

## **COMMUNICATIONS AND REPORTS**

**June 17, 2025**

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

### **MONTHLY STATEMENTS/REPORTS**

- A. Clerk of the Court, Monthly Financial Statement for the month ending May 31, 2025.
- B. Washoe County Treasurer, Monthly Statement for the month ending April 30, 2025.

### **ANNUAL STATEMENTS/REPORTS**

- A. Carson-Truckee Water Conservancy District, Final Budget for fiscal year ending June 30, 2026.
- B. City of Reno, Final Budget for fiscal year 2025/2026.
- C. City of Reno, Redevelopment Agency #1, Final Budget for fiscal year ending June 30, 2026.
- D. City of Reno, Redevelopment Agency #2, Final Budget for fiscal year ending June 30, 2026.
- E. City of Sparks, Final Budget for fiscal year 2025/2026.
- F. City of Sparks, Redevelopment Agency Area 2, Final Budget for fiscal year 2025/2026.
- G. Palomino Valley General Improvement District, Final Budget for fiscal year 2025/2026.
- H. Sun Valley General Improvement District, Final Budget for fiscal year 2025/2026.
- I. Truckee Meadows Water Authority, Final Budget for fiscal year ending June 30, 2026.
- J. Washoe County School District, Final Budget for fiscal year ending June 30, 2026.
- K. Western Regional Water Commission, Final Budget for fiscal year ending June 30, 2026.

CLERK OF THE COURT  
MONTHLY FINANCIAL STATEMENT  
STATE OF NEVADA, COUNTY OF WASHOE  
Month Ending May 31, 2025

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	\$	6,570.00
	Additional Divorce Filing Fee	\$	125.00
	*County General Fund	\$	113,302.50
	eFile Fee (General Fund)	\$	16,064.00
	State Civil Fee	\$	19,284.00
	Legal Aid Filing Fee	\$	24,931.00
	TOTAL		<u>\$180,276.50</u>

  
Alicia L. Lerud  
District Court Administrator/Clerk of Court

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



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

UNIT ID. CLERK - JUDICIAL  
 Date: June 2, 2025

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 2025

ACCOUNTS TO BE CREDITED					AMOUNT			
CR/GF/OP	ACCOUNT DESCRIPTION	ACCOUNTING CODE NUMBERS						
		ORDER	COST CENTER	ACCOUNT				
OP	Legal Aid (Washoe Legal Services) (01)		990023	441007	12,961.00	legalaid	\$	24,931.00
OP	Legal Aid (Elderly Indigent) Sr. Center (02)		250411	460720	4,495.00			
OP	State Civil (03)		990019	441022	13,664.00	state civil	\$	19,284.00
GF	Law Library (04)		123100	460222	6,570.00	law library	\$	6,570.00
GF	Clerk Fees (05,6,7)		120101	460210	29,595.50	general	\$	129,366.50
CR	DC Technology SB106 (06)	20038	120105	460210	336.00			
OP	Legal Aid (Washoe Legal Services) (08)		990023	441078	7,475.00			
GF	Additional Divorce Answer Fee (09)		120231	460220	125.00	add'l div	\$	125.00
GF	Mediation (10)		120331	471205	2,750.00			
OP	Neighborhood Justice Center (10J)		270710	460225	2,750.00			
GF	Arbitration (11)		120111	471215	-			
OP	Displaced Homemakers (12)		990019	441021	3,660.00			
GF	Divorce Training (13)		120231	460223	615.00			
GF	Family Mediation Fee (14)		120331	471210	600.00			
GF	CD Recording/Record on CD (15,17)		120311	485300	525.00			
OP	Vital Statistics (State of NV) (18)		990019	441004	1,230.00			
OP	State of NV (OAC / Tech) (19)		990019	441020	420.00			
OP	State of NV (OAC / Judges) (20)		990019	441019	210.00			
CR	Court Expansion Fees AB65 (21)	20326		460211	63,185.00			
CR	Court Security Fees AB65 (22)	20335		460213	11,000.00			
CR	Mtn to Modify Div SB388	20408		460214	462.00			
CR	Opp Mtn to Mod Div SB388	20409		460215	82.00			
GF	eFile Subscription		120106	460212	16,064.00			
GF	Attorney ID Badge Fee		120101	485320	1,000.00			
GF	Attorney ID Badge Fee PW		160100	485100	-			
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	2.00			
TOTAL					\$	180,276.50		

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, 2025

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
\$29,423,553.83	\$1,848,933.67	\$27,574,620.16

INVESTMENTS (Reported at Market – All Groups)
\$1,001,198,529.01

Unapportioned Funds (Secured & Unsecured)			
Washoe County	Restricted Funds	Other Agencies	Total
\$2,911,705.07	\$1,001,174.62	\$5,354,678.00	\$9,267,557.69

---

Brenda Mathers, Chief Deputy Treasurer

# CARSON-TRUCKEE WATER CONSERVANCY DISTRICT

1005 Terminal Way, Suite 150  
Reno, Nevada 89502  
775/322-8041

Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706-7937

**CARSON-TRUCKEE WATER CONSERVANCY DISTRICT** herewith submits the **FINAL** budget for the  
fiscal year ending **June 30, 2026**

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

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

This budget contains 1 governmental fund types with estimated expenditures of \$ 2,489,149 and  
0 proprietary funds with estimated expenses of \$ 0

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

## CERTIFICATION

I Mary Pat Eymann  
(Print Name)  
Secretary/Treasurer  
(Title)

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

Signed: Mary Pat Eymann

Dated: 5/20/25

## APPROVED BY THE GOVERNING BOARD

Ernest Schuch  
Joren Hernandez Lagoda  
Edwin James  
Michael C. King  
T. H. U. King

## SCHEDULED PUBLIC HEARING:

Date and Time: May 20, 2025 - 10:00 AM

Publication Date: May 12, 2025

Place: Carson-Truckee Water Conservancy District Office 1005 Terminal Way, Suite 150, Reno, NV 89502

Page: 1  
Schedule 1

# CARSON-TRUCKEE WATER CONSERVANCY DISTRICT

1005 Terminal Way, Suite 150  
Reno, Nevada 89502  
775/322-8041

Nevada Department of Taxation  
3850 Arrowhead Drive  
Carson City, NV 89706-7937

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Government Budget and Finance Act).

## CERTIFICATION

## APPROVED BY THE GOVERNING BOARD

I Mary Pat Eymann  
(Print Name)  
Secretary/Treasurer  
(Title)

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

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## SCHEDULED PUBLIC HEARING:

Date and Time: May 20, 2025 - 10:00 AM

Publication Date: May 12, 2025

Place: Carson-Truckee Water Conservancy District Office 1005 Terminal Way, Suite 150, Reno, NV 89502

Page: 1  
Schedule 1

# **CARSON-TRUCKEE WATER CONSERVANCY DISTRICT 2026 FINAL BUDGET**

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# FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	0.0	0.0	0.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0.0	0.0	0.0

POPULATION (AS OF JULY 1)	704,068	716,598	726,743
SOURCE OF POPULATION ESTIMATE*	*****STATE ESTIMATES*****		
Assessed Valuation (Secured and Unsecured Only)	41,044,042,695	44,869,018,224	46,583,778,548
Net Proceeds of Mines	40,161,090	55,800,952	45,542,909
TOTAL ASSESSED VALUE	41,084,203,785	44,924,819,176	46,629,321,457
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0	0	0

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

**CARSON-TRUCKEE WATER CONSERVANCY DISTRICT**  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025-2026

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations			-		-		-
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines			-	-	XXXXXXXXXXXXXXXXXX	-	-
VOTER APPROVED:							
C. Voter Approved Overrides			-		-		-
LEGISLATIVE OVERRIDES		THIS SCHEDULE DEEMED TO NOT BE APPLICABLE.					
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	-	-	-	-	-	-	-
N. Debt							
O. TOTAL M AND N	-	-	-	-	-	-	-

CARSON-TRUCKEE WATER CONSERVANCY 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.

Budget Summary for **CARSON-TRUCKEE WATER CONSERVANCY DISTRICT**  
(Local Government)

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Schedule A



## SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for **CARSON-TRUCKEE WATER CONSERVANCY DISTRICT**  
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS				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)
FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)						
General	-	-	2,900	2,486,249	-	26,721	-	253,294	2,769,164
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		-	2,900	2,486,249	-	26,721	-	253,294	2,769,164

\* 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.

Page: 6  
Schedule A-1

<b>REVENUES</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	TENTATIVE APPROVED	FINAL APPROVED
<b>INTERGOVERNMENTAL</b>				
State - CTX	411,273	424,507	435,348	435,347
Special LGTA tax	55,316	16,649	17,524	17,523
	<b>466,589</b>	<b>441,156</b>	<b>452,872</b>	<b>452,870</b>
<b>MISCELLANEOUS</b>				
Interest	85,764	62,000	62,000	62,000
Other	6,000	1,000	1,000	1,000
	<b>91,764</b>	<b>63,000</b>	<b>63,000</b>	<b>63,000</b>
SUBTOTAL REVENUE ALL SOURCES	<b>558,353</b>	<b>504,156</b>	<b>515,872</b>	<b>515,870</b>
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE	2,041,055	2,183,634	2,253,294	2,253,294
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	<b>2,041,055</b>	<b>2,183,634</b>	<b>2,253,294</b>	<b>2,253,294</b>
TOTAL AVAILABLE RESOURCES	<b>2,599,408</b>	<b>2,687,790</b>	<b>2,769,166</b>	<b>2,769,164</b>

**CARSON-TRUCKEE WATER CONSERVANCY DISTRICT**  
(Local Government)

**SCHEDULE B - GENERAL FUND**





# SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025 - 2026

Local Government: CARSON-TRUCKEE WATER CONSERVANCY DISTRICT

Contact: MARY PAT EYMANN

E-mail Address: [marypat.wcwcd@gmail.com](mailto:marypat.wcwcd@gmail.com)

Daytime Telephone: 775-322-9139

Total Number of Existing Contracts: 1

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1	Silva, Sceirine & Assoc, LLC	4/1/2024	3/31/2025	\$ 12,000	\$ -	Auditors
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			12,000	0	

Additional Explanations (Reference Line Number and Vendor):

**SCHEDULE OF PRIVATIZATION CONTRACTS**  
**Budget Year 2025-2026**

**Local Government:** CARSON-TRUCKEE WATER CONSERVANCY DISTRICT  
**Contact:** MARY PAT EYMANN  
**E-mail Address:** [marypat.wcwcd@gmail.com](mailto:marypat.wcwcd@gmail.com)  
**Daytime Telephone:** 775-322-9139

**Total Number of Privatization Contracts:** None

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 Reported									
2										
3										
4										
5										
6										
7										
8	Total				0	0		N/A		

Attach additional sheets if necessary.

FOR SUBMITTAL TO  
THE STATE OF NEVADA  
DEPARTMENT OF TAXATION

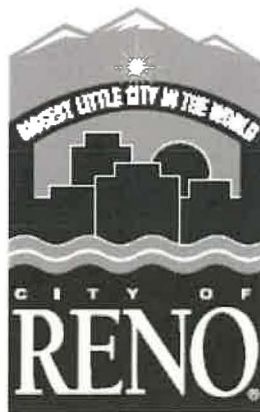
JUNE 1, 2025

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# BUDGET

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FINAL  
2025/2026





Nevada/Utah

GANNETT

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

**AFFIDAVIT OF PUBLICATION**

Jennifer Gutierrez  
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:

05/07/2025

and that the fees charged are legal.

Sworn to and subscribed before on 05/07/2025

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$113.04

Tax Amount: \$0.00

Payment Cost: \$113.04

Order No: 11280491

Customer No: 1118454

PO #: redev agency

# of Copies:

1

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

NICOLE JACOBS  
Notary Public  
State of Wisconsin

**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 2025/2026 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 2025/2026 fiscal year on May 21, 2025 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  
No.11280491 May 7, 2025



**RESOLUTION NO. 9387**

**RESOLUTION ADOPTING THE FISCAL YEAR BUDGET  
INCLUDING TAX LEVIES, AND ADOPTING THE FEE  
SCHEDULE FOR THE CITY OF RENO, NEVADA, FOR  
THE FISCAL YEAR 2025/26.**

**WHEREAS**, the proposed Fiscal Year 2025/26 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 21, 2025. Interested persons were given the opportunity to comment on the proposed budget; and

**WHEREAS**, as part of the Fiscal Year 2025/26 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;

**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 2025/26 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 2025/26, with an effective date of July 1, 2025, unless otherwise identified to another date, superseding and repealing original Resolution #9279.

Section 2. That all fees are effective July 1, 2025, unless otherwise identified to another date, and shall remain in effect until June 30, 2026.

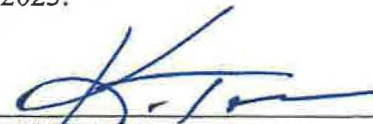
Section 3. That the Budget, including all portions thereof and tax levies at maximum allowed rates, is hereby adopted as the Annual Budget of the City of Reno, Nevada for the Fiscal Year 2025/26.

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 Council Member Schieve, seconded by Council Member Reese, the foregoing resolution was adopted this 21<sup>st</sup> day of May, 2025, by the following vote of the Council:

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

APPROVED this 21<sup>st</sup> day of May, 2025.

 FOR  
HILLARY L. SCHIEVE  
MAYOR OF THE CITY OF RENO



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

Nevada Department of Taxation  
3850 Arrowhead Drive, 2<sup>nd</sup> Floor  
Carson City, Nevada 89706

The City of Reno, Nevada herewith submits the FINAL budget for the fiscal year ending June 30, 2026.

This budget contains two (2) funds, including debt service, requiring property tax revenues totaling \$116,993,324.


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.



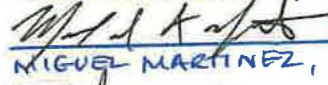

The budget contains twenty-three (23) governmental type funds with estimated expenditures of \$409,959,573 and six (6) proprietary funds with estimated expenses of \$169,605,439.

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: 

  
HILLARY L. SCHIEVE, MAYOR  
  
KATALEEN TAYLOR, VICE MAYOR  
  
MIGUEL MARTINEZ, WARD 3  
  
GRAND ANDERSON, WARD 6

APPROVED BY THE GOVERNING BOARD

Dated: May 21, 2025

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**SCHEDULED PUBLIC HEARING**

Date and Time: Wednesday May 21, 2025; 10:00 am  
Place: Council Chambers, 1 East First Street, Reno, Nevada

Publication Date: May 7, 2025

**CITY OF RENO, NEVADA  
2025/2026 FINAL BUDGET  
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**CITY OF RENO, NEVADA  
2025/2026 FINAL BUDGET  
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**CITY OF RENO  
2025/2026 FINAL BUDGET**

**BUDGET MESSAGE**

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The 2025/2026 Final Budget for the City of Reno reflects a General Fund in which estimated revenues are \$308,242,249 and expenditures including transfers are \$321,321,850.

The City has budgeted for an ending fund balance in the General Fund of \$38,540,000. 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 2025/2026 the required ending fund balance is \$12,713,852.

The City's assessed valuation for 2024/2025 for tax overrides and debt service was \$15,026,028,144 and \$15,765,465,120 for 2025/2026, an increase of 4.92%. This equates to an increase of 7.42% in anticipated ad valorem revenues from \$108,915,053 in 2024/2025 to \$116,993,324 in 2025/2026.

Reno's city-wide tax rate for 2025/2026 is \$0.9598 per \$100 of assessed value which includes a debt rate of \$0.0000 and voter-approved tax overrides of \$0.5351 for police, fire, and street programs.

	GOVERNMENTAL FUND TYPES & EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL (MEMO ONLY) COLS. 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/24 (1)	EST. CURRENT YEAR 6/30/25 (2)	BUDGET YEAR 6/30/26 (3)	BUDGET YEAR 6/30/26 (4)	
<b>REVENUES:</b>					
Property Taxes	101,356,777	110,522,200	116,993,324	-	116,993,324
Other Taxes	13,810,270	14,050,000	13,790,000	-	13,790,000
Licenses and Permits	71,059,670	70,943,448	72,379,587	423,175	72,802,762
Intergovernmental Resources	159,247,131	167,890,348	146,208,962	-	146,208,962
Charges for Services	24,659,132	29,838,401	26,257,034	165,832,646	192,089,680
Fines and Forfeits	3,252,661	3,563,895	3,617,596	2,110,000	5,727,596
Miscellaneous	32,668,210	12,812,136	15,308,715	10,035,759	25,344,474
<b>TOTAL REVENUES</b>	<b>406,053,851</b>	<b>409,620,428</b>	<b>394,555,218</b>	<b>178,401,580</b>	<b>572,956,798</b>
<b>EXPENDITURES/EXPENSES:</b>					
General Government	52,064,135	76,949,036	47,503,855	59,510,694	107,014,549
Judicial	10,270,506	11,814,971	12,514,260	-	12,514,260
Public Safety	214,392,265	211,739,849	209,597,395	-	209,597,395
Public Works	64,272,234	81,690,186	59,033,915	16,934,545	75,968,460
Sanitation	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and Recreation	47,746,536	35,597,777	20,472,511	-	20,472,511
Community Support	15,257,259	20,492,113	23,562,982	15,153,153	38,716,135
Intergovernmental Expenditures	13,445,373	13,140,226	9,136,079	-	9,136,079
Contingencies	-	-	-	-	-
Utility Enterprises	-	-	-	77,316,683	77,316,683
Hospitals	-	-	-	-	-
Transit Systems	-	-	-	-	-
Airports	-	-	-	-	-
Other Enterprises	-	-	-	-	-
Debt Service: Principal Retirement	17,835,373	41,030,436	13,760,511	3,249,367	17,009,878
Interest Costs	17,269,684	16,523,022	14,378,065	690,364	15,068,429
<b>TOTAL EXPENDITURES/EXPENSES</b>	<b>452,553,365</b>	<b>508,977,616</b>	<b>409,959,573</b>	<b>172,854,806</b>	<b>582,814,379</b>
Excess of revenues over (under)					
Expenditures/Expenses	(46,499,514)	(99,357,188)	(15,404,355)	5,546,774	(9,857,581)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds of long-term debt	-	23,961,311	-	69,950,000	69,950,000
Lease Financing	1,271,034	-	-	-	-
Sales of general fixed assets	976,784	748,237	-	-	-
Proceeds of short-term financing/debt	-	-	-	-	-
Bond Costs	-	(246,423)	-	-	-
Operating transfers in	28,633,512	16,398,578	9,945,035	-	9,945,035
Operating transfers out	(28,521,242)	(16,282,493)	(9,833,035)	(112,000)	(9,945,035)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2,360,088</b>	<b>24,579,210</b>	<b>112,000</b>	<b>69,838,000</b>	<b>69,950,000</b>
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses	(44,139,426)	(74,777,978)	(15,292,355)	75,384,774	60,092,419
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR:</b>	<b>226,300,091</b>	<b>182,160,665</b>	<b>107,382,685</b>	<b>XXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXX</b>
Prior Period Adjustments	-	-	-		
Residual Equity Transfers	-	-	-		
<b>FUND BALANCE JUNE 30, END OF YEAR:</b>	<b>182,160,665</b>	<b>107,382,687</b>	<b>92,090,330</b>	<b>XXXXXXXXXXXXX</b> <b>XXXXXXXXXXXXX</b>	<b>XXXXXXXXXXXXX</b> <b>XXXXXXXXXXXXX</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>182,160,665</b>	<b>107,382,687</b>	<b>92,090,330</b>		

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

12-May-25

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/26
General Government	161.44	160.44	154.44
Judicial	53.00	53.00	53.00
Public Safety	797.66	820.66	814.66
Public Works	208.69	208.69	207.69
Sanitation	0.00	0.00	0.00
Health	0.00	0.00	0.00
Welfare	0.00	0.00	0.00
Culture and Recreation	176.41	178.41	175.66
Community Support	108.85	104.85	100.85
TOTAL GENERAL GOVERNMENT	1,506.05	1,526.05	1,506.30
Utilities	48.69	48.69	48.69
Hospitals	0.00	0.00	0.00
Transit Systems	0.00	0.00	0.00
Airports	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL	1,554.74	1,574.74	1,554.99

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

POPULATION (AS OF JULY 1)	274,129	277,517	281,015
Source of Population Estimate	NV Department of Taxation	NV Department of Taxation	NV Department of Taxation
Assessed Valuation (Secured and Unsecured Only)	\$ 13,862,380,661	\$ 15,026,028,144	\$ 15,765,465,120
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	\$ 13,862,380,661	\$ 15,026,028,144	\$ 15,765,465,120
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	0.9598	0.9598	0.9598

CITY OF RENO, NEVADA

SCHEDULE S-2 - STATISTICAL DATA



12-May-25

## PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025-2026

## FOR FISCAL YEAR 2026

	(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	1.4056	15,765,465,120	221,599,378	0.3948	62,242,056	(14,118,526)	48,123,530
B. PROPERTY TAX outside revenue limitations: Net Proceeds of Mines	1.4056	-	-	0.3948	-		-
VOTER APPROVED:							
C. Voter Approved Overrides (1)	0.5351	15,765,465,120	84,361,004	0.5351	84,361,004	(19,135,824)	65,225,180
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)	0.2996	15,765,465,120	45,021,726	0.0299	4,713,874	(1,069,260)	3,644,614
J. Other	0.0000		0	0.0000			0
K. Other	0.0000		0	0.0000			0
L. SUBTOTAL LEGISLATIVE OVERRIDE	0.2996	15,765,465,120	45,021,726	0.0299	4,713,874	(1,069,260)	3,644,614
M. SUBTOTAL A,C,L	2.2403	15,765,465,120	350,982,108	0.9598	151,316,934	(34,323,610)	116,993,324
N. Debt -	0.0000	15,765,465,120	0	0.0000	0	0	0
O. Total M & N -	2.2403	XXXXXXXXXX	350,982,108	0.9598	151,316,934	(34,323,610)	116,993,324

## 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-25

## 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, 2026

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*	48,000,000	98,940,309	88,995,575	0.7300	120,306,365	0	3,619,601	359,861,850
SPECIAL REVENUE FUNDS								
Hud and State Housing Fund	0	0	0	0.0000	8,170,366	0	0	8,170,366
Community Assistance Fund	0	0	0	0.0000	2,815,176	0	50,000	2,865,176
Street Fund	16,454,399	0	27,997,749	0.2298	11,555,000	0	0	56,007,148
Performance Deposit Fund	0	0	0	0.0000	1,000,000	0	0	1,000,000
Drainage Facility Fund	0	0	0	0.0000	200,000	0	0	200,000
Room Tax Fund	667,048	0	0	0.0000	3,200,000	0	0	3,867,048
Stabilization Fund	3,172,712	0	0	0.0000	0	0	0	3,172,712
Court Funds	1,000,000	0	0	0.0000	255,000	0	0	1,255,000
Drug Forfeit Fund	0	0	0	0.0000	100,000	0	0	100,000
Cplid Recoveries Fund	500,000	0	0	0.0000	0	0	0	500,000
CAPITAL PROJECTS FUNDS								
General Capital Projects Fund	8,404,891	0	0	0.0000	1,604,930	0	240,000	10,249,821
Room Surcharge (AB376) Capital Project Fund	400,000	0	0	0.0000	1,100,000	0	0	1,500,000
Event Center Capital Projects	519,570	0	0	0.0000	75,000	0	0	594,570
Bond Capital Project Fund	28,210	0	0	0.0000	0	0	0	28,210
Park Capital Projects Fund	5,647,828	0	0	0.0000	850,000	0	0	6,497,828
Capital Tax Capital Project Fund	330,701	0	0	0.0000	875,000	0	0	1,205,701
Street Bond/Impact Fee Capital Project Fund	0	0	0	0.0000	0	0	0	0
DEBT SERVICE FUNDS (Ad Valorem & Operating)								
City of Reno Debt Service Fund	15,758	0	0	0.0000	1,000	0	6,035,434	6,052,192
Sales Tax Bond Fund- Cabela's	(20,429,192)	0	0	0.0000	1,010,000	0	0	(19,419,192)
Railroad Debt Service Fund	31,720,876	0	0	0.0000	16,240,000	0	0	47,960,876
Event Center Debt Service Fund	9,685,698	0	0	0.0000	9,162,950	0	0	18,848,648
SAD Debt Service Fund	1,264,186	0	0	0.0000	100,798	0	0	1,364,984
Subtotal Governmental Fund Types, Expendable Trust Funds	107,382,685	98,940,309	116,993,324	0.9598	178,621,585	0	9,945,035	511,882,938
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	98,940,309	116,993,324	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

13-May-25

**SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES**

Budget for Fiscal Year Ending June 30, 2026

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	157,672,782	103,528,677	54,578,573	0	0	5,541,818	38,540,000	359,861,850
SPECIAL REVENUE FUNDS									
Hud and State Housing Fund	R	682,913	394,342	5,027,308	2,065,803	0	0	0	8,170,366
Community Assistance Fund	R	187,357	142,819	2,535,000	0	0	0	0	2,865,176
Street Fund	R	9,020,728	5,385,591	14,365,325	14,144,000	0	90,000	13,001,504	56,007,148
Performance Deposit Fund	R	0	0	1,000,000	0	0	0	0	1,000,000
Drainage Facility Fund	R	0	0	200,000	0	0	0	0	200,000
Room Tax Fund	R	0	0	528,259	0	0	3,117,900	220,889	3,867,048
Stabilization Fund	R	0	0	0	0	0	0	3,172,712	3,172,712
Court Funds	R	0	0	255,000	498,400	0	0	501,600	1,255,000
Drug Forfeit	R	0	0	100,000	0	0	0	0	100,000
Opioid Recoveries Fund	R	0	0	500,000	0	0	0	0	500,000
CAPITAL PROJECTS FUNDS									
General Capital Projects Fund	C	211,544	117,277	160,000	5,805,000	0	477,616	3,478,384	10,249,821
Room Surcharge (AB376) Capital Project Fund	C	0	0	0	1,500,000	0	0	0	1,500,000
Event Center Capital Projects Fund	C	0	0	75,000	0	0	0	519,570	594,570
Bond Capital Project Fund	C	0	0	0	0	0	0	28,210	28,210
Park Capital Projects Fund	C	0	0	0	1,270,000	0	0	5,227,828	6,497,828
Capital Tax Capital Project Fund	C	0	0	600,000	0	0	605,701	0	1,205,701
Street Bond/Impact Fee Capital Project Fund	C	0	0	0	0	0	0	0	0
DEBT SERVICE FUNDS (Ad Valorem & Operating)									
City of Reno Debt Service Fund	D	0	0	5,845,194	0	0	0	206,998	6,052,192
Sales Tax Bond Fund- Cabela's	D	0	0	3,800,600	0	0	0	(23,219,792)	(19,419,192)
Railroad Debt Service Fund	D	0	0	8,960,528	0	0	0	39,000,348	47,960,876
Event Center Debt Service Fund	D	0	0	8,628,157	0	0	0	10,220,491	18,848,648
SAD Debt Service Fund	D	0	0	173,396	0	0	0	1,191,588	1,364,984
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	23	167,775,324	109,568,706	107,332,340	25,283,203	0	9,833,035	92,090,330	511,882,938

\*FUND TYPES:

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

\*\* Includes debt service requirements.

12-May-25

**SCHEDULE A-2 - PROPRIETARY AND NONEXPENDABLE TRUST FUNDS**

BUDGET FOR FISCAL YEAR ENDING JUNE 30, 2026

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	98,303,825	77,316,683	79,250,000	6,290,364	0	112,000	93,834,778
Building Permit	E	10,452,814	15,153,153	150,000	0	0	0	(4,550,339)
Motor Vehicle Division	I	4,837,593	11,334,545	50,000	0	0	0	(6,446,952)
Risk Retention Division	I	8,006,129	8,805,144	30,000	0	0	0	(769,015)
Self-funded Medical Plan	I	35,599,289	40,374,589	135,000	0	0	0	(4,640,300)
Workers Compensation	I	11,436,930	10,330,961	100,000	0	0	0	1,205,969
<b>TOTAL</b>	<b>6</b>	<b>168,636,580</b>	<b>163,315,075</b>	<b>79,715,000</b>	<b>6,290,364</b>	<b>0</b>	<b>112,000</b>	<b>78,634,141</b>

\*Fund Types:

E - Enterprise

I - Internal Service

N - Nonexpendable Trust

\*\* Including Depreciation

12-May-25

	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>TAXES</b>				
Ad valorem taxes	44,717,816	48,790,405	51,743,447	51,743,447
Ad valorem -fire override	6,886,143	7,513,286	7,968,028	7,968,028
Ad valorem -fire station override	7,582,928	8,270,669	8,767,038	8,767,038
Ad valorem -police override	17,731,293	19,347,840	20,517,062	20,517,062
Ad valorem -PILOT	242,331	200,000	-	-
Subtotal - Taxes	77,160,511	84,122,200	88,995,575	88,995,575
<b>LICENSES AND PERMITS</b>				
Business licenses and permits	24,793,181	24,791,215	25,608,397	25,608,397
Business licenses	1,531,863	1,526,066	1,625,153	1,625,153
City gaming licenses	2,892,784	3,117,377	3,273,246	3,273,246
Liquor licenses	65,723	59,360	51,050	51,050
Other permits				
Franchise fees				
Electricity	15,328,877	15,267,264	15,419,937	15,419,937
Telephone	2,710,006	2,639,069	2,600,000	2,600,000
Natural Gas	6,686,755	5,100,000	5,151,000	5,151,000
Sanitation	6,311,208	6,882,567	7,226,695	7,226,695
Sewer in lieu	4,474,467	5,400,000	5,243,000	5,243,000
Cable television	1,842,204	1,637,954	1,600,000	1,600,000
Other Non-Business	-	-	-	-
Subtotal - Licenses and Permits	66,637,068	66,420,872	67,798,478	67,798,478
<b>INTERGOVERNMENTAL REVENUES</b>				
Federal grants	6,492,313	2,620,984	254,994	254,994
State grants	61,780	37,951	-	-
Marijuana Enforcement Admin	313,120	309,192	313,120	313,120
Consolidated Tax Distribution	96,359,149	97,000,303	98,940,309	98,940,309
Other local governmental shared revenue				
County gaming licenses	1,235,134	1,217,803	1,217,803	1,217,803
AB 104	6,267,980	6,413,231	6,541,496	6,541,496
Contributions	253,646	459,007	389,386	389,386
Dedicated Sales Tax - Freight House	1,204,285	6,000,000	3,000,000	3,000,000
Intergovernmental Grant, Other	3,940	3,000	3,000	3,000
Subtotal - Intergovernmental Revenues	112,191,347	114,061,471	110,660,108	110,660,108

**CITY OF RENO, NEVADA**  
**SCHEDULE B - GENERAL FUND**

12-May-25

	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
<b>REVENUES:</b>				
<b>CHARGES FOR SERVICES</b>				
Community Development				
Planning Fees	156,470	145,000	145,000	145,000
Planning Application Fees	496,097	400,000	400,000	400,000
Business License Admin Fee	478,831	480,000	507,992	507,992
Other	105,978	84,500	85,038	85,038
General Government				
Administration fees	801,400	827,714	801,770	801,770
Indirect Cost Reimbursement	7,055,595	10,064,972	10,534,896	10,534,896
TMWA Contract Payment	87,142	119,600	119,600	119,600
Internal charges for services				
Judicial				
Municipal Court Service Charge	135,332	112,054	111,887	111,887
Public Safety				
Police service charges	582,007	475,400	485,978	485,978
Dispatch charges	-	350,000	250,000	250,000
Work permits	41,266	35,000	43,779	43,779
Fire service charges	1,358,272	1,307,140	1,198,582	1,198,582
Strike Team & Transport Reimbursements	6,013,158	7,811,446	3,500,000	3,500,000
Parks and Recreation				
Parks & Recreation Fees	102,536	140,309	140,000	140,000
Recreation facility/program fees	4,385,199	4,411,104	4,692,512	4,692,512
Swimming Pool Fees	583,874	937,000	1,060,000	1,060,000
Public Works				
Parking receipts	1,101,633	1,017,162	1,080,000	1,080,000
Other	-			
Subtotal	23,484,790	28,718,401	25,157,034	25,157,034
<b>FINES AND FORFEITS</b>				
Municipal court fines	1,459,014	1,288,586	1,459,833	1,459,833
Building compliance fines	7,900	30,000	8,381	8,381
General government parking ticket fines	369,669	600,000	550,000	550,000
Administrative code citations	187,937	185,000	199,382	199,382
Delinquent license penalties	1,158,492	1,410,309	1,400,000	1,400,000
Subtotal	3,183,012	3,513,895	3,617,596	3,617,596
<b>SPECIAL ASSESSMENTS</b>				
Business Improvement District (DMO)	3,587,222	3,838,343	3,838,343	3,838,343
Subtotal	3,587,222	3,838,343	3,838,343	3,838,343
<b>MISCELLANEOUS</b>				
Interest earnings	1,354,765	1,000,000	1,000,000	1,000,000
Rents and royalties	342,463	297,000	297,000	297,000
Reimbursements & restitution	3,390,129	1,928,708	6,868,850	6,868,850
Private grants	272,822	213,446	2,100	2,100
Change in fair value of investments	1,441,227	-	-	-
Other	210,262	11,251	7,165	7,165
Subtotal	7,011,668	3,450,405	8,175,115	8,175,115
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>293,255,618</b>	<b>304,125,587</b>	<b>308,242,249</b>	<b>308,242,249</b>

CITY OF RENO, NEVADA  
SCHEDULE B - GENERAL FUND

13-May-25

	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES:</b>				
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers in (Schedule T)				
Special Revenue Fund				
Room Tax Fund	3,125,000	2,700,000	2,877,900	2,877,900
City Hall Debt Service Fund	136,000	136,000	136,000	136,000
Capital Projects Funds	5,817,312	525,000	3,000,000	-
Capital Tax Fund			605,701	605,701
SAD Debt Serv Funds	-	1,500,000	-	-
Lease Financing	1,271,034	-	-	-
Proceeds from issuance of debt	-	-	-	-
Sale of general fixed assets	925,945	748,237	-	-
<b>SUBTOTAL OTHER FINANCING SOURCES</b>	<b>11,275,291</b>	<b>5,609,237</b>	<b>6,619,601</b>	<b>3,619,601</b>
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>48,218,827</b>	<b>56,111,466</b>	<b>45,000,000</b>	<b>48,000,000</b>
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	<b>352,749,736</b>	<b>365,846,290</b>	<b>359,861,850</b>	<b>359,861,850</b>

293,255,618.00

CITY OF RENO, NEVADA  
SCHEDULE B - GENERAL FUND

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	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2026 FINAL APPROVED
<b>EXPENDITURES BY ACTIVITY AND FUNCTION:</b>				
<b>CITY COUNCIL</b>				
<b>CITY COUNCIL ACTIVITY TOTAL</b>				
Salaries and Wages	652,894	677,947	1,286,481	1,286,481
Employee Benefits	464,078	482,652	837,536	837,536
Services and Supplies	821,301	763,873	609,550	609,550
Capital Outlay	-	-	-	-
Activity Subtotal	1,938,273	1,924,472	2,733,567	2,733,567
<b>CITY CLERK</b>				
<b>CITY CLERK ACTIVITY SUBTOTAL</b>				
Salaries and Wages	752,499	835,189	814,853	814,853
Employee Benefits	392,034	397,676	466,270	466,270
Services and Supplies	483,082	417,284	397,520	397,520
Capital Outlay	-	-	-	-
Activity Subtotal	1,627,615	1,650,149	1,678,643	1,678,643
<b>CITY MANAGER</b>				
<b>EXECUTIVE ACTIVITY SUBTOTAL</b>				
Salaries and Wages	5,902,632	5,754,744	3,909,600	3,909,600
Employee Benefits	3,144,753	2,884,874	2,279,491	2,279,491
Services and Supplies	5,900,954	8,000,488	6,121,040	6,121,040
Capital Outlay	12,772	-	-	-
Activity Subtotal	14,961,111	16,640,106	12,310,131	12,310,131
<b>FINANCE</b>				
<b>FINANCE ACTIVITY SUBTOTAL</b>				
Salaries and Wages	1,522,362	1,667,507	1,794,203	1,794,203
Employee Benefits	795,651	879,781	998,441	998,441
Services and Supplies	485,827	597,432	597,390	597,390
Capital Outlay	14,166	-	-	-
Activity Subtotal	2,818,006	3,144,720	3,390,034	3,390,034
<b>CITY ATTORNEY</b>				
<b>CITY ATTORNEY ACTIVITY SUBTOTAL</b>				
Salaries and Wages	3,536,251	3,902,546	4,085,957	4,085,957
Employee Benefits	1,746,736	1,882,277	2,183,157	2,183,157
Services and Supplies	226,746	330,614	369,826	369,826
Capital Outlay	-	-	-	-
Activity Subtotal	5,509,733	6,115,437	6,638,940	6,638,940

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

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	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2026 FINAL APPROVED
<b>EXPENDITURES BY ACTIVITY AND FUNCTION:</b>				
<b>HUMAN RESOURCES</b>				
<b>HUMAN RESOURCES ACTIVITY TOTAL</b>				
Salaries and Wages	1,809,629	2,078,817	1,852,962	1,852,962
Employee Benefits	984,939	1,143,527	1,109,469	1,109,469
Services and Supplies	434,972	556,477	533,211	533,211
Capital Outlay	-	12,693	-	-
Activity Subtotal	3,229,540	3,791,514	3,495,642	3,495,642
<b>CIVIL SERVICE</b>				
<b>CIVIL SERVICE ACTIVITY TOTAL</b>				
Salaries and Wages	523,355	593,787	626,813	626,813
Employee Benefits	310,368	324,369	357,109	357,109
Services and Supplies	166,971	157,962	207,619	207,619
Capital Outlay	-	-	-	-
Activity Subtotal	1,000,694	1,076,118	1,191,541	1,191,541
<b>TECHNOLOGY</b>				
<b>TECHNOLOGY ACTIVITY TOTAL</b>				
Salaries and Wages	2,803,149	3,467,661	3,802,359	3,802,359
Employee Benefits	1,423,263	1,782,584	2,086,752	2,086,752
Services and Supplies	6,192,337	9,227,829	7,687,987	7,687,987
Capital Outlay	1,605,361	-	-	-
Activity Subtotal	12,024,110	14,478,074	13,577,098	13,577,098
<b>GENERAL GOVERNMENT FUNCTION</b>				
Salaries and Wages	17,502,771	18,978,198	18,173,228	18,173,228
Employee Benefits	9,261,822	9,777,740	10,318,225	10,318,225
Services and Supplies	14,712,190	20,051,959	16,524,143	16,524,143
Capital Outlay	1,632,299	12,693	-	-
<b>GENERAL GOVERNMENT FUNCTION SUBTOTAL</b>	<b>43,109,082</b>	<b>48,820,590</b>	<b>45,015,596</b>	<b>45,015,596</b>

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

12-May-25

	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>EXPENDITURES BY ACTIVITY AND FUNCTION:</b>				
<b>JUDICIAL</b>				
<b>MUNICIPAL COURT</b>				
Salaries and Wages	5,463,346	6,093,910	6,357,192	6,357,192
Employee Benefits	2,879,421	3,220,671	3,863,490	3,863,490
Services and Supplies	1,691,720	1,605,989	1,540,178	1,540,178
Capital Outlay	-	-	-	-
<b>JUDICIAL FUNCTION SUBTOTAL</b>	<b>10,034,487</b>	<b>10,920,570</b>	<b>11,760,860</b>	<b>11,760,860</b>
<b>POLICE</b>				
<b>POLICE ACTIVITY TOTAL</b>				
Salaries and Wages	54,663,115	58,347,291	60,223,999	60,624,741
Employee Benefits	32,600,462	35,985,690	42,730,578	42,970,739
Services and Supplies	10,541,821	13,619,633	9,066,258	9,198,783
Capital Outlay	426,055	737,192	-	-
Activity Subtotal	98,231,453	108,689,806	112,020,835	112,794,263
<b>FIRE</b>				
<b>FIRE ACTIVITY TOTAL</b>				
Salaries and Wages	39,830,040	42,365,846	45,518,074	45,518,074
Employee Benefits	25,954,366	27,702,844	32,943,414	32,943,414
Services and Supplies	5,397,218	7,224,098	6,261,815	6,261,815
Capital Outlay	801,588	250,000	-	-
Activity Subtotal	71,983,212	77,542,788	84,723,303	84,723,303
<b>DISPATCH</b>				
Salaries and Wages	5,346,223	5,714,137	6,107,072	6,107,072
Employee Benefits	3,043,679	2,820,782	3,293,472	3,293,472
Services and Supplies	419,568	594,767	579,285	579,285
Capital Outlay	-	-	-	-
Activity Subtotal	8,809,470	9,129,686	9,979,829	9,979,829
<b>PUBLIC SAFETY FUNCTION</b>				
Salaries and Wages	99,839,378	106,427,274	111,849,145	112,249,887
Employee Benefits	61,598,507	66,509,316	78,967,464	79,207,625
Services and Supplies	16,358,607	21,438,498	15,907,358	16,039,883
Capital Outlay	1,227,643	987,192	-	-
<b>PUBLIC SAFETY FUNCTION SUBTOTAL</b>	<b>179,024,135</b>	<b>195,362,280</b>	<b>206,723,967</b>	<b>207,497,395</b>

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

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	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2026 FINAL APPROVED
<b>EXPENDITURES BY ACTIVITY AND FUNCTION:</b>				
<b>PUBLIC WORKS</b>				
Salaries and Wages	2,931,935	3,536,995	3,574,313	3,574,313
Employee Benefits	1,510,965	1,910,330	2,008,507	2,008,507
Services and Supplies	5,286,653	6,823,895	5,780,451	5,780,451
Capital Outlay	24,983	132,000	-	-
<b>PUBLIC WORKS FUNCTION SUBTOTAL</b>	<b>9,754,536</b>	<b>12,403,220</b>	<b>11,363,271</b>	<b>11,363,271</b>
<b>COMMUNITY SUPPORT</b>				
Salaries and Wages	3,681,861	4,474,362	7,174,881	6,750,059
Employee Benefits	1,651,390	2,060,411	3,706,162	3,451,854
Services and Supplies	1,717,809	1,821,087	2,319,684	2,191,959
Capital Outlay	12,256	38,000	-	-
<b>COMMUNITY SUPPORT FUNCTION SUBTOTAL</b>	<b>7,063,316</b>	<b>8,393,860</b>	<b>13,200,727</b>	<b>12,393,872</b>
<b>CULTURE AND RECREATION</b>				
Salaries and Wages	8,414,619	9,872,273	10,793,103	10,568,103
Employee Benefits	3,399,583	4,084,041	4,678,976	4,678,976
Services and Supplies	3,076,603	3,557,478	2,735,179	2,960,179
Capital Outlay	104,336	136,488	-	-
<b>CULTURE AND REC. FUNCTION SUBTOTAL</b>	<b>14,995,141</b>	<b>17,650,280</b>	<b>18,207,258</b>	<b>18,207,258</b>
<b>EXPENDITURES BY ACTIVITY AND FUNCTION:</b>				
<b>INTERGOVERNMENTAL</b>				
Employee Benefits	1,000,000	1,000,000	-	-
Services and Supplies	6,881,496	6,439,912	3,402,652	3,436,079
Retired Employee Insurance	5,467,680	5,500,000	5,500,000	5,500,000
Capital Outlay	-	-	-	-
<b>INTERGOVERNMENTAL FUNCTION SUBTOTAL</b>	<b>13,349,176</b>	<b>12,939,912</b>	<b>8,902,652</b>	<b>8,936,079</b>
<b>ALL FUNCTIONS SUBTOTALS</b>				
Salaries and Wages	137,833,910	149,383,012	157,921,862	157,672,782
Employee Benefits	81,301,688	88,562,509	103,542,824	103,528,677
Services and Supplies	55,192,758	67,238,818	53,709,645	53,972,872
Capital Outlay	3,001,517	1,306,373	-	-
<b>ALL FUNCTIONS SUBTOTALS</b>	<b>277,329,873</b>	<b>306,490,712</b>	<b>315,174,331</b>	<b>315,174,331</b>

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

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

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	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2026 FINAL APPROVED
<b>EXPENDITURES BY ACTIVITY AND FUNCTION:</b>				
<b>PAGE FUNCTION SUMMARY</b>				
10 General Government	43,109,082	48,820,590	45,015,596	45,015,596
12 Judicial	10,034,487	10,920,570	11,760,860	11,760,860
12 Public Safety	179,024,135	195,362,280	206,723,967	207,497,395
13 Public Works	9,754,536	12,403,220	11,363,271	11,363,271
13 Culture and Recreation	14,995,141	17,650,280	18,207,258	18,207,258
13 Community Support	7,063,316	8,393,860	13,200,727	12,393,872
14 Debt Service	605,701	605,701	605,701	605,701
13 Intergovernmental Expenditures	13,349,176	12,939,912	8,902,652	8,936,079
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>277,935,574</b>	<b>307,096,413</b>	<b>315,780,032</b>	<b>315,780,032</b>
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures - All Functions)	-	-	-	-
<b>OPERATING TRANSFERS OUT (Schedule T)</b>				
Special Revenue Funds				
Street Fund	-	-	-	-
Room Tax Fund	-	-	-	-
Forfeiture Fund	-	-	-	-
CDBG Fund	-	-	-	-
Debt Service Funds	5,056,505	5,255,501	5,491,818	5,491,818
Capital Projects Funds	13,596,191	5,444,376	-	-
Community Assistance Fund	50,000	50,000	50,000	50,000
Grants Capital Project Fund	-	-	-	-
Subtotal	18,702,696	10,749,877	5,541,818	5,541,818
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>296,638,270</b>	<b>317,846,290</b>	<b>321,321,850</b>	<b>321,321,850</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>56,111,466</b>	<b>48,000,000</b>	<b>38,540,000</b>	<b>38,540,000</b>
<b>TOTAL GENERAL FUND</b>				
<b>COMMITMENTS AND FUND BALANCE</b>	<b>352,749,736</b>	<b>365,846,290</b>	<b>359,861,850</b>	<b>359,861,850</b>

