

COMMUNICATIONS AND REPORTS

JUNE 23, 2026

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

COMMUNICATIONS

- A. Washoe County School District Affidavit of Publication for the May 26 Public Hearing of the Tentative Budget for fiscal year 2026/2027.
- B. Amendment adding an updated map to the Interlocal Agreement Between the City of Reno and the County of Washoe Governing the Exercise of Extra-Territorial Jurisdiction by the City of Reno Within a Sphere of Influence, of the January 28, 2003, Board of County Commissioners' meeting, Minute Item 03-109.
- C. Washoe County Treasurer, Library Change Fund Reduction update dated June 11, 2026.

MONTHLY STATEMENTS/REPORTS

- A. Clerk of the Court, Monthly Statement for the month ending May 31, 2026.
- B. Washoe County Treasurer, Monthly Statement for the month ending April 30, 2026.
- C. Washoe County Treasurer, Monthly Statement for the month ending May 31, 2026.

BUDGETS

- A. City of Reno Final Budget for fiscal year 2026/2027.
- B. City of Reno Redevelopment Agency #1 Final Budget for fiscal year 2026/2027.
- C. City of Reno Redevelopment Agency #2 Final Budget for fiscal year 2026/2027.
- D. City of Sparks Final Budget for fiscal year 2026/2027.
- E. City of Sparks Redevelopment Agency Area 2 Final Budget for fiscal year 2026/2027.
- F. Sun Valley General Improvement District Final Budget for fiscal year 2026/2027.
- G. TMWA Final Budget Ending for fiscal year ending June 30, 2027.

H

Washoe County School District Final Budget for fiscal year ending June 30, 2027.

USA TODAY CO.



P.O. Box 632098, Cincinnati, OH 45263-2098

AFFIDAVIT OF PUBLICATION

Dawn Gordillo
Attn: Accounts Payable
Washoe Co School District
Po Box 30425
Reno NV 89520-3425

STATE OF WISCONSIN, COUNTY OF BROWN


Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada that the notice hereto annexed was Published in said newspapers in the issue:

05/15/2026

and that the fees charged are legal.
Sworn to and subscribed before on 05/15/2026



Legal Clerk



Notary, State of WI, County of Brown
9329

My commission expires

Publication Cost: \$441.86
Tax Amount: \$0.00
Payment Cost: \$441.86
Order No: 12321003 # of Copies: 1
Customer No: 1118658
PO #:

THIS IS NOT AN INVOICE!
Please do not use this form for payment remittance.

KONGMENG YANG
Notary Public
State of Wisconsin

NOTICE OF PUBLIC HEARING
May 26, 2026
WASHOE COUNTY SCHOOL DISTRICT - TENTATIVE BUDGET FOR 2026-27

To conform with NRS 354.596, the Tentative Budget for fiscal year 2026-27, was presented to the Board of Trustees and entered into the minutes of the meeting on April 14, 2026. A summary of the Tentative Budget appears below:

FISCAL YEAR AD VALOREM TAX BASE FOR LEVY \$32,338,795,448

Budgeted Fund Resources	Opening Fund Balance	Non-Property Tax Revenue	Property Tax Revenue	Transfers In	Total Fund Resources	Tax Rate
General Fund	\$70,719,764	\$670,028,651	\$0	\$0	\$740,748,415	0.0000
Debt Service Funds	122,405,514	1,954,647	101,480,741	46,097,554	271,938,456	0.3885
Other Funds	176,789,380	777,439,357	0	101,777,249	1,056,005,986	
Total	\$369,914,658	\$1,449,422,655	\$101,480,741	\$147,874,803	\$2,068,692,857	0.3885

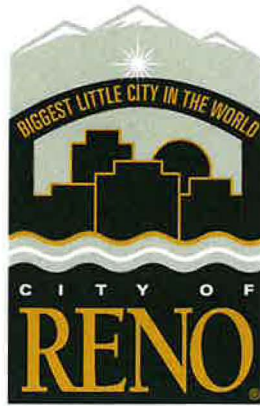
Budgeted Fund Applications	Salaries and Benefits	Services, Supplies and Other	Ending Fund Balance	Transfers Out & Contingencies	Total Fund Requirements
General Fund	\$524,128,791	\$51,518,856	\$64,823,519	\$100,277,249	\$740,748,415
Debt Service Funds	0	134,498,159	130,940,297	6,500,000	271,938,456
Other Funds	258,853,507	413,117,055	337,937,870	46,097,554	1,056,005,986
Total	\$782,982,298	\$599,134,070	\$533,701,686	\$152,874,803	\$2,068,692,857

Budgeted Resources By Source	Actual Prior Year Ending	Estimated Current Year	Tentative Budget
Local Sources	\$363,540,965	\$336,785,623	\$338,593,002
State Sources	\$751,477,191	\$777,687,135	\$781,472,566
Federal Sources	\$79,719,369	\$75,209,058	\$72,231,495
Other Sources	\$214,387,120	\$124,134,741	\$358,606,333
Transfers From Other Funds	\$152,249,445	\$142,977,084	\$147,874,803
Opening Fund Balance	\$665,547,774	\$734,772,813	\$369,914,658
Total	\$2,226,921,865	\$2,191,566,454	\$2,068,692,857

Budgeted Fund Applications	Actual Prior Year Ending	Estimated Current Year	Tentative Budget
Regular Programs	\$292,222,870	\$297,994,324	\$298,055,419
Special Programs	\$135,092,685	\$144,766,402	\$144,021,650
Vocational Programs	\$9,217,339	\$10,156,301	\$10,058,457
Other Instructional Programs	\$116,399,104	\$124,582,825	\$123,513,353
Adult Education Programs	\$1,280,471	\$1,464,835	\$1,464,835
Community Service Programs	\$718,199	\$983,708	\$983,708
Co-Curricular Programs	\$20,503,926	\$23,519,683	\$24,053,284
Undistributed Expenditures	\$659,636,391	\$950,998,958	\$645,467,501
Transfers to Other Funds	\$141,180,269	\$143,595,295	\$147,874,803
Debt Service	\$115,897,796	\$123,589,465	\$134,498,159
Contingency	\$0	\$0	\$5,000,000
Ending Fund Balance	\$734,772,814	\$369,914,658	\$533,701,686
Total	\$2,226,921,865	\$2,191,566,454	\$2,068,692,857

Copies of the Tentative Budget in the form prescribed by the Nevada Department of Taxation are on file and available at the offices of : Nevada Department of Taxation, Carson City; Washoe County Clerk, Reno; State Department of Education, Carson City; and the Washoe County School District, Reno. A public hearing will be held on Tuesday May 26, 2026, 2:00 PM, at the Central Administration Building, 425 East Ninth Street, Reno, NV 89512.

Mike Railey, AICP, Planning Manager
Development Services Department
P. O. Box 1900
Reno, NV 89505
(775) 393-1047



May 21, 2026

Jan Galassini
Washoe County Clerk
PO Box 11130
Reno, Nevada 89520

Mikki Huntsman
Reno City Clerk
1 East 1st Street
Reno, NV 89505

**Re: Interlocal Agreement Governing the Exercise of Extra-Territorial Jurisdiction –
Amendment to Appendix B**

Dear Ms. Galassini and Ms. Huntsman:

The attached map is submitted to you for filing pursuant to the *Interlocal Agreement Between the City of Reno and the County of Washoe Governing the Exercise of Extra-Territorial Jurisdiction by the City of Reno Within a Sphere of Influence*. This agreement states that the City of Reno will update the map attached to this agreement when exercising jurisdiction for additional adopted sphere of influence areas and that the City “will file a copy of the updated map with both the Reno City Clerk and the Washoe County Clerk upon the effective date of exercising extra-territorial jurisdiction” in those areas.

The enclosed map, dated May 2026, serves to amend Appendix B of the Interlocal Agreement. The map illustrates current jurisdictional boundaries and areas of extra-territorial jurisdiction and reflects the addition of a ±249.32-acre area consisting of seven parcels (Assessor’s Parcel No. 016-370-44, 016-370-45, 016-730-03, 016-730-06, 016-730-60, 016-730-61, and 016-730-62), primarily consisting of the Rilite aggregate pit site. The effective date for exercising extra-territorial jurisdiction is the date of filing with both parties.

If you have any questions or need additional information, please feel free to contact me.

Sincerely,

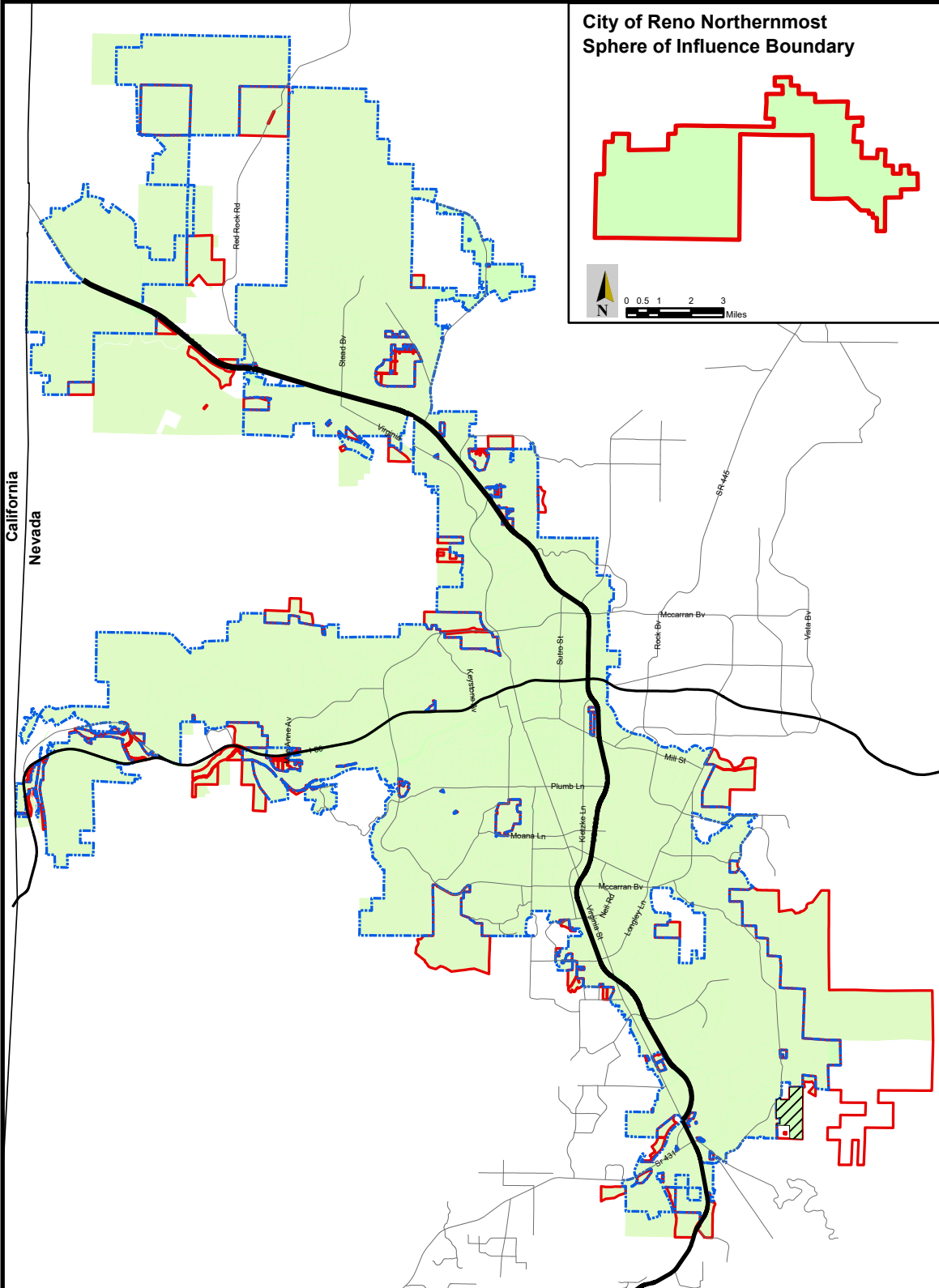
A handwritten signature in black ink, appearing to read "Mike Railey". The signature is fluid and cursive, with a large, sweeping flourish at the end.

Mike Railey, AICP, Planning Manager
Development Services Department

xc: Kelly Mullin, Director of Planning and Building, Washoe County

Re: Interlocal Agreement Governing the Exercise of Extra-Territorial Jurisdiction –
Amendment to Appendix B
Page 2

Enclosures: Amendment to Appendix B – May 2026
Interlocal Agreement Document – January 28, 2003



City of Reno Northernmost Sphere of Influence Boundary

0 0.5 1 2 3 Miles

Appendix B

- Reno City Limits
- Reno Sphere of Influence
- City of Reno, Extra-Territorial Jurisdiction Area
- Parcels to be Added

Development Services Department

1 East 1st Street Phone: 321-8309
P.O. Box 1900 Fax: 334-2043
Reno, NV 89505 www.reno.gov

Creator: J.MDDW

0 0.5 1 2 3 Miles

The information herein is approximate and is intended for display purposes only. Reproduction is not permitted. For additional information, please contact the City of Reno Development Services Department.

Map Produced May 2020

**INTERLOCAL AGREEMENT BETWEEN THE CITY OF RENO
AND THE COUNTY OF WASHOE GOVERNING THE EXERCISE OF
EXTRA-TERRITORIAL JURISDICTION BY THE CITY OF RENO WITHIN A
SPHERE OF INFLUENCE**

This Interlocal Agreement, pursuant to NRS 277.045 and NRS 277.180, regarding the exercise of extra-territorial jurisdiction by the City of Reno within a sphere of influence (the "Agreement") is entered into this 28th day of January 2003 by and between the City of Reno, a municipal corporation of the State of Nevada ("City of Reno") and the County of Washoe, a political subdivision of the state of Nevada ("Washoe County").

WHEREAS, Sections 278.026 through 278.029, inclusive, of the Nevada Revised Statutes establishes a process for regional planning for Washoe County that includes the City of Reno and portions of unincorporated Washoe County;

WHEREAS, The Truckee Meadows Regional Governing Board adopts the Truckee Meadows Regional Plan pursuant to NRS 278.0276 as the regional plan for the City of Reno and Washoe County and, further, that the Truckee Meadows Regional Plan contains a designated sphere of influence for the City of Reno;

WHEREAS, NRS 278.02788 provides that the City of Reno may exercise any power conferred pursuant to NRS 278.010 to 278.630, inclusive, within its sphere of influence provided the City adopts a master plan for the territory within the sphere of influence, that the master plan and ordinances required by the master plan are found to be consistent with the Truckee Meadows Regional Plan, that the City of Reno adopts and certifies the master plan for the sphere of influence territory, and that the City of Reno adopts any ordinances required by the master plan;

WHEREAS, neither NRS nor the adopted Truckee Meadows Regional Plan provides for a process to establish jurisdictional responsibilities for the City of Reno outside of its corporate boundaries and within a sphere of influence area wherein the City has exercised extra-territorial authority;

WHEREAS, for the purposes of good government and providing optimum service to the public, it is beneficial for the City of Reno and Washoe County to determine jurisdictional responsibilities for NRS 278 related cases under judicial review, specific plans, development agreements, discretionary permits, master plan amendments, criteria for new development, building permits, off-premise signs, business licensing, code enforcement, and staff reports/information for elected/appointed boards within a sphere of influence area wherein the City has exercised extra-territorial authority; and, further, such areas of jurisdictional responsibility must be clearly reflected on maps available through both the City of Reno and Washoe County;

WHEREAS, the Regional Plan Settlement Agreement agreed to by the City of Reno and Washoe County in the case of County of Washoe, et al. v. Washoe County Regional

Governing Board (case number CV02-03469) requires a protocol agreement, a process for cooperative planning and other such appropriate provisions that both the City of Reno and Washoe County agree to abide by;

WHEREAS, NRS 277.080 to 277.180, inclusive and cited as the Interlocal Cooperation Act, provides through the provisions of NRS 277.110 for the City of Reno and Washoe County to enter into interlocal agreements to delegate any power, privilege, or authority exercised by one public agency to be exercised jointly with another agency;

NOW, THEREFORE, in consideration of the mutual promises and covenants set forth hereinafter, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, it is agreed as follows:

Section 1. Introduction.

1.1 This Interlocal Agreement between the City of Reno and Washoe County pertains to extra-territorial jurisdiction within the adopted sphere of influence area, as defined in subsection 3.1, pursuant to NRS 278.02788 as amended. A copy of NRS 278.02788 is attached as Appendix A to this Agreement. Staff, as used in this Agreement, refers to staff from the Washoe County Department of Building & Safety, the Washoe County Department of Community Development, the Washoe County District Attorney's Office, the City of Reno Community Development Department, and/or the City of Reno's City Attorney's Office. This Agreement outlines major topic areas impacted by the assumption of extra-territorial jurisdiction by an incorporated City on land within the unincorporated County. Actions to be taken by staff from the City of Reno and/or Washoe County are contained within each topic area. This Agreement does not presume that the City of Reno will exercise extra-territorial jurisdiction over the entire sphere of influence at one time; rather, the City may elect to selectively exercise this jurisdiction over parts of the sphere of influence during the 20-year planning horizon of the sphere. To this end, this Agreement refers to sphere of influence *areas* to reflect this presumption.

Section 2. Cases under Judicial Review.

2.1 Washoe County will not transfer files, or the authority granted by NRS 278, of cases in the judicial court system until final judicial resolution of those cases. Washoe County District Attorney staff will be responsible for the case until final judicial resolution. The retention of authority on these cases by Washoe County will preclude the necessity for City of Reno City Attorney staff to assume the case and defend the legal positions of Washoe County.

Section 3. Map Illustrating Areas of Extra-territorial Jurisdiction.

3.1 The map attached as Appendix B to this Agreement illustrates the adopted sphere of influence areas wherein the City of Reno has exercised extra-territorial jurisdiction pursuant to NRS 278.02788 prior to May 9, 2002. This Agreement applies to the sphere of influence areas wherein the City of Reno has exercised extra-territorial jurisdiction as reflected on the map in Appendix B, as amended from time to time. Staff will use this map to advise property owners of the appropriate jurisdiction to process applications, complaints, or other similar actions pursuant

to this Agreement. The City of Reno will update this map when exercising extra-territorial jurisdiction for additional adopted sphere of influence areas pursuant to NRS 278.02788 as amended and *pursuant to this Agreement*. The City of Reno will file a copy of the updated map with both the Reno City Clerk and the Washoe County Clerk upon the effective date of exercising extra-territorial jurisdiction to any area. The updated map should also reflect current jurisdictional boundaries. This updated map will amend Appendix B of this Agreement upon filing with both Clerks' Offices. The City of Reno shall also provide a courtesy copy of the updated map to the Washoe County Department of Community Development.

Section 4. Specific Plans.

4.1 Washoe County has adopted several specific plans within the City of Reno sphere of influence. These specific plans include the Southeast Truckee Meadows Specific Plan, the Wedge/Dorostkar/Duxbury/Peigh Specific Plan, the South Virginia Corridor Specific Plan, and the Steamboat Specific Plan. These adopted specific plans contain components for development standards (e.g., height, uses, discretionary permit processing, acreage for land uses/zoning, setbacks, landscaping, etc.) and financing (e.g., inspection fees, financing components for future infrastructure, etc.) within the specific plan area. The Alexander Lake Specific Plan Area is contained within the sphere of influence area; however, no specific plan has been adopted by Washoe County for that planned area.

4.2 At the time that the City of Reno elects to exercise extra-territorial jurisdiction within an adopted sphere of influence area that contains all or part of an adopted specific plan, the City will assume responsibility for all components of specific plans adopted by Washoe County. This responsibility includes honoring the financing components of the specific plan, to include the collection of fees associated with future infrastructure improvements. This responsibility may continue within the specific plan area after annexation, particularly for specific plan components involving future infrastructure.

4.3 In order to address the land use components of adopted specific plans, the City of Reno has adopted specific plan components within Reno City Code 18.06.200. The City has also approved regulations to match Washoe County regulations for areas within the adopted sphere of influence that do not require a special use permit review for non-residential development adjacent to major arterials and residentially zoned property. Washoe County staff will be noticed prior to any changes to these procedures. The City of Reno has honored and perpetuated through its adopted specific plan components the energy invested in developing the specific plans.

4.4 The City of Reno will notice affected Washoe County Citizen Advisory Boards and adjacent neighborhoods (residents) no later than five (5) days after the receipt of an application for any master plan amendment requests within an adopted specific plan. The City of Reno will also notify any property owners within 750 feet of the application in accordance with the City's rules and procedures for public notice. Such notice will include a date certain when the City requests comments on the application and will also include the date and time of the tentative public hearing before the City of Reno Planning Commission on the proposed amendment.

4.5 The City of Reno may elect to amend a specific plan. In this instance, the City of Reno will initiate a process to re-plan the specific plan area pursuant to NRS 278 and appropriate City regulations. The City of Reno will formally notify Washoe County in writing of this decision and provide a time schedule for the re-planning process. The City of Reno will also notice affected Washoe County Citizen Advisory Boards and adjacent neighborhoods (residents) within 750 feet of the new plan for the specific plan area, and allow sufficient time for review and comment by the Citizen Advisory Board on the new plan.

Section 5. Development Agreements.

5.1 Washoe County has entered into formal contractual agreements with property owners through Development Agreements pursuant to Article 814 of Washoe County Code Chapter 110. Washoe County has Development Agreements with the property owners of Damonte Ranch (Damonte Trade Center) and Curti Ranch (Curti Ranch II).

5.2 At the time the City of Reno annexes property within an area covered by a Development Agreement or elects to exercise its extra-territorial jurisdiction for a sphere of influence area containing a Development Agreement, the City of Reno will enter into an agreement with Washoe County to become a party to the Development Agreement. When all properties contained within a Development Agreement are under the jurisdiction of the City of Reno, whether by annexation or by the exercise of extra-territorial jurisdiction within a sphere of influence area, then Washoe County will initiate action for the County Commission to assign the Development Agreement to the City of Reno. In Development Agreements wherein Washoe County is the designated water and sewer service provider, then Washoe County will initiate action to assign the Development Agreement only after water and sewer service is provided to the properties contained within the Development Agreement. The assignment of the Development Agreement to the City will require consent by the property owners and acceptance by the City of Reno.

Section 6. Approved Discretionary Permits.

6.1 After the date(s) of Regional Plan conformance of the City of Reno Master Plan and notification of the intent by the City to exercise extra-territorial jurisdiction for a sphere of influence area, Washoe County will develop, and provide to the City of Reno, an inventory of all approved discretionary permits, together with any accompanying non-completed conditions, within the sphere of influence area (includes tentative subdivision maps, special use permits, administrative permits, variances, and site reviews). Washoe County will notify all property owners (permit holders) of the transfer of the permit authority and note that the City of Reno will assume authority for implementation of all non-completed conditions and performance assurances. Washoe County will transfer a copy of a file for a discretionary permit approved by the final authority (i.e., Board of Adjustment, Planning Commission, or Board of County Commissioners) within the sphere of influence area to the City of Reno upon request by the City. Washoe County will retain the original copies of any files for historical and regulatory requirements.

6.2 The City of Reno will implement any non-completed conditions imposed by Washoe County for permits within the area and City staff will verify that such conditions of the permit have been satisfied. Any outstanding performance assurances attached to the permit will also be transferred to the City of Reno. This action will avoid duplicative review and potential conflicts between staff on implementation of conditions.

Section 7. Discretionary Permit Applications in Process of Approval.

7.1 Prior to the date(s) of Regional Plan conformance of the City of Reno Master Plan and notification of the intent by the City to exercise extra-territorial jurisdiction for a sphere of influence area, discretionary permit applications submitted to Washoe County with the required application fee(s) will be processed by Washoe County. After the date(s) that the City of Reno elects to exercise extra-territorial jurisdiction within an adopted sphere of influence area, all other property owners or applicants will be referred to the City of Reno for permit processing.

7.2 Washoe County will include City of Reno staff as a commenting agency on all permit applications pursuant to this provision. After approval by the final authority, conditions and/or performance assurances associated with these discretionary permits will be transferred to the City of Reno for implementation. These permits will then be classified as approved discretionary permits and follow the process outlined in the provisions of this Agreement addressing those permits.

7.3 At the time that the City of Reno elects to exercise extra-territorial jurisdiction within an adopted sphere of influence area, Washoe County will provide a list of approved tentative maps, with case files and improvement drawings, within that area to the City of Reno. Case files and improvement drawings will be transferred to the City of Reno upon request; the County will maintain the original copies of all files and drawings for historical and regulatory requirements. Final maps that are part of approved tentative maps submitted, but not recorded, prior to the date(s) of Regional Plan conformance of the City of Reno Master Plan and notification of the intent by the City to exercise extra-territorial jurisdiction for a sphere of influence area will be processed by the City of Reno. The City of Reno will formally notify Washoe County of any proposed discretionary permit applications, to include tentative map applications, for properties within this area until the City annexes the property. For recorded final maps, Washoe County will verify construction improvements and maintain any required performance assurances.

7.4 Washoe County will notify sphere of influence area property owners, and appropriate Washoe County Citizen Advisory Board members, of the date certain when applications will no longer be accepted by the County but will be referred to the City of Reno. Likewise, the City of Reno will notify appropriate City of Reno Neighborhood Advisory Board members that the City will now accept discretionary permit applications within the sphere of influence area.

Section 8. Master Plan Amendments

8.1 Prior to the date(s) of Regional Plan conformance of the City of Reno Master Plan and notification of the intent by the City to exercise extra-territorial jurisdiction for a sphere of influence area, master plan amendments submitted to Washoe County with the required application fee(s) will be processed by Washoe County. Washoe County will include City of Reno staff as a reviewing agency on all master plan amendment applications within the sphere of influence area pursuant to this provision. The Washoe County staff report shall acknowledge either conformance or non-conformance of the requested amendment with the adopted cooperative plan for the sphere of influence area.

8.2 All other master plan amendment applications within the sphere of influence area, to include those initiated by Washoe County staff, will be transferred to the City of Reno for processing on the date(s) of Regional Plan conformance of the City of Reno Master Plan and notification of the intent by the City to exercise extra-territorial jurisdiction for the sphere of influence area.

Section 9. Criteria for New Development within the Sphere of Influence.

9.1 The City Council will adopt amendments to the Reno Municipal Code requiring that all new development within the expanded sphere of influence adopted on May 9, 2002, conform to the provisions of Washoe County Code Section 110.414.21, Light and Glare, and that such new development also conform to the provisions of Washoe County Code Article 418, Significant Hydrologic Resources.

Section 10. Building Permits.

10.1 Prior to the date(s) of Regional Plan conformance of the City of Reno Master Plan and notification of the intent by the City to exercise extra-territorial jurisdiction for a sphere of influence area, building permits issued by Washoe County or building permit applications within the sphere of influence area submitted to Washoe County with the required application fee(s) will be processed by Washoe County through the issuance of a Certificate of Occupancy or Final Inspection. After that date, all building permits will be processed and inspected by the City of Reno.

Section 11. Off-Premise Signs.

11.1 The City of Reno will not exercise extra-territorial jurisdiction over off-premise signs located in the entire sphere of influence until such time as the property containing the sign is annexed into the City. City of Reno and Washoe County staff will jointly review this Section annually, by the anniversary date of the adoption of this Agreement, to determine whether this Section should be modified or amended pursuant to the provisions of Section 17 of this Agreement.

Section 12. Business Licensing.

12.1 Washoe County will retain all business license authority, to include liquor and gaming licensing, within the sphere of influence pursuant to NRS 244.335 as amended until properties are annexed to the City of Reno. The City of Reno will amend Reno Municipal Code 18.06 to indicate that compliance with City land use requirements does not guarantee approval of a Washoe County business license. Upon annexation, the City of Reno assumes licensing authority pursuant to NRS 268.095 as amended. Washoe County shall transfer existing business license files to the City of Reno after annexation upon request by the City.

Section 13. Code (Zoning and Building) Enforcement.

13.1 Washoe County will respond to code (zoning) enforcement complaints, and take appropriate action to resolve any code violations, within the sphere of influence until the property is annexed by the City of Reno. The City of Reno will respond to and appropriately resolve all building code compliance and enforcement complaints within a sphere of influence area wherein the City has accepted an application for or issued a permit for building. Pursuant to this Agreement, the City of Reno agrees that Washoe County shall enforce all provisions of Washoe County Code Chapter 110 (Development Code) on properties within the adopted sphere of influence until the City annexes a property(s). In resolving any code violations, Washoe County staff will notify the violator that their property is located within the sphere of influence and that the land use/building code may be different under City Codes after annexation. If violations pertain to approved subdivisions under construction, then Washoe County staff will consult with City of Reno staff on the case prior to initiating any action to resolve the violations.

Section 14. Staff Reports and Information for Elected/Appointed Boards.

14.1 For properties within a sphere of influence area wherein the City of Reno has exercised extra-territorial jurisdiction, City of Reno agendas shall have text within the item description noting that the property is within a sphere of influence area, not annexed to the City of Reno, and the City is exercising extra-territorial jurisdiction pursuant to NRS 278.02788 as amended. Further, City of Reno staff reports shall contain an analysis of the requirements of extra-territorial jurisdiction as they apply to the specific application. This information is provided for the elected/appointed boards and the public for disclosure that the property is not yet annexed by the City of Reno and to explain the processes established in this Agreement, as appropriate.

14.2 When Washoe County is processing an application within a sphere of influence area wherein the City of Reno has exercised extra-territorial jurisdiction following the provisions of this Agreement, then Washoe County shall have text within the item description noting that the property is within a sphere of influence area wherein the City of Reno has exercised extra-territorial jurisdiction pursuant to NRS 278.02788 as amended. Washoe County staff reports shall also contain an analysis of the requirements of extra-territorial jurisdiction and the provisions of this Agreement as they apply to the specific application.

Section 15. Successors.

15.1 This Agreement is binding upon and inures to the benefit of the parties and their respective successors and assigns.

Section 16. Terms of Agreement.

16.1 This Agreement constitutes the entire understanding and agreement of the parties with respect to the subject matter hereof, and supersedes and replaces all prior understandings and agreements, whether verbal or in writing, with respect to the subject matter hereof.

16.2 The parties agree that the terms and conditions on the appendixes to this Agreement are incorporated herein and are specifically made a part of this Agreement and are limited only by any limitations expressly provided.

16.3 Neither party shall assign, transfer, or delegate any rights, obligations, or duties under this Agreement without the written consent of the party.

16.4 The terms and conditions of this Agreement shall be construed as a whole according to its fair meaning, and not construed strictly for or against any party.

16.5 This Agreement may be executed in any number of counterparts. All counterparts shall be construed together and shall constitute one agreement.

16.6 The term of this Agreement shall continue unless otherwise terminated pursuant to Section 17 of this Agreement.

Section 17. Modification, Termination, or Amendment.

17.1 This Agreement may not be modified, terminated, or amended in any respect except pursuant to an instrument in writing duly executed by the parties.

17.2 Failure to declare a breach of the Agreement or its material or nonmaterial terms by the other party shall not operate as a waiver by such party of any other of its rights or remedies as to any other breach.

17.3 In order to terminate the Agreement, a party must give 90-day notice of intent to terminate.

Section 18. Notices.

18.1 All notices, other communication, or legal processes under the Agreement shall be in writing and shall be deemed to be properly given if served either personally or if deposited in the United States mail, certified or registered, return receipt requested, postage prepaid to the addresses set forth below:

If to City:

City of Reno City Attorney's Office
Attn: Patricia Lynch, City Attorney
P.O. Box 1900
Reno, Nevada 89505

If to County:

Washoe County District Attorney's Office
Attn: Madelyn Shipman, Assistant DA
P.O. Box 30038
Reno, Nevada 89505

Section 19. Execution of Agreement.

19.1 Each party represents and warrants that the person executing this Agreement in his behalf has full power and authority to enter into this Agreement.

Section 20. Indemnification.

20.1 The parties agree that each will be responsible for any liability or loss that may be incurred as a result of any claim, demand, cost, or judgment made against that party arising from any negligent act or negligent failure to act by any of that party's employees, agents, or servants in connection with the performance of obligations assumed pursuant to this agreement.

20.2 The parties further agree, to the extent allowed by law, to hold harmless, indemnify and defend each other from any and all losses, liabilities, or expenses of any nature to the person or property of another, to which each may be subjected as a result of any claim, demand, action, or cause of action arising out of the negligent acts, errors or omissions on the part of the employees, agents, or servants of the other.

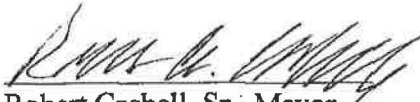
20.3 The indemnification obligation set forth above is conditioned upon receipt of prompt written notice by the indemnifying party of the indemnified party's actual notice of any action or pending claim or cause of action. The indemnifying party shall not be liable to hold harmless any attorney's fees and costs for the indemnified party's chosen right to participate with legal counsel.

Section 21. No Conferral of Rights to Third Parties.

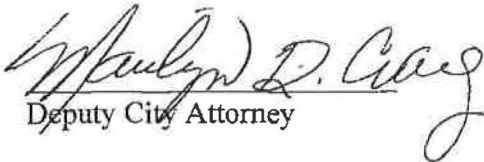
21.1 The protocols set forth herein are intended to apply only to the signatories herein and do not confer any rights upon third persons.

IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the date first written above.

CITY OF RENO

By: 
Robert Cashell, Sr., Mayor

Approved as to form:

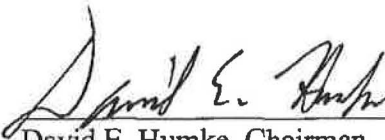
By: 
Deputy City Attorney

ATTEST:


Lynnette R. Jones, City Clerk



COUNTY OF WASHOE

By: 
David E. Humke, Chairman 1/28/03

Approved as to form:

By: 
Deputy District Attorney

ATTEST:


Amy Harvey, County Clerk

Appendixes

- A NRS 278.02788 as amended
- B Map showing City of Reno, Extra-Territorial Jurisdiction Area as of January 28, 2003

NRS 278.02788 reads as follows:

NRS 278.02788 Adoption of master plan for sphere of influence; appeal of decision concerning use of land within sphere of influence.

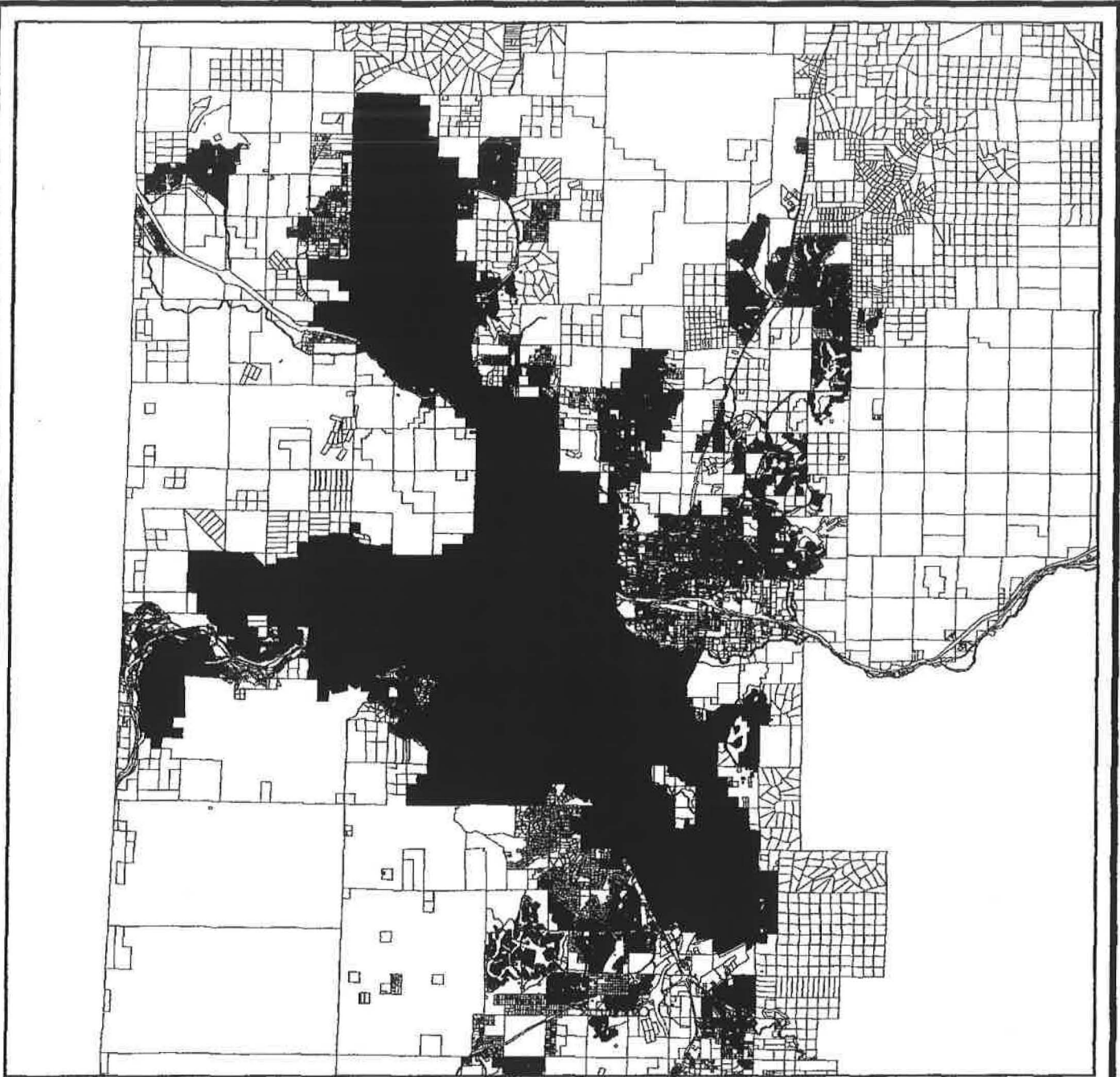
1. If a city has a sphere of influence that is designated in the comprehensive regional plan, the city shall adopt a master plan concerning the territory within the sphere of influence. The master plan and any ordinance required by the master plan must be consistent with the comprehensive regional plan. After adoption and certification of a master plan concerning the territory within the sphere of influence and after adopting the ordinances required by the master plan, if any, the city may exercise any power conferred pursuant to NRS 278.010 to 278.630, inclusive, within its sphere of influence.

2. If the comprehensive regional plan designates that all or part of the sphere of influence of a city is a joint planning area, the master plan and any ordinance adopted by the city pursuant to subsection 1 must be consistent with the master plan that is adopted for the joint planning area.

3. Before certification of the master plan for the sphere of influence pursuant to NRS 278.028, any action taken by the county pursuant to NRS 278.010 to 278.630, inclusive, within the sphere of influence of a city must be consistent with the comprehensive regional plan.

4. A person, county or city that is represented on the governing board and is aggrieved by a final determination of the county or, after the certification of the master plan for a sphere of influence, is aggrieved by a final determination of the city, concerning zoning, a subdivision map, a parcel map or the use of land within the sphere of influence may appeal the decision to the regional planning commission within 30 days after the determination. A person, county or city that is aggrieved by the determination of the regional planning commission may appeal the decision to the governing board within 30 days after the determination. A person, county or city that is aggrieved by the determination of the governing board may seek judicial review of the decision within 25 days after the determination.

(Added to NRS by 1991, 1731)

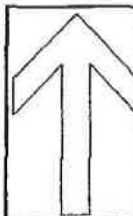


Appendix B

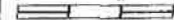
 City of Reno - as of January 28, 2003

 City of Reno, Extra-Territorial Jurisdiction Area - as of January 28, 2003

Data Source: City of Reno Community Development Department



0 1 2 3 Miles



The information herein is approximate and is intended for display purposes only. Reproduction is not permitted. For additional information, please contact the City of Reno Community Development Department.

Map Produced: January 15, 2003



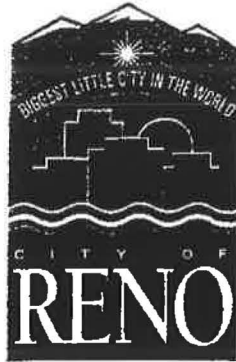
**Community Development
Department**

450 Sinclair Street
P.O. Box 1900
Reno, NV 89505

Phone: 334-2063
Fax: 334-2043
www.cityofreno.com

JLS: LWF GIS User Project/Urban/Appendix B

John B. Hester
Community Development Director
775.334.2435
hesterj@CityofReno.com



~~Revised~~
62751

Division Managers

Arlo Stockham, *Advance Planning Manager*
Vern Kloos, *Interim Current Planning Manager*
Robert Gottsacker, *Engineering Manager*
Mike Mitchell, *Building Official*
Pam Barrett, *Community Resources Manager*
Brent Boyer, *Property Manager*

February 10, 2003

Lynette Jones, Reno City Clerk
P.O. Box 1900
Reno, NV 89505

Amy Harvey, Washoe County Clerk
P.O. Box 11130
Reno, NV 89520

Subject: Filing of Updated Map of Extra-territorial Jurisdiction

Dear Ms. Jones and Ms. Harvey:

The attached map is submitted to you for filing pursuant to Section 3.1 of the *Interlocal Agreement Between the City of Reno and the County of Washoe Governing the Exercise of Extra-Territorial Jurisdiction by the City of Reno Within a Sphere of Influence*. This section states that the City of Reno will update the map attached to the agreement when exercising jurisdiction for additional adopted sphere of influence areas and that the City "will file a copy of the updated map with both the Reno City Clerk and the Washoe County Clerk upon the effective date of exercising extra-territorial jurisdiction" in those areas. The effective date of the exercising of extra-territorial jurisdiction is Monday, March 17, 2003.

