$ 92,400	District-Wide WAN Services (Wide Area Network)
76	Diligent Corporation	07/01/24	06/30/26	\$ 10,000	\$ 10,000	Software service that enables groups to share and collaborate information for board meetings - BoardDocs
77	FacilityOne	10/26/23	06/30/26	\$ 29,722	\$ 29,722	Facilities management solutions
78	Heartland School Solutions	07/01/23	06/30/26	\$ 42,559	\$ 42,559	Blue Bear Accounting Software
79	Infinite Campus	07/01/25	06/30/26	\$ 521,077	\$ 521,077	Infinite Campus End User License Agreement Student Information System
80	Lexia Learning	08/01/24	06/30/26	\$ 59,858	\$ 59,858	Lexia PowerUp Literacy Unlimited License w/Comprehensive Support Package Software
81	Master Library	07/01/24	06/30/26	\$ 13,640	\$ 13,640	Master Library Schedules Subscription
82	McGraw Hill	07/01/18	06/30/26	\$ 13,690	\$ 13,690	ALEKS Educational software
83	UNR-NSHE School of Medicine	07/01/24	06/30/26	\$ 5,165	\$ 5,165	Residency training for child and adult psychiatry
84	Office Depot	07/01/19	06/30/26	\$ 239,855	\$ 239,855	Office Supplies and Services
85	Building Control Services (BCS)	07/01/24	06/30/26	\$ 22,855	\$ 22,855	Annual Gas Detector Calibration
86	City of Reno	07/01/24	06/30/26	\$ 35,000	\$ 35,000	Interlocal Agreement
87	McKinstry Essention	07/01/22	06/30/26	\$ 23,100	\$ 23,100	Energy consultant services
88	NSHE	07/01/24	06/30/26	\$ 3,006	\$ 3,006	Agreement to place specified firewalls, routers, and switches.
89	NY2	07/05/23	06/30/26	\$ 18,031	\$ 18,031	Unique Learning System Subscriptions
90	Canon Solutions America	07/01/25	06/30/26	\$ 80,000	\$ 80,000	Digital printing solutions
91	Optiv	07/01/25	06/30/26	\$ 14,821	\$ 14,821	Security Assessment
92	Clean Harbors Environmental Services, Inc.	11/08/23	06/30/26	\$ 8,994	\$ 8,994	Hazardous Waste Disposal Services
93	City of Sparks	07/01/24	06/30/26	\$ 18,000	\$ 18,000	Interlocal Agreement
94	Apple Education	01/24/24	06/30/26	\$ 847,508	\$ 847,508	Computer Equipment, desktops, laptops, tablets, services and storage with related peripherals and services
95	UNR-NSHE School of Medicine	07/01/25	06/30/26	\$ 34,794	\$ 34,794	Professional Services Agreement for Attending Physicians

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	DESCRIPTION
96	Washoe County Sheriff's Office	07/01/25	06/30/26	\$ 3,771	\$ 3,771	Forensic Services Agreement
97	Parent Teacher Home Visit Project	07/01/23	06/30/26	\$ 1,667	\$ 1,667	Parent Teacher Home Visits
98	Curriculum Associates, LLC	07/01/23	06/30/26	\$ -	\$ 2,000,000	iReady - Developing effective educational curriculum
99	Game Time/Great Western Park and Playground	08/02/11	06/30/26	\$ 3,333	\$ 3,333	Park and Playground Equipment
100	Empire Mining Company	08/01/24	06/30/26	\$ 33,000	\$ 33,000	Empire House Rental Agreement
101	Pearson	07/01/24	06/30/26	\$ 12,464	\$ 12,464	MyMathLab
102	Jobs for Nevadas Graduates (JAG)	08/05/25	06/30/26	\$ 176,000	\$ 176,000	Jobs for Nevada's Graduates
103	PowerSchool Group LLC	07/01/25	06/30/26	\$ 158,440	\$ 158,440	BusinessPLUS - Financial systems
104	Imagine Learning formally - Edgenuity Inc.	02/27/19	06/30/26	\$ 37,143	\$ 37,143	Credit Recovery/ Acceleration Online Courseware for MS and HS Students
105	Red Rover Technologies	07/01/25	06/30/26	\$ 78,624	\$ 78,624	Absentee Management software for teacher and substitutes
106	Newton Learning Center (NLC)		06/30/26	\$ 433	\$ 433	Second Start Learning Disabilities Program for Support of Social/Emotional Learning
107	PACES	07/10/25	06/30/26	\$ 508,287	\$ 508,287	American School at Hartford for The Deaf Special Education Placement Agreement
108	Pearson Virtual Schools USA	08/04/25	06/30/26	\$ 120,000	\$ 120,000	K12 Virtual School Program Online and Blended Learning
109	Pyramid Lake HS - Pyramid Lake Paiute Tribe	08/20/25	06/30/26	\$ 126,165	\$ 126,165	Pyramid Lake Tuition Agreement
110	Sedgwick	11/01/23	06/30/26	\$ 6,667	\$ 6,667	Initial claims management
111	Pinyon Public Affairs, LLC	01/04/24	06/30/26	\$ 84,000	\$ 84,000	Strategic government relations and policy analysis
112	Renaissance Learning	07/01/24	06/30/26	\$ 68,775	\$ 68,775	Technology based educational programs.
113	Vector Solutions	06/01/24	06/30/26	\$ 9,720	\$ 9,720	SafeSchools Renewal
114	Vector Solutions	07/01/24	06/30/26	\$ 26,750	\$ 26,750	SafeSchools student training
115	Vector Solutions	03/01/25	06/30/26	\$ 61,648	\$ 61,648	Claims submission
116	State of NV / Dept of DHHS / DWSS	12/27/22	06/30/26	\$ 2,500	\$ 2,500	Interlocal Contract between Public Agencies
117	TMCC	07/01/19	06/30/26	\$ 90,000	\$ 90,000	Collaboration to offer lower division college courses to District students.