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

12-May-25

	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>EXPENDITURES BY ACTIVITY AND FUNCTION:</b>				
<b>PAGE FUNCTION SUMMARY</b>				
10 General Government	43,109,082	48,820,590	45,015,596	45,015,596
12 Judicial	10,034,487	10,920,570	11,760,860	11,760,860
12 Public Safety	179,024,135	195,362,280	206,723,967	207,497,395
13 Public Works	9,754,536	12,403,220	11,363,271	11,363,271
13 Culture and Recreation	14,995,141	17,650,280	18,207,258	18,207,258
13 Community Support	7,063,316	8,393,860	13,200,727	12,393,872
14 Debt Service	605,701	605,701	605,701	605,701
13 Intergovernmental Expenditures	13,349,176	12,939,912	8,902,652	8,936,079
<b>TOTAL EXPENDITURES - ALL FUNCTIONS</b>	<b>277,935,574</b>	<b>307,096,413</b>	<b>315,780,032</b>	<b>315,780,032</b>
<b>OTHER USES:</b>				
CONTINGENCY (Not to exceed 3% of Total Expenditures - All Functions)	-	-	-	-
<b>OPERATING TRANSFERS OUT (Schedule T)</b>				
Special Revenue Funds				
Street Fund	-	-	-	-
Room Tax Fund	-	-	-	-
Forfeiture Fund	-	-	-	-
CDBG Fund	-	-	-	-
Debt Service Funds	5,056,505	5,255,501	5,491,818	5,491,818
Capital Projects Funds	13,596,191	8,444,376	-	-
Community Assistance Fund	50,000	50,000	50,000	50,000
Grants Capital Project Fund	-	-	-	-
Subtotal	18,702,696	13,749,877	5,541,818	5,541,818
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>296,638,270</b>	<b>320,846,290</b>	<b>321,321,850</b>	<b>321,321,850</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>56,111,466</b>	<b>45,000,000</b>	<b>38,540,000</b>	<b>38,540,000</b>
<b>TOTAL GENERAL FUND</b>				
<b>COMMITMENTS AND FUND BALANCE</b>	<b>352,749,736</b>	<b>365,846,290</b>	<b>359,861,850</b>	<b>359,861,850</b>

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
<b>INTERGOVERNMENTAL REVENUES</b>				
Federal Grants-CDBG	2,818,480	6,862,242	6,863,215	6,863,215
State Grants	2,086,422	1,002,944	1,000,000	1,000,000
Subtotal	4,904,902	7,865,186	7,863,215	7,863,215
<b>MISCELLANEOUS</b>				
Interest Earnings	8,385	-	-	-
Loan Payments	433,598	296,776	292,044	292,044
Private Grants	-	-	-	-
Other	8,384	15,107	15,107	15,107
Subtotal	450,367	311,883	307,151	307,151
<b>OPERATING TRANSFERS IN</b>				
Neighborhood Stabilization Fund	-	-	-	-
Subtotal	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	1,614,386	1,332,465	-	-
Prior Period Adjustment				
<b>TOTAL AVAILABLE RESOURCES</b>	6,969,655	9,509,534	8,170,366	8,170,366
<b>EXPENDITURES</b>				
<b>COMMUNITY SUPPORT</b>				
<b>COMMUNITY RES</b>				
Salaries and Wages	445,053	547,173	682,913	682,913
Employee Benefits	242,420	302,766	394,342	394,342
Services and Supplies	2,964,432	6,549,081	5,027,308	5,027,308
Capital Outlay	1,985,285	2,110,514	2,065,803	2,065,803
Division Subtotal	5,637,190	9,509,534	8,170,366	8,170,366
<b>DEBT SERVICE</b>				
Services and Supplies	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
<b>TOTAL EXPENDITURES</b>	5,637,190	9,509,534	8,170,366	8,170,366
<b>OTHER FINANCING USES</b>				
Transfers Out				
General Fund	-	-	-	-
Parks & Recreation Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Subtotal	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	1,332,465	-	-	-
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	6,969,655	9,509,534	8,170,366	8,170,366

## CITY OF RENO, NEVADA

## SCHEDULE B - SPECIAL REVENUE FUND

HUD and State Housing Funds (10010,10012,10014,10015,10020,10025,10026,10028)



12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
INTERGOVERNMENTAL REVENUES				
Federal Grants	391,015	1,511,776	2,781,818	2,781,818
State Grants	23,000	-	-	-
Other	-	-	-	-
TOTAL INTERGOVERNMENTAL	414,015	1,511,776	2,781,818	2,781,818
MISCELLANEOUS REVENUES				
Investment Income	29,902	8,000	8,000	8,000
Rents & Royalties	-	-	-	-
Reimbursements and restitution	122,685	31,885	25,358	25,358
Private Grants	85,000	-	-	-
Other	1,575,155	-	-	-
Subtotal	1,812,742	39,885	33,358	33,358
TRANSFERS IN				
General Fund	50,000	50,000	50,000	50,000
HOME Fund	-	-	-	-
Subtotal	50,000	50,000	50,000	50,000
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>831,966</b>	<b>758,267</b>	<b>-</b>	<b>-</b>
<b>PRIOR PERIOD ADJUSTMENT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>3,108,723</b>	<b>2,359,928</b>	<b>2,865,176</b>	<b>2,865,176</b>
<b>EXPENDITURES</b>				
COMMUNITY ASSISTANCE OPERATIONS				
Salaries and Wages	250,976	265,947	187,357	187,357
Employee Benefits	134,508	176,960	142,819	142,819
Services and Supplies	1,964,972	1,917,021	2,535,000	2,535,000
Capital	-	-	-	-
FUNCTION SUBTOTAL	2,350,456	2,359,928	2,865,176	2,865,176
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
CDBG Fund	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>758,267</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>3,108,723</b>	<b>2,359,928</b>	<b>2,865,176</b>	<b>2,865,176</b>

CITY OF RENO, NEVADA

SCHEDULE B - SPECIAL REVENUE FUND  
COMMUNITY ASSISTANCE FUND 10035

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
<b>TAXES</b>				
Ad valorem	24,196,266	26,400,000	27,997,749	27,997,749
Subtotal	24,196,266	26,400,000	27,997,749	27,997,749
<b>SPECIAL ASSESSMENTS</b>				
Sidewalk assessments	-	-	-	-
<b>LICENSES AND PERMITS</b>				
Water Toll Fee	3,324,123	3,400,000	3,400,000	3,400,000
Other	438,885	487,076	450,000	450,000
Subtotal	3,763,008	3,887,076	3,850,000	3,850,000
<b>INTERGOVERNMENTAL REVENUES</b>				
Federal Grants	-	-	-	-
State Shared Revenues				
Motor Vehicle Fuel Tax	7,645,802	7,500,000	7,600,000	7,600,000
Other Local Government Shared Rev.				
Intergovt grants/contrib.	1,129,213	161,915	-	-
Subtotal	8,775,015	7,661,915	7,600,000	7,600,000
<b>CHARGES FOR SERVICES</b>				
Public Works, Other	-	-	-	-
<b>FINES AND FORFEITURES</b>				
Street Patching Penalties	22,337	50,000	-	-
<b>MISCELLANEOUS</b>				
Interest earnings	825,320	205,000	105,000	105,000
Reimbursements and restitution	265,680	123,600	-	-
Private grants and contributions	150,000	-	-	-
Change in fair value of investments	1,008,432	-	-	-
Other	182,951	3,981	-	-
Subtotal	2,432,383	332,581	105,000	105,000
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>39,189,009</b>	<b>38,331,572</b>	<b>39,552,749</b>	<b>39,552,749</b>
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In				
General Fund	-	-	-	-
Cap Asset Disposal gain/loss	270	4,085	-	-
Transfer from Virginia Street Bridge Fund				
Transfer from SAD Debt	-	-	-	-
Transfer from Traffic Signals Cap Proj Fund				
Subtotal	270	4,085	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>32,913,113</b>	<b>29,419,930</b>	<b>16,454,399</b>	<b>16,454,399</b>
<b>PRIOR PERIOD ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESIDUAL EQUITY TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>72,102,392</b>	<b>67,755,587</b>	<b>56,007,148</b>	<b>56,007,148</b>

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>EXPENDITURES:</b>				
<b>PUBLIC WORKS</b>				
<b>FUNCTION TOTAL</b>				
Salaries and Wages	7,021,491	8,448,083	9,020,728	9,020,728
Employee Benefits	3,943,772	4,805,049	5,385,591	5,385,591
Services and Supplies	13,496,398	14,630,964	14,365,325	14,365,325
Capital Outlay	18,130,801	23,327,092	14,144,000	14,144,000
<b>FUNCTION TOTAL</b>	<b>42,592,462</b>	<b>51,211,188</b>	<b>42,915,644</b>	<b>42,915,644</b>
<b>OTHER FINANCING USES</b>				
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
<b>TOTAL ENDING FUND BALANCE</b>	<b>29,419,930</b>	<b>16,454,399</b>	<b>13,001,504</b>	<b>13,001,504</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>72,102,392</b>	<b>67,755,587</b>	<b>56,007,148</b>	<b>56,007,148</b>

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
MISCELLANEOUS				
Interest earnings	(23,324)			
Other income	1,546,885	1,000,000	1,000,000	1,000,000
Subtotal	1,523,561	1,000,000	1,000,000	1,000,000
OTHER FINANCING SOURCES	-	-	-	-
TOTAL REVENUE	1,523,561	1,000,000	1,000,000	1,000,000
TOTAL BEGINNING FUND BALANCE	4,697,684	4,598,064	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	6,221,245	5,598,064	1,000,000	1,000,000
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,623,181	5,598,064	1,000,000	1,000,000
Capital Outlay	-	-	-	-
FUNCTION TOTAL	1,623,181	5,598,064	1,000,000	1,000,000
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Subtotal Other Financing Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	4,598,064	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	6,221,245	5,598,064	1,000,000	1,000,000

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
LICENSES & FEES				
Engineering Fees	94,006	200,000	200,000	200,000
MISCELLANEOUS				
Interest earnings	1,239	-	-	-
Other income	-	-	-	-
Subtotal	1,239	-	-	-
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	-	-
TOTAL REVENUE	95,245	200,000	200,000	200,000
TOTAL BEGINNING FUND BALANCE	1,266	314	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	96,511	200,314	200,000	200,000
<b>EXPENDITURES</b>				
INTERGOVERNMENTAL				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	96,197	200,314	200,000	200,000
Capital Outlay	-	-	-	-
FUNCTION TOTAL	96,197	200,314	200,000	200,000
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	314	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	96,511	200,314	200,000	200,000

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
TAXES-Room Tax	3,312,082	3,300,000	3,200,000	3,200,000
<b>INTERGOVERNMENTAL</b>				
Federal grants	20,000	15,000	-	-
State grants	-	-	-	-
Subtotal	20,000	15,000	-	-
<b>MISCELLANEOUS</b>				
Interest earnings	37,933	-	-	-
Reimbursement	1,402	-	-	-
Change in fair value of investments	27,486	-	-	-
Private grants	-	-	-	-
Subtotal	66,821	-	-	-
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In	-	-	-	-
Proceeds from issuance of debt	-	-	-	-
<b>TOTAL REVENUE</b>	3,398,903	3,315,000	3,200,000	3,200,000
<b>TOTAL BEGINNING FUND BALANCE</b>	1,990,067	1,426,661	667,048	667,048
<b>PRIOR PERIOD ADJUSTMENTS</b>	-	-	-	-
<b>RESIDUAL EQUITY TRANSFER IN</b>	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	5,388,970	4,741,661	3,867,048	3,867,048
<b>EXPENDITURES</b>				
Tourism (0110)				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	404,647	994,613	403,259	403,259
Capital Outlay	-	15,000	-	-
<b>FUNCTION TOTAL</b>	404,647	1,009,613	403,259	403,259
<b>DEBT SERVICE</b>				
Services and Supplies	-	-	-	-
Principal	125,000	125,000	125,000	125,000
Interest	-	-	-	-
<b>TOTAL EXPENDITURES</b>	125,000	125,000	125,000	125,000
<b>OTHER FINANCING USES</b>				
Operating Transfers Out				
General Fund	3,125,000	2,700,000	2,877,900	2,877,900
City Hall	-	-	-	-
Parks & Recreation Fund	-	-	-	-
Community Assistance Fund	-	-	-	-
Capital Projects Fund	307,662	240,000	240,000	240,000
Subtotal Other Financing Uses	3,432,662	2,940,000	3,117,900	3,117,900
<b>TOTAL ENDING FUND BALANCE</b>	1,426,661	667,048	220,889	220,889
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	5,388,970	4,741,661	3,867,048	3,867,048

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
INTERGOVERNMENTAL				
Consolidated Tax	-	-	-	-
MISCELLANEOUS				
Interest earnings	75,861	-	-	-
Change in fair value of investments	75,669	-	-	-
INTERGOVERNMENTAL				
Federal grants		-		
TRANSFERS IN				
General Fund	-	-	-	-
Building Permit Fund				
Planning				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>3,021,182</b>	<b>3,172,712</b>	<b>3,172,712</b>	<b>3,172,712</b>
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	<b>3,172,712</b>	<b>3,172,712</b>	<b>3,172,712</b>	<b>3,172,712</b>
<b>EXPENDITURES</b>				
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	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>3,172,712</b>	<b>3,172,712</b>	<b>3,172,712</b>	<b>3,172,712</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>3,172,712</b>	<b>3,172,712</b>	<b>3,172,712</b>	<b>3,172,712</b>

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



12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
<b>LICENSES &amp; FEES</b>				
Other Fees	226,857	205,000	205,000	205,000
Subtotal Licenses & fees	226,857	205,000	205,000	205,000
<b>MISCELLANEOUS</b>				
Interest earnings	40,854	-	-	-
Change in fair value of investments	37,351	-	-	-
Reimbursement and Restitution	52,974	50,000	50,000	50,000
Court Administrative Charges	-	-	-	-
Subtotal Miscellaneous	131,179	50,000	50,000	50,000
<b>TRANSFERS IN</b>				
General Fund	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,517,384</b>	<b>1,639,401</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>PRIOR PERIOD ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESIDUAL EQUITY TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,875,420</b>	<b>1,894,401</b>	<b>1,255,000</b>	<b>1,255,000</b>
<b>EXPENDITURES</b>				
<b>JUDICIAL</b>				
Services and Supplies	236,019	894,401	255,000	255,000
Capital Outlay	-	-	848,400	498,400
FUNCTION TOTAL	236,019	894,401	1,103,400	753,400
<b>OTHER FINANCING USES</b>				
Operating Transfers Out				
General Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Muni Court Capital Projects Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>1,639,401</b>	<b>1,000,000</b>	<b>151,600</b>	<b>501,600</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>1,875,420</b>	<b>1,894,401</b>	<b>1,255,000</b>	<b>1,255,000</b>

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
INTERGOVERNMENTAL				
Federal grants	41,401	100,000	100,000	100,000
MISCELLANEOUS				
Interest earnings	2,714	-	-	-
Reimbursement & restituion	-	-	-	-
Federal Drug Forfeiture Monies	-	-	-	-
Drug Forfeiture Monies	-	-	-	-
Other	(970)	-	-	-
Subtotal Miscellaneous	1,744	-	-	-
OTHER FINANCING SOURCES				
Sale of Capital Assets	-	-	-	-
TRANSFERS IN				
General Fund	-	-	-	-
Subtotal Transfers In	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,427,895</b>	<b>1,221,845</b>	<b>-</b>	<b>-</b>
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,471,040</b>	<b>1,321,845</b>	<b>100,000</b>	<b>100,000</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT (CITY Attorney)				
Salaries & Wages	-	-	-	-
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
FUNCTION TOTAL	-	-	-	-
PUBLIC SAFETY				
Salaries & Wages	-	-	-	-
Services and Supplies	249,195	966,846	100,000	100,000
Capital Outlay	-	354,999	-	-
FUNCTION TOTAL	249,195	1,321,845	100,000	100,000
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
General Fund	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>1,221,845</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>1,471,040</b>	<b>1,321,845</b>	<b>100,000</b>	<b>100,000</b>

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
INTERGOVERNMENTAL				
Federal grants	-	-	-	-
Other	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Interest earnings	5,596	15,743	-	-
Reimbursement & restitution	318,450	587,971	-	-
Change in fair value of investments	(6,029)	-	-	-
Other	-	-	-	-
Subtotal Miscellaneous	318,017	603,714	-	-
OTHER FINANCING SOURCES				
Operating Transfers In				
General Fund				
Performance Deposit Trust Fund				
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>425,150</b>	<b>685,764</b>	<b>500,000</b>	<b>500,000</b>
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	<b>743,167</b>	<b>1,289,478</b>	<b>500,000</b>	<b>500,000</b>
<b>EXPENDITURES</b>				
General Government				
Salaries and wages				
Employee Benefits				
Services and Supplies	57,403	789,478	500,000	500,000
Capital Outlay	-	-	-	-
Function Subtotal	57,403	789,478	500,000	500,000
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>685,764</b>	<b>500,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>743,167</b>	<b>1,289,478</b>	<b>500,000</b>	<b>500,000</b>

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES</b>				
<b>TAXES</b>				
Ad Valorem	-	-	-	-
<b>INTERGOVERNMENTAL</b>				
Grants and contributions	-	-	-	-
Subtotal	-	-	-	-
<b>LICENSES &amp; FEES</b>	-	-	-	-
<b>MISCELLANEOUS</b>				
Interest earnings	8,874	1,000	1,000	1,000
Reimbursements and restitutions	-	-	-	-
Rents and royalties-Retrac	-	-	-	-
Other	15,258	-	-	-
Subtotal	24,132	1,000	1,000	1,000
<b>OTHER FINANCING SOURCES</b>				
Proceeds Debt Financing	-	-	-	-
Proceeds Debt Issuance Premiums	-	-	-	-
Proceeds Capital Asset Disposal	-	-	-	-
Subtotal	-	-	-	-
Operating Transfers In				
General Fund	5,056,505	5,255,501	5,491,818	5,491,818
CDBG Fund	-	-	-	-
Street Funds	90,000	90,000	90,000	90,000
Room Tax Fund	-	-	-	-
Police Impact Fees	342,572	341,616	341,616	341,616
Court Funds	-	-	-	-
Capital Projects	-	-	-	-
Sewer Fund	112,000	112,000	112,000	112,000
Total Transfers In	5,601,077	5,799,117	6,035,434	6,035,434
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>292,814</b>	<b>67,833</b>	<b>15,758</b>	<b>15,758</b>
<b>PRIOR PERIOD ADJUSTMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESIDUAL EQUITY TRANSFER IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>5,918,023</b>	<b>5,867,950</b>	<b>6,052,192</b>	<b>6,052,192</b>
<b>EXPENDITURES AND RESERVES</b>				
<b>TYPE: GENERAL OBLIGATION BONDS</b>				
Principal	2,787,000	2,911,000	3,047,000	3,047,000
Interest	3,058,816	2,931,192	2,788,194	2,788,194
Fiscal Agent Charges	4,374	10,000	10,000	10,000
Bond Issuance Costs	-	-	-	-
Payment - Refunded Debt	-	-	-	-
Discount on Bonds	-	-	-	-
<b>OTHER FINANCING USES</b>				
Transfers Out	-	-	-	-
Reserves - Decrease or (Increase)	-	52,075	(191,240)	(191,240)
<b>*TOTAL RESERVED AMOUNT (MEMO ONLY)</b>	<b>67,833</b>	<b>15,758</b>	<b>206,998</b>	<b>206,998</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>67,833</b>	<b>15,758</b>	<b>206,998</b>	<b>206,998</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>5,918,023</b>	<b>5,867,950</b>	<b>6,052,192</b>	<b>6,052,192</b>

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES</b>				
TAXES				
Ad Valorem				
INTERGOVERNMENTAL				
Dedicated Sales Tax	982,840	1,000,000	1,000,000	1,000,000
Subtotal	982,840	1,000,000	1,000,000	1,000,000
LICENSES & FEES				
MISCELLANEOUS				
Interest earnings	43,352	10,000	10,000	10,000
Subtotal	43,352	10,000	10,000	10,000
OTHER FINANCING SOURCES				
Proceeds Debt Financing	-	-	-	-
Proceeds Debt Issuance Premiums	-	-	-	-
Proceeds Capital Asset Disposal	-	-	-	-
Subtotal	-	-	-	-
Operating Transfers In	-	-	-	-
Total Transfers In	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>(15,188,522)</b>	<b>(17,746,155)</b>	<b>(20,429,192)</b>	<b>(20,429,192)</b>
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	<b>(14,162,330)</b>	<b>(16,736,155)</b>	<b>(19,419,192)</b>	<b>(19,419,192)</b>
<b>EXPENDITURES AND RESERVES</b>				
TYPE: GENERAL OBLIGATION BONDS				
Principal	2,855,000	3,120,000	3,400,000	3,400,000
Interest	725,525	568,038	395,600	395,600
Fiscal Agent Charges	3,300	4,999	5,000	5,000
Bond Issuance Costs	-	-	-	-
Payment - Refunded Debt	-	-	-	-
Discount on Bonds	-	-	-	-
OTHER FINANCING USES				
Transfers Out	-	-	-	-
Reserves - Decrease or (Increase)		2,683,037	2,790,600	2,790,600
<b>*TOTAL RESERVED AMOUNT (MEMO ONLY)</b>	<b>(17,746,155)</b>	<b>(20,429,192)</b>	<b>(23,219,792)</b>	<b>(23,219,792)</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>(17,746,155)</b>	<b>(20,429,192)</b>	<b>(23,219,792)</b>	<b>(23,219,792)</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>(14,162,330)</b>	<b>(16,736,155)</b>	<b>(19,419,192)</b>	<b>(19,419,192)</b>

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)

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LGB 74 &amp; 75 \*

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES</b>				
<b>TAXES</b>				
Room Taxes (Railroad)	1,004,284	1,040,000	1,040,000	1,040,000
<b>INTERGOVERNMENTAL</b>				
Sales Taxes (Railroad)	15,054,285	14,800,000	15,000,000	15,000,000
<b>SPECIAL ASSESSMENTS</b>	947,562	971,000	-	-
<b>FINES AND FORFEITS</b>	32,953	-	-	-
<b>MISCELLANEOUS</b>				
Interest earnings	732,519	238,000	200,000	200,000
Other	545,148	-	-	-
Subtotal	1,277,667	238,000	200,000	200,000
<b>OTHER FINANCING SOURCES</b>				
Bonds Issued	-	-	-	-
Proceeds Debt Issuance	-	-	-	-
Debt issuance premiums	-	-	-	-
Subtotal	-	-	-	-
Operating Transfers In	-	-	-	-
CDBG Fund	-	-	-	-
Parks/Recreation Fund	-	-	-	-
Capital Projects Funds	-	-	-	-
Total Transfers in	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	28,954,581	31,150,048	31,720,878	31,720,876
<b>PRIOR PERIOD ADJUSTMENTS</b>	-	-	-	-
<b>RESIDUAL EQUITY TRANSFER IN</b>	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	47,271,332	48,199,048	47,960,878	47,960,876
<b>EXPENDITURES AND RESERVES</b>				
<b>TYPE: GENERAL OBLIGATION BONDS</b>				
Principal	7,538,002	7,572,025	2,260,000	2,260,000
Interest	8,529,583	8,821,145	6,645,528	6,645,528
Fiscal Agent Charges	53,699	85,000	55,000	55,000
Issuance Costs	-	-	-	-
Payment Refunded Debt/Discount	-	-	-	-
<b>OTHER FINANCING USES</b>				
Transfers Out	-	-	-	-
ReTRAC Enhancement Cap Project Fund	-	-	-	-
Reserves - Decrease or (Increase)	(2,195,467)	(570,830)	(7,279,472)	(7,279,472)
<b>*TOTAL RESERVED AMOUNT (MEMO ONLY)</b>	31,150,048	31,720,878	39,000,350	39,000,348
<b>TOTAL ENDING FUND BALANCE</b>	31,150,048	31,720,878	39,000,350	39,000,348
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	47,271,332	48,199,048	47,960,878	47,960,876

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

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Form 15&16

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES</b>				
<b>TAXES</b>				
Room Taxes Event Center	8,045,936	8,720,000	8,700,000	8,700,000
<b>SPECIAL ASSESSMENTS</b>	654,297	654,242	345,262	345,262
<b>MISCELLANEOUS</b>				
Interest earnings	320,526	166,659	117,688	117,688
Other	169,655			
Subtotal	490,181	166,659	117,688	117,688
<b>OTHER FINANCING SOURCES</b>				
Proceeds from Bond Issued	-	2,066,311	-	-
Proceeds Debt Financing	-	21,895,000	-	-
<b>Operating Transfers In</b>				
Event Center Capital Projects	-	-	-	-
General Fund	-	-	-	-
Ballroom Fund	-	-	-	-
Downtown Capital Projects Fund	-	-	-	-
Total Transfers In	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	6,688,919	7,155,884	9,685,698	9,685,698
<b>PRIOR PERIOD ADJUSTMENTS</b>	-	-	-	-
<b>RESIDUAL EQUITY TRANSFER IN</b>	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	15,879,333	40,658,096	18,848,648	18,848,648
<b>EXPENDITURES AND RESERVES</b>				
<b>TYPE: GENERAL OBLIGATION BONDS</b>				
Principal	3,875,000	26,670,000	4,295,000	4,295,000
Interest	4,740,070	4,015,975	4,293,157	4,293,157
Fiscal Agent Charges	108,379	40,000	40,000	40,000
Bond Costs	-	246,423	-	-
Payment to Bond Refunding Agent	-	-	-	-
Escrow Payment-Refunding	-	-	-	-
<b>OTHER FINANCING USES</b>				
Operating Transfers Out	-	-	-	-
<b>Reserves - Decrease or (Increase)</b>	(466,965)	(2,529,814)	(534,793)	(534,793)
<b>*TOTAL RESERVED AMOUNT (MEMO ONLY)</b>	7,155,884	9,685,698	10,220,491	10,220,491
<b>TOTAL ENDING FUND BALANCE</b>	7,155,884	9,685,698	10,220,491	10,220,491
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	15,879,333	40,658,096	18,848,648	18,848,648

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

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LGB 80 &amp; 73

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES</b>				
SPECIAL ASSESSMENTS	81,185	59,336	55,013	55,013
FINES AND FORFEITS	10,699	-	-	-
MISCELLANEOUS				
Interest earnings	104,559	59,088	45,785	45,785
Other	97,971	-	-	-
Subtotal	202,530	59,088	45,785	45,785
OTHER FINANCING SOURCES				
Operating Transfers In	-	-	-	-
Premium on Bonds	-	-	-	-
Proceeds Debt Financing	-	-	-	-
Subtotal	-	-	-	-
TOTAL BEGINNING FUND BALANCE	2,520,339	2,719,145	1,264,186	1,264,186
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	2,814,753	2,837,569	1,364,984	1,364,984
<b>EXPENDITURES AND RESERVES</b>				
TYPE: SPECIAL ASSESSMENT BONDS				
Principal	49,670	26,710	27,810	27,810
Interest	34,910	27,077	25,986	25,986
Other	11,028	19,596	119,600	119,600
Bond Costs	-	-	-	-
Reserves - Decrease or (Increase)	-	-	-	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	2,719,145	1,264,186	1,191,588	1,191,588
OTHER FINANCING USES				
Operating Transfers Out	-	1,500,000	-	-
TOTAL ENDING FUND BALANCE	2,719,145	1,264,186	1,191,588	1,191,588
TOTAL COMMITMENTS AND FUND BALANCE	2,814,753	2,837,569	1,364,984	1,364,984

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



14-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
LICENSES AND PERMITS	338,731	230,500	326,109	326,109
INTERGOVERNMENTAL				
Federal Grants	15,949,174	20,000,000	-	328,821
Intergovernmental	75,742	-	-	-
Subtotal	16,024,916	20,000,000	-	328,821
MISCELLANEOUS				
Contributed Capital				
Interest earnings	1,348,759	-	-	-
Private Grants and contributions	4,774,298	-	-	-
Reimbursements	130,702	-	-	-
Rents & Royalties	981,725	950,000	950,000	950,000
Other	3,149,816	-	-	-
Subtotal	10,385,300	950,000	950,000	950,000
FINES & FORFEITS	3,660	-	-	-
OTHER FINANCING SOURCES				
Sale of Capital Assets	50,839	-	-	-
Operating Transfers In				
General Fund	13,596,191	5,444,376	-	-
Room Tax Fund	307,662	240,000	240,000	240,000
Debt Service Fund				
Subtotal	13,903,853	5,684,376	240,000	240,000
TOTAL BEGINNING FUND BALANCE	88,277,933	39,104,617	8,404,891	8,404,891
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	128,985,232	65,969,493	9,921,000	10,249,821
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT				
Services and Supplies	5,987,643	20,595,384	60,000	60,000
Capital Outlay	348,036	526,221	425,000	425,000
Function Subtotal	6,335,679	21,121,605	485,000	485,000
PUBLIC SAFETY				
Services and Supplies	482,796	227,432	100,000	100,000
Capital Outlay	33,836,139	14,038,814	1,400,000	1,400,000
Function Subtotal	34,318,935	14,266,246	1,500,000	1,500,000
PUBLIC WORKS				
Services and Supplies	2,236,837	460,236	-	-
Capital Outlay	9,228,227	13,217,611	3,180,000	3,180,000
Function Subtotal	11,465,064	13,677,847	3,180,000	3,180,000
CULTURE AND RECREATION				
Salaries and Wages				125,824
Employee Benefits				69,429
Services and Supplies	543,996	192,206	-	-
Capital Outlay	31,319,760	7,400,291	800,000	800,000
Function Subtotal	31,863,756	7,592,497	800,000	995,253
COMMUNITY DEVELOPMENT				
Salaries and Wages				85,720
Employee Benefits				47,848
Services and Supplies	206,297	228,791	-	-
Capital Outlay			-	-
Function Subtotal	206,297	228,791	-	133,568
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	5,348,312	336,000	3,136,000	136,000
Streets Fund		-	-	-
City Debt Svc Fund	342,572	341,616	341,616	341,616
Subtotal	5,690,884	677,616	3,477,616	477,616
TOTAL ENDING FUND BALANCE	39,104,617	8,404,891	478,384	3,478,384
TOTAL COMMITMENTS AND FUND BALANCE	128,985,232	65,969,493	9,921,000	10,249,821

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

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12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
<b>CHARGES FOR SERVICE</b>				
AB 376 Room Surcharge	1,174,342	1,120,000	1,100,000	1,100,000
Subtotal	1,174,342	1,120,000	1,100,000	1,100,000
<b>FINES &amp; FORFEITURES</b>		-	-	-
<b>MISCELLANEOUS</b>				
PW Sales of Plans Revenue	-	-	-	-
Interest Earnings	82,305	-	-	-
Other	52,775	-	-	-
Subtotal	135,080	-	-	-
<b>OTHER FINANCING SOURCES</b>				
Proceeds Debt Financing	-	-	-	-
Operating Transfers In	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	2,683,463	3,532,713	400,000	400,000
<b>PRIOR PERIOD ADJUSTMENTS</b>	-	-	-	-
<b>RESIDUAL EQUITY TRANSFERS</b>	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	3,992,885	4,652,713	1,500,000	1,500,000
<b>EXPENDITURES</b>				
<b>PUBLIC WORKS</b>				
Services & Supplies	171,780	208,499	-	-
Capital Outlay	288,392	4,044,214	1,500,000	1,500,000
Function Subtotal	460,172	4,252,713	1,500,000	1,500,000
<b>OTHER FINANCING USES</b>				
Discount On Bonds Issued				
Operating Transfers Out	-	-	-	-
Event Center Debt Service	-	-	-	-
Public Arts Fund	-	-	-	-
Subtotal	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	3,532,713	400,000	-	-
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	3,992,885	4,652,713	1,500,000	1,500,000

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
INTERGOVERNMENTAL				
Federal Grants	-	-	-	-
Subtotal	-	-	-	-
MISCELLANEOUS				
Contributed Capital	-	-	-	-
Interest Earnings	11,314	-	-	-
Change in fair value of investments	9,801	-	-	-
Other	78,946	75,000	75,000	75,000
Reimbursements and restitutions	-	-	-	-
Subtotal	100,061	75,000	75,000	75,000
OTHER FINANCING SOURCES				-
Capital Asset disposal	-	-	-	-
Operating Transfers In	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>419,509</b>	<b>519,570</b>	<b>519,570</b>	<b>519,570</b>
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	<b>519,570</b>	<b>594,570</b>	<b>594,570</b>	<b>594,570</b>
<b>EXPENDITURES</b>				
PUBLIC WORKS				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & Supplies	-	75,000	75,000	75,000
Capital Outlay	-	-	-	-
Function Subtotal	-	75,000	75,000	75,000
OTHER FINANCING USES				
Operating Transfers Out				
Subtotal	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>519,570</b>	<b>519,570</b>	<b>519,570</b>	<b>519,570</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>519,570</b>	<b>594,570</b>	<b>594,570</b>	<b>594,570</b>

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
INTERGOVERNMENTAL				
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Private Grants	-	-	-	-
MISCELLANEOUS				
Interest earnings	674	-	-	-
Reimbursement and Restitution				
Other	673	-	-	-
Private Grants			-	-
Subtotal	1,347	-	-	-
OTHER FINANCING SOURCES				
Proceeds of Bonds	-	-	-	-
Transfers In	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>26,863</b>	<b>28,210</b>	<b>28,210</b>	<b>28,210</b>
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	<b>28,210</b>	<b>28,210</b>	<b>28,210</b>	<b>28,210</b>
<b>EXPENDITURES</b>				
PUBLIC WORKS				
Service and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Function Subtotal	-	-	-	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
Debt	-	-	-	-
Total	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	<b>28,210</b>	<b>28,210</b>	<b>28,210</b>	<b>28,210</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>28,210</b>	<b>28,210</b>	<b>28,210</b>	<b>28,210</b>

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
<b>TAXES</b>				
Park Construction Taxes	1,447,968	990,000	850,000	850,000
<b>INTERGOVERNMENTAL</b>				
Federal Grant	-	-	-	-
State Grants	-	-	-	-
Subtotal	-	-	-	-
<b>MISCELLANEOUS</b>				
Interest earnings	365,940	-	-	-
Reimbursements and restitution		-	-	-
Private grants		-	-	-
Other	358,527	-	-	-
Subtotal	724,467	-	-	-
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	13,728,032	15,012,828	5,647,828	5,647,828
<b>PRIOR PERIOD ADJUSTMENTS</b>	-	-	-	-
<b>RESIDUAL EQUITY TRANSFERS</b>	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	15,900,467	16,002,828	6,497,828	6,497,828
<b>EXPENDITURES</b>				
<b>CULTURE &amp; RECREATION</b>				
Service and Supplies	5,535	-	-	-
Capital Outlay	882,104	10,355,000	1,270,000	1,270,000
Function Subtotal	887,639	10,355,000	1,270,000	1,270,000
<b>OTHER FINANCING USES</b>				
Operating Transfers Out	-	-	-	-
Capital Projects Fund	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	15,012,828	5,647,828	5,227,828	5,227,828
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	15,900,467	16,002,828	6,497,828	6,497,828

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

12-May-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
INTERGOVERNMENTAL				
State Grants	-	-	-	-
County Capital Projects Tax	838,410	875,000	875,000	875,000
Subtotal	838,410	875,000	875,000	875,000
FINES & FORFEITURES	-			
MISCELLANEOUS				
Interest earnings	20,253	1,000	-	-
Reimbursement & restitution			-	-
Other income	49,896	-	-	-
Subtotal	70,149	1,000	-	-
OTHER FINANCING SOURCES				
Proceeds on sale of asset disposal	-	-	-	-
Operating Transfers In				
PW Capital Projects Fund	-	-	-	-
RACOR Cap Projects	-	-	-	-
Subtotal	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	<b>1,209,449</b>	<b>178,865</b>	<b>330,701</b>	<b>330,701</b>
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	<b>2,118,008</b>	<b>1,054,865</b>	<b>1,205,701</b>	<b>1,205,701</b>
<b>EXPENDITURES</b>				
PUBLIC SAFETY				
Services and Supplies	-	-	-	-
Capital Outlay	800,000	-	-	-
Function Subtotal	800,000	-	-	-
General Governmental				
Services and Supplies	534,143	399,164	600,000	600,000
Capital Outlay			-	-
Function Subtotal	534,143	399,164	600,000	600,000
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	605,000	325,000	605,701	605,701
Public Works Capital Projects Fund	-	-	-	-
Debt Fund	-	-	-	-
Subtotal	605,000	325,000	605,701	605,701
<b>TOTAL ENDING FUND BALANCE</b>	<b>178,865</b>	<b>330,701</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	<b>2,118,008</b>	<b>1,054,865</b>	<b>1,205,701</b>	<b>1,205,701</b>

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

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	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>RESOURCES:</b>				
MISCELLANEOUS				
Interest earnings	6,225	-	-	-
Reimbursements & Restitution		-	-	-
Change in fair value of investments	36,202	-	-	-
Street impact fees	-	-	-	-
Subtotal	42,427	-	-	-
<b>OTHER FINANCING SOURCES</b>				
Operating Transfers In				
Debt Issuance	-	-	-	-
Street Fund	-	-	-	-
Subtotal	-	-	-	-
<b>TOTAL BEGINNING FUND BALANCE</b>	27,791	70,218	-	-
<b>PRIOR PERIOD ADJUSTMENTS</b>	-	-	-	-
<b>RESIDUAL EQUITY TRANSFERS</b>	-	-	-	-
<b>TOTAL AVAILABLE RESOURCES</b>	70,218	70,218	-	-
<b>EXPENDITURES</b>				
<b>PUBLIC WORKS</b>				
Services and Supplies	-	-	-	-
Capital Outlay	-	70,218	-	-
Function Subtotal	-	70,218	-	-
<b>OTHER FINANCING USES</b>				
Operating Transfers Out				
Street Fund	-	-	-	-
Debt Fund	-	-	-	-
Function Subtotal	-	-	-	-
<b>TOTAL ENDING FUND BALANCE</b>	70,218	-	-	-
<b>TOTAL COMMITMENTS AND FUND BALANCE</b>	70,218	70,218	-	-

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

12-May-25

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Public Works				
Licenses & Permits	416,760	413,000	423,175	423,175
Charges for Services	83,839,399	89,570,000	95,770,650	95,770,650
Fines and Forfeitures	2,150,372	2,077,143	2,110,000	2,110,000
Reimbursement and Restitution				
Miscellaneous	1,529,176	12,584	-	-
<b>Total Operating Revenue</b>	<b>87,935,707</b>	<b>92,072,727</b>	<b>98,303,825</b>	<b>98,303,825</b>
<b>Operating Expense</b>				
UTILITY ENTERPRISE				
Salaries and Wages	10,078,649	11,779,493	12,718,888	12,718,888
Employee Benefits	6,281,010	6,339,625	7,245,877	7,245,877
Services and Supplies	18,122,329	23,874,896	19,183,399	19,183,399
Function Subtotal	34,481,988	41,994,014	39,148,164	39,148,164
Joint Sewer Plant Expense	17,413,578	19,154,936	20,868,519	20,868,519
Depreciation/amortization	14,862,457	15,000,000	15,000,000	15,000,000
Pension Expense	-	2,300,000	2,300,000	2,300,000
<b>Total Operating Expense</b>	<b>66,758,023</b>	<b>78,448,950</b>	<b>77,316,683</b>	<b>77,316,683</b>
<b>Operating Income (Loss)</b>	<b>21,177,684</b>	<b>13,623,777</b>	<b>20,987,142</b>	<b>20,987,142</b>
<b>Nonoperating Revenues</b>				
Grants				
Sewer Connection Charges	7,340,237	8,110,000	8,100,000	8,100,000
Interest earnings	4,080,741	2,100,000	1,200,000	1,200,000
Change in fair value of investments	3,753,364	-	-	-
Proceeds issuance of debt	-	50,000	69,950,000	69,950,000
Gain (loss) on sale of assets	(121,857)	2,788		
<b>Total Nonoperating Revenues</b>	<b>15,052,485</b>	<b>10,262,788</b>	<b>79,250,000</b>	<b>79,250,000</b>
<b>Nonoperating Expenses</b>				
Interest expense	1,310,776	748,622	690,364	690,364
Share of net loss - Truckee Meadows				
Water Reclamation Facility	6,004,716	5,600,000	5,600,000	5,600,000
<b>Total Nonoperating Expenses</b>	<b>7,315,492</b>	<b>6,348,622</b>	<b>6,290,364</b>	<b>6,290,364</b>
Net Income (Loss) before Operating Transfers	28,914,677	17,537,943	93,946,778	93,946,778
<b>Capital Contributions</b>				
Federal Grants	1,201,447	16,809	30,658,900	30,658,900
Contributions of assets	4,825,898		-	-
<b>Total Capital Contributions</b>	<b>6,027,345</b>	<b>16,809</b>	<b>30,658,900</b>	<b>30,658,900</b>
<b>Operating Transfers (Sch T)</b>				
In	-	-	-	-
Out	(112,000)	(112,000)	(112,000)	(112,000)
<b>Net Operating Transfers</b>	<b>(112,000)</b>	<b>(112,000)</b>	<b>(112,000)</b>	<b>(112,000)</b>
<b>NET INCOME (LOSS)</b>	<b>34,830,022</b>	<b>17,425,943</b>	<b>93,834,778</b>	<b>93,834,778</b>

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



12-May-25

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Cash received from customers	86,443,291	89,570,000	95,770,650	95,770,650
Cash received from other funds for svc	-	-	-	-
Cash received from Miscellaneous Income	1,969,242	2,502,727	2,533,175	2,533,175
<b>CASH OUTFLOWS:</b>				
Cash payment to suppliers for goods and services	(36,921,890)	(37,000,095)	(35,147,946)	(35,147,946)
Cash payment for employee services	(13,997,518)	(16,340,705)	(18,025,956)	(18,025,956)
Cash payment for interfund good and services	(3,572,884)	(6,029,737)	(4,903,972)	(4,903,972)
Cash payment for interfund employee benefits	(1,448,914)	(1,778,413)	(1,938,809)	(1,938,809)
Net cash provided by operating activities	32,471,327	30,923,777	38,287,142	38,287,142
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Temp loans recd from other funds	-	-	-	-
Grants	1,201,447	16,809	30,658,900	30,658,900
Operating transfers in	-	-	-	-
Cash received from other funds	-	-	-	-
<b>CASH OUTFLOWS:</b>				
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	1,089,447	(95,191)	30,546,900	30,546,900

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

12-May-25

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Cash received from connection charges	7,340,237	8,110,000	8,100,000	8,100,000
Proceeds Long Term Debt	-	50,000	69,950,000	69,950,000
Proceeds sale of capital assets	7,949	2,788	-	-
<b>CASH OUTFLOWS:</b>				
Investment in TMWRF		-	-	-
Acquisition and construction of capital assets	(17,339,863)	(100,647,072)	(212,130,990)	(206,130,990)
Interest paid on debt	(1,312,776)	(748,622)	(690,364)	(690,364)
Principal paid on debt	(8,636,104)	(4,420,121)	(3,249,367)	(3,249,367)
Payment on Refunded Debt	-	-	-	-
Net cash used in capital and related financing activities	(19,940,557)	(97,653,027)	(138,020,721)	(132,020,721)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Interest Earnings	6,795,581	2,100,000	1,200,000	1,200,000
<b>CASH OUTFLOWS:</b>				
Truckee Meadows Water Reclamation Facility	(3,155,024)	-	-	-
Net cash used in investing activities	3,640,557	2,100,000	1,200,000	1,200,000
Net INCREASE (DECREASE) in cash and cash equivalents	17,260,774	(64,724,441)	(67,986,679)	(61,986,679)
Prior Period Adjustment	-	-	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	162,875,369	180,136,143	115,411,702	115,411,702
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	180,136,143	115,411,702	47,425,023	53,425,023

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

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PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
<b>Operating Revenue</b>				
<b>CHARGES FOR SERVICE</b>				
Community Support				
Building permits	4,546,624	4,815,426	6,450,000	9,762,814
Electrical and plumbing permits	1,259,288	1,314,907	-	-
Plan check fees	2,372,071	3,006,254	2,900,000	-
Plumbing inspection fees	251,514	261,382	250,000	-
Electrical inspection fees	128,237	117,365	110,000	-
Building inspections-Compliance	137,767	161,170	160,000	160,000
Fire inspection fees	206,688	211,903	210,000	410,000
Miscellaneous permits	432,092	442,267	-	-
Other building and safety fees	251,377	165,069	120,000	120,000
Subtotal	9,585,658	10,485,743	10,200,000	10,452,814
Reimbursements/Restitution/Other	57,718	-	-	-
<b>Total Operating Revenue</b>	<b>9,643,376</b>	<b>10,495,743</b>	<b>10,200,000</b>	<b>10,452,814</b>
<b>Operating Expense</b>				
<b>COMMUNITY SUPPORT</b>				
Salaries and Wages	6,987,261	7,234,866	5,977,905	5,977,905
Employee Benefits	3,552,553	3,785,821	3,347,748	3,347,748
Services and Supplies	3,923,955	4,741,755	4,124,686	4,377,500
Function Subtotal	14,463,769	15,762,442	13,450,339	13,703,153
Depreciation/amortization	119,586	150,000	150,000	150,000
Pension Expense	1,294,022	500,000	500,000	1,300,000
<b>Total Operating Expense</b>	<b>15,877,377</b>	<b>16,412,442</b>	<b>14,100,339</b>	<b>15,153,153</b>
<b>Operating Income or (Loss)</b>	<b>(6,234,001)</b>	<b>(5,916,699)</b>	<b>(3,900,339)</b>	<b>(4,700,339)</b>
<b>Nonoperating Revenues</b>				
Grants	-	-	-	-
Interest earnings	1,099,380	150,000	150,000	150,000
Miscellaneous	-	-	-	-
Gain (loss) on sale of assets	(33,136)	-	-	-
<b>Total Nonoperating Revenues</b>	<b>1,066,244</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Capital Contributions</b>				
Capital Contributions	33,136	40,000	-	-
<b>Total Nonoperating Expenses</b>	<b>33,136</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
<b>Net Income (Loss) Before</b>				
<b>Operating Transfers</b>	<b>(5,134,621)</b>	<b>(5,806,699)</b>	<b>(3,750,339)</b>	<b>(4,550,339)</b>
<b>Operating Transfers (Sch T)</b>				
In	-	-	-	-
Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME (LOSS)</b>	<b>(5,134,621)</b>	<b>(5,806,699)</b>	<b>(3,750,339)</b>	<b>(4,550,339)</b>