If you have any questions or need additional information please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "John B. Hester".

John B. Hester, AICP
Director

Attachment

cc: Adrian Freund, Director, Washoe County Department of Community Development
Madelyn Shipman, Assistant District Attorney, Washoe County District Attorney's Office
Patricia Lynch, City Attorney, Reno City Attorney's Office

ERS

INCOMPATIBLE MEDIA
REFERENCE

DEPARTMENT: *CITY CLERK*

SUBJECT: *2003 01 28*
AGREEMENT B-2751 (120)

MEDIA TYPE: *LARGE MAP*

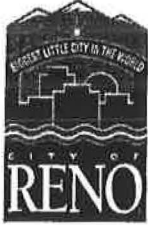
PHYSICAL LOCATION: *CITY CLERK'S ARCHIVE FILE*
DRAWER (SEE CARM)

OTHER:

City of Reno Extra-Territorial Jurisdiction and Cooperative Planning Areas

**Reno City Limits
(as of 03/01/03)**

**Existing Sphere-of-Influence
areas in which the City of Reno
is exercising extra-territorial
jurisdiction**



Community Development Department

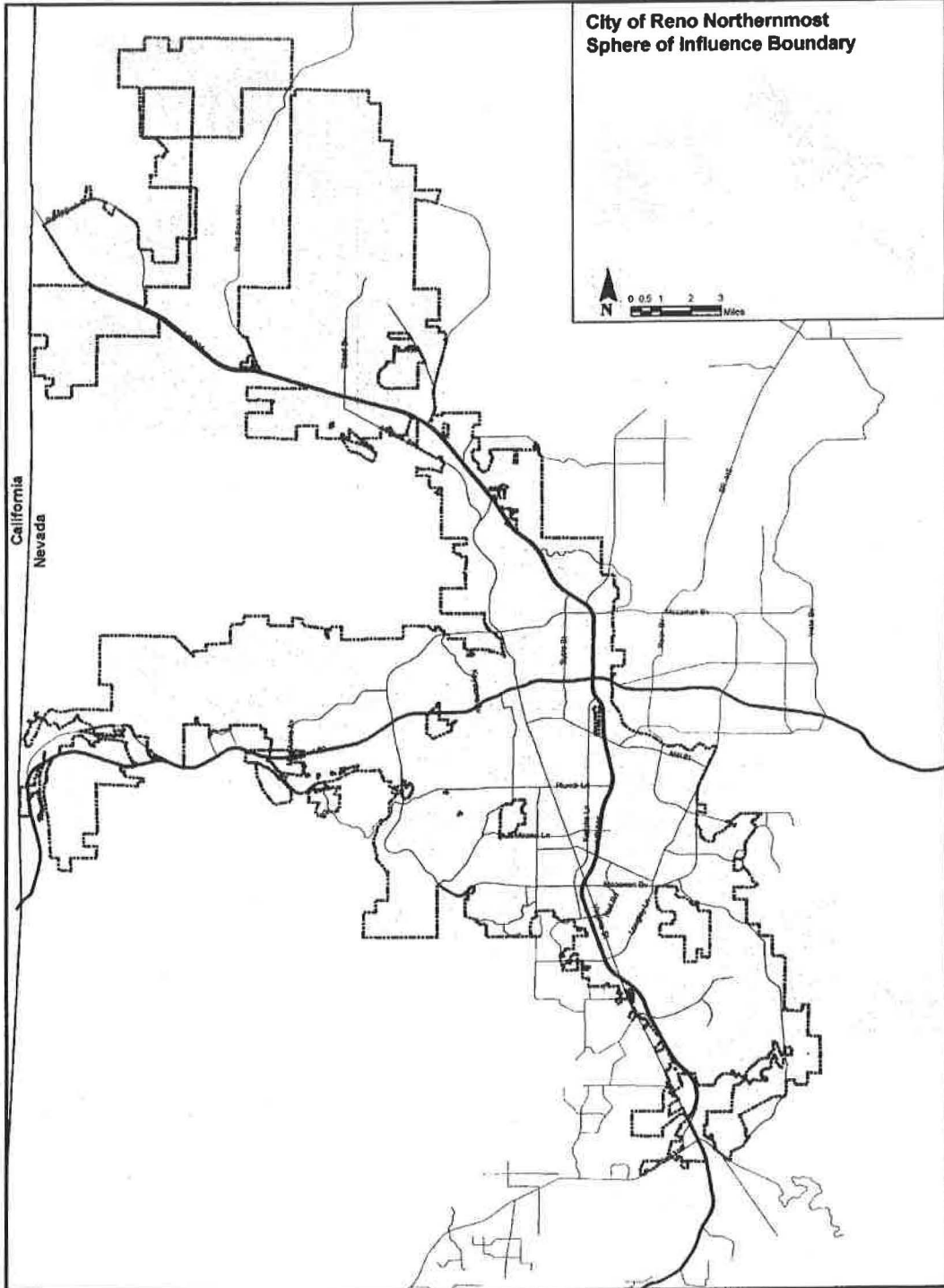
MEMORANDUM

Date: April 22, 2010
To: Lynette Jones, City of Reno Clerk
From: Nathan Gilbert, AICP, Associate Planner
Subject: **Map Illustrating Areas of Extra-Territorial Jurisdiction**

The enclosed map, illustrating current jurisdictional boundaries and areas of extra-territorial jurisdiction, serves to amend Appendix B of the Interlocal Agreement, dated January 28, 2003.

Xc: Washoe County Clerk
Adrian Freund, Director – Washoe County Community Development Department
Rosanna Coombs, Director – Truckee Meadows Regional Planning Agency

**City of Reno Northernmost
Sphere of Influence Boundary**



California
Nevada

Appendix B

 Reno City Limits

City of Reno, Extra-Territorial Jurisdiction Area - April 21, 2010



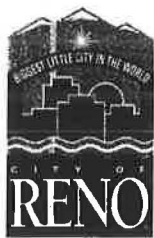
**Community Development
Department**

450 Sincich Street
P.O. Box 1900
Reno, NV 89505
Phone: 334-2082
Fax: 334-2043
www.cityofreno.com



0 0.5 1 2 3
Miles

The information herein is approximate and is intended for display purposes only. Reproduction is not permitted. For additional information, please contact the City of Reno Community Development Department.



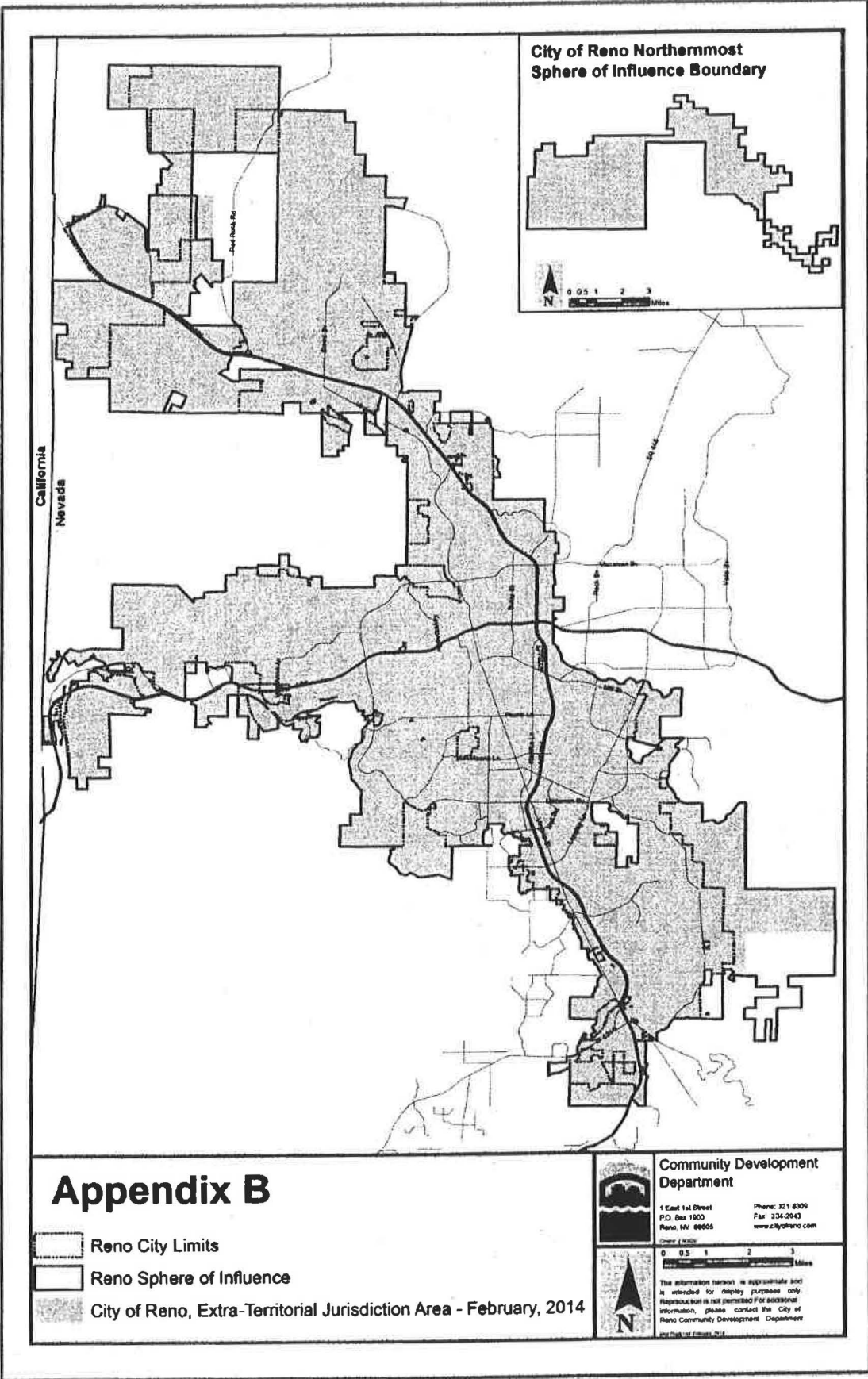
Community Development Department

MEMORANDUM

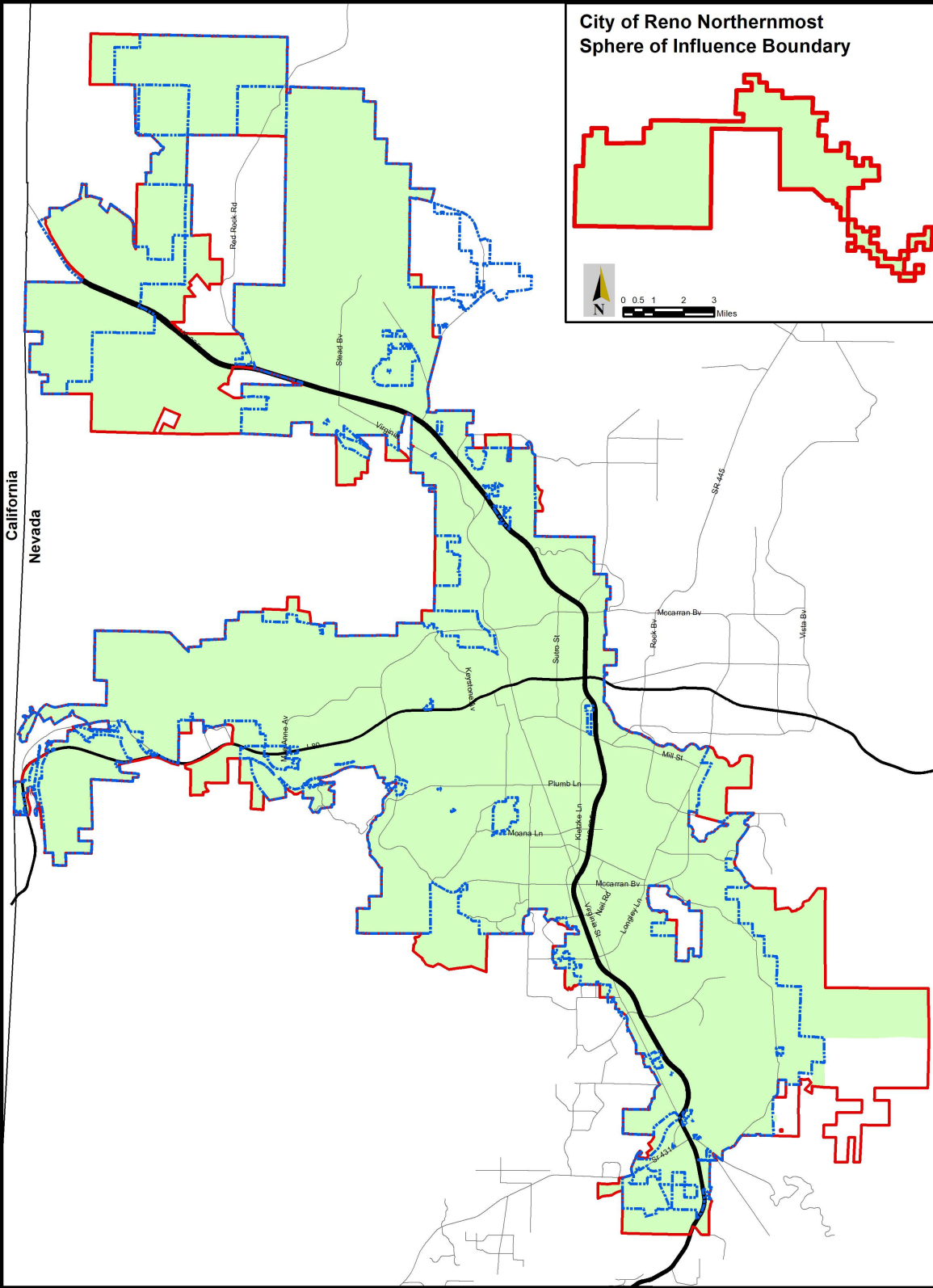
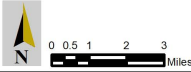
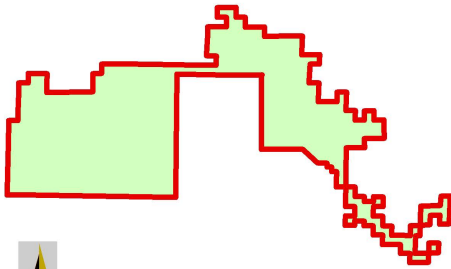
Date: March 5, 2014
To: Lynette Jones, City of Reno Clerk
From: Nathan Gilbert, AICP, Associate Planner
Subject: **Map Illustrating Areas of Extra-Territorial Jurisdiction**

The enclosed map, illustrating current jurisdictional boundaries and areas of extra-territorial jurisdiction (ETJ), serves to amend Appendix B of the Interlocal Agreement, dated January 28, 2003. This amendment removes ETJ from those areas of Reno's Sphere of Influence modified by the Regional Planning Governing Board on December 12, 2013 through Resolution 13-06.




Xc: Washoe County Clerk
Bill Whitney, Director – Washoe County Community Development Department
Kimberly H. Robinson, Director – Truckee Meadows Regional Planning Agency

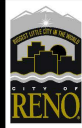


**City of Reno Northernmost
Sphere of Influence Boundary**



Appendix B

-  Reno City Limits
-  Reno Sphere of Influence
-  City of Reno, Extra-Territorial Jurisdiction Area - December, 2017



Community Development
Department

1 East 1st Street
P.O. Box 1900
Reno, NV 89505

Phone: 321-6309
Fax: 334-2043
www.reno.gov

Creator: JMKXDV



The information hereon is approximate and is intended for display purposes only. Reproduction is not permitted. For additional information, please contact the City of Reno Community Development Department.

Map Produced: December 2017



OFFICE OF THE WASHOE COUNTY TREASURER

June 11, 2026

BOARD OF COUNTY COMMISSIONERS
WASHOE COUNTY
RENO, NEVADA

RE: LIBRARY CHANGE FUND REDUCTION

Honorable Commissioners:

On June 16, 2018, the Washoe County Board of Commissioners approved a request to increase the change fund for the Library System by \$865.00 for a total of \$1,910.00

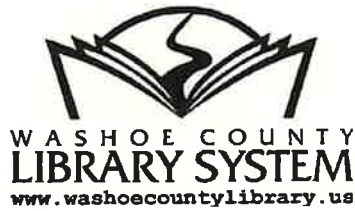
On August 1, 2025, a request to reduce the change fund by \$150.00 was submitted by the Library System, bringing the total to \$1,760.00

On June 5, 2026, a request to reduce the change fund by \$160.00 was submitted by the Library System, which would bring the total change fund to \$1,600.00.

On June 9, 2026, \$160.00 was deposited into the County's Wells Fargo checking account for the benefit of the general fund.

A handwritten signature in blue ink, appearing to read "Linda Jacobs", written over a horizontal line.

Linda Jacobs, Chief Deputy Treasurer



June 5, 2026

Justin Taylor
Washoe County Treasurer
1001 E. 9th Street, Room D140
Reno, NV 89512-2845

Re: Request to Eliminate Change Funds

Dear Mr. Taylor:

Washoe County Library respectfully requests to eliminate four existing change funds due to non-usage.

The following funds are proposed for elimination:

- Administration: \$50.00 to \$0.00
- Downtown Reno Reference: \$30.00 to \$0.00
- Downtown Reno Periodicals: \$30.00 to \$0.00
- Northwest Reno Drive-Up: \$50.00 to \$0.00

Thank you for your consideration of this request. Please contact Marilyn Storey at 775-327-8342 if you require any additional information.

Sincerely,

Lisa A. McClure
Library Director

CLERK OF THE COURT
MONTHLY FINANCIAL STATEMENT
STATE OF NEVADA, COUNTY OF WASHOE
Month Ending May 31, 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	\$	5,895.00
	Additional Divorce Filing Fee	\$	150.00
	*County General Fund	\$	114,599.75
	eFile Fee (General Fund)	\$	9,300.00
	State Civil Fee	\$	19,763.00
	Legal Aid Filing Fee	\$	24,111.00
	TOTAL		<u>\$173,818.75</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: June 8, 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 May 2026

CR/GF/OP	ACCOUNT DESCRIPTION	ACCOUNTING CODE NUMBERS			AMOUNT	
		ORDER	COST CENTER	ACCOUNT		
OP	Legal Aid (Washoe Legal Services) (01)		990023	441007	12,514.00	legalaidd \$ 24,111.00
OP	Legal Aid (Elderly Indigent) Sr. Center (02)		250411	460720	4,517.00	
OP	State Civil (03)		990019	441022	12,448.00	state civil \$ 19,763.00
GF	Law Library (04)		123100	460222	5,895.00	law library \$ 5,895.00
GF	Clerk Fees (05,6,7)		120101	460210	31,936.75	general \$ 123,899.75
CR	DC Technology SB106 (06)	20038	120105	460210	1,304.00	
OP	Legal Aid (Washoe Legal Services) (08)		990023	441078	7,080.00	
GF	Additional Divorce Answer Fee (09)		120231	460220	150.00	add'l div \$ 150.00
GF	Mediation (10)		120331	471205	2,640.00	
OP	Neighborhood Justice Center (10J)		270710	460225	2,640.00	
GF	Arbitration (11)		120111	471215	-	
OP	Displaced Homemakers (12)		990019	441021	3,570.00	TOTAL: \$ 173,818.75
GF	Divorce Training (13)		120231	460223	600.00	
GF	Family Mediation Fee (14)		120331	471210	550.00	
GF	CD Recording/Record on CD (15,17)		120311	485300	1,375.00	
OP	Vital Statistics (State of NV) (18)		990019	441004	1,200.00	
OP	State of NV (OAC / Tech) (19)		990019	441020	1,630.00	
OP	State of NV (OAC / Judges) (20)		990019	441019	815.00	
CR	Court Expansion Fees AB65 (21)	20326		460211	63,019.00	
CR	Court Security Fees AB65 (22)	20335		460213	10,560.00	
CR	Mtn to Modify Div SB388	20408		460214	462.00	
CR	Opp Mtn to Mod Div SB388	20409		460215	164.00	
GF	eFile Subscription		120106	460212	9,300.00	
GF	Attorney ID Badge Fee		120101	485320	195.00	
GF	Attorney ID Badge Fee PW		160100	485100	30.00	
GF	Law Library Fine/Fee		123100	485100	-	
OP	Foreclosure Mediation State (34)		990019	460121	100.00	
GF	Foreclosure Mediator (35)	20444		460220	400.00	
GF	Over/Short (Filing Office)		120231	711300	(1,276.00)	
TOTAL					\$ 173,818.75	

Prepared By: Valerie Moser

ACCEPTED BY: Justin Taylor
 Washoe County Treasurer



OFFICE OF THE WASHOE COUNTY TREASURER

MONTHLY STATEMENT OF WASHOE COUNTY TREASURER FOR
MONTH ENDING April 30, 2026

BOARD OF COUNTY COMMISSIONERS
WASHOE COUNTY
RENO, NEVADA

RE: NRS 354.280

Honorable Commissioners:

I hereby submit this summary record of the source and amount of all receipts, apportionments to, payments from and balances in all funds and separate accounts as required by referenced statute. Detailed information is available in my office.

CASH ON DEPOSIT	OUTSTANDING	BOOK BALANCE
\$25,385,040.04	\$1,439,374.68	\$23,945,665.36

INVESTMENTS (Reported at Market – All Groups)
\$1,014,469,440.48

Unapportioned Funds (Secured & Unsecured)			
Washoe County	Restricted Funds	Other Agencies	Total
\$3,469,224.02	\$1,041,688.62	\$6,807,204.79	\$11,318,117.43

April 2026 Monthly Commentary – Washoe County Total Portfolio

During April, the Washoe County Total Portfolio generated \$3.0 million in earned interest and \$0.4 million in realized gains, while higher interest rates during the month resulted in approximately \$0.9 million in unrealized losses, leading to total income before expenses of approximately \$2.5 million for the month. Although interest rates remain meaningfully higher than levels observed at the beginning of the fiscal year, the portfolio continued to produce stable income and experienced a more moderate valuation impact relative to the rate volatility experienced during March.

Fiscal year-to-date through April, the portfolio has generated \$32.8 million in total income before expenses, consisting primarily of \$29.7 million in earned interest and \$4.2 million in realized gains. The interest rate environment has shifted notably since mid-2025, with Treasury yields moving higher across intermediate and longer maturities as inflation expectations increased alongside heightened geopolitical uncertainty and changing expectations for Federal Reserve policy. Unlike fiscal 2025, when declining interest rates provided a meaningful tailwind for bond valuations, fiscal 2026 has been characterized by a more volatile and inflation-sensitive rate environment. Even within this changing backdrop, the portfolio has continued to benefit from strong recurring income generation and its emphasis on high-quality, diversified fixed income holdings.

Linda Jacobs, Chief Deputy Treasurer



OFFICE OF THE WASHOE COUNTY TREASURER

MONTHLY STATEMENT OF WASHOE COUNTY TREASURER FOR
MONTH ENDING May 31, 2026

BOARD OF COUNTY COMMISSIONERS
WASHOE COUNTY
RENO, NEVADA

RE: NRS 354.280

Honorable Commissioners:

I hereby submit this summary record of the source and amount of all receipts, apportionments to, payments from and balances in all funds and separate accounts as required by referenced statute. Detailed information is available in my office.

CASH ON DEPOSIT	OUTSTANDING	BOOK BALANCE
\$35,617,576.74	\$2,334,391.91	\$33,283,184.83

INVESTMENTS (Reported at Market – All Groups)
\$987,397,026.31

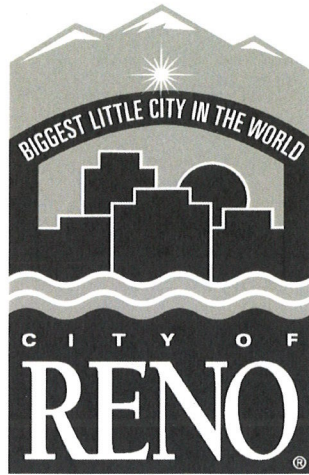
Unapportioned Funds (Secured & Unsecured)			
Washoe County	Restricted Funds	Other Agencies	Total
\$3,874,184.93	\$1,173,292.05	\$7,792,295.72	\$12,839,772.70

May 2026 Monthly Commentary – Washoe County Total Portfolio

During May, the Washoe County Total Portfolio generated \$2.9 million in earned interest and \$0.3 million in realized gains, while higher interest rates during the month resulted in \$2.1 million in unrealized losses, leading to total income before expenses of approximately \$1.1 million for the month. While market valuation impacts remained negative, recurring income generation continued to provide a meaningful source of return and stability for the portfolio.

Fiscal year-to-date through May, the portfolio has generated \$33.9 million in total income before expenses, consisting of \$32.5 million in earned interest and \$4.4 million in realized gains. Compared to the same period in fiscal 2025, earned interest has increased by approximately \$4.0 million, reflecting the benefit of maintaining portfolio income despite a market environment characterized by higher interest rates, elevated inflation expectations, and geopolitical uncertainty. Although unrealized results have been less favorable than the prior fiscal year, the portfolio has continued to perform well relative to its benchmark, generating a 3.31% total return versus 2.84% for the benchmark through May, driven by both stronger income generation and modestly higher price return.

Linda Jacobs, Chief Deputy Treasurer



June 1, 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 Final 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 the first name "Lynsey" and last name "Hatfield" clearly legible.

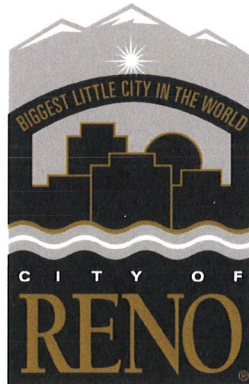
Lynsey Hatfield
Budget Manager
Finance Department
(775)-334-3831
PO Box 1900
Reno, NV 89505

FOR SUBMITTAL TO
THE STATE OF NEVADA
DEPARTMENT OF TAXATION

JUNE 1, 2026

BUDGET

FINAL
2026/2027



USA TODAY CO.



P.O. Box 632098, Cincinnati, OH 45263-2098

AFFIDAVIT OF PUBLICATION

Miriam Rubio
City of Reno - Legals
1 E 1ST Street FL 2
Reno NV 89501

STATE OF WISCONSIN, COUNTY OF BROWN

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada that the notice hereto annexed was Published in said newspapers in the issue:

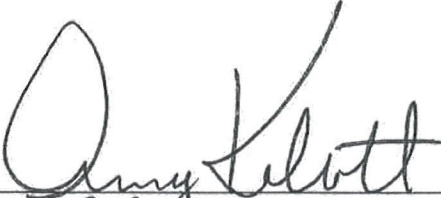
05/06/2026

and that the fees charged are legal.
Sworn to and subscribed before on 05/06/2026

NOTICE OF PUBLIC HEARING ON THE TENTATIVE BUDGET OF THE CITY OF RENO AND THE REDEVELOPMENT AGENCY # 1 AND #2 OF THE CITY OF RENO FOR THE 2026/2027 FISCAL YEAR

NOTICE IS hereby given in accordance with NRS 354.596 to the public in general that the City Council will hold a public hearing on the Tentative budget of the City of Reno and the Redevelopment Agency #1 and #2 of the City of Reno for the 2026/2027 fiscal year on May 20, 2026 beginning at 10:00 a.m. in the Council Chambers at 1 East First Street, Reno, Nevada. The Tentative Budgets have been prepared in detail and on appropriate forms as prescribed by the Nevada Department of Taxation. Copies are available for public viewing at the City Clerk's Office and the City Manager's Department in City Hall and at the Washoe County Clerk's Office. Written and oral comments are invited and can be presented at the Council meeting or filed with the City Clerk.

MIKKI HUNTSMAN, CITY CLERK AND CLERK OF THE CITY COUNCIL
May 6, 2026 12289770



Legal Clerk



Notary, State of WI, County of Brown

8 25 26

My commission expires

Publication Cost: \$110.76
Tax Amount: \$0.00
Payment Cost: \$110.76
Order No: 12289770 # of Copies:
Customer No: 1118454 1
PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

RESOLUTION NO. 9466

RESOLUTION ADOPTING THE FISCAL YEAR BUDGET INCLUDING TAX LEVIES, AND ADOPTING THE FEE SCHEDULE FOR THE CITY OF RENO, NEVADA, FOR THE FISCAL YEAR 2026/27.

WHEREAS, the proposed Fiscal Year 2026/27 Budget has been submitted to the City Council of the City of Reno, Nevada, for its consideration; and,

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget, including all portions thereof and proposed tax levies at maximum allowed rates, was open for inspection by the public at various designated places, a public hearing was held on May 20, 2026. Interested persons were given the opportunity to comment on the proposed budget; and,

WHEREAS, as part of the Fiscal Year 2026/27 budget adoption, the City Council desires to establish and adopt, at maximum allowable rates, all tax levies, including those approved by the members of the voting public. The tax rates had already reached maximum allowable rates in prior budget years, and the adopted budget maintains the maximum rate established through prior budget adoptions; and,

WHEREAS, in accordance with City Council Resolution No. 7809 and Reno Redevelopment Agency Resolution No. 216, Nevada Land, SK Baseball, Agency and the City of Reno have agreed to settle outstanding claims, restructure financing agreements, and make certain annual payments on the terms and conditions set forth in a Settlement and Restructuring Agreement (Reno Aces Stadium) dated January 30, 2013; and,

WHEREAS, proposed charges for services and fees have been submitted to the City Council for the City of Reno, Nevada, for its consideration; and,

WHEREAS, the City Council finds it appropriate to charge the public a fee or service charge for providing a service benefiting an individual; and,

WHEREAS, the fee or service charge should, in appropriate cases, reflect the cost of the service being provided; and,

WHEREAS, the adjustments to fees and service charges shall be submitted in resolution form for consideration; and,

WHEREAS, based upon evidence presented by staff, no business impact statement is required for approval of the FY 2026/27 final budget because NRS 237.060(2)(b) exempts the augmentation and approval of a local government's annual budget from such requirement.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Reno, Nevada:

Section 1. That the Fee Schedule attached as "Exhibit A" is hereby adopted as the Annual Fee Schedule of the City of Reno, Nevada, for the Fiscal Year 2026/27, with an effective date of July 1, 2026, unless otherwise identified to another date, superseding and repealing original Resolution #9387.

Section 2. That all fees are effective July 1, 2026, unless otherwise identified to another date, and shall remain in effect until June 30, 2027.

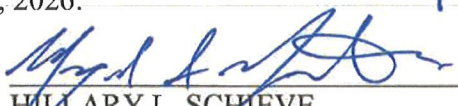
Section 3. That the Budget, including all portions thereof and tax levies at maximum allowed rates, is hereby adopted as the Annual Budget of the City of Reno, Nevada, for the Fiscal Year 2026/27.

Section 4. That staff is hereby directed to file said Budget with the State Department of Taxation pursuant to NRS 354.598.

Upon motion of Councilmember Duerr, seconded by Councilmember Reese, the foregoing resolution was adopted this 20th day of May, 2026, by the following vote of the Council:


AYES:	<u>Duerr, Reese, Taylor, Martinez, Ebert, Anderson, Schieve</u>
NAYS:	<u>None</u>
ABSTAIN:	<u>None</u>
ABSENT:	<u>None</u>

APPROVED this 20th day of May, 2026.

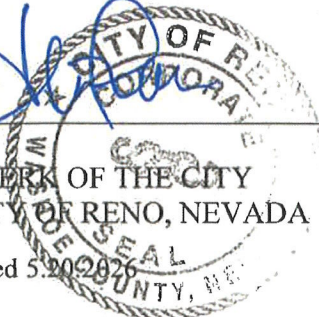


HILLARY L. SCHIEVE
MAYOR OF THE CITY OF RENO

ATTEST



MIKKI HUNTSMAN
CITY CLERK AND CLERK OF THE CITY
COUNCIL OF THE CITY OF RENO, NEVADA



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 FINAL 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.


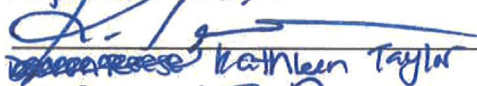

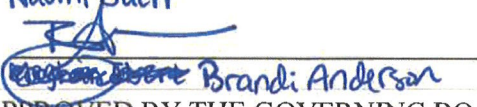
The budget contains twenty-three (23) governmental type funds with estimated expenditures of \$422,502,119 and six (6) proprietary funds with estimated expenses of \$201,210,152.

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, Vicki Van Buren, Director of Finance,
Certify that all applicable funds and
Financial operations of this Local
Government are listed herein.

Signed: 


Miguel Martinez

Kathleen Taylor

Naomi S. Duerr

Brandi Anderson

APPROVED BY THE GOVERNING BOARD

Dated: May 20, 2026

SCHEDULED PUBLIC HEARING
Date and Time: Wednesday May 20, 2026; 10:00 am Publication Date: May 6, 2026
Place: Council Chambers, 1 East First Street, Reno, Nevada

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

BUDGET MESSAGE

The 2026/2027 Final 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 0.40%. This equates to an increase of 7.42% 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)
	ACTUAL PRIOR YFAR 6/30/25 (1)	EST. CURRENT YFAR 6/30/26 (2)	BUDGET YEAR 6/30/27 (3)	BUDGET YEAR 6/30/27 (4)	COLS. 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	152,629,539	2,680,000	155,309,539
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	27,612,871	20,810,442	20,432,266	19,315,246	39,747,512
TOTAL REVENUES	416,632,028	414,154,989	414,244,324	201,639,719	615,884,043
EXPENDITURES/EXPENSES:					
General Government	55,359,824	58,236,413	50,161,236	77,787,690	127,948,926
Judicial	11,249,558	12,587,522	12,381,612	-	12,381,612
Public Safety	210,018,183	220,861,447	222,369,947	-	222,369,947
Public Works	69,251,445	73,457,297	58,941,072	17,165,094	76,106,166
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and Recreation	21,484,887	23,233,212	20,001,491	-	20,001,491
Community Support	16,453,616	26,207,605	19,825,468	14,908,655	34,734,123
Intergovernmental Expenditures	9,079,977	7,332,982	10,084,285	-	10,084,285
Contingencies	-	-	-	-	-
Utility Enterprises	-	-	-	90,342,275	90,342,275
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	1,006,438	14,598,805
TOTAL EXPENDITURES/EXPENSES	451,815,191	456,459,673	422,502,119	204,217,213	626,719,332
Excess of revenues over (under) Expenditures/Expenses	(35,183,163)	(42,304,684)	(8,257,795)	(2,577,494)	(10,835,289)
OTHER FINANCING SOURCES (USES)					
Proceeds of long-term debt	23,961,311	-	-	30,590,000	30,590,000
Lease Financing	3,392,372	-	-	-	-
Sales of general fixed assets	896,810	117,439	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)	28,126,084	(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)	(6,345,795)	27,900,506	21,554,711
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	126,419,738	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	175,103,585	132,765,533	126,419,738		

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

13-May-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	146.21
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	1,471.75
Utilities	111.60	116.88	117.80
Hospitals	-	-	-
Transit Systems	-	-	-
Airports	-	-	-
Other	-	-	-
TOTAL	1,622.45	1,621.60	1,589.55

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 Indigent (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	45,021,726	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	45,021,726	0.0299	4,732,877	(909,075)	3,823,802
M. SUBTOTAL A,C,L							
	2.2443	15,829,020,641	355,349,675	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	355,349,675	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

13-May-26

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 TYPES & EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX DISTRIBUTION (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUES (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (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 Fund	182,925	0	0	0.0000	7,837,987	0	0	8,020,912
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 Forfeit 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 Project Fund	3,493,132	0	0	0.0000	1,100,000	0	0	4,593,132
Event Center Capital Projects	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 Capital Project Fund	15,701	0	0	0.0000	990,000	0	0	1,005,701
Street Bond/Impact Fee Capital Project 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	184,826,485	2,000,000	9,444,861	558,454,718
PROPRIETARY FUNDS								
Receiving Tax Rate:	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Swimming Pools	XXXXXXXXXX	0	0		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	161,833,095	106,918,342	60,791,744	250,000	0	5,491,462	48,600,000	383,884,643
SPECIAL REVENUE FUNDS									
Hud and State Housing Fund	R	801,530	469,758	4,966,699	1,600,000	0	0	182,925	8,020,912
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	15,541,102	13,197,500	0	90,000	24,245,941	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 Forfeit	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 Project Fund	C	0	0	0	1,000,000	0	0	3,593,132	4,593,132
Event Center Capital Projects 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 Capital Project Fund	C	0	0	400,000	0	0	605,701	0	1,005,701
Street Bond/Impact Fee Capital Project 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	172,290,624	113,243,663	112,675,332	24,292,500	200,000	9,332,861	126,419,738	558,454,718

*FUND TYPES:

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

** Includes debt service requirements.

13-May-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	90,342,275	46,373,000	6,006,438	0	112,000	50,780,382
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 Plan	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	195,203,714	48,383,000	6,006,438	0	112,000	30,907,567

*Fund Types:
 E - Enterprise
 I - Internal Service
 N - Nonexpendable Trust

** Including Depreciation

13-May-26

	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 taxes	47,993,801	51,743,447	54,288,035	54,288,035
Ad valorem -fire override	7,390,616	7,968,028	8,359,871	8,359,872
Ad valorem -fire station override	8,135,188	8,767,038	9,196,807	9,196,807
Ad valorem -police override	19,030,271	20,517,062	21,526,030	21,526,030
Ad valorem -PILOT	235,931	236,000	-	-
Subtotal - Taxes	82,785,807	89,231,575	93,370,744	93,370,744
LICENSES AND PERMITS				
Business licenses and permits				
Business licenses	24,894,533	27,611,000	28,396,000	28,396,000
City gaming licenses	1,608,240	1,550,000	1,581,000	1,581,000
Liquor licenses	3,095,166	3,260,000	3,325,200	3,325,200
Other permits	52,290	76,800	56,800	56,800
Franchise fees				
Electricity	14,258,588	13,300,000	14,000,000	14,000,000
Telephone	2,644,353	2,600,000	2,470,000	2,470,000
Natural Gas	4,189,249	3,700,000	3,900,000	3,900,000
Sanitation	6,757,125	8,150,000	12,500,000	12,500,000
Sewer in lieu	5,136,030	5,200,000	5,400,000	5,400,000
Cable television	1,595,407	1,400,000	1,330,000	1,330,000
Other Non-Business				
Subtotal - Licenses and Permits	64,230,981	66,847,800	72,959,000	72,959,000
INTERGOVERNMENTAL REVENUES				
Federal grants	2,545,977	1,366,050	45,000	45,000
State grants	34,898	346,740	-	-
Marijuana Enforcement Admin	309,192	310,000	310,000	310,000
Consolidated Tax Distribution	98,822,138	103,565,600	106,672,500	106,672,500
Other local governmental shared revenue				
County gaming licenses	1,271,790	1,230,000	1,250,000	1,250,000
AB 104	7,958,406	6,650,000	6,850,000	6,850,000
Contributions	297,568	441,802	116,886	116,886
Dedicated Sales Tax - Freight House	1,810,533	3,000,000	3,000,000	3,000,000
Intergovernmental Grant, Other	3,365	3,000	3,000	3,000
Subtotal - Intergovernmental Revenues	113,053,867	116,913,192	118,247,386	118,247,386

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

13-May-26

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

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

13-May-26

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

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

13-May-26

	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2027 FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
CITY COUNCIL				
CITY COUNCIL ACTIVITY TOTAL				
Salaries and Wages	680,731	1,196,481	698,055	698,055
Employee Benefits	469,583	777,536	506,310	506,310
Services and Supplies	643,310	452,491	603,254	603,254
Capital Outlay	-	-	-	-
Activity Subtotal	1,793,624	2,426,508	1,807,619	1,807,619
CITY CLERK				
CITY CLERK ACTIVITY SUBTOTAL				
Salaries and Wages	824,009	794,853	769,002	769,002
Employee Benefits	403,923	446,270	420,025	420,025
Services and Supplies	570,404	368,442	476,890	476,890
Capital Outlay	-	-	-	-
Activity Subtotal	1,798,336	1,609,565	1,665,917	1,665,917
CITY MANAGER				
EXECUTIVE ACTIVITY SUBTOTAL				
Salaries and Wages	5,734,870	3,659,600	4,232,146	4,138,057
Employee Benefits	3,080,055	2,099,491	2,469,902	2,431,009
Services and Supplies	6,131,182	7,588,785	6,016,102	6,016,102
Capital Outlay	-	-	-	-
Activity Subtotal	14,946,107	13,347,876	12,718,150	12,585,168
FINANCE				
FINANCE ACTIVITY SUBTOTAL				
Salaries and Wages	1,735,972	1,694,203	1,600,164	1,600,164
Employee Benefits	912,358	938,441	891,318	891,318
Services and Supplies	441,963	658,192	734,777	734,777
Capital Outlay	-	-	-	-
Activity Subtotal	3,090,293	3,290,836	3,226,259	3,226,259
CITY ATTORNEY				
CITY ATTORNEY ACTIVITY SUBTOTAL				
Salaries and Wages	3,901,277	3,895,957	4,101,640	4,101,640
Employee Benefits	1,920,843	1,983,157	2,206,797	2,206,797
Services and Supplies	269,200	294,241	326,386	326,386
Capital Outlay	-	-	-	-
Activity Subtotal	6,091,320	6,173,355	6,634,823	6,634,823