118	UNR-NSHE	07/01/25	06/30/26	\$ 228,843	\$ 228,843	Behavior education consultation
119	ProtoKleen	06/30/22	07/01/26	\$ 5,269	\$ 5,269	Cleaning of Kitchen Units Districtwide (Hoods and Fans)
120	Valley Concrete Co.	07/08/25	07/07/26	\$ 69,263	\$ 69,263	District-wide Concrete Installation
121	Johnson Controls Security Solutions LLC	07/11/19	07/09/26	\$ 37	\$ 37	Fire and Burglar Alarm Monitoring
122	PowerSchool Group LLC	07/12/24	07/11/26	\$ 19,365	\$ 19,365	Applicant Tracking Enterprise (Unified TalentED)
123	BlueBeam, Inc.	04/01/23	07/20/26	\$ 2,787	\$ 2,787	Construction software
124	Procure Technologies, Inc	07/01/24	07/24/26	\$ 111,563	\$ 111,563	Construction management software
125	Ewing Irrigation and Landscape Supply	07/26/22	07/25/26	\$ 15,000	\$ 15,000	Landscape services
126	Dyntek	07/27/24	07/26/26	\$ 189,967	\$ 189,967	CrowdStrike
127	Commerce Bank	07/31/21	07/30/26	\$ 70,000	\$ 70,000	Commercial Purchasing Card Program (P-Card)
128	HandShake	08/01/25	07/31/26	\$ 28,800	\$ 28,800	Recruitment Platform
129	Learning A-Z	07/01/21	07/31/26	\$ 124,688	\$ 124,688	Software Program
130	Project Lead the Way	08/01/24	07/31/26	\$ 1,500	\$ 1,500	Project Lead the Way (PLTW) Curriculum Instruction Software Program and Materials at Various School Sites

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	DESCRIPTION
131	Raptor Technologies	08/01/23	07/31/26	\$ 55,500	\$ 55,500	Electronic Visitor Management System
132	Versaterm	08/01/24	07/31/26	\$ 1,681	\$ 1,681	BlueTeam NextGen Software Upgrades and Maintenance
133	Gopher Sports	08/01/23	07/31/26	\$ 619	\$ 619	Athletic and Physical Education Supplies, Equipment and Related Products
134	Pacific Office Automation	08/01/24	07/31/26	\$ 4,982	\$ 4,982	Multi-Function Devices and Related Software, Services, and Cloud Solutions
135	Communities in School	08/01/25	07/31/26	\$ 944,393	\$ 944,393	Communities in Schools (CIS) Western Nevada Affiliate Expansion Project Program Plan
136	Northern Nevada International Center	08/01/25	07/31/26	\$ 16,000	\$ 16,000	Interpretation and translation services
137	Shred-it	08/01/19	07/31/26	\$ 60	\$ 60	Document shredding services
138	Dyntek	08/05/23	08/04/26	\$ 70,028	\$ 70,028	Cisco Umbrella Cloud Security Subscription
139	Skillsoft	08/06/23	08/05/26	\$ 28,089	\$ 28,089	Master License Agreement
140	Branded Screen Printing, BSN, Buddy's All Stars, Game One, National Sports Apparel	08/09/23	08/08/26	\$ 1,000,000	\$ 1,000,000	Comprehensive District-Wide Middle School and High School Athletic Uniforms and Related Apparel
141	Amador Stage Lines	08/14/24	08/13/26	\$ 400,000	\$ 400,000	Charter Bus Services
142	Specialty Health	08/26/25	08/25/26	\$ 93,500	\$ 93,500	Wellness screening
143	Shred-it	08/27/22	08/26/26	\$ 153	\$ 153	Document shredding services
144	Ellevation Education	09/01/24	08/31/26	\$ 274,184	\$ 274,184	Elevation Education - ELL Software
145	Fastenal	09/01/24	08/31/26	\$ 7,500	\$ 7,500	MRO Industrial State of Nevada
146	Scott Electric	09/03/21	09/02/26	\$ 6,440	\$ 6,440	Laminating Film
147	CDWG	09/09/24	09/09/26	\$ 29,908	\$ 29,908	Information Technology Solutions & Services
148	Trophy Peak Fire Protection, Inc.	08/14/24	09/13/26	\$ 147,500	\$ 147,500	District-wide Fire Sprinkler and Emergency Eye Wash/Shower Testing, Maintenance and Repair
149	Inland Supply, Mega Link	09/15/21	09/14/26	\$ 44,690	\$ 44,690	Can Liners
150	Johnson Controls Security Solutions LLC	09/23/20	09/21/26	\$ 44	\$ 44	Fire and Burglar Alarm Monitoring
151	Brady Industries, Clean Mart Ferguson, Genesis II, Inc, Inland Supply, Maintex, Inc, Pyramid Manufacturing, Pyramid School Products, Staples Contract & Commercial LLC, Zep	05/28/25	09/27/26	\$ 343,318	\$ 343,318	Custodial Supplies
152	Informed K12	10/01/24	09/30/26	\$ 26,521	\$ 26,521	Informed K12 Workflow System
153	Dyntek	10/01/20	09/30/26	\$ 1,177,811	\$ 1,177,811	Information Technology Networking Equipment (E-Rate)
154	LCP Tracker	07/31/24	09/30/26	\$ 34,849	\$ 34,849	Software Program
155	Turn It In, LLC	10/07/23	09/30/26	\$ 116,865	\$ 20,000	Turn It In Plagiarism Detector Software - District-Wide
156	Tholl Fence, Inc.	07/16/24	09/30/26	\$ 37,500	\$ 37,500	Fencing solutions
157	Panorama Education	10/05/23	10/04/26	\$ 24,500	\$ 24,500	Online Student and Parent Climate Surveys
158	Follet Content Solutions	04/09/25	10/08/26	\$ 716,752	\$ 716,752	Follett Destiny Library Management Web-Based Hosting Services
159	Inland Supply Co	10/12/22	10/11/26	\$ 6,467	\$ 6,467	Ice melt
160	Canon Solutions America	10/22/25	10/21/26	\$ 1,200	\$ 1,200	Digital printing solutions
161	SmartSheet	10/25/24	10/24/26	\$ 1,635	\$ 1,635	Project Management Software
162	Ramsey Education	11/28/19	10/30/26	\$ 14,450	\$ 14,450	Personal Finance for Student-Centered, Competency-Based Approach to Learning Software License

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	DESCRIPTION
163	Naviant	11/01/24	10/31/26	\$ 173,461	\$ 173,461	Precision Document Imaging - OnBase Document Management Services
164	PowerSchool		10/31/26	\$ 1,561	\$ 1,561	MyPGS
165	BRIGHTVIEW LANDSCAPE SERVICES, INC. (PRIMARY) GARDEN SHOP NURSERY LANDSCAPE DIV., INC. (SECONDARY) HARRIS LANDSCAPE CONSTRUCTION (TERTIARY)	08/28/24	10/31/26	\$ 175,000	\$ 175,000	Landscape services
166	Funds For Learning	11/01/22	10/31/26	\$ 31,750	\$ 31,750	E-Rate Consultant
167	ASB SPORTS ACQUISITION INC DBA: GAME ONE BSN SPORTS, LLC EARLYCHILDHOOD LLC DBA DISCOUNT SCHOOL SUPPLY LAUX SPORTS LLC, DBA LAUX SPORTING GOODS SCHOOL SPECIALTY, LLC	11/02/25	11/01/26	\$ 24,722	\$ 24,722	Physical Education Supplies for Warehouse Inventory
168	Cal-Nevada Road Services	11/04/24	11/03/26	\$ 10,000	\$ 10,000	Towing Services
169	Inland Supply Co, Interboro Packaging, Pyramid Paper Products d/b/a Pyramid School Products, School Health Corporation, Utech Products, Inc.	11/07/25	11/06/26	\$ 73,263	\$ 73,263	Health Services Supplies
170	Kodiak Roofing & Waterproofing Co.	11/09/22	11/08/26	\$ 30,000	\$ 30,000	Roofing services
171	Branded Screen Printing	11/17/23	11/16/26	\$ 6,500	\$ 6,500	Certain Uniforms for Transportation
172	Tenable	11/20/24	11/19/26	\$ 1,460	\$ 1,460	Cybersecurity - Nessus Manager