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

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PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Cash received from customers	9,516,054	10,495,743	10,200,000	10,452,814
Cash received from miscellaneous income	57,718	-	-	-
<b>CASH OUTFLOWS:</b>				
Cash payment to suppliers for goods and services	(2,033,539)	(2,256,936)	(1,825,978)	(2,078,792)
Cash payment for employee services	(9,510,997)	(10,043,261)	(8,473,838)	(8,473,838)
Cash payment for interfund good and services	(1,912,961)	(2,484,819)	(2,298,708)	(2,298,708)
Cash payment for interfund employee services	(916,081)	(977,426)	(851,815)	(851,815)
Net cash provided by operating activities	(4,799,806)	(5,266,699)	(3,250,339)	(3,250,339)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Operating transfers in	-	-	-	-
Grants	-	-	-	-
<b>CASH OUTFLOWS:</b>				
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)

12-May-25

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Proceeds of loans for capital assets	-	-	-	-
Sale of capital assets	-	-	-	-
<b>CASH OUTFLOWS:</b>				
Acquisition, construction or improvements of capital assets	(72,200)	(40,000)	-	-
Principal on loans for capital assets	-	-	-	-
Interest on loans for capital assets	-	-	-	-
Net cash used in capital and related financing activities	(72,200)	(40,000)	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Interest earnings	988,582	150,000	150,000	150,000
<b>CASH OUTFLOWS:</b>	-			
Net cash provided by investing activities	988,582	150,000	150,000	150,000
Net INCREASE (DECREASE) in cash and cash equivalents	(3,883,424)	(5,156,699)	(3,100,339)	(3,100,339)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	22,539,462	18,656,038	13,499,339	13,499,339
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	18,656,038	13,499,339	10,399,000	10,399,000

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

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PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
PUBLIC WORKS				
Charges for Services	10,432,854	11,738,060	4,837,593	4,837,593
Reimbursements and Restitution	56,349	-	-	-
Other	-	-	-	-
<b>Total Operating Revenue</b>	<b>10,489,203</b>	<b>11,738,060</b>	<b>4,837,593</b>	<b>4,837,593</b>
<b>Operating Expense</b>				
PUBLIC WORKS				
Salaries and Wages	1,232,494	1,523,299	1,680,327	1,680,327
Employee Benefits	662,022	879,422	996,891	996,891
Services and Supplies	4,241,018	4,298,538	3,907,327	3,907,327
Function Subtotal	6,135,534	6,701,259	6,584,545	6,584,545
Depreciation/amortization	3,978,067	4,100,000	4,200,000	4,200,000
Pension Expense	199,304	450,000	550,000	550,000
<b>Total Operating Expense</b>	<b>10,312,905</b>	<b>11,251,259</b>	<b>11,334,545</b>	<b>11,334,545</b>
<b>Operating Income or (Loss)</b>	<b>176,298</b>	<b>486,801</b>	<b>(6,496,952)</b>	<b>(6,496,952)</b>
<b>Nonoperating Revenues</b>				
Grants	44,831	-	-	-
Interest earnings	298,778	100,000	50,000	50,000
Change in fair value of investments	274,089	-	-	-
Gain (loss) on sale of assets	436,851	254,558	-	-
<b>Total Nonoperating Revenues</b>	<b>1,054,549</b>	<b>354,558</b>	<b>50,000</b>	<b>50,000</b>
<b>Nonoperating Expenses</b>				
Interest expense	-	-	-	-
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Income before Operating Transfers	1,230,847	841,359	(6,446,952)	(6,446,952)
Capital Contributions	1,490,841	-	-	-
<b>Operating Transfers (Sch T)</b>				
In	-	-	-	-
Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME</b>	<b>2,721,688</b>	<b>841,359</b>	<b>(6,446,952)</b>	<b>(6,446,952)</b>

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

12-May-25

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Quasi-external receipts	-	-	-	-
Cash received from other funds for svc	10,432,854	11,738,060	4,837,593	4,837,593
Cash received from miscellaneous income	37,721	-	-	-
<b>CASH OUTFLOWS:</b>				
Cash payment to suppliers for goods and services	(3,858,671)	(3,602,826)	(3,157,871)	(3,157,871)
Cash payment for employee services	(1,648,855)	(2,143,675)	(2,413,243)	(2,413,243)
Cash payment for interfund good and services	(337,951)	(695,712)	(749,456)	(749,456)
Cash payment for interfund employee services	(200,995)	(259,046)	(263,975)	(263,975)
Net cash provided by operating activities	4,424,103	5,036,801	(1,746,952)	(1,746,952)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Operating transfers in	-	-	-	-
Grants	44,831	-	-	-
<b>CASH OUTFLOWS:</b>				
Principal on operating loans	-	-	-	-
Temporary loans received from other funds	-	-	-	-
Operating transfers out	-	-	-	-
Net cash provided by noncapital financing activities	44,831	-	-	-

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

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PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Proceeds from debt financing	-	-	-	-
Proceeds from sale of equipment	582,249	254,558	-	-
<b>CASH OUTFLOWS:</b>				
Acquisition, construction or improvements of capital assets	(4,496,020)	(9,829,771)	(400,000)	(400,000)
Lease-Purchase Principal	-	-	-	-
Lease-Purchase Interest	-	-	-	-
Net cash used in capital and related financing activities	(3,913,771)	(9,575,213)	(400,000)	(400,000)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Interest earnings	-	100,000	50,000	50,000
<b>CASH OUTFLOWS:</b>				
Change in fair value of cash equivalent	536,473			
Net cash provided by investing activities	536,473	100,000	50,000	50,000
Net INCREASE (DECREASE) in cash and cash equivalents	1,091,636	(4,438,412)	(2,096,952)	(2,096,952)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	11,113,361	12,204,997	7,766,585	7,766,585
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	12,204,997	7,766,585	5,669,633	5,669,633

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



12-May-25

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Charges for Services	2,260,399	8,006,129	8,006,129	8,006,129
Reimbursement and Restitution		-	-	-
Miscellaneous	5,000,000	-	-	-
<b>Total Operating Revenue</b>	<b>7,260,399</b>	<b>8,006,129</b>	<b>8,006,129</b>	<b>8,006,129</b>
<b>Operating Expense</b>				
<b>GENERAL GOVERNMENT:</b>				
Salaries and Wages	608,669	679,218	701,320	701,320
Employee Benefits	372,616	361,132	395,824	395,824
Services and Supplies	5,384,111	6,810,079	7,558,000	7,558,000
Function Subtotal	6,365,396	7,850,429	8,655,144	8,655,144
Pension Expense	-	150,000	150,000	150,000
<b>Total Operating Expense</b>	<b>6,365,396</b>	<b>8,000,429</b>	<b>8,805,144</b>	<b>8,805,144</b>
<b>Operating Income (Loss)</b>	<b>895,003</b>	<b>5,700</b>	<b>(799,015)</b>	<b>(799,015)</b>
<b>Nonoperating Revenues</b>				
Interest earnings	150,668	30,000	30,000	30,000
Grants				
Change in fair value of investments	115,919	-	-	-
Gain (loss) on sale of assets				
<b>Total Nonoperating Revenues</b>	<b>266,587</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Nonoperating Expenses</b>				
	-	-	-	-
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>1,161,590</b>	<b>35,700</b>	<b>(769,015)</b>	<b>(769,015)</b>
<b>Operating Transfers (Sch T)</b>				
In	-	-	-	-
Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME (LOSS)</b>	<b>1,161,590</b>	<b>35,700</b>	<b>(769,015)</b>	<b>(769,015)</b>

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

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PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Quasi-external receipts	2,260,399	8,006,129	8,006,129	8,006,129
Insurance reimbursements	-	-	-	-
Cash received from miscellaneous income	5,000,000	-	-	-
Cash received from customers	-	-	-	-
<b>CASH OUTFLOWS:</b>				
Cash payment to suppliers for goods and services	(7,318,937)	(6,176,748)	(7,179,135)	(7,179,135)
Cash payment for employee services	(794,884)	(955,696)	(1,009,364)	(1,009,364)
Cash payment for interfund good and services	(573,875)	(633,331)	(378,865)	(378,865)
Cash payment for interfund employee services	(59,038)	(84,654)	(87,780)	(87,780)
Net cash provided by operating activities	(1,486,335)	155,700	(649,015)	(649,015)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Operating transfers-in	-	-	-	-
Miscellaneous	-	-	-	-
<b>CASH OUTFLOWS:</b>				
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)

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PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b> Proceeds sale of equipment Contributed Capital	- -	- -	- -	- -
<b>CASH OUTFLOWS:</b> Acquisition, construction or improvements of capital assets	-	-	-	-
Net cash used in capital and related financing activities	-	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b> Repayment of Loan Interest Earnings	- 229,361	- 30,000	- 30,000	- 30,000
<b>CASH OUTFLOWS:</b> Change in fair value of cash equivalent	-	-	-	-
Net cash provided by investing activities	229,361	30,000	30,000	30,000
Net INCREASE (DECREASE) in cash and cash equivalents	(1,256,974)	185,700	(619,015)	(619,015)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	7,588,004	6,331,030	6,516,730	6,516,730
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	6,331,030	6,516,730	5,897,715	5,897,715

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

12-May-25

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
CHARGES FOR SERVICES				
General Government				
Medical plan premiums	34,056,084	34,428,600	35,328,530	35,328,530
Miscellaneous	1,947,561	1,493,303	270,759	270,759
Total Operating Revenue	36,003,645	35,921,903	35,599,289	35,599,289
<b>Operating Expense</b>				
GENERAL GOVERNMENT				
Services and Supplies				
Services & Supplies	38,126,015	38,709,738	40,374,589	40,374,589
Function Subtotal	38,126,015	38,709,738	40,374,589	40,374,589
Total Operating Expense	38,126,015	38,709,738	40,374,589	40,374,589
Operating Income (Loss)	(2,122,370)	(2,787,835)	(4,775,300)	(4,775,300)
<b>Nonoperating Revenues</b>				
Interest earnings	418,778	220,000	135,000	135,000
Change in fair value of investments	704,424	-	-	-
Total Nonoperating Revenues	1,123,202	220,000	135,000	135,000
<b>Nonoperating Expenses</b>				
		-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(999,168)	(2,567,835)	(4,640,300)	(4,640,300)
<b>Operating Transfers (Sch T)</b>				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(999,168)	(2,567,835)	(4,640,300)	(4,640,300)

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

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PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Quasi-external receipts	34,056,084	34,428,600	35,328,530	35,328,530
Miscellaneous	1,947,561	1,493,303	270,759	270,759
<b>CASH OUTFLOWS:</b>				
Cash payment to suppliers for goods and services	(37,144,271)	(37,804,001)	(38,930,000)	(38,930,000)
Cash payment for employee services	-	-	-	-
Cash payment for interfund good and services	(799,994)	(905,738)	(1,444,589)	(1,444,589)
Cash payment for interfund employee services	-	-	-	-
Net cash provided by (used in) operating activities	(1,940,620)	(2,787,836)	(4,775,300)	(4,775,300)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Operating transfers-in	-	-	-	-
<b>CASH OUTFLOWS:</b>				
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)

12-May-25

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2026 FINAL APPROVED
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b> Proceeds of loans for capital assets Sale of capital assets	- -	- -	- -	- -
<b>CASH OUTFLOWS:</b> Acquisition, construction or improvements of capital assets Principal on loans for capital assets Interest on loans for capital assets	- - -	(6,600) - -	- - -	- - -
Net cash provided by capital and related financing activities	-	(6,600)	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b> Interest Earnings	1,486,681	220,000	135,000	135,000
<b>CASH OUTFLOWS:</b> Cash paid to deferred compensation plan  Change in fair value of cash equivalent	- -	- -	- -	- -
Net cash provided by investing activities	1,486,681	220,000	135,000	135,000
Net INCREASE (DECREASE) in cash and cash equivalents	(453,939)	(2,574,436)	(4,640,300)	(4,640,300)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	25,484,962	25,031,023	22,456,587	22,456,587
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	25,031,023	22,456,587	17,816,287	17,816,287

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

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PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
<b>Operating Revenue</b>				
Charges for services	10,420,228	11,085,450	11,436,930	11,436,930
Reimbursements and Restitution				
Miscellaneous	424,075	-	-	-
<b>Total Operating Revenue</b>	<b>10,844,303</b>	<b>11,085,450</b>	<b>11,436,930</b>	<b>11,436,930</b>
<b>Operating Expense</b>				
GENERAL GOVERNMENT:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	29,292,023	10,200,752	10,330,961	10,330,961
Function Subtotal	29,292,023	10,200,752	10,330,961	10,330,961
Depreciation/amortization	-	-	-	-
<b>Total Operating Expense</b>	<b>29,292,023</b>	<b>10,200,752</b>	<b>10,330,961</b>	<b>10,330,961</b>
<b>Operating Income (Loss)</b>	<b>(18,447,720)</b>	<b>884,698</b>	<b>1,105,969</b>	<b>1,105,969</b>
<b>Nonoperating Revenues</b>				
Interest earnings	580,708	100,000	100,000	100,000
Private Grants				
Change in fair value of investments	412,769	-	-	-
Gain on transfer of liabilities				
Gain (loss) on asset disposal				
<b>Total Nonoperating Revenues</b>	<b>993,477</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Nonoperating Expenses</b>				
	-	-	-	-
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>(17,454,243)</b>	<b>984,698</b>	<b>1,205,969</b>	<b>1,205,969</b>
<b>Operating Transfers (Sch T)</b>				
In	-	-	-	-
Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME (LOSS)</b>	<b>(17,454,243)</b>	<b>984,698</b>	<b>1,205,969</b>	<b>1,205,969</b>

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

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PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Quasi-external receipts	10,420,228	11,085,450	11,436,930	11,436,930
Reimbursements & Restitutions	423,287	-	-	-
Cash received from misc income and restitutions	-	-	-	-
<b>CASH OUTFLOWS:</b>				
Cash payment to suppliers for goods and services	(9,684,887)	(9,813,909)	(9,837,444)	(9,698,385)
Cash payment for employee services	-	-	-	-
Cash payment for interfund good and services	(394,714)	(386,843)	(493,517)	(632,576)
Cash payment for interfund employee services	-	-	-	-
Net cash provided by operating activities	763,914	884,698	1,105,969	1,105,969
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b>				
Temporary loans received from other fund	-	-	-	-
Operating Transfer in	-	-	-	-
Miscellaneous	-	-	-	-
<b>CASH OUTFLOWS:</b>				
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)



12-May-25

PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2026 FINAL APPROVED
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b> Proceeds of loans for capital assets Sale of capital assets	- -	- -	- -	- -
<b>CASH OUTFLOWS:</b> 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	-	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
<b>CASH INFLOWS:</b> Interest earnings Gain on transfer of liabilities	825,672 -	100,000 -	100,000 -	100,000 -
<b>CASH OUTFLOWS:</b> Purchase of investment securities  Change in fair value of cash equivalent	- -	- -	- -	- -
Net cash provided by investing activities	825,672	100,000	100,000	100,000
Net INCREASE (DECREASE) in cash and cash equivalents	1,589,586	984,698	1,205,969	1,205,969
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	17,832,092	19,421,678	20,406,376	20,406,376
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	19,421,678	20,406,376	21,612,345	21,612,345

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

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- 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 07/01/25	(9) (10) (11) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2026		
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
<b>General Obligation Revenue Bonds</b>										
2013A Events Center-page 30	2	19	36,115,000	9-Jul-13	19-Dec-24	4.0-5.0	-	-	-	-
2016 Sewer Revenue Refunding Bonds-page 41	2	8	41,245,638	1-Dec-16	1-Jul-25	1.61	284,555	2,291	284,555	286,846
2020 Sewer Limited Tax) Bond-page 41	2	20	55,000,000	24-Mar-20	1-Jun-40	1.42	49,194,434	688,073	2,964,812	3,652,885
2022 General Purpose Bonds - page 27	2	30	60,000,000	31-Aug-22	1-Jun-52	4.0-5.0	57,205,000	2,565,250	1,070,000	3,635,250
2024 GO (LT) Capital Imprvt Refunding Bonds - page 30	2	8	21,895,000	19-Dec-24	1-Jun-32	5.00	20,880,000	1,044,000	2,305,000	3,349,000
2025 Sewer Limited Tax) Bond - page 41 (anticipated)	2	20	70,000,000	July 2025						
<b>Total - General Obligation Bonds</b>			<b>284,255,638</b>				<b>127,563,989</b>	<b>4,299,614</b>	<b>6,624,367</b>	<b>10,923,981</b>
<b>REVENUE BONDS</b>										
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	4,990,000	294,909	335,000	629,909
2007 A Tax Exempt Sales Tax (Cabela's)* - page 28	4	20	16,525,000	23-Oct-08	29-Jun-27	4.00	11,110,000	139,500	1,465,000	1,604,500
2007 B Taxable Sales Tax (Cabela's)* - page 28	4	20	18,175,000	23-Oct-08	29-Jun-27	6.50	13,145,000	256,100	1,935,000	2,191,100
2018A Retrac 1st Senior Lien-Refunding-page 29	4	40	123,275,000	28-Jun-18	1-Jun-58	4.0-5.0	114,665,000	5,046,600	1,515,000	6,561,600
2018B Retrac 2nd Senior Refunding-page 29	4	40	32,680,000	28-Jun-18	1-Jun-58	4.0-5.0	30,355,000	1,304,019	410,000	1,714,019
2018C Subordinate Lien ReTRAC Refunding Bonds-page 29	4	40	58,659,820	28-Jun-18	1-Jul-58	6.1500	52,534,118	-	-	-
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	78,665,000	3,225,413	1,335,000	4,560,413
<b>Total-Revenue Bonds</b>			<b>363,262,712</b>				<b>327,274,585</b>	<b>10,266,540</b>	<b>6,995,000</b>	<b>17,261,540</b>

\*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**

Budget Fiscal Year 2026

LGB 76

Page 57  
Form 22  
12/15/1998

\*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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
FUND NAME OF BOND OR LOAN	TYPE	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/25	REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2026		
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
MEDIUM TERM FINANCING										
2019 Medium-term Fire Apparatus Bonds-page 27	1	10	6,327,000	19-Dec-19	1-Jun-29	1.70	2,635,000	44,795	642,000	686,795
Axon Enterprise, Inc. - page 14	6	10	5,912,631	15-Nov-22	15-Nov-31	-	4,239,907	-	605,701	605,701
Artown (Lear Theater) - page 22	6	7	875,000	28-Oct-21	1-Dec-27	-	375,000	-	125,000	125,000
Total - Medium Term Financing			13,114,631				7,249,907	44,795	1,372,701	1,417,496
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	655,000	23,744	655,000	678,744
2010 District No. 2 - page 31	8	30	939,800	30-Nov-11	1-Nov-41	4.00	663,560	25,986	27,810	53,796
Total - Special Assessment Debt Funds			15,079,800				1,318,560	49,730	682,810	732,540
OTHER										
QECB-page 27	10	15	2,261,000	26-Jul-10	1-Jun-25	6.45	-	-	-	-
RZEDB-page 27	10	17	10,860,000	26-Jul-10	1-Jun-27	6.45	2,762,000	178,149	1,335,000	1,513,149
Total - Other			13,121,000				2,762,000	178,149	1,335,000	1,513,149
CAPITAL LEASES										
Total-Capital Leases			-				-	-	-	-
TOTAL - ALL DEBT SERVICE			688,833,781				466,169,041	14,838,828	17,009,878	31,848,706

CITY OF RENO, NEVADA  
SCHEDULE C - 1 - INDEBTEDNESS

## Transfer Schedule for Fiscal Year 2025/26

TRANSFERS IN						TRANSFERS OUT				
FUND TYPE	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
GENERAL FUND	General	9	Room Tax	22	2,877,900	General	15	Debt Svc	27	5,491,818
	General	9	Capital Projects	32	136,000	General	15	Comm Asst Fund	17	50,000
	General	9	Capital Projects	37	605,701					
Subtotal					3,619,601					5,541,818
SPECIAL REVENUE	Comm Asst Fund	17	General	15	50,000	Street	19	Debt Svc	27	90,000
						Room Tax	22	General	9	2,877,900
						Room Tax	22	Capital Prj Fund	32	240,000
Subtotal					50,000					3,207,800
CAPITAL PRQJECTS	Capital Projects	32	Room Tax	22	240,000	Capital Projects	32	General	9	136,000
						Capital Projects	37	General	9	605,701
						Capital Projects	32	Debt Svc	27	341,616
Subtotal					240,000					1,083,317
DEBT SERVICE	Debt	27	General	15	5,491,818					
	Debt	27	Street	19	90,000					
	Debt	27	Sewer	39	112,000					
	Debt	27	Capital Prj Fund	32	341,616					
Subtotal					6,035,434					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					9,945,035					9,945,035

## CITY OF RENO, NEVADA

## SCHEDULE T - TRANSFER RECONCILIATION (OPERATING AND RESIDUAL EQUITY)

**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2025-2026**

**Local Government:** CITY OF RENO, NEVADA

**Contact:** Vicki Van Buren

**E-mail Address:** [VanburenV@reno.gov](mailto: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 2024-25	Proposed Expenditure FY 2025-26	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 CCMSI under third-party administrator's contract.
2	Sherman & Howard LLC.	Relationship established as part of applicable bond issuance	n/a	Varies depending on bond issuance	Varies depending on bond issuance	Bond Counsel
3	Zions Public Finance	Relationship established as part of applicable bond issuance	n/a	Varies depending on bond issuance	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	Stradling Yocca Carlson & Rauth	11/1/2018	n/a	\$50,000	Yearly amount varies depending on need	Municipal Advisor/Financial Advisor for Debt issues.
Total Proposed Expenditures				\$250,000	-	

Additional Explanations (Reference Line Number and Vendor):



**SCHEDULE OF PRIVATIZATION CONTRACTS**  
**Budget Year 2025-2026**

Local Government: CITY OF RENO, NEVADA

Contact: Vicki Van Buren

E-mail Address: [VanburenV@reno.gov](mailto:VanburenV@reno.gov)

Daytime Telephone: 775-334-3831

Total Number of Privatization Contracts:

15

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	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	7/1/2013	6/30/2025	on-going	\$0	\$0	Transcription	1.00	\$21.33	Police Department Records Division
2	Man Power	7/1/2013	6/30/2025	on-going	\$0	\$0	Admin. Aid	0.44	\$21.08	Police Department Special Enforcement Team
3	Man Power	10/1/2016	6/30/2025	on-going	\$88,000	\$0	Admin. Aid	0.44	\$26.04	Police Department Admin. Technology
4	Man Power	1/1/2017	6/30/2025	on-going	\$0	\$0	Clerk	0.44	\$12.00	Police Department Records Division
5	J and L - Group 1&2	9/1/2023	8/31/2026	3 years	\$263,141	\$263,141	Janitors	n/a	n/a	Janitorial Services-M&O
6	J and L - Group 5 (PSC)	9/1/2024	3/31/2027	2 years	\$122,538	\$190,152	Janitors	n/a	n/a	Janitorial Services-M&O
7	Qual-Econ - Group 3	3/1/2024	9/30/2026	2 years	\$326,050	\$326,050	Janitors	n/a	n/a	Janitorial Services-M&O
8	Qual-Econ - Group 4 (Moana)	9/1/2024	3/31/2027	2 years	\$115,868	\$163,472	Janitors	n/a	n/a	Janitorial Services-M&O
9	Man Power	10/1/2018	n/a	on-going	\$30,000	\$75,000	Park Maint season	2.50	\$14.00	Weed control/river cleanup seasonal staffing
10	Reliance Grounds Management	9/30/2022	9/29/2026	4 years	\$175,332	\$175,332	Park Maint Wkr	1.00	\$21.49	Right of way maint-parks
11	Infosead	12/4/2019	n/a	on-going	\$220,000	\$220,000	Clerk	n/a	n/a	Sewer Billing-finance
12	Reno Green	4/1/2024	12/31/2026	3 years	\$155,000	\$343,475	Park Maint Wkr	3.00	\$21.49	Park Mowing
13	Man Power	12/7/2022	6/30/2025	4 years	\$15,000	\$15,000	Transcriber	1.00	\$17.92	Minute Transcription-various
14	PFM Asset Management	12/13/2018	10/11/2027	on-going	\$330,750	\$312,808	Admin Inv	n/a	n/a	Investment Advisory Services
15	Assessment Management Group	3/24/2003	n/a	on-going	\$25,000	\$30,000	Clerical/Admin	n/a	n/a	Special Assessment (Imprvt) District Billing and Collection Oversight
	Total				\$1,866,679	\$2,114,430		9.82		

## Ad Valorem Capital Tax

### Project Sources and Uses of Funds

Description	FY 2025/26
-------------	------------

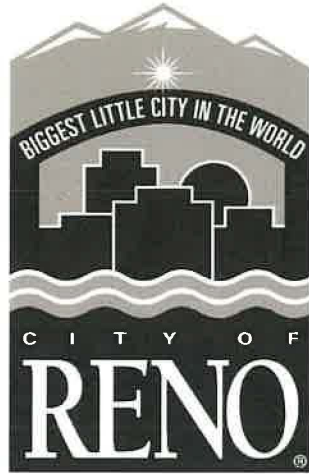
Ad Valorem Capital Tax Fund

#### RESOURCES

Revenues	875,000
Earnings on Investments	-
Beginning Fund Balance	330,701
TOTAL RESOURCES	1,205,701

#### EXPENDITURES

Radios	600,000
Police Station remodel	-
Police Body Cameras & Dash Cameras (MTO)	605,701
TOTAL USES	1,205,701



June 1, 2025

Washoe County Clerk  
1001 East 9<sup>th</sup> Street, Bldg. A,  
Reno, NV 89512

Enclosed are the City of Reno, Redevelopment Agency #1 and Redevelopment Agency #2  
2025/2026 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 distinguishable.

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, 2025

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# BUDGET

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FINAL  
2025/2026

**RDA #1**





Nevada/Utah

GANNETT

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

# AFFIDAVIT OF PUBLICATION

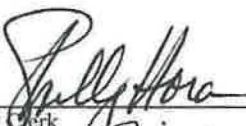
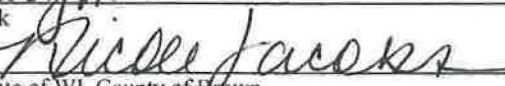
Jennifer Gutierrez  
City of Reno - Legals  
1 E 1ST Street FL 2  
Reno NV 89501

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:

05/07/2025

and that the fees charged are legal.  
Sworn to and subscribed before on 05/07/2025

  
Legal Clerk  
  
Notary, State of WI, County of Brown  
8-21-26

My commission expires

Publication Cost:	\$113.04	
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NICOLE JACOBS  
Notary Public  
State of Wisconsin

## 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 2025/2026 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 2025/2026 fiscal year on May 21, 2025 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  
No.11280491 May 7, 2025

**REDEVELOPMENT AGENCY  
RESOLUTION NO. 272**

**RESOLUTION ADOPTING FISCAL YEAR 2025/26 FINAL  
BUDGET FOR THE REDEVELOPMENT AGENCY #1 OF CITY  
OF RENO, NEVADA.**

**WHEREAS**, the proposed FY 2025/26 Budget has been submitted to the Redevelopment Agency Board of the City of Reno, Nevada for its considerations; 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 21, 2025, 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 2025/26.

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 Schieve, seconded by Agency Board Member Reese, the foregoing resolution was adopted this 21<sup>st</sup> day of May, 2025, by the following vote of the Board:

AYES: Schieve, Reese, Taylor, Duerr, Martinez, Ebert, Anderson

NAYS: None

ABSTAIN: None ABSENT: None

APPROVED this 21<sup>st</sup> day of May, 2025.



**MEKKI HUNTSMAN**  
REDEVELOPMENT AGENCY SECRETARY

  
**HILLARY L. SCHIEVE**  
REDEVELOPMENT AGENCY BOARD CHAIR

**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, 2026

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 4,667,608

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 \$ 6,108,273

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 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: 05/21/25

**APPROVED BY THE GOVERNING BOARD**

  
HILLARY L. SCHIEVE, MAYOR

  
KATHLEEN TAYLOR, VICE MAYOR

  
MIGUEL MARTINEZ, WARD 3

  
BRANDI ANDERSON, WARD 6

**SCHEDULED PUBLIC HEARING:**

Date and Time Wednesday, May 21, 2025, 10AM

Publication Date May 7, 2025

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

**REDEVELOPMENT AGENCY #1  
OF THE CITY OF RENO, NEVADA  
2025/2026 FINAL BUDGET**

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	<b>III GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>	
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**REDEVELOPMENT AGENCY #1  
OF THE CITY OF RENO, NEVADA  
2025/2026 FINAL BUDGET**

**BUDGET MESSAGE**

---

The 2025/2026 Final Budget for the Reno Redevelopment Agency #1 includes total revenues of \$5,741,632 and total expenditures including transfers of \$6,160,630. As in prior years, expenditures have been determined based upon available information at the time of filing the final 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 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/26
General Government	0.000	0.000	3.075
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	0.000	0.000	3.075
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	0.000	0.000	3.075

POPULATION (AS OF JULY 1)	NOT APPLICABLE		
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	320,058,879	348,672,438	388,281,931
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	2.8948	2.8948	2.8948
Enterprise Fund			
Other			
TOTAL TAX RATE	2.8948	2.8948	2.8948

**\* 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

Page: \_\_\_\_1  
Form 4  
11/20/2014

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

Fiscal Year 2025/2026

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	1.9948	388,281,931	7,745,448	1.9948	7,745,448	5,877,840	1,867,608
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	1.9948	388,281,931	7,745,448	1.9948	7,745,448	5,877,840	1,867,608
N. Debt	0.9000	388,281,931	3,494,537	0.9000	3,494,537	694,537	2,800,000
O. TOTAL M AND N	2.8948		11,239,985	2.8948	11,239,985	6,572,377	4,667,608

(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-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

**Budget for Fiscal Year Ending 6/30/26**

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

<b>GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS</b>				SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	x	325,889	196,395	1,421,007	1,336,169	0	0	1,732,064	5,011,524
DEBT SERVICE	D			2,881,170	0	0	0	2,160,674	5,041,844
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	2	325,889	196,395	4,302,177	1,336,169	0	0	3,892,738	10,053,368

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

\*\* Include Debt Service Requirements in this column

Page: \_\_\_\_\_4

Form 6

\*\*\* Capital Outlay must agree with CIP.

11/20/2014

	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>TAXES</b>				
Ad Valorem		1,700,000	1,867,608	1,867,608
<b>INTERGOVERNMENTAL REVENUES</b>				
Motor Vehicle Privilege Tax	138,692	128,024	128,024	128,024
<b>MISCELLANEOUS</b>				
Interest Earnings	24,982	6,000	6,000	6,000
Reimbursement and Restitution				-
Rent and Royalties	912,057	900,000	900,000	900,000
Other	-	-	-	-
Subtotal	937,039	906,000	906,000	906,000
<b>OTHER FINANCING SOURCES (specify)</b>				
Property Sales	-	-	-	-
Operating Transfers In (Schedule T)				
Subtotal	-	-	-	-
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>1,075,731</b>	<b>2,734,024</b>	<b>2,901,632</b>	<b>2,901,632</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,083,299</b>	<b>2,133,077</b>	<b>2,109,892</b>	<b>2,109,892</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>3,159,030</b>	<b>4,867,101</b>	<b>5,011,524</b>	<b>5,011,524</b>
<b>EXPENDITURES BY ACTIVITY</b>				
<b>AND FUNCTION</b>				
<b>GENERAL GOVERNMENT</b>				
Salaries and Wages			325,889	325,889
Employee Benefits			196,395	196,395
Services & Supplies	875,953	900,000	1,368,650	1,421,007
Capital Outlay	-	1,707,209	1,336,169	1,336,169
<b>TOAL EXPENDITURES-ALL FUNCTIONS</b>	<b>875,953</b>	<b>2,607,209</b>	<b>3,227,103</b>	<b>3,279,460</b>
Operating Transfers Out				
RDA 1 Debt Service	150,000	150,000	-	-
Subtotal	150,000	150,000	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>1,025,953</b>	<b>2,757,209</b>	<b>3,227,103</b>	<b>3,279,460</b>
<b>ENDING FUND BALANCE</b>	<b>2,133,077</b>	<b>2,109,892</b>	<b>1,784,421</b>	<b>1,732,064</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>3,159,030</b>	<b>4,867,101</b>	<b>5,011,524</b>	<b>5,011,524</b>

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

	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026 TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>TAXES</b>				
				-
Ad Valorem	3,721,220	3,000,000	2,800,000	2,800,000
Subtotal	3,721,220	3,000,000	2,800,000	2,800,000
<b>INTERGOVERNMENTAL REVENUES</b>				
<b>MISCELLANEOUS</b>				
Interest Earnings	111,380	50,000	40,000	40,000
Other				-
Subtotal	111,380	50,000	40,000	40,000
<b>OTHER FINANCING SOURCES (specify)</b>				
Loan from RDA 2 General Fund	-	-	-	
Operating Transfers In (Schedule T)				
RDA #1 General Fund	150,000	150,000	-	-
Subtotal	150,000	150,000	-	-
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>3,982,600</b>	<b>3,200,000</b>	<b>2,840,000</b>	<b>2,840,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,013,887</b>	<b>3,100,714</b>	<b>2,201,844</b>	<b>2,201,844</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>5,996,487</b>	<b>6,300,714</b>	<b>5,041,844</b>	<b>5,041,844</b>
<b>EXPENDITURES AND RESERVES</b>				
<b>TAX ALLOCATION BONDS</b>				
Principal	2,335,000	3,660,000	2,590,000	2,590,000
Interest	554,999	432,370	279,170	279,170
Fiscal Agent Charges	5,774	6,500	12,000	12,000
Reserves - increase or (decrease)	1,086,827	(898,870)	(41,170)	(41,170)
Other (Specify)				
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>3,100,714</b>	<b>2,201,844</b>	<b>2,160,674</b>	<b>2,160,674</b>
<b>ENDING FUND BALANCE</b>	<b>3,100,714</b>	<b>2,201,844</b>	<b>2,160,674</b>	<b>2,160,674</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>5,996,487</b>	<b>6,300,714</b>	<b>5,041,844</b>	<b>5,041,844</b>

REDEVELOPMENT AGENCY #1 OF THE CITY OF RENO, NEVADA  
SCHEDULE 2  
FUND-RDA #1 - 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN			ORIGINAL	ISSUE	FINAL	INTEREST	BEGINNING	REQUIREMENTS FOR FISCAL		
List and Subtotal By Fund	TYPE	TERM	AMOUNT OF	DATE	PAYMENT	RATE	OUTSTANDING	INTEREST	PRINCIPAL	(9)+(10)
			ISSUE		DATE		BALANCE	PAYABLE	PAYABLE	TOTAL
							07/01/25			
2007 TAX ALLOCATION BONDS SERIES B	10	20	4,000,000	31-Jan-07	1-Jun-27	5.00	\$ 1,960,000	\$ 98,000	\$ 955,000	\$ 1,053,000
2007 TAX ALLOCATION BONDS SERIES C	10	20	12,690,000	31-Jan-07	1-Jun-27	5.40	\$ 3,355,000	\$ 181,170	\$ 1,635,000	\$ 1,816,170
TOTAL ALL DEBT SERVICE			16,690,000				\$ 5,315,000	\$ 279,170	\$ 2,590,000	\$ 2,869,170

SCHEDULE C-1 - INDEBTEDNESS  
Budget Fiscal Year 2025/2026

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

FOR SUBMITTAL TO  
THE STATE OF NEVADA  
DEPARTMENT OF TAXATION

JUNE 1, 2025

---

# BUDGET

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FINAL  
2025/2026

**RDA #2**





Nevada/Utah

GANNETT

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

**AFFIDAVIT OF PUBLICATION**

Jennifer Gutierrez  
City of Reno - Legals  
1 E 1ST Street FL 2  
Reno NV 89501

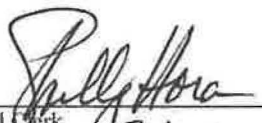
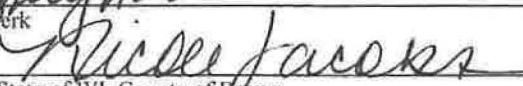
STATE OF WISCONSIN, COUNTY OF BROWN

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:

05/07/2025

and that the fees charged are legal.

Sworn to and subscribed before on 05/07/2025

  
\_\_\_\_\_  
Legal Clerk  
  
\_\_\_\_\_  
Notary, State of WI, County of Brown

8-21-26

My commission expires

Publication Cost:	\$113.04	
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PO #:	redev agency	

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

NICOLE JACOBS  
Notary Public  
State of Wisconsin

**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 2025/2026 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 2025/2026 fiscal year on May 21, 2025 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  
No.11280491 May 7, 2025



**REDEVELOPMENT AGENCY  
RESOLUTION NO. 273**

**RESOLUTION ADOPTING FISCAL YEAR 2025/26 FINAL  
BUDGET OR THE REDEVELOPMENT AGENCY #2 OF CITY OF  
RENO, NEVADA.**

**WHEREAS**, the proposed FY 2025/26 Budget has been submitted to the Redevelopment Agency Board of the City of Reno, Nevada for its considerations; and,

**WHEREAS**, upon due and proper notice, published in accordance with the law, said proposed budgets were open for inspection by the public at various designated places, a public hearing was held on May 21, 2025, and interested persons were given the opportunity to comment on the proposed budgets 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 2025/26.

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

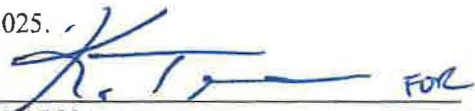
Upon motion of Agency Board Member Schieve, seconded by Agency Board Member Reese, the foregoing resolution was adopted this 21<sup>st</sup> day of May, 2025, by the following vote of the Board:

AYES: Schieve, Reese, Taylor, Duerr, Martinez, Ebert, Anderson

NAYS: None

ABSTAIN: None ABSENT: None

APPROVED this 21<sup>st</sup> day of May, 2025.

  
HILLARY L. SCHIEVE  
REDEVELOPMENT AGENCY BOARD CHAIR





**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, 2026

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 10,269,521

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 \$ 10,030,412

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: 05/21/25

  
HILLARY L. SCHIEVE, MAYOR  
  
KATHLEEN TAYLOR, VICE MAYOR  
  
MIGUEL MARTINEZ, WARD 3  
  
BRANDI ANDERSON, WARD 6

**SCHEDULED PUBLIC HEARING:**

Date and Time Wednesday, May 21, 2025, 10am

Publication Date May 7, 2025

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

**REDEVELOPMENT AGENCY #2  
OF THE CITY OF RENO, NEVADA  
2025/2026 FINAL BUDGET**

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**REDEVELOPMENT AGENCY #2  
OF THE CITY OF RENO, NEVADA  
2025/2026 FINAL BUDGET**

**BUDGET MESSAGE**

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The 2025/2026 Final Budget for the Reno Redevelopment Agency #2 includes total revenues of \$10,423,521 and total expenditures including transfers of \$10,030,412. 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 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/26
General Government	2.500	8.250	7.175
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	2.500	8.250	7.175
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	2.500	8.250	7.175

POPULATION (AS OF JULY 1)	NOT APPLICABLE		
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)	471,391,413	547,856,402	608,942,742
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	2.8948	2.8948	2.8948
Enterprise Fund			
Other			
TOTAL TAX RATE	2.8948	2.8948	2.8948

**\* 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

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Form 4  
11/20/2014

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

Fiscal Year 2025/2026

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	2.5489	608,942,742	15,521,342	2.5489	15,521,342	5,301,821	10,219,521
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	2.5489						
N. Debt	0.3459	608,942,742	2,106,333	0.3459	2,106,333	2,056,333	50,000
O. TOTAL M AND N	2.8948	1,217,885,484	17,627,674	2.8948	17,627,674	7,358,153	10,269,521

(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 6/30/26

Budget Summary for REDEVELOPMENT AGENCY #2 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	15,411,065	0	10,219,521	2.5489	150,000	0	0	25,780,586
DEBT SERVICE	673,243	0	50,000	0.3459	4,000	0	0	727,243
Subtotal Governmental Fund Types, Expendable Trust Funds	16,084,308	0	10,269,521	2.8948	154,000	0	0	26,507,829
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 6/30/26**

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

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	x	760,409	463,515	2,156,144	6,600,000	0		15,800,518	25,780,586
DEBT SERVICE	D			50,344	0	0	0	676,899	727,243
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	2	760,409	463,515	2,206,488	6,600,000	0	0	16,477,417	26,507,829

\* 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.

Page:        4

Form 6

11/20/2014



	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>TAXES</b>				
Ad Valorem	8,374,633	10,700,000	10,219,521	10,219,521
<b>INTERGOVERNMENTAL REVENUES</b>				
<b>MISCELLANEOUS</b>				
Interest Earnings	522,469	200,000	150,000	150,000
Reimbursement and Restitution		1,224,000		
Other				
Subtotal	522,469	1,424,000	150,000	150,000
<b>OTHER FINANCING SOURCES (specify)</b>				
Property Sales				
Operating Transfers In (Schedule T)				
Subtotal	-	-	-	-
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>8,897,102</b>	<b>12,124,000</b>	<b>10,369,521</b>	<b>10,369,521</b>
<b>BEGINNING FUND BALANCE</b>	<b>8,389,648</b>	<b>15,769,845</b>	<b>15,411,065</b>	<b>15,411,065</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>17,286,750</b>	<b>27,893,845</b>	<b>25,780,586</b>	<b>25,780,586</b>
<b>EXPENDITURES BY ACTIVITY</b>				
<b>AND FUNCTION</b>				
<b>GENERAL GOVERNMENT</b>				
Salaries and Wages	283,811	536,485	760,409	760,409
Employee Benefits	134,801	297,081	437,626	463,515
Services & Supplies	1,098,293	1,041,214	2,033,978	2,156,144
Capital Outlay	-	10,608,000	6,600,000	6,600,000
<b>TOAL EXPENDITURES-ALL FUNCTIONS</b>	<b>1,516,905</b>	<b>12,482,780</b>	<b>9,832,013</b>	<b>9,980,068</b>
<b>OTHER FINANCING USES</b>				
Loan to RDA 1 for Debt Service	-	-	-	-
Subtotal	-	-	-	-
<b>TOTAL EXPENDITURES AND OTHER USES</b>	<b>1,516,905</b>	<b>12,482,780</b>	<b>9,832,013</b>	<b>9,980,068</b>
<b>ENDING FUND BALANCE</b>	<b>15,769,845</b>	<b>15,411,065</b>	<b>15,948,573</b>	<b>15,800,518</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>17,286,750</b>	<b>27,893,845</b>	<b>25,780,586</b>	<b>25,780,586</b>

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



	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	BUDGET YEAR ENDING 6/30/2026	
			TENTATIVE APPROVED	FINAL APPROVED
<b>REVENUES</b>				
<b>TAXES</b>				
Ad Valorem	112,866	80,000	50,000	50,000
<b>INTERGOVERNMENTAL REVENUES</b>				
<b>MISCELLANEOUS</b>				
Interest Earnings	27,610	5,000	4,000	4,000
Other				-
Subtotal	27,610	5,000	4,000	4,000
<b>OTHER FINANCING SOURCES (specify)</b>				
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	-	-	-	-
<b>SUBTOTAL REVENUE ALL SOURCES</b>	<b>140,476</b>	<b>85,000</b>	<b>54,000</b>	<b>54,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>548,104</b>	<b>639,022</b>	<b>673,243</b>	<b>673,243</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>688,580</b>	<b>724,022</b>	<b>727,243</b>	<b>727,243</b>
<b>EXPENDITURES AND RESERVES</b>				
<b>TAX ALLOCATION BONDS</b>				
Principal	36,000	38,000	38,000	38,000
Interest	12,174	11,279	10,344	10,344
Fiscal Agent Charges	1,384	1,500	2,000	2,000
Payment refunded debt				
Reserves - increase or (decrease)	90,918	34,221	3,656	3,656
Other (Specify)				
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>639,022</b>	<b>673,243</b>	<b>676,899</b>	<b>676,899</b>
<b>ENDING FUND BALANCE</b>	<b>639,022</b>	<b>673,243</b>	<b>676,899</b>	<b>676,899</b>
<b>TOTAL COMMITMENTS &amp; FUND BALANCE</b>	<b>688,580</b>	<b>724,022</b>	<b>727,243</b>	<b>727,243</b>

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN			ORIGINAL	ISSUE	FINAL	INTEREST	BEGINNING	REQUIREMENTS FOR FISCAL		(9)+(10)
List and Subtotal By Fund	TYPE	TERM	AMOUNT OF	DATE	PAYMENT	RATE	OUTSTANDING	INTEREST	PRINCIPAL	TOTAL
			ISSUE		DATE		BALANCE	PAYABLE	PAYABLE	
							07/01/25			
2017 Tax Increment Bonds (Cabela's)	10	18	655,000	30-Jun-17	29-Jun-35	2.46	\$ 430,000	\$ 10,344	\$ 38,000	\$ 48,344
TOTAL ALL DEBT SERVICE			\$ 655,000				\$ 430,000	\$ 10,344	\$ 38,000	\$ 48,344

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

SCHEDULE C-1 - INDEBTEDNESS  
Budget Fiscal Year 2025/2026



2025-2026  
Final Budget



June 1, 2025

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, 2026**.