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

13-May-26

	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	1,925,463
Employee Benefits	1,063,200	1,049,469	1,155,288	1,155,288
Services and Supplies	542,511	746,692	417,121	417,121
Capital Outlay	-	-	-	-
Activity Subtotal	3,642,806	3,499,123	3,497,872	3,497,872
CIVIL SERVICE				
CIVIL SERVICE ACTIVITY TOTAL				
Salaries and Wages	589,858	617,813	654,434	654,434
Employee Benefits	330,206	356,109	360,449	360,449
Services and Supplies	154,064	203,943	209,441	209,441
Capital Outlay	-	-	-	-
Activity Subtotal	1,074,128	1,177,865	1,224,324	1,224,324
TECHNOLOGY				
TECHNOLOGY ACTIVITY TOTAL				
Salaries and Wages	3,514,124	3,802,359	4,035,043	4,035,043
Employee Benefits	1,788,535	2,086,752	2,198,287	2,198,287
Services and Supplies	8,522,192	8,389,788	8,056,221	8,056,221
Capital Outlay	3,121,052	-	-	-
Activity Subtotal	16,945,903	14,278,899	14,289,551	14,289,551
GENERAL GOVERNMENT FUNCTION				
Salaries and Wages	19,017,936	17,364,228	18,015,947	17,921,858
Employee Benefits	9,968,703	9,737,225	10,208,376	10,169,483
Services and Supplies	17,274,826	18,702,574	16,840,192	16,840,192
Capital Outlay	3,121,052	-	-	-
GENERAL GOVERNMENT FUNCTION SUBTOTAL	49,382,517	45,804,027	45,064,515	44,931,533

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

13-May-26

	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
JUDICIAL				
MUNICIPAL COURT				
Salaries and Wages	6,111,971	6,057,192	6,459,517	6,478,363
Employee Benefits	3,165,320	3,463,490	3,956,235	3,956,235
Services and Supplies	1,946,152	1,873,918	1,672,014	1,672,014
Capital Outlay				
JUDICIAL FUNCTION SUBTOTAL	11,223,443	11,394,600	12,087,766	12,106,612
POLICE				
POLICE ACTIVITY TOTAL				
Salaries and Wages	57,991,089	60,938,375	63,491,811	63,491,811
Employee Benefits	35,801,650	41,970,739	45,906,794	45,906,794
Services and Supplies	12,016,752	11,358,641	14,261,675	14,261,675
Capital Outlay	291,210	-	-	-
Activity Subtotal	106,100,701	114,267,755	123,660,280	123,660,280
FIRE				
FIRE ACTIVITY TOTAL				
Salaries and Wages	46,833,412	51,768,786	48,109,123	48,109,123
Employee Benefits	28,776,203	32,943,414	34,012,857	34,012,857
Services and Supplies	7,767,019	8,174,827	4,843,133	4,843,133
Capital Outlay	402,616	276,269	250,000	250,000
Activity Subtotal	83,779,250	93,163,296	87,215,113	87,215,113
DISPATCH				
Salaries and Wages	5,715,914	5,707,072	6,096,340	6,096,340
Employee Benefits	2,766,400	3,093,472	3,314,856	3,314,856
Services and Supplies	326,491	440,199	483,358	483,358
Capital Outlay				
Activity Subtotal	8,808,805	9,240,743	9,894,554	9,894,554
PUBLIC SAFETY FUNCTION				
Salaries and Wages	110,540,415	118,414,233	117,697,274	117,697,274
Employee Benefits	67,344,253	78,007,625	83,234,507	83,234,507
Services and Supplies	20,110,262	19,973,667	19,588,166	19,588,166
Capital Outlay	693,826	276,269	250,000	250,000
PUBLIC SAFETY FUNCTION SUBTOTAL	198,688,756	216,671,794	220,769,947	220,769,947

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

13-May-26

	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2027 FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
PUBLIC WORKS				
Salaries and Wages	3,552,543	3,074,313	2,993,001	2,993,001
Employee Benefits	1,868,286	1,758,507	1,747,863	1,747,863
Services and Supplies	6,229,783	5,714,397	6,083,404	6,083,404
Capital Outlay	121,583	-	-	-
PUBLIC WORKS FUNCTION SUBTOTAL	11,772,195	10,547,217	10,824,268	10,824,268
COMMUNITY SUPPORT				
Salaries and Wages	4,414,341	5,810,059	6,103,606	6,103,606
Employee Benefits	2,055,019	3,007,854	3,121,039	3,121,039
Services and Supplies	1,480,704	1,990,673	2,309,699	2,309,699
Capital Outlay	31,439	-	-	-
COMMUNITY SUPPORT FUNCTION SUBTOTAL	7,981,503	10,808,586	11,534,344	11,534,344
CULTURE AND RECREATION				
Salaries and Wages	9,838,311	9,868,103	10,639,149	10,638,993
Employee Benefits	3,943,460	4,278,976	4,689,125	4,689,215
Services and Supplies	3,761,340	3,201,877	3,703,283	3,708,283
Capital Outlay	125,552	20,686	5,000	-
CULTURE AND REC. FUNCTION SUBTOTAL	17,668,663	17,369,642	19,036,557	19,036,491
EXPENDITURES BY ACTIVITY AND FUNCTION:				
INTERGOVERNMENTAL				
Employee Benefits	1,000,000	-	-	-
Services and Supplies	1,858,212	832,982	3,070,083	3,184,285
Retired Employee Insurance	6,221,765	6,400,000	6,800,000	6,800,000
Capital Outlay	-	-	-	-
INTERGOVERNMENTAL FUNCTION SUBTOTAL	9,079,977	7,232,982	9,870,083	9,984,285
ALL FUNCTIONS SUBTOTALS				
Salaries and Wages	153,475,517	160,588,128	161,908,494	161,833,095
Employee Benefits	89,345,041	100,253,677	106,957,145	106,918,342
Services and Supplies	58,883,044	58,690,088	60,066,841	60,186,043
Capital Outlay	4,093,452	296,955	255,000	250,000
ALL FUNCTIONS SUBTOTALS	305,797,054	319,828,848	329,187,480	329,187,480

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

13-May-26

	PRIOR YEAR ENDING 6/30/25	CURRENT YEAR ENDING 6/30/26	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2027 FINAL APPROVED
EXPENDITURES BY ACTIVITY AND FUNCTION:				
PAGE FUNCTION SUMMARY				
10 General Government	49,382,517	45,804,027	45,064,515	44,931,533
12 Judicial	11,223,443	11,394,600	12,087,766	12,106,612
12 Public Safety	198,688,756	216,671,794	220,769,947	220,769,947
13 Public Works	11,772,195	10,547,217	10,824,268	10,824,268
13 Culture and Recreation	17,668,663	17,369,642	19,036,557	19,036,491
13 Community Support	7,981,503	10,808,586	11,534,344	11,534,344
14 Debt Service	534,851	605,701	605,701	605,701
13 Intergovernmental Expenditures	9,079,977	7,232,982	9,870,083	9,984,285
TOTAL EXPENDITURES - ALL FUNCTIONS	306,331,905	320,434,549	329,793,181	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	5,491,462
Capital Projects Funds	5,479,376	6,000	-	
Community Assistance Fund	55,000	50,000	-	
Grants Capital Project Fund				
Subtotal	10,789,877	5,647,818	5,491,462	5,491,462
TOTAL EXPENDITURES & OTHER USES	317,121,782	326,082,367	335,284,643	335,284,643
TOTAL ENDING FUND BALANCE	55,880,316	52,600,000	48,600,000	48,600,000
TOTAL GENERAL FUND				
COMMITMENTS AND FUND BALANCE	373,002,098	378,682,367	383,884,643	383,884,643

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

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

CITY OF RENO, NEVADA

SCHEDULE B - SPECIAL REVENUE FUND
HUD and State Housing Funds (10010,10012,10014,10015,10020,10025,10026,10028)

13-May-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	257,093	2,781,818	453,137	453,137
State Grants				
Other				
TOTAL INTERGOVERNMENTAL	257,093	2,781,818	453,137	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	453,137
EXPENDITURES				
COMMUNITY ASSISTANCE OPERATIONS				
Salaries and Wages	176,040	187,357	269,715	269,715
Employee Benefits	112,980	142,819	170,572	170,572
Services and Supplies	1,766,032	3,309,110	12,850	12,850
Capital	-	-	-	
FUNCTION SUBTOTAL	2,055,052	3,639,286	453,137	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	453,137

CITY OF RENO, NEVADA

SCHEDULE B - SPECIAL REVENUE FUND
COMMUNITY ASSISTANCE FUND 10035

13-May-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	25,968,861	27,997,749	29,374,595	29,374,595
Subtotal	25,968,861	27,997,749	29,374,595	29,374,595
SPECIAL ASSESSMENTS				
Sidewalk assessments	-	-	-	-
LICENSES AND PERMITS				
Water Toll Fee	3,625,879	3,650,000	3,900,000	3,900,000
Other	451,035	729,326	722,800	722,800
Subtotal	4,076,914	4,379,326	4,622,800	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	8,700,000
Other Local Government Shared Rev.				
Intergovtl grants/contrib.				
Subtotal	8,657,622	8,714,343	8,700,000	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	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	803,000
SUBTOTAL REVENUE ALL SOURCES	41,034,259	42,069,568	43,500,395	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	24,572,350
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	70,472,552	73,948,563	68,072,745	68,072,745

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

13-May-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:				
PUBLIC WORKS				
FUNCTION TOTAL				
Salaries and Wages	7,924,458	9,020,728	9,339,183	9,339,183
Employee Benefits	4,500,525	5,385,591	5,659,019	5,659,019
Services and Supplies	14,668,537	14,670,741	11,041,102	15,541,102
Capital Outlay	11,412,537	20,209,153	13,197,500	13,197,500
FUNCTION TOTAL	38,506,057	49,286,213	39,236,804	43,736,804
OTHER FINANCING USES				
Operating Transfers Out				
General Fund				
City Debt	90,000	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	90,000
TOTAL ENDING FUND BALANCE	31,876,495	24,572,350	28,745,941	24,245,941
TOTAL COMMITMENTS AND FUND BALANCE	70,472,552	73,948,563	68,072,745	68,072,745

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

13-May-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				
Other income	984,593	1,000,000	1,000,000	1,000,000
Subtotal	984,593	1,000,000	1,000,000	1,000,000
OTHER FINANCING SOURCES				
	-	-	-	-
TOTAL REVENUE	984,593	1,000,000	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	1,000,000
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	681,475	5,901,182	1,000,000	1,000,000
Capital Outlay	-	-	-	-
FUNCTION TOTAL	681,475	5,901,182	1,000,000	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	1,000,000

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

13-May-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				
Engineering Fees	-	100,000	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	100,000
TOTAL BEGINNING FUND BALANCE	314	-	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	-	100,000	100,000	100,000
EXPENDITURES				
INTERGOVERNMENTAL				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	-	100,000	100,000	100,000
Capital Outlay	-	-	-	-
FUNCTION TOTAL	-	100,000	100,000	100,000
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
City Hall	-	-	-	-
Parks & Recreation Fund	-	-	-	-
Community Assistance Fund	-	-	-	-
Capital Projects Fund	-	-	-	-
Subtotal Other Financing Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	-	100,000	100,000	100,000

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

13-May-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	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	3,300,000
TOTAL BEGINNING FUND BALANCE	1,426,661	1,297,890	259,392	259,392
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	4,765,020	4,497,890	3,559,392	3,559,392
EXPENDITURES				
Tourism (0110)				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	402,130	995,598	420,630	420,630
Capital Outlay	-	-	-	-
FUNCTION TOTAL	402,130	995,598	420,630	420,630
DEBT SERVICE				
Services and Supplies	-	-	-	-
Principal	125,000	125,000	125,000	125,000
Interest	-	-	-	-
TOTAL EXPENDITURES	125,000	125,000	125,000	125,000
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	2,700,000	2,877,900	2,627,900	2,627,900
City Hall	-	-	-	-
Parks & Recreation Fund	-	-	-	-
Community Assistance Fund	-	-	-	-
Capital Projects Fund	240,000	240,000	240,000	240,000
Subtotal Other Financing Uses	2,940,000	3,117,900	2,867,900	2,867,900
TOTAL ENDING FUND BALANCE	1,297,890	259,392	145,862	145,862
TOTAL COMMITMENTS AND FUND BALANCE	4,765,020	4,497,890	3,559,392	3,559,392

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

13-May-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				
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	3,360,177
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	3,360,177	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	3,360,177
TOTAL COMMITMENTS AND FUND BALANCE	3,360,177	3,360,177	3,360,177	3,360,177

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

13-May-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:				
LICENSES & FEES				
Other Fees	238,767	225,000	225,000	225,000
Subtotal Licenses & fees	238,767	225,000	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	50,000
Subtotal Miscellaneous	170,689	50,000	50,000	50,000
TRANSFERS IN				
General Fund	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,639,401	2,022,742	1,104,820	1,104,820
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	2,048,857	2,297,742	1,379,820	1,379,820
EXPENDITURES				
JUDICIAL				
Services and Supplies	26,115	494,522	275,000	275,000
Capital Outlay		698,400		
FUNCTION TOTAL	26,115	1,192,922	275,000	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	1,104,820
TOTAL COMMITMENTS AND FUND BALANCE	2,048,857	2,297,742	1,379,820	1,379,820

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

13-May-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	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	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	100,000
Capital Outlay	263,958	509,863	-	-
FUNCTION TOTAL	413,598	1,142,056	100,000	100,000
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
FUNCTION TOTAL	-	-	-	-
TOTAL ENDING FUND BALANCE	1,142,056	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,555,654	1,142,056	100,000	100,000

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

13-May-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	-	-	-	-
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	400,000
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	1,389,732	1,400,735	400,000	400,000
EXPENDITURES				
General Government				
Salaries and wages				
Employee Benefits				
Services and Supplies	238,997	1,000,735	400,000	400,000
Capital Outlay				-
Function Subtotal	238,997	1,000,735	400,000	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	400,000

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

13-May-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	1,000	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	1,000	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	5,491,462	5,491,462	5,491,462
CDBG Fund						
Street Funds	90,000	90,000	90,000	90,000	90,000	90,000
Room Tax Fund						
Police Impact Fees	341,616	242,298	141,798	141,798	141,798	141,798
Court Funds						
Capital Projects						
Sewer Fund	112,000	112,000	112,000	112,000	112,000	112,000
Total Transfers In	5,799,117	6,036,116	5,835,260	5,835,260	5,835,260	5,835,260
TOTAL BEGINNING FUND BALANCE	67,833	24,491	216,413	216,413	216,413	216,413
PRIOR PERIOD ADJUSTMENTS	-	-	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-	-	-
TOTAL AVAILABLE RESOURCES	5,870,727	6,061,607	6,052,673	6,052,673	6,052,673	6,052,673
EXPENDITURES AND RESERVES						
TYPE: GENERAL OBLIGATION BONDS						
Principal	2,911,000	3,047,000	3,205,000	3,205,000	3,205,000	3,205,000
Interest	2,931,192	2,788,194	2,637,673	2,637,673	2,637,673	2,637,673
Fiscal Agent Charges	4,044	10,000	10,000	10,000	10,000	10,000
Bond Issuance Costs	-	-	-	-	-	-
Payment - Refunded Debt						
Discount on Bonds						
OTHER FINANCING USES						
Transfers Out	-	-	-	-	-	-
Reserves - Decrease or (Increase)	43,342	(191,922)	16,413	16,413	16,413	16,413
*TOTAL RESERVED AMOUNT (MEMO ONLY)	24,491	216,413	200,000	200,000	200,000	200,000
TOTAL ENDING FUND BALANCE	24,491	216,413	200,000	200,000	200,000	200,000
TOTAL COMMITMENTS AND FUND BALANCE	5,870,727	6,061,607	6,052,673	6,052,673	6,052,673	6,052,673

THE ABOVE DEBT IS REPAYED BY TAXES AD VALOREM (DEBT RATE) * OPERATING RESOURCES

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

13-May-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				
Ad Valorem				
INTERGOVERNMENTAL				
Dedicated Sales Tax	832,761	850,000	850,000	850,000
Subtotal	832,761	850,000	850,000	850,000
LICENSES & FEES				
MISCELLANEOUS				
Interest earnings	39,363	30,000	30,000	30,000
Subtotal	39,363	30,000	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)	(23,486,167)
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	(16,874,030)	(19,685,567)	(22,606,167)	(22,606,167)
EXPENDITURES AND RESERVES				
TYPE: GENERAL OBLIGATION BONDS				
Principal	3,120,000	3,400,000	4,865,000	4,865,000
Interest	568,037	395,600	193,350	193,350
Fiscal Agent Charges	3,500	5,000	5,000	5,000
Bond Issuance Costs	-	-	-	-
Payment - Refunded Debt	-	-	-	-
Discount on Bonds	-	-	-	-
OTHER FINANCING USES				
Transfers Out	-	-	-	-
Reserves - Decrease or (Increase)	-	2,920,600	4,183,350	4,183,350
*TOTAL RESERVED AMOUNT (MEMO ONLY)	(20,565,567)	(23,486,167)	(27,669,517)	(27,669,517)
TOTAL ENDING FUND BALANCE	(20,565,567)	(23,486,167)	(27,669,517)	(27,669,517)
TOTAL COMMITMENTS AND FUND BALANCE	(16,874,030)	(19,685,567)	(22,606,167)	(22,606,167)

THE ABOVE DEBT IS REPAYED BY TAXES AD VALOREM (DEBT RATE) * OPERATING RESOURCES

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

13-May-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				
Room Taxes (Railroad)	942,762	920,000	900,000	900,000
INTERGOVERNMENTAL				
Sales Taxes (Railroad)	15,385,427	15,600,000	15,900,000	15,900,000
SPECIAL ASSESSMENTS	911,326	-	-	-
FINES AND FORFEITS	11,825	-	-	-
MISCELLANEOUS				
Interest earnings	929,715	405,000	400,000	400,000
Other	529,074			
Subtotal	1,458,789	405,000	400,000	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	34,886,837
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	49,860,177	50,345,405	52,086,837	52,086,837
EXPENDITURES AND RESERVES				
TYPE: GENERAL OBLIGATION BONDS				
Principal	7,572,025	6,513,280	2,375,000	2,375,000
Interest	8,821,144	8,895,288	6,529,480	6,529,480
Fiscal Agent Charges	42,108	50,000	45,000	45,000
Issuance Costs	4,495	-	-	-
Payment Refunded Debt/Discount	-	-	-	-
OTHER FINANCINC USES				
Transfers Out	-	-	-	-
ReTRAC Enhancement Cap Project Fund	-	-	-	-
Reserves - Decrease or (Increase)	(2,270,357)	(1,466,432)	(8,250,520)	(8,250,520)
*TOTAL RESERVED AMOUNT (MEMO ONLY)	33,420,405	34,886,837	43,137,357	43,137,357
TOTAL ENDING FUND BALANCE	33,420,405	34,886,837	43,137,357	43,137,357
TOTAL COMMITMENTS AND FUND BALANCE	49,860,177	50,345,405	52,086,837	52,086,837

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

13-May-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				
Room Taxes Event Center	7,908,291	7,830,000	7,650,000	7,650,000
SPECIAL ASSESSMENTS	345,262	345,262	-	-
MISCELLANEOUS				
Interest earnings	320,229	137,689	100,000	100,000
Other	133,037	2,484	-	-
Subtotal	453,266	140,173	100,000	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	7,050,965
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	39,824,014	15,679,122	14,800,965	14,800,965
EXPENDITURES AND RESERVES				
TYPE: GENERAL OBLIGATION BONDS				
Principal	27,685,000	4,295,000	3,940,000	3,940,000
Interest	4,508,613	4,293,157	4,087,413	4,087,413
Fiscal Agent Charges	23,789	40,000	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)	(207,803)	312,722	317,413	317,413
*TOTAL RESERVED AMOUNT (MEMO ONLY)	7,363,687	7,050,965	6,733,552	6,733,552
TOTAL ENDING FUND BALANCE	7,363,687	7,050,965	6,733,552	6,733,552
TOTAL COMMITMENTS AND FUND BALANCE	39,824,014	15,679,122	14,800,965	14,800,965

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

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

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

13-May-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:				
LICENSES AND PERMITS	269,074	211,050	150,000	150,000
INTERGOVERNMENTAL				
Federal Grants	15,376,952	4,127,711	73,073	73,073
Intergovernmental				
Subtotal	15,376,952	4,127,711	73,073	73,073
MISCELLANEOUS				
Contributed Capital				
Interest earnings	1,511,706	393,141	100,000	100,000
Private Grants and contributions	594,976	9,077	-	-
Reimbursements	10,575	84,965	-	-
Rents & Royalties	991,956	950,000	950,000	950,000
Other	986,241	-	-	-
Subtotal	4,095,454	1,437,183	1,050,000	1,050,000
FINES & FORFEITS	-	14,291	-	-
OTHER FINANCING SOURCES				
Sale of Capital Assets	-	98,116	2,000,000	2,000,000
Operating Transfers In				
General Fund	5,479,376	6,000	-	-
Room Tax Fund	240,000	240,000	240,000	240,000
Debt Service Fund				
Subtotal	5,719,376	246,000	240,000	240,000
TOTAL BEGINNING FUND BALANCE	39,104,617	27,513,710	10,197,276	10,197,276
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	64,565,473	33,648,061	13,710,349	13,710,349
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries & Wages	152,637	200,000	47,101	47,101
Employee Benefits	78,442	107,300	25,972	25,972
Services and Supplies	3,785,712	2,932,109	436,000	436,000
Capital Outlay	206,604	616,341	2,500,000	2,500,000
Function Subtotal	4,223,395	3,855,750	3,009,073	3,009,073
PUBLIC SAFETY				
Services and Supplies	159,367	109,091	100,000	100,000
Capital Outlay	10,756,462	2,938,506	1,400,000	1,400,000
Function Subtotal	10,915,829	3,047,597	1,500,000	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	3,380,000
Function Subtotal	17,720,369	12,196,367	3,380,000	3,380,000
CULTURE AND RECREATION				
Salaries and 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	700,000
Function Subtotal	3,181,755	3,701,956	700,000	700,000
COMMUNITY DEVELOPMENT				
Salaries and 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				
General Fund	336,000	136,000	136,000	136,000
Streets Fund				
City Debt Svc Fund	341,616	242,298	141,798	141,798
Subtotal	677,616	378,298	277,798	277,798
TOTAL ENDING FUND BALANCE	27,513,710	10,197,276	4,843,478	4,843,478
TOTAL COMMITMENTS AND FUND BALANCE	64,565,473	33,648,061	13,710,349	13,710,349

13-May-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	1,100,000		
Subtotal	1,092,440	1,100,000	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	3,493,132		
PRIOR PERIOD ADJUSTMENTS	-	-	-	-		
RESIDUAL EQUITY TRANSFERS	-	-	-	-		
TOTAL AVAILABLE RESOURCES	4,838,074	4,693,132	4,593,132	4,593,132		
EXPENDITURES						
PUBLIC WORKS						
Services & Supplies						
	193,160	-	-	-		
Capital Outlay						
Function Subtotal	1,059,664	1,200,000	1,000,000	1,000,000		
	1,252,824	1,200,000	1,000,000	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	3,593,132		
TOTAL COMMITMENTS AND FUND BALANCE	4,838,074	4,693,132	4,593,132	4,593,132		

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

13-May-26

	BUDGET YEAR ENDING 6/30/2027			
	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED 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	550,271
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	550,271	625,271	550,271	550,271
EXPENDITURES				
PUBLIC WORKS				
Salaries & Wages	-	-	-	-
Employee Benefitis	-	-	-	-
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	550,271
TOTAL COMMITMENTS AND FUND BALANCE	550,271	625,271	550,271	550,271

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

13-May-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	259,508
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	407,008	412,008	259,508	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	259,508
TOTAL COMMITMENTS AND FUND BALANCE	407,008	412,008	259,508	259,508

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

13-May-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				
Park Construction Taxes	1,734,032	701,000	500,000	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	15,861,917
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	17,677,000	18,023,531	16,361,917	16,361,917
EXPENDITURES				
CULTURE & RECREATION				
Service and Supplies	211,831	20,000	-	-
Capital Outlay	422,638	2,141,614	265,000	265,000
Function Subtotal	634,469	2,161,614	265,000	265,000
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
Capital Projects Fund	-	-	-	-
TOTAL ENDING FUND BALANCE	17,042,531	15,861,917	16,096,917	16,096,917
TOTAL COMMITMENTS AND FUND BALANCE	17,677,000	18,023,531	16,361,917	16,361,917

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

13-May-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				
State Grants	-	-	-	-
County Capital Projects Tax	897,839	950,000	980,000	980,000
Subtotal	897,839	950,000	980,000	980,000
FINES & FORFEITURES	-			
MISCELLANEOUS				
Interest earnings	11,859	10,030	10,000	10,000
Reimbursement & restitution				
Other income	8,240			-
Subtotal	20,099	10,030	10,000	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	15,701
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	1,096,803	1,300,523	1,005,701	1,005,701
EXPENDITURES				
PUBLIC SAFETY				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Function Subtotal	-	-	-	-
General Governmental				
Services and Supplies	379,210	679,121	400,000	400,000
Capital Outlay	52,100	-	-	-
Function Subtotal	431,310	679,121	400,000	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 Fund	-	-	-	-
General Fund	325,000	605,701	605,701	605,701
Public Works Capital Projects Fund	-	-	-	-
Debt Fund	-	-	-	-
Subtotal	325,000	605,701	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	1,005,701

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

13-May-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	108,569
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	108,569	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	108,569
TOTAL COMMITMENTS AND FUND BALANCE	108,569	108,569	108,569	108,569

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

13 May 26

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027 TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Public Works				
Licenses & Permits	459,584	430,400	440,600	440,600
Charges for Services	90,276,993	91,932,854	98,005,120	98,005,120
Fines and Forfeitures	2,077,809	1,810,000	1,835,000	1,835,000
Reimbursement and Restitution				
Miscellaneous	1,085,278	400,179	587,375	587,375
Total Operating Revenue	93,899,664	94,573,433	100,868,095	100,868,095
Operating Expense				
UTILITY ENTERPRISE				
Salaries and Wages	11,383,506	12,718,888	13,091,817	13,091,817
Employee Benefits	6,120,934	7,245,877	7,710,936	7,710,936
Services and Supplies	25,439,623	20,946,289	20,782,661	22,982,661
Function Subtotal	42,944,063	40,911,054	41,585,414	43,785,414
Joint Sewer Plant Expense	18,408,064	20,868,519	24,256,861	24,256,861
Depreciation/amortization	18,363,236	15,000,000	20,000,000	20,000,000
Pension Expense	633,634	2,300,000	2,300,000	2,300,000
Total Operating Expense	80,348,997	79,079,573	88,142,275	90,342,275
Operating Income (Loss)	13,550,667	15,493,860	12,725,820	10,525,820
Nonoperating Revenues				
Grants	926,467	755,243	2,680,000	2,680,000
Sewer Connection Charges	10,557,977	8,100,000	8,103,000	8,103,000
Interest earnings	6,517,993	5,000,000	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	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	46,373,000
Nonoperating Expenses				
Interest expense	331,986	690,364	645,823	1,006,438
Share of net loss - Truckee Meadows Water Reclamation Facility	4,681,697	5,600,000	5,000,000	5,000,000
Total Nonoperating Expenses	5,013,683	6,290,364	5,645,823	6,006,438
Net Income (Loss) before Operating Transfers	30,948,580	93,010,182	53,452,997	50,892,382
Capital Contributions				
Federal Grants	330,422	1,050,000	32,677,000	32,677,000
Contributions of assets	5,452,644	-	-	-
Total Capital Contributions	5,783,066	1,050,000	32,677,000	32,677,000
Operating Transfers (Sch T)				
In	-	-	-	-
Out	(112,000)	(112,000)	(112,000)	(112,000)
Net Operating Transfers	(112,000)	(112,000)	(112,000)	(112,000)
NET INCOME (LOSS)	36,619,646	92,898,182	53,340,997	50,780,382

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

13-May-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 OPERATING ACTIVITIES:				
CASH INFLOWS:				
Cash received from customers	92,229,283	91,932,854	98,005,120	98,005,120
Cash received from other funds for svc	-	-	-	-
Cash received from Miscellaneous Income	1,106,183	2,640,579	2,862,975	2,862,975
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(36,787,788)	(35,785,071)	(40,135,550)	(42,335,550)
Cash payment for employee services	(3,224,569)	(18,186,352)	(18,863,944)	(18,863,944)
Cash payment for interfund good and services	(16,225,847)	(6,029,737)	(4,903,972)	(4,903,972)
Cash payment for interfund employee benefits	(946,987)	(1,778,413)	(1,938,809)	(1,938,809)
Net cash provided by operating activities	36,150,275	32,793,860	35,025,820	32,825,820
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Temp loans recd from other funds	-	-	-	-
Grants	926,467	1,805,243	35,357,000	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)	(112,000)
Net cash provided by noncapital financing activities	814,467	1,693,243	35,245,000	35,245,000

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

13-May-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:				
Cash received from connection charges	10,557,977	8,100,000	8,103,000	8,103,000
Proceeds Long Term Debt	-	69,950,000	30,590,000	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)	(106,719,500)
Interest paid on debt	(331,985)	(690,364)	(645,823)	(1,006,438)
Principal paid on debt	(4,420,121)	(3,249,367)	(3,007,061)	(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)	(72,039,999)
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest Earnings	6,439,294	5,000,000	5,000,000	5,000,000
CASH OUTFLOWS:				
Truckee Meadows Water Reclamation Fa	(6,235,144)	-	-	-
	4,405,825			
Net cash used in investing activities	4,609,975	5,000,000	5,000,000	5,000,000
Net INCREASE (DECREASE) in cash and cash equivalents	24,353,743	(158,310,562)	3,591,436	1,030,821
Prior Period Adjustment	-	-	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	180,136,144	204,489,887	46,179,325	46,179,325
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	204,489,887	46,179,325	49,770,761	47,210,146

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

13-May-26

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

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

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13-May-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 OPERATING ACTIVITIES:				
CASH INFLOWS:				
Cash received from customers	10,434,935	13,445,000	13,446,600	13,446,600
Cash received from miscellaneous income	161,246	-	-	-
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(1,594,769)	(1,883,947)	(2,441,890)	(2,441,890)
Cash payment for employee services	(2,296,542)	(8,348,227)	(7,866,242)	(7,866,242)
Cash payment for interfund good and services	(9,786,435)	(2,484,819)	(2,298,708)	(2,298,708)
Cash payment for interfund employee services	(880,385)	(977,426)	(851,815)	(851,815)
Net cash provided by operating activities	(3,961,950)	(249,419)	(12,055)	(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)

13-May-26

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			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	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	500,000
Net INCREASE (DECREASE) in cash and cash equivalents	(3,193,184)	250,581	487,945	487,945
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	18,656,038	15,462,854	15,713,435	15,713,435
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	15,462,854	15,713,435	16,201,380	16,201,380

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

13-May-26

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027 TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
PUBLIC WORKS				
Charges for Services	11,731,100	4,854,202	12,231,411	12,231,411
Reimbursements and Restitution	66,605	42,050	-	-
Other				
Total Operating Revenue	11,797,705	4,896,252	12,231,411	12,231,411
Operating Expense				
PUBLIC WORKS				
Salaries and Wages	1,496,030	1,680,327	1,688,437	1,688,437
Employee Benefits	618,950	996,891	1,022,208	1,022,208
Services and Supplies	4,011,879	3,906,167	4,004,449	4,004,449
Function Subtotal	6,126,859	6,583,385	6,715,094	6,715,094
Depreciation/amortization	4,379,390	4,200,000	4,900,000	4,900,000
Pension Expense	286,094	550,000	550,000	550,000
Total Operating Expense	10,792,342	11,333,385	12,165,094	12,165,094
Operating Income or (Loss)	1,005,363	(6,437,133)	66,317	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	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	66,317

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

13-May-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 OPERATING ACTIVITIES:				
CASH INFLOWS:				
Quasi-external receipts	-	-	-	-
Cash received from other funds for svc	11,628,301	4,854,202	12,231,411	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)	(3,210,455)	(3,254,993)	(3,254,993)
Cash payment for employee services	-	(2,418,172)	(2,446,670)	(2,446,670)
Cash payment for interfund good and services	(2,085,416)	(695,712)	(749,456)	(749,456)
Cash payment for interfund employee services	-	(259,046)	(263,975)	(263,975)
Net cash provided by operating activities	5,913,105	(1,687,133)	5,516,317	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 funds	-	-	-	-
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)

13-May-26

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR ENDING 6/30/2027	
			TENTATIVE APPROVED	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)	(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)	(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)	(5,801,987)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	12,204,998	14,987,569	8,467,790	8,467,790
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	14,987,569	8,467,790	2,665,803	2,665,803

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

13-May-26

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

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

13-May-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 OPERATING ACTIVITIES:				
CASH INFLOWS:				
Quasi-external receipts		8,006,129	5,148,292	5,148,292
Insurance reimbursements		-	-	-
Cash received from miscellaneous income	18,627	-	-	-
Cash received from customers	8,006,129			
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(3,987,121)	(4,546,933)	(7,028,332)	(7,028,332)
Cash payment for employee services	(633,331)	(1,009,364)	(1,051,587)	(1,051,587)
Cash payment for interfund good and services	(898,821)	(378,865)	(434,301)	(434,301)
Cash payment for interfund employee services	(86,018)	(87,780)	(93,932)	(93,932)
Net cash provided by operating activities	2,419,465	1,983,187	(3,459,860)	(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)

13-May-26

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/25	ESTIMATED CURRENT YEAR ENDING 6/30/26	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2027 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	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	250,000
Net INCREASE (DECREASE) in cash and cash equivalents	2,839,889	2,233,187	(3,209,860)	(3,209,860)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	6,331,031	9,170,920	11,404,107	11,404,107
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	9,170,920	11,404,107	8,194,247	8,194,247

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

13-May-26

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

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

13-May-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	34,874,173	36,448,495	38,350,650	38,350,650
Miscellaneous	5,156,151	3,200,000	3,392,136	3,392,136
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(40,017,901)	(43,658,852)	(44,290,370)	(44,290,370)
Cash payment for employee services	(814,279)	-	-	-
Cash payment for interfund good and services	-	(905,738)	(1,444,589)	(1,444,589)
Cash payment for interfund employee services	-	-	-	-
Net cash provided by (used in) operating activities	(801,856)	(4,916,095)	(3,992,173)	(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)

13-May-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	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	460,000
Net INCREASE (DECREASE) in cash and cash equivalents	(1,265,742)	(4,456,095)	(3,532,173)	(3,532,173)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	25,031,023	23,765,281	19,309,186	19,309,186
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	23,765,281	19,309,186	15,777,013	15,777,013

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

13-May-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	11,081,025	10,080,950	10,186,800	10,186,800
Reimbursements and Restitution	337,628	-	222,735	222,735
Miscellaneous	-	-	-	-
Total Operating Revenue	11,418,653	10,080,950	10,409,535	10,409,535
Operating Expense				
GENERAL GOVERNMENT:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	19,436,165	12,514,175	13,294,579	13,294,579
Function Subtotal	19,436,165	12,514,175	13,294,579	13,294,579
IBNR Claims	-	10,000,000	10,000,000	10,000,000
Depreciation/amortization	-	-	-	-
Total Operating Expense	19,436,165	22,514,175	23,294,579	23,294,579
Operating Income (Loss)	(8,017,512)	(12,433,225)	(12,885,044)	(12,885,044)
Nonoperating Revenues				
Interest earnings	1,021,826	800,000	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	800,000
Nonoperating Expenses				
	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(6,527,875)	(11,633,225)	(12,085,044)	(12,085,044)
Operating Transfers (Sch T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(6,527,875)	(11,633,225)	(12,085,044)	(12,085,044)

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

LGB 77

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Form 19
12/15/98

13-May-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 OPERATING ACTIVITIES:				
CASH INFLOWS:				
Quasi-external receipts	11,081,025	10,080,950	10,186,800	10,186,800
Reimbursements & Restitutions	337,628	-	222,735	222,735
Cash received from misc income and restitutions	-	-	-	-
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(10,449,043)	(12,127,332)	(12,801,062)	(12,801,062)
Cash payment for employee services	(386,843)	-	-	-
Cash payment for interfund good and services	-	(386,843)	(493,517)	(493,517)
Cash payment for interfund employee services	-	-	-	-
Net cash provided by operating activities	582,767	(2,433,225)	(2,885,044)	(2,885,044)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Temporary loans received from other fund	-	-	-	-
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)

13-May-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 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	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	800,000
Net INCREASE (DECREASE) in cash and cash equivalents	2,475,014	(1,633,225)	(2,085,044)	(2,085,044)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	19,421,678	21,896,692	20,263,467	20,263,467
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	21,896,692	20,263,467	18,178,423	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
2025A Series Sewer GO Bond - page 41	2	20	69,599,200	23-Apr-26	30-Jun-49	2.47	4,599,200	360,615	-	360,615
2025B Series Sewer GO Bond - page 41	2	20	400,800	23-Apr-26	30-Jun-49	2.47	400,800	-	-	-
Total - General Obligation Bonds			248,140,638				123,016,467	4,446,938	6,637,061	11,083,999
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 6/29/19 thru 6/29/25. Principal and interest payable in FY 2026 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		
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) 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	1,427,000	92,042	1,427,000	1,519,042
Total - Other			10,860,000				1,427,000	92,042	1,427,000	1,519,042
CAPITAL LEASES										
Total-Capital Leases			-				-	-	-	-
TOTAL - ALL DEBT SERVICE			650,457,781				433,364,080	14,479,205	18,151,702	32,630,907

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					
					Street	19	Debt Svc	27	90,000	
					Room Tax	22	General	9	2,627,900	
					Room Tax	22	Capital Prj Fund	32	240,000	
Subtotal				0					2,957,900	
CAPITAL PROJECTS	Capital Projects	32	Room Tax	22	240,000	Capital Projects	32	General	9	605,701
						Capital Projects	37	Debt Svc	27	141,798
						Capital Projects	32	General	9	136,000
Subtotal				240,000						883,499
DEBT SERVICE	Debt	27	General	15	5,491,462					
	Debt	27	Street	19	90,000					
	Debt	27	Sewer	39	112,000					
	Debt	27	Capital Prj Fund	32	141,798					
Subtotal					5,835,260					0
ENTERPRISE						Sewer	40	Debt Svc	27	112,000
Subtotal					0					112,000
INTERNAL SERVICE										
Subtotal					0					0
RESIDUAL EQUITY TRANSFERS										
Subtotal					0					
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

Page: 60
Schedule 30

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 (Previously: Sherman & Howard LLC)	Relationship established as part of applicable bond issuance	n/a	Varies depending on bond issuance		Bond Counsel
3	AAA Municipal Services LLC (Previously: Zions Public Finance)	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	Varies depending on need		Support for complex collective bargaining agreements, contract negotiations, and evolving labor laws
6	Stradling Yocca Carlson & Rauth	11/1/2018	n/a	Varies depending on need		Municipal Advisor/Financial Advisor for Debt issues.
Total Proposed Expenditures				\$200,000	Varies	

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: _____

19

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 season	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
19	Eide Bailly LLP	10/2/2025	10/2/2026	1 year	\$100,000	\$100,000	Internal Auditor	n/a	n/a	Internal audit and risk assessment services
	Total				\$3,385,689	\$3,284,709		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

JUNE 1, 2026

BUDGET

FINAL
2026/2027

RDA #1



USA TODAY CO.



P.O. Box 632098, Cincinnati, OH 45263-2098

AFFIDAVIT OF PUBLICATION

Miriam Rubio
City of Reno - Legals
1 E 1ST Street FL 2
Reno NV 89501

NOTICE OF PUBLIC HEARING ON THE TENTATIVE BUDGET OF THE CITY OF RENO AND THE REDEVELOPMENT AGENCY # 1 AND #2 OF THE CITY OF RENO FOR THE 2026/2027 FISCAL YEAR

NOTICE IS hereby given in accordance with NRS 354.596 to the public in general that the City Council will hold a public hearing on the Tentative budget of the City of Reno and the Redevelopment Agency #1 and #2 of the City of Reno for the 2026/2027 fiscal year on May 20, 2026 beginning at 10:00 a.m. in the Council Chambers at 1 East First Street, Reno, Nevada. The Tentative Budgets have been prepared in detail and on appropriate forms as prescribed by the Nevada Department of Taxation. Copies are available for public viewing at the City Clerk's Office and the City Manager's Department in City Hall and at the Washoe County Clerk's Office. Written and oral comments are invited and can be presented at the Council meeting or filed with the City Clerk.