173	BLICK ART MATERIALS LLC CASCADE SCHOOL SUPPLIES LAKESHORE LEARNING MATERIALS, LLC NATIONAL ART & SCHOOL SUPPLIES INC. PYRAMID PAPER COMPANY D/B/A PYRAMID SCHOOL PRODUCTS SCHOOL SPECIALTY, LLC SILVER STATE MEDICAL SUPPLY LLC DBA TC MEDICORE STAPLES CONTRACT & COMMERCIAL LLC	11/28/25	11/27/26	\$ 19,414	\$ 19,414	Instructional Supplies for Warehouse Inventory
174	Advanced Classroom Technologies	12/01/22	11/30/26	\$ 286,159	\$ 286,159	Interactive Technology, Promethean ActivBoards, Projectors, Document Cameras
175	Global Industrial	12/01/21	11/30/26	\$ 20,444	\$ 20,444	Industrial equipment and supplies
176	TERRY SCOTTS ALL STRING REPAIR	12/13/24	12/12/26	\$ 3,750	\$ 3,750	Instrument repair
177	Brady Industries, Inland Supply, Tahoe Supply	12/14/22	12/13/26	\$ 20,594	\$ 20,594	Custodial Supplies
178	L/P Insurance Services, Inc.	01/01/21	12/31/26	\$ 17,364	\$ 17,364	Insurance services
179	Securelink	01/01/22	12/31/26	\$ 4,330	\$ 4,330	Securelink - Secure access management

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	DESCRIPTION
180	Haworth / Reno Business Interiors (RBI)	01/01/20	12/31/26	\$ 17,452	\$ 17,452	Furniture, Installation and Related Products and Services Omnia Partners Contract
181	Sid Tool Co, Inc d/b/a MSC Industrial Supply Co., Inc	12/14/23	12/31/26	\$ 10,000	\$ 10,000	Industrial Supplies
182	Anthem Blue Cross Blue Shield	01/01/20	12/31/26	\$ 640,364	\$ 640,364	Health Insurance Benefit Program
183	Standard Insurance Company	01/01/24	12/31/26	\$ 2,257,865	\$ 2,257,865	Insurance Policy for Group Life Insurance
184	Standard Insurance Company	01/01/24	12/31/26	\$ 57,037	\$ 57,037	Insurance Policy for Group Long Term Disability
185	Vision Service Plan "VSP"	01/01/23	12/31/26	\$ 104,725	\$ 104,725	Group Vision Care Plan Administrative Services Program
186	ESRI, Inc	01/03/25	01/02/27	\$ 4,065	\$ 4,065	ArcGis Enterprise Software
187	Shred-it	01/08/21	01/07/27	\$ 180	\$ 180	Document shredding services
188	Clutch Solutions	01/09/26	01/08/27	\$ 2,775	\$ 2,775	Fax Line Contract
189	General HVAC: NCB (PRIMARY) ACCO (SECONDARY) Boiler HVAC: Sierra Boiler (PRIMARY) ACCO (SECONDARY) Chiller HVAC: NCB (SOLE)	01/10/24	01/09/27	\$ 160,000	\$ 160,000	HVAC Services
190	TK Elevator	01/24/24	01/23/27	\$ 32,333	\$ 32,333	Elevator services
191	Global Water Technology Inc	01/29/25	01/28/27	\$ 47,837	\$ 47,837	District-wide Water Treatment
192	Tahoe Supply	08/10/23	02/09/27	\$ 22,281	\$ 22,281	Hand Soap and Hand Soap Dispensers
193	Canon Solutions America	08/25/25	02/12/27	\$ 5,000	\$ 5,000	Digital printing solutions
194	Constock Generator Rentals	03/12/25	03/11/27	\$ 12,675	\$ 12,675	Generator Transfer Switch, Fire Pump, and Industrial Engine Annual Maintenance & Repairs
195	Katun Corp., GCS Imaging Inc.	03/15/25	03/14/27	\$ 107,909	\$ 107,909	Copier Parts & Supplies
196	Pilot Thomas Logistics	04/01/21	03/31/27	\$ 483,333	\$ 483,333	Fuel Dispensing & Card Lock System State of Nevada
197	UNR - Board of Regents	04/01/22	03/31/27	\$ 42,000	\$ 42,000	Dual Enrollment Program
198	Reno Forklift	06/17/19	04/20/27	\$ 5,000	\$ 5,000	Forklift services
199	Building Technology Associates (BTA)	04/21/21	04/30/27	\$ 38,497	\$ 38,497	Roofing Inspection, Assessment & Data Management Services
200	Z Bar T	06/01/22	05/31/27	\$ 47,771	\$ 47,771	Lease - of 5450 Riggins Court for North Star and WCSD Offices
201	TimeClock Plus, LLC	06/16/24	06/15/27	\$ 2,182	\$ 2,182	TCP Scheduling System
202	Atlas Schedule Anywhere/ Schedule Anywhere	07/01/24	06/30/27	\$ 2,182	\$ 2,182	School scheduling
203	Champion Chevrolet	07/01/21	06/30/27	\$ 32,815	\$ 32,815	Utility trucks
204	Enome, Inc (Goalbook)	10/11/22	06/30/27	\$ 224,910	\$ 224,910	Partners with school districts, working with instructional leaders to improve instructional practices.
205	Canon Solutions America	07/01/22	06/30/27	\$ 120,681	\$ 120,681	Digital printing solutions
206	Goodyear Tire Michelin North America	07/01/24	06/30/27	\$ 125,000	\$ 125,000	Vehicle tires and related services

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	DESCRIPTION
207	Fingerprinting Express	07/01/25	06/30/27	\$ 114,188	\$ 114,188	Third-Party Assistance for Fingerprinting Services for New WCSD Hires
208	Cannon Cochran Management Services (CCMSI)	07/01/24	06/30/27	\$ 121,159	\$ 121,159	Management Services
209	Public Consulting Group (PCG)	02/23/22	06/30/27	\$ 90,300	\$ 90,300	Electronic IEP and Medicaid Reimbursement Software
210	US Bank - US Bank National Association	07/06/22	07/05/27	\$ 45,000	\$ 45,000	Custodial Agreement for Banking Services
211	Ethos Evacuation Strategies (Med Sled)	08/06/17	08/05/27	\$ 418	\$ 418	Medical/Rescue & Patient Transportation Products
212	Capital Glass, Inc.	08/13/25	08/12/27	\$ 300,651	\$ 300,651	District-wide Emergency Glass Replacement for Schools and Sites
213	US Bank - US Bank National Association	08/13/24	08/12/27	\$ 15,000	\$ 15,000	Custodial Agreement for Banking Services
214	Reaction Distributing Inc.	08/13/25	08/12/27	\$ 246,678	\$ 246,678	Self-contained Compactors
215	Lowe's	04/01/20	10/31/27	\$ 3,125	\$ 3,125	MRO Supplies and Related Services
216	O'Reilly Auto Parts	11/01/24	10/31/27	\$ 3,239	\$ 3,239	Aftermarket Vehicle Parts
217	Quadient Leasing USA, Inc.	12/01/22	11/30/27	\$ 10,110	\$ 10,110	Equipment financing solutions provider
218	National Student Clearing House	01/02/25	11/30/27	\$ 2,578	\$ 2,578	Student Tracker for High Schools
219	BLM	12/12/22	12/11/27	\$ 160	\$ 160	Lease - Sun Valley MS Property Agreement
220	Model Dairy	10/10/20	12/19/27	\$ 348,286	\$ 348,286	Milk and Other Dairy Products
221	Canon Solutions America	08/13/24	04/13/28	\$ 2,500	\$ 2,500	Digital printing solutions
222	BSN Sports	06/01/25	05/31/28	\$ 3,207	\$ 3,207	Athletic, Physical Education Supplies, and Team Uniforms
223	Anatomy Warehouse		05/31/28	\$ 1,963	\$ 1,963	Academic Curriculum and Instructional/Educational Goods, Materials, and Services
224	LinkedIn	06/11/24	06/17/28	\$ 9,001	\$ 9,001	Online Subscription for resources including: Jobs Dashboard Manager, Job Slot, Career Pages - Large Enterprise Basic Package, Recruiter Corporate, and Job Wrapping.