This budget contains 2 fund, including Debt Service, requiring property tax revenues totaling **\$39,750,000**

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 **\$141,180,138** and **7** proprietary funds with estimated expenses of **\$122,259,931**.

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 Jeff Cronk

Dated: 5/28/2025

**APPROVED BY THE GOVERNING BOARD**

[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
Joe Rodriguez

**SCHEDULED PUBLIC HEARING:**

Date and Time: **May 27, 2025, 2:00 pm**

Publication Date May 16, 2025

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



# City of Sparks

## 2025-2026 Final Budget

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## City of Sparks Budget Message – FINAL Fiscal Year 2025/2026 (FY26)

This message is intended to convey the broad economic and operating assumptions used to produce the Final FY26 Budget.

The budget process at the City of Sparks is driven by a set of eight 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 minimum of 2.5% of total General Fund revenues plus full funding of information technology hardware and software replacement plans from the General Fund to the Capital Projects Fund, for projects identified in the 5-year capital improvement plan.
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. Road Fund contribution from the General Fund.
8. Review of fees annually.

Below are the policies adopted by the Council and the results produced from the FY26 budget with comparisons for the three previous fiscal years:

Sparks General Fund 4-Year Summary (Amounts Listed in \$000's)	FY26 Budget	FY25 Estimates	FY24 Actuals	FY23 Actuals
<b>Fiscal Policies</b>				
<b>Policy #1: EFB &gt;= 8.3% of Exp's</b>	11.0%	10.5%	19.1%	25.8%
--> Amount Over/ ( <i>Short</i> ) of 8.3% Balance	\$2,600	\$2,200	\$10,100	\$14,800
<b>Policy #2: Contingency Budget</b>	\$1,000	\$1,000	\$1,000	\$1,000
<b>Policy #3: Transfer to CIP</b>	\$3,175	\$104	\$4,036	\$4,121
<b>Policy #4: Stabilization Fund Contribution</b>	\$0	\$250	\$250	\$250
<b>Policy #5: Payroll Costs &lt;= 75% of Revenue</b>	74.0%	80.8%	78.2%	73.3%
<b>Policy #6: Payroll Benefit Liability Funding</b>	"PayGo"	"PayGo"	"PayGo"	"PayGo"
<b>NEW Policy #7: Road Fund Contribution</b>	\$250	N/A	N/A	N/A
<b>NEW Policy #8: Review Fees Annually</b>	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 FY24's actual results.

**General Fund Summary of Revenues, Expenditures & Fund Balance**

	<b>FY24 Actuals</b>	<b>FY25 Estimates</b>	<b>FY26 Budget</b>
Revenues	\$102,262	\$103,961	\$111,318
Transfers-In	\$3,950	\$1,400	\$1,000
Expenditures <i>(includes contingency budget)</i>	(\$101,843)	(\$108,422)	(\$104,437)
Transfers-Out	(\$8,485)	(\$5,024)	(\$7,838)
<b>Change in Fund Balance</b>	<b>(\$4,116)</b>	<b>(\$8,085)</b>	<b>\$43</b>
Beginning Fund Balance	\$23,555	\$19,439	\$11,354
Ending Fund Balance	\$19,439	\$11,354	\$11,397
<b>Ending Fund Balance as a % of Expenditures*</b>	<b>19.1%</b>	<b>10.5%</b>	<b>11.0%</b>

*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 FY25 General Fund Budgeted Revenues.

**General Fund Revenues by type**

	<b>FY24 Actuals</b>	<b>FY25 Estimates</b>	<b>FY25 % change from FY24</b>	<b>FY26 Budget</b>	<b>FY26 % change from FY25</b>
CTAX & Fair Share	\$41,952	\$41,950	0.0%	\$42,790	2.0%
Property Taxes	\$34,110	\$36,800	7.9%	\$39,750	8.0%
Licenses & Permits	\$18,650	\$17,480	-6.3%	\$21,490	22.9%
All other revenues	\$7,550	\$7,731	2.4%	\$7,288	-5.7%
<b>TOTAL REVENUES</b>	<b>\$102,262</b>	<b>\$103,961</b>	<b>1.7%</b>	<b>\$111,318</b>	<b>7.1%</b>

## City of Sparks FY26 Budget Message Continued...

**CTAX and Fair Share Revenue**

CTAX (including Fair Share taxes) is projected to be flat in FY25 and increase 2.0% in FY26. While still increasing, the rate of growth is expected to slow as the economy continues to grapple with the effects from historically 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 35.7% of General Fund revenues and are expected to be 8.0% higher in FY26 than FY25 estimates. The property tax cap formula outlined in NRS 361.4722 and NRS 361.4723 (the "property tax abatement laws"), will hold FY26 growth to 3.0% for existing owner-occupied residential property and 8.0% for all other existing property. Any growth 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 \$12.2M in FY26.

**Licenses & Permits**

Business licenses, permits and franchise fees are expected to account for \$21.5M or 19.3% of General Fund Revenues. A key component includes increasing the Waste Management franchise fee 6% points (i.e. from 8% to 14% of gross receipts). In total the city is projecting FY26 Licenses & Permits revenue to increase 22.9% over the estimated actuals from FY25.

**GENERAL FUND TRANSFERS-IN****FY26 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

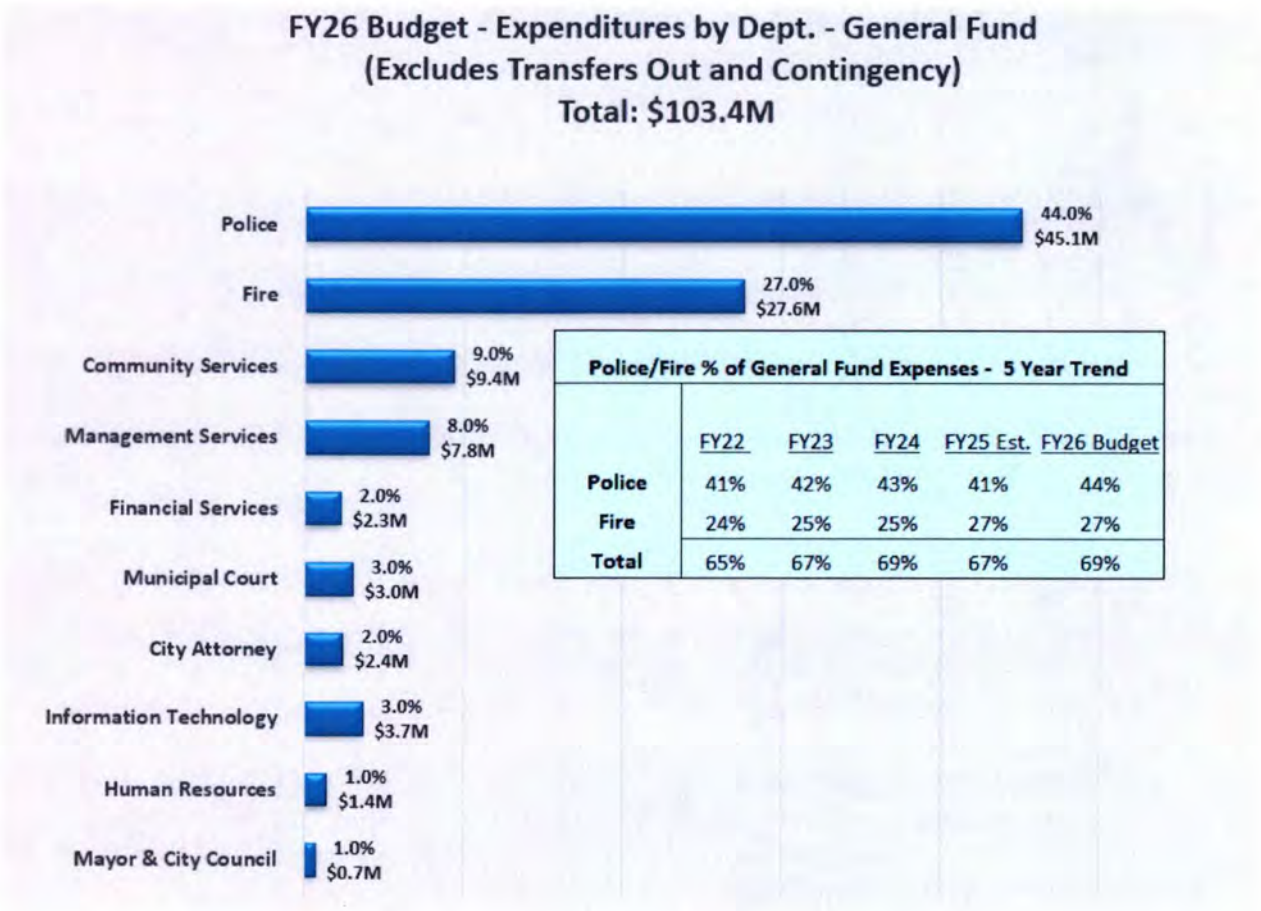
	FY24 Actuals	FY25 Estimates	FY25 % change from FY24	FY26 Budget	FY26 % change from FY25
Salaries & Wages	\$49,991	\$52,163	4.3%	\$48,488	-7.0%
Benefits	\$30,014	\$31,865	6.2%	\$33,840	6.2%
Discretionary Services & Supplies	\$7,269	\$9,611	32.2%	\$8,246	-14.2%
Non-Discretionary Services & Supplies	\$14,272	\$14,264	-0.1%	\$12,863	-9.8%
Capital Outlay	\$298	\$519	74.3%	\$0	-100.0%
<b>Total Expenditures</b>	<b>\$101,843</b>	<b>\$108,422</b>	<b>6.5%</b>	<b>\$103,437</b>	<b>-4.6%</b>



FY26 Budgeted expenditures excluding contingency are expected to decrease \$5M or 4.6% over FY25 estimates.

FY25 to FY26 primary causes of expenditure change:

- Savings from frozen positions and layoffs were offset by mandatory rate increase for the Nevada Public Employee Retirement System creating a net savings (\$1.7M)
- Service and Supply reduction of (\$3.3M)



**GENERAL FUND TRANSFERS-OUT**

FY26 budgeted transfers-out \$7.8M include:

- \$3.2M 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.

## City of Sparks FY26 Budget Message Continued...

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- \$995K to the General Debt Service Fund for the City's 2014 CTAX bond debt service payment.
- \$800K to the Park & Recreation Project Fund – this transfer will provide resources for turf replacement and maintenance at the Golden Eagle Regional Park.
- \$250K to the Road Fund to build additional funding to improve city streets.
- \$118K to Landscape Maintenance Fund representing subsidy of cost not covered by fees collected.

### **GENERAL FUND ENDING FUND BALANCE**

FY25 ending fund balance is expected to be approximately \$11.4M, or 10.5% of expenditures in the General Fund. The budgeted ending fund balance for FY26 is expected to be \$11.4M, or 11.0% 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 \$7.3M in the FY26 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. 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 GASB 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 two Debt Service Funds, including A) Fund #1301 - to account for the retirement of general obligation bonds, revenue backed bonds, and long-term leases. The FY26 Fund #1301 budget includes \$12.2M for principal and interest payments on these debt issuances. B) Fund #1305 SID No.1 is closing in FY25. The budget schedule is included showing zero budget for FY26. 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. 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 \$18.2M in the FY26 budget as outlined in the FY26 Capital Improvement Plan. These expenditures will be primarily funded by franchise fees, fuel taxes, residential construction taxes and a \$3.2M 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 continue the current allocation of electric and gas franchise fees for FY26. The city is planning on \$2.2M in capital projects in FY26.

**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. The City Council directed staff to continue the current allocation of electric and gas franchise fees for FY25. Electric and Gas Franchise fees account for 80% with revenue totaling \$1.5M for FY26. 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)** - Accounts 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. The Fund will be dissolved once bond proceeds are spent.

## ENTERPRISE FUNDS

Sewer Operations, Development Services and the Joint Treatment Plant Funds comprise the City's Enterprise Funds. The FY25 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. FY26 Connection fees are projected to slow slightly to \$7.8M.

On December 10, 2018, City Council approved amendments to Title 13 of the Sparks Municipal Code as part of a new rate study. Effective January 1, 2019, connection fees increased 24% but will again index to the Engineering News Record Construction Cost Index per Sparks Municipal Code 13.24 each January beginning January 1, 2020. The sewer and storm drain portion of the single-family residential and commercial customer user fee increased 5% effective July 1, 2019 and will increase 5% each year thereafter effective July 1 of 2020, 2021 and 2022. The city is currently conducting a study for Connection and User Fees expected completion in FY26.

**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 FY26.

**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, account for user fees collected from all departments and Funds to provide certain city-wide services. The FY26 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 FY26 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 FY26 budget premium rate remains the same as last year. Current cash reserves increased slightly to \$10.9M FY26.

**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, \$7.1M long-term liability exists in the Fund (\$5.7M HLHC and \$1.7M non-HLHC) from actuarially determined costs that we expect to incur in the long and short term for both types of claims at FY24 year end. Current cash reserves remain positive and re budget to end FY26 with a balance of \$4.0M.



City of Sparks FY26 Budget Message Continued...

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**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 FY26 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			PROPRIETARY FUNDS BUDGET YEAR 6/30/2026 (4)	TOTAL (MEMO ONLY) COLUMNS J+K (5)
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)		
REVENUES:					
Property Taxes	34,110,376	36,800,000	39,750,000	0	39,750,000
Other Taxes	2,770,804	2,514,000	2,514,000	0	2,514,000
Licenses and Permits	25,968,162	23,592,375	26,948,300	2,416,034	29,364,334
Intergovernmental Revenues	74,176,855	70,191,611	66,918,331	567,183	67,485,514
Charges for Services	6,174,009	7,217,439	6,859,213	109,406,263	116,265,476
Fines and Forfeits	590,289	581,200	581,200	0	581,200
Miscellaneous Revenue	6,181,819	4,595,520	3,482,168	5,216,821	8,698,989
Special Assessments	771,944	810,241	774,220	0	774,220
<b>TOTAL REVENUES</b>	<b>150,744,259</b>	<b>146,302,386</b>	<b>147,827,432</b>	<b>117,606,301</b>	<b>265,433,733</b>
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	21,985,031	21,985,031
General Government	24,659,341	24,132,019	20,760,406	0	20,760,406
Judicial	3,006,605	3,192,531	3,733,537	0	3,733,537
Public Safety	78,646,678	92,773,076	75,946,998	0	75,946,998
Public Works	11,932,044	15,571,030	12,356,056	0	12,356,056
Sanitation	0	0	0	0	0
Culture and Recreation	14,955,240	20,128,404	13,950,076	0	13,950,076
Community Support	2,127,768	2,712,138	2,201,100	0	2,201,100
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	66,761,488	66,761,488
Other Enterprise	0	0	0	33,472,073	33,472,073
Debt Service	936,222	29,283	0	0	0
Principal	18,281,961	14,974,302	10,993,241	0	10,993,241
Interest	1,752,215	1,602,213	1,238,724	41,339	1,280,063
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>156,298,074</b>	<b>175,114,995</b>	<b>142,180,138</b>	<b>122,259,931</b>	<b>264,440,069</b>
Excess of Revenues over (under)					
Expenditures/Expenses	(5,553,816)	(28,812,608)	5,647,294	(4,653,630)	993,664

Schedule S-1



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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2026 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)		
OTHER FINANCING SOURCES (USES):					
Original Issue Premium/Governmental	1,256,012	0	0	0	0
Bond Sales Proceeds	15,000,000	0	0	0	0
Refunding Bond Proceeds	0	0	0	0	0
Sale Of General Fixed Assets	0	26,485	0	0	0
Gain On Sale/Revaluation Of Assets	0	0	0	0	0
Lease Proceeds	12,112	12,000	12,000	0	12,000
Subscription Based IT Arrangment (SBITA) Proceed:	63,375	0	0	0	0
Operating Transfers (in)	13,121,730	7,195,370	9,609,408	200,000	9,809,408
Operating Transfers (out)	(12,745,129)	(5,956,212)	(8,770,253)	(1,039,155)	(9,809,408)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>16,708,100</b>	<b>1,277,643</b>	<b>851,155</b>	<b>(839,155)</b>	<b>12,000</b>
Excess of Revenues and Other Sources over(under)					
Expenditures and Other Uses ( <b>Net Income</b> )	11,154,284	(27,534,965)	6,498,449	(5,492,785)	XXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	87,281,520	98,435,804	70,900,839		
Prior Period Adjustments	0	0	0	0	XXXXXXXXXX
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	98,435,804	70,900,839	77,399,288	XXXXXXXXXX	XXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>98,435,804</b>	<b>70,900,839</b>	<b>77,399,288</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>

Schedule S-1

## FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
General Government	68.7	79.0	55.0
Judicial	16.0	16.0	14.0
Public Safety	299.0	284.0	268.0
Public Works	21.6	21.0	23.0
Culture and Recreation	93.4	102.0	97.0
Community Support	1.2	1.0	1.0
<b>Total General Government</b>	<b>499.9</b>	<b>503.0</b>	<b>458.0</b>
Utilities	111.9	119.0	120.0
Hospitals			
Transit Systems			
Airports			
Other	40.0	42.0	42.0
<b>TOTAL FTE's</b>	<b>651.8</b>	<b>664.0</b>	<b>620.0</b>

POPULATION (AS OF JULY 1)	111,735	113,816	115,240
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2024 Final Revenue Projections Part B	Dept of Taxation- FY 2025 Final Revenue Projections Part B	Dept of Taxation- FY 2026 Final Revenue Projections Part B
Assessed Valuation (Secured and Unsecured Only)	5,179,480,004	5,431,595,703	5,660,671,699
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>5,179,480,004</b>	<b>5,431,595,703</b>	<b>5,660,671,699</b>
<b>TAX RATE</b>			
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			
<b>TOTAL TAX RATE</b>	<b>0.9598</b>	<b>0.9598</b>	<b>0.9598</b>

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

## PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2025-2026

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:		Without Net Proceeds					
A. PROPERTY TAX Subject to Revenue Limitations	2.0535	5,660,671,699	116,241,893	0.7523	42,585,233	11,519,249	31,065,984
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as above	Only Net Proceeds		Same as above			
VOTER APPROVED:		Total Assessed Value					
C. Voter Approved Overrides	0.1105	5,660,671,699	6,255,042	0.1105	6,255,042	1,691,587	4,563,455
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)		"					
E. Medical Indigent (NRS 428.285)		"					
F. Capital Acquisition (NRS 354.59815)		"					
G. Youth Services Levy (NRS 62.327)		"					
H. Legislative Overrides		"					
I. SCCRT Loss (NRS 354.59813)	0.3290	5,660,671,699	18,624,321	0.0970	5,490,852	1,485,833	4,005,019
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3290	5,660,671,699	18,624,321	0.0970	5,490,852	1,485,833	4,005,019
M. SUBTOTAL A, C, L	2.4930	5,660,671,699	141,121,256	0.9598	54,331,127	14,696,669	39,634,458
N. Debt	0.0000	5,660,671,699	-	0.0000	-	-	-
O. TOTAL M AND N	2.4930	5,660,671,699	141,121,256	0.9598	54,331,127	14,696,669	39,634,458

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

Note: The City of Sparks used an internal estimate for revenue.

Schedule S-3



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

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for 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	11,354,247	39,575,000	39,750,000	0.9598	31,980,653	12,000	1,000,000	123,671,900
Community Dev Block Grant	99,377	0	0		50,000	0	0	149,377
Comm Dev Blk Grant Entitlement	0	0	0		119,100	0	0	119,100
Sparks Grants & Donations Fund	824,377	0	0		814,809	0	0	1,639,186
Muni Court Admin Assessments	827,956	0	0		145,100	0	0	973,056
Impact Fee Service Area #1	6,209,296	0	0		1,162,090	0	0	7,371,386
Parks & Recreation Fund	255,769	0	0		2,173,895	0	2,500,000	4,929,664
Tourism and Marketing Fund	72,498	0	0		202,885	0	0	275,383
Street Cut	605,028	0	0		337,621	0	0	942,649
Landscape Maintenance Fund	205,846	0	0		90,539	0	118,000	414,385
Stabilization Fund	2,213,695	0	0		45,340	0	0	2,259,035
Road Fund	2,350,754	0	0		7,460,535	0	250,000	10,061,289
Park & Recreation Project Fund	4,956,898	0	0		1,456,617	0	800,000	7,213,515
Capital Projects	3,629,180	0	0		536,380	0	3,175,000	7,340,560
Capital Facilities Fund	415,638	0	0		311,769	0	0	727,407
Rec & Parks District 1	133,724	0	0		56,558	0	0	190,282
Rec & Parks District 2	403,992	0	0		59,766	0	0	463,758
Rec & Parks District 3	4,105,799	0	0		803,453	0	0	4,909,252
Victorian Square Rm Tax CP Fund	9,022,187	0	0		1,753,213	0	0	10,775,400
Local Improvement District #3	538,882	0	0		16,113	0	0	554,995
Debt Service Gen Obligation	22,675,697	0	0		18,925,996	0	1,766,408	43,368,101
Subtotal Governmental Fund Types, Expendable Trust Funds	70,900,840	39,575,000	39,750,000	0.9598	68,502,432	12,000	9,609,408	228,349,680
TOTAL ALL FUNDS	XXXXXXXXXX	39,575,000	39,750,000	0.9598	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

Schedule A

## SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for CITY OF SPARKS

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	*	Salaries and Wages (1)	Employee Benefits (2)	Supplies and Other Charges ** (3)	Capital Outlay*** (4)	Contingencies and Uses Other Than Operating Transfers Out (5)	Operating Transfers Out (6)	Ending Fund Balances (7)	Total (8)
General Fund	GF	48,487,789	33,840,453	21,108,590	0	1,000,000	7,837,840	11,397,228	123,671,900
Community Dev Block Grant	SR	0	0	50,000	0	0	0	99,377	149,377
Comm Dev Blk Grant Entitlement	SR	84,109	34,991	0	0	0	0	0	119,100
Sparks Grants & Donations Fund	SR	454,321	347,089	0	0	0	0	837,776	1,639,186
Muni Court Admin Assessments	SR	0	0	701,500	0	0	0	271,556	973,056
Impact Fee Service Area #1	SR	0	0	0	0	0	932,413	6,438,973	7,371,386
Parks & Recreation Fund	SR	3,143,506	733,011	731,996	0	0	0	321,151	4,929,664
Tourism and Marketing Fund	SR	0	0	238,000	0	0	0	37,383	275,383
Street Cut	SR	45,127	1,186	483,483	0	0	0	412,853	942,649
Landscape Maintenance Fund	SR	0	0	258,226	0	0	0	156,159	414,385
Stabilization Fund	SR	0	0	0	0	0	0	2,259,037	2,259,037
Road Fund	CP	1,571,507	1,056,927	4,688,719	2,112,500	0	0	631,636	10,061,289
Park & Recreation Project Fund	CP	411,198	254,170	394,775	2,295,000	0	0	3,858,372	7,213,515
Capital Projects	CP	0	0	835,000	1,940,000	0	0	4,565,560	7,340,560
Capital Facilities Fund	CP	0	0	0	560,000	0	0	167,407	727,407
Rec & Parks District 1	CP	0	0	75,000	65,000	0	0	50,282	190,282
Rec & Parks District 2	CP	0	0	145,000	0	0	0	318,758	463,758
Rec & Parks District 3	CP	0	0	75,000	0	0	0	4,834,252	4,909,252
Victorian Square Rm Tax CP Fund	CP	0	0	75,000	1,130,000	0	0	9,570,400	10,775,400
Local Improvement District #3	CP	0	0	520,000	0	0	0	34,995	554,995
Debt Service Gen Obligation	DS	0	0	12,231,965	0	0	0	31,136,136	43,368,101
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>		<b>54,197,557</b>	<b>36,267,827</b>	<b>42,612,254</b>	<b>8,102,500</b>	<b>1,000,000</b>	<b>8,770,253</b>	<b>77,399,291</b>	<b>228,349,682</b>

\* 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-1

## SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2026

Budget summary for CITY OF SPARKS

FUND NAME	*	Operating Revenues (1)	Operating Expenses (2) **	Nonoperating Revenues (3)	Nonoperating Expenses (4)	Operating Transfers IN (5)	OUT(6)	Net Income (7)
Sewer Operations	EN	35,181,290	42,577,092	13,558,833	41,339	200,000	5,594	6,316,098
Joint Treatment Plant	EN	35,561,630	43,848,823	652,928	0	0	0	(7,634,265)
Development Services Fund	EN	4,355,496	7,669,568	132,423	0	0	33,561	(3,215,210)
Motor Vehicle Maintenance	IS	6,504,797	6,843,645	234,392	0	0	1,000,000	(1,104,456)
Group Insurance Self- Insurance	IS	15,614,000	15,970,245	499,964	0	0	0	143,719
Worker's Comp Self-Insurance	IS	2,560,087	2,726,494	136,060	0	0	0	(30,347)
Municipal Self-Insurance	IS	2,580,483	2,582,725	33,918	0	0	0	31,676
<b>TOTAL</b>		<b>102,357,783</b>	<b>122,218,592</b>	<b>15,248,518</b>	<b>41,339</b>	<b>200,000</b>	<b>1,039,155</b>	<b>(5,492,785)</b>

\* FUND TYPES: EN - Enterprise

IS - Internal Service

N - Nonexpendable Trust

\*\* Include Depreciation



<b><u>REVENUES</u></b>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED

**Taxes**

Property Taxes	34,110,376	36,800,000	39,750,000	39,750,000
<b>Subtotal</b>	<b>34,110,376</b>	<b>36,800,000</b>	<b>39,750,000</b>	<b>39,750,000</b>

**Licenses and Permits**

Business Licenses	11,032,436	10,350,000	11,025,000	11,100,000
Liquor Licenses	323,020	350,000	350,000	350,000
City Gaming Licenses	632,461	600,000	600,000	600,000
Franchise Fees				
Cable TV Franchise Fees	615,941	550,000	500,000	500,000
Electric Franchise Fees	2,067,914	1,950,000	2,050,000	2,050,000
Garbage Franchise Fees	2,390,215	2,400,000	2,500,000	5,500,000
Gas Franchise Fees	1,000,230	650,000	750,000	750,000
Right Of Way Fees TMWA	523,219	565,000	575,000	575,000
Nonbusiness Licenses and Permits				
Other Licenses and Permits	64,372	64,500	64,500	64,500
<b>Subtotal</b>	<b>18,649,808</b>	<b>17,479,500</b>	<b>18,414,500</b>	<b>21,489,500</b>

**State Shared Revenue**

Consolidated Taxes From State	38,796,009	38,800,000	39,575,000	39,575,000
State Distributive Fund	3,156,258	3,150,000	3,215,000	3,215,000
State Shared Marijuana Revenue (NRS 3	127,628	127,000	130,000	130,000

**Other Local Gov't Shared Revenues**

County Gaming Licenses	374,032	375,000	400,000	400,000
Other	698,689	731,250	750,773	822,081
<b>Subtotal</b>	<b>43,152,616</b>	<b>43,183,250</b>	<b>44,070,773</b>	<b>44,142,081</b>

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<b><u>REVENUES</u></b>	(1)	(2)	BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>Charges for Services</b>				
Building and Planning Fees	2,915	635	635	635
Other	3,561,746	4,834,795	4,497,837	4,447,837
<b>Subtotal</b>	<b>3,564,661</b>	<b>4,835,430</b>	<b>4,498,472</b>	<b>4,448,472</b>
<b>Fines and Forfeits</b>				
Fines-Court	488,272	553,200	553,200	553,200
Fines-Bail	5,500	3,000	3,000	3,000
Fines - Code Enforcement	96,517	25,000	25,000	25,000
<b>Subtotal</b>	<b>590,289</b>	<b>581,200</b>	<b>581,200</b>	<b>581,200</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	1,642,528	738,670	675,000	675,000
Rents and Royalties	88,191	88,200	88,200	88,200
Other Miscellaneous	406,380	171,200	131,200	131,200
Misc. Grant Revenues	45,000	45,000	0	0
<b>Subtotal</b>	<b>2,182,099</b>	<b>1,043,070</b>	<b>894,400</b>	<b>894,400</b>
<b>Subtotal Revenue All Sources</b>	<b>102,249,851</b>	<b>103,922,450</b>	<b>108,209,345</b>	<b>111,305,653</b>
<b>Other Financing Sources</b>				
Operating Transfers In (Schedule T)				
T/I from Grants & Donations 1204	300,000	0	0	0
T/I from Cap Project 1404	3,000,000	0	0	0
T/I from Motor Vehicle 1702	650,000	1,400,000	1,000,000	1,000,000
<b>Total Transfers In</b>	<b>3,950,000</b>	<b>1,400,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
Sale of Fixed Assets	0	26,485	0	0
Lease Proceeds	12,112	12,000	12,000	12,000
<b>Subtotal Other Financing Sources</b>	<b>3,962,112</b>	<b>1,438,485</b>	<b>1,012,000</b>	<b>1,012,000</b>
<b>Beginning Fund Balance</b>	<b>23,554,982</b>	<b>19,438,763</b>	<b>11,354,247</b>	<b>11,354,247</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>23,554,983</b>	<b>19,438,763</b>	<b>11,354,247</b>	<b>11,354,247</b>
<b>Total Available Resources</b>	<b>129,766,946</b>	<b>124,799,698</b>	<b>120,575,592</b>	<b>123,671,900</b>

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11



EXPENDITURES BY FUNCTION AND DEPARTMENT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE	FINAL
			APPROVED	APPROVED
General Government				
Legislative				
Salaries And Wages	278,318	270,354	287,544	287,544
Employee Benefits	234,945	243,113	254,112	254,112
Services and Supplies	22,857	21,326	37,140	37,140
Non-discretionary Services & Supplies	12,252	10,994	13,575	13,575
Department Subtotal	548,372	545,787	592,371	592,371
Mayor				
Salaries And Wages	66,044	66,044	68,027	68,027
Employee Benefits	45,119	45,807	50,039	50,039
Services and Supplies	1,470	1,500	6,000	6,000
Non-discretionary Services & Supplies	600	614	1,055	1,055
Department Subtotal	113,233	113,965	125,121	125,121
Management Services				
Salaries And Wages	2,902,466	2,869,972	1,900,927	1,767,219
Employee Benefits	2,244,773	2,464,387	2,134,209	2,060,369
Services and Supplies	1,418,939	1,544,691	1,219,908	1,317,054
Non-discretionary Services & Supplies	2,698,680	2,708,369	2,623,548	2,623,548
Department Subtotal	9,264,858	9,587,419	7,878,592	7,768,190
Legal				
Salaries And Wages	1,777,227	1,784,807	1,423,991	1,413,487
Employee Benefits	915,210	904,934	858,672	830,687
Services and Supplies	34,684	165,004	159,710	159,710
Non-discretionary Services & Supplies	8,498	10,600	16,503	16,503
Department Subtotal	2,735,619	2,865,345	2,458,876	2,420,387
Financial Services				
Salaries And Wages	2,653,546	3,335,685	1,320,359	1,150,641
Employee Benefits	1,414,419	1,770,756	770,022	709,815
Services and Supplies	1,012,681	755,670	390,560	390,560
Non-discretionary Services & Supplies	788,855	937,511	24,848	24,848
Capital Outlay	0	222,390	0	0
Department Subtotal	5,869,501	7,022,012	2,505,789	2,275,864
Community Services				
Salaries And Wages	578,174	634,020	377,565	355,775
Employee Benefits	335,371	355,180	249,601	236,576
Services and Supplies	12,752	416,823	94,975	94,975
Non-discretionary Services & Supplies	53,971	55,010	71,762	71,762
Department Subtotal	980,268	1,461,033	793,903	759,088
Information Technology				
Salaries And Wages	0	0	1,676,818	1,607,209
Employee Benefits	0	0	916,616	879,263
Services and Supplies	0	0	252,501	252,501
Non-discretionary Services & Supplies	0	0	923,683	923,683
Department Subtotal	0	0	3,769,618	3,662,656

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<b><u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u></b>	<b>(1) ACTUAL PRIOR YEAR ENDING 6/30/2024</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025</b>	<b>(3) (4) BUDGET YEAR ENDING 06/30/26</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>
Human Resources				
Salaries And Wages	0	0	643,348	643,348
Employee Benefits	0	0	397,595	397,595
Services and Supplies	0	0	373,715	238,715
Non-discretionary Services & Supplies	0	0	147,071	147,071
<b>Department Subtotal</b>	<b>0</b>	<b>0</b>	<b>1,561,729</b>	<b>1,426,729</b>
<b>General Government Continued</b>				
Salary and Wages	8,255,775	8,960,882	7,698,579	7,293,250
Employee Benefits	5,189,837	5,784,177	5,630,866	5,418,456
Services and Supplies	6,066,239	6,628,112	6,356,554	6,318,700
Capital Outlay	0	222,390	0	0
<b>General Government Function Subtotal</b>	<b>19,511,851</b>	<b>21,595,561</b>	<b>19,685,999</b>	<b>19,030,406</b>

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<b><u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u></b>	<b>(1) ACTUAL PRIOR YEAR ENDING 6/30/2024</b>	<b>(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025</b>	<b>(3) (4) BUDGET YEAR ENDING 06/30/26</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>

**Judicial**

## Municipal Court

Salaries And Wages	1,589,617	1,549,546	1,684,968	1,684,968
Employee Benefits	948,572	976,758	1,071,467	1,071,467
Services and Supplies	205,182	208,780	208,780	208,780
Non-discretionary Services & Supplies	64,741	92,455	66,822	66,822
<b>Department Subtotal</b>	<b>2,808,112</b>	<b>2,827,539</b>	<b>3,032,037</b>	<b>3,032,037</b>

Salary and Wages	1,589,617	1,549,546	1,684,968	1,684,968
Employee Benefits	948,572	976,758	1,071,467	1,071,467
Services and Supplies	269,923	301,235	275,602	275,602
<b>Judicial Function Subtotal</b>	<b>2,808,112</b>	<b>2,827,539</b>	<b>3,032,037</b>	<b>3,032,037</b>

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11



<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Public Safety				
Police				
Salaries And Wages	24,609,700	24,222,858	24,385,385	24,393,052
Employee Benefits	13,985,511	14,198,224	15,833,854	15,930,048
Services and Supplies	1,254,664	1,533,887	1,606,430	1,556,720
Non-discretionary Services & Supplies	4,194,961	4,138,477	3,569,238	3,194,238
Capital Outlay	149,967	74,374	0	0
Department Subtotal	44,194,803	44,167,820	45,394,907	45,074,058
Fire				
Salaries And Wages	13,776,205	15,553,793	13,668,389	13,792,258
Employee Benefits	8,751,889	9,692,948	10,400,770	10,489,714
Services and Supplies	987,365	1,253,661	1,245,083	1,225,083
Non-discretionary Services & Supplies	2,277,005	2,378,492	2,103,254	2,103,254
Department Subtotal	25,792,464	28,878,894	27,417,496	27,610,309
Community Services				
Salaries And Wages	85,280	83,773	91,877	91,877
Employee Benefits	63,053	66,111	70,193	70,193
Services and Supplies	242,820	280,373	293,929	293,929
Non-discretionary Services & Supplies	1,278,944	1,364,642	1,285,222	1,285,222
Department Subtotal	1,670,097	1,794,899	1,741,221	1,741,221
Salary and Wages	38,471,185	39,860,424	38,145,651	38,277,187
Employee Benefits	22,800,452	23,957,283	26,304,817	26,489,955
Services and Supplies	10,235,760	10,949,532	10,103,156	9,658,446
Capital Outlay	149,967	74,374	0	0
Public Safety Function Subtotal	71,657,364	74,841,613	74,553,624	74,425,588

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11



<b><u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u></b>	<b>(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024</b>	<b>(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025</b>	<b>(3) (4) BUDGET YEAR ENDING 06/30/26</b>	
			<b>TENTATIVE APPROVED</b>	<b>FINAL APPROVED</b>

**Public Works**

## Community Services

Salaries And Wages	759,833	754,303	741,038	608,082
Employee Benefits	439,103	450,310	445,501	364,667
Services and Supplies	1,071,413	1,509,150	849,371	599,371
Non-discretionary Services & Supplies	444,336	474,191	439,487	439,487
Capital Outlay	60,138	63,103	0	0
<b>Department Subtotal</b>	<b>2,774,823</b>	<b>3,251,057</b>	<b>2,475,397</b>	<b>2,011,607</b>

Salary and Wages	759,833	754,303	741,038	608,082
Employee Benefits	439,103	450,310	445,501	364,667
Services and Supplies	1,515,748	1,983,341	1,288,858	1,038,858
Capital Outlay	60,138	63,103	0	0
<b>Public Works Function Subtotal</b>	<b>2,774,822</b>	<b>3,251,057</b>	<b>2,475,397</b>	<b>2,011,607</b>

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<b><u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u></b>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Culture and Recreation</b>				
Community Services				
Salaries And Wages	914,502	1,037,609	624,302	624,302
Employee Benefits	636,265	696,164	495,908	495,908
Services and Supplies	1,004,094	1,870,416	1,030,457	1,855,457
Non-discretionary Services & Supplies	1,698,640	1,906,136	1,892,527	1,892,527
Capital Outlay	87,416	158,717	0	0
<b>Department Subtotal</b>	<b>4,340,917</b>	<b>5,669,042</b>	<b>4,043,194</b>	<b>4,868,194</b>
Salary and Wages	914,502	1,037,609	624,302	624,302
Employee Benefits	636,265	696,164	495,908	495,908
Services and Supplies	2,702,734	3,776,552	2,922,984	3,747,984
Capital Outlay	87,416	158,717	0	0
<b>Culture &amp; Recreation Function Subtotal</b>	<b>4,340,917</b>	<b>5,669,042</b>	<b>4,043,194</b>	<b>4,868,194</b>

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED

Community Support

Management Services				
Services and Supplies	0	50,000	10,000	10,000
Non-discretionary Services & Supplies	750,340	186,840	59,000	59,000
<b>Department Subtotal</b>	<b>750,340</b>	<b>236,840</b>	<b>69,000</b>	<b>69,000</b>
Services and Supplies	750,340	236,840	69,000	69,000
Community Support Function Subtotal	750,340	236,840	69,000	69,000

<b>EXPENDITURES BY FUNCTION AND DEPARTMENT</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>Page Function Summary</b>				
General Government	19,511,851	21,595,561	19,685,999	19,030,406
Judicial	2,808,112	2,827,539	3,032,037	3,032,037
Public Safety	71,657,364	74,841,613	74,553,624	74,425,588
Public Works	2,774,822	3,251,057	2,475,397	2,011,607
Culture and Recreation	4,340,918	5,669,042	4,043,194	4,868,194
Community Support	750,340	236,840	69,000	69,000
<b>Total Expenditures - All Functions</b>	<b>101,843,407</b>	<b>108,421,652</b>	<b>103,859,251</b>	<b>103,436,832</b>
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	2,700,000	3,000,000	2,500,000	2,500,000
T/O to Landscape Maintenance 1230	100,000	125,000	118,000	118,000
T/O to Debt Svc GO 1301	848,775	994,902	994,840	994,840
T/O to Road Fund 1401	0	0	250,000	250,000
T/O to Park & Rec Project 1402	800,000	800,000	800,000	800,000
T/O to Capital Projects 1404	4,036,000	103,897	2,380,400	3,175,000
<b>Total Transfers Out</b>	<b>8,484,775</b>	<b>5,023,799</b>	<b>7,043,240</b>	<b>7,837,840</b>
<b>Total Expenditures and Other Uses</b>	<b>110,328,183</b>	<b>113,445,451</b>	<b>111,902,491</b>	<b>112,274,672</b>
<b>Total Ending Fund Balance</b>	<b>19,438,763</b>	<b>11,354,247</b>	<b>8,673,101</b>	<b>11,397,228</b>
<b>Total General Fund Commitments and Fund Balance</b>	<b>129,766,946</b>	<b>124,799,698</b>	<b>120,575,592</b>	<b>123,671,900</b>

City Of Sparks  
SCHEDULE B - GENERAL FUND

Schedules B-9 through B-11



<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Charges for Services</b>				
Housing Rehabilitation Reimbursement	42,645	21,000	50,000	50,000
<b>Total Charges for Services</b>	<b>42,645</b>	<b>21,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Revenue</b>	<b>42,645</b>	<b>21,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>145,747</b>	<b>168,377</b>	<b>99,377</b>	<b>99,377</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>145,747</b>	<b>168,377</b>	<b>99,377</b>	<b>99,377</b>
<b>Total Resources</b>	<b>188,392</b>	<b>189,377</b>	<b>149,377</b>	<b>149,377</b>

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	20,015	90,000	50,000	50,000
Total Community Support Function	20,015	90,000	50,000	50,000
Total Expenditures	20,015	90,000	50,000	50,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	168,377	99,377	99,377	99,377
Total Commitments and Fund Balance	188,392	189,377	149,377	149,377



<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Intergovernmental Revenues</u></b>				
CDBG Entitlement	713,518	779,763	119,100	119,100
CDBG-Coronavirus	29,837	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>743,355</b>	<b>779,763</b>	<b>119,100</b>	<b>119,100</b>
<b>Total Revenue</b>	<b>743,355</b>	<b>779,763</b>	<b>119,100</b>	<b>119,100</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Resources</b>	<b>743,355</b>	<b>779,763</b>	<b>119,100</b>	<b>119,100</b>

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING	TENTATIVE	FINAL
<u>Community Support Function</u>				
Salaries And Wages	109,007	71,080	84,109	84,109
Employee Benefits	55,500	38,955	34,991	34,991
Services and Supplies	44,502	24,718	0	0
Non-discretionary Services & Supplies	105,746	62,065	0	0
Capital Outlay	428,600	582,945	0	0
<b>Total Community Support Function</b>	<b>743,355</b>	<b>779,763</b>	<b>119,100</b>	<b>119,100</b>
<b>Total Expenditures</b>	<b>743,355</b>	<b>779,763</b>	<b>119,100</b>	<b>119,100</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Total Commitments and Fund Balance</b>	<b>743,355</b>	<b>779,763</b>	<b>119,100</b>	<b>119,100</b>

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

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025		
			TENTATIVE APPROVED	FINAL APPROVED
<u>Intergovernmental Revenues</u>				
National Endowment for the Arts	18,750	9,375	0	0
Department of the Treasury	3,617,814	8,342	0	0
Department of Justice Grants	1,705,354	421,109	384,000	384,000
Department of Justice Joint Operations Revenue	13,020	7,755	0	0
Department of Health & Human Services	0	1,000	0	0
Department of Transportation	62,068	512,193	0	0
Fed Emerg Mgt Grant (FEMA)	14,387	432,789	0	0
Executive Office of the President Grants	9,984	3,423	0	0
Department of Homeland Security	91,148	198,810	0	0
St Grant Washoe County	851,069	663,655	154,410	154,410
Drug Forfeitures	0	4,489	0	0
Federal Drug Forfeitures	53,889	248,568	0	0
St District Specialty Court Prog	64,875	66,325	0	0
Misc From Other Govts	1,500,000	1,500,000	0	0
Prostitution Fee NRS 201.354	200	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>8,002,558</b>	<b>4,077,833</b>	<b>538,410</b>	<b>538,410</b>
<u>Charges for Services</u>				
Special Events Receipts	24,291	23,867	0	0
<b>Total Charges for Services</b>	<b>24,291</b>	<b>23,867</b>	<b>0</b>	<b>0</b>
<u>Miscellaneous Revenue</u>				
Interest Earned	40,567	22,132	13,399	13,399
Gifts & Bequests	61,932	119,908	0	0
Miscellaneous Revenue	0	432	0	0
Grant Match	573,569	670,117	263,000	263,000
<b>Total Miscellaneous Revenue</b>	<b>676,068</b>	<b>812,589</b>	<b>276,399</b>	<b>276,399</b>
<b>Total Revenue</b>	<b>8,702,917</b>	<b>4,914,289</b>	<b>814,809</b>	<b>814,809</b>
<u>Other Financing Sources(Specify)</u>				
Subscription Based IT Arrangment (SBITA) Procer	63,375	0	0	0
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>63,375</b>	<b>0</b>	<b>0</b>	<b>0</b>
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>1,195,113</b>	<b>824,377</b>	<b>824,377</b>	<b>824,377</b>
<b>Total Resources</b>	<b>9,961,405</b>	<b>5,738,666</b>	<b>1,639,186</b>	<b>1,639,186</b>