MIKKI HUNTSMAN, CITY CLERK AND CLERK OF THE CITY COUNCIL
May 6, 2026 12289770

STATE OF WISCONSIN, COUNTY OF BROWN

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada that the notice hereto annexed was Published in said newspapers in the issue:

05/06/2026

and that the fees charged are legal.
Sworn to and subscribed before on 05/06/2026



Legal Clerk



Notary, State of WI, County of Brown

8 25 26

My commission expires

Publication Cost: \$110.76
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MARIAH VERHAGEN
Notary Public
State of Wisconsin

**REDEVELOPMENT AGENCY
RESOLUTION NO. 279**

**RESOLUTION ADOPTING FISCAL YEAR 2026/27 FINAL
BUDGET FOR THE REDEVELOPMENT AGENCY #1 OF
THE CITY OF RENO, NEVADA.**

WHEREAS, the proposed FY 2026/27 Budget has been submitted to the Redevelopment Agency Board of the City of Reno, Nevada, for its consideration; and,

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at various designated places, a public hearing was held on May 20, 2026, and interested persons were given the opportunity to comment on the proposed budget; and,

WHEREAS, in accordance with City Council Resolution No. 7809 and Reno Redevelopment Agency Resolution No. 216, Nevada Land, SK Baseball, Agency and the City of Reno have agreed to settle outstanding claims, restructure financing agreements, and make certain annual payments on the terms and conditions set forth in a Settlement and Restructuring Agreement (Reno Aces Stadium) dated January 30, 2013.

NOW, THEREFORE, BE IT RESOLVED by the Redevelopment Agency of the City of Reno, Nevada:

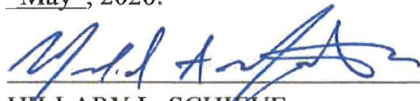
Section 1. That the Budget is hereby adopted as the Annual Final Budget of the Redevelopment Agency #1 of the City of Reno, Nevada, for FY 2026/27.

Section 2. That staff is hereby directed to file said Budget with the State Department of Taxation pursuant to NRS 354.598.

Upon motion of Agency Board Member Reese, seconded by Agency Board Member Martinez, the foregoing resolution was adopted this 20th day of May, 2026, by the following vote of the Board:


AYES:	<u>Reese, Martinez, Taylor, Duerr, Ebert, Anderson, Schieve</u>
NAYS:	<u>None</u>
ABSTAIN:	<u>None</u>
ABSENT:	<u>None</u>


APPROVED this 20th day of May, 2026.



HILLARY L. SCHEIVE
REDEVELOPMENT AGENCY BOARD CHAIR

ATTEST:


MIKKI HUNTSMAN
REDEVELOPMENT AGENCY SECRETARY
RDA Resolution No. 279 Adopted May 20, 2026



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 FINAL 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 \$ 9,521,355

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

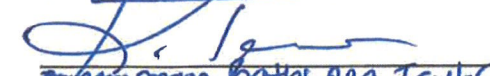
Signed




Dated:

05/20/26


Miguel Martinez


Naomi S. Duerr


Brandi Anderson

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 FINAL BUDGET**

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**REDEVELOPMENT AGENCY #1
OF THE CITY OF RENO, NEVADA
2026/2027 FINAL 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 \$9,521,355. 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	2.670
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	0.000	3.075	2.670
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0.000	3.075	2.670

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.

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

Budget for Fiscal Year Ending 6/30/27

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

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	4,279,498	0	5,233,203	1.9991	1,088,024			10,600,725
DEBT SERVICE	2,550,535	0	229,595	0.9000	100,000	-	0	2,880,130
Subtotal Governmental Fund Types, Expendable Trust Funds	6,830,033	0	5,462,798	2.8991	1,188,024	0	0	13,480,855
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending 6/30/27

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

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	x	387,229	228,332	2,345,664	3,680,000	0	0	3,959,500	10,600,725
DEBT SERVICE	D			2,880,130	0	0	0	0	2,880,130
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	2	387,229	228,332	5,225,794	3,680,000	0	0	3,959,500	13,480,855

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

	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	5,233,203
INTERGOVERNMENTAL REVENUES				
Motor Vehicle Privilege Tax	128,024	128,024	128,024	128,024
MISCELLANEOUS				
Interest Earnings	48,566	60,000	60,000	60,000
Reimbursement and Restitution				
Rent and Royalties	942,918	900,000	900,000	900,000
Other	-	-	-	-
Subtotal	991,484	960,000	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	6,321,227
BEGINNING FUND BALANCE	2,133,077	2,917,568	4,279,498	4,279,498
TOTAL AVAILABLE RESOURCES	4,952,585	7,252,871	10,600,725	10,600,725
EXPENDITURES BY ACTIVITY AND FUNCTION				
GENERAL GOVERNMENT				
Salaries and Wages		325,889	382,017	387,229
Employee Benefits		196,395	225,743	228,332
Services & Supplies	843,808	1,426,089	2,345,664	2,345,664
Capital Outlay	1,041,209	1,025,000	2,000,000	3,680,000
TOAL EXPENDITURES-ALL FUNCTIONS	1,885,017	2,973,373	4,953,424	6,641,225
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	6,641,225
ENDING FUND BALANCE	2,917,568	4,279,498	5,647,301	3,959,500
TOTAL COMMITMENTS & FUND BALANCE	4,952,585	7,252,871	10,600,725	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	229,595
Subtotal	3,164,091	2,800,000	229,595	229,595
INTERGOVERNMENTAL REVENUES				
MISCELLANEOUS				
Interest Earnings	210,770	100,000	100,000	100,000
Other				
Subtotal	210,770	100,000	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	329,595
BEGINNING FUND BALANCE	3,100,714	2,531,705	2,550,535	2,550,535
TOTAL AVAILABLE RESOURCES	6,625,575	5,431,705	2,880,130	2,880,130
EXPENDITURES AND RESERVES				
TAX ALLOCATION BONDS				
Principal	3,660,000	2,590,000	2,725,000	2,725,000
Interest	432,370	279,170	143,130	143,130
Fiscal Agent Charges	1,500	12,000	12,000	12,000
Reserves - increase or (decrease)	(569,009)	18,830	(2,550,535)	(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	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

JUNE 1, 2026

BUDGET

FINAL
2026/2027

RDA #2



USA TODAY CO.



P.O. Box 632098, Cincinnati, OH 45263-2098

AFFIDAVIT OF PUBLICATION

Miriam Rubio
City of Reno - Legals
1 E 1ST Street FL 2
Reno NV 89501

NOTICE OF PUBLIC HEARING ON THE TENTATIVE BUDGET OF THE CITY OF RENO AND THE REDEVELOPMENT AGENCY # 1 AND #2 OF THE CITY OF RENO FOR THE 2026/2027 FISCAL YEAR

NOTICE IS hereby given in accordance with NRS 354.596 to the public in general that the City Council will hold a public hearing on the Tentative budget of the City of Reno and the Redevelopment Agency #1 and #2 of the City of Reno for the 2026/2027 fiscal year on May 20, 2026 beginning at 10:00 a.m. in the Council Chambers at 1 East First Street, Reno, Nevada. The Tentative Budgets have been prepared in detail and on appropriate forms as prescribed by the Nevada Department of Taxation. Copies are available for public viewing at the City Clerk's Office and the City Manager's Department in City Hall and at the Washoe County Clerk's Office. Written and oral comments are invited and can be presented at the Council meeting or filed with the City Clerk.

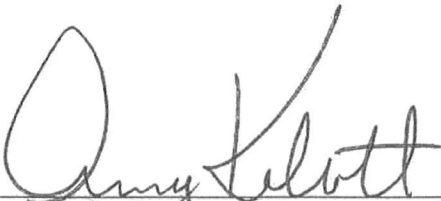
MIKKI HUNTSMAN, CITY CLERK AND CLERK OF THE CITY COUNCIL
May 6, 2026 12289770

STATE OF WISCONSIN, COUNTY OF BROWN

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada that the notice hereto annexed was Published in said newspapers in the issue:

05/06/2026


and that the fees charged are legal.
Sworn to and subscribed before on 05/06/2026



Legal Clerk



Notary, State of WI, County of Brown



My commission expires

Publication Cost: \$110.76
Tax Amount: \$0.00
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Please do not use this form for payment remittance.

MARIAH VERHAGEN
Notary Public
State of Wisconsin

**REDEVELOPMENT AGENCY
RESOLUTION NO. 280**

**RESOLUTION ADOPTING FISCAL YEAR 2026/27 FINAL
BUDGET FOR THE REDEVELOPMENT AGENCY #2 OF
THE CITY OF RENO, NEVADA.**

WHEREAS, the proposed FY 2026/27 Budget has been submitted to the Redevelopment Agency Board of the City of Reno, Nevada, for its consideration; and,

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at various designated places, a public hearing was held on May 20, 2026, and interested persons were given the opportunity to comment on the proposed budget; and,

WHEREAS, in accordance with City Council Resolution No. 7809 and Reno Redevelopment Agency Resolution No. 216, Nevada Land, SK Baseball, Agency and the City of Reno have agreed to settle outstanding claims, restructure financing agreements, and make certain annual payments on the terms and conditions set forth in a Settlement and Restructuring Agreement (Reno Aces Stadium) dated January 30, 2013.

NOW, THEREFORE, BE IT RESOLVED by the Redevelopment Agency of the City of Reno, Nevada:

Section 1. That the Budget is hereby adopted as the Annual Final Budget of the Redevelopment Agency #2 of the City of Reno, Nevada, for FY 2026/27.

Section 2. That staff is hereby directed to file said Budget with the State Department of Taxation pursuant to NRS 354.598.

Upon motion of Agency Board Member Reese, seconded by Agency Board Member Martinez, the foregoing resolution was adopted this 20th day of May, 2026, by the following vote of the Board:

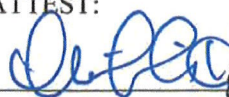
AYES:	<u>Reese, Martinez, Taylor, Duerr, Ebert, Anderson, Schieve</u>
NAYS:	<u>None</u>
ABSTAIN:	<u>None</u>
ABSENT:	<u>None</u>

APPROVED this 20th day of May, 2026.



HILLARY L. SCHIEVE
REDEVELOPMENT AGENCY BOARD CHAIR

ATTEST:


MIKKI HUNTSMAN
REDEVELOPMENT AGENCY SECRETARY
RDA Resolution No. 280 Adopted 5-20-26



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 FINAL 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 \$ 18,850,650

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 V. Van Buren

Dated: 05/20/26

Miguel Martinez
Kathleen Taylor
Naomi Dyer
Meghan Ebert

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 FINAL BUDGET**

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**REDEVELOPMENT AGENCY #2
OF THE CITY OF RENO, NEVADA
2026/2027 FINAL 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 \$18,850,650. 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	6.230
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	8.250	7.175	6.230
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	8.250	7.175	6.230

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.150)							
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	11,436,927
INTERGOVERNMENTAL REVENUES				
MISCELLANEOUS				
Interest Earnings	1,201,883	700,000	700,000	700,000
Reimbursement and Restitution		670,000		
Other	1,224,000			
Subtotal	2,425,883	1,370,000	700,000	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	12,136,927
BEGINNING FUND BALANCE	15,769,845	22,232,160	22,886,155	22,886,155
TOTAL AVAILABLE RESOURCES	28,813,617	35,947,400	35,023,082	35,023,082
EXPENDITURES BY ACTIVITY AND FUNCTION				
GENERAL GOVERNMENT				
Salaries and Wages	576,382	760,409	891,372	903,532
Employee Benefits	331,854	463,515	527,908	533,949
Services & Supplies	1,380,845	2,369,143	4,076,772	4,096,772
Capital Outlay	4,292,376	9,468,178	10,000,000	13,265,000
TOAL EXPENDITURES-ALL FUNCTIONS	6,581,457	13,061,245	15,496,052	18,799,253
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	18,799,253
ENDING FUND BALANCE	22,232,160	22,886,155	19,527,030	16,223,829
TOTAL COMMITMENTS & FUND BALANCE	28,813,617	35,947,400	35,023,082	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	20,000
Other				
Subtotal	38,147	20,000	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	20,000
BEGINNING FUND BALANCE	639,022	733,092	752,748	752,748
TOTAL AVAILABLE RESOURCES	783,756	803,092	772,748	772,748
EXPENDITURES AND RESERVES				
TAX ALLOCATION BONDS				
Principal	38,000	38,000	40,000	40,000
Interest	11,279	10,344	9,397	9,397
Fiscal Agent Charges	1,385	2,000	2,000	2,000
Payment refunded debt				
Reserves - increase or (decrease)	94,070	19,656	(31,397)	(31,397)
Other (Specify)				
TOTAL RESERVED (MEMO ONLY)	733,092	752,748	721,351	721,351
ENDING FUND BALANCE	733,092	752,748	721,351	721,351
TOTAL COMMITMENTS & FUND BALANCE	783,756	803,092	772,748	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

SCHEDULE C-1 - INDEBTEDNESS
 Budget Fiscal Year 2026/2027

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



2026-2027
Final Budget



June 1, 2026

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

The **City of Sparks** herewith submits the Final budget for the fiscal year ending **June 30, 2027**.

This budget contains 1 fund 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 **\$128,635,190**.

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 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: 5/26/26

APPROVED BY THE GOVERNING BOARD

[Signature]
[Signature]
[Signature]
[Signature]
[Signature]

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 Budget

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**City of Sparks
Budget Message – FINAL
Fiscal Year 2026/2027 (FY27)**

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY27 Budget.

The budget process at the City of Sparks is driven by a set of seven Fiscal Policies:

1. Achieve a General Fund minimum unrestricted ending fund balance equal to 8.3% of expenditures.
2. Establish a General Fund Contingency amount up to 3% of total expenditures in the annual budget.
3. Transfer a portion of total General Fund revenues for capital projects and major software systems as detailed in the 5 Year Capital Improvement Plan. The City also designated a portion of Gas and Electric Franchise fees to the General Fund, Parks and Rec Project Fund and the Road Fund.
4. Commit a portion of annual business license receipts to the Stabilization Fund up to the maximum fund balance allowed within NRS 354.6115.
5. General Fund personnel costs not to exceed 75% of General Fund total revenues.
6. Payroll benefit liability funding determinations.
7. Annually review various fees charged by the City.

Below are the policies adopted by the City Council and the results produced from the FY27 budget with comparisons for the three previous fiscal years:

Sparks General Fund 4-Year Summary (Amounts Listed in \$000's)	FY27 Budget	FY26 Estimates	FY25 Actuals	FY24 Actuals
Fiscal Policies				
Policy #1: EFB>=8.3% of Exp's	11.7%	12.7%	12.8%	19.1%
Policy #2: Contingency Budget	\$1,000	\$0	\$0	\$0
Policy #3: Transfer to Captial Projects Fund	\$3,090	\$2,975	\$104	\$4,036
Policy #4: Stabilization Fund Contribution	\$250	\$0	\$250	\$250
Policy #5: Payroll Costs <=75% of Revenue	73.6%	74.7%	79.6%	78.2%
Policy #6: Payroll Benefit Liability Funding	"Pay-Go"	"Pay-Go"	"Pay-Go"	"Pay-Go"
Policy #7: Review Fees Annually	N/A	N/A	N/A	N/A

GENERAL FUND

The following table provides a snapshot of the projected General Fund fiscal outcomes for the current and next fiscal years and provides a comparison to FY25’s actual results.

General Fund Summary of Revenues, Expenditures & Fund Balance

	FY25 Actuals	FY26 Estimates	FY27 Budget
Revenues	\$110,172	\$111,915	\$117,090
Transfers-In	\$1,400	\$0	\$1,000
Expenditures <i>(includes contingency budget)</i>	(\$111,705)	(\$104,733)	(\$111,723)
Transfers-Out	(\$5,602)	(\$7,638)	(\$6,708)
Change in Fund Balance	(\$5,735)	(\$456)	(\$341)
Beginning Fund Balance	\$19,439	\$13,704	\$13,248
Ending Fund Balance	\$13,704	\$13,248	\$12,907
Ending Fund Balance as a % of Expenditures*	12.8%	12.7%	11.7%

All figures shown in \$000's

*Calculation uses unrestricted ending fund balance and expenditures, excluding Transfers-out, Capital Outlay & Contingency

GENERAL FUND REVENUES

The General Fund’s primary revenues come from Consolidated Tax Revenue (CTAX), Fair Share, Property Taxes, and Licenses & Permits. These sources account for 94% of the total FY27 General Fund Budgeted Revenues.

General Fund Revenues by Type

	FY25 Actuals	FY26 Estimates	FY26 % change from FY25	FY27 Budget	FY27 % change from FY26
CTAX & Fair Share	\$42,975	\$44,875	4.4%	\$46,200	3.0%
Property Taxes	\$37,033	\$40,100	8.3%	\$43,100	7.5%
Licenses & Permits	\$17,711	\$19,388	9.5%	\$20,335	4.9%
All other revenues	\$12,453	\$7,552	-39.4%	\$7,456	-1.3%
TOTAL REVENUES	\$110,172	\$111,915	1.6%	\$117,090	4.6%

All figures shown in \$000's

CTAX and Fair Share Revenue

CTAX and Fair Share revenue is projected to increase 4.4% in FY26 and 3.0% in FY27. While still increasing, the rate of growth is expected to slightly slow as the economy grapples with the effects from high inflation.

Property Tax

The City’s property tax rate is at the cap of \$3.66 per \$100 of assessed value. Property taxes make up 36.8% of General Fund revenues and are expected to be 7.5% higher in FY27 compared to FY26 estimates. The property tax cap formula outlined in NRS 361.4722 and NRS 361.4723 (the “property tax abatement laws”), will cap FY27 property tax bills at 3.0% for existing owner-occupied residential property and 8.0% for all other existing property. Any amount above these percentages from the previous year’s tax levy will be abated (i.e., removed) from the current property tax levy. Property tax caps are not applicable to new development. The increased revenue above the property tax caps can be attributed to new development. Property tax revenue removed, or abated, from property tax bills is expected to equal \$10.6M in FY27 (as published by the Department of Taxation Proforma Ad Valorem Revenue Projections for Fiscal Year 2026-2027).

Licenses & Permits

Business licenses, permits and franchise fees are expected to account for \$20.3M or 17.4% of General Fund Revenues and are expected to increase 4.9% in FY27 compared to the estimated actuals for FY26.

GENERAL FUND TRANSFERS-IN

FY27 budgeted transfers-in include:

\$1.0M is budgeted to be transferred from the Motor Vehicle Fund as an offset to the Contingency budget in the General Fund and the transfer will be made only if the General Fund has insufficient resources to meet the emergency budget shortfall for which the contingency budget would be utilized.

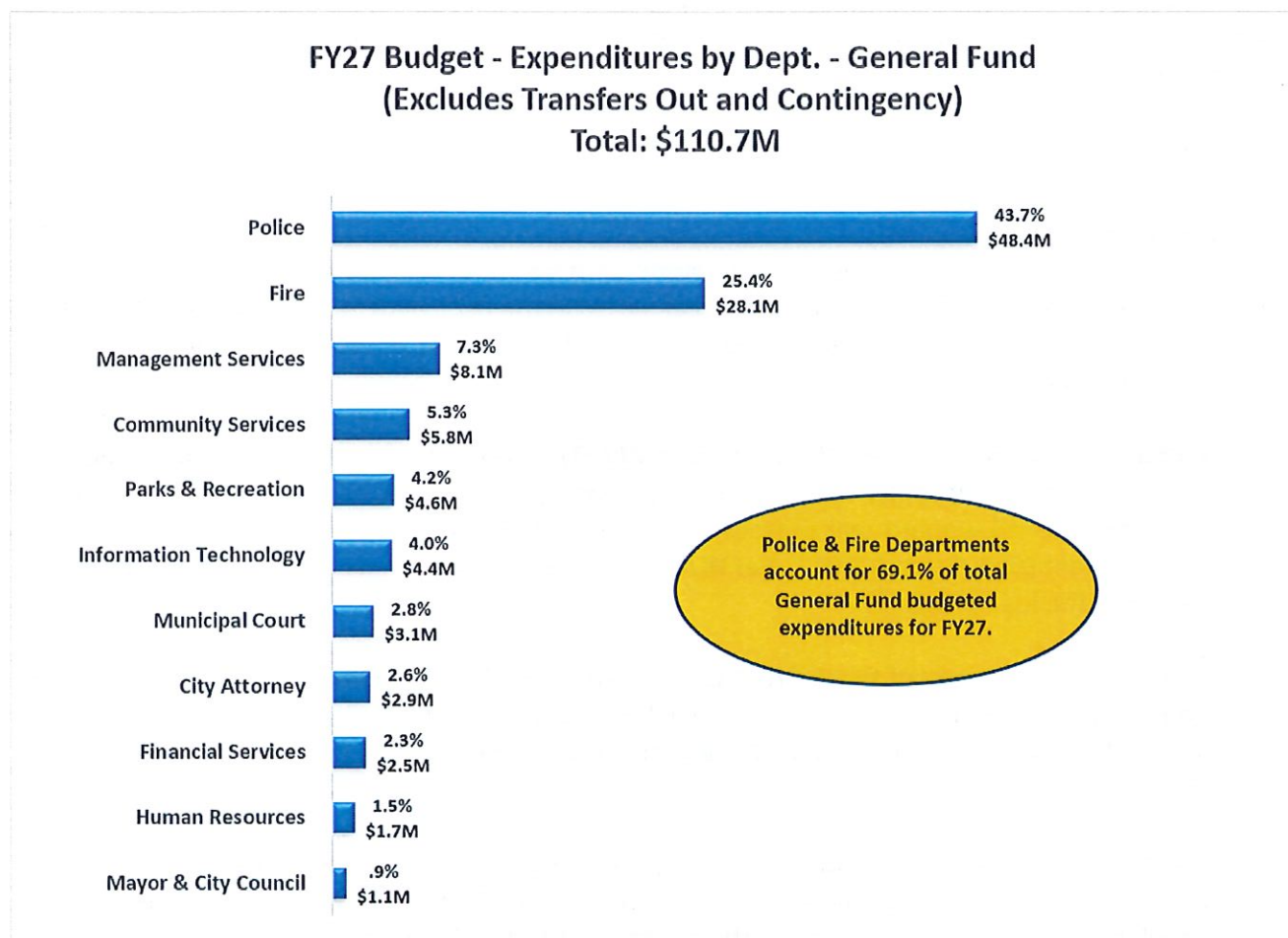
GENERAL FUND EXPENDITURES

General Fund Expenditures by Type Excluding Contingency

	FY25	FY26	FY26 % change from	FY27 Budget	FY27 % change from FY26
	Actuals	Estimates	FY25		
Salaries & Wages	\$52,553	\$49,578	-5.7%	\$50,580	2.0%
Benefits	\$31,742	\$34,065	7.3%	\$35,581	4.4%
Discretionary Services & Supplies	\$8,689	\$8,491	-2.3%	\$9,739	14.7%
Non-Discretionary Services & Supplies	\$14,127	\$12,586	-10.9%	\$14,824	17.8%
Capital Outlay	\$4,594	\$12	-99.7%	\$0	-100.0%
Total Expenditures	\$111,705	\$104,733	-6.2%	\$110,723	5.7%

All figures shown in \$000's

FY27 Budgeted expenditures excluding contingency are expected to increase \$6M or 5.7% over FY26 estimates.



GENERAL FUND TRANSFERS-OUT

FY27 budgeted transfers-out \$6.7M include:

- \$3.3M to the Capital Projects Fund – This transfer is to support the City’s infrastructure, facility and technology needs as identified in the 5-year Capital Improvement Plan.
- \$2.5M to Parks & Recreation Fund – This transfer subsidizes Parks and Recreation costs that are not covered by user fees.
- \$800K to the Parks & Recreation Project Fund – this transfer will provide resources for turf replacement and maintenance at the Golden Eagle Regional Park.
- \$118K to Landscape Maintenance Fund representing subsidy of cost not covered by fees collected.

GENERAL FUND ENDING FUND BALANCE

FY26 ending fund balance is expected to be approximately \$13.2M, or 12.7% of expenditures in the General Fund. The budgeted ending fund balance for FY27 is expected to be \$12.9M, or 11.7% of expenditures within the General Fund.

AREAS OUTSIDE THE GENERAL FUND

SPECIAL REVENUE FUNDS

The City maintains 10 Special Revenue Funds to account for revenues that are restricted for a specific purpose. These funds contain total expenditures of \$8.7M in the FY27 budget. See schedule B of this Final Budget document for financial information related to these funds. A brief description of the purpose of each fund is provided below:

Community Development Block Grant (Fund #1202) - To account for revolving Fund monies received from the repayment of Single-Family Housing Rehab Deferred Loans, which is a program funded by the U.S. Department of Housing and Urban Development's (HUD) Community Development Block Grant (CDBG). Per HUD regulations, the program income generated must remain in the loan program.

Community Development Block Grant Entitlement (Fund #1203) - Entitlement grant spending of Community Development Block Grant (CDBG) for programs that benefit low- and moderate-income households, as approved by the granting Federal agency, U.S. Department of Housing & Urban Development (HUD).

Sparks Grants & Donations (Fund #1204) - Special Revenue Fund to account for grants received by the City. This Fund does not include grants received by Proprietary Funds or Community Development Block Grants. Much of the budget for this Fund is established after the start of the fiscal year as the balances of existing grants and donations are determined and as new grants and donations are awarded.

Municipal Court Administrative Assessments (Fund #1208) - To account for monies received from the Municipal Court administrative assessments and collection fees to finance Municipal Court related improvements to operations and facilities per NRS 176.0611.

Impact Fee Service Area 1 (Fund #1210) - To account for impact fees collected from development in Impact Fee Service Area 1, to be used for the construction of sanitary sewers, flood control, parks, and public facilities.

Parks & Recreation (Fund #1221) - Used to provide recreation programs and special events offered by the City of Sparks Parks and Recreation Department. This Fund does not account for the maintenance of parks, as those costs reside in the General Fund. Special Events are accounted for in this Fund.

Tourism & Marketing (Fund #1222) - Revenue and spending related to the Washoe County Taxes on Transient Lodging Act of 1999 which added 1% to transient lodging taxes collected county-wide. Sparks receives a small portion of this 1% and is capped at \$200,000 per year less a 2% collection fee. Funds must be used for the marketing and promotion of tourism in the City of Sparks and for the operation and maintenance of capital improvements within redevelopment areas.

Street Cut (Fund #1224) – To account for resources received principally from private utility companies to repair city streets after utility installation, according to the provisions of Sparks Municipal Code Chapter 50.

Landscape Maintenance (Fund #1230) – Created on February 22, 2021 to track revenue and expense for landscape fees established with The Promontory, Mesa Meadows and Triple Crown subdivisions.

Stabilization (Fund #1299) - Reserve to stabilize the operation of the City in the event of a revenue shortfall or natural disaster. In order to comply with Governmental Accounting Standard Board Statement 54, the Council approved a policy in June of 2011, which states that Stabilization Fund resources may only be used if General Fund revenues decrease by 4% or more from the previous year or to pay expenses incurred to mitigate the effects of a declared natural disaster.

DEBT SERVICE FUNDS

The City has one Debt Service Fund, Fund #1301 - to account for the retirement of general obligation bonds, revenue backed bonds, and long-term leases. The FY27 Fund #1301 budget includes \$33.8M for principal and interest payments on these debt issuances. Per various bond covenants, reserves in Debt Service Fund #1301 exceed one year of debt requirements. This is attributable to debt service cash flow needs. The City plans to payoff the Senior Star Anticipation Series 2025 Bonds in fiscal year 2027. See schedule C of this Final Budget document for more information related to this Fund.

CAPITAL PROJECTS FUNDS

The City's 9 Capital Projects Funds contain total expenditures of \$20.1M in the FY27 budget as outlined in the FY27 Capital Improvement Plan. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$3.3M transfer from the General Fund. See schedule B of this Final Budget document for more information related to these Funds. A brief description of the purpose of each Fund is provided below:

Road Fund (Fund #1401) - To provide for maintenance, repair, acquisition and construction of roads and streets. Funding is provided by a portion of the City's electric and natural gas franchise fees, water utility right-of-way fees and fuel taxes. The City Council directed staff to increase the allocation of electric and gas franchise fees by 0.5% for FY27 (see Fiscal Policy #3). The city is planning on \$1.7M in capital projects in FY27.

Parks & Recreation Project Fund (Fund #1402) - To provide for specific parks and recreation projects. Funding is mainly provided by a portion of the City's electric and natural gas franchise fees (see Fiscal Policy #3). The City Council directed staff to continue the current allocation of electric and gas franchise fees for FY27. Electric and Gas Franchise fees account for 83% with revenue totaling \$1.2M for FY27. Projects include bike path rehabilitation, tree replacement, Marina Park landscaping and path modifications.

Capital Projects Fund (Fund #1404) - Used for acquiring and constructing fixed assets or for the renovation and rehabilitation of capital facilities. Funding comes mainly from General Fund transfers.

Capital Facilities Fund (Fund #1405) - To provide for the acquisition of land, improvements to land, purchase of major equipment, renovations of government facilities and repayment of short-term financing for these activities. Funding is provided by a special ad valorem tax rate as required by NRS 354.598155.

Recreation & Parks District 1 Fund (Fund #1406) - Construction Tax revenues collected in District 1 are used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 1, which encompasses the area to the west of McCarran Blvd and the majority of the area between Pyramid Hwy and Sparks Blvd.

Recreation & Parks District 2 Fund (Fund #1407) - Construction Tax revenues collected in District 2 are used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 2, which encompasses the area to the east of McCarran Blvd. and Sparks Blvd. up through Los Altos Pkwy.

Recreation & Parks District 3 Fund (Fund #1408) - Construction Tax revenues collected in District 3 are used for the acquisition, improvement and expansion of neighborhood parks, playgrounds and recreational facilities within Park District 3, which encompasses the area south of La Posada Dr. down to Disc Dr. and east of Pyramid Hwy.

Victorian Square Room Tax Fund (Fund #1415) - To account for the resources received pursuant to section 6.6 of the Washoe County Taxes on Transient Lodging Act of 1999. Taxes on the revenue from the rental of transient lodging in the amount of 2.5% must be used for improvements and land acquisitions in the Victorian Square area.

Local Improvement District 3 Fund (Fund #1427) – To account for proceeds of \$26M received in June 2008 from special assessment bonds and from developer cash contributions (\$2.6M) to be used to acquire public roadway, water, sewer and storm drain improvements constructed by RED Development.

ENTERPRISE FUNDS

Sewer Operations, Development Services and the Joint Treatment Plant Funds comprise the City's Enterprise Funds. The FY27 budget totals \$88.2M in expenses. See schedules F-1 and F-2 of this Final Budget document for financial information related to these Funds. A brief description of the purpose of each Fund is provided below:

Sewer Operations Fund (Fund #16XX) - Includes the operations, maintenance and capital improvements of sewer, storm drain and effluent reuse infrastructure. It also accounts for the City of Sparks' reimbursement for its share of the sewage treatment costs at the jointly owned (with the City of Reno) Truckee Meadows Water Reclamation Facility. The primary resources to this fund include Sewer, Storm Drain, Effluent Reuse and River Flood user fees. Connection fees also comprise a significant portion of the revenues in this fund.

On March 23, 2026 City Council approved amendments to Title 13 of the Sparks Municipal Code as part of a new rate study. Effective April 1, 2026, connection fees increased to \$8,052 but will thereafter, annual adjustments will follow the Engineering News Record Construction Cost Index. Sanitary Sewer user rates increased 6% effective April 1, 2026 and will increase 5% each year thereafter effective January 1 of 2027 to January 1, 2030 and 4% effective January 1, 2031.

Development Services Fund (Fund #2201) - Accounts for all activities related to building and development in the community, including, permit processing, building inspection, plan checking and development reviews. Revenues in Fund 2201 are driven by construction and new development. The biggest revenues in this Fund come from building permits and plan checking fees, which are calculated as a percentage of a project's total valuation. Housing sales have slowed due to inflationary pressure and higher interest costs, with slower development, revenues decreases are expected in FY27.

Joint Treatment Plant Fund (Fund #5605) - Accounts for the operation of the Truckee Meadows Water Reclamation Facility (TMWRF), which provides wastewater treatment for the City of Sparks, the City of Reno and parts of Washoe County including Sun Valley. TMWRF is a joint venture between the Cities of Reno and Sparks. Operating costs are shared between the two entities based on actual flow contributed to the plant each year. Capital improvement costs are shared based on capacity ownership which is currently 31.37% for the City of Sparks and 68.63% for the City of Reno.

INTERNAL SERVICE FUNDS

The City currently maintains four Internal Service Funds, that account for user fees collected from all departments and Funds to provide certain city-wide services. The FY27 operating budgeted expenses total \$30.7M. See schedules F-1 and F-2 of this Final Budget document for financial information related to these Funds. A brief description of the purpose of each Fund is provided below:

Motor Vehicle Maintenance (Fund #1702) - Uses maintenance, repair, and replacement cost fees, collected on all City vehicles to pay for the maintenance and replacement of the fleet. The FY27 budget includes a \$1M transfer to the General Fund. This amount is meant to offset the Contingency budget in the General Fund, and the transfer will be made only if the General Fund has insufficient resources to meet the budget shortfall for which the contingency budget would be utilized.

Group Self-Insurance Fund (Fund #1703) - Accumulates resources from City health insurance contributions for all active employees, premiums paid by active employees and premiums paid by retirees participating in our health plan. Expenditures for medical care are projected to be flat. The FY27 budgeted premium rate remains the same as last year. Current cash reserves are expected to increase slightly to \$12.8M in FY27.

Workers Compensation Self Insurance Fund (Fund #1704) - Collects revenue from other Funds of the City to pay workers compensation claims and to pay the cost of administering a self-funded insurance program. There are two types of claims— Heart, Lung, Hepatitis, Cancer (HLHC) and all other workers compensation claims (non-HLHC). HLHC claims include indemnity (wage replacement) benefits, medical benefits, and allocated loss adjustment expenses due to claims for disability filed by public safety (active or retired) employees who develop heart disease, lung disease, hepatitis, or cancer (HLHC) and file workers compensation claims under the presumptive benefit laws. HLHC does not apply to non-public safety positions. A large, \$7.0M long-term liability exists in the Fund (\$5.2M HLHC and \$1.8M non-HLHC) from actuarially determined costs that we expect to incur in the long and short term for both types of claims at FY25 year end. Reserves remain positive and are budgeted to end FY27 with a balance of \$4.4M.

Municipal Self-Insurance Fund (Fund #1707) - liability claims are funded by the General Fund and the Enterprise Funds. The amount each Fund contributes is based on the origin of the prior year's claims. A portion of this Fund's revenue also comes from reimbursement from the City's insurance or from third-party insurance for damage done to City property, vehicles, and such. With reserves in this Fund depleted, future contributions from city Funds will be directly tied to claims experience.

In light of the foregoing, the FY27 Final Budget for the City of Sparks 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 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	33,709,437	33,709,437
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	128,635,190	303,014,459
Excess of Revenues over (under)					
Expenditures/Expenses	(19,674,030)	(7,862,863)	(16,601,197)	13,473,320	(3,127,877)

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 Arrangement (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)	12,473,320	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

*Population certified by the state in March 1/13/2026 from Final Revenue Projection B-1.