225	HP	02/01/24	06/30/28	\$ 2,314,717	\$ 2,314,717	Computer equipment, desktops, laptops, tablets, services and storage with related peripherals and services
226	JNA Consulting Group	07/01/24	06/30/28	\$ 20,000	\$ 20,000	Municipal advisory firm
227	Sherman & Howard	07/01/24	06/30/28	\$ 100,000	\$ 100,000	Bond Counsel Services
228	UNR-NSHE	07/01/23	06/30/28	\$ 10,000	\$ 10,000	Behavior education consultation
229	UNR-NSHE	06/30/28	06/30/28	\$ 6,000	\$ 6,000	Behavior education consultation
230	Cyrun	07/15/23	07/14/28	\$ 12,000	\$ 12,000	Law enforcement Software
231	Shred-it	07/16/18	07/14/28	\$ 100	\$ 100	Document shredding services
232	Reno Forklift	07/24/24	07/23/28	\$ 6,250	\$ 6,250	Forklift services
233	Avela Inc	08/01/24	07/30/28	\$ 18,000	\$ 18,000	School Choice Application
234	Dyntek	09/01/22	08/31/28	\$ 188,549	\$ 188,549	Cisco Umbrella Cloud Security Subscription
235	CDWG	10/01/21	10/31/28	\$ 104,742	\$ 104,742	Microsoft Volume Licensing (MVL): Education Solution
236	Wells Fargo	04/01/13	12/31/28	\$ 23,438	\$ 23,438	General Banking Services
237	CherryRoad Technologies Inc.	01/01/26	12/31/28	\$ 3,811,243	\$ 3,811,243	ERP SOFTWARE PROCUREMENT AND IMPLEMENTATION SERVICES
238	Dex Imaging (formerly Imaging Concepts)	01/09/25	01/10/29	\$ 1,118	\$ 1,118	Copiers, Printers, and Multi-Function Devices
239	Graybar Electric Co.	02/01/18	01/31/29	\$ 1,936	\$ 1,936	Telecommunications Supply and Accessories
240	Graybar Electric Co.	02/01/18	01/31/29	\$ 3,182	\$ 3,182	Electrical Supplies

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	DESCRIPTION
241	Staples Technology Solutions	02/03/25	02/02/29	\$ 20,257	\$ 20,257	Office and School Supplies
242	Axon Enterprises, Inc.	07/01/25	05/31/29	\$ 121,064	\$ 121,064	School Police fleet cameras and Related Equipment, Programs, and Support
243	Axon Enterprises, Inc.	04/15/25	06/14/29	\$ 47,254	\$ 47,254	School Police body warm cameras, Related Equipment, Programs and Support
244	Active Internet Technologies	07/01/24	06/30/29	\$ 34,045	\$ 34,045	Connect-Ed Services/BlackBoard/FInalSite
245	Fisher Science Education	06/15/21	06/30/29	\$ 1,471	\$ 1,471	General Lab Supplies
246	Mountain State Schoolbook Depository	07/01/22	06/30/29	\$ 49,286	\$ 49,286	Request for Instructional Materials - High School Biology
247	PowerComm Solutions	08/01/24	07/31/29	\$ 1,376	\$ 1,376	Genetec KeyCard System
248	Buckhead Capital Management, LLC	11/01/24	10/31/29	\$ 70,000	\$ 70,000	Investment Advisor Agreement
249	Exacom, Inc.	01/01/25	12/31/29	\$ 18,945	\$ 18,945	Exacom Recorder System
250	Bryson Sales and Service Inc.	01/02/25	01/01/30	\$ 3,050,899	\$ -	School Bus Sales & Services - State of Utah
251	Alliant Insurance Services, LLC	01/15/25	01/14/30	\$ 104,909	\$ 104,909	Insurance Broker Services
252	Crowe LLP	03/11/25	03/11/30	\$ 130,306	\$ 130,306	Audit Services for Annual Comprehensive Financial Report (ACFR) and Other Post-Employment Benefits (OPEB) Trust Annual Financial Statements
253	HireRight	08/01/25	07/31/30	\$ 41,402	\$ 41,402	Background Checks
254	Audio Enhancement	12/01/21	10/31/30	\$ 115,828	\$ 115,828	Audio equipment
255	Xerox	01/01/26	12/31/30	\$ 86,421	\$ 86,421	Xerox Copiers at Multiple High Schools
256	Washoe County	07/01/19	06/30/34	\$ 38,981	\$ 38,981	Interlocal Agreement
257	Washoe County	04/01/20	03/31/36	\$ 488	\$ 488	Forensic support services for required DNA testing
258	US Bank - US Bank National Association	07/01/23	06/30/26	\$ 5,000	\$ 5,000	Custodial Agreement for Banking Services
259	Alvarez, Briana	7/1/2025	6/30/2026	\$ 44,784	\$ -	- Family therapy services
260	Knespler, Kaytlin	7/1/2025	6/30/2026	\$ 44,784	\$ -	- Family therapy services
261	Lamb, Monica	7/1/2025	6/30/2026	\$ 44,784	\$ -	- Family therapy services
262	Mason, Nakiyah	7/1/2025	6/30/2026	\$ 44,784	\$ -	- Family therapy services
263	McEachin, Michelle	7/1/2025	6/30/2026	\$ 44,784	\$ -	- Family therapy services
264	Parks, Sydney	7/1/2025	6/30/2026	\$ 44,784	\$ -	- Family therapy services
265	Ruiz, Mayra	7/1/2025	6/30/2026	\$ 44,784	\$ -	- Family therapy services
266	JACKSON AARON, KATHERINE	8/1/2024	7/31/2026	\$ 46,688	\$ -	Physical therapy
267	Butler, Nikole	8/1/2024	7/31/2026	\$ 41,047	\$ -	Speech & language therapy
268	CALLI, PAULINA	7/23/2025	7/31/2026	\$ 104,063	\$ -	Occupational therapy
269	Greenside, Camaren	8/1/2024	7/31/2026	\$ 41,047	\$ -	Speech & language therapy