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

Schedule B-14



<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	Budget Year Ending 06/30/26  TENTATIVE APPROVED	  FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	0	108,845	0	0
Capital Outlay	2,871,000	0	0	0
<b>Total General Government Function</b>	<b>2,871,000</b>	<b>108,845</b>	<b>0</b>	<b>0</b>
<u>Judicial Function</u>				
Services and Supplies	87,479	66,325	0	0
<b>Total Judicial Function</b>	<b>87,479</b>	<b>66,325</b>	<b>0</b>	<b>0</b>
<u>Public Safety Function</u>				
Salaries And Wages	691,567	632,390	454,321	454,321
Employee Benefits	395,818	384,344	347,089	347,089
Services and Supplies	2,126,221	1,126,927	0	0
Non-discretionary Services & Supplies	24,000	16,000	0	0
Capital Outlay	133,387	491,439	0	0
<b>Total Public Safety Function</b>	<b>3,370,993</b>	<b>2,651,100</b>	<b>801,410</b>	<b>801,410</b>
<u>Culture and Recreation Function</u>				
Services and Supplies	95,844	440,396	0	0
Non-discretionary Services & Supplies	1,455,000	1,125,000	0	0
Capital Outlay	295,888	514,282	0	0
<b>Total Culture and Recreation Function</b>	<b>1,846,732</b>	<b>2,079,678</b>	<b>0</b>	<b>0</b>
<u>Community Support Function</u>				
Services and Supplies	0	1,687	0	0
Non-discretionary Services & Supplies	166,815	6,654	0	0
<b>Total Community Support Function</b>	<b>166,815</b>	<b>8,342</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>8,343,018</b>	<b>4,914,289</b>	<b>801,410</b>	<b>801,410</b>
T/O to Debt Svc GO 1301	214,010	0	0	0
T/O to General Fund 1101	300,000	0	0	0
T/O to Debt Svc GO 1301	280,000	0	0	0
<b>Total Other Uses</b>	<b>794,010</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>824,377</i>	<i>824,377</i>	<i>837,776</i>	<i>837,776</i>
<b>Total Commitments and Fund Balance</b>	<b>9,961,405</b>	<b>5,738,666</b>	<b>1,639,186</b>	<b>1,639,186</b>

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

Schedule B-14

<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Intergovernmental Revenues</u></b>				
Court Collection Fees NRS 176.064	88,535	112,000	80,000	80,000
Muni Court Admin Assessments	26,316	25,125	25,100	25,100
Muni Court Facility Admin Assess	35,941	40,000	40,000	40,000
<b>Total Intergovernmental Revenues</b>	<b>150,792</b>	<b>177,125</b>	<b>145,100</b>	<b>145,100</b>
<b>Total Revenue</b>	<b>150,792</b>	<b>177,125</b>	<b>145,100</b>	<b>145,100</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>909,721</b>	<b>949,498</b>	<b>827,956</b>	<b>827,956</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>909,721</b>	<b>949,498</b>	<b>827,956</b>	<b>827,956</b>
<b>Total Resources</b>	<b>1,060,513</b>	<b>1,126,623</b>	<b>973,056</b>	<b>973,056</b>

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>Judicial Function</u>				
Services and Supplies	110,361	298,667	701,500	701,500
Non-discretionary Services & Supplies	654	0	0	0
<b>Total Judicial Function</b>	<b>111,015</b>	<b>298,667</b>	<b>701,500</b>	<b>701,500</b>
<b>Total Expenditures</b>	<b>111,015</b>	<b>298,667</b>	<b>701,500</b>	<b>701,500</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>949,498</i>	<i>827,956</i>	<i>271,556</i>	<i>271,556</i>
<b>Total Commitments and Fund Balance</b>	<b>1,060,513</b>	<b>1,126,623</b>	<b>973,056</b>	<b>973,056</b>

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

Schedule B-14



<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Licenses and Permits</b>				
Flood Control Fees	11,404	40,000	40,000	40,000
Parks Fees	428,953	380,000	380,000	380,000
Public Facility Fees	528,097	310,000	310,000	310,000
Sanitary Sewer Fee	274,055	200,000	200,000	200,000
<b>Total Licenses and Permits</b>	<b>1,242,508</b>	<b>930,000</b>	<b>930,000</b>	<b>930,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	262,987	257,878	232,090	232,090
Mark to Market	22,950	9,446	0	0
<b>Total Miscellaneous Revenue</b>	<b>285,937</b>	<b>267,324</b>	<b>232,090</b>	<b>232,090</b>
<b>Total Revenue</b>	<b>1,528,445</b>	<b>1,197,324</b>	<b>1,162,090</b>	<b>1,162,090</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
T/I from Cap Project 1404	42,650	0	0	0
<b>Total Other Financing Sources</b>	<b>42,650</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>4,888,781</b>	<b>6,023,280</b>	<b>6,209,296</b>	<b>6,209,296</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>4,888,781</b>	<b>6,023,280</b>	<b>6,209,296</b>	<b>6,209,296</b>
<b>Total Resources</b>	<b>6,459,876</b>	<b>7,220,604</b>	<b>7,371,386</b>	<b>7,371,386</b>

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>Public Safety Function</u>				
Capital Outlay	(3,895)	18,895	0	0
Total Public Safety Function	(3,895)	18,895	0	0
<u>Culture and Recreation Function</u>				
Services and Supplies	5,110	60,000	0	0
Capital Outlay	154,596	0	0	0
Total Culture and Recreation Function	159,706	60,000	0	0
Total Expenditures	155,811	78,895	0	0
<u>Other Uses</u>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	0	732,413	732,413	732,413
T/O to Sewer Capital 1631	280,784	200,000	200,000	200,000
Total Other Uses	280,784	932,413	932,413	932,413
Ending Fund Balance	6,023,280	6,209,296	6,438,973	6,438,973
Total Commitments and Fund Balance	6,459,876	7,220,604	7,371,386	7,371,386

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

Schedule B-14

REVENUES	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Licenses and Permits</b>				
Concession Agreement Fees	22,902	23,800	23,800	23,800
<b>Total Licenses and Permits</b>	<b>22,902</b>	<b>23,800</b>	<b>23,800</b>	<b>23,800</b>
<b>Charges for Services</b>				
Facility Development Fee	22,880	22,800	22,800	22,800
Facility Reservation Fees	36,610	46,820	44,800	44,800
Recreation Program Fees	1,815,541	1,606,595	1,639,490	1,639,490
Recreation Advertising Fees	29,687	15,600	15,600	15,600
Returned Check Fee	0	75	30	30
Special Events Receipts	391,122	431,252	427,375	427,375
<b>Total Charges for Services</b>	<b>2,295,839</b>	<b>2,123,142</b>	<b>2,150,095</b>	<b>2,150,095</b>
<b>Miscellaneous Revenue</b>				
Rebates/Credits	2,601	2,196	0	0
Cash Variations	(67)	96	0	0
<b>Total Miscellaneous Revenue</b>	<b>2,534</b>	<b>2,292</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>2,321,275</b>	<b>2,149,234</b>	<b>2,173,895</b>	<b>2,173,895</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	2,700,000	3,000,000	2,500,000	2,500,000
T/I from Tourism & Marketing Fund 1222	25,000	0	0	0
<b>Total Other Financing Sources</b>	<b>2,725,000</b>	<b>3,000,000</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>Beginning Fund Balance</b>	<b>532,078</b>	<b>431,630</b>	<b>255,769</b>	<b>255,769</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>532,078</b>	<b>431,630</b>	<b>255,769</b>	<b>255,769</b>
<b>Total Resources</b>	<b>5,578,353</b>	<b>5,580,864</b>	<b>4,929,664</b>	<b>4,929,664</b>

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 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Salaries And Wages	3,167,868	3,240,767	3,143,506	3,143,506
Employee Benefits	890,366	898,111	733,011	733,011
Services and Supplies	693,593	858,422	415,817	415,817
Non-discretionary Services & Supplies	365,062	326,862	316,179	316,179
Capital Outlay	25,933	933	0	0
<b>Total Culture and Recreation Function</b>	<b>5,142,821</b>	<b>5,325,095</b>	<b>4,608,513</b>	<b>4,608,513</b>
<b>Total Expenditures</b>	<b>5,142,821</b>	<b>5,325,095</b>	<b>4,608,513</b>	<b>4,608,513</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	3,901	0	0	0
<b>Total Other Uses</b>	<b>3,901</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>431,630</b>	<b>255,769</b>	<b>321,151</b>	<b>321,151</b>
<b>Total Commitments and Fund Balance</b>	<b>5,578,353</b>	<b>5,580,864</b>	<b>4,929,664</b>	<b>4,929,664</b>

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

Schedule B-14

<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Taxes</u></b>				
Room Tax	196,000	196,000	196,000	196,000
<b>Total Taxes</b>	<b>196,000</b>	<b>196,000</b>	<b>196,000</b>	<b>196,000</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	13,346	7,650	6,885	6,885
<b>Total Miscellaneous Revenue</b>	<b>13,346</b>	<b>7,650</b>	<b>6,885</b>	<b>6,885</b>
<b>Total Revenue</b>	<b>209,346</b>	<b>203,650</b>	<b>202,885</b>	<b>202,885</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>147,502</b>	<b>106,848</b>	<b>72,498</b>	<b>72,498</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>147,502</b>	<b>106,848</b>	<b>72,498</b>	<b>72,498</b>
<b>Total Resources</b>	<b>356,848</b>	<b>310,498</b>	<b>275,383</b>	<b>275,383</b>

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

Schedule B-14



<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025		
			TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	225,000	238,000	238,000	238,000
Total Community Support Function	225,000	238,000	238,000	238,000
Total Expenditures	225,000	238,000	238,000	238,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	25,000	0	0	0
Total Other Uses	25,000	0	0	0
Ending Fund Balance	106,848	72,498	37,383	37,383
Total Commitments and Fund Balance	356,848	310,498	275,383	275,383

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

Schedule B-14

<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Licenses and Permits</u></b>				
Street Cut Permits	259,611	900,000	300,000	300,000
<b>Total Licenses and Permits</b>	<b>259,611</b>	<b>900,000</b>	<b>300,000</b>	<b>300,000</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	51,722	41,801	37,621	37,621
<b>Total Miscellaneous Revenue</b>	<b>51,722</b>	<b>41,801</b>	<b>37,621</b>	<b>37,621</b>
<b>Total Revenue</b>	<b>311,333</b>	<b>941,801</b>	<b>337,621</b>	<b>337,621</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>995,597</b>	<b>501,628</b>	<b>605,028</b>	<b>605,028</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>995,597</b>	<b>501,628</b>	<b>605,028</b>	<b>605,028</b>
<b>Total Resources</b>	<b>1,306,931</b>	<b>1,443,429</b>	<b>942,649</b>	<b>942,649</b>

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

Schedule B-14

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Public Works Function</b>				
Salaries And Wages	43,428	42,525	45,127	45,127
Employee Benefits	24,207	25,797	1,186	1,186
Services and Supplies	730,107	759,929	451,500	451,500
Non-discretionary Services & Supplies	7,561	10,150	31,983	31,983
<b>Total Public Works Function</b>	<b>805,303</b>	<b>838,401</b>	<b>529,796</b>	<b>529,796</b>
<b>Total Expenditures</b>	<b>805,303</b>	<b>838,401</b>	<b>529,796</b>	<b>529,796</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>501,628</i>	<i>605,028</i>	<i>412,853</i>	<i>412,853</i>
<b>Total Commitments and Fund Balance</b>	<b>1,306,931</b>	<b>1,443,429</b>	<b>942,649</b>	<b>942,649</b>

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

Schedule B-14

<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Charges for Services</b>				
Landscape Maintenance Use Fee	80,648	83,800	80,646	80,646
<b>Total Charges for Services</b>	<b>80,648</b>	<b>83,800</b>	<b>80,646</b>	<b>80,646</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	13,486	10,993	9,893	9,893
<b>Total Miscellaneous Revenue</b>	<b>13,486</b>	<b>10,993</b>	<b>9,893</b>	<b>9,893</b>
<b>Total Revenue</b>	<b>94,134</b>	<b>94,793</b>	<b>90,539</b>	<b>90,539</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	100,000	125,000	118,000	118,000
<b>Total Other Financing Sources</b>	<b>100,000</b>	<b>125,000</b>	<b>118,000</b>	<b>118,000</b>
<b>Beginning Fund Balance</b>	<b>249,049</b>	<b>284,295</b>	<b>205,846</b>	<b>205,846</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>249,049</b>	<b>284,295</b>	<b>205,846</b>	<b>205,846</b>
<b>Total Resources</b>	<b>443,183</b>	<b>504,088</b>	<b>414,385</b>	<b>414,385</b>

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 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	108,629	235,421	195,000	195,000
Non-discretionary Services & Supplies	50,258	62,821	63,226	63,226
<b>Total Culture and Recreation Function</b>	<b>158,887</b>	<b>298,242</b>	<b>258,226</b>	<b>258,226</b>
<b>Total Expenditures</b>	<b>158,887</b>	<b>298,242</b>	<b>258,226</b>	<b>258,226</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>284,295</i>	<i>205,846</i>	<i>156,159</i>	<i>156,159</i>
<b>Total Commitments and Fund Balance</b>	<b>443,183</b>	<b>504,088</b>	<b>414,385</b>	<b>414,385</b>

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

Schedule B-14



<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Licenses and Permits</u></b>				
City Business Licenses	250,000	250,000	0	0
<b>Total Licenses and Permits</b>	<b>250,000</b>	<b>250,000</b>	<b>0</b>	<b>0</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	93,492	50,378	45,340	45,340
Mark to Market	263	171	0	0
<b>Total Miscellaneous Revenue</b>	<b>93,755</b>	<b>50,549</b>	<b>45,340</b>	<b>45,340</b>
<b>Total Revenue</b>	<b>343,755</b>	<b>300,549</b>	<b>45,340</b>	<b>45,340</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>1,569,391</b>	<b>1,913,146</b>	<b>2,213,695</b>	<b>2,213,695</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>1,569,391</b>	<b>1,913,146</b>	<b>2,213,695</b>	<b>2,213,695</b>
<b>Total Resources</b>	<b>1,913,146</b>	<b>2,213,695</b>	<b>2,259,035</b>	<b>2,259,035</b>

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

Schedule B-14

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Total Expenditures</b>	0	0	0	0
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	0	0	0	0
<i>Ending Fund Balance</i>	<i>1,913,146</i>	<i>2,213,695</i>	<i>2,259,035</i>	<i>2,259,035</i>
<b>Total Commitments and Fund Balance</b>	<b>1,913,146</b>	<b>2,213,695</b>	<b>2,259,035</b>	<b>2,259,035</b>

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

Schedule B-14

<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Licenses and Permits</u></b>				
Electric Franchise Fees	2,067,914	1,663,400	1,750,000	1,750,000
Gas Franchise Fees	1,000,230	513,000	600,000	600,000
Right Of Way Fees TMWA	784,828	800,050	760,000	760,000
<b>Total Licenses and Permits</b>	<b>3,852,973</b>	<b>2,976,450</b>	<b>3,110,000</b>	<b>3,110,000</b>
<b><u>Intergovernmental Revenues</u></b>				
County Gasoline Tax 1.cent	785,205	866,880	866,880	866,880
State Gasoline Tax 1.75 Cents	1,077,182	1,197,360	1,197,360	1,197,360
State Gasoline Tax 2.35 Cents	1,035,737	1,029,400	1,029,400	1,029,400
RTC NE Dist Impact Fee	1,566,386	1,100,000	1,100,000	1,100,000
RTC S Dist Impact Fee	32,192	0	0	0
Misc From Other Govts	3,472	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>4,500,173</b>	<b>4,193,640</b>	<b>4,193,640</b>	<b>4,193,640</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	248,335	174,328	156,895	156,895
Recoveries/Reimbursements	18,600	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>266,935</b>	<b>174,328</b>	<b>156,895</b>	<b>156,895</b>
<b>Total Revenue</b>	<b>8,620,081</b>	<b>7,344,418</b>	<b>7,460,535</b>	<b>7,460,535</b>
<b><u>Other Financing Sources(Specify)</u></b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	0	0	250,000	250,000
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>250,000</b>	<b>250,000</b>
<b><u>Beginning Fund Balance</u></b>	<b>5,795,229</b>	<b>6,215,969</b>	<b>2,350,754</b>	<b>2,350,754</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>5,795,229</b>	<b>6,215,969</b>	<b>2,350,754</b>	<b>2,350,754</b>
<b>Total Resources</b>	<b>14,415,309</b>	<b>13,560,387</b>	<b>10,061,289</b>	<b>10,061,289</b>

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

Schedule B-14



<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Public Works Function</b>				
Salaries And Wages	1,268,266	1,351,020	1,571,507	1,571,507
Employee Benefits	775,888	861,372	1,056,927	1,056,927
Services and Supplies	1,866,983	3,264,460	3,143,285	3,283,285
Non-discretionary Services & Supplies	1,879,153	1,398,175	1,405,434	1,405,434
Capital Outlay	2,409,050	4,334,606	2,112,500	2,112,500
<b>Total Public Works Function</b>	<b>8,199,340</b>	<b>11,209,633</b>	<b>9,289,653</b>	<b>9,429,653</b>
<b>Total Expenditures</b>	<b>8,199,340</b>	<b>11,209,633</b>	<b>9,289,653</b>	<b>9,429,653</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>6,215,969</i>	<i>2,350,754</i>	<i>771,636</i>	<i>631,636</i>
<b>Total Commitments and Fund Balance</b>	<b>14,415,309</b>	<b>13,560,387</b>	<b>10,061,289</b>	<b>10,061,289</b>

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

Schedule B-14

<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Licenses and Permits</u></b>				
Electric Franchise Fees	1,033,957	767,125	805,000	805,000
Gas Franchise Fees	500,115	175,500	200,000	200,000
Concession Agreement Fees	99,996	90,000	90,000	90,000
Parks Fees	56,291	0	0	0
<b>Total Licenses and Permits</b>	<b>1,690,359</b>	<b>1,032,625</b>	<b>1,095,000</b>	<b>1,095,000</b>
<b><u>Charges for Services</u></b>				
Facility Reservation Fees	158,325	130,000	130,000	130,000
Recreation Advertising Fees	7,600	200	0	0
<b>Total Charges for Services</b>	<b>165,925</b>	<b>130,200</b>	<b>130,000</b>	<b>130,000</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	320,810	257,353	231,617	231,617
Mark to Market	22,923	15,666	0	0
<b>Total Miscellaneous Revenue</b>	<b>343,733</b>	<b>273,019</b>	<b>231,617</b>	<b>231,617</b>
<b>Total Revenue</b>	<b>2,200,017</b>	<b>1,435,844</b>	<b>1,456,617</b>	<b>1,456,617</b>
<b><u>Other Financing Sources(Specify)</u></b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	800,000	800,000	800,000	800,000
<b>Total Other Financing Sources</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>800,000</b>
<b><u>Beginning Fund Balance</u></b>	<b>5,940,641</b>	<b>6,429,946</b>	<b>4,956,898</b>	<b>4,956,898</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b><u>Total Beginning Fund Balance</u></b>	<b>5,940,641</b>	<b>6,429,946</b>	<b>4,956,898</b>	<b>4,956,898</b>
<b>Total Resources</b>	<b>8,940,658</b>	<b>8,665,790</b>	<b>7,213,515</b>	<b>7,213,515</b>

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

Schedule B-14



<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Salaries And Wages	279,753	319,039	411,198	411,198
Employee Benefits	154,003	208,352	254,170	254,170
Services and Supplies	305,653	408,175	373,690	373,690
Non-discretionary Services & Supplies	30,442	37,464	21,085	21,085
Capital Outlay	1,740,861	2,735,862	2,845,000	2,295,000
<b>Total Culture and Recreation Function</b>	<b>2,510,712</b>	<b>3,708,892</b>	<b>3,905,143</b>	<b>3,355,143</b>
<b>Total Expenditures</b>	<b>2,510,712</b>	<b>3,708,892</b>	<b>3,905,143</b>	<b>3,355,143</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>6,429,946</i>	<i>4,956,898</i>	<i>3,308,372</i>	<i>3,858,372</i>
<b>Total Commitments and Fund Balance</b>	<b>8,940,658</b>	<b>8,665,790</b>	<b>7,213,515</b>	<b>7,213,515</b>

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

Schedule B-14

<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Miscellaneous Revenue</b>				
Interest Earned	435,678	595,977	536,380	536,380
Mark to Market	38,406	17,156	0	0
Rebates/Credits	4,289	1,882	0	0
<b>Total Miscellaneous Revenue</b>	<b>478,373</b>	<b>615,015</b>	<b>536,380</b>	<b>536,380</b>
<b>Total Revenue</b>	<b>478,373</b>	<b>615,015</b>	<b>536,380</b>	<b>536,380</b>
<b>Other Financing Sources(Specify)</b>				
Original Issue Premium/Governmental	1,256,012	0	0	0
Bond Sales Proceeds	15,000,000	0	0	0
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	4,036,000	103,897	2,380,400	3,175,000
<b>Total Other Financing Sources</b>	<b>20,292,012</b>	<b>103,897</b>	<b>2,380,400</b>	<b>3,175,000</b>
<b>Beginning Fund Balance</b>	<b>8,736,232</b>	<b>20,504,542</b>	<b>3,629,180</b>	<b>3,629,180</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>8,736,232</b>	<b>20,504,542</b>	<b>3,629,180</b>	<b>3,629,180</b>
<b>Total Resources</b>	<b>29,506,616</b>	<b>21,223,454</b>	<b>6,545,960</b>	<b>7,340,560</b>

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025		
			TENTATIVE APPROVED	FINAL APPROVED
<u>General Government Function</u>				
Services and Supplies	808,734	477,644	160,000	240,000
Non-discretionary Services & Supplies	438,949	221,159	100,000	150,000
Capital Outlay	823,192	1,407,044	1,230,400	1,340,000
<b>Total General Government Function</b>	<b>2,070,874</b>	<b>2,105,847</b>	<b>1,490,400</b>	<b>1,730,000</b>
<u>Public Safety Function</u>				
Services and Supplies	187,987	226,756	360,000	360,000
Non-discretionary Services & Supplies	0	24,000	0	0
Capital Outlay	3,079,324	14,743,255	100,000	100,000
<b>Total Public Safety Function</b>	<b>3,267,311</b>	<b>14,994,011</b>	<b>460,000</b>	<b>460,000</b>
<u>Public Works Function</u>				
Services and Supplies	115,120	191,299	65,000	85,000
Capital Outlay	37,458	50,640	0	0
<b>Total Public Works Function</b>	<b>152,578</b>	<b>241,939</b>	<b>65,000</b>	<b>85,000</b>
<u>Culture and Recreation Function</u>				
Capital Outlay	9,200	252,477	500,000	500,000
<b>Total Culture and Recreation Function</b>	<b>9,200</b>	<b>252,477</b>	<b>500,000</b>	<b>500,000</b>
<b>Total Expenditures</b>	<b>5,499,963</b>	<b>17,594,274</b>	<b>2,515,400</b>	<b>2,775,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Debt Issuance Cost	345,453	0	0	0
Operating Transfers Out (Schedule T)				
T/O to General Fund 1101	3,000,000	0	0	0
T/O to Debt Svc GO 1301	114,008	0	0	0
T/O to IFSA #1 1210	42,650	0	0	0
<b>Total Other Uses</b>	<b>3,502,111</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>20,504,542</b>	<b>3,629,180</b>	<b>4,030,560</b>	<b>4,565,560</b>
<b>Total Commitments and Fund Balance</b>	<b>29,506,616</b>	<b>21,223,454</b>	<b>6,545,960</b>	<b>7,340,560</b>

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

Schedule B-14



<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Intergovernmental Revenues</u></b>				
Ad Valorem Taxes NRS 354.59815	289,091	255,000	255,000	255,000
Personal Property Taxes NRS 354.59815	18,843	25,000	25,000	25,000
<b>Total Intergovernmental Revenues</b>	<b>307,934</b>	<b>280,000</b>	<b>280,000</b>	<b>280,000</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	41,044	35,299	31,769	31,769
Mark to Market	10,110	3,782	0	0
Recoveries/Reimbursements	2,089	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>53,243</b>	<b>39,081</b>	<b>31,769</b>	<b>31,769</b>
<b>Total Revenue</b>	<b>361,177</b>	<b>319,081</b>	<b>311,769</b>	<b>311,769</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>747,484</b>	<b>844,754</b>	<b>415,638</b>	<b>415,638</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>747,484</b>	<b>844,754</b>	<b>415,638</b>	<b>415,638</b>
<b>Total Resources</b>	<b>1,108,661</b>	<b>1,163,835</b>	<b>727,407</b>	<b>727,407</b>

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

Schedule B-14

EXPENDITURES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
General Government Function				
Services and Supplies	159,529	146,766	0	0
Capital Outlay	46,087	175,000	0	0
Total General Government Function	205,616	321,766	0	0
Public Safety Function				
Services and Supplies	9,452	8,580	0	0
Capital Outlay	0	258,877	100,000	260,000
Total Public Safety Function	9,452	267,457	100,000	260,000
Public Works Function				
Capital Outlay	0	30,000	300,000	300,000
Total Public Works Function	0	30,000	300,000	300,000
Culture and Recreation Function				
Services and Supplies	10,177	0	50,000	0
Capital Outlay	38,662	128,974	0	0
Total Culture and Recreation Function	48,839	128,974	50,000	0
Total Expenditures	263,907	748,197	450,000	560,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	844,754	415,638	277,407	167,407
Total Commitments and Fund Balance	1,108,661	1,163,835	727,407	727,407

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

Schedule B-14



<u>REVENUES</u>	(1)	(2)	Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>Taxes</b>				
Residential Construction Tax - Parks	14,313	20,000	20,000	20,000
<b>Total Taxes</b>	<b>14,313</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	49,246	40,620	36,558	36,558
Mark to Market	8,463	3,105	0	0
Gifts & Bequests	400	300	0	0
<b>Total Miscellaneous Revenue</b>	<b>58,109</b>	<b>44,025</b>	<b>36,558</b>	<b>36,558</b>
<b>Total Revenue</b>	<b>72,422</b>	<b>64,025</b>	<b>56,558</b>	<b>56,558</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>1,214,200</b>	<b>813,390</b>	<b>133,724</b>	<b>133,724</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>1,214,200</b>	<b>813,390</b>	<b>133,724</b>	<b>133,724</b>
<b>Total Resources</b>	<b>1,286,622</b>	<b>877,415</b>	<b>190,282</b>	<b>190,282</b>

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Services and Supplies	74,482	84,295	75,000	75,000
Capital Outlay	398,749	659,396	65,000	65,000
Total Culture and Recreation Function	473,231	743,691	140,000	140,000
Total Expenditures	473,231	743,691	140,000	140,000
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
Total Other Uses	0	0	0	0
Ending Fund Balance	813,390	133,724	50,282	50,282
Total Commitments and Fund Balance	1,286,622	877,415	190,282	190,282

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

Schedule B-14

<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Taxes</b>				
Residential Construction Tax - Parks	106,450	48,000	48,000	48,000
<b>Total Taxes</b>	<b>106,450</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>
<b>Miscellaneous Revenue</b>				
Interest Earned	20,831	13,073	11,766	11,766
Mark to Market	14,413	10,321	0	0
Gifts & Bequests	400	300	0	0
<b>Total Miscellaneous Revenue</b>	<b>35,644</b>	<b>23,694</b>	<b>11,766</b>	<b>11,766</b>
<b>Total Revenue</b>	<b>142,094</b>	<b>71,694</b>	<b>59,766</b>	<b>59,766</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>926,462</b>	<b>883,060</b>	<b>403,992</b>	<b>403,992</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>926,462</b>	<b>883,060</b>	<b>403,992</b>	<b>403,992</b>
<b>Total Resources</b>	<b>1,068,557</b>	<b>954,754</b>	<b>463,758</b>	<b>463,758</b>

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	Budget Year Ending 06/30/26	
TENTATIVE APPROVED			FINAL APPROVED	
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	63,077	77,035	70,000	145,000
Non-discretionary Services & Supplies	0	0	75,000	0
Capital Outlay	122,419	473,727	0	0
<b>Total Culture and Recreation Function</b>	<b>185,496</b>	<b>550,762</b>	<b>145,000</b>	<b>145,000</b>
<b>Total Expenditures</b>	<b>185,496</b>	<b>550,762</b>	<b>145,000</b>	<b>145,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>883,060</i>	<i>403,992</i>	<i>318,758</i>	<i>318,758</i>
<b>Total Commitments and Fund Balance</b>	<b>1,068,557</b>	<b>954,754</b>	<b>463,758</b>	<b>463,758</b>

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

Schedule B-14



REVENUES	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE	FINAL
			APPROVED	APPROVED
<u>Taxes</u>				
Residential Construction Tax - Parks	984,622	700,000	700,000	700,000
Total Taxes	984,622	700,000	700,000	700,000
<u>Miscellaneous Revenue</u>				
Interest Earned	215,367	114,948	103,453	103,453
Mark to Market	59,515	41,244	0	0
Gifts & Bequests	400	300	0	0
Total Miscellaneous Revenue	275,282	156,492	103,453	103,453
Total Revenue	1,259,904	856,492	803,453	803,453
<u>Other Financing Sources(Specify)</u>				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
<u>Beginning Fund Balance</u>				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	3,379,651	4,560,858	4,105,799	4,105,799
Total Resources	4,639,555	5,417,350	4,909,252	4,909,252

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 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Culture and Recreation Function</u></b>				
Services and Supplies	23,903	75,000	75,000	75,000
Capital Outlay	54,793	1,236,551	0	0
<b>Total Culture and Recreation Function</b>	<b>78,697</b>	<b>1,311,551</b>	<b>75,000</b>	<b>75,000</b>
<b>Total Expenditures</b>	<b>78,697</b>	<b>1,311,551</b>	<b>75,000</b>	<b>75,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>4,560,858</i>	<i>4,105,799</i>	<i>4,834,252</i>	<i>4,834,252</i>
<b>Total Commitments and Fund Balance</b>	<b>4,639,555</b>	<b>5,417,350</b>	<b>4,909,252</b>	<b>4,909,252</b>

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

Schedule B-14

<u>REVENUES</u>	(1)  ACTUAL PRIOR YEAR ENDING 6/30/2024	(2)  ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Taxes</u></b>				
Room Tax	1,469,419	1,550,000	1,550,000	1,550,000
<b>Total Taxes</b>	<b>1,469,419</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,550,000</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	337,694	225,792	203,213	203,213
Mark to Market	134,818	65,708	0	0
<b>Total Miscellaneous Revenue</b>	<b>472,512</b>	<b>291,500</b>	<b>203,213</b>	<b>203,213</b>
<b>Total Revenue</b>	<b>1,941,931</b>	<b>1,841,500</b>	<b>1,753,213</b>	<b>1,753,213</b>
<b><u>Other Financing Sources(Specify)</u></b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>6,817,585</b>	<b>8,537,880</b>	<b>9,022,187</b>	<b>9,022,187</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>6,817,585</b>	<b>8,537,880</b>	<b>9,022,187</b>	<b>9,022,187</b>
<b>Total Resources</b>	<b>8,759,516</b>	<b>10,379,380</b>	<b>10,775,400</b>	<b>10,775,400</b>

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)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Community Support Function</u></b>				
Services and Supplies	12,855	75,000	75,000	75,000
Non-discretionary Services & Supplies	100,000	0	0	0
Capital Outlay	108,781	1,282,193	1,230,000	1,130,000
<b>Total Community Support Function</b>	<b>221,636</b>	<b>1,357,193</b>	<b>1,305,000</b>	<b>1,205,000</b>
<b>Total Expenditures</b>	<b>221,636</b>	<b>1,357,193</b>	<b>1,305,000</b>	<b>1,205,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>8,537,880</i>	<i>9,022,187</i>	<i>9,470,400</i>	<i>9,570,400</i>
<b>Total Commitments and Fund Balance</b>	<b>8,759,516</b>	<b>10,379,380</b>	<b>10,775,400</b>	<b>10,775,400</b>

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

Schedule B-14

<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Miscellaneous Revenue</b>				
Interest Earned	24,295	17,903	16,113	16,113
<b>Total Miscellaneous Revenue</b>	<b>24,295</b>	<b>17,903</b>	<b>16,113</b>	<b>16,113</b>
<b>Total Revenue</b>	<b>24,295</b>	<b>17,903</b>	<b>16,113</b>	<b>16,113</b>
<b>Other Financing Sources(Specify)</b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>499,291</b>	<b>522,979</b>	<b>538,882</b>	<b>538,882</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>499,291</b>	<b>522,979</b>	<b>538,882</b>	<b>538,882</b>
<b>Total Resources</b>	<b>523,586</b>	<b>540,882</b>	<b>554,995</b>	<b>554,995</b>



<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	Budget Year Ending 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Services and Supplies	608	2,000	520,000	520,000
<b>Total Community Support Function</b>	<b>608</b>	<b>2,000</b>	<b>520,000</b>	<b>520,000</b>
<b>Total Expenditures</b>	<b>608</b>	<b>2,000</b>	<b>520,000</b>	<b>520,000</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>522,979</i>	<i>538,882</i>	<i>34,995</i>	<i>34,995</i>
<b>Total Commitments and Fund Balance</b>	<b>523,586</b>	<b>540,882</b>	<b>554,995</b>	<b>554,995</b>

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

Schedule B-14



<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b><u>Intergovernmental Revenues</u></b>				
Sales Taxes not Consolidated	17,319,427	17,500,000	17,500,000	17,500,000
<b>Subtotal</b>	<b>17,319,427</b>	<b>17,500,000</b>	<b>17,500,000</b>	<b>17,500,000</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	854,748	724,195	651,776	651,776
<b>Subtotal</b>	<b>854,748</b>	<b>724,195</b>	<b>651,776</b>	<b>651,776</b>
<b><u>Special Assessments</u></b>				
Special Assessment Principal	645,077	700,000	637,565	637,565
Special Assessment Interest	126,867	110,241	136,655	136,655
<b>Subtotal</b>	<b>771,944</b>	<b>810,241</b>	<b>774,220</b>	<b>774,220</b>
<b>Total All Revenue</b>	<b>18,946,118</b>	<b>19,034,436</b>	<b>18,925,996</b>	<b>18,925,996</b>
<b><u>Other Financing Sources</u></b>				
Operating Transfers In (Schedule T)				
T/I from General Fund 1101	848,775	994,902	994,840	994,840
T/I from Grants & Donations 1204	494,010	0	0	0
T/I from IFSA #1 1210	0	732,413	732,413	732,413
T/I from Parks & Rec 1221	3,901	0	0	0
T/I from Cap Project 1404	114,008	0	0	0
T/I from Sewer Operations 1630	1,055	5,594	5,594	5,594
T/I from Development Svcs 2201	6,331	33,564	33,561	33,561
<b>Subtotal Other Financing Sources</b>	<b>1,468,080</b>	<b>1,766,473</b>	<b>1,766,408</b>	<b>1,766,408</b>
<b>Beginning Fund Balance</b>	<b>18,926,440</b>	<b>18,451,303</b>	<b>22,675,697</b>	<b>22,675,697</b>
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>18,926,440</b>	<b>18,451,303</b>	<b>22,675,697</b>	<b>22,675,697</b>
<b>Total Available Resources</b>	<b>39,340,638</b>	<b>39,252,212</b>	<b>43,368,101</b>	<b>43,368,101</b>

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) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED

**Type: 1 General Obligation Bonds**

Interest	421,137	732,413	732,413	732,413
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>	<b>421,137.00</b>	<b>732,413.00</b>	<b>732,413.00</b>	<b>732,413.00</b>

<b>TOTAL RESERVED (MEMO ONLY)</b>	0	0	0	0
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**Type: 4 Revenue Bonds**

Principal	17,479,000	14,143,000	10,138,000	10,138,000
Interest	1,189,540	759,559	428,367	428,367
Fiscal Agent Charges	3,260	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>18,671,800</b>	<b>14,902,559</b>	<b>10,566,367</b>	<b>10,566,367</b>

<b>TOTAL RESERVED (MEMO ONLY)</b>	7,990,500	7,990,500	7,990,500	7,990,500
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**Type: 5 Medium-Term Financing**

Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL RESERVED (MEMO ONLY)</b>	0	0	0	0
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**Type: 8 Special Assessment Bonds**

Principal	802,961	831,302	855,241	855,241
Interest	141,537	110,241	77,944	77,944
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>944,498</b>	<b>941,543</b>	<b>933,185</b>	<b>933,185</b>

<b>TOTAL RESERVED (MEMO ONLY)</b>	448,406	448,406	448,406	448,406
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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)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Type: 10 Other</b>				
Lease & Subscriptions Pricipal GASB	806,061	0	0	0
Lease & Subscriptions Interest GASB	45,839	0	0	0
<b>Subtotal</b>	<b>851,900</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>				
Reserved	18,451,303	22,675,697	31,136,136	31,136,136
Unreserved	0	0	0	0
<i><b>Total Ending Fund Balance</b></i>	<i><b>18,451,303</b></i>	<i><b>22,675,697</b></i>	<i><b>31,136,136</b></i>	<i><b>31,136,136</b></i>
<b>Total Commitments &amp; Fund Balance</b>	<b>39,340,638</b>	<b>39,252,212</b>	<b>43,368,101</b>	<b>43,368,101</b>

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>REVENUES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Other Financing Sources				
Subtotal Other Financing Sources	0	0	0	0
Beginning Fund Balance	110,345	29,283	0	0
Total Beginning Fund Balance	110,345	29,283	0	0
Total Available Resources	110,345	29,283	0	0

City of Sparks  
 SCHEDULE C - Debt Service Fund  
**Debt Service (1305)**  
 The Above is Repaid by Operating Resources

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Type: 4 Revenue Bonds</b>				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Type: 5 Medium-Term Financing</b>				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Type: 8 Special Assessment Bonds</b>				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Type: 10 Other</b>				
Professional Services	81,062	29,283	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>81,062</b>	<b>29,283</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>0</b>		<b>0</b>	
<b>Ending Fund Balance</b>				
Reserved	29,283	0	0	0
Unreserved	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>29,283</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Commitments &amp; Fund Balance</b>	<b>110,345</b>	<b>29,283</b>	<b>0</b>	<b>0</b>

City of Sparks  
 SCHEDULE C - Debt Service Fund  
**Debt Service (1305)**  
 The Above is Repaid by Operating Resources

Schedules C-15 and C-16



PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Licenses and Permits	155,980	158,750	158,750	158,750
Charges for Services	33,921,496	35,010,535	35,010,040	35,010,040
Miscellaneous Revenue	374,386	39,541	12,500	12,500
<b>Total Operating Revenue</b>	<b>34,451,862</b>	<b>35,208,826</b>	<b>35,181,290</b>	<b>35,181,290</b>
<b>Operating Expense</b>				
Salaries And Wages	3,952,510	4,559,549	4,944,281	5,064,093
Employee Benefits	3,073,182	2,734,083	3,257,036	3,323,143
Services and Supplies	2,959,935	6,981,879	6,254,005	6,254,005
Non-discretionary Services & Supplies	13,348,198	16,301,498	16,551,711	16,551,711
Net loss from Truckee Meadows Water				
Reclamation Facility	2,741,413	2,600,000	2,850,000	2,850,000
Depreciation Expense	7,178,230	8,138,077	8,534,140	8,534,140
<b>Total Operating Expense</b>	<b>33,253,467</b>	<b>41,315,086</b>	<b>42,391,173</b>	<b>42,577,092</b>
<b>Operating Income or (Loss)</b>	<b>1,198,395</b>	<b>(6,106,260)</b>	<b>(7,209,883)</b>	<b>(7,395,802)</b>
<b>Non-Operating Revenue</b>				
Department of Homeland Security	182,016	116,371	0	0
Misc From Other Govts	37,104	(37,104)	0	0
Flood Control Conn Fee - Res	221,400	240,000	240,000	240,000
FLood Control Conn Fee- Comm	10,543	30,000	30,000	30,000
Effluent Connection Fees	101,205	50,000	50,000	50,000
Sanitary Connection Fee-Res	7,682,512	6,480,000	6,480,000	6,480,000
Sanitary Connection Fee-Comm	385,364	566,500	566,500	566,500
Storm Connection Fee-Res	1,550,726	1,300,000	1,300,000	1,300,000
Storm Connection Fee-Comm	77,615	100,000	100,000	100,000
W/C Sewer Conn Fee-Res	1,578,852	1,236,000	1,236,000	1,236,000
W/C Sewer Conn Fee-Comm	56,728	51,500	51,500	51,500
Interest Earned	4,035,712	3,884,261	3,495,833	3,495,833
Mark to Market	578,848	446,412	0	0
Note/Loan Investment Interest Earned	13,489	11,000	9,000	9,000
Contributions of Infrastructure/Assets	1,356,836	0	0	0
Miscellaneous Revenue	28	0	0	0
Grant Match	60,672	38,790	0	0
<b>Total Non-Operating Revenue</b>	<b>17,929,650</b>	<b>14,513,730</b>	<b>13,558,833</b>	<b>13,558,833</b>
<b>Non-Operating Expense</b>				
Bad Debt	911	0	0	0
Interest	90,800	67,740	41,339	41,339
Interest - Leases	1,561	0	0	0
Loss On Asset Disposal/Revaluation	397,040	0	0	0
<b>Total Non-Operating Expense</b>	<b>490,312</b>	<b>67,740</b>	<b>41,339</b>	<b>41,339</b>
<b>Net Income Before Operating Transfers</b>	<b>18,637,732</b>	<b>8,339,730</b>	<b>6,307,611</b>	<b>6,121,692</b>
<b>Operating Transfers (Schedule T)</b>				
IN	12,090,503	200,000	200,000	200,000
OUT	11,866,302	5,594	5,594	5,594
<b>Net Operating Transfers</b>	<b>224,201</b>	<b>194,406</b>	<b>194,406</b>	<b>194,406</b>
<b>Net Income</b>	<b>18,861,933</b>	<b>8,534,136</b>	<b>6,502,017</b>	<b>6,316,098</b>

## City of Sparks

## Schedule F-1 Revenues, Expenses and Net Income

## SEWER OPERATIONS (16XX)

## Schedule F-1



PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash received from customers	34,435,112	34,711,873	35,159,790	35,159,790
Cash received from reimbursements of insurance claims	0			
Cash paid to employees	(6,363,828)	(7,293,632)	(8,201,317)	(8,387,236)
Cash paid to suppliers	(16,794,241)	(23,283,377)	(22,805,716)	(22,805,716)
Cash paid to Truckee Meadows Water Reclamation Facility	(1,444,193)	(14,388,404)	(4,082,806)	(4,082,806)
Miscellaneous cash received/(paid)	0	535,743	21,500	21,500
a. Net cash provided by (or used for) operating activities	9,832,850	(9,717,797)	91,452	(94,468)

**B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

Subsidy from federal and state grants	182,016	116,371	0	0
Operating transfers in	280,784	200,000	200,000	200,000
Operating transfers out	(1,055)	(5,594)	(5,594)	(5,594)
b. Net cash provided by (or used for) noncapital financing activities	461,745	310,777	194,406	194,406

**C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:**

Bond & capital lease obligation principal payments	(3,077,309)	(2,194,809)	(1,602,575)	(1,602,575)
Bond interest expense paid	(106,996)	(67,740)	(41,339)	(41,339)
Proceeds from sewer bonds and notes		0	0	0
Bond issue costs	0			
Acquisition of capital assets	(3,928,372)	(29,080,656)	(10,000,000)	(10,000,000)
Cash contributions - other governments		(37,104)	0	0
Cash Contributions - sewer connection fees	11,664,945	10,054,000	10,054,000	10,054,000
c. Net cash provided by ( or used for) capital and related financing activities	4,552,268	(21,326,309)	(1,589,914)	(1,589,914)

**D. CASH FLOWS FROM INVESTING ACTIVITIES:**

Interest received on investments	4,628,049	4,341,673	3,504,833	3,504,833
Principal received on notes receivable	513,696	448,937	461,100	479,714
d. Net cash provided by (or used in) investing activities	5,141,745	4,790,610	3,965,933	3,984,547
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	19,988,608	(25,942,719)	2,661,877	2,494,572
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	93,040,427	113,029,035	87,086,316	87,086,316
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	113,029,035	87,086,316	89,748,193	89,580,888

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

Schedule F-2

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Charges for Services	28,856,278	32,932,071	35,515,630	35,515,630
Miscellaneous Revenue	56,236	49,456	46,000	46,000
<b>Total Operating Revenue</b>	<b>28,912,514</b>	<b>32,981,527</b>	<b>35,561,630</b>	<b>35,561,630</b>
<b>Operating Expense</b>				
Salaries And Wages	5,711,867	5,887,414	6,744,047	6,744,047
Employee Benefits	3,565,086	3,128,065	3,959,128	3,959,128
Services and Supplies	15,220,033	17,549,901	18,814,508	18,814,508
Non-discretionary Services & Supplies	4,994,284	5,175,632	5,568,043	5,639,351
Depreciation Expense	7,183,005	8,115,987	8,691,789	8,691,789
<b>Total Operating Expense</b>	<b>36,674,274</b>	<b>39,856,999</b>	<b>43,777,515</b>	<b>43,848,823</b>
<b>Operating Income or (Loss)</b>	<b>(7,761,761)</b>	<b>(6,875,472)</b>	<b>(8,215,885)</b>	<b>(8,287,193)</b>
<b>Non-Operating Revenue</b>				
Capital Contributions From Reno	3,159,545	1,020,000	389,132	389,132
Capital Contributions From Sparks	1,444,192	680,000	177,868	177,868
Misc From Other Govts	965	1,055	0	0
Interest Earned	48,245	95,476	85,928	85,928
Mark to Market	1,811	1,301	0	0
Miscellaneous Revenue	259	0	0	0
<b>Total Non-Operating Revenue</b>	<b>4,655,017</b>	<b>1,797,832</b>	<b>652,928</b>	<b>652,928</b>
<b>Non-Operating Expense</b>				
Loss On Asset Disposal/Revaluation	950,924	0	0	0
<b>Total Non-Operating Expense</b>	<b>950,924</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income Before Operating Transfers</b>	<b>(4,057,667)</b>	<b>(5,077,640)</b>	<b>(7,562,957)</b>	<b>(7,634,265)</b>
Operating Transfers (Schedule T)				
<b>Net Income</b>	<b>(4,057,667)</b>	<b>(5,077,640)</b>	<b>(7,562,957)</b>	<b>(7,634,265)</b>