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	2.0535	Without 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:							
C. Voter Approved Overrides	0.1105	Total Assessed Value 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)	0.3235	5,821,498,420	18,833,956	0.0970	5,646,853	1,313,214	4,333,639
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3235	5,821,498,420	18,833,956	0.0970	5,646,853	1,313,214	4,333,639
M. SUBTOTAL A, C, L	2.4875	5,821,498,420	144,811,182	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	2.4875	5,821,498,420	144,811,182	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	Employee Benefits	Supplies and Other Charges **	Capital Outlay***	Contingencies and Uses Other Than Operating Transfers Out	Operating Transfers Out	Ending Fund Balances	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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 Revenues	Operating Expenses	Nonoperating Revenues	Nonoperating Expenses	Operating Transfers		Net Income
		(1)	(2)**	(3)	(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	7,939,354	263,361	0	0	0	(3,348,328)
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	128,612,698	32,089,507	22,492	0	1,000,000	12,473,320

* FUND TYPES: EN - Enterprise

IS - Internal Service

N - Nonexpendable Trust

** Include Depreciation

<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
Taxes				
Property Taxes	37,033,192	40,100,000	43,100,000	43,100,000
Subtotal	37,033,192	40,100,000	43,100,000	43,100,000
Licenses and Permits				
Business Licenses	10,564,754	10,375,000	10,525,000	10,525,000
Liquor Licenses	363,684	350,000	350,000	350,000
City Gaming Licenses	599,748	600,000	600,000	600,000
Franchise Fees				
Cable TV Franchise Fees	538,373	450,000	425,000	425,000
Electric Franchise Fees	1,954,762	1,680,000	1,387,500	1,387,500
Garbage Franchise Fees	2,438,999	4,700,000	5,900,000	5,900,000
Gas Franchise Fees	607,353	565,000	468,750	468,750
Right Of Way Fees TMWA	575,991	595,000	610,000	610,000
Right of Way Fees Sun Valley	0	15,000	10,000	10,000
Nonbusiness Licenses and Permits				
Other Licenses and Permits	67,085	58,400	58,400	58,400
Subtotal	17,710,749	19,388,400	20,334,650	20,334,650
State Shared Revenue				
Consolidated Taxes From State	39,785,877	41,600,000	42,850,000	42,850,000
State Distributive Fund	3,189,233	3,275,000	3,350,000	3,350,000
State Shared Marijuana Revenue (NRS 3	126,807	127,000	127,000	127,000
Other Local Gov't Shared Revenues				
County Gaming Licenses	383,175	350,000	350,000	350,000
Other	731,250	822,081	836,181	836,181
Subtotal	44,216,342	46,174,081	47,513,181	47,513,181

<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				
Other	5,090,433	4,726,280	4,249,078	4,249,078
Subtotal	5,090,433	4,726,280	4,249,078	4,249,078
Fines and Forfeits				
Fines-Court	682,000	628,200	628,200	628,200
Fines-Bail	7,600	1,000	1,000	1,000
Fines - Code Enforcement	26,932	25,000	25,000	25,000
Subtotal	716,532	654,200	654,200	654,200
Miscellaneous Revenue				
Interest Earned	756,926	456,948	595,958	595,958
Rents and Royalties	98,078	98,200	98,200	98,200
Other Miscellaneous	203,581	316,800	545,100	545,100
Misc. Grant Revenues	45,000	0	0	0
Subtotal	1,103,585	871,948	1,239,258	1,239,258
Subtotal Revenue All Sources	105,870,835	111,914,909	117,090,367	117,090,367
Other Financing Sources				
Operating Transfers In (Schedule T)				
T/I from Motor Vehicle 1702	1,400,000	0	1,000,000	1,000,000
Total Transfers In	1,400,000	0	1,000,000	1,000,000
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	1,000,000
Beginning Fund Balance	19,438,761	13,703,553	13,247,965	13,247,965
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	13,247,965
Total Available Resources	131,010,632	125,618,462	131,338,332	131,338,332

<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	479,218
Employee Benefits	238,451	304,563	321,127	321,127
Services and Supplies	26,748	26,140	36,985	36,985
Non-discretionary Services & Supplies	12,770	11,685	11,700	11,700
Department Subtotal	557,655	779,451	849,030	849,030
Mayor				
Salaries And Wages	66,642	115,277	119,496	119,496
Employee Benefits	46,274	67,493	70,582	70,582
Services and Supplies	1,566	5,400	5,967	5,967
Non-discretionary Services & Supplies	656	675	680	680
Department Subtotal	115,138	188,845	196,725	196,725
Management Services				
Salaries And Wages	2,851,852	1,850,574	1,936,385	1,936,385
Employee Benefits	2,418,685	1,977,964	2,051,330	2,051,330
Services and Supplies	1,443,587	1,148,178	1,196,967	1,196,967
Non-discretionary Services & Supplies	2,717,834	2,621,363	2,685,826	2,685,826
Department Subtotal	9,431,958	7,598,079	7,870,508	7,870,508
Legal				
Salaries And Wages	1,759,940	1,517,892	1,731,891	1,731,891
Employee Benefits	863,339	854,989	952,910	952,910
Services and Supplies	59,535	112,335	153,750	153,750
Non-discretionary Services & Supplies	12,260	10,093	10,900	10,900
Department Subtotal	2,695,074	2,495,309	2,849,451	2,849,451
Financial Services				
Salaries And Wages	3,433,402	1,228,828	1,342,355	1,342,355
Employee Benefits	1,763,407	722,900	729,851	729,851
Services and Supplies	772,634	404,137	441,448	441,448
Non-discretionary Services & Supplies	854,657	24,190	20,168	20,168
Capital Outlay	104,099	0	0	0
Department Subtotal	6,928,199	2,380,055	2,533,822	2,533,822
Community Services				
Salaries And Wages	557,540	447,504	458,305	458,305
Employee Benefits	321,421	288,230	292,261	292,261
Services and Supplies	161,286	48,265	192,216	192,216
Non-discretionary Services & Supplies	56,945	70,675	48,931	48,931
Department Subtotal	1,097,192	854,674	991,713	991,713

<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 Continued				
Information Technology				
Salaries And Wages	0	1,776,320	1,693,564	1,693,564
Employee Benefits	0	925,061	899,407	899,407
Services and Supplies	0	646,324	245,143	245,143
Non-discretionary Services & Supplies	0	683,535	1,602,029	1,602,029
Department Subtotal	0	4,031,240	4,440,143	4,440,143
Human Resources				
Salaries And Wages	0	667,064	744,725	744,725
Employee Benefits	0	403,166	432,912	432,912
Services and Supplies	0	335,199	302,293	302,293
Non-discretionary Services & Supplies	0	145,379	207,293	207,293
Department Subtotal	0	1,550,808	1,687,223	1,687,223
Salary and Wages	8,949,063	8,040,522	8,505,939	8,505,939
Employee Benefits	5,651,577	5,544,366	5,750,380	5,750,380
Services and Supplies	6,120,477	6,293,573	7,162,296	7,162,296
Capital Outlay	104,099	0	0	0
General Government Function Subtotal	20,825,216	19,878,461	21,418,615	21,418,615

<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

Judicial

Municipal Court

Salaries And Wages	1,650,502	1,664,807	1,721,527	1,721,527
Employee Benefits	984,270	1,073,281	1,107,592	1,107,592
Services and Supplies	216,110	208,780	237,632	237,632
Non-discretionary Services & Supplies	63,749	61,258	65,362	65,362
Department Subtotal	2,914,631	3,008,126	3,132,113	3,132,113

Salary and Wages	1,650,502	1,664,807	1,721,527	1,721,527
Employee Benefits	984,270	1,073,281	1,107,592	1,107,592
Services and Supplies	279,859	270,038	302,994	302,994
Judicial Function Subtotal	2,914,631	3,008,126	3,132,113	3,132,113

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

<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 Works

Community Services

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

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

<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	654,408
Employee Benefits	0	378,454	463,766	463,766
Services and Supplies	0	1,284,418	1,650,000	1,650,000
Non-discretionary Services & Supplies	0	1,850,543	1,869,182	1,869,182
Department Subtotal	0	4,038,973	4,637,356	4,637,356
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	654,408
Employee Benefits	689,769	378,454	463,766	463,766
Services and Supplies	3,896,819	3,134,961	3,519,182	3,519,182
Capital Outlay	137,710	0	0	0
Culture & Recreation Function Subtotal	5,683,947	4,038,973	4,637,356	4,637,356

<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

Community Support

Management Services

Services and Supplies	132,875	180,500	159,945	159,945
Non-discretionary Services & Supplies	178,000	53,000	20,000	20,000
Department Subtotal	310,875	233,500	179,945	179,945

Services and Supplies	310,875	233,500	179,945	179,945
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Community Support Function Subtotal	310,875	233,500	179,945	179,945
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<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	21,418,615
Judicial	2,914,631	3,008,126	3,132,113	3,132,113
Public Safety	78,941,182	75,052,087	78,280,662	78,280,662
Public Works	3,028,757	2,521,510	3,074,429	3,074,429
Culture and Recreation	5,683,947	4,038,973	4,637,356	4,637,356
Community Support	310,875	233,500	179,945	179,945
Total Expenditures - All Functions	111,704,608	104,732,657	110,723,120	110,723,120
Other Uses				
Contingency (not to exceed 3% of Total Expenditures All Functions)				
Contingency	0	0	1,000,000	1,000,000
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	3,000,000	2,500,000	2,500,000	2,500,000
T/O to Landscape Maintenance 1230	125,000	118,000	118,000	118,000
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	800,000
T/O to Capital Projects 1404	103,897	2,975,000	3,290,000	3,290,000
Total Transfers Out	5,602,472	7,637,840	6,708,000	6,708,000
Total Expenditures and Other Uses	117,307,079	112,370,497	118,431,120	118,431,120
<i>Total Ending Fund Balance</i>	<i>13,703,553</i>	<i>13,247,965</i>	<i>12,907,212</i>	<i>12,907,212</i>
Total General Fund Commitments and Fund Balance	131,010,632	125,618,462	131,338,332	131,338,332

<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				
Housing Rehabilitation Reimbursement	0	15,000	50,000	50,000
Total Charges for Services	0	15,000	50,000	50,000
Total Revenue	0	15,000	50,000	50,000
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
<i>Beginning Fund Balance</i>	<i>168,377</i>	<i>83,799</i>	<i>92,799</i>	<i>92,799</i>
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	92,799
Total Resources	168,377	98,799	142,799	142,799

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
<u>Community Support Function</u>				
Services and Supplies	84,578	6,000	50,000	50,000
Total Community Support Function	84,578	6,000	50,000	50,000
Total Expenditures	84,578	6,000	50,000	50,000
Other Uses				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	83,799	92,799	92,799	92,799
Total Commitments and Fund Balance	168,377	98,799	142,799	142,799

<u>REVENUES</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
Intergovernmental Revenues				
CDBG Entitlement	405,449	1,353,070	714,815	714,815
CDBG-Coronavirus	0	110,977	0	0
Total Intergovernmental Revenues	405,449	1,464,047	714,815	714,815
Total Revenue	405,449	1,464,047	714,815	714,815
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
<i>Beginning Fund Balance</i>	<i>0</i>	<i>0</i>	<i>100</i>	<i>100</i>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	100	100
Total Resources	405,449	1,464,047	714,915	714,915

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

Schedule B-14

<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	99,409
Employee Benefits	55,771	67,420	61,750	61,750
Services and Supplies	25,351	129,808	30,000	30,000
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	191,159
Total Expenditures	405,449	1,463,947	191,159	191,159
Other Uses				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>0</i>	<i>100</i>	<i>523,756</i>	<i>523,756</i>
Total Commitments and Fund Balance	405,449	1,464,047	714,915	714,915

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

Schedule B-14

<u>REVENUES</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
Intergovernmental Revenues				
Department of the Treasury	288,342	0	0	0
Department of Justice Grants	494,638	548,367	304,176	304,176
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	337,277
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	641,453
Charges for Services				
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
Miscellaneous Revenue				
Interest Earned	29,093	18,472	0	0
Gifts & Bequests	174,353	85,749	0	0
Grant Match	690,132	584,299	574,224	574,224
Total Miscellaneous Revenue	893,578	688,520	574,224	574,224
Total Revenue	5,093,887	5,099,825	1,215,677	1,215,677
Other Financing Sources(Specify)				
Subscription Based IT Arrangment (SBITA) Procer	134,956	0	0	0
Total Other Financing Sources	134,956	0	0	0
Beginning Fund Balance				
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	687,649
Total Resources	6,053,220	5,597,347	1,903,326	1,903,326

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

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
<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	699,037
Employee Benefits	446,924	533,331	516,640	516,640
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	1,215,677
<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	1,215,677
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	687,649
Total Commitments and Fund Balance	6,053,220	5,597,347	1,903,326	1,903,326

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

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
Intergovernmental Revenues				
Court Collection Fees NRS 176.064	132,365	90,000	90,000	90,000
Muni Court Admin Assessments	36,007	25,300	25,300	25,300
Muni Court Facility Admin Assess	50,029	40,000	40,000	40,000
Total Intergovernmental Revenues	218,401	155,300	155,300	155,300
Total Revenue	218,401	155,300	155,300	155,300
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
<i>Beginning Fund Balance</i>	<i>949,498</i>	<i>924,409</i>	<i>828,209</i>	<i>828,209</i>
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	828,209
Total Resources	1,167,900	1,079,709	983,509	983,509

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	641,500
Non-discretionary Services & Supplies	160	0	0	0
Total Judicial Function	243,491	251,500	641,500	641,500
Total Expenditures	243,491	251,500	641,500	641,500
Other Uses				
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>342,009</i>
Total Commitments and Fund Balance	1,167,900	1,079,709	983,509	983,509

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

<u>REVENUES</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
Licenses and Permits				
Flood Control Fees	25,344	2,650	3,000	3,000
Parks Fees	444,227	399,246	400,000	400,000
Public Facility Fees	263,833	218,450	219,000	219,000
Sanitary Sewer Fee	155,443	90,372	91,000	91,000
Total Licenses and Permits	888,847	710,718	713,000	713,000
Miscellaneous Revenue				
Interest Earned	293,668	355,399	290,443	290,443
Mark to Market	22,627	0	0	0
Total Miscellaneous Revenue	316,295	355,399	290,443	290,443
Total Revenue	1,205,142	1,066,117	1,003,443	1,003,443
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
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	6,437,142
Total Resources	7,228,422	7,384,880	7,440,585	7,440,585

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	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>Public Safety Function</u>				
Services and Supplies	4,633	15,325	0	0
Total Public Safety Function	4,633	15,325	0	0
<u>Public Works Function</u>				
Services and Supplies	0	0	50,000	50,000
Total Public Works Function	0	0	50,000	50,000
<u>Culture and Recreation Function</u>				
Services and Supplies	13,300	0	50,000	50,000
Total Culture and Recreation Function	13,300	0	50,000	50,000
Total Expenditures	17,933	15,325	100,000	100,000
Other Uses				
T/O to Debt Svc GO 1301	732,413	732,413	1,312,415	1,312,415
T/O to Sewer Capital 1631	159,314	200,000	0	0
Total Other Uses	891,727	932,413	1,312,415	1,312,415
Ending Fund Balance	6,318,763	6,437,142	6,028,170	6,028,170
Total Commitments and Fund Balance	7,228,422	7,384,880	7,440,585	7,440,585

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

Schedule B-14

(1) <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				
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	22,800
Facility Reservation Fees	60,565	47,195	61,000	61,000
Recreation Program Fees	2,009,339	1,956,487	2,056,900	2,056,900
Recreation Advertising Fees	32,781	31,500	177,913	177,913
Returned Check Fee	75	30	0	0
Special Events Receipts	490,713	511,924	554,650	554,650
Total Charges for Services	2,616,672	2,569,936	2,873,263	2,873,263
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	2,873,263
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	3,000,000	2,500,000	2,500,000	2,500,000
Total Other Financing Sources	3,000,000	2,500,000	2,500,000	2,500,000
Beginning Fund Balance	431,629	683,249	723,860	723,860
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	723,860
Total Resources	6,059,608	5,761,820	6,097,123	6,097,123

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	3,394,570
Employee Benefits	903,664	928,949	986,896	986,896
Services and Supplies	660,761	612,260	748,027	748,027
Non-discretionary Services & Supplies	308,643	340,511	344,427	344,427
Capital Outlay	933	0	0	0
Total Culture and Recreation Function	5,373,080	5,037,960	5,473,920	5,473,920
Total Expenditures	5,373,080	5,037,960	5,473,920	5,473,920
Other Uses				
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	623,203
Total Commitments and Fund Balance	6,059,608	5,761,820	6,097,123	6,097,123

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

Schedule B-14

(1) <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				
Room Tax	196,000	196,000	196,000	196,000
Total Taxes	196,000	196,000	196,000	196,000
Miscellaneous Revenue				
Interest Earned	8,449	9,708	9,225	9,225
Total Miscellaneous Revenue	8,449	9,708	9,225	9,225
Total Revenue	204,449	205,708	205,225	205,225
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	106,848	79,914	47,622	47,622
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	47,622
Total Resources	311,297	285,622	252,847	252,847

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

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
<u>Community Support Function</u>				
Services and Supplies	231,383	238,000	238,000	238,000
Total Community Support Function	231,383	238,000	238,000	238,000
Total Expenditures	231,383	238,000	238,000	238,000
Other Uses				
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>14,847</i>
Total Commitments and Fund Balance	311,297	285,622	252,847	252,847

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	300,000
Total Licenses and Permits	971,307	150,000	300,000	300,000
Miscellaneous Revenue				
Interest Earned	41,913	47,045	45,140	45,140
Total Miscellaneous Revenue	41,913	47,045	45,140	45,140
Total Revenue	1,013,220	197,045	345,140	345,140
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	501,627	1,120,421	629,277	629,277
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	501,627	1,120,421	629,277	629,277
Total Resources	1,514,847	1,317,466	974,417	974,417

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	45,854
Employee Benefits	26,004	35,284	29,641	29,641
Services and Supplies	296,026	577,507	455,970	455,970
Non-discretionary Services & Supplies	28,567	31,983	30,486	30,486
Total Public Works Function	394,426	688,189	561,951	561,951
Total Expenditures	394,426	688,189	561,951	561,951
Other Uses				
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,120,421</i>	<i>629,277</i>	<i>412,466</i>	<i>412,466</i>
Total Commitments and Fund Balance	1,514,847	1,317,466	974,417	974,417

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

Schedule B-14

(1) <u>REVENUES</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
Charges for Services				
Landscape Maintenance Use Fee	80,620	77,619	77,619	77,619
Total Charges for Services	80,620	77,619	77,619	77,619
Miscellaneous Revenue				
Interest Earned	14,614	14,243	14,535	14,535
Total Miscellaneous Revenue	14,614	14,243	14,535	14,535
Total Revenue	95,234	91,862	92,154	92,154
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	125,000	118,000	118,000	118,000
Total Other Financing Sources	125,000	118,000	118,000	118,000
Beginning Fund Balance	284,296	335,660	354,296	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	354,296
Total Resources	504,530	545,522	564,450	564,450

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
<u>Culture and Recreation Function</u>				
Services and Supplies	110,749	128,000	195,000	195,000
Non-discretionary Services & Supplies	58,121	63,226	63,300	63,300
Total Culture and Recreation Function	168,870	191,226	258,300	258,300
Total Expenditures	168,870	191,226	258,300	258,300
Other Uses				
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>306,150</i>
Total Commitments and Fund Balance	504,530	545,522	564,450	564,450

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
Licenses and Permits				
City Business Licenses	250,000	0	250,000	250,000
Total Licenses and Permits	250,000	0	250,000	250,000
Miscellaneous Revenue				
Interest Earned	99,800	94,379	97,659	97,659
Mark to Market	167	0	0	0
Total Miscellaneous Revenue	99,968	94,379	97,659	97,659
Total Revenue	349,968	94,379	347,659	347,659
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	1,913,146	2,263,113	2,357,492	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	2,357,492
Total Resources	2,263,113	2,357,492	2,705,151	2,705,151

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				
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>2,705,151</i>
Total Commitments and Fund Balance	2,263,113	2,357,492	2,705,151	2,705,151

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
Licenses and Permits				
Electric Franchise Fees	1,954,762	1,750,000	2,300,000	2,300,000
Gas Franchise Fees	607,353	600,000	781,000	781,000
Right Of Way Fees TMWA	863,986	760,000	760,000	760,000
Total Licenses and Permits	3,426,101	3,110,000	3,841,000	3,841,000
Intergovernmental Revenues				
County Gasoline Tax 1.cent	820,779	820,000	820,000	820,000
State Gasoline Tax 1.75 Cents	1,133,209	1,197,000	1,197,000	1,197,000
State Gasoline Tax 2.35 Cents	1,093,904	1,029,000	1,029,000	1,029,000
RTC NE Dist Impact Fee	2,069,643	1,100,000	1,650,000	1,650,000
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	4,696,000
Miscellaneous Revenue				
Interest Earned	255,621	248,370	244,969	244,969
Recoveries/Reimbursements	40,000	0	0	0
Total Miscellaneous Revenue	295,621	248,370	244,969	244,969
Total Revenue	8,872,766	7,504,370	8,781,969	8,781,969
Other Financing Sources(Specify)				
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
Beginning Fund Balance	6,215,970	6,694,341	4,610,366	4,610,366
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	4,610,366
Total Resources	15,088,736	14,448,711	13,392,335	13,392,335

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

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
Public Works Function				
Salaries And Wages	1,292,889	1,333,213	1,772,222	1,772,222
Employee Benefits	853,435	1,064,468	1,165,521	1,165,521
Services and Supplies	1,680,958	2,579,189	3,121,474	3,121,474
Non-discretionary Services & Supplies	2,417,107	1,405,434	1,955,000	1,955,000
Capital Outlay	2,150,006	3,456,041	1,782,500	1,782,500
Total Public Works Function	8,394,395	9,838,345	9,796,717	9,796,717
Total Expenditures	8,394,395	9,838,345	9,796,717	9,796,717
Other Uses				
Total Other Uses	0	0	0	0
Ending Fund Balance	6,694,341	4,610,366	3,595,618	3,595,618
Total Commitments and Fund Balance	15,088,736	14,448,711	13,392,335	13,392,335

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

Schedule B-14

(1) <u>REVENUES</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
Licenses and Permits				
Electric Franchise Fees	977,381	650,000	920,000	920,000
Gas Franchise Fees	303,677	175,000	312,500	312,500
Concession Agreement Fees	99,996	41,655	42,000	42,000
Total Licenses and Permits	1,381,054	866,655	1,274,500	1,274,500
Charges for Services				
Facility Reservation Fees	186,450	130,000	130,000	130,000
Recreation Advertising Fees	13,400	5,400	0	0
Total Charges for Services	199,850	135,400	130,000	130,000
Miscellaneous Revenue				
Interest Earned	304,197	289,470	290,519	290,519
Mark to Market	42,696	0	0	0
Recoveries/Reimbursements	1,000	0	0	0
Total Miscellaneous Revenue	347,893	289,470	290,519	290,519
Total Revenue	1,928,797	1,291,525	1,695,019	1,695,019
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	800,000	800,000	800,000	800,000
Total Other Financing Sources	800,000	800,000	800,000	800,000
Beginning Fund Balance	6,429,946	7,094,914	5,536,144	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	5,536,144
Total Resources	9,158,743	9,186,439	8,031,163	8,031,163

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

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
Culture and Recreation Function				
Salaries And Wages	351,559	456,384	567,166	567,166
Employee Benefits	205,615	313,253	358,806	358,806
Services and Supplies	259,797	428,569	513,690	513,690
Non-discretionary Services & Supplies	36,155	32,085	32,213	32,213
Capital Outlay	1,210,703	2,420,004	2,550,000	2,550,000
Total Culture and Recreation Function	2,063,829	3,650,295	4,021,875	4,021,875
Total Expenditures	2,063,829	3,650,295	4,021,875	4,021,875
Other Uses				
Total Other Uses	0	0	0	0
Ending Fund Balance	7,094,914	5,536,144	4,009,288	4,009,288
Total Commitments and Fund Balance	9,158,743	9,186,439	8,031,163	8,031,163

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

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
Miscellaneous Revenue				
Interest Earned	761,124	289,659	251,650	251,650
Mark to Market	44,305	0	0	0
Rebates/Credits	1,883	0	0	0
Total Miscellaneous Revenue	807,312	289,659	251,650	251,650
Total Revenue	807,312	289,659	251,650	251,650
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	103,897	2,975,000	3,290,000	3,290,000
Total Other Financing Sources	103,897	2,975,000	3,290,000	3,290,000
Beginning Fund Balance	20,504,543	10,871,893	7,454,902	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	7,454,902
Total Resources	21,415,753	14,136,552	10,996,552	10,996,552

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

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	381,753	570,914	300,000	300,000
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	300,000
<u>Public Safety Function</u>				
Services and Supplies	101,578	608,738	452,500	452,500
Non-discretionary Services & Supplies	21,824	1,762	0	0
Capital Outlay	9,221,501	3,196,388	1,640,000	1,640,000
Total Public Safety Function	9,344,903	3,806,888	2,092,500	2,092,500
<u>Public Works Function</u>				
Services and Supplies	125,385	183,591	635,000	635,000
Total Public Works Function	125,385	183,591	635,000	635,000
<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	3,027,500
Other Uses				
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	7,969,052
Total Commitments and Fund Balance	21,415,753	14,136,552	10,996,552	10,996,552

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

Schedule B-14

REVENUES	(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
Intergovernmental Revenues				
Ad Valorem Taxes NRS 354.59815	310,778	300,000	300,000	300,000
Personal Property Taxes NRS 354.59815	19,649	15,000	15,000	15,000
Total Intergovernmental Revenues	330,427	315,000	315,000	315,000
Miscellaneous Revenue				
Interest Earned	41,396	39,558	38,703	38,703
Mark to Market	10,525	0	0	0
Total Miscellaneous Revenue	51,921	39,558	38,703	38,703
Total Revenue	382,348	354,558	353,703	353,703
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	844,754	951,240	613,367	613,367
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	844,754	951,240	613,367	613,367
Total Resources	1,227,102	1,305,798	967,070	967,070

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

Schedule B-14

<u>EXPENDITURES</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
<u>General Government Function</u>				
Services and Supplies	148,645	81,881	0	0
Capital Outlay	42,550	280,550	175,000	175,000
Total General Government Function	191,195	362,431	175,000	175,000
<u>Public Safety Function</u>				
Services and Supplies	28,077	0	0	0
Capital Outlay	18,519	0	150,000	150,000
Total Public Safety Function	46,596	0	150,000	150,000
<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	325,000
Other Uses				
Total Other Uses	0	0	0	0
Ending Fund Balance	951,240	613,367	642,070	642,070
Total Commitments and Fund Balance	1,227,102	1,305,798	967,070	967,070

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

Schedule B-14

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
Taxes				
Residential Construction Tax - Parks	2,000	5,000	5,000	5,000
Total Taxes	2,000	5,000	5,000	5,000
Miscellaneous Revenue				
Interest Earned	32,721	24,497	26,683	26,683
Mark to Market	8,899	0	0	0
Gifts & Bequests	450	0	0	0
Total Miscellaneous Revenue	42,070	24,497	26,683	26,683
Total Revenue	44,070	29,497	31,683	31,683
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	813,391	683,772	548,104	548,104
Total Resources	857,461	713,269	579,787	579,787

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
<u>Culture and Recreation Function</u>				
Services and Supplies	68,829	100,165	75,000	75,000
Capital Outlay	104,860	65,000	0	0
Total Culture and Recreation Function	173,689	165,165	75,000	75,000
Total Expenditures	173,689	165,165	75,000	75,000
Other Uses				
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>504,787</i>
Total Commitments and Fund Balance	857,461	713,269	579,787	579,787

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
<u>Taxes</u>				
Residential Construction Tax - Parks	44,000	42,000	42,000	42,000
Total Taxes	44,000	42,000	42,000	42,000
<u>Miscellaneous Revenue</u>				
Interest Earned	15,880	10,205	11,867	11,867
Mark to Market	13,417	0	0	0
Gifts & Bequests	450	0	0	0
Total Miscellaneous Revenue	29,746	10,205	11,867	11,867
Total Revenue	73,746	52,205	53,867	53,867
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	883,060	732,410	638,335	638,335
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	883,060	732,410	638,335	638,335
Total Resources	956,806	784,615	692,202	692,202

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

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>				
Services and Supplies	69,507	146,280	80,000	80,000
Capital Outlay	154,890	0	330,000	330,000
Total Culture and Recreation Function	224,396	146,280	410,000	410,000
Total Expenditures	224,396	146,280	410,000	410,000
Other Uses				
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>282,202</i>
Total Commitments and Fund Balance	956,806	784,615	692,202	692,202

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

Schedule B-14

<u>REVENUES</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
Taxes				
Residential Construction Tax - Parks	651,000	425,000	525,000	525,000
Total Taxes	651,000	425,000	525,000	525,000
Miscellaneous Revenue				
Interest Earned	176,047	151,143	161,891	161,891
Mark to Market	47,127	0	0	0
Gifts & Bequests	450	0	0	0
Total Miscellaneous Revenue	223,624	151,143	161,891	161,891
Total Revenue	874,624	576,143	686,891	686,891
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	4,560,859	4,648,094	5,124,679	5,124,679
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	4,560,859	4,648,094	5,124,679	5,124,679
Total Resources	5,435,483	5,224,237	5,811,570	5,811,570

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

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	33,281	75,000	75,000	75,000
Capital Outlay	754,108	24,558	300,000	300,000
Total Culture and Recreation Function	787,389	99,558	375,000	375,000
Total Expenditures	787,389	99,558	375,000	375,000
Other Uses				
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>5,436,570</i>
Total Commitments and Fund Balance	5,435,483	5,224,237	5,811,570	5,811,570

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

Schedule B-14

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

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	75,000
Capital Outlay	809,056	1,523,726	1,500,000	1,500,000
Total Community Support Function	831,471	1,611,605	1,575,000	1,575,000
Total Expenditures	831,471	1,611,605	1,575,000	1,575,000
Other Uses				
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>9,737,761</i>
Total Commitments and Fund Balance	10,476,709	11,249,528	11,312,761	11,312,761

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

Schedule B-14

REVENUES	(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
Miscellaneous Revenue				
Interest Earned	22,417	18,506	12,941	12,941
Total Miscellaneous Revenue	22,417	18,506	12,941	12,941
Total Revenue	22,417	18,506	12,941	12,941
Other Financing Sources(Specify)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	522,978	544,491	542,997	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	542,997
Total Resources	545,395	562,997	555,938	555,938

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

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>Community Support Function</u>				
Services and Supplies	904	20,000	520,000	520,000
Total Community Support Function	904	20,000	520,000	520,000
Total Expenditures	904	20,000	520,000	520,000
Other Uses				
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>35,938</i>
Total Commitments and Fund Balance	545,395	562,997	555,938	555,938

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	20,026,829
Subtotal	13,448,418	12,940,000	20,026,829	20,026,829
<u>Miscellaneous Revenue</u>				
Interest Earned	808,834	189,097	115,639	115,639
Subtotal	808,834	189,097	115,639	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	0
Total All Revenue	15,031,719	13,903,317	20,142,468	20,142,468
<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	1,312,415
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	0
Subtotal Other Financing Sources	2,970,048	2,447,208	1,312,415	1,312,415
Beginning Fund Balance	18,451,303	16,600,820	17,021,480	17,021,480
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	18,451,303	16,600,820	17,021,480	17,021,480
Total Available Resources	36,453,070	32,951,345	38,476,363	38,476,363

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	FINAL
			APPROVED	APPROVED

Type: 1 General Obligation Bonds

Principal	0	0	580,000	580,000
Interest	732,412	732,413	732,413	732,413
Fiscal Agent Charges	375	0	0	0
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal	732,787.00	732,413.00	1,312,413.00	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	30,385,000
Interest	759,558	201,217	1,177,419	1,177,419
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	31,562,419
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	880,004
Interest	110,241	77,994	44,714	44,714
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	941,543	933,235	924,718	924,718
TOTAL RESERVED (MEMO ONLY)	470,772	466,593	462,359	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	4,676,813
Unreserved	0	0	0	0
Total Ending Fund Balance	16,600,820	17,021,480	4,676,813	4,676,813
Total Commitments & Fund Balance	36,453,070	32,951,345	38,476,363	38,476,363

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	FINAL
			APPROVED	APPROVED
Operating Revenue				
Licenses and Permits	148,140	121,234	145,000	145,000
Charges for Services	35,467,474	33,073,019	33,839,170	33,839,170
Miscellaneous Revenue	19,812	6,000	7,500	7,500
Total Operating Revenue	35,635,426	33,200,253	33,991,670	33,991,670
Operating Expense				
Salaries And Wages	4,297,072	5,140,738	5,115,491	5,115,491
Employee Benefits	2,893,124	3,423,436	3,295,716	3,295,716
Services and Supplies	3,408,522	9,196,394	7,826,702	7,826,702
Non-discretionary Services & Supplies	14,282,980	16,563,526	18,418,489	18,418,489
Net loss from Truckee Meadows Water Reclamation Facility	2,093,975	2,850,000	2,800,000	2,800,000
Depreciation Expense	7,370,219	8,559,140	8,534,140	8,534,140
Total Operating Expense	34,345,892	45,733,234	45,990,538	45,990,538
Operating Income or (Loss)	1,289,534	(12,532,981)	(11,998,868)	(11,998,868)
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	90,000
Flood Control Conn Fee- Comm	15,907	31,407	35,000	35,000
Effluent Connection Fees	48,525	300	0	0
Sanitary Connection Fee-Res	5,266,258	3,101,410	3,125,000	3,125,000
Sanitary Connection Fee-Comm	592,748	1,181,064	1,200,000	1,200,000
Storm Connection Fee-Res	1,060,681	624,659	650,000	650,000
Storm Connection Fee-Comm	120,026	237,872	250,000	250,000
W/C Sewer Conn Fee-Res	3,266,032	847,566	900,000	900,000
W/C Sewer Conn Fee-Comm	59,475	10,000	10,000	10,000
Interest Earned	4,563,615	4,471,884	4,334,554	4,334,554
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	10,594,554
Non-Operating Expense				
Bad Debt	1,406	0	0	0
Interest	53,796	41,006	22,492	22,492
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	22,492
Net Income Before Operating Transfers	21,049,322	(1,985,825)	(1,426,806)	(1,426,806)
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)	(1,426,806)

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

SEWER OPERATIONS (16XX)

Schedule F-1

(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

A. CASH FLOWS FROM OPERATING ACTIVITIES:

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

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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)	(960,618)	(960,618)
Bond interest expense paid	(68,980)	(41,006)	(22,492)	(22,492)
Acquisition of capital assets	(3,422,145)	(15,731,525)	(13,465,000)	(13,465,000)
Cash Contributions - sewer connection fees	10,569,250	6,116,278	6,260,000	6,260,000
c. Net cash provided by (or used for) capital and related financing activities	4,874,602	(11,851,062)	(8,188,110)	(8,188,110)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	5,408,481	4,471,884	4,334,554	4,334,554
Principal received on notes receivable	491,183	448,937	461,100	461,100
d. Net cash provided by (or used in) investing activities	5,899,664	4,920,821	4,795,654	4,795,654
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	21,038,236	(19,385,970)	(27,165,895)	(27,165,895)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	113,029,035	134,067,271	114,681,301	114,681,301
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	134,067,271	114,681,301	87,515,407	87,515,407

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

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income
Joint Treatment Plant (5605)

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:				
Reimbursement from Reno/Sparks	28,638,099	36,803,730	41,754,826	41,754,826
Reimbursement from Washoe County				
Cash received from other services	1,173,449	1,095,600	1,300,000	1,300,000
Other cash receipts - insurance recovery	0	0	0	0
Cash paid to employees	(9,417,194)	(10,700,032)	(11,698,257)	(11,698,257)
Cash paid to suppliers	(19,208,784)	(24,648,192)	(27,761,796)	(27,761,796)
a. Net cash provided by (or used for) operating activities	1,185,570	2,551,106	3,594,773	3,594,773
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
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	(768,841)	(1,880,971)	(2,702,000)	(2,702,000)
Contributions of capital	768,841	1,880,971	2,702,000	2,702,000
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	89,322
d. Net cash provided by (or used in) investing activities	84,651	96,087	89,322	89,322
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,270,221	2,647,193	3,684,095	3,684,095
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	255,160	1,525,381	4,172,574	4,172,574
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,525,381	4,172,574	7,856,669	7,856,669

City of Sparks
Schedule F-2 Statement of Cash Flows
Joint Treatment Plant (5605)

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				
Licenses and Permits	3,048,321	2,466,213	2,219,593	2,219,593
Charges for Services	2,746,198	2,341,585	2,107,428	2,107,428
Miscellaneous Revenue	759	241	644	644
Total Operating Revenue	5,795,278	4,808,039	4,327,665	4,327,665
Operating Expense				
Salaries And Wages	2,876,439	2,776,521	3,296,698	3,296,698
Employee Benefits	1,642,921	1,797,482	2,231,950	2,231,950
Services and Supplies	876,277	1,465,000	1,364,232	1,372,732
Non-discretionary Services & Supplies	1,051,367	1,042,212	1,018,074	1,018,074
Depreciation Expense	19,724	19,900	19,900	19,900
Total Operating Expense	6,466,729	7,101,115	7,930,854	7,939,354
Operating Income or (Loss)	(671,451)	(2,293,076)	(3,603,189)	(3,611,689)
Non-Operating Revenue				
Water Plan Adm Fee NRS.540	100	140	126	126
Interest Earned	318,375	266,820	262,799	262,799
Mark to Market	168,779	0	0	0
Miscellaneous Revenue	798	485	436	436
Total Non-Operating Revenue	488,052	267,445	263,361	263,361
Net Income Before Operating Transfers	(183,399)	(2,025,631)	(3,339,828)	(3,348,328)
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)	(3,348,328)

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	4,327,021
Cash Received from insurance	0			
Cash paid to employees	(4,067,849)	(4,574,003)	(5,528,648)	(5,528,648)
Cash paid to suppliers	(1,933,690)	(2,507,212)	(2,382,306)	(2,390,806)
Miscellaneous cash received/(paid)	0	726	1,080	1,080
a. Net cash provided by (or used for) operating activities	(145,193)	(2,272,691)	(3,582,853)	(3,591,353)

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	126
c. Net cash provided by (or used for) capital and related financing activities	0	140	126	126

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	487,154	266,820	262,799	262,799
d. Net cash provided by (or used in) investing activities	487,154	266,820	262,799	262,799
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	308,398	(2,039,292)	(3,319,928)	(3,328,428)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	6,693,069	7,001,467	4,962,175	4,962,175
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	7,001,467	4,962,175	1,642,247	1,633,747

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	7,287,334
Miscellaneous Revenue	3,853	3,000	0	0
Total Operating Revenue	7,510,585	6,537,000	7,287,334	7,287,334
Operating Expense				
Salaries And Wages	869,300	1,024,745	1,001,728	1,001,728
Employee Benefits	617,490	825,100	740,276	740,276
Services and Supplies	1,140,345	1,308,246	1,300,786	1,300,786
Non-discretionary Services & Supplies	1,121,100	1,192,076	1,221,727	1,221,727
Depreciation Expense	1,572,422	2,425,638	2,425,638	2,425,638
Total Operating Expense	5,320,656	6,775,806	6,690,155	6,690,155
Operating Income or (Loss)	2,189,929	(238,806)	597,179	597,179
Non-Operating Revenue				
Interest Earned	459,403	409,447	423,752	423,752
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	423,752
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	1,020,931
Operating Transfers (Schedule T)				
IN	68,120	0	0	0
OUT	1,400,000	0	1,000,000	1,000,000
Net Operating Transfers	(1,331,880)	0	(1,000,000)	(1,000,000)
Net Income	3,358,476	1,864,642	20,931	20,931

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 APPROVED	FINAL 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	7,287,334
Cash paid to employees	(1,499,201)	(1,849,845)	(1,742,004)	(1,742,004)
Cash paid to suppliers	(2,454,729)	(2,500,322)	(2,522,513)	(2,522,513)
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	3,022,817

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

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)	(2,505,000)
c. Net cash provided by (or used for) capital and related financing activities	(3,623,268)	(4,257,274)	(2,505,000)	(2,505,000)

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	521,689	409,447	423,752	423,752
d. Net cash provided by (or used in) investing activities	521,689	409,447	423,752	423,752
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(944,279)	31,006	(58,431)	(58,431)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	10,821,783	9,877,504	9,908,510	9,908,510
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	9,877,504	9,908,510	9,850,079	9,850,079

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	15,375,261
Miscellaneous Revenue	1,320,408	500,000	750,000	750,000
Total Operating Revenue	16,271,393	14,886,000	16,125,261	16,125,261
Operating Expense				
Services and Supplies	13,706,807	15,077,500	15,809,500	15,809,500
Non-discretionary Services & Supplies	258,340	268,745	228,713	228,713
Total Operating Expense	13,965,147	15,346,245	16,038,213	16,038,213
Operating Income or (Loss)	2,306,246	(460,245)	87,048	87,048
Non-Operating Revenue				
Interest Earned	530,488	531,255	516,332	516,332
Mark to Market	100,378	0	0	0
Total Non-Operating Revenue	630,866	531,255	516,332	516,332
Net Income Before Operating Transfers	2,937,112	71,010	603,380	603,380
Operating Transfers (Schedule T)				
Net Income	2,937,112	71,010	603,380	603,380

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

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

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	2,501,356	2,420,087	2,602,980	2,602,980
Miscellaneous Revenue	138,479	0	0	0
Total Operating Revenue	2,639,835	2,420,087	2,602,980	2,602,980
Operating Expense				
Services and Supplies	2,277,775	2,250,000	2,317,858	2,317,858
Non-discretionary Services & Supplies	258,755	256,494	243,411	243,411
Total Operating Expense	2,536,530	2,506,494	2,561,269	2,561,269
Operating Income or (Loss)	103,305	(86,407)	41,711	41,711
Interest Earned	169,399	159,537	158,413	158,413
Mark to Market	35,425	0	0	0
Total Non-Operating Revenue	204,824	159,537	158,413	158,413
Net Income Before Operating Transfers	308,129	73,130	200,124	200,124
Operating Transfers (Schedule T)				
Net Income	308,129	73,130	200,124	200,124

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	2,602,980
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(2,465,629)	(1,806,494)	(2,254,269)	(2,254,269)
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	348,711
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (ore used for) noncapital financing activities	0	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
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	204,824	159,537	158,413	158,413
d. Net cash provided by (or used in) investing activities	204,824	159,537	158,413	158,413
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	379,028	773,130	507,124	507,124
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,777,113	3,156,141	3,929,271	3,929,271
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	3,156,141	3,929,271	4,436,395	4,436,395

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	2,604,267
Miscellaneous Revenue	54,708	20,000	25,000	25,000
Total Operating Revenue	2,565,804	2,580,483	2,629,267	2,629,267
Operating Expense				
Services and Supplies	1,201,689	1,405,869	1,447,900	1,447,900
Non-discretionary Services & Supplies	1,170,587	1,248,825	1,344,366	1,344,366
Total Operating Expense	2,372,276	2,654,694	2,792,266	2,792,266
Operating Income or (Loss)	193,528	(74,211)	(162,999)	(162,999)
Interest Earned	50,487	37,633	43,773	43,773
Total Non-Operating Revenue	50,487	37,633	43,773	43,773
Net Income Before Operating Transfers	244,015	(36,578)	(119,226)	(119,226)
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)	(119,226)

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Municipal Self-Insurance (1707)

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	2,642,793	2,560,483	2,604,267	2,604,267
Cash paid to employees		0	0	0
Cash paid to suppliers	(2,334,982)	(2,654,694)	(2,792,266)	(2,792,266)
Miscellaneous cash received/(paid)		20,000	25,000	25,000
a. Net cash provided by (or used for) operating activities	307,811	(74,211)	(162,999)	(162,999)
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	43,773
d. Net cash provided by (or used in) investing activities	50,487	37,633	43,773	43,773
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	326,306	(42,323)	(119,226)	(119,226)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,713,248	2,039,554	1,997,231	1,997,231
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,039,554	1,997,231	1,878,005	1,878,005

City of Sparks
Schedule F-2 Statement of Cash Flows
Municipal Self-Insurance (1707)

Schedule F-2

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

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing

- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify type)
- 11 - Proposed (Specify type)

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(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) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2027		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	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	9	1,000,000			0
			0	T/O to Parks & Rec 1221	17	2,500,000
			0	T/O to Landscape Maintenance 1230	17	118,000
			0	T/O to Park & Rec Project 1402	17	800,000
			0	T/O to Capital Projects 1404	17	3,290,000
Subtotal			1,000,000			6,708,000
Special Revenue	T/I from General Fund 1101	28	2,500,000			0
	T/I from General Fund 1101	34	118,000	T/O to Debt Svc GO 1301	27	1,312,415
Subtotal			2,618,000			1,312,415
Capital Projects	T/I from General Fund 1101	40	800,000			
	T/I from General Fund 1101	42	3,290,000			0
Subtotal			4,090,000			0
Debt Service	T/I from IFSA #1 1210	56	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	65	1,000,000
Subtotal			0			1,000,000
Total Transfers			9,020,415			9,020,415

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: City of Sparks lobbying efforts

2. Funding Source: General Fund

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	\$ 37,121	\$ 37,121	Share of legal services cost TMWRF
2	City of Reno Sewer Engineering	7/1/2025	6/30/2026	\$ 193,702	\$ 193,702	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				2,048,358	2,044,105	

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: wwebber@cityofsparks.us
 Daytime Telephone: 775 353 2303

Total Number of Privatization Contracts: 1

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 Permt and Fire prevention plan review
	Total				67,310	100,000		0.0		

Attach additional sheets if necessary.

Schedule 32

**NOTICE OF THE
CITY OF SPARKS
TENTATIVE
BUDGET HEARINGS**

In compliance with Section 354.596 of the Nevada Revised Statutes, a public hearing regarding the Tentative Budget of the City of Sparks, Nevada for the fiscal year 2026/2027 will be conducted at 2:00 p.m. Tuesday May 26, 2026. The public hearing will be held in the City of Sparks Council Chambers, Legislative building, 745 Fourth Street, Sparks, Nevada. As required by law, copies of the Tentative Budget are on file for public inspection in the offices of the Sparks City Clerk and the Washoe County Clerk.

All citizens are encouraged to express their views, either in oral or written form.