270	Lowery, Ann	8/1/2024	7/31/2026	\$ 41,047	\$ -	Speech and language therapy
271	MAIN, JENNIFER	7/24/2025	7/31/2026	\$ 104,063	\$ -	Occupational therapy
272	Martin, Sandra	8/1/2024	7/31/2026	\$ 41,047	\$ -	Speech & language therapy
273	Menicucci, Andrea	8/1/2024	7/31/2026	\$ 41,047	\$ -	Speech and language therapy
274	PAULSEN, MICHELLE HILLYER	8/21/2025	7/31/2026	\$ 63,270	\$ -	Occupational therapy
275	Sargent, Leslie	8/1/2024	7/31/2026	\$ 41,047	\$ -	Occupational therapy
276	Smith, Melodee	8/1/2024	7/31/2026	\$ 41,047	\$ -	Occupational therapy
277	Smith, Michelle	8/1/2024	7/31/2026	\$ 41,047	\$ -	Speech & language therapy
278	Stumpf, Meghan	8/1/2024	7/31/2026	\$ 41,047	\$ -	Occupational therapy

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	DESCRIPTION
279	VAN METER, WILLIAM J	7/25/2025	7/31/2026	\$ 89,058	\$ -	Occupational therapy
280	BELL, ELAINA SCOTT	7/1/2025	6/30/2026	\$ 59,040	\$ -	Physical therapy
281	POACH, MEGHAN	7/21/2025	6/30/2026	\$ 108,225	\$ -	Occupational therapy
282	KOSSOL, JORDAN	8/15/2025	6/30/2026	\$ 91,575	\$ -	Occupational therapy
283	FORD, ALICIA	8/21/2025	6/30/2026	\$ 87,135	\$ -	Occupational therapy
284	CARSMAN, COURTNEY	8/21/2025	6/30/2026	\$ 47,360	\$ -	Occupational therapy
285	BLACK, MIKEL RENEE	8/25/2025	6/30/2026	\$ 117,938	\$ -	Occupational therapy
286	COHEN, MICAH	9/9/2025	6/30/2026	\$ 47,175	\$ -	Occupational therapy
287	STEVENSON, ABBIE L	10/15/2025	6/30/2026	\$ 15,000	\$ -	Audiology therapy
	Total Proposed Expenditures			\$35,089,666	\$32,278,409	
	*Contracts that end on or before 06/30/26 have automatic renewals or renewal options in FY2026-27 and FY2027-28.					

**Schedule of Privatization Contracts
Budget Year 2026-27**

Local Government:	Washoe County School District								
Contact:	Jeff Bozzo								
E-Mail Address:	jbozzo@washoeschools.net								
Daytime Telephone:	775-348-0228						Total Number of Existing Contracts: 17		

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Position or 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	Darjeeling Therapy Services, LLC	8/1/2024	7/31/2026	2.00	\$41,047	\$41,047	Family Therapy	0.50	\$ 59.17	Family therapy services
2	Great Basin Speech Therapy, LLC	8/1/2024	7/31/2026	2.00	\$41,047	\$0	Speech Pathologist	0.50	\$ 59.17	Speech and language therapy
3	Health Psychology Associates	8/1/2024	7/31/2026	2.00	\$41,047	\$41,047	Behavioral Therapy	0.50	\$ 59.17	Behavioral health services
4	Positive Behavior Supports Corporation	8/1/2024	7/31/2026	2.00	\$41,047	\$41,047	ABA Therapy	0.50	\$ 59.17	Applied behavior analysis (ABA) therapy
5	RemOTe Therapy, LLC	8/1/2024	7/31/2026	2.00	\$41,047	\$0	Occupational Therapist	0.50	\$ 59.17	Occupational therapy
6	Speech NV	8/1/2024	7/31/2026	2.00	\$41,047	\$0	Speech Pathologist	0.50	\$ 59.17	Speech and language therapy
7	Theraplay, LLC	8/1/2024	7/31/2026	2.00	\$41,047	\$0	Occupational Therapist	0.50	\$ 59.17	Occupational therapy
8	Nugent Family Counseling	7/1/2025	6/30/2026	1.00	\$44,784	\$44,784	General Therapy	0.50	\$ 64.55	Therapy services
9	SILVER STATE SIGN LANGUAGE LLC	7/1/2025	6/30/2026	1.00	\$72,675	\$0	Audiology therapy	0.50	\$ 104.76	Audiology therapy
10	NATIONAL STAFFING SOLUTIONS	7/1/2025	6/30/2026	1.00	\$101,981	\$0	Occupational Therapist	1.00	\$ 73.50	Occupational therapy
11	SUNBELT STAFFING LLC	7/1/2025	6/30/2026	1.00	\$127,856	\$0	Occupational Therapist	1.50	\$ 61.43	Occupational therapy
12	AMN ALLIED SERVICES	7/1/2025	6/30/2026	1.00	\$686,483	\$0	Occupational Therapist	7.00	\$ 70.68	Occupational therapy
13	PROGRESSUS THERAPY LLC	7/1/2025	6/30/2026	1.00	\$106,546	\$0	Occupational Therapist	1.00	\$ 76.79	Occupational therapy
14	WANDER OUTDOORS OCCUPATIONAL T	7/1/2025	6/30/2026	1.00	\$67,000	\$0	Occupational Therapist	0.50	\$ 96.58	Occupational therapy
15	COMPREHENSIVE THERAPY CONSULTA	7/1/2025	6/30/2026	1.00	\$166,969	\$0	Occupational Therapist	1.50	\$ 80.23	Occupational therapy
16	REMOTE THERAPY LLC	7/1/2025	6/30/2026	1.00	\$74,925	\$0	Occupational Therapist	0.50	\$ 108.00	Occupational therapy
17	Southwest Foodservice Excellence LLC	07/01/25	06/30/26	1.00	\$880,127	\$880,127	Food Service	9.00	\$ 70.48	Food service provider
	Total				\$2,616,671	\$1,048,050		26.50		

*Contracts that end on or before 06/30/26 have automatic renewals or renewal options in FY2026-27 and FY2027-28.