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

Schedule F-1



PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED

## A. CASH FLOWS FROM OPERATING ACTIVITIES:

Reimbursement from Reno/Sparks	23,750,760	32,010,760	34,497,630	34,497,630
Reimbursement from Washoe County				
Cash received from other services	1,162,790	973,123	1,064,000	1,064,000
Other cash receipts - insurance recovery	0	0	0	0
Cash paid to employees	(8,398,935)	(9,015,479)	(10,703,175)	(10,703,175)
Cash paid to suppliers	(18,051,442)	(22,725,533)	(24,382,551)	(24,453,859)
a. Net cash provided by (or used for) operating activities	(1,536,827)	1,242,871	475,904	404,596

## B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

Acquisition of capital assets	(613,567)	(2,822,260)	(1,567,000)	(1,567,000)
Contributions of capital	613,567	2,822,260	1,567,000	1,567,000
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	50,057	95,476	85,928	85,928
d. Net cash provided by (or used in) investing activities	50,057	95,476	85,928	85,928

Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,486,770)	1,338,347	561,832	490,524
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CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,741,930	255,160	1,593,507	1,593,507
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CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	255,160	1,593,507	2,155,339	2,084,031
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PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/26	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
<b>Operating Revenue</b>				
Licenses and Permits	2,661,579	3,151,890	2,257,284	2,257,284
Charges for Services	2,464,342	2,811,187	2,097,226	2,097,226
Miscellaneous Revenue	750	431	986	986
<b>Total Operating Revenue</b>	<b>5,126,671</b>	<b>5,963,508</b>	<b>4,355,496</b>	<b>4,355,496</b>
<b>Operating Expense</b>				
Salaries And Wages	2,432,640	2,426,694	3,316,231	3,105,854
Employee Benefits	1,725,860	1,355,143	2,261,594	2,122,986
Services and Supplies	914,357	1,387,953	1,369,139	1,369,139
Non-discretionary Services & Supplies	1,287,703	1,056,098	1,042,905	1,042,905
Depreciation Expense	19,647	27,318	28,684	28,684
<b>Total Operating Expense</b>	<b>6,380,206</b>	<b>6,253,206</b>	<b>8,018,553</b>	<b>7,669,568</b>
<b>Operating Income or (Loss)</b>	<b>(1,253,534)</b>	<b>(289,698)</b>	<b>(3,663,057)</b>	<b>(3,314,072)</b>
<b>Non-Operating Revenue</b>				
Water Plan Adm Fee NRS.540	125	172	183	183
Interest Earned	328,165	146,613	131,952	131,952
Mark to Market	155,554	70,580	0	0
Miscellaneous Revenue	1,125	767	288	288
<b>Total Non-Operating Revenue</b>	<b>484,969</b>	<b>218,132</b>	<b>132,423</b>	<b>132,423</b>
<b>Non-Operating Expense</b>				
Bad Debt	0	0	0	0
Loss On Asset Disposal/Revaluation	3,861	0	0	0
<b>Total Non-Operating Expense</b>	<b>3,861</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income Before Operating Transfers</b>	<b>(772,426)</b>	<b>(71,566)</b>	<b>(3,530,634)</b>	<b>(3,181,649)</b>
<b>Operating Transfers (Schedule T)</b>				
OUT	6,331	33,564	33,561	33,561
<b>Net Operating Transfers</b>	<b>(6,331)</b>	<b>(33,564)</b>	<b>(33,561)</b>	<b>(33,561)</b>
<b>Net Income</b>	<b>(778,757)</b>	<b>(105,130)</b>	<b>(3,564,195)</b>	<b>(3,215,210)</b>

**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 06/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash received from customers	5,070,129	5,963,077	4,354,510	4,354,510
Cash Received from insurance	0			
Cash paid to employees	(3,719,089)	(3,781,837)	(5,577,825)	(5,228,840)
Cash paid to suppliers	(2,104,731)	(2,444,051)	(2,412,044)	(2,412,044)
Miscellaneous cash received/(paid)	0	71,778	1,274	1,274
a. Net cash provided by (or used for) operating activities	(753,691)	(191,033)	(3,634,085)	(3,285,100)

**B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

Operating transfers out	(6,331)	(33,564)	(33,561)	(33,561)
b. Net cash provided by (or used for) noncapital financing activities	(6,331)	(33,564)	(33,561)	(33,561)

**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	172	183	183
c. Net cash provided by ( or used for) capital and related financing activities	0	172	183	183

**D. CASH FLOWS FROM INVESTING ACTIVITIES:**

Interest received on investments	483,719	146,613	131,952	131,952
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	483,719	146,613	131,952	131,952
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(276,303)	(77,812)	(3,535,511)	(3,186,526)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	6,969,372	6,693,069	6,615,257	6,615,257
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	6,693,069	6,615,257	3,079,746	3,428,731

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Charges for Services	7,102,069	7,434,520	6,504,797	6,504,797
Miscellaneous Revenue	4,028	2,727	0	0
<b>Total Operating Revenue</b>	<b>7,106,097</b>	<b>7,437,247</b>	<b>6,504,797</b>	<b>6,504,797</b>
<b>Operating Expense</b>				
Salaries And Wages	849,776	894,218	1,076,547	1,076,547
Employee Benefits	594,330	566,526	825,100	825,100
Services and Supplies	1,270,321	1,292,719	1,300,486	1,300,486
Non-discretionary Services & Supplies	1,131,780	1,267,561	1,187,352	1,187,352
Depreciation Expense	1,751,944	2,344,946	2,454,160	2,454,160
<b>Total Operating Expense</b>	<b>5,598,151</b>	<b>6,365,970</b>	<b>6,843,645</b>	<b>6,843,645</b>
<b>Operating Income or (Loss)</b>	<b>1,507,947</b>	<b>1,071,277</b>	<b>(338,848)</b>	<b>(338,848)</b>
<b>Non-Operating Revenue</b>				
Interest Earned	506,105	260,436	234,392	234,392
Mark to Market	60,340	22,930	0	0
Contributions From Other Funds	1,289,304	0	0	0
Gain On Sale/Revaluation Of Assets	124,245	0	0	0
<b>Total Non-Operating Revenue</b>	<b>1,979,994</b>	<b>283,366</b>	<b>234,392</b>	<b>234,392</b>
<b>Non-Operating Expense</b>				
Loss On Asset Disposal/Revaluation	821	0	0	0
<b>Total Non-Operating Expense</b>	<b>821</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income Before Operating Transfers</b>	<b>3,487,120</b>	<b>1,354,643</b>	<b>(104,456)</b>	<b>(104,456)</b>
<b>Operating Transfers (Schedule T)</b>				
IN	55,528	0	0	0
OUT	650,000	1,400,000	1,000,000	1,000,000
<b>Net Operating Transfers</b>	<b>(594,472)</b>	<b>(1,400,000)</b>	<b>(1,000,000)</b>	<b>(1,000,000)</b>
<b>Net Income</b>	<b>2,892,648</b>	<b>(45,357)</b>	<b>(1,104,456)</b>	<b>(1,104,456)</b>

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 06/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash received from customers	4,028	(22,930)	0	0
Cash received from interfund services provided	7,102,069	7,434,520	6,504,797	6,504,797
Cash paid to employees	(1,338,924)	(1,460,744)	(1,901,647)	(1,901,647)
Cash paid to suppliers	(2,488,100)	(2,560,280)	(2,487,838)	(2,487,838)
Miscellaneous cash received/(paid)	1,353,673	25,657	0	0
a. Net cash provided by (or used for) operating activities	4,632,746	3,416,223	2,115,312	2,115,312

**B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

Operating transfers in	0	0	0	0
Operating transfers out	(650,000)	(1,400,000)	(1,000,000)	(1,000,000)
b. Net cash provided by (ore used for) noncapital financing activities	(650,000)	(1,400,000)	(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	124,245	0	0	0
Acquisition of capital assets	(1,835,067)	(7,077,126)	(2,555,000)	(2,555,000)
c. Net cash provided by ( or used for) capital and related financing activities	(1,710,822)	(7,077,126)	(2,555,000)	(2,555,000)

**D. CASH FLOWS FROM INVESTING ACTIVITIES:**

Interest received on investments	566,445	283,366	234,392	234,392
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	566,445	283,366	234,392	234,392
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	2,838,369	(4,777,537)	(1,205,296)	(1,205,296)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,286,883	12,125,252	7,347,715	7,347,715
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	12,125,252	7,347,715	6,142,419	6,142,419

**City of Sparks**  
**Schedule F-2 Statement of Cash Flows**  
**Motor Vehicle Maintenance (1702)**

Schedule F-2

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Charges for Services	14,030,313	15,148,800	15,268,000	15,244,000
Miscellaneous Revenue	1,001,458	300,000	370,000	370,000
<b>Total Operating Revenue</b>	<b>15,031,771</b>	<b>15,448,800</b>	<b>15,638,000</b>	<b>15,614,000</b>
<b>Operating Expense</b>				
Employee Benefits	22,770	0	0	0
Services and Supplies	13,686,697	15,172,100	16,051,500	15,701,500
Non-discretionary Services & Supplies	243,913	258,950	268,745	268,745
<b>Total Operating Expense</b>	<b>13,953,379</b>	<b>15,431,050</b>	<b>16,320,245</b>	<b>15,970,245</b>
<b>Operating Income or (Loss)</b>	<b>1,078,392</b>	<b>17,750</b>	<b>(682,245)</b>	<b>(356,245)</b>
<b>Non-Operating Revenue</b>				
Interest Earned	490,627	555,515	499,964	499,964
Mark to Market	30,147	36,553	0	0
<b>Total Non-Operating Revenue</b>	<b>520,774</b>	<b>592,068</b>	<b>499,964</b>	<b>499,964</b>
<b>Net Income Before Operating Transfers</b>	<b>1,599,166</b>	<b>609,818</b>	<b>(182,281)</b>	<b>143,719</b>
Operating Transfers (Schedule T)				
<b>Net Income</b>	<b>1,599,166</b>	<b>609,818</b>	<b>(182,281)</b>	<b>143,719</b>

## City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Group Insurance Self- Insurance (1703)

Schedule F-1



PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash received from users	15,033,147	15,112,247	15,268,000	15,244,000
Cash paid to employees	(22,769)	0	0	0
Cash paid to suppliers	(14,119,423)	(15,206,050)	(16,095,245)	(15,745,245)
Cash received from reimbursements of				
Insurance claims	0	0	0	0
Miscellaneous cash received/(paid)	0	336,553	370,000	370,000
a. Net cash provided by (or used for)				
operating activities	890,955	242,750	(457,245)	(131,245)

**B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

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

**C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:**

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

**D. CASH FLOWS FROM INVESTING ACTIVITIES:**

Interest received on investments	520,774	592,068	499,964	499,964
d. Net cash provided by (or used in) investing				
activities	520,774	592,068	499,964	499,964
Net INCREASE (DECREASE) in cash and				
cash equivalents (a+b+c+d)	1,411,729	834,818	42,719	368,719
CASH AND CASH EQUIVALENTS AT JULY				
1, 20XX	8,244,196	9,655,925	10,490,743	10,490,743
CASH AND CASH EQUIVALENTS AT JUNE				
30, 20XX	9,655,925	10,490,743	10,533,462	10,859,462



PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Charges for Services	2,501,657	2,500,000	2,446,000	2,420,087
Miscellaneous Revenue	0	138,479	140,000	140,000
<b>Total Operating Revenue</b>	<b>2,501,657</b>	<b>2,638,479</b>	<b>2,586,000</b>	<b>2,560,087</b>
<b>Operating Expense</b>				
Services and Supplies	2,100,110	2,859,000	2,450,000	2,450,000
Non-discretionary Services & Supplies	231,189	304,534	276,494	276,494
<b>Total Operating Expense</b>	<b>2,331,299</b>	<b>3,163,534</b>	<b>2,726,494</b>	<b>2,726,494</b>
<b>Operating Income or (Loss)</b>	<b>170,357</b>	<b>(525,055)</b>	<b>(140,494)</b>	<b>(166,407)</b>
Interest Earned	170,305	151,178	136,060	136,060
Mark to Market	33,585	12,247	0	0
<b>Total Non-Operating Revenue</b>	<b>203,890</b>	<b>163,425</b>	<b>136,060</b>	<b>136,060</b>
<b>Net Income Before Operating Transfers</b>	<b>374,247</b>	<b>(361,630)</b>	<b>(4,434)</b>	<b>(30,347)</b>
Operating Transfers (Schedule T)				
<b>Net Income</b>	<b>374,247</b>	<b>(361,630)</b>	<b>(4,434)</b>	<b>(30,347)</b>

**City of Sparks**  
 Schedule F-1 Revenues, Expenses and Net Income  
**Worker's Comp Self-Insurance (1704)**

Schedule F-1

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025		

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash received from users	2,501,657	2,487,753	2,446,000	2,420,087
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(2,424,538)	(2,248,534)	(2,026,494)	(2,026,494)
Cash received from reimbursements of Insurance claims	0	0	0	0
Miscellaneous cash received/(paid)		150,726	140,000	140,000
a. Net cash provided by (or used for) operating activities	77,119	389,945	559,506	533,593

**B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:**

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

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

Interest received on investments	203,890	163,425	136,060	136,060
d. Net cash provided by (or used in) investing activities	203,890	163,425	136,060	136,060
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	281,009	553,370	695,566	669,653
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,496,104	2,777,113	3,330,483	3,330,483
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,777,113	3,330,483	4,026,049	4,000,136

PROPRIETARY FUND	(1)	(2)	BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>Operating Revenue</b>				
Charges for Services	2,412,088	2,511,096	2,560,483	2,560,483
Miscellaneous Revenue	12,456	21,073	20,000	20,000
<b>Total Operating Revenue</b>	<b>2,424,544</b>	<b>2,532,169</b>	<b>2,580,483</b>	<b>2,580,483</b>
<b>Operating Expense</b>				
Services and Supplies	1,356,157	1,139,080	1,333,900	1,333,900
Non-discretionary Services & Supplies	1,073,146	1,159,833	1,248,825	1,248,825
<b>Total Operating Expense</b>	<b>2,429,303</b>	<b>2,298,913</b>	<b>2,582,725</b>	<b>2,582,725</b>
<b>Operating Income or (Loss)</b>	<b>(4,758)</b>	<b>233,256</b>	<b>(2,242)</b>	<b>(2,242)</b>
Interest Earned	56,363	37,687	33,918	33,918
<b>Total Non-Operating Revenue</b>	<b>56,363</b>	<b>37,687</b>	<b>33,918</b>	<b>33,918</b>
<b>Net Income Before Operating Transfers</b>	<b>51,605</b>	<b>270,943</b>	<b>31,676</b>	<b>31,676</b>
Operating Transfers (Schedule T)				
<b>Net Income</b>	<b>51,605</b>	<b>270,943</b>	<b>31,676</b>	<b>31,676</b>

**City of Sparks**  
 Schedule F-1 Revenues, Expenses and Net Income  
**Municipal Self-Insurance (1707)**

Schedule F-1



PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED

**A. CASH FLOWS FROM OPERATING ACTIVITIES:**

Cash received from users	2,494,985	2,511,096	2,560,483	2,560,483
Cash paid to employees		0	0	0
Cash paid to suppliers	(2,457,787)	(2,298,913)	(2,582,725)	(2,582,725)
Cash received from reimbursements of Insurance claims		0	0	0
Miscellaneous cash received/(paid)		21,073	20,000	20,000
a. Net cash provided by (or used for) operating activities	37,198	233,256	(2,242)	(2,242)

**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:**

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	56,363	37,687	33,918	33,918
d. Net cash provided by (or used in) investing activities	56,363	37,687	33,918	33,918
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	93,561	270,943	31,676	31,676
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,619,687	1,713,248	1,981,766	1,984,191
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,713,248	1,984,191	2,013,442	2,015,867

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 07/01/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2026		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
<b>Debt Service General Obligation Fund 1301</b>										
<b><u>Type 4 Revenue Bonds</u></b>										
- Senior Sales Tax Anticipation Series A Refunded 2019	4	8	79,905,000	12/19/2019	6/15/2028	2.5-2.75%	14,450,000	397,375	9,135,000	9,532,375
- Consolidated Tax Series 2014	4	12	7,330,000	5/29/2014	5/1/2026	3.09%	1,003,000	30,993	1,003,000	1,033,993
- Fire Station Bonds	4	20	15,000,000	5/1/2024	5/1/2043	4.25-5%	15,000,000	732,413	0	732,413
<b>Total Type 4 Revenue Bonds</b>			<b>102,235,000</b>				<b>30,453,000</b>	<b>1,160,780</b>	<b>10,138,000</b>	<b>11,298,780</b>
<b><u>Type 5 Medium-Term Financing</u></b>										
<b>Total Type 5 Medium-Term Financing</b>			<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Type 8 Special Assessment Bonds</u></b>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	10	13,498,290	12/22/2016	9/1/2027	3.83%	2,462,713	77,944	855,241	933,185
<b>Total Type 8 Special Assessment Bonds</b>			<b>13,498,290</b>				<b>2,462,713</b>	<b>77,944</b>	<b>855,241</b>	<b>933,185</b>
<b><u>Type 10 Other (Note Payable to Washoe County)</u></b>										
<b>Total Type 10 Other</b>			<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Debt Service General Obligation Fund 1301</b>			<b>115,733,290</b>				<b>32,915,713</b>	<b>1,238,724</b>	<b>10,993,241</b>	<b>12,231,965</b>

SCHEDULE C-1 - INDEBTEDNESS



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)		(10)	(11)
								REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2026			(9) + (10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL	
NAME OF BOND OR LOAN (List and Subtotal By Fund)	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/2025	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL	
<b>Sewer Fund 16XX</b>											
<u><b>Type 2 G.O. Revenue Supported Bonds</b></u>											
- Enterprise Debt SRF 2016B											
	2	13	27,099,691	9/1/2016	7/1/2029	1.25%	3,713,147	41,006	1,561,189	1,602,195	
<b>Total Type 2 G.O. Revenue Supported Bonds</b>			27,099,691				3,713,147	41,006	1,561,189	1,602,195	
<u><b>Type 5 Medium-Term Financing</b></u>											
<b>Total Type 5 Medium-Term Financing</b>			0				0	0	0	0	
<u><b>Type 10 Other (Note Payable to City of Reno)</b></u>											
- City of Reno Sewer Refunding Bonds 2016 (refi of Water Pollution SRF Bonds 2004 & 2005) (Sparks' share of TMWRF expansion-1631)											
	#	9	5,998,790	12/1/2016	7/1/2025	1.61%	41,386	333	41,386	41,719	
<b>Total Type 10 Other</b>			5,998,790				41,386	333	41,386	41,719	
<b>TOTAL SEWER FUND 16XX</b>			33,098,481				3,754,533	41,339	1,602,575	1,643,914	

SCHEDULE C-1 - INDEBTEDNESS

## Transfer Schedule for Fiscal Year 2025-2026

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 Maint. 1230	17	118,000
			0	T/O to Debt Svc GO 1301	17	994,840
			0	T/O to Road Fund 1401	17	250,000
			0	T/O to Park & Rec Project 1402	17	800,000
			0	T/O to Capital Projects 1404	17	3,175,000
	Subtotal		1,000,000			7,837,840
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	732,413
				T/O to Sewer Capital 1631	27	200,000
Subtotal			2,618,000			932,413
Capital Projects	T/I from General Fund 1101	38	250,000			
	T/I from General Fund 1101	42	3,175,000			
	T/I from General Fund 1101	40	800,000			0
Subtotal			4,225,000			0
Debt Service	T/I from General Fund 1101	56	994,840			0
	T/I from IFSA #1 1210	56	732,413			0
	T/I from Sewer Operations 1630	56	5,594			0
	T/I from Development Svcs 2201	56	33,561			0
Subtotal			1,766,408			0

Transfer Schedule for Fiscal Year 2025-2026

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
Enterprise	T/I from IFSA #1 1210	61	200,000			0
			0	T/O to Debt Svc GO 1301	61	5,594
				T/O to Debt Svc GO 1301	65	33,561
Subtotal			200,000			39,155
Internal Services			0	T/O to General Fund 1101	67	1,000,000
Subtotal			0			1,000,000
Total Transfers			9,809,408			9,809,408

City of Sparks  
SCHEDULE T - Transfer Reconciliation

Schedule T

Schedule of Existing Contracts  
Budget Year 2025-2026

**Local Government:** City of Sparks, Nevada

**Contact:** Wayne Webber

**E-mail Address:** [webber@cityofsparks.us](mailto:webber@cityofsparks.us)

**Daytime Telephone:** 775-353-2303

Total Number of Existing Contracts:

22

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	\$ 39,000	Share of legal services cost TMWRF
2	City of Reno Sewer Engineering	7/1/2025	6/30/2026	\$ 193,702	\$ 200,000	Share of engineering services cost TMWRF
3	Dowl LLC	7/1/2025	6/30/2026	\$ 20,000	\$ 20,000	on call map review
4	Washoe County Sheriff	7/1/2025	6/30/2026	\$ 62,200	\$ 64,000	Employee Services PD Extraditions
5	Washoe County	7/1/2025	6/30/2026	\$ 1,000,000	\$ 1,100,000	Forensic Services
6	Intercept Inc (303323)	7/1/2025	6/30/2026	\$ 30,000	\$ 30,000	Drug Testing Court
7	Sosu TV (311762)	7/1/2025	6/30/2026	\$ 45,000	\$ 40,000	Broadcast Services & Support
8	Solitude Lake Management	7/1/2025	6/30/2026	\$ 33,000	\$ 33,000	Annual maintenance Marina
9	Kaempfer Crowell LTD	7/1/2025	6/30/2026	\$ 50,000	\$ 50,000	Engagement for NV Govt Affairs Consulting & Advocacy Sr
10	1st Response Towing	7/1/2025	6/30/2026	\$ 30,000	\$ 32,000	Towing oversized abandoned vehicles for PD
11	Kee Consulting	7/1/2025	6/30/2026	\$ 50,000	\$ 52,000	IT support for TMWRF
12	Washoe County Tech Services	7/1/2025	6/30/2026	\$ 167,452	\$ 173,000	P25 Radio Contract
13	Koch Elevator (303228)	7/1/2025	6/30/2026	\$ 16,000	\$ 16,000	Elevator Repair and Maintenance
14	Cardinal Infrastructure	7/1/2025	6/30/2026	\$ 24,000	\$ 30,000	Federal Legislative Support
15	Qual Econ (303724)	7/1/2025	6/30/2026	\$ 45,000	\$ 45,000	Cleaning Services
16	Oakes, Justin Edward	7/1/2025	6/30/2026	\$ 170,000	\$ 180,000	Indigent Defense services - Muni Court
17	Eide Bailly (311538)	7/1/2025	6/30/2026	\$ 142,000	\$ 136,000	City Audit
18	EMBRGO (313348)	7/1/2025	6/30/2026	\$ 144,000	\$ 237,500	Public Safety Mental Health
Total Proposed Expenditures				2,259,475	2,477,500	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31





**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 2025/2026 will be conducted at 2:00 p.m. Tuesday May 27, 2025. 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.



**Public Notices**

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 two funds, including Debt Service, requiring property tax revenues totaling \$39,750,000 and a tax rate per \$100 of assessed valuation of \$0.9598 on a total assessed valuation of \$5,660,671,699.

This tentative budget contains twenty-two governmental type funds with estimated expenditures of \$141,742,957 and seven proprietary funds with estimated expenses of \$122,701,689.



Redevelopment Agency  
of the City of Sparks  
Area 2  
2025-2026  
Final Budget



June 1, 2025

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, 2026**.

This budget contains **2** funds, including Debt Service, requiring property tax revenues totaling **\$7,428,000**.

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 **2** governmental type funds with estimated expenditures of **\$2,048,531** and **0** proprietary funds with estimated expenses of **\$0**.

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

**CERTIFICATION**

I 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 Jeff Cronk

Dated: 5/28/2025

**APPROVED BY THE GOVERNING BOARD**

[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
Joe Rodriguez

**SCHEDULED PUBLIC HEARING:**

Date and Time: **May 27, 2025, 2:00 pm**

Publication Date May 16, 2025

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

# **Redevelopment Agency of the City of Sparks - Area 2**

## **2025-2026 Final Budget**

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## Redevelopment Agency of the City of Sparks - Area 2

### Budget Message - FINAL

### Fiscal Year 2025/2026 (FY26)

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) FY26 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 FY24 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

	FY24 Actuals	FY25 Estimates	FY26 Budget
Property Tax Revenues	6,903	6,900	7,428
Other Revenue	1,510	1,778	1,576
Debt Service	(\$1,543)	(\$1,549)	(\$1,543)
Other Expenditures	(\$4,082)	(\$227)	(\$637)
<b>Change in Fund Balance</b>	<b>2,788</b>	<b>6,902</b>	<b>6,824</b>
Beginning Fund Balance	23,320	26,108	33,010
Ending Fund Balance	26,108	33,010	39,834
Less Bond Reserves	(\$2,263)	(\$2,297)	(\$2,411)
<b>Unrestricted Fund Balance</b>	<b>23,845</b>	<b>30,713</b>	<b>37,422</b>

*All figures shown in \$000's*

Combines Revolving and Debt Svc Funds

### 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 Agency Area 2 FY26 Budget Message Continued...

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)
Total "Carve-outs"	(\$0.4639)
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 increase 7.6% in FY26 to \$287M. Property tax revenue, after abatements, is projected to increase 7.6% to \$7.4M in FY26.

EXPENDITURES

Of the FY26 \$2.2M total expenditure budget, \$1.5M is slated for debt service.

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 6/30/2026 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)		
REVENUES:					
Property Taxes	6,902,822	6,900,000	7,428,000	0	7,428,000
Intergovernmental Revenues	177,572	178,000	178,000	0	178,000
Charges for Services	0	0	0	0	0
Fines and Forfeits	1,000	0	0	0	0
Miscellaneous Revenue	1,331,866	1,600,140	1,398,247	0	1,398,247
<b>TOTAL REVENUES</b>	<b>8,413,260</b>	<b>8,678,140</b>	<b>9,004,247</b>	<b>0</b>	<b>9,004,247</b>
EXPENDITURES-EXPENSES:					
General Government	0	0	0	0	0
Community Support	4,078,874	227,386	636,852	0	636,852
Debt Service	3,410	0	0	0	0
Principal	1,324,000	1,365,000	1,396,000	0	1,396,000
Interest	218,794	183,626	147,318	0	147,318
<b>TOTAL EXPENDITURES-EXPENSES</b>	<b>5,625,078</b>	<b>1,776,012</b>	<b>2,180,170</b>	<b>0</b>	<b>2,180,170</b>
Excess of Revenues over (under)					
Expenditures/Expenses	2,788,181	6,902,128	6,824,077	0	6,824,077

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 6/30/2026 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (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	0	0	0	0	0
Operating Transfers (in)	0	0	0	0	0
Operating Transfers (out)	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Excess of Revenues and Other Sources over(under)					
Expenditures and Other Uses <b>(Net Income)</b>	2,788,181	6,902,128	6,824,077	0	XXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:	23,319,563	26,107,744	33,009,872		
Prior Period Adjustments	0	0	0	0	
Residual Equity Transfers				XXXXXXXXXX	XXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	26,107,744	33,009,872	39,833,949	XXXXXXXXXX	XXXXXXXXXX
<b>TOTAL ENDING FUND BALANCE</b>	<b>26,107,744</b>	<b>33,009,872</b>	<b>39,833,949</b>	<b>XXXXXXXXXX</b>	<b>XXXXXXXXXX</b>

Schedule S-1



## FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/24	ESTIMATED CURRENT YEAR ENDING 06/30/25	BUDGET YEAR ENDING 06/30/26
General Government			1.0
Judicial			
Public Safety			
Public Works			
Culture and Recreation			
Community Support			
<b>Total General Government</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL FTE's</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>

POPULATION (AS OF JULY 1)	111,735	113,816	115,240
SOURCE OF POPULATION ESTIMATE*	Dept of Taxation- FY 2024 Final Revenue Projections	Dept of Taxation- FY 2025 Final Revenue Projections	Dept of Taxation- FY 2026 Final Revenue Projections
<b>Assessed Valuation (Secured and Unsecured Only)</b>	239,108,498	266,687,853	286,941,747
Net Proceeds of Mines			
<b>TOTAL ASSESSED VALUE</b>	<b>239,108,498</b>	<b>266,687,853</b>	<b>286,941,747</b>
<b>TAX RATE</b>			
General Fund			
Special Revenue Funds			
Capital Projects Funds	2.2769	2.3811	2.6582
Debt Service Funds	0.9192	0.8150	0.5379
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>	<b>3.1961</b>	<b>3.1961</b>	<b>3.1961</b>

\*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 2025-2026**

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5)-(7)]	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	2.6582	286,941,747	7,627,626	2.6582	7,627,626	1,992,623	5,635,003
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	2.6582	286,941,747	7,627,626	2.6582	7,627,626	1,992,623	5,635,003
N. Debt	0.5379	286,941,747	1,543,319	0.5379	1,543,319	403,163	1,140,158
O. TOTAL M AND N	3.1961	286,941,747	9,170,945	3.1961	9,170,945	2,395,786	6,775,159

## Note:

Final carveout rates for Redevelopment Areas 2 are subject to change per the State's final revenue projections.  
The City of Sparks used internal estimate of \$7,428,000 for Property Tax Revenue for FY26.

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

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for 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	30,626,848	0	5,928,000	2.2769	1,504,483	0	0	38,059,331
R/A 2 Debt Service Fund	2,383,023	0	1,500,000	0.9192	71,764	0	0	3,954,787
Subtotal Governmental Fund Types, Expendable Trust Funds	33,009,871	0	7,428,000	3.1961	1,576,247	0	0	42,014,118
TOTAL ALL FUNDS	XXXXXXXXXX	0	7,428,000	3.1961	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

## SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

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	81,782	49,857	505,213	0	0	0	37,422,479	38,059,331
R/A 2 Debt Service Fund	DS	0	0	1,543,318	0	0	0	2,411,469	3,954,787
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		81,782	49,857	2,048,531	0	0	0	39,833,948	42,014,118

\* 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-1

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Taxes</u></b>				
Real Property Taxes	4,381,374	4,700,000	5,200,000	5,200,000
Personal Property Taxes	1,021,448	700,000	728,000	728,000
<b>Total Taxes</b>	<b>5,402,822</b>	<b>5,400,000</b>	<b>5,928,000</b>	<b>5,928,000</b>
<b><u>Intergovernmental Revenues</u></b>				
State Govnmt'l Services Tax (Formerly Motor Veh	177,572	178,000	178,000	178,000
<b>Total Intergovernmental Revenues</b>	<b>177,572</b>	<b>178,000</b>	<b>178,000</b>	<b>178,000</b>
<b><u>Fines and Forfeits</u></b>				
Forfeits - Misd	1,000	0	0	0
<b>Total Fines and Forfeits</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	1,128,025	1,473,870	1,326,483	1,326,483
Mark to Market	64,580	45,385	0	0
Rebates/Credits	280	12	0	0
Recoveries/Reimbursements	5,000	0	0	0
<b>Total Miscellaneous Revenue</b>	<b>1,197,885</b>	<b>1,519,267</b>	<b>1,326,483</b>	<b>1,326,483</b>
<b>Total Revenue</b>	<b>6,779,278</b>	<b>7,097,267</b>	<b>7,432,483</b>	<b>7,432,483</b>
<b><u>Other Financing Sources(Specify)</u></b>				
Operating Transfers In (Schedule T)				
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Beginning Fund Balance</u></b>	<b>21,056,563</b>	<b>23,756,967</b>	<b>30,626,848</b>	<b>30,626,848</b>
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>21,056,563</b>	<b>23,756,967</b>	<b>30,626,848</b>	<b>30,626,848</b>
<b>Total Resources</b>	<b>27,835,841</b>	<b>30,854,234</b>	<b>38,059,331</b>	<b>38,059,331</b>

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 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Community Support Function</u></b>				
Salaries And Wages	20,479	20,953	0	81,782
Employee Benefits	11,788	12,348	0	49,857
Services and Supplies	83,191	118,924	350,000	350,000
Non-discretionary Services & Supplies	34,611	75,161	155,213	155,213
Capital Outlay	3,928,806	0	0	0
<b>Total Community Support Function</b>	<b>4,078,874</b>	<b>227,386</b>	<b>505,213</b>	<b>636,852</b>
<b>Total Expenditures</b>	<b>4,078,874</b>	<b>227,386</b>	<b>505,213</b>	<b>636,852</b>
<b>Other Uses</b>				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
<b>Total Other Uses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Ending Fund Balance</i>	<i>23,756,967</i>	<i>30,626,848</i>	<i>37,554,118</i>	<i>37,422,479</i>
<b>Total Commitments and Fund Balance</b>	<b>27,835,841</b>	<b>30,854,234</b>	<b>38,059,331</b>	<b>38,059,331</b>

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)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b><u>Taxes</u></b>				
Real Property Taxes	1,500,000	1,500,000	1,500,000	1,500,000
<b>Subtotal</b>	1,500,000	1,500,000	1,500,000	1,500,000
<b><u>Miscellaneous Revenue</u></b>				
Interest Earned	131,646	79,738	71,764	71,764
Mark to Market	2,336	1,135	0	0
<b>Subtotal</b>	133,982	80,873	71,764	71,764
<b>Total All Revenue</b>	<b>1,633,981</b>	<b>1,580,873</b>	<b>1,571,764</b>	<b>1,571,764</b>
<b>Other Financing Sources</b>				
<b>Subtotal Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance</b>	<b>2,262,999</b>	<b>2,350,776</b>	<b>2,383,023</b>	<b>2,383,023</b>
Residual Equity Transfers	0	0	0	0
<b>Total Beginning Fund Balance</b>	<b>2,262,999</b>	<b>2,350,776</b>	<b>2,383,023</b>	<b>2,383,023</b>
<b>Total Available Resources</b>	<b>3,896,980</b>	<b>3,931,649</b>	<b>3,954,787</b>	<b>3,954,787</b>

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

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>Type: 4 Revenue Bonds</b>				
Principal	1,324,000	1,365,000	1,396,000	1,396,000
Interest	218,794	183,626	147,318	147,318
Fiscal Agent Charges	3,410	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
<b>Subtotal</b>	<b>1,546,204</b>	<b>1,548,626</b>	<b>1,543,318</b>	<b>1,543,318</b>
<b>TOTAL RESERVED (MEMO ONLY)</b>	<b>2,350,776</b>	<b>2,383,023</b>	<b>2,411,469</b>	<b>2,411,469</b>
<b>Ending Fund Balance</b>				
Reserved	2,350,776	2,383,023	2,411,469	2,411,469
Unreserved	0	0	0	0
<b>Total Ending Fund Balance</b>	<b>2,350,776</b>	<b>2,383,023</b>	<b>2,411,469</b>	<b>2,411,469</b>
<b>Total Commitments &amp; Fund Balance</b>	<b>3,896,980</b>	<b>3,931,649</b>	<b>3,954,787</b>	<b>3,954,787</b>

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 07/01/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2026		(11)  (9) + (10)  TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
<b>R/A 2 Debt Service Fund 3606</b>										
<b><u>Type 4 Revenue Bonds</u></b>										
- Tax Increment Revenue Refunding Bonds Series 2014	4	15	7,285,000	8/14/2014	6/1/2029	3.250%	2,570,000	83,499	505,000	588,499
- Tax Increment Revenue Refunding Bonds Series 2016	4	12	9,660,000	10/1/2016	6/1/2028	2.33%	2,739,000	63,819	891,000	954,819
<b>Total Type 4 Revenue Bonds</b>			16,945,000				5,309,000	147,318	1,396,000	1,543,318
<b>TOTAL RA2 DEBT SERVICE FUND 3606</b>			16,945,000				5,309,000	147,318	1,396,000	1,543,318

SCHEDULE C-1 - INDEBTEDNESS

Redevelopment Agency #2 of the City of Sparks Budget Fiscal Year 2025-2026

Schedule C-1



Transfer Schedule for Fiscal Year 2025-2026

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

FY26 Note: No Transfers in Redevelopment Area II

Schedule of Existing Contracts  
Budget Year 2025-2026

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

Contact: Wayne Webber

E-mail Address: [wwebber@cityofsparks.us](mailto: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 2024-25	Proposed Expenditure FY 2025-26	Reason or need for contract:
1	None	N/A	N/A	0	0	
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			0	0	

Additional Explanations (Reference Line Number and Vendor):

Schedule 31

Schedule of Privatization Contracts  
Budget Year 2025-2026

Local Government: Redevelopment Agency of the City of Sparks - Area 2  
Contact: Wayne Webber  
E-mail Address: [webber@cityofsparks.us](mailto: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 2024-25	Proposed Expenditure FY 2025-26	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		

Attach additional sheets if necessary.

Schedule 32

NOTICE OF THE CITY OF  
SPARKS REDEVELOP-  
MENT  
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 2025/2026 will be conducted at 2:00 p.m. Tuesday, May 27, 2025.

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, including Debt Service, requiring property tax revenues totaling \$7,428,000 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 \$286,941,747.

This tentative budget for area No. 2 contains two governmental type funds with estimated expenditures of \$2,048,531.

May 16, 2025



# Palomino Valley General Improvement District

9732 Pyramid Highway #324, Sparks, NV 89441

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

Palomino Valley General Improvement District \_\_\_\_\_ herewith submits the FINAL budget for the fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 396,564

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 1 governmental fund types with estimated expenditures of \$ 1,738,218 and 0 proprietary funds with estimated expenses of \$ 0

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

## CERTIFICATION

I Angela Phillips  
(Print Name)  
Bookkeeper  
(Title)

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

Signed:

Angela Phillips

Dated:

5/22/2025

Phone:

775-813-1679

## APPROVED BY THE GOVERNING BOARD

Only necessary for **FINAL** Budget  
(Signature by DocuSign is acceptable)

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

## SCHEDULED PUBLIC HEARING:

(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: May 22, 2025, 6:00 pm

Publication Date: May 12, 2025

Place: Washoe County Regional Shooting Facility  
21555 Pyramid Highway, Reno, NV 89510

Page: 1  
Schedule 1

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government			
Judicial			
Public Safety			
Public Works	2.3	2.3	2.5
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	2.3	2.3	2.5
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	2.3	2.3	2.5

POPULATION (AS OF JULY 1)	1500	1500	1510
SOURCE OF POPULATION ESTIMATE*	Estimation	Estimation	Estimation
Assessed Valuation (Secured and Unsecured Only)	113,074,434	117,011,433	125,679,207
Net Proceeds of Mines	-	-	-
TOTAL ASSESSED VALUE	113,074,434	117,011,433	125,679,207
TAX RATE			
General Fund	0.4198	0.4198	0.4198
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.4198	0.4198	0.4198

\* 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.

Palomino Valley General Improvement District  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

**FISCAL YEAR 2025-2026**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.8966	125,679,207	1,126,840	0.4198	527,601	131,037	396,564
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXXXXXXXX		
VOTER APPROVED: C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)							
E. Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)	0.1961	125,679,207	246,410				
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1961	125,679,207	246,410				
M. SUBTOTAL A, C, L	1.0927	125,679,207	1,373,250	0.4198	527,601	131,037	396,564
N. Debt							
O. TOTAL M AND N	1.0927	125,679,207	1,373,250	0.4198	527,601	131,037	396,564

Palomino Valley General Improvement District  
(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

**The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.**





**SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES**

**Budget For Fiscal Year Ending June 30, 2026**

**Budget Summary for Palomino Valley General Improvement District**  
**(Local Government)**

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES	CAPITAL OUTLAY	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	** (3)	*** (4)	OUT (5)	OUT (6)	(7)	(8)
General	-	211,700	112,500	1,349,018	65,000	0	0	60,000	1,798,218
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		211,700	112,500	1,349,018	65,000	0	0	60,000	1,798,218

\* 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.

Page: 5  
Schedule A-1

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b><u>REVENUES</u></b>				
PROPERTY TAX	358,215	381,279	396,564	396,564
CONSOLIDATED TAX	560,427	593,019	688,214	688,214
FAIR SHARE TAXES/LGTA	52,840	45,919	50,000	50,000
OTHER	17,095	2,550	200	200
Subtotal	988,577	1,022,767	1,134,978	1,134,978
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
SALE OF CAPITAL ASSETS	35,500			
BEGINNING FUND BALANCE	592,272	783,104	663,240	663,240
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	592,272	783,104	663,240	663,240
TOTAL RESOURCES	1,616,349	1,805,871	1,798,218	1,798,218
<b><u>EXPENDITURES</u></b>				
PUBLIC WORKS:				
SALARIES & WAGES	150,970	142,085	211,700	211,700
EMPLOYEE BENEFITS	75,613	80,037	112,500	112,500
SERVICES/SUPPLIES/OTHER CHARGES	491,953	868,249	1,349,018	1,349,018
CAPITAL OUTLAY	114,709	52,260	65,000	65,000
Subtotal	833,245	1,142,631	1,738,218	1,738,218
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	783,104	663,240	60,000	60,000
TOTAL COMMITMENTS & FUND BALANCE	1,616,349	1,805,871	1,798,218	1,798,218

Palomino Valley General Improvement District  
(Local Government)

FUND General Fund

Page: 6  
Schedule B-14

# SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: Palomino Valley General Improvemer

Contact: Angie Phillips

E-mail Address: accounting@palominovalleygid.com

Daytime Telephone: 775-813-1679

Total Number of Existing Contracts: 2

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	Nevada Public Agency Insurance Pool	7/1/2025	6/30/2026	\$ 18,150	\$ 19,965.00	Annual Insurance (Property, General Liability, Autos)
2	Silva, Sceirine & Associates	9/8/2023	12/31/2026	\$ 15,900		Annual Financial Audit
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			34,050	19,965	

Additional Explanations (Reference Line Number and Vendor):

**AFFIDAVIT OF PUBLICATION**



Palomino Valley General Improv  
9725 Pyramid Way #324  
Sparks NV 89441

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:

05/12/2025

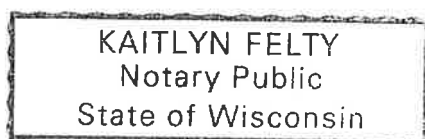
and that the fees charged are legal.  
Sworn to and subscribed before on 05/12/2025

  
\_\_\_\_\_  
Legal Clerk  
  
\_\_\_\_\_  
Notary, State of WI, County of Brown  
3.7.27  
\_\_\_\_\_  
My commission expires

Publication Cost:	\$101.64	
Tax Amount:	\$0.00	
Payment Cost:	\$101.64	
Order No:	11291397	# of Copies:
Customer No:	1530377	0
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**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*





PALOMINO VALLEY GENERAL IMPROVEMENT  
DISTRICT

FINAL BUDGET HEARING FOR FISCAL YEAR 2025-2026

The final budget hearing for the 2025-2026 fiscal year will be held at the Regional Shooting Facility located at:

**21555 Pyramid Highway, Reno, NV 89510**

on

**Thursday, May 22, 2025 at 6:00 p.m.**

The final budget has been prepared in such detail and on forms prescribed by the Nevada Department of Taxation. The final budget for Palomino Valley General Improvement District will be available for review at the County Clerk's office located at:

1001 E. Ninth Street, Bldg A, Reno, NV 89512

after May 31, 2025.

A copy of the budget will also be available on the website:

[Palominovalleygid.com](http://Palominovalleygid.com)

May 12 2025

LNVS0291379



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

May 27, 2025

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

RE: SVGID Final Budget Copy FY25/26

To whom it may concern:

Enclosed is a copy of Sun Valley General Improvement District's Final Budget for Fiscal Year 2025/2026 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](mailto:ethrall@svgid.com)

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



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

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

Sun Valley General Improvement District herewith submits the **FINAL** budget for the  
fiscal year ending June 30, 2026

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling \$ 459,409

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 \$ 17,150,137

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)  
Chairman  
(Title)

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

Signed:

Susan Severt

Dated:

May 22, 2025

Phone:

775-673-2220

#### APPROVED BY THE GOVERNING BOARD

Only necessary for **FINAL** Budget

(Signature by DocuSign is acceptable)

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

#### SCHEDULED PUBLIC HEARING:

(Must be held from May 19, 2025 to May 31, 2025)

Date and Time: Thursday May 22, 2025 5:30 p.m.