This tentative budget has been prepared in such detail and on appropriate forms as prescribed by the Nevada Department of Taxation.

This tentative budget contains one fund requiring property tax revenues totaling \$43,100,000 and a tax rate per \$100 of assessed valuation of \$0.9598 on a total assessed valuation of \$5,821,498,420.

This tentative budget contains twenty-one governmental type funds with estimated expenditures of \$173,379,269 and seven proprietary funds with estimated expenses of \$128,626,690.

5/15/2026 12323808



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



June 1, 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 **FINAL** 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 fund 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: 5/26/26

[Signature]
[Signature]
[Signature]
[Signature]

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

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**Redevelopment Agency of the City of Sparks - Area 2
Budget Message - FINAL
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 Redevelopment Agency Area 2's (RA2) FY27 budget process.

Combined Fund Overview

The following table provides a snapshot of the projected fiscal outcomes for the current and next fiscal years and provides a comparison to FY25 actual results. This look combines the Revolving and Debt Service Funds to give an overall view of the entire Redevelopment Agency Area 2.

Redevelopment Area 2 - Summary of Revenues, Expenses & Fund Balance

	FY25 Actuals	FY26 Estimates	FY27 Budget
Property Tax Revenues	7,093	7,623	7,850
Land Sale	26	0	0
Other Revenue	1,585	1,350	778
Debt Service	(\$1,549)	(\$5,456)	0
Other Expenditures	(\$154)	(\$10,810)	(\$31,045)
Change in Fund Balance	7,002	(\$7,293)	(\$22,417)
Beginning Fund Balance	26,108	33,110	25,817
Ending Fund Balance	33,110	25,817	3,400
Less Bond Reserves	(\$1,549)	0	0
Unrestricted Fund Balance	31,561	25,817	3,400

All figures shown in \$000's

Combines Revolving and Debt Svc Funds in FY25 & FY26. All debt service to be paid at end of FY26.

REVENUES

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 relate to voter-approved bonds or overrides on or after the November 5, 1996 general election. The actual Redevelopment Area's effective tax rate is subject to change, as entities entitled to "carve outs" notify the department of Taxation. The following table details how the \$3.1961 rate was derived.

Redevelopment Area Property Tax Rate (Per \$100 of assessed valuation)

Total property tax rate	\$3.6600
Less "Carve-outs"	
Washoe County Animal Services	(\$0.0300)
Washoe County Debt	(\$0.0100)
Local Government Tax Act of 1991 (Fair Share)	(\$0.0272)
Washoe County School Debt	(\$0.3885)
State of Nevada	(\$0.0082)
	<hr/>
Total "Carve-outs"	(\$0.4639)
	<hr/>
Redevelopment Property Tax Rate	\$3.1961

Assessed value and estimated revenue information for the City's Redevelopment Agency was determined from information provided by the Department of Taxation as well as the Washoe County Assessor's and Treasurer's Offices. Assessed value in Redevelopment Area 2 is expected to decrease 1% in FY27 to \$283M. Property tax revenue, after abatements, is projected to increase 5.7% to \$7.9M in FY27.

EXPENDITURES

FY27 expenditures of \$31M represent the new City Hall project with an expected completion date in FY29.

ENDING FUND BALANCE

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.

Per bond covenants, reserves in the Debt Service Fund (3606) exceed one year of debt requirements. This is attributable to debt service cash flow needs.

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)

Schedule S-1

**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

Schedule S-1

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	2.6582	3.1961
Debt Service Funds	0.8150	0.5379	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. SCCRT 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 internal 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.

(1) REVENUES	(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
Taxes				
Real Property Taxes	4,895,667	3,950,000	7,100,000	7,100,000
Personal Property Taxes	697,562	725,000	750,000	750,000
Total Taxes	5,593,230	4,675,000	7,850,000	7,850,000
Intergovernmental Revenues				
State Govnm'tl Services Tax (Formerly Motor Veh	177,572	178,000	178,000	178,000
Total Intergovernmental Revenues	177,572	178,000	178,000	178,000
Miscellaneous Revenue				
Interest Earned	1,222,827	1,076,089	600,000	600,000
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	600,000
Total Revenue	7,057,503	5,929,089	8,628,000	8,628,000
Other Financing Sources(Specify)				
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	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	25,816,976
Total Resources	30,840,955	36,619,394	34,444,976	34,444,976

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) (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				
Salaries And Wages	21,291	164,293	420,565	420,565
Employee Benefits	12,848	123,616	261,889	261,889
Services and Supplies	32,722	351,296	250,000	250,000
Non-discretionary Services & Supplies	83,789	155,213	112,434	112,434
Capital Outlay	0	10,008,000	30,000,000	30,000,000
Total Community Support Function	150,650	10,802,418	31,044,888	31,044,888
Total Expenditures	150,650	10,802,418	31,044,888	31,044,888
Other Uses				
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>3,400,088</i>
Total Commitments and Fund Balance	30,840,955	36,619,394	34,444,976	34,444,976

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

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
<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
<u>Other Financing Sources</u>				
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 06/30/27	
	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
								INTEREST PAYABLE	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: webber@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

**NOTICE OF THE
CITY OF SPARKS
REDEVELOPMENT AGENCY
TENTATIVE
BUDGET HEARINGS**

In compliance with Section 354.596 of the Nevada Revised Statutes, a public hearing regarding the Tentative Budget of the Redevelopment Agency of the City of Sparks, Nevada area No. 2 (Oddie/Southwest Industrial/ Marina Park) for the fiscal year 2026/2027 will be conducted at 2:00 p.m. Tuesday, May 26, 2026. The public hearing will be held in the City of Sparks Council Chambers, Legislative building, 745 Fourth Street, Sparks, Nevada. As required by law, copies of the Tentative Budget are on file for public inspection in the offices of the Sparks City Clerk and the Washoe County Clerk.

All citizens are encouraged to express their views, either in oral or written form.

This tentative budget has been prepared in such detail and on appropriate forms as prescribed by the Nevada Department of Taxation.

This tentative budget for area No. 2 contains one fund requiring property tax revenues totaling \$7,850,000 and a tax rate per \$100 of assessed valuation of \$3.1961 (this tax rate may change based on final overlapping agency tax rates) on a total assessed valuation of \$283,389,606.

This tentative budget for area No. 2 contains one governmental type fund with estimated expenditures of \$31,044,888.

5/15/2026 12323863



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

May 28, 2026

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

RE: SVGID Final Budget Copy FY26/27

To whom it may concern:

Enclosed is a copy of Sun Valley General Improvement District's Final 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



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

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

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 530,140

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 \$ 19,567,798

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

CERTIFICATION

I, Susan Severt
 (Print Name)
Chair
 (Title)

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

Signed: Susan Severt

Dated: May 28, 2026

Phone: 775-673-2220

APPROVED BY THE GOVERNING BOARD

Only necessary for FINAL Budget

(Signature by DocuSign is acceptable)

[Signature]
[Signature]
[Signature]
Carmen Ortiz

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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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	503,894	530,140	XXXXXXXXXXXXXXXXXX	530,140
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	same as above				XXXXXXXXXXXXXXXXXXXX				
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	0.3065	450,363,132	1,380,363	0.2296	1,034,034	503,894	530,140	XXXXXXXXXXXXXXXXXXXX	530,140
N. Debt									
O. TOTAL M AND N	0.3065	450,363,132	1,380,363	0.2296	1,034,034	503,894	530,140	XXXXXXXXXXXXXXXXXXXX	530,140

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	
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Customer Charges	4,161,462	4,421,701	4,644,695	4,644,695
Total Operating Revenue	4,161,462	4,421,701	4,644,695	4,644,695
OPERATING EXPENSE				
Purchased Water	(1,456,921)	(1,532,566)	(1,587,334)	(1,587,334)
Insurance	(196,555)	(191,390)	(213,352)	(210,824)
Salaries and Benefits	(1,045,444)	(1,006,314)	(1,142,401)	(1,149,901)
Materials, Supplies, and Repairs	(95,634)	(143,624)	(121,100)	(121,100)
Licenses and Fees	(92,225)	(86,623)	(92,750)	(92,750)
General and Administrative	(84,091)	(74,284)	(103,500)	(103,500)
Operating Expenses	(9,225)	(35,316)	(13,000)	(13,000)
Utilities	(9,350)	(9,027)	(13,900)	(13,900)
Services and Supplies	(63,800)	(70,399)	(80,050)	(80,050)
Telephone	(13,301)	(14,681)	(15,400)	(15,400)
Professional Services	(19,678)	(20,206)	(26,363)	(26,363)
Power for Pumping	(62,180)	(62,784)	(70,000)	(70,000)
Depreciation/Amortization	(851,987)	(986,446)	(1,302,626)	(1,260,194)
Other	(138)			
Total Operating Expense	(4,000,529)	(4,233,660)	(4,781,776)	(4,744,316)
Operating Income or (Loss)	160,933	188,041	(137,081)	(99,621)
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues		1,129,007	3,000	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	3,000
NONOPERATING EXPENSES				
Interest Expense/LT Debt	(40,231)	(19,078)	(9,693)	(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)	(9,693)
Net Income before Operating Transfers	6,719,856	170,823	(143,774)	(106,314)
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	6,719,856	170,823	(143,774)	(106,314)
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

<u>PROPRIETARY FUND</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
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	4,282,084	4,421,701	4,644,695	4,644,695
OUT: Payments to Suppliers	(2,234,123)	(3,368,047)	(2,336,749)	(2,334,221)
OUT: Payments to Employees	(880,238)	(1,006,314)	(1,142,401)	(1,149,901)
a. Net cash provided by (or used for) operating activities	1,167,723	47,340	1,165,545	1,160,573
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts		1,129,007	3,000	3,000
Cash (Paid) Received from Other Funds	849,536	427,844	6,600,000	6,625,000
Other Expenses	(16,149)		-	
b. Net cash provided by (or used for) noncapital financing activities	833,387	1,556,851	6,603,000	6,628,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt	(817,832)	(520,890)	(212,180)	(212,180)
Interest Paid	(40,231)	(19,078)	(9,693)	(9,693)
Purchase of Capital Assets	(7,523,739)	(427,844)	(6,600,000)	(6,625,000)
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)	(6,846,873)
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	941,700
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,411,676	6,731,902	7,368,281	7,368,281
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,731,902	7,368,281	8,314,953	8,309,981

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: WATER OPERATIONS ENTERPRISE FUND

Page: 7
Schedule F-2

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	3,586,541
Washoe County Sewer Charge	186,579	190,132	190,000	190,000
Total Operating Revenue	3,585,507	3,764,157	3,776,541	3,776,541
OPERATING EXPENSE				
Purchased Water				
Insurance	(196,555)	(191,390)	(213,352)	(210,824)
Salaries and Benefits	(1,045,443)	(1,006,314)	(1,142,401)	(1,149,901)
Materials, Supplies, and Repairs	(39,513)	(46,791)	(59,600)	(59,600)
Licenses and Fees	(57,971)	(74,467)	(80,050)	(80,050)
General and Administrative	(79,458)	(67,044)	(99,200)	(99,200)
Operating Expenses	(1,257,869)	(1,284,677)	(1,326,200)	(1,326,200)
Utilities	(9,350)	(9,026)	(13,900)	(13,900)
Services and Supplies	(62,887)	(66,302)	(80,050)	(80,050)
Telephone	(13,781)	(15,093)	(15,900)	(15,900)
Professional Services	(20,758)	(20,206)	(26,363)	(26,363)
Power for Pumping				
Depreciation/Amortization	(631,426)	(647,490)	(720,072)	(748,434)
Other				
Total Operating Expense	(3,415,011)	(3,428,800)	(3,777,088)	(3,810,422)
Operating Income or (Loss)	170,496	335,357	(547)	(33,881)
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues	31,028	88,515	2,000	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	2,000
NONOPERATING EXPENSES				
Interest Expense/LT Debt	(12,140)	(6,832)	(1,381)	(1,381)
Other Expenses	(1,350)	(83,314)		
Loss on Sale of Capital Assets				
Total Nonoperating Expenses	(13,490)	(90,146)	(1,381)	(1,381)
Net Income before Operating Transfers	702,354	333,726	72	(33,262)
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	702,354	333,726	72	(33,262)

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	3,776,541
OUT: Payments to Suppliers	(1,723,429)	(1,858,310)	(1,914,615)	(1,912,087)
OUT: Payments to Employees	(876,210)	(1,006,314)	(1,142,401)	(1,149,901)
a. Net cash provided by (or used for) operating activities	995,336	899,533	719,525	714,553
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts		88,515	2,000	2,000
Cash (Paid) Received from Other Funds	569,757	337,544	2,741,100	2,766,100
Other Expenses	(1,350)			
b. Net cash provided by (or used for) noncapital financing activities	568,407	426,059	2,743,100	2,768,100
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt	(416,241)	(427,459)	(438,979)	(438,978)
Interest Paid	(14,741)	(6,832)	(1,381)	(1,381)
Purchase of Capital Assets	(1,106,929)	(337,544)	(2,741,100)	(2,766,100)
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)	(3,206,459)
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	276,194
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,635,095	3,206,275	3,760,032	3,760,032
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,206,275	3,760,032	4,041,197	4,036,226

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	485,661
Total Operating Revenue	2,181,505	2,856,606	485,661	485,661
OPERATING EXPENSE				
Purchased Water				
Insurance				
Salaries and Benefits				
Materials, Supplies, and Repairs		(831,920)	(10,276,100)	(10,326,100)
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)	(10,326,100)
Operating Income or (Loss)	2,181,485	2,024,686	(9,790,439)	(9,840,439)
NONOPERATING REVENUES				
Property Taxes (Ad Valorem)	461,035	459,409	473,191	530,140
Consolidated Taxes/LGTA-Fair Share Taxes	174,124	199,912	176,000	176,000
Interest Income	1,029,841	1,016,250	500,000	500,000
Other Revenues	789	282		
Capital Assets Contribution Revenue				
NDEP Grant Project			2,500,000	2,500,000
Total Nonoperating Revenues	1,665,789	1,675,853	3,649,191	3,706,140
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	3,847,274	3,700,539	(6,141,248)	(6,134,299)
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	3,847,274	3,700,539	(6,141,248)	(6,134,299)

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	485,661
OUT: Payments to Suppliers	(20)	(831,920)	(10,276,100)	(10,326,100)
a. Net cash provided by (or used for) operating activities	2,290,959	2,024,686	(9,790,439)	(9,840,439)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Tax Proceeds Not Attributable to Capital Purposes	635,159	659,321	649,191	706,140
Other Noncapital Receipts	789	282	2,500,000	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	3,206,140
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	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	500,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(8,031,097)	3,700,539	(6,141,248)	(6,134,299)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	13,616,616	5,130,519	8,831,058	8,831,058
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,130,519	8,831,058	2,689,810	2,696,759

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	232,220
Total Operating Revenue	246,603	239,491	232,220	232,220
OPERATING EXPENSE				
Purchased Water				
Insurance				
Salaries and Benefits				
Materials, Supplies, and Repairs	(924)		(5,000)	(5,000)
Licenses and Fees				-
General and Administrative	(21,691)	(53,363)	(103,000)	(103,000)
Operating Expenses	(21)	(199)	(1,000)	(1,000)
Utilities	(29,990)	(29,409)	(36,600)	(36,600)
Services and Supplies				
Telephone				
Professional Services	(1,490)	(1,550)	(1,925)	(1,925)
Power for Pumping				
Depreciation/Amortization	(10,112)	(8,548)	(6,722)	(6,722)
Total Operating Expense	(64,228)	(93,069)	(154,247)	(154,247)
Operating Income or (Loss)	182,375	146,422	77,973	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)	(1,800)
Interest Expense				
Other Expenses				
Loss on Sale on Capital Assets				
Total Nonoperating Expenses	(5,573)	(3,102)	(1,800)	(1,800)
Net Income before Operating Transfers	201,612	143,320	76,173	76,173
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	201,612	143,320	76,173	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	232,220
OUT: Payments to Suppliers	(54,351)	(84,521)	(147,525)	(147,525)
OUT: Payments to Employees				
a. Net cash provided by (or used for) operating activities	190,650	154,970	84,695	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)	(1,800)
d. Net cash provided by (or used in) investing activities	(5,571)	(3,102)	(1,800)	(1,800)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	215,079	151,868	82,895	82,895
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,808,098	2,023,177	2,175,045	2,175,045
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,023,177	2,175,045	2,257,940	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) (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	381,186	392,588	417,600	417,600
Total Operating Revenue	381,186	392,588	417,600	417,600
OPERATING EXPENSE				
Purchased Water				
Insurance	(4,568)	(5,140)	(5,235)	(5,235)
Salaries and Benefits	(77,004)	(74,677)	(88,022)	(88,022)
Materials, Supplies, and Repairs	(25,884)	(11,174)	(26,500)	(26,500)
Licenses and Fees	(3,201)	(2,742)	(3,700)	(3,700)
General and Administrative	(16,692)	(18,254)	(29,500)	(29,500)
Services and Supplies	(2,210)	(116,124)	(125,600)	(125,600)
Utilities	(104,591)	(100,808)	(107,978)	(107,978)
Other Operating Expenses	(104,718)	(823)	(4,100)	(4,100)
Telephone	(1,527)	(1,805)	(1,800)	(2,200)
Professional Services	(2,980)	(3,100)	(7,850)	(7,850)
Depreciation/Amortization	(110,489)	(111,698)	(116,607)	(118,554)
Total Operating Expense	(453,864)	(446,345)	(516,892)	(519,239)
Operating Income or (Loss)	(72,678)	(53,757)	(99,292)	(101,639)
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues	5,533	103,320	14,650	164,650
Intergovernmental Revenue	149,992			
Total Nonoperating Revenues	155,525	103,320	14,650	164,650
NONOPERATING EXPENSES				
Interest Expense				
Other Expenses	(16,791)	(978)	(600)	(600)
Gain/Loss on Fixed assets				
Total Nonoperating Expenses	(16,791)	(978)	(600)	(600)
Net Income before Operating Transfers	66,056	48,585	(85,242)	62,411
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	66,056	48,585	(85,242)	62,411

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	417,600
OUT: Payments to Suppliers	(277,313)	(259,970)	(312,263)	(312,663)
OUT: Payments to Employees	(63,377)	(74,677)	(88,022)	(88,022)
a. Net cash provided by (or used for) operating activities	32,883	57,941	17,315	16,915
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts	155,525	103,320	14,650	164,650
Cash (Paid) Received from Other Funds	81,223	66,531	935,000	935,001
Other Expenses	(16,791)	(978)	(600)	(600)
b. Net cash provided by (or used for) noncapital financing activities	219,957	168,873	949,050	1,099,051
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)	(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)	(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	180,966
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	906,772	1,034,239	1,194,522	1,194,522
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,034,239	1,194,522	1,225,887	1,375,488

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	TYPE *	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2026	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
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)

10* : Type 10 Finance Obligation represents an Interlocal Agreement between City of Sparks and Sun Valley GID, whereas
SVGID is part of City of Sparks' State Bond/Loan. SVGID makes semi-annual repayment to City of Sparks.

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

Page: 17
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	\$ 2,208	\$ 2,208	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	6/30/2027	\$ 24,869	\$ 24,829	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			\$ 442,225	\$ 447,900	

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.

May 27, 2026

1355 Capital Blvd. • P.O. Box 30013 • Reno, NV 89520-3013
P 775.834.8080 • F 775.834.8003

Jan Galassini
Washoe County Clerk
1001 East 9th St. Building A
Reno, NV 89512

CERTIFIED MAIL, RETURN RECEIPT

Dear Ms. Galassini:

Enclosed please find the Authority's Final Budget document for Fiscal Year 2027. The public hearing was held at 10:00 a.m. on May 27, 2026. The proof of publication is enclosed.

Please contact us if you have any questions.

Sincerely,



Matt Bowman
Chief Financial Officer/Treasurer

MAY 22 2026

USA TODAY CO.



P.O. Box 632098, Cincinnati, OH 45263-2098

AFFIDAVIT OF PUBLICATION

Sandra Tozi
Truckee Meadows Water Authority
1355 Capital BLVD
Reno NV 89502-7140

STATE OF WISCONSIN, COUNTY OF BROWN

Being first duly sworn, deposes and says: That as the legal clerk of the Reno Gazette-Journal, a daily newspaper of general circulation published in Reno, Washoe County, State of Nevada that the notice hereto annexed was Published in said newspapers in the issue:

05/18/2026

and that the fees charged are legal.
Sworn to and subscribed before on 05/18/2026

NOTICE OF PUBLIC HEARING
TRUCKEE MEADOWS WATER AUTHORITY

Pursuant to NRS 354.596 notice is hereby given that a public hearing will be conducted on the Fiscal Year 2026-2027 tentative budget of the Truckee Meadows Water Authority at 10:00 a.m. on Thursday, May 27, 2026, in the Sparks Council Chambers – Legislative Building, 745 Fourth Street, Sparks, Nevada. The budget has been prepared in such detail and on appropriate forms as prescribed by the Department of Taxation. Copies of the budget are on file and available for public inspection at Truckee Meadows Water Authority, 1355 Capital Blvd., Reno, Nevada or online at:


TMWA's Financial Information

Members of the public who are disabled and require special accommodations should contact TMWA at 775-834-8002 at least 24 hours in advance. For those unable to attend, public comments can also be submitted online at:
<https://tmwa.com/comments-to-the-board/>.

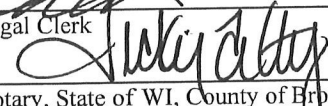
If you have additional questions, contact us at 775-834-8080.

John R. Zimmerman
General Manager

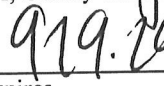
5/18/26 #12309354



Legal Clerk



Notary, State of WI, County of Brown



My commission expires

Publication Cost: \$156.36
 Tax Amount: \$0.00
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Please do not use this form for payment remittance.

VICKY FELTY
Notary Public
State of Wisconsin



Truckee Meadows Water Authority

1355 Capital Blvd.
Reno, Nevada 89502

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

Truckee Meadows Water Authority herewith submits the **(FINAL)** budget for the fiscal year ending June 30, 2027

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 0

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 0 governmental fund types with estimated expenditures of \$ 0 and 1 proprietary funds with estimated expenses of \$ 150,411,153

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 Matt Bowman
(Print Name)
Chief Financial Officer
(Title)

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

Signed: Matt Bowman

Dated: 5/26/26

Phone: (775) 834-8076

APPROVED BY THE GOVERNING BOARD

Only necessary for **FINAL** Budget

(Signature by DocuSign is acceptable)

[Signature]
[Signature]
[Signature]
[Signature]
[Signature]

SCHEDULED PUBLIC HEARING:

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

Date and Time: May 27, 2026 at 10:00am

Publication Date: May 18, 2026

Place: Sparks Council Chambers, Legislative Building
745 4th Street, Sparks, NV 89431

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	291	319	312
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			
POPULATION (AS OF JULY 1)	138,640	140,590	140,874
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)			
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Truckee Meadows Water Authority
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for Truckee Meadows Water Authority

(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
	E	140,667,227	140,970,918	105,755,110	9,440,235	-	-	96,011,184
TOTAL		140,667,227	140,970,918	105,755,110	9,440,235	-	-	96,011,184

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

** Include Depreciation

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				
Charges for water sales	123,985,263	127,528,326	134,774,142	134,774,142
Hydroelectric sales	4,184,797	2,984,098	2,045,356	2,045,356
Other Operating Sales	4,134,516	4,583,935	3,847,729	3,847,729
Total Operating Revenue	132,304,576	135,096,359	140,667,227	140,667,227
OPERATING EXPENSE				
Salaries and wages	35,300,194	37,256,684	38,330,368	38,330,368
Employee benefits	16,375,475	17,531,728	18,551,547	18,551,547
Services and supplies	41,158,180	46,982,236	47,681,172	47,681,172
Depreciation/Amortization	36,697,431	35,769,401	36,407,831	36,407,831
Total Operating Expense	129,531,280	137,540,050	140,970,918	140,970,918
Operating Income or (Loss)	2,773,296	(2,443,691)	(303,691)	(303,691)
NONOPERATING REVENUES				
Investment earnings	5,962,196	4,955,558	3,849,105	3,849,105
Other nonoperating revenue	-	-	-	-
Total Nonoperating Revenues	5,962,196	4,955,558	3,849,105	3,849,105
NONOPERATING EXPENSES				
Interest expense	(8,899,073)	(8,914,244)	(9,064,321)	(7,636,135)
Net (decrease) in fair value of investments	3,186,319	-	-	-
Loss on Disposal of assets	(1,223,332)	(1,500,000)	(1,604,100)	(1,604,100)
Debt issuance costs	-	-	(200,000)	(200,000)
Total Nonoperating Expenses	(6,936,086)	(10,414,244)	(10,868,421)	(9,440,235)
CAPITAL CONTRIBUTIONS				
Grants	1,437,531	12,134,829	31,234,829	31,234,829
Water resource sustainability prgram	441,344	616,507	1,154,284	1,154,284
Developer infrastructure contributions	19,554,670	12,951,222	18,642,368	18,642,368
Developer will-serve contributions (net of refunds)	11,206,014	3,353,400	4,712,400	4,712,400
Developer capital contributions	5,096,653	-	-	-
Developer facility charges (net of refunds)	11,639,329	15,116,829	14,162,124	14,162,124
Contributions from others	113,360	136,500	-	-
Contributions from Other Governments	3,542,488	21,100,000	30,900,000	32,000,000
Net Capital Contributions	53,031,389	65,409,286	100,806,005	101,906,005
Net Income before Operating Transfers				
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	54,830,795	57,506,909	93,482,998	96,011,184

Truckee Meadows Water Authority
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: Enterprise

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:				
Cash received from Customers	132,108,142	135,096,359	140,667,227	140,667,227
Cash paid to employees	(49,197,203)	(50,953,224)	(55,175,457)	(55,175,457)
Cash paid to suppliers	(42,826,366)	(46,982,236)	(47,681,172)	(47,681,172)
a. Net cash provided by (or used for) operating activities	40,084,573	37,160,899	37,810,598	37,810,598
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Revenues	-	-	-	-
Other Expenses	-	-	-	-
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Cash received on lease receivables	41,836	-	-	-
Cash received for interest on lease receivables	10,148	-	-	-
Acquisition and construction of capital assets	(72,091,202)	(75,471,000)	(106,021,000)	(104,703,000)
Interest paid on financing ⁽¹⁾	(13,785,453)	(13,217,088)	(11,301,797)	(11,333,303)
Principal paid on financing	(17,958,730)	(16,299,237)	(16,856,146)	(18,161,146)
Proceeds from capital debt issuance	-	1,662,000	16,350,000	16,350,000
Debt issuance costs	-	-	(200,000)	(200,000)
Proceeds (spending) from (on) capital asset disposal	453,112	-	-	-
Contributions for water resource sustainability program	441,344	616,507	1,154,284	1,154,284
Contributions from developers will-serve letters	2,227,814	3,353,400	4,712,400	4,712,400
Contributions from developers-capital	5,096,653	-	-	-
Contributions from developers-facilities charges	11,639,329	15,116,829	14,162,124	14,162,124
Contributions from others	113,360	136,500	-	-
Contributions from other governments	3,542,488	21,100,000	30,900,000	32,000,000
Grants	3,143,365	12,568,247	9,434,829	9,434,829
c. Net cash provided by (or used for) capital and related financing activities	(77,125,936)	(50,433,842)	(57,665,306)	(56,583,812)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Amounts received on water service loans	40,602	-	-	-
Proceeds from the sale and maturity of investment securities	174,565,106	7,047,903	-	-
Purchase of investment securities	(148,503,829)	-	-	-
Investment interest/earnings	6,107,849	4,955,558	3,849,105	3,849,105
d. Net cash provided by (or used in) investing activities	32,209,728	12,003,461	3,849,105	3,849,105
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(4,831,635)	(1,269,482)	(16,005,603)	(14,924,109)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	20,186,452	15,354,817	14,085,335	14,085,335
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	15,354,817	14,085,335	(1,920,268)	(838,774)

⁽¹⁾ Includes \$75K in other cash paid for interest on customer deposits

Truckee Meadows Water Authority
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: Enterprise

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) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/27		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Truckee Meadows Water Authority- Water Revenue State Drinking Water Revolving Fund ARRA 2009	4		2,401,120	8/14/09	7/1/2029	0.00%	\$ 432,840	\$ -	\$ 123,669	\$ 123,669
Truckee Meadows Water Authority- Water Revenue State Drinking Water Revolving Fund 2010	4		4,381,614	2/11/10	7/1/2030	3.25%	\$ 1,256,410	\$ 38,423	\$ 299,080	\$ 337,503
Truckee Meadows Water Authority- Water Revenue State Drinking Water Revolving Fund 2015 B	4		8,971,562	1/1/15	1/1/2025	2.62%	\$ 5,142,401	\$ 131,585	\$ 483,397	\$ 614,982
Truckee Meadows Water Authority- Water Revenue (Tax Exempt) Bond Series 2015-A	4		28,750,000	7/1/15	7/1/2030	5.00%	\$ 1,305,000	\$ 32,625	\$ 1,305,000	\$ 1,337,625
Truckee Meadows Water Authority- Water Revenue (Tax Exempt) Bond Series (2017) Refunding Bonds	4		147,415,000	4/11/17	7/1/2030	4.0-5.0%	\$ 77,545,000	\$ 3,526,000	\$ 14,050,000	\$ 17,576,000
Truckee Meadows Water Authority- Water Revenue (Tax Exempt) Commercial Paper 2018 Refunding Bonds	4		38,835,000	5/15/18	7/1/2039	5.00%	\$ 38,835,000	\$ 1,941,750	\$ -	\$ 1,941,750
Truckee Meadows Water Authority- Water Revenue (Tax Exempt) 2021 Refunding Bonds	4		13,000,000	6/3/21	6/1/2028	1.19%	\$ 3,825,000	\$ 39,865	\$ 1,900,000	\$ 1,939,865
Truckee Meadows Water Authority Water Revenue (Tax Exempt) 2024 Series	4		61,530,000	1/18/24	7/1/2036	5.00%	\$ 61,530,000	\$ 3,076,500	\$ -	\$ 3,076,500
Truckee Meadows Water Authority- Water Revenue (Tax Exempt) 2026 Refunding Bonds	4		64,125,000	4/2/26	7/1/2037	5.00%	\$ 64,125,000	\$ 2,395,781	\$ -	\$ 2,395,781
Truckee Meadows Water Authority- Water Revenue State Drinking Water Revolving Fund 2026 A	4		57,850,000	4/23/26	1/1/2056	1.00%	\$ 57,850,000	\$ 75,774	\$ -	\$ 75,774
TOTAL ALL DEBT SERVICE								\$ 11,258,303	\$ 18,161,146	\$ 29,419,449

SCHEDULE C-1 - INDEBTEDNESS
Truckee Meadows Water Authority
(Local Government)

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2026-2027

Local Government: Truckee Meadows Water Authority
 Contact: Matt Bowman
 E-mail Address: mbowman@tmwa.com
 Daytime Telephone: 775-834-8076

Total Number of Existing Contracts: 202

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	A-1 Body Shop	7/3/2024	Annual Renewals	40,000.00	40,000.00	Annual PO for body work/repairs on vehicles
2	ABB Inc	8/19/2024	Annual Renewals	25,817.00	25,817.00	Software support renewal contract for Chalk Bluff WTP control application
3	Advanced Integrated Pest Management	6/6/2025	Annual Renewals	20,000.00	20,000.00	Annual PO for Pest Management
4	Aecom Technical Services Inc	5/30/2023	Project Specific	1,295,730.12	-	Advanced Purified Water Facility (APWF) Detailed Engineering Services
5	All American Lock & Safe Inc	6/20/2025	Annual Renewals	10,000.00	10,000.00	Annual PO for Locksmith Services per rate sheet provided
6	All Points Towing	6/20/2025	Annual Renewals	5,000.00	5,000.00	Annual Towing services
7	Alpinex II Parent Holdings LLC- DBA Stonehouse Drilling & Construction LLC	6/30/2025	Annual Renewals	90,000.00	90,000.00	Annual PO for unexpected well repair services
8	Amazon Web Services Inc	5/16/2025	Annual Renewals	1,800.00	1,800.00	Cloud Platform for on-demand, pay-as-you-go computing power, storage, databases and AI
9	American Equipment Systems LLC	5/21/2025	Annual Renewals	15,000.00	15,000.00	Crane Inspections and Repairs
10	Anchor Concrete	6/20/2025	Annual Renewals	404,000.00	404,000.00	Concrete Replacement Program
11	Applied Pavement Technology, Inc	6/6/2025	Annual Renewals	5,000.00	5,000.00	Annual safety training
12	Aquanuity Inc	12/5/2025	Annual Renewals	37,500.00	37,500.00	AquaTwin Water Software Support Subscription
13	ARC Workplace Services, LLC	5/21/2025	Annual Renewals	15,000.00	15,000.00	Annual PO ARC audiogram, DOT physical, Respiratory fit test.
14	Arizona Pipeline Company	8/15/2025	Project Specific	2,388,165.00	-	Contract services for Pyramid Water Main Replacement
15	Arrow Transmission, Inc.	6/12/2025	Annual Renewals	50,000.00	50,000.00	Vehicle Maintenance & Repair
16	Arrowscape LLC	6/4/2025	Annual Renewals	999,228.00	999,228.00	Landscape Maintenance for TMWA facilities
17	Associated Crane LLC	6/13/2025	Annual Renewals	20,000.00	20,000.00	Annual PO for crane services
18	Ayres Muffler Brake & Alignment Center Inc	6/20/2025	Annual Renewals	10,000.00	10,000.00	Annual PO for alignment services on vehicle type
19	Azteca Systems Holdings LLC	6/30/2026	Annual Renewals	132,562.00	132,562.00	Annual renewal for Cityworks & PLL
20	Benedict Engineering PC - DBA SB Engineering	9/19/2024	Project Specific	179,988.41	-	Engineering services for various projects
21	Bighorn Contractors LLC - DBA Taurus Construction	6/20/2025	Annual Renewals	50,000.00	50,000.00	Annual PO for unforeseen and unplanned repairs
22	Board of Regents Nevada System of Higher Education - DBA University of Nevada Reno	8/29/2025	Project Specific	970,000.00	-	Investigation of disinfection byproduct formation and mitigation in aquifer storage and recovery operations
23	Bragg Investment Company Inc - DBA Bragg Crane Service	6/20/2025	Annual Renewals	20,000.00	20,000.00	Engineering services on various projects
24	BSK Associates	6/17/2025	Annual Renewals	100,000.00	100,000.00	Annual PO for EPA required UCMRS & SOC analysis
25	Burneys Commercial Service of Nevada Inc	6/18/2025	Annual Renewals	3,000.00	3,000.00	Annual Maintenance for 3 Autoclaves
26	Business & Professional Collection Service Inc	5/16/2025	Annual Renewals	17,000.00	17,000.00	Collection services
27	Business Recovery Services, Inc - DBA Bank Up Corporation	5/21/2025	Annual Renewals	74,000.00	74,000.00	Annual PO for remittance lockbox fees
28	Carahsoft Technology Corporation	11/17/2025	Annual Renewals	64,600.00	65,000.00	wDesk software
29	Carson Pump LLC	6/30/2025	Project Specific	107,000.00	90,000.00	Drilling services on various projects
30	CC Cleaning Service LLC	6/4/2025	Annual Renewals	188,000.00	188,000.00	Janitorial services
31	CDW-G LLC	6/3/2024	Annual Renewals	25,005.00	25,005.00	VMware support and subscription
32	Cel Analytical Inc	3/12/2024	Project Specific	3,950.00	-	UNR Source Control Sample Analysis
33	CFR Auto LLC - DBA Corwin Ford Reno	7/7/2025	Annual Renewals	30,000.00	30,000.00	Annual PO for light and medium duty vehicles repairs and maintenance
34	ChemTreat, Inc.	6/30/2025	Annual Renewals	5,100.00	5,100.00	Annual PO for water treatment in HVAC equipment
35	Cintas Corporation	6/30/2025	Annual Renewals	32,000.00	32,000.00	Annual PO for Weekly PPE rentals for garments and rugs
36	Clear Connection Corporation	8/18/2025	Project Specific	15,352.64	-	Install badge readers at various locations
37	Cleanwater Analytics LLC	9/10/2025	Annual Renewals	15,000.00	15,000.00	Investment Analytics Software
38	Coan Equipment of NV, Inc	9/25/2025	Annual Renewals	75,000.00	75,000.00	Annual PO for 950M & 966M Loader Rentals as needed
39	Colorado Regents University of Colorado	7/9/2025	Annual Renewals	4,675.00	4,675.00	RiverWare modeling software
40	Construction Materials Engineers Inc	2/26/2026	Project Specific	787,956.29	-	Materials Testing, inspection services and geotechnical investigation
41	Cornerstone OnDemand, Inc.	1/21/2026	Annual Renewals	29,000.00	30,500.00	Learning management tool
42	Critter Bros LLC	8/13/2025	Annual Renewals	50,000.00	50,000.00	Pest control services at various TMWA locations
43	Cynthia Albright, LLC - DBA Civic Analytics & Planning	11/5/2026	Project Specific	63,280.00	-	Brush Well Equipping
44	De Nora Holdings US Inc - DBA De Nora Water Technologies	7/10/2025	Annual Renewals	1,300.00	1,300.00	Mt Rose AnnualUV Sensor Calibration
45	Dennis Lee Williams - DBA Impact Reliability Services LLC	7/10/2025	Annual Renewals	42,690.00	42,690.00	Quarterly testing of motion amplification services for business critical machines
46	Diamond Concrete Cutting LLC	7/7/2025	Annual Renewals	50,000.00	50,000.00	Annual PO for unplanned maintenance for saw cutting
47	Dickinson Fleet Services LLC - DBA Cox Automotive Mobility Fleet Services	6/30/2025	Annual Renewals	95,000.00	95,000.00	Light & Medium Duty Vehicle Repair & Maintenance
48	DISA Global Solutions Inc	6/27/2025	Annual Renewals	85,000.00	85,000.00	Annual PO for background checks and drug screenings
49	Dow LLC	6/2/2025	Project Specific	181,400.00	-	Design, engineering, specific projects
50	DRI Research Foundation - Board of Regents	6/2/2025	Annual Renewals	5,000.00	5,000.00	UNR Source Control DRI Microplastics Sample Analysis
51	Drozoff Group LLC	8/28/2025	Annual Renewals	150,000.00	150,000.00	2026 Government Affairs Consulting Services
52	Eide Bailly LLP	1/23/2025	Annual Renewals	138,810.00	143,810.00	External Auditors for our annual ACFR, Trust Audits and Trust Form 990
53	Electrical Reliability Services Inc	5/30/2025	Annual Renewals	20,550.00	10,000.00	On call electrical testing and maintenance & current project specific work
54	Elite Truck Service, LLC	6/30/2025	Annual Renewals	50,000.00	50,000.00	Annual vehicle maintenance and repairs
55	Empire Southwest LLC - DBA Cashman Equipment Co	9/26/2025	Annual Renewals	50,000.00	50,000.00	Annual PO for operations equipment rentals as needed
56	Environmental Systems Research Institute Inc - DBA ESRI	12/5/2025	Annual Renewals	87,600.00	87,600.00	ESRI SUEA annual maintenance
57	Erosion Control Applications Inc - DBA EC Applications	6/20/2025	Annual Renewals	96,780.00	96,780.00	Reservoir cover cleaning and maintenance
58	Elchemendy Engineering Inc PC - DBA EEI	7/30/2025	Project Specific	84,000.00	-	HEPS and SEPS HVAC design
59	Eurofins Drinking Water and Wastewater West, LLC (local)	10/14/2025	Annual Renewals	35,000.00	35,000.00	Annual PO for SOC & PFAS Testing
60	Eurofins Environment Testing America Holdings Inc	6/20/2025	Annual Renewals	3,000.00	3,000.00	Annual PO for outside lab analyses that cannot be run in house, e.g. SOC, asbestos, etc.
61	Everise Inc	5/16/2025	Annual Renewals	2,520,000.00	2,520,000.00	Billing, Call Center, and Dispatch services
62	FinQuery LLC (3 year contract)	5/6/2025	Annual Renewals	9,000.00	9,000.00	Lease accounting software
63	Fleet Solutions LLC - DBA USA Fleet Solutions	6/30/2025	Annual Renewals	60,000.00	60,000.00	Annual PO for vehicle GPS maintenance and repairs
64	Formations Inc	10/9/2024	Project Specific	57,786.45	-	APWF Educational Center Design Services.
65	Gallagher Benefit Services Inc	9/4/2025	Annual Renewals	9,950.00	9,950.00	Compensation Consultancy Services
66	Geotechnical & Environmental Services Inc	12/15/2025	Project Specific	14,705.00	-	Materials Testing and inspection services
67	Gerhardt & Berry Construction Inc	2/9/2026	Project Specific	5,933,853.07	-	Various Construction Projects