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND													
NRS 354.596 EXPENDITURE REPORT													
TENTATIVE BUDGET, FISCAL YEAR JUNE 30, 2027													
		10-1xx-xxxx-	10-3xx-xxxx-	10-4xx-xxxx-	10-9xx-xxxx-	10-0xx-21xx-	10-0xx-22xx-	10-0xx-23xx-	10-0xx-24xx-	10-0xx-25xx-	10-0xx-26xx-	10-0xx-27xx-	
FUNCTION/PROGRAM		REGULAR	VOCATIONAL	OTHER INST	CO/EXTRA	STUDENT	INSTRUCTIONAL	GENERAL	SCHOOL	CENTRAL	OPERATIONS	STUDENT	TOTALS
OBJECT	ACCOUNT DESCRIPTION	INSTRUCTION	PROGRAMS	PROGRAMS	CURRICULAR	SUPPORT	SUPPORT	ADMIN	ADMIN	SERVICES	& MAINT	TRANSPORT	
61110	TEACHERS	149,860,153	4,575,569	0	0	254,890	1,193,457	95,491	0	75,456	0	0	156,055,016
61111	TEACHERS (YEAR ROUND SCHOOLS)	17,839,608	69,626	0	0	174,081	152,652	0	0	0	0	0	18,235,968
61112	ROTC TEACHERS	3,069,272	0	0	0	0	204,618	0	0	0	0	0	3,273,890
61120	ASSISTANTS	3,801,630	0	0	0	309,324	3,250,720	0	0	0	0	0	7,361,673
61121	AIDES	237,520	0	0	0	2,622,888	0	0	0	0	0	0	2,860,407
61140	CERTIFIED ADMINISTRATORS	0	140,801	0	0	875,946	1,001,291	1,897,824	22,533,645	213,242	0	0	26,662,749
61150	BOARD MEMBERS	0	0	0	0	0	0	63,000	0	0	0	0	63,000
61151	PSYCHOLOGISTS	0	0	0	0	5,424,162	0	0	0	0	0	0	5,424,162
61152	PRO-TECH	0	0	0	141,353	4,233,213	646,707	2,111,197	0	12,364,140	1,798,566	1,013,499	22,308,674
61160	LIBRARIANS	0	0	0	0	0	2,142,965	0	0	0	0	0	2,142,965
61161	COUNSELORS	0	0	0	0	14,516,823	1,816	0	0	0	0	0	14,518,639
61162	NURSES	0	0	0	0	3,438,317	0	0	0	0	0	0	3,438,317
61164	COUNSELORS (YEAR ROUND)	0	0	0	0	719,586	0	0	0	0	0	0	719,586
61165	NURSES (YEAR ROUND)	0	0	0	0	92,282	0	0	0	0	0	0	92,282
61170	CLASSIFIED	110,167	78,083	0	91,203	2,994,344	299,406	721,633	11,445,723	5,174,736	1,221,421	4,840,486	26,977,202
61171	BUS DRIVERS	0	0	0	879,637	0	0	0	0	0	0	8,743,800	9,623,437
61173	WAREHOUSE/MAINTENANCE	0	0	0	0	0	0	0	9,646	211,931	26,452,036	0	26,673,613
61174	SCHOOL POLICE OFFICERS/INVEST.	0	0	0	0	0	0	0	0	0	3,410,722	0	3,410,722
61210	HOURLY/CERTIFIED	888,068	259	92,894	0	23,538	33,373	1,924	1,092	274	0	3,858	1,045,280
61230	SUBSTITUTE - TEACHERS	4,435,322	161,282	0	0	262	40,721	1,401	0	0	0	0	4,638,988
61270	SUBSTITUTES - CLASSIFIED	28,081	0	0	0	93,446	16,695	2,116	0	805	61,732	0	202,876
61280	ESIP	0	0	0	0	0	0	0	0	0	0	0	0
61290	STUDENT ACTIVITY WORKERS	1,690	0	0	10,328	30	0	0	0	0	0	0	12,048
61370	OVERTIME - CLASSIFIED	491	0	0	583	1,270	2,223	9,691	40,113	21,536	1,255,268	797,666	2,128,841
61371	CALL BACK OVERTIME - CLASS.	0	0	0	0	0	0	0	2,663	29	69,254	40,521	112,467
61372	ADDITIONAL TIME - CLASSIFIED	5,272	0	0	149	40,425	1,549	1,465	17,255	5,098	70,452	40,737	182,402
61373	COMP PAYOUTS	36	0	0	0	36	50	0	335	4,050	109,400	90,855	204,762
61510	BONUS PAY	503,217	0	0	0	0	0	0	34,500	0	0	0	537,717
61511	SICK LEAVE PAYOFF - CERTIFIED	2,141,231	0	0	0	67,809	5,281	0	46,306	4,974	0	0	2,265,601
61546	LONGEVITY - LIC ADMIN	0	2,076	0	6,560	192,980	34,954	36,112	432,189	214,402	25,952	35,225	980,449
61547	VACATION PAYOUTS - CERTIFIED	96,055	5,006	0	5,387	27,742	61,339	122,002	947,848	204,749	64,077	19,897	1,554,102
61548	MOVING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0
61576	LONGEVITY - CLASSIFIED	10,120	1,100	0	1,100	38,926	25,450	4,300	80,105	31,200	98,970	39,246	330,517
61577	VACATION PAYOUTS - CLASSIFIED	50,525	0	0	0	16,629	8,671	8,086	29,038	45,307	156,685	52,708	367,649
61690	EXTRA DUTY PAY	5,869,969	13,188	0	3,589,436	37,788	14,617	137,683	82	7,744	510	0	9,671,017
61691	STIPENDS	129,892	5,000	0	0	235	73,183	42,594	0	15,497	0	0	266,401
TOTAL SALARIES		189,078,319	5,051,990	92,894	4,725,736	36,196,971	9,211,738	5,256,518	35,620,540	18,595,170	34,795,044	15,718,497	354,343,418
62100	GROUP INSURANCE	25,969,628	677,534	0	34,138	5,129,228	1,439,319	429,664	4,205,042	2,029,933	5,735,422	2,607,251	48,257,160
62101	LIFE INSURANCE	541,463	5,310	0	656	75,649	15,299	17,546	95,906	67,539	65,986	22,449	907,804
62102	LONG TERM DISABILITY INSURANCE	0	2	0	2	98	18	46	200	143	20	11	540
62200	OASDI	118,137	219	5,759	133,741	13,569	11,420	2,458	1,573	200	4,655	5,913	297,644
62300	RETIREMENT	63,456,569	1,777,289	0	415,956	12,382,866	2,779,319	1,752,570	11,087,605	6,172,828	8,981,815	3,394,731	112,201,547
62301	1/5 PERS CREDIT	0	0	0	0	0	0	0	0	0	0	0	0
62400	MEDICARE	2,635,132	70,862	1,347	45,372	526,099	133,339	76,944	499,296	269,329	479,481	204,961	4,942,160
62500	TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	0	0	0	0
62600	UNEMPLOYMENT	0	0	0	0	0	0	0	0	0	0	0	0
62700	WORKERS' COMP	1,070,832	28,868	0	48,580	214,679	53,866	30,884	203,505	110,405	1,011,844	399,045	3,172,508
62880	OPEB	4	0	0	0	1	6	0	0	0	0	0	11