Publication Date: May 11, 2025

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

Page: 1  
Schedule **1**

# SUN VALLEY GENERAL IMPROVEMENT DISTRICT BUDGET FOR FISCAL YEAR 2025 - 2026

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

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

POPULATION (AS OF JULY 1)	16,491	16,547	16,557
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)	390,029,089	410,787,320	439,936,957
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	390,029,089	410,787,320	439,936,957
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

Page: 2  
Schedule S-2



**PROPERTY TAX RATE AND REVENUE RECONCILIATION**

**FISCAL YEAR 2025-2026**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.3065	439,936,957	1,348,407	0.2296	1,010,096	550,687	459,409	XXXXXXXXXXXXXXX	459,409
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	same as above				XXXXXXXXXXXXXXX				
VOTER APPROVED: C. Voter Approved Overrides									
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)									
E. Indigent (NRS 428.285)									
F. Capital Acquisition (NRS 354.59815)									
G. Youth Services Levy (NRS 62B.150, 62B.160)									
H. Legislative Overrides									
I. SCCRT Loss (NRS 354.59813)									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES									
M. SUBTOTAL A, C, L	0.3065	439,936,957	1,348,407	0.2296	1,010,096	550,687	459,409	XXXXXXXXXXXXXXX	459,409
N. Debt									
O. TOTAL M AND N	0.3065	439,936,957	1,348,407	0.2296	1,010,096	550,687	459,409	XXXXXXXXXXXXXXX	459,409

Sun Valley General Improvement District  
(Local Government)  
SCHEDULE S-3 - PROPERTY TAX RATE  
AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

Budget Summary for Sun Valley General Improvement District  
(Local Government)

Page: 4  
Schedule A

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for Sun Valley General Improvement District  
(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)	
Water Operations	E	4,135,847	(4,260,302)	3,000	(20,435)			(141,890)
Sewer Operations	E	3,538,496	(3,527,776)	3,000	(8,189)			5,531
Acquisitions	E	577,096	(8,685,100)	1,135,409	-			(6,972,595)
Properties & Garbage	E	217,320	(149,912)	-	(3,287)			64,121
Recreation	E	377,800	(494,537)	101,700	(600)			(15,637)
TOTAL		8,846,559	(17,117,627)	1,243,109	(32,511)	-	-	(7,060,470)

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

\*\* Include Depreciation

## WATER FUND

(Audit page 32)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Customer Charges	3,736,406	3,976,939	4,135,847	4,135,847
<b>Total Operating Revenue</b>	<b>3,736,406</b>	<b>3,976,939</b>	<b>4,135,847</b>	<b>4,135,847</b>
OPERATING EXPENSE				
Purchased Water	(1,285,389)	(1,406,607)	(1,462,871)	(1,462,871)
Insurance	(186,953)	(201,728)	(217,448)	(205,687)
Salaries and Benefits	(876,179)	(897,034)	(1,036,498)	(1,036,498)
Materials, Supplies, and Repairs	(125,974)	(87,550)	(148,100)	(148,100)
Licenses and Fees	(93,045)	(72,567)	(85,250)	(85,250)
General and Administrative	(75,061)	(80,848)	(88,250)	(89,750)
Operating Expenses	(8,727)	(11,410)	(14,000)	(14,000)
Utilities	(11,681)	(9,301)	(15,600)	(15,600)
Services and Supplies	(62,001)	(63,652)	(80,300)	(80,300)
Telephone	(13,072)	(13,279)	(15,850)	(15,850)
Professional Services	(32,119)	(19,215)	(35,175)	(35,175)
Power for Pumping	(67,009)	(79,171)	(85,000)	(85,000)
Depreciation/Amortization	(779,631)	(810,250)	(914,488)	(986,221)
Other	(11,217)			
<b>Total Operating Expense</b>	<b>(3,628,058)</b>	<b>(3,752,612)</b>	<b>(4,198,830)</b>	<b>(4,260,302)</b>
<b>Operating Income or (Loss)</b>	<b>108,348</b>	<b>224,327</b>	<b>(62,983)</b>	<b>(124,455)</b>
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues	10,306	3,711,650	3,000	3,000
Capital Assets Contribution Revenue	901,721			
Gain on Sale of Capital Assets	43,668			
<b>Total Nonoperating Revenues</b>	<b>955,695</b>	<b>3,711,650</b>	<b>3,000</b>	<b>3,000</b>
NONOPERATING EXPENSES				
Interest Expense/LT Debt	(60,851)	(40,231)	(19,078)	(19,078)
Other Expenses		(3,708,016)	(1,357)	(1,357)
Gain/Loss on Fixed assets				
<b>Total Nonoperating Expenses</b>	<b>(60,851)</b>	<b>(3,748,247)</b>	<b>(20,435)</b>	<b>(20,435)</b>
<b>Net Income before Operating Transfers</b>	<b>1,003,192</b>	<b>187,730</b>	<b>(80,418)</b>	<b>(141,890)</b>
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
<b>CHANGE IN NET POSITION</b>	<b>1,003,192</b>	<b>187,730</b>	<b>(80,418)</b>	<b>(141,890)</b>

Sun Valley General Improvement District  
(Local Government)

## SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **WATER OPERATIONS ENTERPRISE FUND**

Page: 6  
Schedule F-1

## WATER FUND

(Audit page 32)

<b>PROPRIETARY FUND</b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
IN: Receipts from Customers	3,364,251	3,976,939	4,135,847	4,135,847
OUT: Payments to Suppliers	(1,778,922)	(5,753,344)	(2,249,201)	(2,238,940)
OUT: Payments to Employees	(830,429)	(897,034)	(1,036,498)	(1,036,498)
a. Net cash provided by (or used for) operating activities	754,900	(2,673,439)	850,148	860,409
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Other Noncapital Receipts	10,306	3,711,650	3,000	3,000
Cash (Paid) Received from Other Funds	(889,201)	517,045	5,724,500	6,224,500
b. Net cash provided by (or used for) noncapital financing activities	(878,895)	4,228,695	5,727,500	6,227,500
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Payments of Principal on Long-Term Debt	(797,212)	(817,833)	(520,890)	(520,890)
Interest Paid	(60,851)	(40,231)	(19,078)	(19,078)
Purchase of Capital Assets	(1,126,140)	(517,045)	(5,724,500)	(6,224,500)
Proceeds from Capital Contributions	1,750,108			
Proceeds from Water Rights	1,119,930			
c. Net cash provided by (or used for) capital and related financing activities	885,835	(1,375,109)	(6,264,468)	(6,764,468)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Income				
d. Net cash provided by (or used in) investing activities				
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	761,840	180,147	313,180	323,441
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	5,649,836	6,411,676	6,591,823	6,591,823
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,411,676	6,591,823	6,905,003	6,915,264

Sun Valley General Improvement District  
(Local Government)

## SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **WATER OPERATIONS ENTERPRISE FUND**

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Schedule F-2



## SEWER FUND

(Audit page 32)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Customer Charges	2,942,737	3,383,796	3,398,496	3,398,496
Washoe County Sewer Charge	160,524	187,968	140,000	140,000
<b>Total Operating Revenue</b>	<b>3,103,261</b>	<b>3,571,764</b>	<b>3,538,496</b>	<b>3,538,496</b>
OPERATING EXPENSE				
Purchased Water				
Insurance	(187,334)	(201,701)	(217,448)	(205,687)
Salaries and Benefits	(876,179)	(897,034)	(1,036,498)	(1,036,498)
Materials, Supplies, and Repairs	(46,209)	(36,099)	(74,600)	(74,600)
Licenses and Fees	(75,712)	(59,612)	(71,050)	(71,050)
General and Administrative	(76,132)	(76,289)	(81,700)	(83,200)
Operating Expenses	(1,083,558)	(1,151,466)	(1,277,200)	(1,277,200)
Utilities	(11,681)	(9,300)	(15,600)	(15,600)
Services and Supplies	(64,006)	(63,446)	(80,300)	(80,300)
Telephone	(13,552)	(13,691)	(15,850)	(15,850)
Professional Services	(23,589)	(19,215)	(35,175)	(35,175)
Power for Pumping				
Depreciation/Amortization	(640,884)	(621,623)	(625,526)	(632,616)
Other	(6,030)			
<b>Total Operating Expense</b>	<b>(3,104,866)</b>	<b>(3,149,476)</b>	<b>(3,530,947)</b>	<b>(3,527,776)</b>
<b>Operating Income or (Loss)</b>	<b>(1,605)</b>	<b>422,288</b>	<b>7,549</b>	<b>10,720</b>
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues	14,760	14,003	3,000	3,000
Capital Asset Contribution Revenue				
<b>Total Nonoperating Revenues</b>	<b>14,760</b>	<b>14,003</b>	<b>3,000</b>	<b>3,000</b>
NONOPERATING EXPENSES				
Interest Expense/LT Debt	(17,309)	(12,140)	(6,832)	(6,832)
Other Expenses		(9,617)	(1,357)	(1,357)
Loss on Sale of Capital Assets				
<b>Total Nonoperating Expenses</b>	<b>(17,309)</b>	<b>(21,757)</b>	<b>(8,189)</b>	<b>(8,189)</b>
<b>Net Income before Operating Transfers</b>	<b>(4,154)</b>	<b>414,534</b>	<b>2,360</b>	<b>5,531</b>
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
<b>CHANGE IN NET POSITION</b>	<b>(4,154)</b>	<b>414,534</b>	<b>2,360</b>	<b>5,531</b>

Sun Valley General Improvement District  
(Local Government)

## SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **SEWER OPERATIONS ENTERPRISE FUND**

Page: 8  
Schedule F-1

## SEWER FUND

(Audit page 33)

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>PROPRIETARY FUND</b>				
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
IN: Receipts from Customers	3,141,603	3,571,764	3,538,496	3,538,496
OUT: Payments to Suppliers	(1,810,392)	(1,640,436)	(1,870,280)	(1,860,019)
OUT: Payments to Employees	(831,031)	(897,034)	(1,036,498)	(1,036,498)
a. Net cash provided by (or used for) operating activities	500,180	1,034,294	631,718	641,979
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Other Noncapital Receipts	21,186	14,003	3,000	3,000
Cash (Paid) Received from Other Funds	234,563	365,212	2,080,600	2,080,600
b. Net cash provided by (or used for) noncapital financing activities	255,749	379,215	2,083,600	2,083,600
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Payments of Principal on Long-Term Debt	(405,317)	(416,241)	(433,181)	(433,181)
Interest Paid	(19,842)	(12,140)	(6,832)	(6,832)
Purchase of Capital Assets	(235,522)	(365,212)	(2,080,600)	(2,080,600)
Proceeds from Capital Contributions				
c. Net cash provided by (or used for) capital and related financing activities	(660,681)	(793,593)	(2,520,613)	(2,520,613)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Income				
d. Net cash provided by (or used in) investing activities	-			
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	95,248	619,916	194,705	204,966
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,539,847	2,635,095	3,255,011	3,255,011
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,635,095	3,255,011	3,449,716	3,459,977

Sun Valley General Improvement District  
(Local Government)

## SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **SEWER OPERATIONS ENTERPRISE FUND**

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Schedule F-2

## ACQUISITION FUND

(Audit page 32)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Customer Charges	1,934,717	1,410,673	577,096	577,096
<b>Total Operating Revenue</b>	<b>1,934,717</b>	<b>1,410,673</b>	<b>577,096</b>	<b>577,096</b>
OPERATING EXPENSE				
Purchased Water				
Insurance				
Salaries and Benefits				
Materials, Supplies, and Repairs		(1,007,686)	(8,185,100)	(8,685,100)
Licenses and Fees				
General and Administrative				
Operating Expenses				
Utilities				
Services and Supplies				
Telephone				
Professional Services				
Power for Pumping				
<b>Total Operating Expense</b>	<b>-</b>	<b>(1,007,686)</b>	<b>(8,185,100)</b>	<b>(8,685,100)</b>
<b>Operating Income or (Loss)</b>	<b>1,934,717</b>	<b>402,987</b>	<b>(7,608,004)</b>	<b>(8,108,004)</b>
NONOPERATING REVENUES				
Property Taxes (Ad Valorem)	430,591	435,257	459,409	459,409
Consolidated Taxes/LGTA-Fair Share Taxes	175,705	170,578	176,000	176,000
Interest Income	445,356	982,597	500,000	500,000
Other Revenues		1,352		
Capital Assets Contribution Revenue				
<b>Total Nonoperating Revenues</b>	<b>1,051,652</b>	<b>1,589,784</b>	<b>1,135,409</b>	<b>1,135,409</b>
NONOPERATING EXPENSES				
Interest Expense				
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Income before Operating Transfers</b>	<b>2,986,369</b>	<b>1,992,771</b>	<b>(6,472,595)</b>	<b>(6,972,595)</b>
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
<b>CHANGE IN NET POSITION</b>	<b>2,986,369</b>	<b>1,992,771</b>	<b>(6,472,595)</b>	<b>(6,972,595)</b>

Sun Valley General Improvement District  
(Local Government)

## SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **ACQUISITION ENTERPRISE FUND**

Page: 10  
Schedule F-1

## ACQUISITION FUND

(Audit page 33)

<b>PROPRIETARY FUND</b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
IN: Receipts from Customers	1,921,116	1,410,673	577,096	577,096
OUT: Payments to Suppliers	81,525	(1,007,686)	(8,185,100)	(8,685,100)
a. Net cash provided by (or used for) operating activities	2,002,641	402,987	(7,608,004)	(8,108,004)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Tax Proceeds Not Attributable to Capital Purposes	606,296	605,835	635,409	635,409
Other Noncapital Receipts		1,352		
Cash (Paid) Received from Other Funds	654,638			
b. Net cash provided by (or used for) noncapital financing activities	1,260,934	607,187	635,409	635,409
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Payments of Principal on Long-Term Debt				
Interest Paid				
Purchase of Capital Assets				
Proceeds from Capital Contributions				
c. Net cash provided by (or used for) capital and related financing activities	-			
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Income	241,818	982,597	500,000	500,000
Purchase of Investments				
Sale of Investments				
d. Net cash provided by (or used in) investing activities	241,818	982,597	500,000	500,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	3,505,393	1,992,771	(6,472,595)	(6,972,595)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,656,223	13,161,616	15,154,387	15,154,387
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	13,161,616	15,154,387	8,681,792	8,181,792

Sun Valley General Improvement District  
(Local Government)

## SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **ACQUISITION ENTERPRISE FUND**

Page: 11  
Schedule F-2

**PROPERTIES & GARBAGE FUND**

(Audit page 32)

<b>PROPRIETARY FUND</b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Customer Charges	25			
Service Charges	242,707	243,492	217,320	217,320
<b>Total Operating Revenue</b>	<b>242,732</b>	<b>243,492</b>	<b>217,320</b>	<b>217,320</b>
OPERATING EXPENSE				
Purchased Water				
Insurance				
Salaries and Benefits				
Materials, Supplies, and Repairs	(8,192)		(10,000)	(10,000)
Licenses and Fees				
General and Administrative	(32,524)	(27,264)	(90,750)	(90,750)
Operating Expenses	(223)	(17)	(1,000)	(1,000)
Utilities	(28,513)	(30,036)	(36,500)	(36,500)
Services and Supplies				
Telephone				
Professional Services	(1,925)	(1,490)	(1,550)	(1,550)
Power for Pumping				
Depreciation/Amortization	(11,783)	(14,809)	(10,112)	(10,112)
<b>Total Operating Expense</b>	<b>(83,160)</b>	<b>(73,616)</b>	<b>(149,912)</b>	<b>(149,912)</b>
<b>Operating Income or (Loss)</b>	<b>159,572</b>	<b>169,876</b>	<b>67,408</b>	<b>67,408</b>
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues				
<b>Total Nonoperating Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
NONOPERATING EXPENSES				
Property Taxes Expense		(5,573)	(3,087)	(3,087)
Interest Expense				
Other Expenses			(200)	(200)
Loss on Sale on Capital Assets	(2,245)			
<b>Total Nonoperating Expenses</b>	<b>(2,245)</b>	<b>(5,573)</b>	<b>(3,287)</b>	<b>(3,287)</b>
<b>Net Income before Operating Transfers</b>	<b>157,327</b>	<b>164,303</b>	<b>64,121</b>	<b>64,121</b>
Transfers (Schedule T)				
In				
Out				
<b>Net Operating Transfers</b>				
<b>CHANGE IN NET POSITION</b>	<b>157,327</b>	<b>164,303</b>	<b>64,121</b>	<b>64,121</b>

Sun Valley General Improvement District  
(Local Government)

## SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

 FUND **PROPERTIES & GARBAGE FUND**

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Schedule F-1



**PROPERTIES & GARBAGE FUND**

(Audit page 33)

<b>PROPRIETARY FUND</b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
IN: Receipts from Customers	241,933	243,492	217,320	217,320
OUT: Payments to Suppliers	(71,705)	(64,380)	(143,087)	(143,087)
OUT: Payments to Employees				
a. Net cash provided by (or used for) operating activities	170,228	179,112	74,233	74,233
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Other Noncapital Receipts				
Cash (Paid) Received from Other Funds				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Payments of Principal on Long-Term Debt				
Interest Paid				
Purchase of Capital Assets				
Proceeds from Capital Contributions				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Income				
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	170,228	179,112	74,233	74,233
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,637,870	1,808,098	1,987,210	1,987,210
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,808,098	1,987,210	2,061,443	2,061,443

Sun Valley General Improvement District  
(Local Government)

**SCHEDULE F-2 STATEMENT OF CASH FLOWS**
**FUND PROPERTIES & GARBAGE ENTERPRISE FUND**

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Schedule F-2

## RECREATION FUND

(Audit page 31)

PROPRIETARY FUND	2290	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
OPERATING REVENUE				
Customer Charges	373,110	368,490	377,800	377,800
<b>Total Operating Revenue</b>	<b>373,110</b>	<b>368,490</b>	<b>377,800</b>	<b>377,800</b>
OPERATING EXPENSE				
Purchased Water				
Insurance	(4,552)	(4,512)	(5,193)	(5,072)
Salaries and Benefits	(86,168)	(76,032)	(83,082)	(83,082)
Materials, Supplies, and Repairs	(37,921)	(8,497)	(24,500)	(24,500)
Licenses and Fees	(1,322)	(1,975)	(2,950)	(2,950)
General and Administrative	(14,658)	(13,725)	(20,800)	(20,800)
Operating Expenses	(116,627)	(1,066)	(4,100)	(4,099)
Utilities	(97,152)	(99,112)	(105,300)	(105,300)
Services and Supplies	(2,652)	(115,345)	(126,200)	(126,200)
Telephone	(1,505)	(1,516)	(1,600)	(1,600)
Professional Services	(3,850)	(2,980)	(7,100)	(7,100)
Depreciation/Amortization	(104,231)	(106,223)	(113,028)	(113,834)
<b>Total Operating Expense</b>	<b>(470,638)</b>	<b>(430,983)</b>	<b>(493,853)</b>	<b>(494,537)</b>
<b>Operating Income or (Loss)</b>	<b>(97,528)</b>	<b>(62,493)</b>	<b>(116,053)</b>	<b>(116,737)</b>
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues	4,981	162,163	101,700	101,700
Intergovernmental Revenue	239,346			
<b>Total Nonoperating Revenues</b>	<b>244,327</b>	<b>162,163</b>	<b>101,700</b>	<b>101,700</b>
NONOPERATING EXPENSES				
Interest Expense				
Other Expenses		(60,839)	(600)	(600)
Gain/Loss on Fixed assets				
<b>Total Nonoperating Expenses</b>	<b>-</b>	<b>(60,839)</b>	<b>(600)</b>	<b>(600)</b>
<b>Net Income before Operating Transfers</b>	<b>146,799</b>	<b>38,831</b>	<b>(14,953)</b>	<b>(15,637)</b>
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
<b>CHANGE IN NET POSITION</b>	<b>146,799</b>	<b>38,831</b>	<b>(14,953)</b>	<b>(15,637)</b>

Sun Valley General Improvement District  
(Local Government)

## SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND RECREATION ENTERPRISE FUND

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Schedule F-1

## RECREATION FUND

(Audit page 32)

<b>PROPRIETARY FUND</b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
IN: Receipts from Customers	406,690	368,490	377,800	377,800
OUT: Payments to Suppliers	(281,972)	(309,567)	(298,343)	(298,221)
OUT: Payments to Employees	(98,092)	(76,032)	(83,082)	(83,082)
a. Net cash provided by (or used for) operating activities	26,626	(17,109)	(3,625)	(3,503)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Other Noncapital Receipts	244,327	162,163	101,700	101,700
Cash (Paid) Received from Other Funds	-	125,394	380,000	380,000
b. Net cash provided by (or used for) noncapital financing activities	244,327	287,557	481,700	481,700
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Payments of Principal on Long-Term Debt				
Interest Paid				
Purchase of Capital Assets	(88,142)	(125,394)	(380,000)	(380,000)
Proceeds from Capital Contributions				
c. Net cash provided by (or used for) capital and related financing activities	(88,142)	(125,394)	(380,000)	(380,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Income	-			
d. Net cash provided by (or used in) investing activities	-	-	-	-
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>182,811</b>	<b>145,054</b>	<b>98,075</b>	<b>98,197</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>723,961</b>	<b>906,772</b>	<b>1,051,826</b>	<b>1,051,826</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>906,772</b>	<b>1,051,826</b>	<b>1,149,901</b>	<b>1,150,023</b>

Sun Valley General Improvement District  
(Local Government)

## SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **RECREATION ENTERPRISE FUND**

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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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(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 7/1/2025	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26 INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
<b>WATER FUND</b>										
2006/2007 Water Bond #1	2	20	\$ 9,000,000	6/8/2006	1/1/2026	2.57%	\$ 314,060	\$ 4,036	\$ 314,060	\$ 318,095
2008/2009 Water Bond #2	2	20	\$ 3,400,000	7/1/2008	7/1/2028	2.57%	\$ 636,679	\$ 15,042	\$ 206,830	\$ 221,873
<b>TOTAL WATER FUND</b>			<b>\$ 12,400,000</b>				<b>\$ 950,738</b>	<b>\$ 19,078</b>	<b>\$ 520,890</b>	<b>\$ 539,968</b>
<b>SEWER FUND</b>										
2006/2007 Sparks Loan #1 (Sewer Capacity Expansion)	10*	20	\$ 6,900,000	1/1/2007	1/1/2027	1.25%	\$ 866,438	\$ 6,832	\$ 433,181	\$ 440,013
<b>TOTAL SEWER FUND</b>			<b>\$ 6,900,000</b>				<b>\$ 866,438</b>	<b>\$ 6,832</b>	<b>\$ 433,181</b>	<b>\$ 440,013</b>
<b>TOTAL ALL DEBT SERVICE</b>			<b>\$ 19,300,000</b>				<b>\$ 1,817,177</b>	<b>\$ 25,910</b>	<b>\$ 954,071</b>	<b>\$ 979,981</b>

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.

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Schedule C-1

### SCHEDULE OF EXISTING CONTRACTS

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

Total Number of Existing Contracts: \_\_\_\_ 19 \_\_\_\_

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	Silva, Sceirine & Associates, LLC	3/31/2025	3/31/2027	\$ 32,200	\$ 35,420	Annual Audit & Assist as needed throughout the year.
2	Roo Inc., Public Relations	11/1/2024	10/31/2025	\$ 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	\$ 500,000	\$ 90,000	Engineer for construction projects
5	Always Answer	4/1/2021	Indefinite	\$ 4,400	\$ 4,400	After hours answering service
6	BDG Web Design	11/3/2024	Indefinite	\$ 5,615	\$ 5,615	Design and development of Website & Web Hosting & Maintenance Fee
7	Valli - DBA Billing Document Specialists	4/26/2013	Indefinite	\$ 68,000	\$ 74,000	Statement Processing
8	Alvarez, Cruz - DBA Brothers Lawn & Landscaping	12/1/2024	12/31/2026	\$ 49,000	\$ 51,450	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	\$ 1,000	\$ 1,000	Xerox service maintenance
13	Labeeg Building Seives	2/27/2024	Indefinite	\$ 32,100	\$ 32,100	Janitorial services
14	Quadient Leasing USA	9/26/2022	Indefinite	\$ 2,400	\$ 2,400	Postage machine lease
15	Sectran Security	1/29/2017	Indefinite	\$ 4,000	\$ 4,000	Armored car currency pick up transport
16	Sensus Analytics - Western NV Supply	9/17/2018	Indefinite	\$ 15,000	\$ 15,000	Cloud based data platform for storage and retrieval of raw reads
17	Springbrook	5/10/2024	Indefinite	\$ 30,656	\$ 30,656	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	\$ 636	\$ 668	Entry mats and shop towels
20	Total Proposed Expenditures			\$ 835,227	\$ 436,929	

Additional Explanations (Reference Line Number and Vendor):

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Schedule 31



**SCHEDULE OF PRIVATIZATION CONTRACTS**  
**Budget Year 2025-2026**

**Local Government:** Sun Valley General Improvement District  
**Contact:** Elizabeth Thrall  
**E-mail Address:** [ethrall@svgid.com](mailto: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 2025-26	Proposed Expenditure FY 2026-27	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8	Total									

\*\*\*\*\*NON-APPLICABLE\*\*\*\*\*

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**Schedule 32**

Attach additional sheets if necessary.

May 23, 2025

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 9<sup>th</sup> 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 2026. The public hearing was held at 10:00 a.m. on May 22, 2025. The proof of publication is enclosed.

Please contact us if you have any questions.

Sincerely,



Matt Bowman  
Chief Financial Officer/Treasurer



# 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, 2026

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 \$ 147,954,294

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: 5/22/2025

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 19, 2025 to May 31, 2025)

Date and Time: May 22, 2025 at 10:00am

Publication Date: May 12, 2025

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

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Schedule 1

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/24	ESTIMATED CURRENT YEAR YEAR 06/30/25	BUDGET YEAR YEAR 06/30/26
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities	273	291	319
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			
POPULATION (AS OF JULY 1)	135,572	138,640	140,590
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

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Schedule S-2

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2026

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	135,096,359	137,540,050	70,364,844	10,414,244	-	-	57,506,909
TOTAL		135,096,359	137,540,050	70,364,844	10,414,244	0	0	57,506,909

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

\*\* Include Depreciation



<b>PROPRIETARY FUND</b>	(1) ACTUAL PRIOR YEAR ENDING 6/30/2024	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2025	(3) (4) BUDGET YEAR ENDING 06/30/26	
			TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for water sales	113,961,589	123,715,379	127,528,326	127,528,326
Hydroelectric sales	4,193,494	2,963,889	2,984,098	2,984,098
Other Operating Sales	4,220,374	3,600,377	4,583,935	4,583,935
<b>Total Operating Revenue</b>	<b>122,375,457</b>	<b>130,279,645</b>	<b>135,096,359</b>	<b>135,096,359</b>
<b>OPERATING EXPENSE</b>				
Salaries and wages	30,637,686	35,083,573	37,421,684	37,256,684
Employee benefits	16,283,832	15,835,901	17,616,728	17,531,728
Services and supplies	37,552,454	46,074,717	46,732,236	46,982,236
Depreciation/Amortization	36,500,513	35,590,563	35,769,401	35,769,401
<b>Total Operating Expense</b>	<b>120,974,485</b>	<b>132,584,754</b>	<b>137,540,050</b>	<b>137,540,050</b>
<b>Operating Income or (Loss)</b>	<b>1,400,972</b>	<b>(2,305,110)</b>	<b>(2,443,691)</b>	<b>(2,443,691)</b>
<b>NONOPERATING REVENUES</b>				
Investment earnings	1,761,755	5,103,838	4,955,558	4,955,558
Other nonoperating revenue	-	-	-	-
<b>Total Nonoperating Revenues</b>	<b>1,761,755</b>	<b>5,103,838</b>	<b>4,955,558</b>	<b>4,955,558</b>
<b>NONOPERATING EXPENSES</b>				
Interest expense	(10,181,533)	(8,878,315)	(8,914,244)	(8,914,244)
Net (decrease) in fair value of investments	7,185,606	-	-	-
Loss on Disposal of assets	(3,544,836)	(1,442,800)	(1,500,000)	(1,500,000)
Debt issuance costs	(499,000)	-	-	-
<b>Total Nonoperating Expenses</b>	<b>(7,039,763)</b>	<b>(10,321,115)</b>	<b>(10,414,244)</b>	<b>(10,414,244)</b>
<b>CAPITAL CONTRIBUTIONS</b>				
Grants	9,658,905	3,098,500	12,134,829	12,134,829
Water resource sustainability prgram	1,097,584	969,677	616,507	616,507
Developer infrastructure contributions	9,962,594	14,819,179	12,951,222	12,951,222
Developer will-serve contributions (net of refunds)	5,507,199	5,232,000	3,353,400	3,353,400
Developer capital contributions	6,026,121	-	-	-
Developer facility charges (net of refunds)	12,874,933	16,106,141	15,116,829	15,116,829
Contributions from others	73,095	65,845	136,500	136,500
Contributions from Other Governments	4,800,936	5,700,000	21,100,000	21,100,000
<b>Net Capital Contributions</b>	<b>50,001,367</b>	<b>45,991,341</b>	<b>65,409,286</b>	<b>65,409,286</b>
<b>Net Income before Operating Transfers</b>				
<b>Transfers (Schedule T)</b>				
In	-	-	-	-
Out	-	-	-	-
<b>Net Operating Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CHANGE IN NET POSITION</b>	<b>46,124,331</b>	<b>38,468,955</b>	<b>57,506,909</b>	<b>57,506,909</b>

**Truckee Meadows Water Authority**  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND \_\_\_\_\_ Enterprise \_\_\_\_\_

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received from Customers	117,952,789	130,279,645	135,096,359	135,096,359
Cash paid to employees	(43,244,824)	(50,919,474)	(51,185,724)	(50,953,224)
Cash paid to suppliers	(39,053,531)	(46,074,717)	(46,732,236)	(46,982,236)
<b>a. Net cash provided by (or used for) operating activities</b>	<b>35,654,434</b>	<b>33,285,454</b>	<b>37,178,399</b>	<b>37,160,899</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Other Revenues	-	-	-	-
Other Expenses	-	-	-	-
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Cash received on lease receivables	41,212	-	-	-
Cash received for interest on lease receivables	10,634	-	-	-
Acquisition and construction of capital assets	(71,926,361)	(63,842,500)	(75,501,000)	(75,471,000)
Interest paid on financing <sup>(1)</sup>	(13,359,181)	(13,830,452)	(13,217,088)	(13,217,088)
Principal paid on financing	(17,200,578)	(17,958,730)	(16,299,237)	(16,299,237)
Proceeds from capital debt issuance	75,296,745	-	1,662,000	1,662,000
Debt issuance costs	(352,695)	-	-	-
Proceeds transferred from defeasance escrow	(74,997,328)	-	-	-
Redemptions of commercial paper notes	-	-	-	-
Proceeds (spending) from (on) capital asset disposal	15,914	-	-	-
Proceeds from resource exchange agreement	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Contributions for water resource sustainability program	1,097,584	969,677	616,507	616,507
Contributions from developers will-serve letters	5,507,199	5,232,000	3,353,400	3,353,400
Contributions from developers-capital	6,026,121	-	-	-
Contributions from developers-facilities charges	12,874,933	16,106,141	15,116,829	15,116,829
Contributions from others	73,095	65,845	136,500	136,500
Contributions from other governments	4,800,936	5,700,000	21,100,000	21,100,000
Grants	8,155,623	4,067,300	12,568,247	12,568,247
Bond/Note Issuance costs	-	-	-	-
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>(63,936,147)</b>	<b>(63,490,720)</b>	<b>(50,463,842)</b>	<b>(50,433,842)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Amounts received on water service loans	165,681	-	-	-
Payments made for water service loans	-	-	-	-
Proceeds from the sale and maturity of investment securities	318,149,954	18,097,402	-	-
Purchase of investment securities	(283,606,736)	-	-	-
Investment interest/earnings	4,681,066	5,103,838	4,955,558	4,955,558
<b>d. Net cash provided by (or used in) investing activities</b>	<b>39,389,965</b>	<b>23,201,240</b>	<b>4,955,558</b>	<b>4,955,558</b>
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	11,108,252	(7,004,026)	(8,329,885)	(8,317,386)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,078,200	20,186,452	13,182,426	13,182,426
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	<b>20,186,452</b>	<b>13,182,426</b>	<b>4,852,541</b>	<b>4,865,040</b>

Truckee Meadows Water Authority  
(Local Government)

<sup>(1)</sup> Includes \$45K in other cash paid for interest on customer deposits

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(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 7/1/2025	INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
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%	\$ 556,509	\$	\$ 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%	\$ 1,546,002	\$ 47,911	\$ 289,592	\$ 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%	\$ 5,613,377	\$ 144,006	\$ 470,976	\$ 614,981
Truckee Meadows Water Authority- Water Revenue (Tax Exempt) Bond Series 2015-A	4		28,750,000	7/1/15	7/1/2030	5.00%	\$ 8,470,000	\$ 392,625	\$ 1,235,000	\$ 1,627,625
Truckee Meadows Water Authority- Water Revenue (Tax Exempt) Bond Series 2016 Refunding Bonds	4		124,790,000	4/1/16	7/1/2037	5.00%	\$ 66,445,000	\$ 3,322,250	\$	\$ 3,322,250
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%	\$ 89,845,000	\$ 4,184,750	\$ 12,300,000	\$ 16,484,750
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%	\$ 5,705,000	\$ 62,297	\$ 1,880,000	\$ 1,942,297
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
TOTAL ALL DEBT SERVICE								\$ 13,172,088.31	\$ 16,299,236.33	\$ 29,471,324.64

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

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**SCHEDULE OF EXISTING CONTRACTS**

**Budget Year 2025-2026**

Local Government: Truckee Meadows Water Authority

Contact: Malt Bowman

E-mail Address: [mbowman@tmwa.com](mailto:mbowman@tmwa.com)

Daytime Telephone: 775-834-8076

Total Number of Existing Contracts: 200

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	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	8/2/2024	Annual Renewals	20,000.00	20,000.00	Annual PO for Pest Management
4	Aecom Technical Services Inc	10/11/2024	Project Specific	1,282,768.12	-	Advanced Purified Water Facility (APWF) Detailed Engineering Services
5	All American Lock & Safe Inc	1/24/2025	Annual Renewals	20,000.00	20,000.00	Annual PO for Locksmith Services per rate sheet provided
6	Alpinex II Parent Holdings LLC- DBA Stonehouse Drilling & Construction LLC	6/26/2024	Annual Renewals	90,000.00	90,000.00	Annual PO for unexpected well repair services
7	American Equipment Systems LLC	12/3/2024	Annual Renewals	11,000.00	11,000.00	Crane Inspections and Repairs
8	Anchor Concrete	6/24/2024	Annual Renewals	350,000.00	350,000.00	Concrete Replacement Program
9	Arrowscape LLC	6/24/2024	Annual Renewals	920,000.00	920,000.00	Landscape Maintenance for TMWA facilities
10	Aspen Developers Corp	10/30/2023	Project Specific	1,953,383.82	-	General contract services on various projects
11	Associated Crane LLC	6/21/2024	Annual Renewals	20,000.00	20,000.00	Annual PO for crane services
12	Ayres Muffler Brake & Alignment Center Inc	5/24/2023	Annual Renewals	10,000.00	10,000.00	Annual PO for alignment services on vehicle type
13	Azteca Systems Holdings LLC	7/8/2024	Annual Renewals	126,250.00	126,250.00	Annual renewal for Cityworks & PLL
14	Battery Recyclers of America LLC	6/21/2024	Annual Renewals	75,000.00	75,000.00	Pickup and recycling scrap radios for AMI project
15	Benedict Engineering PC - DBA SB Engineering	11/25/2024	Project Specific	335,068.41	-	Engineering services for various projects
16	Bighorn Contractors LLC - DBA Taurus Construction	6/24/2024	Annual Renewals	50,000.00	50,000.00	Annual PO for unforeseen and unplanned repairs
17	Blakely Johnson & Ghuan Inc. DBA BJG Architecture & Engineering	2/24/2025	Project Specific	42,120.00	-	Chalk Bluff WTP Clearwells 1 & 2 Roofing Rehabilitation
18	Board of Regents Nevada System of Higher Education - DBA University of Nevada Reno	7/7/2023	Project Specific	97,630.67	-	Investigation of disinfection byproduct formation and mitigation in aquifer storage and recovery operations
19	Bragg Investment Company Inc - DBA Bragg Crane Service	6/21/2024	Annual Renewals	20,000.00	20,000.00	Engineering services on various projects
20	Bruce Purves Construction, Inc	10/10/2024	Project Specific	664,405.70	-	Glendale Sand Yard Improvements
21	BSK Associates	6/26/2024	Annual Renewals	100,000.00	100,000.00	Annual PO for EPA required UCMR5 & SOC analysis
22	Burneys Commercial Service of Nevada Inc	7/1/2024	Annual Renewals	3,000.00	3,000.00	Annual Maintenance for 3 Autoclaves
23	Business & Professional Collection Service Inc	6/21/2024	Annual Renewals	20,000.00	20,000.00	Collection services
24	Business Recovery Services, Inc - DBA Bank Up Corporation	6/21/2024	Annual Renewals	74,160.00	74,160.00	Annual PO for remittance lockbox fees
25	Canadian Hydro Components Ltd	6/1/2022	Project Specific	30,000.06	-	Orr Ditch Pump Station BPS
26	Carahsoft Technology Corporation	12/16/2024	Annual Renewals	63,360.00	63,360.00	wDesk software
27	Carollo Engineers Inc	12/19/2024	Project Specific	34,104.00	-	Spanish Springs groundwater treatment blending study
28	Carson Pump LLC	2/20/2025	Annual Renewals/Project Specific	863,218.00	90,000.00	Drilling services on various projects
29	CC Cleaning Service LLC	6/24/2024	Annual Renewals	188,270.00	188,270.00	Janitorial services
30	CDW-G LLC	9/19/2024	Annual Renewals	22,800.00	22,800.00	VMware support and subscription
31	Center for Hearing Health Inc	7/1/2024	Annual Renewals	13,000.00	13,000.00	Audiometric testing, training, surveys, etc.
32	Cerris Systems Reno Inc	9/23/2024	Project Specific	254,000.00	-	Corporate HVAC VAV and Controller Upgrades
33	CFR Auto LLC - DBA Corwin Ford Reno	6/25/2024	Annual Renewals	50,000.00	50,000.00	Annual PO for light and medium duty vehicles repairs and maintenance
34	ChemTreat, Inc.	6/24/2024	Annual Renewals	5,000.00	5,000.00	Annual PO for water treatment in HVAC equipment
35	Cintas Corporation	6/24/2024	Annual Renewals	35,000.00	35,000.00	Annual PO for Weekly PPE rentals for garments and rugs
36	Clearwater Analytics LLC	8/27/2024	Annual Renewals	18,500.00	18,500.00	Investment Analytics Software
37	Coan Equipment of NV, Inc	8/26/2024	Annual Renewals	25,000.00	25,000.00	Annual PO for 950M & 966M Loader Rentals as needed
38	Colorado Regents University of Colorado	7/3/2024	Annual Renewals	5,700.00	5,700.00	RiverWare modeling software
39	Construction Materials Engineers Inc	3/7/2025	Project Specific	648,133.10	-	Materials Testing, Inspection services and geotechnical investigation
40	Croftly & Associates Inc	9/19/2024	Project Specific	6,871.22	-	Orr Ditch Pump Station BPS
41	Cynthia Albright, LLC - DBA Civic Analytics & Planning	1/27/2022	Project Specific	4,000.00	-	Brush Well Equipping
42	Dennis Lee Williams - DBA Impact Reliability Services LLC	6/7/2023	Annual Renewals	38,325.00	38,325.00	Quarterly testing of motion amplification services for business critical machines
43	Diamond Concrete Cutting LLC	7/3/2023	Annual Renewals	20,000.00	20,000.00	Annual PO for unplanned maintenance for saw cutting
44	Dickinson Fleet Services LLC - DBA Cox Automotive Mobility Fleet Services	6/24/2024	Annual Renewals	100,000.00	100,000.00	Light & Medium Duty Vehicle Repair & Maintenance
45	DISA Global Solutions Inc	6/21/2024	Annual Renewals	50,000.00	50,000.00	Annual PO for background checks and drug screenings
46	Dowl LLC	11/26/2024	Project Specific	202,732.15	-	Design, engineering, specific projects
47	DRI Research Foundation - Board of Regents	7/2/2024	Project Specific	45,790.00	-	UNR Source Control DRI Microplastics Sample Analysis
48	Drozdzoff Group LLC	9/18/2024	Project Specific	180,000.00	-	2025 Government Affairs Consulting Services
49	Eide Bailly LLP	1/23/2025	Annual Renewals	133,403.00	138,810.00	External Auditors for our annual ACFR, Trust Audits and Trust Form 990
50	Electrical Reliability Services Inc	2/26/2025	Annual Renewals	28,760.00	20,000.00	On call electrical testing and maintenance & current project specific work
51	Empire Southwest LLC - DBA Cashman Equipment Co	3/10/2025	Annual Renewals	386,485.28	245,000.00	Annual PO for operations equipment rentals as needed
52	Erosion Control Applications Inc - DBA EC Applications	6/24/2024	Annual Renewals	96,780.00	96,780.00	Reservoir cover cleaning and maintenance
53	Eurofins Environment Testing America Holdings Inc	6/28/2024	Annual Renewals	10,000.00	10,000.00	Annual PO for outside lab analyses that cannot be run in house, e.g. SOC, asbestos, etc.
54	Everise Inc	1/30/2025	Annual Renewals	2,457,000.00	2,457,000.00	Billing, Call Center, and Dispatch services
55	Fleet Solutions LLC - DBA USA Fleet Solutions	6/25/2024	Annual Renewals	55,000.00	55,000.00	Annual PO for vehicle GPS maintenance and repairs
56	Formations Inc	10/9/2024	Project Specific	223,300.43	-	APWF Educational Center Design Services
57	Gallagher Benefit Services Inc	10/10/2024	Annual Renewals	9,950.00	9,950.00	Compensation Consultancy Services
58	Gerhardt & Berry Construction Inc	1/22/2025	Project Specific	3,102,838.68	-	Various Construction Projects
59	GovInvest	7/18/2024	Annual Renewals	8,750.00	8,750.00	Labor costing software
60	Graymar Environmental Services LLC	3/4/2025	Annual Renewals	40,000.00	40,000.00	Rescue Team for Confined Spaces
61	H2O Solutions LLC	8/26/2024	Annual Renewals	80,600.00	80,600.00	Annual PO for tank inspections and cleaning
62	HDR Engineering Inc	1/7/2025	Project Specific	995,146.22	-	Tank condition assessment and design for Prater Tank rehabilitation, tank support services, construction management services
63	Hero Environmental LLC	6/21/2024	Project Specific	75,000.00	-	Annual PO for pick up and recycling of scrap radios related to AMI project
64	Hershenow & Klippenstein Architects Ltd -DBA H + K Architects	6/22/2023	Project Specific	12,545.00	-	Consulting services
65	Incline Technology Consulting LLC	3/10/2025	Project Specific	79,416.86	-	Design and consulting services, various projects
66	Independent Specialists of Reno	6/21/2024	Annual Renewals	95,000.00	95,000.00	Annual PO for Light Duty Vehicles Maintenance & Repairs
67	InfoSend, Inc	6/21/2024	Annual Renewals	840,480.00	840,480.00	Printing and mailing of customer billing statements