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:
68	GovInvest	7/16/2025	Annual Renewals	8,750.00	8,750.00	Labor costing software
69	Graymar Environmental Services LLC	6/17/2025	Annual Renewals	33,500.00	33,500.00	Rescue team for confined spaces and removal of Hazardous/Non-Hazardous waste
70	Greg's Garage, Inc.	6/4/2025	Annual Renewals	50,000.00	50,000.00	Vehicle Maintenance & Repair
71	Hallmark Business Connections LLC	5/16/2025	Annual Renewals	12,000.00	12,000.00	Annual PO for customer care cards
72	HDR Engineering Inc	5/6/2025	Project Specific	1,803,981.02	-	Tank condition assessment and design for Prater Tank rehabilitation, tank support services, construction management services
73	Herb Hallman Chevrolet Inc - DBA Champion Chevrolet	7/25/2025	Annual Renewals	30,000.00	30,000.00	Annual vehicle maintenance and repairs
74	Hershenow & Klippenstein Architects Ltd -DBA H + K Architects	5/20/2025	Project Specific	29,300.00	-	Consulting services
75	Incline Technology Consulting LLC	6/10/2025	Annual Renewals	14,000.00	14,000.00	Genetec advantage licensing
76	Independent Specialists of Reno	6/4/2025	Annual Renewals	95,000.00	95,000.00	Annual PO for Light Duty Vehicles Maintenance & Repairs
77	InfoSend, Inc	5/16/2025	Annual Renewals	720,000.00	720,000.00	Printing and mailing of customer billing statements
78	Integrated Concepts LLC	1/8/2026	Project Specific	139,445.95	-	Construction services
79	Intermountain Electric Inc	1/8/2026	Project Specific	36,992.04	-	Security and lighting upgrades for various projects
80	Invoice Cloud Inc	5/16/2025	Annual Renewals	470,000.00	470,000.00	Annual fees for payment processing
81	Ion Wave Technologies	6/30/2025	Annual Renewals	18,625.00	18,625.00	NGEM Online Bidding Annual Services
82	Iron Mountain Inc - DBA Iron Mountain Information Management LLC	8/28/2024	Annual Renewals	15,000.00	15,000.00	Record storage and shredding services
83	Irth Solutions Inc	5/21/2025	Annual Renewals	25,000.00	25,000.00	811 call before you dig locates
84	J.J. Keller & Associates Inc	5/21/2025	Annual Renewals	3,000.00	3,000.00	Annual online safety management program
85	Jaftros Auto Body	6/4/2025	Annual Renewals	40,000.00	40,000.00	Annual PO for repairs on vehicles
86	JBP LLC - DBA Silver State International	6/4/2025	Annual Renewals	50,000.00	50,000.00	Annual PO for repairs to heavy duty vehicle
87	Johnson Controls Fire Protection LP	7/25/2025	Annual Renewals	44,000.00	44,000.00	Annual PO for fire system testing and inspection
88	Johnson Perkins Griffin, LLC	1/5/2024	Project Specific	5,500.00	-	Easement appraisal
89	JP Outfitters Inc - DBA One Stop Truck & Equipment	6/4/2025	Annual Renewals	50,000.00	50,000.00	Annual PO for repairs on vehicles
90	J-U-B Engineers Inc	2/5/2026	Project Specific	217,141.67	-	Engineering services for various projects
91	K G Walters Construction Co Inc	10/30/2025	Project Specific	484,000.00	-	Construction services
92	Keller Associates Inc	12/15/2025	Project Specific	4,025,396.82	-	Engineering design services for various projects
93	Kim Mazeres	5/16/2025	Annual Renewals	6,250.00	6,250.00	Ombudsman services
94	Kleinschmidt Associates	9/4/2025	Project Specific	394,756.45	-	Engineering design services for Orr Ditch BPS & Hydroelectric project
95	Kristan Mihelic - DBA Advantage CPR Instruction	6/6/2025	Annual Renewals	18,000.00	18,000.00	Annual PO for CPR and forklift training certifications
96	L A Perks Plumbing & Heating Inc	6/4/2025	Annual Renewals	10,000.00	10,000.00	Annual PO for inspections and unscheduled maintenance on fueling facility
97	Lathrop Family Corporation - DBA Sinnett Consulting Services	1/13/2026	Project Specific	1,000.00	-	Reasonable Suspicion drug and alcohol training
98	LB Fence Company LLC	6/30/2025	Annual Renewals	99,723.45	95,000.00	Fence Repairs on various properties and projects
99	LCPtracker Inc	9/4/2025	Annual Renewals	28,000.00	28,000.00	Software Renewal for Certified Payroll
100	Leonard Rice Consulting Water Engineers LLC - DBA LRE Water	10/15/2025	Project Specific	12,703.50	-	Consulting services
101	Los Angeles Truck Centers LLC - DBA Velocity Truck Centers	6/4/2025	Annual Renewals	75,000.00	75,000.00	Annual PO for heavy duty vehicle repairs
102	Lumos and Associates Inc	12/24/2025	Project Specific	1,048,019.40	-	Street and Highway, design, engineering services
103	MAPCA SURVEYS INC	3/20/2025	Project Specific	2,200.00	-	Survey services
104	Matthew R Hobbs - DBA Hobbs Company Limited	6/4/2025	Annual Renewals	25,000.00	25,000.00	Annual PO for vehicle maintenance and repairs
105	MBK Engineers	7/3/2024	Annual Renewals	102,000.00	102,000.00	Annual PO for Geotechnical Engineering Services
106	McCandless Truck Center, LLC	1/15/2026	Annual Renewals	50,000.00	50,000.00	Annual PO for heavy duty vehicle repairs
107	MDK LLC - Western Environmental Testing Laboratory	6/30/2025	Annual Renewals	120,000.00	120,000.00	Water Quality lab analysis
108	Michaels Plumbing Heating & Air Inc	6/30/2025	Annual Renewals	30,000.00	30,000.00	Plumbing repairs/maintenance as needed
109	Midwest Heating	7/21/2025	Annual Renewals	11,000.00	11,000.00	Annual PO for unscheduled HVAC maintenance as needed
110	Morgan Construction Inc	6/20/2025	Annual Renewals	90,000.00	90,000.00	Annual PO for unplanned saw cutting
111	Mountain Employee Assistance Program	1/27/2026	Annual Renewals	4,650.00	4,650.00	Annual Employee Assistance Program -Counseling
112	MSDSonline Inc	6/2/2025	Annual Renewals	5,000.00	5,000.00	Annual PO for SDS compliance
113	Municipal Maintenance Equipment Inc	6/4/2025	Annual Renewals	50,000.00	50,000.00	Circulating pump repair
114	Nates Precision LLC	6/4/2025	Annual Renewals	15,000.00	15,000.00	Annual PO for light duty vehicle oil changes and maintenance
115	National Trench Safety Inc	6/12/2025	Annual Renewals	70,000.00	70,000.00	Traffic Control Signs, Plans & Flaggers
116	National Water Research Institute	1/4/2024	Project Specific	45,140.97	-	OneWater NV APWF expert panel meetings
117	NAVEX Global Inc	4/22/2025	Annual Renewals	7,250.00	7,250.00	Policy Tech Renewal
118	Nelson Wilcox Structural Engineers P.C.	1/23/2025	Project Specific	71,900.00	-	Engineering services for Verdi hydro
119	Net NV LLC	8/11/2025	Annual Renewals	12,000.00	12,000.00	Internet service provider
120	Nevada Analytical Services LLC	7/7/2025	Annual Renewals	10,000.00	10,000.00	Annual PO for WAM, clean water act analysis
121	Nevada Chapter Assoc General Contractors of America Inc	5/21/2025	Annual Renewals	3,000.00	3,000.00	Annual PO for various safety training classes
122	Nevada State Public Health Laboratory	6/30/2025	Annual Renewals	4,000.00	4,000.00	Water Testing
123	Noble Studios	6/20/2025	Annual Renewals	25,800.00	25,800.00	Website hosting, maintenance, and design
124	Northern Nevada Pest Control Inc	6/20/2025	Annual Renewals	50,000.00	50,000.00	Facilities Pest Control
125	Norton Consulting LLC - DBA Silver State Barricade & Sign	6/12/2025	Annual Renewals	50,000.00	50,000.00	Traffic Control Signs, Plans & Flaggers
126	Olsen & Associates Pub Relations Inc - DBA Good Standing	6/13/2025	Annual Renewals	720,000.00	720,000.00	Annual PO for public relations and advertising
127	Onacuate Consulting Inc.	6/25/2025	Annual Renewals	15,500.00	15,500.00	Dynamics 365 cloud-based solution
128	ONLINE Information Services Inc	5/16/2025	Annual Renewals	40,000.00	40,000.00	Credit check services for water customers
129	OpenSesame Inc	12/18/2024	Annual Renewals	33,840.00	33,840.00	OpenSesame online employee training and development
130	Oracle America Inc	8/14/2025	Annual Renewals	3,300.00	3,300.00	Annual IT Support
131	OSIsoft LLC	2/12/2024	Annual Renewals	79,214.40	79,214.40	PI Platform support
132	Overhead Door Company of Sierra NV Reno Inc	6/20/2025	Annual Renewals	7,500.00	7,500.00	Annual PO for planned and unplanned repairs/maintenance of roll up doors
133	Pac Machine Company Inc	10/14/2025	Annual Renewals	24,000.00	24,000.00	Equipment rental as needed at Chalk Bluff & Glendale for transport of solids
134	Panda Printing & Mailing LLC	6/10/2025	Annual Renewals	25,000.00	25,000.00	Annual PO for printing and mailing backflow letters
135	Pape Machinery Inc	9/26/2025	Annual Renewals	65,000.00	65,000.00	Annual PO for backhoe maintenance and repair
136	PDQ Intermediate Inc	9/12/2025	Annual Renewals	4,207.50	4,207.50	PDQ Deploy/Inventory annual support
137	Peek Brothers Construction Inc	11/6/2025	Project Specific	4,055,384.53	-	Construction services for various projects
138	Penhall Company	6/20/2025	Annual Renewals	40,000.00	40,000.00	Annual PO for TROA support and general services
139	Precision Water Resources Engineering LLC	8/7/2025	Annual Renewals	100,000.00	100,000.00	Annual PO for TROA support and general services
140	Procore Technologies Inc	7/30/2025	Annual Renewals	55,000.00	55,000.00	Procore software renewal
141	Q&D Construction Inc	3/10/2025	Project Specific	78,975.00	-	Highland/Washoe Bridge
142	Qualtrics LLC	12/17/2024	Annual Renewals	31,500.00	31,500.00	Customer experience survey

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:	_____	
2. Funding Source:	_____	
3. Transportation		\$ _____
4. Lodging and Meals		\$ _____
5. Salaries and Wages		\$ _____
6. Compensation to Lobbyists		\$ _____ 112,500
7. Entertainment		\$ _____
8. Supplies, Equipment & Facilities; Other Personnel and Services Spent in Carson City		\$ _____
Total		\$ _____ 112,500

Entity: Truckee Meadows Water Authority

Budget Year 2026-2027



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 FINAL 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 \$1,213,696,375,
and 4 proprietary funds with estimated expenses of \$156,777,108.

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).


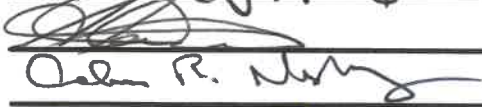
CERTIFICATION

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: 5/27/26

APPROVED BY THE GOVERNING BOARD


Colleen Westlake
Christine Hull

Adam R. Mayberry
Diane M. Nicolet
Beth Smith

SCHEDULED PUBLIC HEARING ON TENTATIVE BUDGET:

Date and Time May 26, 2026, 02:00 pm

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>7,347.0</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				23,500,000	33,387,980
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	1,000,000	28,754,726			0	46,349,344
At-Risk Weighted Funding	4,614,853	150,000	14,612,148			0	19,377,001
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	28,593,101				0	39,865,852
SUBTOTAL OTHER FUNDS	176,789,380	733,726,165	44,839,900	0	0	118,777,249	1,074,132,693
TOTAL ALL FUNDS	369,914,658	744,569,375	705,979,988	101,480,741		164,874,803	2,086,819,564
Less: Interfund Transfers						(164,874,803)	(164,874,803)
NET ALL FUNDS	369,914,658	744,569,375	705,979,988	101,480,741		0	1,921,944,761

(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	188,662,456	93,352,327	7,903,775				289,918,558
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	155,333,755	72,722,277	41,615,066				269,671,098
6200 Fund Transfers				95,277,249			95,277,249
6300 Contingency					5,000,000		5,000,000
Ending Balance						65,764,506	65,764,506
Other							0
Total Ending Fund Balance						65,764,506	65,764,506
General Subtotal	353,866,831	169,320,239	51,519,591	95,277,249	5,000,000	65,764,506	740,748,415
DEBT SERVICE			89,356,076	23,500,000		92,711,452	205,567,528
DEBT SERVICE - WC-1			45,142,083			21,228,845	66,370,928
SUBTOTAL APPROP. FUNDS	353,866,831	169,320,239	186,017,750	118,777,249	5,000,000	179,704,802	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	158,822	72,744	11,090,611	0		22,065,803	33,387,980
Government Services Tax Fund	1,984,600	792,095	7,029,486	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	4,486,100	1,776,336	158,928,364	0		235,292,973	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	257,983	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	18,723,035	9,695,341	409,349	0		17,521,619	46,349,344
At-Risk Weighted Funding	10,217,110	5,413,729	1,106,750	0		2,639,412	19,377,001
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			110,647,080	0		31,503,249	142,150,330
Int Svc- Insurance Fund- Workers Comp			3,940,041	0		2,359,561	6,299,602
Enterprise			31,884,729	0		7,981,123	39,865,852
SUBTOTAL OTHER FUNDS	174,785,389	82,950,140	403,533,134	46,097,554	0	366,766,476	1,074,132,693
TOTAL ALL FUNDS	528,652,220	252,270,379	589,550,884	164,874,803	5,000,000	546,471,279	2,086,819,564
Less: Interfund Transfers			0	(164,874,803)	0		(164,874,803)
NET ALL FUNDS	528,652,220	252,270,379	589,550,884	0	5,000,000	546,471,279	1,921,944,761

	(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	240,000
1400 Transportation Fees	947,275	925,000	925,000	925,000
1500 Earnings on Investments	6,160,149	2,622,705	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	345,000
1800 Community Service Activities				
1900 Other Revenues	4,627,812	4,785,858	4,335,858	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	8,468,563
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 Adjusted Base Per-Pupil Funding	569,660,528	561,575,764	564,579,371	564,579,371
3113 Auxiliary - Transportation	23,705,454	25,630,842	25,630,842	25,630,842
3115 Local Special Education	44,868,408	70,479,875	70,479,875	70,479,875
3115 Charter School Sponsorship Fee			450,000	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	661,140,088
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate	295,490	350,000	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	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	370,000

	(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	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	50,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (Inv. & Enc.)	1,278,424	1,833,559	1,833,559	1,833,559
Unreserved Opening Balance	69,804,258	72,325,939	68,886,205	68,886,205
TOTAL OPENING BALANCE	71,082,682	74,159,498	70,719,764	70,719,764
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	722,234,814	741,184,542	740,748,415	740,748,415

	(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	188,662,456
200 Benefits	88,948,524	94,110,584	93,791,765	93,352,327
300/400/500 Purchased Service	3,307,865	3,165,528	3,276,722	3,272,184
600 Supplies	8,460,144	6,700,356	3,828,415	3,818,001
700 Property	95,255	173,410	90,020	94,020
800 Other	716,887	719,941	721,657	719,570
100 TOTAL REGULAR PROGRAMS	287,830,893	292,229,748	290,786,898	289,918,558
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries	4,640,346	4,906,328	4,824,924	4,824,924
200 Benefits	2,250,216	2,480,568	2,447,964	2,447,964
300/400/500 Purchased Service	38,153	50,850	53,237	53,237
600 Supplies	141,281	268,371	266,994	266,994
700 Property	11,595	16,000	20,965	20,965
800 Other	7,817	3,000	6,368	6,368
2200 Instructional Staff Support				
100 Salaries	328,370	222,841	227,066	227,066
200 Benefits	145,895	109,522	112,119	112,119
300/400/500 Purchased Service	88	1,300	383	383
600 Supplies	3,576	2,784	3,042	3,042
700 Property				
800 Other	705		659	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	7,963,721
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	92,894
200 Benefits	795	7,106	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	100,000

	(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	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	85,302
200 Benefits	94,318	41,641	42,175	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	89,390
600 Supplies	7,622		6,610	6,610
700 Property				
800 Other				
910 TOTAL COCURRICULAR PROGRAMS	1,610,920	1,381,286	1,381,819	1,381,819
920 ATHLETICS				
1000 Instruction				
100 Salaries	2,172,351	2,191,514	2,454,542	2,454,542
200 Benefits	111,563	191,608	194,317	194,317
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2100 Student Support				
100 Salaries		147,913	147,913	147,913
200 Benefits		71,058	71,591	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	912,054
600 Supplies	6,307	14,633	6,836	6,836
700 Property				
800 Other	91,625	82,678	117,738	117,738
2700 Student Transportation				
100 Salaries	755,078	806,666	879,637	879,637
200 Benefits	268,521	343,334	370,363	370,363
300/400/500 Purchased Service	353,536	491,474	516,474	516,474
600 Supplies				
700 Property				
800 Other				
920 TOTAL ATHLETICS	4,513,935	5,138,398	5,671,465	5,671,465

	(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				
2100 Student Support				
100 Salaries	35,486,953	37,379,808	36,196,971	36,150,301
200 Benefits	16,466,655	19,228,075	18,342,188	18,319,802
300/400/500 Purchased Service	226,775	511,496	518,448	519,911
600 Supplies	1,733,623	154,068	129,466	128,003
700 Property				
800 Other	179	550	336	336
2100 SUBTOTAL	53,914,185	57,273,998	55,187,409	55,118,354
2200 Instructional Staff Support				
100 Salaries	9,735,157	9,459,801	9,211,738	9,211,738
200 Benefits	4,208,675	4,408,686	4,432,586	4,432,586
300/400/500 Purchased Service	586,588	938,438	909,868	913,912
600 Supplies	1,013,236	799,396	2,679,231	2,775,187
700 Property		2,160		
800 Other	16,227	20,700	31,268	31,268
2200 SUBTOTAL	15,559,883	15,629,181	17,264,691	17,364,691
2300 General Administration				
100 Salaries	5,119,118	5,418,452	5,256,518	5,255,841
200 Benefits	2,123,484	2,372,885	2,316,110	2,316,096
300/400/500 Purchased Service	507,299	544,256	455,319	454,363
600 Supplies	352,560	319,090	281,550	275,284
700 Property				
800 Other	106,681	119,984	225,866	221,218
2300 SUBTOTAL	8,209,141	8,774,667	8,535,364	8,522,803
2400 School Administration				
100 Salaries	34,200,785	33,343,963	35,620,540	35,610,521
200 Benefits	13,743,455	15,103,610	16,093,129	16,090,153
300/400/500 Purchased Service	16,148	53,996	500	500
600 Supplies	30,935	83,776	2,000	2,000
700 Property		3,000		
800 Other	1,319	7,600		
2400 SUBTOTAL	47,992,643	48,595,945	51,716,169	51,703,173
2500 Central Services				
100 Salaries	18,216,505	19,181,347	18,595,170	18,595,170
200 Benefits	7,445,417	9,750,546	8,650,377	8,650,377
300/400/500 Purchased Service	13,870,182	14,209,592	14,236,617	14,256,270
600 Supplies	348,642	483,598	225,355	207,428
700 Property	108,239	36,508	78,507	78,507
800 Other	17,962	14,494	18,366	13,605
2500 SUBTOTAL	40,006,947	43,676,085	41,804,392	41,801,357
2600 Operations and Maintenance of Plant				
100 Salaries	31,701,274	34,163,198	34,795,044	34,795,044
200 Benefits	13,697,186	15,577,415	16,279,223	16,279,223
300/400/500 Purchased Service	7,558,286	7,592,634	7,575,795	7,615,795
600 Supplies	10,841,925	13,138,246	10,906,745	10,846,745
700 Property	131,978	18,710	139,938	159,938
800 Other	193,121	115,348	162,713	162,713
2600 SUBTOTAL	64,123,770	70,605,551	69,859,458	69,859,458

	(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 (continued)				
2700 Student Transportation				
100 Salaries	14,801,197	14,875,394	15,718,497	15,715,139
200 Benefits	6,006,904	6,185,818	6,634,360	6,634,039
300/400/500 Purchased Service	941,776	1,025,861	1,168,579	1,261,380
600 Supplies	1,525,619	2,791,192	1,761,000	1,594,703
700 Property	111,477	45,500	79,103	80,000
800 Other	12,628	16,750	14,722	16,000
2700 SUBTOTAL	23,399,601	24,940,515	25,376,261	25,301,261
TOTAL SUPPORT SERVICES	253,206,169	269,495,941	269,743,744	269,671,098
6200 Other Fund Transfers				
910 Interfund Transfers	93,300,060	94,057,840	95,277,249	95,277,249
5300 Conversion Factor Reduction				
999 TOTAL UNDISTRIBUTED EXPENDITURES	346,506,229	363,553,781	365,020,993	364,948,347
TOTAL ALL EXPENDITURES	648,075,316	670,464,778	670,924,896	669,983,910
6300 Contingency			5,000,000	5,000,000
ENDING FUND BALANCE				
Reserved Ending Balance(Inv. & Enc.)	1,833,559	1,833,559	1,833,559	1,833,559
Unreserved Ending Balance	72,325,939	68,886,205	62,989,960	63,930,947
TOTAL ENDING FUND BALANCE	74,159,498	70,719,764	64,823,519	65,764,506
TOTAL APPLICATIONS	722,234,814	741,184,542	740,748,415	740,748,415

	(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	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	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	398,624
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	6,870,924	6,187,463	6,187,463
TOTAL OPENING BALANCE	4,059,849	6,870,924	6,187,463	6,187,463
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	6,404,979	7,217,785	6,586,087	6,586,087

	(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	213,000
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS	0	209,054	213,000	213,000
000 UNDISTRIBUTED EXPENDITURES				
4000 FACILITIES ACQUISITION & CONSTRUCTION				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	22,170	27,825		
600 Supplies				
700 Property				
800 Other	2,175			
4300 SUBTOTAL	24,345	27,825	0	0
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	249,812	60,000		
600 Supplies				
700 Property				
800 Other				
4600 SUBTOTAL	249,812	60,000	0	0
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	81,167	691,693		
600 Supplies		41,750		
700 Property				
800 Other				
4700 SUBTOTAL	81,167	733,443	0	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	355,323	821,268	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	355,323	821,268	0	0
TOTAL ALL EXPENDITURES	355,323	1,030,322	213,000	213,000
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	6,049,656	6,187,463	6,373,087	6,373,087
TOTAL ENDING FUND BALANCE	6,049,656	6,187,463	6,373,087	6,373,087
TOTAL APPLICATIONS	6,404,979	7,217,785	6,586,087	6,586,087

	(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	490,000
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	59,232	12,400	37,472	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	527,472
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	1,255,836	1,249,070	1,249,070
TOTAL OPENING BALANCE	1,152,583	1,255,836	1,249,070	1,249,070
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,644,555	1,758,236	1,776,542	1,776,542

	(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	12,208	5,000	5,000
600 Supplies				
700 Property				
800 Other				
4300 SUBTOTAL	10,656	12,208	5,000	5,000
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	234,530	30,000	30,000	30,000
600 Supplies	7,248			
700 Property				
800 Other				
4600 SUBTOTAL	241,777	30,000	30,000	30,000
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	141,429	286,958	275,000	275,000
600 Supplies	7,738	180,000	180,000	180,000
700 Property	6,285			
800 Other				
4700 Subtotal	155,451	466,958	455,000	455,000
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	407,885	509,166	490,000	490,000
TOTAL ALL EXPENDITURES	407,885	509,166	490,000	490,000
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	1,236,670	1,249,070	1,286,542	1,286,542
TOTAL ENDING FUND BALANCE	1,236,670	1,249,070	1,286,542	1,286,542
TOTAL APPLICATIONS	1,644,555	1,758,236	1,776,542	1,776,542

	(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	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	174,084
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	23,500,000
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	23,500,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	8,689,262	13,532,243	9,713,896	9,713,896
TOTAL OPENING BALANCE	8,689,262	13,532,243	9,713,896	9,713,896
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	19,410,681	18,711,984	16,387,980	33,387,980

	(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	3,500,000
700 Property	364,172			
800 Other				
100 TOTAL REGULAR EXPENDITURES	3,770,137	5,000,000	6,500,000	3,500,000
000 UNDISTRIBUTED EXPENDITURES				
2500 Central Services				
100 Salaries	41,486	157,300	157,300	158,822
200 Benefits	16,588	62,800	62,800	72,744
300/400/500 Purchased Service	1,798,785	2,772,220	6,596,309	6,429,844
600 Supplies	251,442	1,005,768	1,005,768	1,160,767
700 Property				
800 Other				
2500 Subtotal	2,108,301	3,998,088	7,822,177	7,822,177
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	2,108,301	3,998,088	7,822,177	7,822,177
TOTAL ALL EXPENDITURES	5,878,438	8,998,088	14,322,177	11,322,177
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	13,532,243	9,713,896	2,065,803	22,065,803
TOTAL ENDING FUND BALANCE	13,532,243	9,713,896	2,065,803	22,065,803
TOTAL APPLICATIONS	19,410,681	18,711,984	16,387,980	33,387,980

	(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	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	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	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	7,319,984
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	13,069,176			
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds			3,500,000	3,500,000
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	13,069,176	0	3,500,000	3,500,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	21,904,226	18,674,400	9,513,446	9,513,446
TOTAL OPENING BALANCE	21,904,226	18,674,400	9,513,446	9,513,446
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	42,040,018	26,079,113	20,333,430	20,333,430

	(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	591,600
200 Benefits	241,474	187,500	187,500	267,320
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	858,920
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	37,803	831,509		322,771
600 Supplies	911,437		37,804	
700 Property				
800 Other				
2600 Subtotal	949,240	831,509	37,804	322,771
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	3,500,000
800 Other				
2700 Subtotal	4,839,339	3,300,000	3,784,967	3,500,000
TOTAL SUPPORT SERVICES	6,570,468	5,754,172	5,308,691	4,681,691
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	1,178,000
200 Benefits	316,471	556,823	556,823	425,300
300/400/500 Purchased Service	117,257	152,000	152,000	218,401
600 Supplies	30,357	42,000	42,000	42,000
700 Property		27,000	27,000	27,000
800 Other	1,393	18,000	18,000	25,000
4300 SUBTOTAL	1,357,962	1,988,823	1,988,823	1,915,701
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	413,000
600 Supplies		0		
700 Property	40,000			
800 Other	2,230	3,000	3,000	3,000
4600 SUBTOTAL	867,307	416,000	416,000	416,000
4700 Building Improvements				
100 Salaries	124,497	195,000	195,000	215,000
200 Benefits	47,768	89,364	89,364	99,475
300/400/500 Purchased Service	11,734,288	2,199,594	1,744,540	2,403,535
600 Supplies	405,119	63,763	63,763	74,779
700 Property	47,905			
800 Other	2,281			
4700 Subtotal	12,361,858	2,547,721	2,092,667	2,792,789
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	14,587,127	4,952,544	4,497,490	5,124,490
6200 Other Fund Transfers				
910 Interfund Transfers	2,208,023	1,808,998	964,627	964,627
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	23,365,618	16,565,666	10,770,808	10,770,808
TOTAL ALL EXPENDITURES	23,365,618	16,565,666	10,770,808	10,770,808
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	18,674,400	9,513,446	9,562,622	9,562,622
TOTAL ENDING FUND BALANCE	18,674,400	9,513,446	9,562,622	9,562,622
TOTAL APPLICATIONS	42,040,018	26,079,113	20,333,430	20,333,430

	(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	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	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	66,727,929
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	4,583,867
TOTAL OPENING BALANCE	75,468,890	57,897,795	4,583,867	4,583,867
TOTAL ALL RESOURCES	145,079,599	123,818,257	71,311,796	71,311,796

	(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	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	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	24,500,000
600 Supplies				
700 Property				
800 Other	182,539			
4300 SUBTOTAL	2,770,726	27,620,750	24,500,000	24,500,000
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	24,500,000
6200 Other Fund Transfers				
910 Interfund Transfers	35,330,800	42,728,457	45,132,927	45,132,927
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	87,181,803	119,234,390	69,632,927	69,632,927
TOTAL ALL EXPENDITURES	87,181,803	119,234,390	69,632,927	69,632,927
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	57,897,795	4,583,867	1,678,869	1,678,869
TOTAL ENDING FUND BALANCE	57,897,795	4,583,867	1,678,869	1,678,869
TOTAL APPLICATIONS	145,079,599	123,818,257	71,311,796	71,311,796

	(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	350,000,000
5110 Bond Principal				
5120 Premium/Discount of Bond Sale	3,641,655	1,064,741	5,056,333	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	355,056,333
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	294,318,841	358,010,366	45,427,440	45,427,440
TOTAL OPENING BALANCE	294,318,841	358,010,366	45,427,440	45,427,440
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	525,973,919	482,095,107	400,483,773	400,483,773

	(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	4,486,100
200 Benefits	1,159,855	1,949,027	1,949,027	1,776,336
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	4,200,000
2500 Subtotal	5,918,988	9,245,777	10,399,027	10,462,436
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	10,462,436
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	17,345	0		
600 Supplies				
700 Property		0		
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	22,700,000
600 Supplies				
700 Property				
800 Other	405,823	500,000	500,000	
4300 SUBTOTAL	15,968,417	21,360,000	21,360,000	22,700,000
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	0		
200 Benefits	32,691	0		
300/400/500 Purchased Service	68,704,993	270,000,000	104,497,698	85,000,000
600 Supplies	112,200	0		
700 Property		0		
800 Other	419,516			
4500 SUBTOTAL	69,374,208	270,000,000	104,497,698	85,000,000
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	10,000,000
600 Supplies	4,730	0		
700 Property	39,945			
800 Other				
4600 SUBTOTAL	29,317,617	44,183,079	9,761,293	10,000,000

	(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	28,737,564
600 Supplies	2,569,070	4,394,773	4,394,773	8,290,800
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	37,028,364
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	162,044,565	427,421,890	162,591,773	154,728,364
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	167,963,553	436,667,667	172,990,800	165,190,800
TOTAL ALL EXPENDITURES	167,963,553	436,667,667	172,990,800	165,190,800
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	358,010,366	45,427,440	227,492,973	235,292,973
TOTAL ENDING FUND BALANCE	358,010,366	45,427,440	227,492,973	235,292,973
TOTAL APPLICATIONS	525,973,919	482,095,107	400,483,773	400,483,773

	(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	345,694
TOTAL LOCAL SOURCES	340,735	817,512	345,694	345,694
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	14,619,657
TOTAL OPENING BALANCE	7,565,796	12,703,593	14,619,657	14,619,657
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	13,529,758	15,439,514	14,965,351	14,965,351

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

	(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	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	15,258,831
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	15,258,831

	(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	2,219,302
200 Benefits	639,066	1,275,096	1,275,096	1,275,096
300/400/500 Purchased Service	42,009	73,444	73,444	73,444
600 Supplies	4,792,761	1,965,989	1,965,989	1,965,989
700 Property				
800 Other	119,725	146,225	146,225	146,225
2100 Student Support Services				
100 Salaries	546,965	1,077,568	1,077,568	1,077,568
200 Benefits	224,991	569,758	569,758	569,758
300/400/500 Purchased Service		8,108	8,108	8,108
600 Supplies	4,499	16,145	16,145	16,145
700 Property				
800 Other	47,726	42,237	42,237	42,237
2200 Instructional Support Services				
100 Salaries	1,065,556	892,672	892,672	892,672
200 Benefits	414,534	312,653	312,653	312,653
300/400/500 Purchased Service	333,754	1,190,928	1,190,928	1,190,928
600 Supplies	133,214	59,108	59,108	59,108
700 Property				
800 Other	2,981			
2300 General Administration				
100 Salaries	678,615	661,479	661,479	661,479
200 Benefits	247,291	316,235	316,235	316,235
300/400/500 Purchased Service	1,589	6,000	6,000	6,000
600 Supplies	2,311	516	516	516
700 Property				
800 Other	76,292	41,998	41,998	41,998
2400 School Administration				
100 Salaries	789,994	1,336,810	1,336,810	1,336,810
200 Benefits	351,681	650,581	650,581	650,581
300/400/500 Purchased Service	19,787	44,044	44,044	44,044
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	693,551	1,100,531	1,100,531	1,100,531
200 Benefits	271,369	541,397	541,397	541,397
300/400/500 Purchased Service	116,282	122,203	122,203	122,203
600 Supplies	26,660	27,830	27,830	27,830
700 Property				
800 Other	416,660	459,351	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	90,500
600 Supplies		9,000	9,000	9,000
700 Property				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		1,125	1,125	1,125
600 Supplies				
700 Property				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	13,499,421	15,258,831	15,258,831	15,258,831
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	15,258,831
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	15,258,831

	(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	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	282,284
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	282,284

	(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	136,846
200 Benefits	61,315	68,523	68,523	68,523
300/400/500 Purchased Service		3,500	3,500	3,500
600 Supplies		28,431	28,431	28,431
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	90,690	10,645	10,645	10,645
200 Benefits	31,933	7,400	7,400	7,400
300/400/500 Purchased Service	7,727			
600 Supplies	5,285	18,488	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	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	282,284
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	282,284
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	282,284

	(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	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	3,781,020
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	3,781,020

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

	(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	3,781,020
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	3,781,020

	(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	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	12,475,218
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	12,475,218

	(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	6,810,635
200 Benefits	3,842,002	4,283,268	4,283,268	4,283,268
300/400/500 Purchased Service	92,585	128,600	128,600	128,600
600 Supplies		104,850	104,850	104,850
700 Property				
800 Other	400,561	435,724	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	59,000
200 Benefits		1,092	1,092	1,092
300/400/500 Purchased Service		51,979	51,979	51,979
600 Supplies		168,063	168,063	168,063
700 Property				
800 Other		6,000	6,000	6,000
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		26,100	26,100	26,100
600 Supplies		8,098	8,098	8,098
700 Property				
800 Other	374,605	391,810	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	12,475,218
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	12,475,218
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	12,475,218

	(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	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	1,220,467
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	1,220,467

	(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	16,990
200 Benefits	2,332	5,092	5,092	5,092
300/400/500 Purchased Service	204,120	173,550	173,550	173,550
600 Supplies	603,424	768,385	768,385	768,385
700 Property		35,750	35,750	35,750
800 Other				
2100 Student Support				
100 Salaries	5,533	10,800	10,800	10,800
200 Benefits	40	200	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	53,720
200 Benefits	1,346	994	994	994
300/400/500 Purchased Service	53,393	96,530	96,530	96,530
600 Supplies	2,039	1,610	1,610	1,610
700 Property				
800 Other	14,800	11,600	11,600	11,600
2400 School Administration				
300/400/500 Purchased Service	7,870	20,605	20,605	20,605
2500 Central Services				
300/400/500 Purchased Service	3,122	15,500	15,500	15,500
600 Supplies	1,035	3,022	3,022	3,022
2600 Central Services				
300/400/500 Purchased Service		4,620	4,620	4,620
2700 Student Transportation				
300/400/500 Purchased Service		1,500	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	1,220,467
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	1,220,467
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	1,220,467

	(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	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	3,301,108
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	3,301,108

	(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	40,930
600 Supplies	94,347	32,246	32,246	32,246
700 Property				
800 Other				
2100 Student Support				
100 Salaries		13,000	13,000	13,000
200 Benefits		241	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	412,534
200 Benefits	151,003	179,574	179,574	179,574
300/400/500 Purchased Service	20,198	115,707	115,707	115,707
600 Supplies		55	55	55
700 Property				
800 Other				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,250	18,750	18,750	18,750
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries		5,500	5,500	5,500
200 Benefits		102	102	102
300/400/500 Purchased Service	7,401	29,050	29,050	29,050
600 Supplies		121	121	121
700 Property				
800 Other	17,674	26,459	26,459	26,459
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	700,373	874,269	874,269	874,269
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	147,772
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	1,273,110	707,965	707,965	707,965
200 Benefits	522,923	283,102	283,102	283,102
300/400/500 Purchased Service	754,641	486,291	486,291	486,291
600 Supplies	146,749	102,782	102,782	102,782
700 Property				
800 Other	15,793	33,592	33,592	33,592

	(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
2200 Instructional Support Services				
100 Salaries	71,019	60,000	60,000	60,000
200 Benefits	1,273	1,110	1,110	1,110
300/400/500 Purchased Service	206,493	147,481	147,481	147,481
600 Supplies	11,466	74,710	74,710	74,710
700 Property				
800 Other		9,000	9,000	9,000
2500 Central Services				
100 Salaries	259,078	184,887	184,834	184,834
200 Benefits	117,026	96,714	96,714	96,714
300/400/500 Purchased Service	3,971	13,358	13,358	13,358
600 Supplies				
700 Property				
800 Other	94,619	67,420	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	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	2,426,839
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	3,301,108
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	3,301,108

	(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	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	278,637
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	278,637

	(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	7,343
2500 SUBTOTAL	9,318	7,343	7,343	7,343
3300 Community Service Operations				
100 Salaries	230,618	177,216	177,216	177,216
200 Benefits	99,506	87,849	87,849	87,849
300/400/500 Purchased Service	4,415	602	602	602
600 Supplies	5,057	5,627	5,627	5,627
700 Property				
800 Other				
3300 SUBTOTAL	339,596	271,294	271,294	271,294
TOTAL SUPPORT SERVICES	348,914	278,637	278,637	278,637
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	348,914	278,637	278,637	278,637
TOTAL ALL EXPENDITURES	348,914	278,637	278,637	278,637
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	278,637

	(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	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	1,464,835
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	1,464,835

	(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	330,308
200 Benefits	72,895	116,001	116,001	116,001
300/400/500 Purchased Service	465	661	661	661
600 Supplies	4,964	1,800	1,800	1,800
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	93,272	184,900	184,900	184,900
200 Benefits	43,616	72,939	72,939	72,939
300/400/500 Purchased Service	8,870	1,029	1,029	1,029
600 Supplies	348			
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	68,275	73,547	73,547	73,547
200 Benefits	21,748	23,667	23,667	23,667
300/400/500 Purchased Service	238	1,279	1,279	1,279
600 Supplies	174			
700 Property				
800 Other				
2400 School Administration				
100 Salaries	436,083	445,124	445,124	445,124
200 Benefits	176,431	192,826	192,826	192,826
300/400/500 Purchased Service				
600 Supplies	7,030	1,598	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	1,200
600 Supplies				
700 Property				
800 Other		1,400	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	16,557
600 Supplies				
700 Property				
800 Other				
600 TOTAL ADULT EDUCATION PROGRAMS	1,280,471	1,464,835	1,464,835	1,464,835

	(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	1,464,835
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	1,464,835

	(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	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	5,971,100
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	5,971,100

	(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	2,938,747
200 Benefits	1,071,728	1,563,106	1,563,106	1,563,106
300/400/500 Purchased Service	20,604	26,000	26,000	26,000
600 Supplies	318,756	271,546	271,546	271,546
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	92,218	16,614	16,614	16,614
200 Benefits	34,842	6,464	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	254,069
200 Benefits	119,984	127,889	127,889	127,889
300/400/500 Purchased Service	7,118	58,260	58,260	58,260
600 Supplies	51,932	23,000	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	17,845
200 Benefits	5,910	2,932	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	249,295
200 Benefits	69,963	107,978	107,978	107,978
300/400/500 Purchased Service		3,500	3,500	3,500
600 Supplies	1,453	12,425	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	7,345
200 Benefits	3,096	3,887	3,887	3,887
300/400/500 Purchased Service	1,325	2,000	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	140,443
200 Benefits		60,554	60,554	60,554
300/400/500 Purchased Service	2,969	3,500	3,500	3,500
600 Supplies	23,944	73,700	73,700	73,700
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,554,503	5,971,100	5,971,100	5,971,100
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	5,971,100
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	5,971,100

	(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	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	30,000
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	30,000

	(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	30,000
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	39,428	30,000	30,000	30,000
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	30,000
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	30,000

	(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	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	26,224,965
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	26,224,965

	(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	14,460,366
200 Benefits	3,868,181	3,788,940	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	2,074,420
200 Benefits	684,396	646,880	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	628,496
200 Benefits	305,701	186,921	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	115,821
200 Benefits	118,181	32,214	32,214	32,214
2400 School Administration				
100 Salaries	1,213,992	436,039	436,039	436,039
200 Benefits	640,895	89,073	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	759,344
200 Benefits	228,834	222,653	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	1,053,873
200 Benefits	423,587	243,401	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	792,200
200 Benefits	249,443	154,602	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	391,052
200 Benefits	98,530	75,232	75,232	75,232
3300 Community Service Operations				
100 Salaries	77,275	21,748	21,748	21,748
200 Benefits	25,393	5,829	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	36,657
200 Benefits	28,643	9,204	9,204	9,204
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	25,837,804	26,224,965	26,224,965	26,224,965
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	26,224,965
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	26,224,965