62900	VEHICLE STIPENDS	0	0	0	0	0	0	6,000	0	0	0	0	6,000
TOTAL BENEFITS		93,791,765	2,560,083	7,106	678,446	18,342,188	4,432,586	2,316,110	16,093,129	8,650,377	16,279,223	6,634,360	169,785,373
		282,870,084	7,612,073	100,000	5,404,182	54,539,159	13,644,324	7,572,629	51,713,669	27,245,547	51,074,267	22,352,857	524,128,791

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND														
NRS 354.596 EXPENDITURE REPORT														
TENTATIVE BUDGET, FISCAL YEAR JUNE 30, 2027														
		10-1xx-xxxx-	10-3xx-xxxx-	10-4xx-xxxx-	10-9xx-xxxx-	10-0xx-21xx-	10-0xx-22xx-	10-0xx-23xx-	10-0xx-24xx-	10-0xx-25xx-	10-0xx-26xx-	10-0xx-27xx-		
FUNCTION/PROGRAM		REGULAR	VOCATIONAL	OTHER INST	CO/EXTRA	STUDENT	INSTRUCTIONAL	GENERAL	SCHOOL	CENTRAL	OPERATIONS	STUDENT	TOTALS	
OBJECT	ACCOUNT DESCRIPTION	INSTRUCTION	PROGRAMS	PROGRAMS	CURRICULAR	SUPPORT	SUPPORT	ADMIN	ADMIN	SERVICES	& MAINT	TRANSPORT		
63100	ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	0	28,931	0	0	0	28,931
63101	ADMIN SERVICES >\$25K MAJOR	0	0	0	0	0	0	0	0	0	0	0	0	0
63200	EDUCATIONAL SERVICES	31,866	0	0	0	3,720	459	5,041	0	4,362	0	0	0	45,448
63201	ED SERVICES > \$25K MAJOR	0	28,000	0	14,421	14,421	301,000	0	0	0	0	0	0	343,421
63300	TRAINING AND DEVEL SERVICES	43,448	3,343	0	250	22,328	214,580	44,383	0	55,454	2,825	8,000	0	394,611
63400	OTHER PROFESSIONAL SERVICES	7,027	72	0	294,982	0	35,658	22,104	0	80,456	224,645	16,446	0	681,390
63401	OTHER PROF SRVCS > \$25K MAJOR	0	0	0	436,956	250,000	181,371	274,656	0	56,575	0	0	0	1,199,558
63405	OTHER ATTORNEY FEES	0	0	0	0	0	0	3,000	0	0	0	0	0	3,000
63500	TECHNICAL SERVICES	59,690	941	0	0	6,400	2,470	0	0	7,623	354,517	0	0	431,641
63501	TECH SERVICES > \$25K MAJOR	0	0	0	0	0	0	0	0	241,702	10,000	0	0	251,702
63510	DATA PROCESSING & CODING	0	0	0	0	0	0	0	0	0	0	0	0	0
63520	OTHER TECHNICAL SERVICES	5,020	0	0	0	2,523	0	0	0	168,507	28,876	0	6,225	211,151
63521	OTHER TECH SERV > \$25K MAJOR	0	0	0	0	0	0	0	0	3,357,947	0	262,872	0	3,620,819
63529	CHARGEBACKS/OTHER TECH SERVICES	0	0	0	0	0	0	0	0	(177,495)	0	0	0	(177,495)
63600	OTHER SPECIALIZED SERVICES	18,752	0	0	0	0	0	1,251	0	0	0	0	0	20,003
64110	SEWER	0	0	0	0	0	0	0	0	0	550,000	0	0	550,000
64111	WATER	603	0	0	0	0	0	0	0	0	2,000,000	0	0	2,000,603
64200	CLEANING SERVICES	0	0	0	0	0	0	0	0	0	23,616	0	0	23,616
64210	GARBAGE PICKUP	25,366	215	0	0	1,547	0	156	0	2,056	2,202,321	0	0	2,231,661
64220	LINEN SERVICE	0	0	0	0	0	0	0	0	1,423	0	43,214	0	44,637
64230	SNOWPLOWING	0	0	0	0	0	0	0	0	0	45,805	0	0	45,805
64240	LAWN & GROUNDS UPKEEP	0	0	0	0	0	0	0	0	0	207,258	0	0	207,258
64250	OTHER CLEANING SERVICES	0	0	0	0	0	0	0	0	0	86,407	0	0	86,407
64310	BUILDING REPAIRS AND MAINT	15,198	0	0	0	0	0	0	0	0	146,124	30,680	0	192,002
64311	EQUIPMENT REPAIRS & MAINT	2,366	150	0	0	3,391	0	0	0	31,312	47,317	28,601	0	113,137
64312	VEHICLE REPAIRS & MAINT	0	0	0	0	0	0	0	0	0	0	398,539	0	398,539
64313	OTHER REPAIR/MAINT SERVICES	695	0	0	175,000	1,500	0	0	0	1,506	31,408	0	0	210,109
64320	TECH-RELATED REPAIRS & MAINT	310	0	0	0	0	171	3,342	0	2,200	0	372,944	0	378,967
64410	RENTAL/LEASE - LAND & BLDGS	101,452	0	0	0	173,914	101,699	5,687	0	104	70,400	0	0	453,256
64420	RENTAL/LEASE - EQUIPMENT	117,515	0	0	0	0	0	0	0	149,645	6,466	3,658	0	277,284
64422	EXCESS COPIES-LEASED COPIERS	15,256	0	0	0	0	0	0	0	0	0	0	0	15,256
64502	SITE IMPROVEMENTS	5,560	3,034	0	0	0	0	0	0	0	0	0	0	8,594
64503	BUILDING IMPROVEMENTS	4,114	0	0	0	0	0	0	0	0	0	0	0	4,114
64900	OTHER PURCHASED PROPERTY SRVCS	0	0	0	0	0	0	0	0	0	187,192	0	0	187,192
64901	JOINT USE AGREEMENTS	0	0	0	0	0	0	0	0	0	117,734	0	0	117,734
64909	CHARGEBACKS/PROPERTY SERVICES	0	0	0	0	0	0	0	0	(224,424)	0	0	0	(224,424)
65000	OTHER PURCHASED SERVICES	120	0	0	0	0	0	0	0	0	0	0	0	120
65009	CHARGEBACKS/OTHER SERVICES	0	0	0	0	0	0	0	0	0	0	0	(51,079)	(51,079)
65100	INLIEU OF TRANSPORTATION PYMTS	0	0	0	0	0	0	0	0	0	0	31,775	0	31,775
65101	FIELD TRIPS	1,675	1,000	0	0	0	0	0	0	0	0	0	0	2,675
65102	ACTIVITY TRIPS	223	0	0	(65,139)	0	0	0	0	0	0	0	0	(64,916)
65103	ATHLETIC TRAVEL	0	4,000	0	584,519	0	0	0	0	0	0	0	0	588,519
65104	BUS USAGE	1,623	0	0	0	0	0	0	0	0	0	0	0	1,623
65190	STUDENT TRAVEL	10,622	0	0	59,484	0	17,724	0	0	0	0	0	0	87,830
65200	PROPERTY/LIABILITY INSURANCE	0	0	0	0	0	0	0	0	10,045,899	0	0	0	10,045,899
65201	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	110,000	0	0	0	110,000
65310	POSTAGE	783	500	0	0	0	0	38	0	183,232	874	503	0	185,930
65330	TELEPHONE	1,518	0	0	0	0	0	0	0	0	500,000	0	0	501,518
65340	CELLULAR TELEPHONE COSTS	639	0	0	716	620	303	9,550	0	9,365	101,646	7,089	0	129,928
65350	TELEPHONE - DATA TRANSMISSION	1,801	0	0	0	195	0	0	0	0	625,000	0	0	626,996
65400	ADVERTISING	41	0	0	0	0	0	239	0	52,660	222	0	0	53,162
65500	PRINTING	431,334	10,497	0	26	4,905	11,407	7,794	500	10,894	2,582	2,038	0	481,977
65600	STUDENT TUITION & REGISTRATION	2,271,788	0	0	0	0	0	1,151	0	351	0	0	0	2,273,290
65800	TRAVEL/PER DIEM/LODGING	89,328	1,868	0	28,250	700	22,352	63,813	0	12,551	838	3,375	0	223,075
65801	MILEAGE	10,989	0	0	2,874	32,284	20,674	13,114	0	23,781	1,722	3,699	0	109,137
TOTAL PURCHASED SERVICES		3,276,722	53,620	0	1,517,918	518,448	909,868	455,319	500	14,236,617	7,575,795	1,168,579	0	29,713,386

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND														
NRS 354.596 EXPENDITURE REPORT														
TENTATIVE BUDGET, FISCAL YEAR JUNE 30, 2027														
		10-1xx-xxxx-	10-3xx-xxxx-	10-4xx-xxxx-	10-9xx-xxxx-	10-0xx-21xx-	10-0xx-22xx-	10-0xx-23xx-	10-0xx-24xx-	10-0xx-25xx-	10-0xx-26xx-	10-0xx-27xx-		
FUNCTION/PROGRAM		REGULAR	VOCATIONAL	OTHER INST	CO/EXTRA	STUDENT	INSTRUCTIONAL	GENERAL	SCHOOL	CENTRAL	OPERATIONS	STUDENT	TOTALS	
OBJECT	ACCOUNT DESCRIPTION	INSTRUCTION	PROGRAMS	PROGRAMS	CURRICULAR	SUPPORT	SUPPORT	ADMIN	ADMIN	SERVICES	& MAINT	TRANSPORT		
66100	GENERAL SUPPLIES	1,137,593	218,362	0	10,632	94,027	133,545	156,647	1,500	319,807	3,291,505	1,083,541	6,447,159	
66102	INSTRUCTIONAL KITS	4,395	44	0	0	1,394	5,520	0	0	0	0	0	11,353	
66109	CHARGEBACKS/SUPPLIES	(1,100,000)	0	0	0	0	0	0	0	(581,478)	(1,455,980)	(1,263,593)	(4,401,051)	
66111	WAREHOUSE SUPPLIES	1,771,358	17,807	0	294	1,183	1,768	561	0	94,871	1,549	1,136	1,890,527	
66120	NON-TECH INVENTORY ITEMS	173,640	1,363	0	0	0	1,486	0	0	5,065	28,777	8,698	219,029	
66121	VEHICLES OF VALUE	3,160	0	0	0	0	0	0	0	0	0	0	3,160	
66122	FURNITURE OF VALUE	7,192	0	0	0	0	0	17	0	1,603	0	0	8,812	
66123	STUDENT MEALS	15,487	0	0	0	0	0	0	0	0	0	0	15,487	
66210	NATURAL GAS	0	0	0	0	0	0	0	0	0	1,284,214	0	1,284,214	
66220	ELECTRICITY	0	0	0	0	0	0	0	0	0	7,401,505	0	7,401,505	
66230	BOTTLED GAS	0	0	0	0	0	0	0	0	0	150,000	0	150,000	
66240	HEATING OIL	0	0	0	0	0	0	0	0	0	7,000	0	7,000	
66260	GAS/DIESEL/BIODIESEL	0	0	0	0	0	0	0	0	0	0	1,697,098	1,697,098	
66290	LUBRICANTS	0	0	0	0	0	0	0	0	0	0	74,237	74,237	
66400	PROFESSIONAL BOOKS	21,778	0	0	0	9,225	43,064	5,294	500	5,888	0	0	85,749	
66401	MAGAZINES & PERIODICALS	5,466	500	0	0	0	1,159	516	0	483	99	0	8,223	
66402	LIBRARY BOOKS	3,469	5	0	0	0	0	3,080	0	0	0	0	6,554	
66410	TEXTBOOKS	485,582	228	0	0	0	110,962	0	0	0	0	0	596,772	
66500	AUDIO VISUAL MATERIALS	0	0	0	0	0	0	0	0	0	0	0	0	
66501	INSTRUCTIONAL KITS	0	1,000	0	0	0	0	0	0	0	0	0	1,000	
66503	INFORMATION TECH SUPPLIES	269,874	18,477	0	1,355	5,862	19,172	8,791	0	34,307	5,272	17,635	380,745	
66510	INSTRUCTIONAL SOFTWARE	286,167	2,000	0	0	0	295	0	0	0	0	0	288,462	
66511	ADMINISTRATIVE SOFTWARE	4,747	0	0	0	0	0	51,756	0	189,393	77,405	118,791	442,092	
66520	COMPUTER HARDWARE OF VALUE	71,167	0	0	1,165	10,506	10,852	21,587	0	96,999	2,869	8,336	223,471	
66521	OTHER TECH EQUIP OF VALUE	112,180	857	0	0	926	2,687	5,271	0	3,187	0	0	125,108	
66523	COMPUTER HARDWARE < \$500	56	0	0	0	0	0	0	0	0	0	0	56	
66530	WEB-BASED & SIMILAR PROGRAMS	246,182	0	0	0	1,726	2,339,563	20,053	0	13,094	100,632	3,985	2,725,235	
66540	COMPUTER EQUIPMENT < \$1,000	230,090	7,321	0	0	4,072	7,566	4,724	0	23,248	9,447	10,588	297,056	
66541	OTHER TECH EQUIPMENT < \$1,000	78,832	2,072	0	0	545	1,592	3,253	0	18,898	2,451	548	108,191	
TOTAL SUPPLIES		3,828,415	270,036	0	13,446	129,466	2,679,231	281,550	2,000	225,355	10,906,745	1,761,000	20,097,244	
67310	NEW EQUIPMENT & MACHINERY	81,942	20,965	0	0	0	0	0	0	72,830	139,938	79,103	394,778	
67320	NEW VEHICLES	7,846	0	0	0	0	0	0	0	0	0	0	7,846	
67330	FURNITURE	232	0	0	0	0	0	0	0	921	0	0	1,153	
67340	COMPUTER HARDWARE	0	0	0	0	0	0	0	0	4,756	0	0	4,756	
67390	MINOR EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL PROPERTY		90,020	20,965	0	0	0	0	0	0	78,507	139,938	79,103	408,533	
68100	DUES & FEES	721,657	7,027	0	117,738	336	31,268	225,866	0	18,366	162,713	14,722	1,299,693	
TOTAL OTHER		721,657	7,027	0	117,738	336	31,268	225,866	0	18,366	162,713	14,722	1,299,693	
TOTAL OPERATING		7,916,814	351,648	0	1,649,102	648,250	3,620,367	962,735	2,500	14,558,845	18,785,191	3,023,404	51,518,856	
TOTAL EXPENDITURES		290,786,898	7,963,721	100,000	7,053,284	55,187,409	17,264,691	8,535,364	51,716,169	41,804,392	69,859,458	25,376,261	575,647,647	
												TRANSFERS TO SPECIAL EDUCATION FUND	88,216,969	
												TRANSFERS TO SPECIAL REVENUE FUNDS	7,060,280	
												CONTINGENCY	5,000,000	
												NONSPENDABLE INVENTORY	1,833,559	
												UNASSIGNED FUND BALANCE	62,989,960	
												TOTAL GENERAL FUND	740,748,415	