	(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	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	2,840,177
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	2,840,177

	(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	1,187,662
200 Benefits	291,480	124,306	124,306	124,306
300/400/500 Purchased Service	105,763	106,350	106,350	106,350
600 Supplies	181,959	28,083	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	696,099
200 Benefits	450	298,248	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	118,142
200 Benefits	51,991	59,466	59,466	59,466
300/400/500 Purchased Service	43,932	33,260	33,260	33,260
600 Supplies	11,891	1,034	1,034	1,034
700 Property				
800 Other	69,258	90,294	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	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	76,500
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,239,097	2,840,177	2,840,177	2,840,177
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	2,840,177
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	2,840,177

	(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	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	2,438,600
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	2,438,600

	(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	4,820
2200 Instructional Support Services				
100 Salaries	720,255	831,173	831,173	831,173
200 Benefits	274,933	273,167	273,167	273,167
300/400/500 Purchased Service	441,190	492,470	492,470	492,470
600 Supplies	24,308	45,137	45,137	45,137
700 Property				
800 Other				
2400 School Administration				
100 Salaries	169,799	271,244	271,244	271,244
200 Benefits	57,392	122,976	122,976	122,976
300/400/500 Purchased Service	96,892	11,000	11,000	11,000
600 Supplies	8,164	13,771	13,771	13,771
700 Property				
800 Other				
2500 Central Services				
100 Salaries	47,082	135,974	135,974	135,974
200 Benefits	21,841	64,016	64,016	64,016
300/400/500 Purchased Service	35,684	86,626	86,626	86,626
600 Supplies	5,596	16,260	16,260	16,260
700 Property				
800 Other	50,508	69,967	69,967	69,967
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,953,643	2,438,600	2,438,600	2,438,600
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	2,438,600
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	2,438,600

	(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	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	1,559,977
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	1,559,977

	(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	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	316,764
200 Benefits	8,013	98,266	98,266	98,266
300/400/500 Purchased Service	130,516	148,104	148,104	148,104
600 Supplies	10,848	221,535	221,535	221,535
700 Property				
800 Other				
2400 School Administration				
100 Salaries		3,000	3,000	3,000
200 Benefits		56	56	56
300/400/500 Purchased Service	6,574	4,966	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	22,286
600 Supplies				
700 Property				
800 Other	20,256	48,953	48,953	48,953
2700 Student Transportation				
300/400/500 Purchased Service	375	425	425	425
3300 Community Service Operations				
100 Salaries	48,018	110,602	110,602	110,602
200 Benefits	12,888	53,046	53,046	53,046
300/400/500 Purchased Service	13,686	12,823	12,823	12,823
600 Supplies	3,749	251	251	251
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	667,429	1,559,977	1,559,977	1,559,977
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	1,559,977
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	1,559,977

	(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	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	2,271,342
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	2,271,342

	(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	1,110,932
200 Benefits	514,910	502,162	502,162	502,162
300/400/500 Purchased Service	96,779	177,210	177,210	177,210
600 Supplies	42,676	41,023	41,023	41,023
700 Property				
800 Other	2,795	1,700	1,700	1,700
2500 Central Services				
100 Salaries	258,981	265,261	265,261	265,261
200 Benefits	123,388	135,004	135,004	135,004
300/400/500 Purchased Service	10,313	16,200	16,200	16,200
600 Supplies	27,137	21,650	21,650	21,650
700 Property				
800 Other		200	200	200
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,271,889	2,271,342	2,271,342	2,271,342
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	2,271,342
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	2,271,342

	(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	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	6,043,048
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	6,043,048

	(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	84,460
200 Benefits	41,983	42,574	42,574	42,574
300/400/500 Purchased Service	44,480	73,803	73,803	73,803
600 Supplies	441,027	340,748	340,748	340,748
700 Property				
800 Other	1,410	7,884	7,884	7,884
2100 Student Support Services				
100 Salaries	901,035	714,567	714,567	714,567
200 Benefits	326,640	269,175	269,175	269,175
300/400/500 Purchased Service	140,040	120,093	120,093	120,093
600 Supplies	277,225	280,928	280,928	280,928
700 Property				
800 Other	4,916	16,135	16,135	16,135
2200 Instructional Support Services				
100 Salaries	103,135	118,008	118,008	118,008
200 Benefits	44,088	51,233	51,233	51,233
300/400/500 Purchased Service	8,116	21,595	21,595	21,595
600 Supplies	77,072	87,221	87,221	87,221
700 Property		10,000	10,000	10,000
800 Other				
2300 General Administration				
100 Salaries	177,312	200,294	200,294	200,294
200 Benefits	84,193	103,849	103,849	103,849
300/400/500 Purchased Service	5,916	3,721	3,721	3,721
600 Supplies	10,032	17,511	17,511	17,511
700 Property				
800 Other				
2400 School Administration				
100 Salaries		225,492	225,492	225,492
200 Benefits		108,945	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	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	25,700
600 Supplies	119	1,004	1,004	1,004
700 Property	9,335			
800 Other	1,933	3,067	3,067	3,067
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	12,436	8,996	8,996	8,996
600 Supplies	528			
700 Property				
800 Other	2,448	552	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	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	2,029,275
600 Supplies		216,460	216,460	216,460
700 Property				
800 Other	3,701	14,004	14,004	14,004
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	156,054	116,946	116,946	116,946
600 Supplies		259,765	259,765	259,765
700 Property	15,314	7,500	7,500	7,500
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,221,179	5,599,664	5,599,664	5,599,664
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	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	141,346
200 Benefits		60,307	60,307	60,307
300/400/500 Purchased Service	80,523	39,462	39,462	39,462
600 Supplies	17,668	125,199	125,199	125,199
700 Property				
800 Other	195	74,946	74,946	74,946
800 COMMUNITY SERVICE PROGRAMS	98,386	443,383	443,383	443,383
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	6,043,048
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	6,043,048

	(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	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	3,500,000
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	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	1,878,602
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	5,378,602

	(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	3,080,127
200 Benefits	674,585	1,095,961	1,621,197	1,621,197
300/400/500 Purchased Service	2,015,837	1,656,285		
600 Supplies	30,105	32,000	19,278	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	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	5,378,602
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	5,378,602
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	5,378,602

	(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	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	110,008
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	110,008

	(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	9,578
700 Property		34,796	34,796	34,796
800 Other		1,800	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	28,068
200 Benefits	275	373	373	373
300/400/500 Purchased Service		34,748	34,748	34,748
600 Supplies		645	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	110,008
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	110,008
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	110,008

	(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	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	981,841
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	981,841

	(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	147,000
200 Benefits	12,268	74,965	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	74,879
200 Benefits	31,449	40,863	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	16,081
600 Supplies	18,603	37,803	37,803	37,803
700 Property				
800 Other	1,362	7,347	7,347	7,347
2600 Operations and Maintenance of Plant				
100 Salaries	175,042	103,297	103,297	103,297
200 Benefits	87,479	35,333	35,333	35,333
300/400/500 Purchased Service	12,481	43,119	43,119	43,119
600 Supplies	69,636	142,463	142,463	142,463
700 Property				
800 Other	1,295	100	100	100
2700 Student Transportation				
300/400/500 Purchased Service				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	511,476	723,250	723,250	723,250
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	8,591
3300 Community Service Operations				
100 Salaries	165,250	157,630	157,630	157,630
200 Benefits	71,298	81,911	81,911	81,911
300/400/500 Purchased Service	16,043	3,754	3,754	3,754
600 Supplies	9,431	6,704	6,704	6,704
700 Property				
800 Other				
800 COMMUNITY SERVICE PROGRAMS	270,123	258,591	258,591	258,591
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	981,841
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	981,841

	(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	464,423
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	582,572	464,423	464,423	464,423
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	1			
TOTAL OPENING BALANCE	1	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	582,573	464,423	464,423	464,423

	(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	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	456,186
000 UNDISTRIBUTED EXPENDITURES				
2200 Instructional Staff Support				
100 Salaries	648	8,238	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	8,238
TOTAL SUPPORT SERVICES	725	8,238	8,238	8,238
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	582,572	464,423	464,423	464,423
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	464,423

	(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	999,295
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	633,905	999,295	999,295	999,295
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	2,937,271	3,187,091	3,187,091	3,187,091
TOTAL OPENING BALANCE	2,937,271	3,187,091	3,187,091	3,187,091
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	3,571,176	4,186,387	4,186,387	4,186,387

	(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	8,623
200 Benefits	11			
300/400/500 Purchased Service	3,019			
600 Supplies	31,218	81,316	81,316	81,316
700 Property				
800 Other				
1000 SUBTOTAL	34,391	89,939	89,939	89,939
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	279	721	721	721
600 Supplies	5,324	8,176	8,176	8,176
700 Property				
800 Other		500	500	500
2100 SUBTOTAL	5,603	9,397	9,397	9,397
100 TOTAL REGULAR PROGRAMS	39,994	99,336	99,336	99,336
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	1,599	29,638	29,638	29,638
700 Property				
800 Other				
200 TOTAL SPECIAL PROGRAMS	1,599	29,638	29,638	29,638
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	3,097
700 Property				
800 Other				
800 COMMUNITY SERVICE PROGRAMS	776	3,097	3,097	3,097
000 UNDISTRIBUTED EXPENDITURES				
1000 Instruction				
100 Salaries	32,851	33,277	33,277	33,277
200 Benefits	12,399	18,163	18,163	18,163
300/400/500 Purchased Service	3,059	1,200	1,200	1,200
600 Supplies	12,656	68,854	68,854	68,854
700 Property				
800 Other	3,000	4,800	4,800	4,800
1000 SUBTOTAL	63,964	126,294	126,294	126,294
2100 Student Support				
100 Salaries	4,840	3,500	3,500	3,500
200 Benefits	82			
300/400/500 Purchased Service	56,350	25,310	25,310	25,310
600 Supplies	60,471	471,762	471,762	471,762
700 Property				
800 Other	76,600	44,086	44,086	44,086
2100 SUBTOTAL	198,343	544,658	544,658	544,658

	(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	23,209
200 Benefits	985			
300/400/500 Purchased Service	6,523	3,400	3,400	3,400
600 Supplies	9,838	87,440	87,440	87,440
700 Property				
800 Other	708			
2200 SUBTOTAL	72,154	114,049	114,049	114,049
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		10,397	10,397	10,397
700 Property				
800 Other		1,000	1,000	1,000
2500 SUBTOTAL	0	11,397	11,397	11,397
2600 Plant Maintenance and Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	3,006	2,625	2,625	2,625
600 Supplies	4,014	15,562	15,562	15,562
700 Property				
800 Other	235			
2600 SUBTOTAL	7,254	18,187	18,187	18,187
3100 Food Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		52,638	52,638	52,638
700 Property				
800 Other				
3100 SUBTOTAL	0	52,638	52,638	52,638
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	867,224
6200 Other Fund Transfers				
910 Interfund Transfers				
000 TOTAL UNDISTRIBUTED EXPENDITURES	341,716	867,224	867,224	867,224
TOTAL ALL EXPENDITURES	384,085	999,295	999,295	999,295

	(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	3,187,091
TOTAL ENDING FUND BALANCE	3,187,091	3,187,091	3,187,091	3,187,091
TOTAL APPLICATIONS	3,571,176	4,186,387	4,186,387	4,186,387

	(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	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	14,000,000
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	7,004,244
TOTAL OPENING BALANCE	9,916,292	10,004,244	7,004,244	7,004,244
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	24,383,314	24,004,244	21,004,244	21,004,244

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

	(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	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	1,473,026
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	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	5,181,678
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	6,654,704

	(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	4,073,607
200 Benefits	1,743,256	2,179,892	2,084,954	2,084,954
300/400/500 Purchased Service	33,156	39,188	43,261	43,261
600 Supplies	128,101	86,032	96,424	96,424
700 Property				
800 Other	2,705		3,072	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	240,163
200 Benefits	172,635	124,669	113,223	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	6,654,704
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	6,654,704
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	6,654,704

	(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			1,000,000
TOTAL LOCAL SOURCES	955,649	0	0	1,000,000
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	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	28,754,726
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	16,594,618
TOTAL OPENING BALANCE	13,550,383	17,649,225	16,594,618	16,594,618
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	43,041,637	46,191,161	45,349,344	46,349,344

	(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	11,853,114
200 Benefits	5,161,478	6,614,770	6,336,972	6,147,466
300/400/500 Purchased Service		1,000	299	299
600 Supplies	5,893	5,000	5,701	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	6,207,489
200 Benefits	2,600,835	3,174,223	3,140,190	3,171,392
300/400/500 Purchased Service	317,591	334,359	332,751	353,140
600 Supplies	46,103	42,450	48,158	50,209
700 Property				
800 Other				
2400 School Administration				
100 Salaries	629,124	653,507	662,433	662,433
200 Benefits	313,926	336,538	376,483	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	28,827,725
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	28,827,725
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	17,649,225	16,594,618	16,241,996	17,521,619
TOTAL ENDING FUND BALANCE	17,649,225	16,594,618	16,241,996	17,521,619
TOTAL APPLICATIONS	43,041,637	46,191,161	45,349,344	46,349,344

	(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			150,000
TOTAL LOCAL SOURCES	531,715	0	0	150,000
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	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	14,612,148
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	4,614,853
TOTAL OPENING BALANCE	9,890,876	7,026,634	4,614,853	4,614,853
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	20,791,601	21,530,649	19,227,001	19,377,001

	(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	1,444,262
200 Benefits	937,181	1,076,001	798,038	757,651
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	8,448,084
200 Benefits	3,039,187	4,125,824	4,385,749	4,462,956
300/400/500 Purchased Service	802,326	1,195,986	1,195,986	1,106,750
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	412,238	378,800	409,744	324,765
200 Benefits	192,648	194,628	238,029	193,122
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	16,737,589
TOTAL SUPPORT SERVICES	13,764,967	16,915,796	16,853,123	16,737,589
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	13,764,967	16,915,796	16,853,123	16,737,589
TOTAL ALL EXPENDITURES	13,764,967	16,915,796	16,853,123	16,737,589
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	7,026,634	4,614,853	2,373,878	2,639,412
TOTAL ENDING FUND BALANCE	7,026,634	4,614,853	2,373,878	2,639,412
TOTAL APPLICATIONS	20,791,601	21,530,649	19,227,001	19,377,001

	(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	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	621,435
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	623,002	755,479	663,969	663,969
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	754,076	780,039	841,225	841,225
TOTAL OPENING BALANCE	754,076	780,039	841,225	841,225
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,377,078	1,535,518	1,505,194	1,505,194

	(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	105,285
200 Benefits	41,654	55,241	47,916	47,916
300/400/500 Purchased Service	179,146	216,162	275,000	275,000
600 Supplies	291,374	301,509	365,100	365,100
700 Property				
800 Other				
2300 SUBTOTAL	597,039	694,293	793,301	793,301
TOTAL SUPPORT SERVICES	597,039	694,293	793,301	793,301
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	597,039	694,293	793,301	793,301
TOTAL ALL EXPENDITURES	597,039	694,293	793,301	793,301
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	780,039	841,225	711,894	711,894
TOTAL ENDING FUND BALANCE	780,039	841,225	711,894	711,894
TOTAL APPLICATIONS	1,377,078	1,535,518	1,505,194	1,505,194

	(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	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	37,921,223
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 Insurance 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	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	88,216,969
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	126,138,192

	(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	54,713,390
200 Benefits	23,400,580	28,885,362	29,274,630	29,274,630
300/400/500 Purchased Service	58,012	93,692	55,281	55,281
600 Supplies	117,356	168,577	177,401	177,401
700 Property				
800 Other	1,172,017	1,174,713	1,275,000	1,275,000
2100 Student Support Services				
100 Salaries	11,526,642	11,423,980	11,807,309	11,807,309
200 Benefits	5,242,051	5,655,791	5,917,464	5,917,464
300/400/500 Purchased Service	1,243,337	572,551	290,786	290,786
600 Supplies	437,240	469,954	378,161	378,161
700 Property			2,155	2,155
800 Other	3,616	12,000	2,457	2,457
2200 Instructional Staff Support				
100 Salaries	4,307,754	4,786,977	4,562,385	4,562,385
200 Benefits	1,852,441	2,298,664	2,128,275	2,128,275
300/400/500 Purchased Service	406,558	416,253	170,471	170,471
600 Supplies	59,141	42,500	60,845	60,845
700 Property				
800 Other	200			
2300 General Administration				
100 Salaries	495,198	409,759	422,353	422,353
200 Benefits	205,183	190,498	195,912	195,912
300/400/500 Purchased Service	189,621	236,040	250,139	250,139
600 Supplies				
700 Property				
800 Other	245,308	300,005	279,041	279,041
2400 School Administration				
100 Salaries	470,135	497,628	410,862	410,862
200 Benefits	180,082	232,249	188,854	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	77,656
200 Benefits	137,214	137,412	37,384	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	7,678,246
200 Benefits	3,487,160	3,440,901	3,771,627	3,771,627
300/400/500 Purchased Service	33,039	283,150	32,140	32,140
600 Supplies	1,886,845	1,526,958	1,977,968	1,977,968
700 Property				
800 Other				
200 TOTAL SPECIAL PROGRAMS	118,137,549	126,702,171	126,138,192	126,138,192
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	126,138,192
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	126,138,192

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2026-27	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2025	ENDING 6/30/26	APPROVED	APPROVED
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	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	1,280,120
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	1,280,120

	(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	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	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	148,168
600 Supplies	145,221	546,500	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	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	1,280,120
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	1,280,120
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	1,280,120

	(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	374,667
Debt Premium				
1500 Earnings on Investments				
Intetest Subsidy				
Transfers IN from other funds	35,330,800	39,777,079	45,132,927	45,132,927
Subtotal	36,420,744	40,144,399	45,507,594	45,507,594
Opening Fund Balance	19,406,070	20,496,014	20,863,334	20,863,334
Subtotal-Combined Bonds	55,826,814	60,640,413	66,370,928	66,370,928
TOTAL AVAILABLE FINANCING	55,826,814	60,640,413	66,370,928	66,370,928
FUND EXPENDITURES				
COMBINED BONDS				
4700 Building Improvements				
9004 Principal	12,850,000	13,510,000	15,850,000	15,850,000
9003 Interest	22,480,800	26,267,079	29,292,083	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	21,228,845
Subtotal - Combined Bonds	55,826,814	60,640,413	66,370,928	66,370,928
TOTAL FUND APPLICATIONS	55,826,814	60,640,413	66,370,928	66,370,928

	(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
AVAILABLE RESOURCES				
COMBINED BONDS				
1110 Property Taxes	90,786,042	98,907,576	102,024,830	102,024,830
1110 Property Tax Fee	(472,594)	(527,465)	(544,089)	(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	1,579,980
Intetest Subsidy	638,239			
Transfers IN from other funds				
1990 Miscellaneous				
Subtotal	97,185,715	100,012,868	103,060,721	103,060,721
Opening Fund Balance	80,047,344	88,532,700	101,542,180	101,542,180
Subtotal-Combined Bonds	177,233,058	188,545,568	204,602,901	204,602,901
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	964,627
Opening Fund Balance				
Subtotal - Loans	2,208,023	1,808,998	964,627	964,627
TOTAL AVAILABLE FINANCING	179,441,082	190,354,566	205,567,528	205,567,528
FUND EXPENDITURES				
COMBINED BONDS				
4700 Building Improvements				
9004 Principal	47,385,000	51,125,000	53,070,000	53,070,000
9003 Interest	30,964,872	30,863,388	35,306,449	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	15,000
Reno Development Settlement				
Misc Costs				
Transfers TO Other Funds	10,341,386	5,000,000	6,500,000	23,500,000
Reserves (Include unappropriated balance)	88,532,700	101,542,180	109,711,452	92,711,452
Subtotal - Combined Bonds	177,233,058	188,545,568	204,602,901	204,602,901
MEDIUM-TERM FINANCING				
8004 Principal	2,082,000	1,730,000	900,000	900,000
8003 Interest	126,023	78,998	64,627	64,627
Reserves (Include unappropriated balance)				
Subtotal - MTF	2,208,023	1,808,998	964,627	964,627
TOTAL FUND APPLICATIONS	179,441,082	190,354,566	205,567,528	205,567,528

<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	10,045,899
(A) Total Operating Revenue	9,533,008	10,150,502	10,045,899	10,045,899
<u>OPERATING EXPENSE</u>				
100 Salaries	304,187	329,444	299,504	299,504
200 Benefits	23,509	159,144	140,528	140,528
300/400/500 Purchased Services	6,325,054	7,933,667	9,035,212	9,035,212
600 Supplies	53,133	19,154	23,025	23,025
700 Property				
800 Other	799,204	907,016	806,989	806,989
(B) Total Operating Expense	7,505,087	9,348,425	10,305,257	10,305,257
Operating Income or (Loss)	2,027,921	802,077	(259,358)	(259,358)
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned	305,063	379,009	259,358	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	259,358
<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	7,795,024
Ending June 30	6,613,938	7,795,024	7,795,024	7,795,024

<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	10,045,899
Cash paid for salaries and benefits	(428,074)	(329,444)	(299,504)	(299,504)
Cash payments for employee benefits		(159,144)	(140,528)	(140,528)
Cash payments for claims and services	(9,177,646)	(8,859,837)	(9,865,226)	(9,865,226)
a. Net cash provided/(used) by operating activities	(72,712)	802,077	(259,358)	(259,358)
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	259,358
Local Revenue		0		
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	305,063	379,009	259,358	259,358
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	11,680,810
CASH AND CASH EQUIVALENTS AT END OF YEAR	10,499,724	11,680,810	11,680,810	11,680,810

<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	109,270,210
(A) Total Operating Revenue	100,363,957	107,128,586	109,270,210	109,270,210
<u>OPERATING EXPENSE</u>				
100 Salaries	476,162	485,359	536,782	536,782
200 Benefits	2,871,083	2,610,266	2,549,489	2,570,009
300/400/500 Purchased Services	105,047,820	99,087,992	107,538,506	107,538,506
600 Supplies	1,390	7,963	1,322	1,322
700 Property				
800 Other	385		461	461
(B) Total Operating Expense	108,396,839	102,191,580	110,626,560	110,647,080
Operating Income or (Loss)	(8,032,883)	4,937,006	(1,356,350)	(1,376,870)
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned	1,560,319	1,500,510	1,351,471	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	1,351,471
<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)	(25,399)
<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)	(25,399)
Retained Earnings				
Beginning July 1	31,563,696	25,091,133	31,528,649	31,528,649
Ending June 30	25,091,133	31,528,649	31,523,769	31,503,249

<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	109,270,210
Cash paid for salaries and benefits	(3,242,229)	(485,359)	(536,782)	(536,782)
Cash payments for employee benefits		(2,610,266)	(2,549,489)	(2,570,009)
Cash payments for claims and services	(102,777,245)	(99,095,955)	(107,540,289)	(107,540,289)
a. Net cash provided/(used) by operating activities	(5,565,343)	4,937,006	(1,356,350)	(1,376,870)
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	1,351,471
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	1,351,471
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(4,005,024)	6,437,516	(4,879)	(25,399)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	40,714,332	36,709,308	43,146,824	43,146,824
CASH AND CASH EQUIVALENTS AT END OF YEAR	36,709,308	43,146,824	43,141,945	43,121,425

<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	3,228,083
(A) Total Operating Revenue	3,652,570	3,228,083	3,228,083	3,228,083
OPERATING EXPENSE				
100 Salaries	166,139	132,882	174,769	174,769
200 Benefits	332,360	56,836	74,753	74,753
300/400/500 Purchased Services	2,914,268	3,719,531	3,664,197	3,664,197
600 Supplies				
700 Property				
800 Other	100,569		26,322	26,322
(B) Total Operating Expense	3,513,336	3,909,249	3,940,041	3,940,041
Operating Income or (Loss)	139,234	(681,166)	(711,958)	(711,958)
NONOPERATING REVENUES				
1500 Interest Earned	490,956	500,094	415,433	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	415,433
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)	(296,525)
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)	(296,525)
Retained Earnings				
Beginning July 1	2,206,967	2,837,158	2,656,086	2,656,086
Ending June 30	2,837,158	2,656,086	2,359,561	2,359,561

<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	3,228,083
Cash paid for salaries and benefits	(497,635)	(189,718)	(249,522)	(249,522)
Cash payments for employee benefits				
Cash payments for claims and services	(2,637,656)	(3,719,531)	(3,690,519)	(3,690,519)
a. Net cash provided/(used) by operating activities	517,279	(681,166)	(711,958)	(711,958)
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	415,433
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	490,956	500,094	415,433	415,433
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,008,236	(181,072)	(296,525)	(296,525)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	8,821,211	9,829,447	9,648,375	9,648,375
CASH AND CASH EQUIVALENTS AT END OF YEAR	9,829,447	9,648,375	9,351,850	9,351,850

<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	3,939,362
(A) Total Operating Revenue	6,428,362	6,618,404	3,907,074	3,939,362
<u>OPERATING EXPENSE</u>				
100 Salaries	11,683,588	11,880,522	11,640,975	11,640,975
200 Benefits	1,412,262	4,540,093	5,380,792	5,691,645
300/400/500 Purchased Services	1,519,029	1,868,633	1,750,142	1,723,571
600 Supplies	14,460,921	12,338,085	12,042,082	10,984,213
700 Property	572,645			592,095
800 Other	688,032	618,462	598,000	1,252,230
(B) Total Operating Expense	30,336,477	31,245,795	31,411,991	31,884,729
Operating Income or (Loss)	(23,908,115)	(24,627,391)	(27,504,917)	(27,945,367)
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned	671,190	547,750	547,000	547,000
Subsidies				
3000 Revenue from State Sources	63,494			
4000 Revenue from Federal Sources	26,712,131	25,221,473	24,162,319	24,106,739
Loss on Disposal of Asset				
Capital Contributions				
(C) Total NONOPERATING Revenues	27,446,816	25,769,223	24,709,319	24,653,739
<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)	(3,291,628)
<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)	(3,291,628)
Retained Earnings				
Beginning July 1	6,592,218	10,130,919	11,272,751	11,272,751
Ending June 30	10,130,919	11,272,751	8,477,153	7,981,123

<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	3,939,362
Cash paid for food & Supplies	(16,662,292)	(12,338,085)	(12,042,082)	(10,984,213)
Cash paid for salaries and benefits	(16,732,861)	(16,420,615)	(17,021,767)	(17,332,620)
Cash payment for purchased services	(1,519,029)	(1,868,633)	(1,750,142)	(1,723,571)
Cash payments for other	(2,743,888)	(618,462)	(598,000)	(1,844,325)
a. Net cash provided/(used) by operating activities	(35,348,912)	(24,627,391)	(27,504,917)	(27,945,367)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal reimbursements	26,712,131	25,221,473	24,162,319	24,106,739
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	24,106,739
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	547,000
Misc				
d. Net cash provided from investing activities	671,190	547,750	547,000	547,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(7,902,096)	1,141,832	(2,795,598)	(3,291,628)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	14,158,993	6,256,897	7,398,729	7,398,729
CASH AND CASH EQUIVALENTS AT END OF YEAR	6,256,897	7,398,729	4,603,131	4,107,101

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	1413,1423

REVENUES				\$240,000	
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EXPENDITURES

	OBJECT CODE	561	511	562	512
100 - Regular Programs				2,275,139	
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	\$23,500,000	Property Tax Capital Projects	17	\$23,500,000
SUBTOTAL			\$69,597,554			\$69,597,554
TOTAL TRANSFERS			\$164,874,803			\$164,874,803

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 (P21)
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													
FINAL 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	149,892,412	4,575,569	0	0	254,890	1,193,457	95,491	0	75,456	0	0	156,087,275
61111	TEACHERS (YEAR ROUND SCHOOLS)	17,839,608	69,626	0	0	197,653	152,652	0	0	0	0	0	18,259,539
61112	ROTC TEACHERS	3,069,272	0	0	0	0	204,618	0	0	0	0	0	3,273,890
61120	ASSISTANTS	3,335,747	0	0	0	309,324	3,250,720	0	0	0	0	0	6,895,790
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	22,523,557	213,242	0	0	26,652,661
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	4,153,439	646,707	2,111,197	0	12,364,140	1,798,566	1,013,499	22,228,900
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	116,367	78,083	0	91,203	3,003,877	299,406	725,307	11,445,723	5,174,736	1,221,421	4,840,486	26,996,608
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	0	1,092	274	0	500	1,039,998
61230	SUBSTITUTE - TEACHERS	4,447,371	161,282	0	0	262	40,721	1,834	0	0	0	0	4,651,470
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	420	0	0	583	1,270	2,223	9,687	40,113	21,536	1,255,268	797,666	2,128,766
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	5,203	0	0	149	40,425	1,549	2,260	17,255	5,098	70,452	40,737	183,128
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	432,258	214,402	25,952	35,225	980,518
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	5,870,878	13,188	0	3,589,436	37,788	14,617	130,445	82	7,744	510	0	9,664,688
61691	STIPENDS	128,635	5,000	0	0	235	73,183	46,181	0	15,497	0	0	268,731
TOTAL SALARIES		188,662,456	5,051,990	92,894	4,725,736	36,150,301	9,211,738	5,255,841	35,610,521	18,595,170	34,795,044	15,715,139	353,866,831
62100	GROUP INSURANCE	25,684,875	677,534	0	34,138	5,125,964	1,439,319	429,664	4,204,861	2,029,933	5,735,422	2,607,251	47,968,962
62101	LIFE INSURANCE	539,486	5,310	0	656	75,269	15,299	17,546	95,935	67,539	65,986	22,449	905,477
62102	LONG TERM DISABILITY INSURANCE	0	2	0	2	98	18	46	200	143	20	11	540
62200	OASDI	114,448	219	5,759	133,741	13,569	11,420	2,455	1,573	200	4,655	5,913	293,952
62300	RETIREMENT	63,316,355	1,777,289	0	415,956	12,365,288	2,779,319	1,752,567	11,084,985	6,172,828	8,981,815	3,394,480	112,040,881
62301	1/5 PERS CREDIT	0	0	0	0	0	0	0	0	0	0	0	0
62400	MEDICARE	2,628,770	70,862	1,347	45,372	525,272	133,339	76,937	499,151	269,329	479,481	204,905	4,934,762
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	1,068,389	28,868	0	48,580	214,342	53,866	30,883	203,446	110,405	1,011,844	399,031	3,169,654
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		93,352,327	2,560,083	7,106	678,446	18,319,802	4,432,586	2,316,096	16,090,153	8,650,377	16,279,223	6,634,039	169,320,239
		282,014,783	7,612,073	100,000	5,404,182	54,470,104	13,644,324	7,571,938	51,700,673	27,245,547	51,074,267	22,349,178	523,187,070

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND													
NRS 354.596 EXPENDITURE REPORT													
FINAL BUDGET, FISCAL YEAR JUNE 30, 2027													
FUNCTION/PROGRAM		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-	TOTALS
OBJECT	ACCOUNT DESCRIPTION	REGULAR	VOCATIONAL	OTHER INST	CO/EXTRA	STUDENT	INSTRUCTIONAL	GENERAL	SCHOOL	CENTRAL	OPERATIONS	STUDENT	
		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	28,931
63101	ADMIN SERVICES >\$25K MAJOR	0	0	0	0	0	0	0	0	0	0	0	0
63200	EDUCATIONAL SERVICES	31,352	0	0	0	3,720	241	0	0	4,362	0	0	39,675
63201	ED SERVICES > \$25K MAJOR	0	28,000	0	0	14,421	301,000	0	0	0	0	0	343,421
63300	TRAINING AND DEVEL SERVICES	43,938	3,343	0	250	22,328	214,580	44,383	0	55,454	2,825	8,000	395,101
63400	OTHER PROFESSIONAL SERVICES	5,027	72	0	294,982	0	35,658	23,672	0	103,936	224,645	15,000	702,992
63401	OTHER PROF SRVCS > \$25K MAJOR	0	0	0	436,956	250,000	181,371	274,656	0	56,575	0	0	1,199,558
63405	OTHER ATTORNEY FEES	0	0	0	0	0	0	3,000	0	0	0	0	3,000
63500	TECHNICAL SERVICES	59,285	941	0	0	6,400	2,470	0	0	7,623	354,517	0	431,236
63501	TECH SERVICES > \$25K MAJOR	0	0	0	0	0	0	0	0	241,702	10,000	0	251,702
63510	DATA PROCESSING & CODING	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	169,824	28,876	9,000	215,243
63521	OTHER TECH SERV > \$25K MAJOR	0	0	0	0	0	0	0	0	3,357,947	0	355,000	3,712,947
63529	CHARGEBACKS/OTHER TECH SERVICES	0	0	0	0	0	0	0	0	(177,495)	0	0	(177,495)
63600	OTHER SPECIALIZED SERVICES	16,282	0	0	0	0	0	1,251	0	0	0	0	17,533
64110	SEWER	0	0	0	0	0	0	0	0	0	550,000	0	550,000
64111	WATER	603	0	0	0	0	0	0	0	0	2,000,000	0	2,000,603
64200	CLEANING SERVICES	0	0	0	0	0	0	0	0	0	23,616	0	23,616
64210	GARBAGE PICKUP	25,581	215	0	0	1,547	0	120	0	2,591	2,202,321	0	2,232,375
64220	LINEN SERVICE	0	0	0	0	0	0	0	0	1,423	0	42,000	43,423
64230	SNOWPLOWING	0	0	0	0	0	0	0	0	0	45,805	0	45,805
64240	LAWN & GROUNDS UPKEEP	0	0	0	0	0	0	0	0	0	207,258	0	207,258
64250	OTHER CLEANING SERVICES	0	0	0	0	0	0	0	0	0	86,407	0	86,407
64310	BUILDING REPAIRS AND MAINT	14,372	0	0	0	0	0	0	0	0	186,124	31,000	231,496
64311	EQUIPMENT REPAIRS & MAINT	3,366	150	0	0	3,391	0	0	0	31,312	47,317	28,601	114,137
64312	VEHICLE REPAIRS & MAINT	0	0	0	0	0	0	0	0	0	0	398,539	398,539
64313	OTHER REPAIR/MAINT SERVICES	695	0	0	175,000	1,500	0	0	0	1,506	31,408	0	210,109
64320	TECH-RELATED REPAIRS & MAINT	500	0	0	0	0	0	3,342	0	2,200	0	372,944	378,986
64410	RENTAL/LEASE - LAND & BLDGS	101,452	0	0	0	173,914	101,699	5,687	0	104	70,400	0	453,256
64420	RENTAL/LEASE - EQUIPMENT	122,540	0	0	0	0	0	0	0	149,645	6,466	4,000	282,651
64422	EXCESS COPIES-LEASED COPIERS	15,256	0	0	0	0	0	0	0	0	0	0	15,256
64502	SITE IMPROVEMENTS	4,012	3,034	0	0	0	0	0	0	0	0	0	7,046
64503	BUILDING IMPROVEMENTS	4,114	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	187,192
64901	JOINT USE AGREEMENTS	0	0	0	0	0	0	0	0	0	117,734	0	117,734
64909	CHARGEBACKS/PROPERTY SERVICES	0	0	0	0	0	0	0	0	(224,424)	0	0	(224,424)
65000	OTHER PURCHASED SERVICES	120	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	(51,079)	(51,079)
65100	INLIEU OF TRANSPORTATION PYMTS	0	0	0	0	0	0	0	0	0	0	30,000	30,000
65101	FIELD TRIPS	3,704	1,000	0	0	0	0	0	0	0	0	0	4,704
65102	ACTIVITY TRIPS	223	0	0	(65,139)	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	588,519
65104	BUS USAGE	1,653	0	0	0	0	0	1,080	0	0	0	0	2,733
65190	STUDENT TRAVEL	10,622	0	0	59,484	0	17,724	0	0	0	0	0	87,830
65200	PROPERTY/LIABILITY INSURANCE	0	0	0	0	0	0	0	0	10,045,899	0	0	10,045,899
65201	UNEMPLOYMENT INSURANCE	0	0	0	0	0	0	0	0	110,000	0	0	110,000
65310	POSTAGE	883	500	0	0	0	0	38	0	183,273	874	500	186,068
65330	TELEPHONE	1,518	0	0	0	0	0	0	0	0	500,000	0	501,518
65340	CELLULAR TELEPHONE COSTS	1,133	0	0	716	547	303	8,544	0	9,365	101,646	7,000	129,254
65350	TELEPHONE - DATA TRANSMISSION	1,801	0	0	0	195	0	0	0	0	625,000	0	626,996
65400	ADVERTISING	41	0	0	0	0	0	0	0	46,804	222	0	47,067
65500	PRINTING	433,360	10,497	0	26	5,002	11,773	8,821	500	10,894	2,582	2,500	485,955
65600	STUDENT TUITION & REGISTRATION	2,271,788	0	0	0	0	0	3,000	0	351	0	0	2,275,139
65800	TRAVEL/PER DIEM/LODGING	80,953	1,868	0	28,250	700	22,352	63,813	0	12,551	838	3,375	214,700
65801	MILEAGE	10,990	0	0	2,874	33,723	24,741	12,956	0	23,917	1,722	5,000	115,923
TOTAL PURCHASED SERVICES		3,272,184	53,620	0	1,517,918	519,911	913,912	454,363	500	14,256,270	7,615,795	1,261,380	29,865,853

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND													
NRS 354.596 EXPENDITURE REPORT													
FINAL 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	1,199,619	218,362	0	10,632	94,295	137,683	150,290	1,500	320,316	3,231,505	1,202,896	6,567,098
66102	INSTRUCTIONAL KITS	4,083	44	0	0	1,394	5,520	0	0	0	0	0	11,041
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	1,780,558	17,807	0	294	1,183	2,050	495	0	94,911	1,549	4,000	1,902,847
66120	NON-TECH INVENTORY ITEMS	165,100	1,363	0	0	0	1,486	0	0	5,065	28,777	10,000	211,791
66121	VEHICLES OF VALUE	3,160	0	0	0	0	0	0	0	0	0	0	3,160
66122	FURNITURE OF VALUE	4,734	0	0	0	0	0	17	0	12,195	0	0	16,946
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	1,533,154	1,533,154
66290	LUBRICANTS	0	0	0	0	0	0	0	0	0	0	70,000	70,000
66400	PROFESSIONAL BOOKS	22,257	0	0	0	9,096	43,142	5,215	500	5,888	0	0	86,098
66401	MAGAZINES & PERIODICALS	5,466	500	0	0	0	1,159	455	0	565	99	0	8,244
66402	LIBRARY BOOKS	5,391	5	0	0	0	0	7,965	0	0	0	0	13,361
66410	TEXTBOOKS	475,712	228	0	0	0	110,962	0	0	0	0	0	586,902
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	249,152	18,477	0	1,355	5,856	19,185	7,860	0	34,307	5,272	10,000	351,464
66510	INSTRUCTIONAL SOFTWARE	286,408	2,000	0	0	0	295	0	0	0	0	0	288,703
66511	ADMINISTRATIVE SOFTWARE	4,748	0	0	0	0	0	51,756	0	186,393	77,405	0	320,302
66520	COMPUTER HARDWARE OF VALUE	71,521	0	0	1,165	10,141	13,029	21,153	0	70,036	2,869	11,246	201,160
66521	OTHER TECH EQUIP OF VALUE	93,780	857	0	0	926	2,687	5,271	0	3,187	0	0	106,708
66523	COMPUTER HARDWARE < \$500	56	0	0	0	0	0	0	0	0	0	0	56
66530	WEB-BASED & SIMILAR PROGRAMS	237,657	0	0	0	500	2,428,836	16,845	0	13,136	100,632	5,000	2,802,606
66540	COMPUTER EQUIPMENT < \$1,000	219,059	7,321	0	0	4,072	7,566	4,715	0	24,009	9,447	12,000	288,189
66541	OTHER TECH EQUIPMENT < \$1,000	74,053	2,072	0	0	540	1,587	3,247	0	18,898	2,451	0	102,848
TOTAL SUPPLIES		3,818,001	270,036	0	13,446	128,003	2,775,187	275,284	2,000	207,428	10,846,745	1,594,703	19,930,833
67310	NEW EQUIPMENT & MACHINERY	85,942	20,965	0	0	0	0	0	0	72,830	159,938	80,000	419,675
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		94,020	20,965	0	0	0	0	0	0	78,507	159,938	80,000	433,430
68100	DUES & FEES	719,570	7,027	0	117,738	336	31,268	221,218	0	13,605	162,713	16,000	1,289,475
TOTAL OTHER		719,570	7,027	0	117,738	336	31,268	221,218	0	13,605	162,713	16,000	1,289,475
TOTAL OPERATING		7,903,775	351,648	0	1,649,102	648,250	3,720,367	950,865	2,500	14,555,810	18,785,191	2,952,083	51,519,591
TOTAL EXPENDITURES		289,918,558	7,963,721	100,000	7,053,284	55,118,354	17,364,691	8,522,803	51,703,173	41,801,357	69,859,458	25,301,261	574,706,661
													88,216,969
													7,060,280
													5,000,000
													1,833,559
													63,930,946
													740,748,415