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:
68	Intermountain Electric Inc	2/21/2025	Project Specific	24,584.00	-	Security upgrades for various projects
69	Invoice Cloud Inc	6/21/2024	Annual Renewals	457,320.00	457,320.00	Annual fees for payment processing
70	Ion Wave Technologies	6/24/2024	Annual Renewals	18,625.00	18,625.00	NGEM Online Bidding Annual Services
71	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
72	Irth Solutions Inc	6/24/2024	Annual Renewals	11,565.00	11,565.00	811 call before you dig locates
73	Jacobs Engineering Group Inc.	2/24/2025	Annual Renewals	217,336.06	138,256.00	Various engineering services on multiple projects
74	Jalbro's Auto Body	7/3/2024	Annual Renewals	40,000.00	40,000.00	Annual PO for repairs on vehicles
75	JBP LLC - DBA Silver State International	6/21/2024	Annual Renewals	50,000.00	50,000.00	Annual PO for repairs to heavy duty vehicle
76	Jensen Engineering Inc	1/29/2025	Project Specific	25,300.00	-	Electrical Engineering Services
77	Johnson Controls Fire Protection LP	11/18/2024	Annual Renewals	40,027.61	40,027.61	Annual PO for fire system testing and inspection
78	Johnson Perkins Griffin, LLC	3/3/2025	Annual Renewals	5,000.00	5,000.00	Easement appraisal
79	Jon Mark Levrett - DBA Mark One Metal Works	6/21/2024	Project Specific	20,260.46	-	Annual PO for welding & CNC cuts for meter lids
80	JP Engineering LLC	10/24/2024	Project Specific	8,750.00	-	PSOM Generators
81	J-U-B Engineers Inc	11/8/2024	Project Specific	190,392.85	-	Engineering services for various projects
82	Keller Associates Inc	10/2/2024	Project Specific	1,199,368.35	-	Engineering design services for various projects
83	Kim Mazeres	6/21/2024	Annual Renewals	6,250.00	6,250.00	Ombudsman services
84	Kleinschmidt Associates	4/18/2023	Project Specific	628,763.77	-	Engineering design services for Orr Ditch BPS & Hydroelectric project
85	Kristan Mihalic - DBA Advantage CPR Instruction	9/25/2024	Annual Renewals	18,000.00	18,000.00	Annual PO for CPR and forklift training certifications
86	L A Perks Plumbing & Heating Inc	6/24/2024	Annual Renewals	10,000.00	10,000.00	Annual PO for inspections and unscheduled maintenance on fueling facility
87	Landcare Solutions LLC	7/3/2024	Annual Renewals	40,000.00	40,000.00	Annual PO for weed and rodent/pest control
88	LB Fence Company LLC	2/12/2025	Annual Renewals	84,378.00	75,000.00	Fence Repairs on various properties and projects
89	LCPtracker Inc	8/22/2024	Annual Renewals	21,000.00	21,000.00	Software Renewal for Certified Payroll
90	LeaseQuery LLC - Now FinQuery LLC (3 year contract)	6/16/2023	Annual Renewals	10,000.00	10,000.00	Software subscription to LeaseQuery required for GASB 87 implementation
91	Leonard Rice Consulting Water Engineers LLC - DBA LRE Water	1/8/2025	Project Specific	20,766.50	-	Consulting services
92	Los Angeles Truck Centers LLC - DBA Velocity Truck Centers	6/27/2024	Annual Renewals	75,000.00	75,000.00	Annual PO for heavy duty vehicle repairs
93	Lumos and Associates Inc	2/5/2025	Project Specific	1,284,377.26	-	Street and Highway, design, engineering services
94	Mark W Forre - DBA Mark Forre Consulting LLC	9/30/2024	Annual Renewals	55,400.00	55,400.00	General water system facility planning and support
95	Matthew R Hobbs - DBA Hobbs Company Limited	6/21/2024	Annual Renewals	100,000.00	100,000.00	Annual PO for vehicle maintenance and repairs
96	MBK Engineers	7/3/2024	Annual Renewals	100,000.00	100,000.00	Annual PO for Geotechnical Engineering Services
97	MDK LLC - Western Environmental Testing Laboratory	11/19/2024	Annual Renewals	234,010.70	103,000.00	Water Quality lab analysis
98	Michaels Plumbing Heating & Air Inc	6/24/2024	Annual Renewals	10,000.00	10,000.00	Plumbing repairs/maintenance as needed
99	Midwest Heating	12/19/2024	Annual Renewals	19,500.00	19,500.00	Annual PO for unscheduled HVAC maintenance as needed
100	Mobile Solutions Services Holdings LLC - DBA Brightlin	7/25/2024	Annual Renewals	11,000.00	11,000.00	Annual PO for MSS mobile expense management
101	Morgan Construction Inc	6/24/2024	Annual Renewals	100,000.00	100,000.00	Annual PO for unplanned saw cutting
102	Mountain Employee Assistance Program	2/6/2025	Annual Renewals	4,650.00	4,650.00	Annual Employee Assistance Program -Counseling
103	MSDSonline Inc	6/24/2024	Annual Renewals	5,000.00	5,000.00	Annual PO for SDS compliance
104	Municipal Maintenance Equipment Inc	11/4/2024	Annual Renewals	40,000.00	40,000.00	Circulating pump repair
105	Nates Precision LLC	6/21/2024	Annual Renewals	15,000.00	15,000.00	Annual PO for light duty vehicle oil changes and maintenance
106	National Trench Safety Inc	2/24/2025	Annual Renewals	51,923.13	50,000.00	Traffic Control Signs, Plans & Flaggers
107	National Water Research Institute	1/4/2024	Project Specific	63,352.72	-	OneWater NV APWF expert panel meetings
108	NAVEX Global Inc	5/13/2024	Annual Renewals	7,250.00	7,250.00	Policy Tech Renewal
109	Naviant Inc	6/27/2024	Annual Renewals	70,000.00	70,000.00	OnBase software maintenance
110	Nelson Electric Company Inc	3/7/2025	Project Specific	15,733.00	-	Chalk Bluff WTP PLC Upgrades
111	Nelson Wilcox Structural Engineers P.C.	1/23/2025	Project Specific	68,655.00	-	Engineering services for Verdi hydro
112	Nevada Chapter Assoc General Contractors of America Inc	6/24/2024	Annual Renewals	2,500.00	2,500.00	Annual PO for various safety training classes
113	Nevada State Public Health Laboratory	6/28/2024	Annual Renewals	3,000.00	3,000.00	Water Testing
114	Nichols Consulting Engineers CHTD	9/10/2024	Project Specific	7,492.00	-	Engineering and Design services on various projects
115	Noble Studios	6/28/2024	Annual Renewals	24,000.00	24,000.00	Website hosting, maintenance, and design
116	Northern Nevada Pest Control Inc	6/26/2024	Annual Renewals	50,000.00	50,000.00	Facilities Pest Control
117	Norton Consulting LLC - DBA Silver State Barricade & Sign	6/24/2024	Annual Renewals	80,000.00	80,000.00	Traffic Control Signs, Plans & Flaggers
118	Olsen & Associates Pub Relations Inc - DBA Good Standing	8/12/2024	Annual Renewals	770,000.00	770,000.00	Annual PO for public relations and advertising
119	Onachute Consulting Inc.	6/2/2022	Annual Renewals	75,000.00	75,000.00	Dynamics 365 cloud-based solution
120	ONLINE Information Services Inc	6/21/2024	Annual Renewals	45,000.00	45,000.00	Credit check services for water customers
121	OpenSesame Inc	12/18/2024	Annual Renewals	67,680.00	67,680.00	OpenSesame online employee training and development
122	Oracle America Inc	7/30/2024	Annual Renewals	26,000.00	26,000.00	Annual IT Support
123	OSisoft LLC	2/12/2024	Annual Renewals	79,214.40	79,214.40	PI Platform support
124	Oulaw Welding LLC, Cody Harkema	3/7/2025	Annual Renewals	93,600.00	93,600.00	Annual PO to Fabricate Traffic Rated Lids with Recessed Holes
125	Overhead Door Company of Sierra NV Reno Inc	6/27/2024	Annual Renewals	7,500.00	7,500.00	Annual PO for planned and unplanned repairs/maintenance of roll up doors
126	P&M Holding Group LLP - DBA Plante & Moran PLLC	2/24/2025	Annual Renewals	1,245,000.00	1,158,000.00	Consulting services
127	Pac Machine Company Inc	6/24/2024	Annual Renewals	34,000.00	34,000.00	Equipment rental as needed at Chalk Bluff & Glendale for transport of solids
128	Panda Printing & Mailing LLC	6/21/2024	Annual Renewals	23,184.24	23,184.24	Annual PO for printing and mailing backflow letters
129	Pape Machinery Inc	8/26/2024	Annual Renewals	40,000.00	40,000.00	Annual PO for backhoe maintenance and repair
130	Peek Brothers Construction Inc	1/8/2025	Project Specific	3,585,488.37	-	Construction services for various projects
131	Penhall Company	6/21/2024	Annual Renewals	20,000.00	20,000.00	Annual PO for TROA support and general services
132	Petrotech Inc	5/30/2023	Project Specific	36,347.60	-	Orr Ditch Hydro controls design support
133	Petty & Associates, Inc	7/19/2024	Project Specific	51,884.00	-	Engineering and Design services on various projects
134	Precision Water Resources Engineering LLC	7/3/2024	Annual Renewals	100,000.00	100,000.00	Annual PO for TROA support and general services
135	Pre-Construction Services Group LLC	10/28/2024	Project Specific	40,500.00	-	ICE Services for Highland Bridge CMAR
136	Procure Technologies Inc	7/15/2024	Annual Renewals	55,000.00	55,000.00	Procure software renewal
137	Q&D Construction Inc	3/10/2025	Project Specific	125,300.00	-	Highland/Washoe Bridge
138	Qualtrics LLC	12/17/2024	Annual Renewals	91,100.00	91,100.00	Customer experience survey
139	Qualvus LLC	8/29/2024	Annual Renewals	70,420.00	48,000.00	Annual PO for TMWA intake maintenance and mitigation
140	Radiation Safety Engineering Inc	6/28/2024	Annual Renewals	14,142.00	10,000.00	Annual PO for outside lab analyses
141	Rapid Space LLC - DBA Quick Space	8/8/2023	Project Specific	3,720.43	-	Office trailer for Orr Ditch
142	Rave Wireless Inc	8/24/2024	Annual Renewals	1,091.40	1,091.40	Annual PO for RAVE Mobile Safety Renewal - 3 year contract renewal period 11/01/2024 - 10/31/2027



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:
143	Record Steel & Construction Inc - DBA RSCI	1/7/2025	Project Specific	4,755,105.30	-	Orr Ditch BPS/Hydroelectric CMAR Pre-Construction Service
144	Redvector.com, LLC	9/19/2024	Annual Renewals	3,200.00	3,200.00	Apprenticeship online classes
145	Reno Dumpster LLC	1/30/2024	Project Specific	3,099.03	-	Annual PO for removal of meter lids, pallets and debris for AMI project
146	Reno Forklift	5/21/2024	Annual Renewals	10,000.00	10,000.00	Annual PO for forklift maintenance and repairs
147	Reno Rock Transport	10/29/2024	Annual Renewals	50,000.00	50,000.00	Annual PO for sand yard debris removal
148	Reno Tahoe Geo Associates Inc	1/21/2025	Project Specific	9,490.00	-	Independent Cost Estimator and Project Schedule Management Services for the Advanced Purified Water Facility at American Flat
149	Resource Development Company, LLC	1/23/2025	Project Specific	2,492,159.00	-	Tank improvements
150	Rexel USA Inc-DBA Platt Electric Supply	2/28/2024	Project Specific	27,141.00	-	SCADA Assessment/Enhancement (Cap Ann)
151	RK Contractors LLC	6/24/2024	Annual Renewals	50,000.00	50,000.00	Annual PO for unforeseen and unplanned repairs
152	Roadpost USA Inc - DBA BlueCosmo	6/24/2024	Annual Renewals	32,400.00	32,400.00	Annual satellite phone contract
153	RoadSafe Traffic Systems Inc	6/24/2024	Annual Renewals	205,000.00	205,000.00	Traffic Control Signs, Plans & Flaggers
154	Robert C Hooft and Marie P Hooft - DBA Hooft Architecture LLC	9/30/2024	Project Specific	127,562.00	-	Glendale Storage Building Expansion
155	Rock Gate Capital LLC - DBA 160 Driving Academy	6/24/2024	Annual Renewals	28,800.00	28,800.00	Annual PO for CDL training and certification
156	Rock Solid Project Solutions Inc	5/17/2023	Project Specific	597,573.45	-	Independent Cost Estimator and Project Schedule Management Services for the Advanced Purified Water Facility at American Flat
157	Rounds Engineering LTD - DBA CR Engineering	11/14/2024	Project Specific	466,931.50	-	HVAC improvements for various projects
158	RPM Automotive Inc	6/21/2024	Annual Renewals	170,000.00	170,000.00	Annual PO for light duty vehicle oil changes and maintenance
159	SafetyCulture Pty LTD	5/16/2024	Annual Renewals	28,974.20	28,974.20	SafetyCulture App. 2 year term
160	Sani-hut Co Inc	8/21/2024	Annual Renewals	17,035.34	17,035.34	Annual PO for Sani-Hut rentals
161	Schweitzer Engineering Laboratories Inc - SEL Engineering Services Inc	9/5/2024	Project Specific	199,550.00	-	Chalk Bluff Medium Voltage Modification
162	Shaw Engineering LTD	7/22/2022	Project Specific	81,799.78	-	Engineering services on specific project
163	SHI International Corp	3/5/2025	Annual Renewals	1,281,584.25	1,086,067.64	MS D365, Mandiant full coverage, Azure cloud computing services and Splunk on-call enterprise renewal
164	Sierra Nevada Construction Inc	2/3/2025	Project Specific	2,874,996.34	-	Asphalt patching as needed
165	Sierra Nevada Telecom Services LLC	7/19/2024	Annual Renewals	30,000.00	30,000.00	Installation of radio equipment in TMWA vehicles
166	Sierra Rental and Transport Co Inc	7/10/2024	Annual Renewals	299,835.00	299,835.00	Annual PO for Sand Yard Material & Debris Removal
167	Silver State Analytical Laboratories Inc	7/2/2024	Annual Renewals	266,878.00	248,000.00	Annual PO for water quality sample analyses for the Natural Resources dept and UNR
168	Simerson Construction LLC	4/10/2024	Project Specific	1,684,807.18	-	Ascente BPS
169	Sosulv Corp	11/13/2024	Annual Renewals	5,000.00	5,000.00	Streaming and recording services for TMWA's Board of Director's meetings
170	Spectrum Inc - DBA PM Plus Mobile Repair	7/8/2024	Annual Renewals	75,000.00	75,000.00	Annual PO for Heavy & Light Duty Vehicle Repair and Maintenance
171	Stanlec Consulting Services Inc	7/29/2024	Project Specific	7,888.00	-	Corporate Office Expansion
172	Summit Engineering Corporation - DBA Sanbell - Nevada	11/8/2024	Project Specific	4,808.36	-	Highland/Washoe Bridge
173	SwipeClock LLC	6/21/2024	Annual Renewals	5,808.00	5,808.00	Applicant Tracking System
174	Systems & Software, Inc.	1/13/2025	Annual Renewals	748,391.77	627,446.07	S&S annual software maintenance, hosting and support
175	TEC Equipment Inc	6/21/2024	Annual Renewals	75,000.00	75,000.00	Annual for dump truck repairs
176	Tecta America Corp - DBA - Alpine Roofing Co.	2/26/2025	Annual Renewals	12,500.00	12,500.00	Annual general unplanned roof repairs
177	Terean LLC - DBA Terean	2/11/2025	Project Specific	29,313.00	-	STMIGD 5 and STMIGD 1 Redrilling
178	Testwave Inc	7/1/2024	Annual Renewals	4,500.00	4,500.00	Annual calibration and testing services
179	Tholl Fence Inc	6/27/2024	Annual Renewals	25,000.00	25,000.00	Annual repairs and maintenance, security fencing
180	Thomas Cole Hantel - DBA Reno Window Cleaning LLC	6/21/2024	Annual Renewals	12,263.61	12,263.61	Window cleaning
181	Timely Testing LTD	7/1/2024	Annual Renewals	5,000.00	5,000.00	Annual for compliance of DOT and post accident testing
182	Titan Electrical Contracting Inc	10/28/2024	Annual Renewals	48,057.37	32,257.37	Annual maintenance and project related services
183	Truckee Meadows Property Maintenance LLC	6/27/2024	Annual Renewals	24,000.00	24,000.00	Maintenance painting and drywall as needed
184	Truckee River Foundation	6/21/2024	Annual Renewals	75,035.00	75,035.00	Oversight and cleaning of Portland Loos
185	Tyler Technologies Inc	6/24/2024	Annual Renewals	21,000.00	21,000.00	Annual Eden Support renewal
186	UBEO West LLC	11/8/2024	Annual Renewals	18,000.00	18,000.00	Annual Ubeo Print Maintenance
187	Underground Service Alert of Northern California and Nevada	6/24/2024	Annual Renewals	25,000.00	25,000.00	811 call before you dig locates
188	United Rentals (North America) Inc	3/10/2025	Annual Renewals	40,000.00	40,000.00	Equipment Rentals and Safety Training as needed
189	Universal Protection Service LP - DBA Allied Universal Security Services	6/21/2024	Annual Renewals	634,527.00	634,527.00	Annual PO for uniformed security guard and patrol & response services
190	Utah Division of Technology Services - UGRC Utah Geospatial Resource Center	7/8/2024	Annual Renewals	11,400.00	11,400.00	Annual PO for NV GPS Network Service
191	Vitisystems Inc. - DBA Caltest Analytical Laboratory	3/20/2024	Project Specific	4,528.00	-	Water quality sampling and analysis of Reno Stead Water Reclamation Facility's wastewater collected by UNR
192	Wasatch Electric LLC	7/19/2024	Annual Renewals	24,000.00	24,000.00	Annual PO for Electrical Service & Repair
193	Weck Analytical Environmental Services Inc	10/10/2024	Annual Renewals	120,000.00	120,000.00	EPA Required Analysis Various Projects
194	Western Botanical Services	7/26/2024	Annual Renewals	19,840.00	19,840.00	Annual for erosion control and revegetation
195	WestLand Resources Inc	10/5/2023	Project Specific	70,018.73	-	BLM baseline biology & cultural resource surveys
196	WEX Health Inc	6/21/2024	Annual Renewals	4,365.00	4,365.00	Administrative services for FSA reimbursement account
197	Willowstick Technologies LLC	2/5/2025	Project Specific	105,300.00	-	Geophysical Leak Investigation
198	Wise Consulting & Training Inc	6/24/2024	Annual Renewals	12,000.00	12,000.00	Asbestos, lead, training, assistance
199	Wolf Machine Inc	3/7/2025	Annual Renewals	107,226.87	24,030.00	Welding & Fabrication for Distribution
200	Wood Rodgers Inc	9/12/2024	Project Specific	270,054.14	-	Design and consulting services, various projects
Total Proposed Expenditures				48,707,292.99	15,615,550.08	

Additional Explanations (Reference Line Number and Vendor):



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

**AFFIDAVIT OF PUBLICATION**

Sandra Tozi  
Attn: Po#B02205  
Truckee Meadows Water Authority  
1355 Capital BLVD  
Reno NV 89502-7140

TRUCKEE MEADOWS

MAY 20 2025



WATER AUTHORITY

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:

05/12/2025

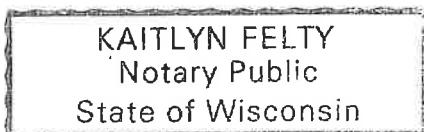
and that the fees charged are legal.  
Sworn to and subscribed before on 05/12/2025

  
\_\_\_\_\_  
Legal Clerk  
  
\_\_\_\_\_  
Notary, State of WI, County of Brown  
3.7.27  
\_\_\_\_\_  
My commission expires

Publication Cost: \$212.01  
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**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*



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 2025-2026 tentative budget of the Truckee Meadows Water Authority at 10:00 a.m. on Thursday, May 22, 2025, 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:

<https://tmwa.com/finacial-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



**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](http://www.washoeschools.net)

Board of Trustees: Beth Smith, President \* Adam Mayberry, Vice President \* Alex Woodley, Clerk  
Christine Hull \* Diane Nicolet \* JJ Phoenix \* 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 6/30/2026

This budget contains 4 funds requiring State Education Fund revenues totaling \$698,831,723

This budget contains 38 governmental fund types with estimated expenditures of \$1,250,172,211,  
4 proprietary funds with estimated expenses of \$153,180,576 and 2 fiduciary fund with estimated expenses  
of \$6,689,334.

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:

5/27/25

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING ON TENTATIVE BUDGET:

Date and Time May 27, 2025, 10:00 am

Publication Date 05/16/25

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.

**FIDUCIARY FUNDS** – The District's OPEB (Other Postemployment Benefits) Trust Fund is used to report resources that are required to be held in a trust for its members and beneficiaries. The Education Alliance Fund is used to report resources held in a custodial capacity for the Education Alliance of Washoe County.

**SUMMARY OF PROPERTY TAX BASE**

(A)	Assessed Valuation (excluding Net Proceeds of Mines)	<u>\$31,977,127,540</u>	(B2) Tax from Net Proceeds Unavailable for Appropriation 2025/2026	\$ <u>                    </u>
(B1)	Net Proceeds of Mines	<u>\$5,830,327</u>		
(C)	TOTAL ASSESSED VALUE	<u>\$31,982,957,867</u>		

**(D) TOTAL EMPLOYEE INFORMATION**

	ACTUAL YEAR Ending 2024	ACTUAL YEAR Ending 2025	ESTIMATED YEAR Ending 2026
FTE Total employees	<u>7,052.9</u>	<u>7,342.0</u>	<u>7,469.0</u>
FTE Classroom teachers	<u>3,372.2</u>	<u>3,387.2</u>	<u>3,379.4</u>
Total Enrollment	<u>59,900</u>	<u>58,884</u>	<u>57,853</u>

**(E) ENROLLMENT**

	ACTUAL ADE* Ending 2024	ACTUAL ADE* Ending 2025	ESTIMATED ADE* Ending 2026
Subtotal	<u>59,535.68</u>	<u>58,526.35</u>	<u>57,501.35</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>59,535.68</u>	<u>58,526.35</u>	<u>57,501.35</u>

\* ADE = Average Daily Enrollment

(F)

**STATE EDUCATION FUNDING****Adjusted Base per Pupil Funding**

Adjusted Base per Pupil Amount for Year Appropriation 2025/2026	\$9,708
Estimated Weighted Average Daily Enrollment	<u>57,501.35</u>

**Total Adjusted Base per Pupil Funding** **\$ 558,223,106****Weighted Funding**

At-Risk Weighted Funding	\$ 14,500,699
English Learners Weighted Funding	\$ 28,535,411
Gifted & Talented Weighted Funding	<u>\$ 1,461,790</u>

**Total Weighted Funding** **\$ 44,497,900****Local Special Education Funding** **\$ 70,479,875****Auxiliary Funding**

Auxiliary - Transportation	\$ 25,630,842
Auxiliary - Special Transportation	\$ -
Auxiliary - Food Services	<u>\$ -</u>

**Total Auxiliary Funding** **\$ 25,630,842****Total Funding from State Education Fund** **\$ 698,831,723**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		8,803,563					8,803,563
3000 State							0
State Education Funding			654,333,823				654,333,823
4000 Federal		370,000					370,000
Opening Balance	69,343,651						69,343,651
Other							0
Total Opening Balance	69,343,651						69,343,651
5000 Other Sources		50,000					50,000
<b>General Subtotal</b>	<b>69,343,651</b>	<b>9,223,563</b>	<b>654,333,823</b>	<b>0</b>		<b>0</b>	<b>732,901,037</b>
<b>DEBT SERVICE</b>	<b>86,099,142</b>	<b>1,579,980</b>		<b>96,419,140</b>	<b>.3885</b>	<b>1,808,998</b>	<b>185,907,260</b>
<b>DEBT SERVICE - WC-1</b>	<b>19,773,390</b>	<b>374,667</b>				<b>42,728,457</b>	<b>62,876,514</b>
<b>SUBTOTAL</b>	<b>175,216,183</b>	<b>11,178,210</b>	<b>654,333,823</b>	<b>96,419,140</b>	<b>.3885</b>	<b>44,537,455</b>	<b>981,684,811</b>
<b>OTHER FUNDS:</b>							
Building & Sites	3,445,169	346,861				0	3,792,030
2005 Indian Bond	310,000	502,400				0	812,400
Property Tax Capital Projects	7,537,555	179,741				5,000,000	12,717,296
Government Services Tax Fund	10,500,889	7,404,713				0	17,905,602
WC-1 Sales Tax Revenue Fund	17,301,745	65,920,462				0	83,222,207
Bond Proceeds	47,444,553	237,535,664				0	284,980,217
E-Rate Proceeds	7,944,126	2,047,661				0	9,991,787
Title I	0	16,569,897				0	16,569,897
Federal Other Agency Grants	0	423,394				0	423,394
Direct Federal Grants	0	5,688,223				0	5,688,223
Direct Federal SpEd	0	12,455,098				0	12,455,098
Vocational Education	0	944,490				0	944,490
Federal Nevada DOE	0	5,925,813				0	5,925,813
Family Resource Center	0	310,538				0	310,538
Adult Education	0	1,280,967				0	1,280,967
Early Childhood	0	4,659,140				0	4,659,140
PERS and Financial Incentives	0	29,964				0	29,964
Special State Appropriations	0	27,932,477				0	27,932,477
Twenty-First Century	0	3,111,897				0	3,111,897
Title II Part A Teacher Training	0	2,542,653				0	2,542,653
Title III English Language Acquisition	0	1,145,164				0	1,145,164
Regional Professional Development Proj	0	1,873,855				0	1,873,855
Private Foundations	0	17,223,729				0	17,223,729
Medicaid	0	3,500,000				1,968,114	5,468,114
Other State Agencies	0	9,326				0	9,326
Federal Other State Agencies	0	833,929				0	833,929
Community Position Reimbursement	0	344,937				0	344,937
Gifts and Donations	2,937,271	2,921,219				0	5,858,490
Student Activities	5,016,292	14,000,000				0	19,016,292
Gifted & Talented Weighted Funding	0	0	1,461,790			4,932,249	6,394,039
English Learners Weighted Funding	13,550,383	0	28,535,411			0	42,085,794
At-Risk Weighted Funding	4,075,401	0	14,500,699			0	18,576,100
Wellness	508,400	673,092				0	1,181,492
Special Education	0	37,921,223				82,660,211	120,581,434
Federal ESSER	0	0					0
<b>Proprietary</b>							
Int Svc- Insurance Fund- Prop and Casu	4,311,477	10,302,059				0	14,613,536
Int Svc- Insurance Fund- Health Ins	25,331,692	106,054,528				0	131,386,220
Int Svc- Insurance Fund- Workers Comp	3,134,989	3,590,295				0	6,725,284
Enterprise	5,389,007	33,782,671				0	39,171,678
Education Alliance	295,044	327,716				0	622,760
OPEB Trust Fund	94,847,020	8,229,006				0	103,076,026
<b>SUBTOTAL OTHER FUNDS</b>	<b>253,881,012</b>	<b>638,544,802</b>	<b>44,497,900</b>	<b>0</b>	<b>0</b>	<b>94,560,574</b>	<b>1,031,484,289</b>
<b>TOTAL ALL FUNDS</b>	<b>429,097,195</b>	<b>649,723,012</b>	<b>698,831,723</b>	<b>96,419,140</b>		<b>139,098,029</b>	<b>2,013,169,100</b>
Less: Interfund Transfers						(139,098,029)	(139,098,029)
<b>NET ALL FUNDS</b>	<b>429,097,195</b>	<b>649,723,012</b>	<b>698,831,723</b>	<b>96,419,140</b>		<b>0</b>	<b>1,874,071,070</b>

(1)	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES, SUPPLIES AND OTHER	(5) TRANSFERS OUT	(6) CONTINGENCY	(7) ENDING FUND BALANCE	(8) TOTAL FUND REQUIRE- MENTS
PROGRAM OR FUNCTION							
General Fund							
100 Regular	187,160,633	91,932,833	10,759,235				289,852,702
300 Vocational & Technical	5,515,864	2,744,613	342,305				8,602,782
400 Other PK - 12	248,120	15,384	0				263,504
900 Co-Curricular & Extra Curricular	4,172,635	542,495	1,482,305				6,197,435
000 Undistributed Expenditures	155,853,851	68,610,938	43,081,943				267,546,732
6200 Fund Transfers				89,560,574			89,560,574
6300 Contingency					5,000,000		5,000,000
Ending Balance						65,877,307	65,877,307
Other							0
Total Ending Fund Balance						65,877,307	65,877,307
<b>General Subtotal</b>	<b>352,951,103</b>	<b>163,846,264</b>	<b>55,665,788</b>	<b>89,560,574</b>	<b>5,000,000</b>	<b>65,877,307</b>	<b>732,901,037</b>
<b>DEBT SERVICE</b>			<b>85,479,430</b>	<b>5,000,000</b>		<b>95,427,830</b>	<b>185,907,260</b>
<b>DEBT SERVICE - WC-1</b>			<b>42,728,457</b>			<b>20,148,057</b>	<b>62,876,514</b>
<b>SUBTOTAL APPROP. FUNDS</b>	<b>352,951,103</b>	<b>163,846,264</b>	<b>183,873,675</b>	<b>94,560,574</b>	<b>5,000,000</b>	<b>181,453,194</b>	<b>981,684,811</b>
<b>OTHER FUNDS: (List)</b>							
Building & Sites	0	0	209,054	0		3,582,976	3,792,030
2005 Indian Bond	0	0	490,000	0		322,400	812,400
Property Tax Capital Projects	157,300	62,800	10,867,978	0		1,629,218	12,717,296
Government Services Tax Fund	1,827,500	792,650	12,095,481	1,808,998		1,380,973	17,905,602
WC-1 Sales Tax Revenue Fund	0	0	27,620,750	42,728,457		12,873,000	83,222,207
Bond Proceeds	4,950,000	2,151,189	181,805,561	0		96,073,467	284,980,217
E-Rate Proceeds	62,402	21,966	2,131,668	0		7,775,751	9,991,787
Title I	7,611,903	3,896,671	5,061,323	0		0	16,569,897
Federal Other Agency Grants	214,930	86,640	121,825	0		0	423,394
Direct Federal Grants	3,387,972	1,492,572	807,680	0		0	5,688,223
Direct Federal SpEd	7,544,380	3,812,836	1,097,882	0		0	12,455,098
Vocational Education	131,535	10,350	802,605	0		0	944,490
Federal Nevada DOE	2,351,531	960,946	2,613,337	0		0	5,925,813
Family Resource Center	199,480	90,872	20,186	0		0	310,538
Adult Education	848,029	317,752	115,186	0		0	1,280,967
Early Childhood	3,038,982	1,447,158	173,000	0		0	4,659,140
PERS and Financial Incentives	0	29,964	0	0		0	29,964
Special State Appropriations	18,870,246	7,324,746	1,737,485	0		0	27,932,477
Twenty-First Century	2,085,418	496,331	530,148	0		0	3,111,897
Title II Part A Teacher Training	1,230,241	440,182	872,231	0		0	2,542,653
Title III English Language Acquisition	180,377	104,884	859,904	0		0	1,145,164
Regional Professional Development F	1,257,659	551,971	64,225	0		0	1,873,855
Private Foundations	1,357,745	526,210	15,339,773	0		0	17,223,729
Medicaid	2,072,773	1,049,057	2,346,285	0		0	5,468,114
Other State Agencies	9,004	322	0	0		0	9,326
Federal Other State Agencies	431,037	171,799	231,093	0		0	833,929
Community Position Reimbursement	344,937	0	0	0		0	344,937
Gifts and Donations	66,978	18,408	2,835,833	0		2,937,271	5,858,490
Student Activities	1,125,000	0	15,875,000	0		2,016,292	19,016,292
Gifted & Talented Weighted Funding	4,218,058	2,038,698	137,283	0		0	6,394,039
English Learners Weighted Funding	21,364,029	10,035,401	382,809	0		10,303,555	42,085,794
At-Risk Weighted Funding	9,921,726	4,985,786	1,195,986	0		2,472,601	18,576,100
Wellness	100,718	50,641	547,476	0		482,657	1,181,492
Special Education	76,928,273	38,355,768	5,297,393	0		0	120,581,434
Federal ESSER	0	0	0	0		0	0
<b>Proprietary</b>							
Int Svc- Insurance Fund- Prop and Casualty			10,302,059	0		4,311,477	14,613,536
Int Svc- Insurance Fund- Health Ins			106,294,770	0		25,091,450	131,386,220
Int Svc- Insurance Fund- Workers Comp			3,671,076	0		3,054,208	6,725,284
Enterprise			32,912,671	0		6,259,007	39,171,678
Education Alliance	221,896	105,820	295,044	0		0	622,760
OPEB Trust Fund		6,066,574				97,009,452	103,076,026
<b>SUBTOTAL OTHER FUNDS</b>	<b>174,112,056</b>	<b>87,496,964</b>	<b>447,762,058</b>	<b>44,537,455</b>	<b>0</b>	<b>277,575,756</b>	<b>1,031,484,289</b>
<b>TOTAL ALL FUNDS</b>	<b>527,063,159</b>	<b>251,343,228</b>	<b>631,635,734</b>	<b>139,098,029</b>	<b>5,000,000</b>	<b>459,028,950</b>	<b>2,013,169,100</b>
Less: Interfund Transfers			0	(139,098,029)	0		(139,098,029)
<b>NET ALL FUNDS</b>	<b>527,063,159</b>	<b>251,343,228</b>	<b>631,635,734</b>	<b>0</b>	<b>5,000,000</b>	<b>459,028,950</b>	<b>1,874,071,070</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	302,410	245,000	240,000	240,000
1400 Transportation Fees	934,712	875,259	925,000	925,000
1500 Earnings on Investments	6,013,769	1,900,000	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	264,351	210,000	230,000	230,000
1800 Community Service Activities				
1900 Other Revenues	6,384,130	4,285,752	4,745,858	4,785,858
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
<b>TOTAL LOCAL SOURCES</b>	<b>13,899,371</b>	<b>7,516,011</b>	<b>8,763,563</b>	<b>8,803,563</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3110 Adjusted Base Per-Pupil Funding	550,357,099	567,998,227	558,050,602	558,223,106
3113 Auxiliary - Transportation	23,700,907	23,705,454	25,630,842	25,630,842
3115 Local Special Education	44,859,802	44,868,408	70,479,875	70,479,875
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				
<b>TOTAL STATE SOURCES</b>	<b>618,917,807</b>	<b>636,572,089</b>	<b>654,161,319</b>	<b>654,333,823</b>
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate	362,287	335,000	350,000	350,000
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue	19,250	25,000	20,000	20,000
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	<b>381,537</b>	<b>360,000</b>	<b>370,000</b>	<b>370,000</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
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	45,266	50,000	50,000	50,000
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER SOURCES</b>	45,266	50,000	50,000	50,000
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (Inv. & Enc.)	1,319,464	1,278,424	1,278,424	1,278,424
Unreserved Opening Balance	61,329,637	69,804,258	68,065,227	68,065,227
<b>TOTAL OPENING BALANCE</b>	62,649,101	71,082,682	69,343,651	69,343,651
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	695,893,082	715,580,782	732,688,533	732,901,037

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>100 REGULAR PROGRAMS</b>				
1000 Instruction				
100 Salaries	188,171,970	190,072,055	187,270,776	187,160,633
200 Benefits	84,795,482	85,324,629	92,284,411	91,932,833
300/400/500 Purchased Service	2,466,063	2,837,173	3,162,428	3,165,528
600 Supplies	8,572,356	8,469,423	6,694,681	6,700,356
700 Property	8,894	173,410	173,410	173,410
800 Other	424,267	794,186	720,441	719,941
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>284,439,033</b>	<b>287,670,876</b>	<b>290,306,148</b>	<b>289,852,702</b>
<b>300 VOCATIONAL &amp; TECHNICAL PROGRAMS</b>				
1000 Instruction				
100 Salaries	4,546,856	4,716,570	5,241,794	5,259,794
200 Benefits	2,181,613	2,277,232	2,630,952	2,630,952
300/400/500 Purchased Service	40,222	37,550	37,550	50,850
600 Supplies	107,947	134,628	322,071	268,371
700 Property		1,000	1,000	16,000
800 Other	1,644	1,500	1,500	3,000
2200 Instructional Staff Support				
100 Salaries	205,577	310,410	256,070	256,070
200 Benefits	86,950	136,758	113,662	113,662
300/400/500 Purchased Service	176,600	1,600	1,600	1,300
600 Supplies	2,930	2,784	2,784	2,784
700 Property				
800 Other	230			
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>300 TOTAL VOCATIONAL &amp; TECHNICAL PROGRAMS</b>	<b>7,350,569</b>	<b>7,620,032</b>	<b>8,608,982</b>	<b>8,602,782</b>
<b>420 ENGLISH FOR SPEAKERS OF OTHER LANGUAGE</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>420 TOTAL ENGLISH FOR SPEAKERS OF OTHER LANGUAGE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>440 SUMMER SCHOOL</b>				
1000 Instruction				
100 Salaries	69,706	248,120	248,120	248,120
200 Benefits	1,201	15,384	15,384	15,384
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>440 TOTAL SUMMER SCHOOL</b>	<b>70,907</b>	<b>263,504</b>	<b>263,504</b>	<b>263,504</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>910 COCURRICULAR PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	636,128	1,042,456	1,041,477	1,041,477
200 Benefits	40,303	78		
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2100 Student Support</b>				
100 Salaries	201,340	324,652	218,910	218,910
200 Benefits	83,896	176,474	97,785	97,785
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	128,659	96,000	96,000	96,000
600 Supplies	7,072			
700 Property				
800 Other				
<b>910 TOTAL COCURRICULAR PROGRAMS</b>	<b>1,097,398</b>	<b>1,639,660</b>	<b>1,454,173</b>	<b>1,454,173</b>
<b>920 ATHLETICS</b>				
<b>1000 Instruction</b>				
100 Salaries	1,813,564	1,936,596	2,212,248	2,212,248
200 Benefits	87,263	152,711	169,525	169,525
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	566,646	501,000	799,020	797,520
600 Supplies	94,941	14,633	14,633	14,633
700 Property				
800 Other	97,762	82,678	82,678	82,678
<b>2700 Student Transportation</b>				
100 Salaries	784,470	659,578	700,000	700,000
200 Benefits	278,973	216,422	275,184	275,184
300/400/500 Purchased Service	222,431	491,474	491,474	491,474
600 Supplies	2,476			
700 Property				
800 Other				
<b>920 TOTAL ATHLETICS</b>	<b>3,948,527</b>	<b>4,055,092</b>	<b>4,744,762</b>	<b>4,743,262</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>2100 Student Support</b>				
100 Salaries	29,505,455	35,792,371	37,218,576	37,488,932
200 Benefits	13,825,871	16,947,498	17,899,942	17,781,361
300/400/500 Purchased Service	205,363	512,376	516,373	511,496
600 Supplies	3,594,428	149,268	145,268	154,068
700 Property		3,200	3,200	0
800 Other	2,158	550	550	550
<b>2100 SUBTOTAL</b>	<b>47,133,275</b>	<b>53,405,263</b>	<b>55,783,908</b>	<b>55,936,407</b>
<b>2200 Instructional Staff Support</b>				
100 Salaries	9,267,235	10,046,523	9,879,180	9,792,085
200 Benefits	4,083,566	4,572,022	4,325,869	4,324,951
300/400/500 Purchased Service	707,402	1,006,926	978,344	938,438
600 Supplies	1,141,438	1,090,586	713,407	799,396
700 Property		2,160	2,160	2,160
800 Other	24,100	10,700	8,700	20,700
<b>2200 SUBTOTAL</b>	<b>15,223,740</b>	<b>16,728,917</b>	<b>15,907,661</b>	<b>15,877,731</b>
<b>2300 General Administration</b>				
100 Salaries	4,528,577	5,205,233	5,551,743	5,419,028
200 Benefits	1,919,361	2,368,442	2,504,940	2,390,609
300/400/500 Purchased Service	552,268	820,874	710,874	570,757
600 Supplies	252,959	335,931	354,540	322,590
700 Property				
800 Other	46,546	87,983	89,983	89,983
<b>2300 SUBTOTAL</b>	<b>7,299,711</b>	<b>8,818,463</b>	<b>9,212,079</b>	<b>8,792,967</b>
<b>2400 School Administration</b>				
100 Salaries	31,903,296	32,860,148	34,010,570	34,038,548
200 Benefits	13,383,839	13,305,796	14,265,423	14,282,842
300/400/500 Purchased Service	18,018	51,596	53,996	53,996
600 Supplies	22,117	83,776	83,776	83,776
700 Property		3,000	3,000	3,000
800 Other	7,689	7,600	7,600	7,600
<b>2400 SUBTOTAL</b>	<b>45,334,960</b>	<b>46,311,916</b>	<b>48,424,365</b>	<b>48,469,762</b>
<b>2500 Central Services</b>				
100 Salaries	16,374,473	18,690,900	19,265,040	19,549,918
200 Benefits	6,799,134	7,796,356	8,455,059	8,612,034
300/400/500 Purchased Service	12,408,899	13,853,377	14,416,972	14,244,592
600 Supplies	196,743	495,533	480,133	483,598
700 Property	53,799	36,508	36,508	36,508
800 Other	26,316	13,694	13,694	14,494
<b>2500 SUBTOTAL</b>	<b>35,859,363</b>	<b>40,886,368</b>	<b>42,667,405</b>	<b>42,941,144</b>
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries	30,831,063	33,548,524	34,499,381	34,582,823
200 Benefits	13,018,628	15,346,734	15,056,580	15,106,676
300/400/500 Purchased Service	6,438,477	7,030,936	7,495,898	7,592,634
600 Supplies	12,957,346	15,533,053	15,170,542	13,138,246
700 Property	175,962	25,500	33,710	18,710
800 Other	150,218	168,450	168,450	115,348
<b>2600 SUBTOTAL</b>	<b>63,571,694</b>	<b>71,653,197</b>	<b>72,424,562</b>	<b>70,554,437</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>000 UNDISTRIBUTED EXPENDITURES (continued)</b>				
<b>2700 Student Transportation</b>				
100 Salaries	13,680,534	14,353,086	14,982,516	14,982,516
200 Benefits	5,602,062	5,849,358	6,112,466	6,112,466
300/400/500 Purchased Service	958,137	965,313	1,037,236	1,025,861
600 Supplies	2,071,340	2,774,692	2,791,192	2,791,192
700 Property	21,382	45,500	45,500	45,500
800 Other	12,098	16,750	16,750	16,750
<b>2700 SUBTOTAL</b>	<b>22,345,553</b>	<b>24,004,699</b>	<b>24,985,659</b>	<b>24,974,284</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>236,768,296</b>	<b>261,808,824</b>	<b>269,405,640</b>	<b>267,546,732</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers	91,135,670	76,839,693	88,957,102	89,560,574
<b>5300 Conversion Factor Reduction</b>				
<b>999 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>327,903,967</b>	<b>338,648,516</b>	<b>358,362,742</b>	<b>357,107,307</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>624,810,400</b>	<b>639,897,680</b>	<b>663,740,312</b>	<b>662,023,730</b>
<b>6300 Contingency</b>		6,339,451	6,567,771	5,000,000
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance(Inv. & Enc.)	1,319,464	1,278,424	1,278,424	1,278,424
Unreserved Ending Balance	69,763,218	68,065,227	61,102,026	64,598,883
<b>TOTAL ENDING FUND BALANCE</b>	<b>71,082,682</b>	<b>69,343,651</b>	<b>62,380,450</b>	<b>65,877,307</b>
<b>TOTAL APPLICATIONS</b>	<b>695,893,082</b>	<b>715,580,782</b>	<b>732,688,533</b>	<b>732,901,037</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	222,369			137,807
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	263,783	202,965	209,054	209,054
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
<b>TOTAL LOCAL SOURCES</b>	<b>486,151</b>	<b>202,965</b>	<b>209,054</b>	<b>346,861</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
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				
<b>TOTAL STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	3,602,496	4,059,849	3,445,169	3,445,169
<b>TOTAL OPENING BALANCE</b>	3,602,496	4,059,849	3,445,169	3,445,169
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	4,088,648	4,262,814	3,654,223	3,792,030

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>100 REGULAR PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	7,460	202,965	209,054	209,054
700 Property				
800 Other				
<b>100 TOTAL REGULAR PROGRAMS</b>	7,460	202,965	209,054	209,054
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>4000 FACILITIES ACQUISITION &amp; CONSTRUCTION</b>				
<b>4300 Architecture/Engineering</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	19,965	23,500		
600 Supplies				
700 Property				
800 Other	1,374			
<b>4300 SUBTOTAL</b>	21,339	23,500	0	0
<b>4600 Site Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		426,304		
600 Supplies				
700 Property				
800 Other				
<b>4600 SUBTOTAL</b>	0	426,304	0	0
<b>4700 Building Improvements</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		164,877		
600 Supplies				
700 Property				
800 Other				
<b>4700 SUBTOTAL</b>	0	164,877	0	0
<b>4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION</b>	21,339	614,680	0	0
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	21,339	614,680	0	0
<b>TOTAL ALL EXPENDITURES</b>	28,799	817,645	209,054	209,054
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	4,059,849	3,445,169	3,445,169	3,582,976
<b>TOTAL ENDING FUND BALANCE</b>	4,059,849	3,445,169	3,445,169	3,582,976
<b>TOTAL APPLICATIONS</b>	4,088,648	4,262,814	3,654,223	3,792,030

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	441,832	490,000	490,000	490,000
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	68,204			12,400
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				
<b>TOTAL LOCAL SOURCES</b>	<b>510,037</b>	<b>490,000</b>	<b>490,000</b>	<b>502,400</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
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				
<b>TOTAL STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	1,155,760	1,152,583	310,000	310,000
<b>TOTAL OPENING BALANCE</b>	1,155,760	1,152,583	310,000	310,000
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	1,665,796	1,642,583	800,000	812,400

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2600 Subtotal</b>	0	0	0	0
<b>4300 Architecture/Engineering</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	28,406	22,864	5,000	5,000
600 Supplies				
700 Property				
800 Other	137			
<b>4300 SUBTOTAL</b>	28,543	22,864	5,000	5,000
<b>4600 Site Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	183,397	301,804	30,000	30,000
600 Supplies	7,569	1,431		
700 Property	13,149			
800 Other				
<b>4600 SUBTOTAL</b>	204,114	303,235	30,000	30,000
<b>4700 Building Improvements</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	228,307	825,786	275,000	275,000
600 Supplies	45,730	180,698	180,000	180,000
700 Property	6,519			
800 Other				
<b>4700 Subtotal</b>	280,556	1,006,484	455,000	455,000
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	513,213	1,332,583	490,000	490,000
<b>TOTAL ALL EXPENDITURES</b>	513,213	1,332,583	490,000	490,000
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	1,152,583	310,000	310,000	322,400
<b>TOTAL ENDING FUND BALANCE</b>	1,152,583	310,000	310,000	322,400
<b>TOTAL APPLICATIONS</b>	1,665,796	1,642,583	800,000	812,400

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	2,129			179,741
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				
<b>TOTAL LOCAL SOURCES</b>	<b>2,129</b>	<b>0</b>	<b>0</b>	<b>179,741</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
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				
<b>TOTAL STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	9,150,000	8,341,386	4,712,082	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				
<b>TOTAL OTHER SOURCES</b>	<b>9,150,000</b>	<b>8,341,386</b>	<b>4,712,082</b>	<b>5,000,000</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	4,462,443	8,689,262	1,082,554	7,537,555
<b>TOTAL OPENING BALANCE</b>	<b>4,462,443</b>	<b>8,689,262</b>	<b>1,082,554</b>	<b>7,537,555</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>13,614,572</b>	<b>17,030,648</b>	<b>5,794,636</b>	<b>12,717,296</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>100 REGULAR PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	4,424,878	4,014,280	4,712,082	5,000,000
700 Property				
800 Other				
<b>100 TOTAL REGULAR EXPENDITURES</b>	<b>4,424,878</b>	<b>4,014,280</b>	<b>4,712,082</b>	<b>5,000,000</b>
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>2500 Central Services</b>				
100 Salaries				157,300
200 Benefits				62,800
300/400/500 Purchased Service	500,433	599,567		4,862,210
600 Supplies		4,879,245		1,005,768
700 Property				
800 Other				
<b>2500 Subtotal</b>	<b>500,433</b>	<b>5,478,812</b>	<b>0</b>	<b>6,088,078</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>500,433</b>	<b>5,478,812</b>	<b>0</b>	<b>6,088,078</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>4,925,310</b>	<b>9,493,092</b>	<b>4,712,082</b>	<b>11,088,078</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	8,689,262	7,537,555	1,082,554	1,629,218
<b>TOTAL ENDING FUND BALANCE</b>	<b>8,689,262</b>	<b>7,537,555</b>	<b>1,082,554</b>	<b>1,629,218</b>
<b>TOTAL APPLICATIONS</b>	<b>13,614,572</b>	<b>17,030,648</b>	<b>5,794,636</b>	<b>12,717,296</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	5,996,779	6,298,310	6,613,226	6,613,226
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	440,861	46,585	25,509	103,307
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	186,546	159,000	159,000	688,180
<b>TOTAL LOCAL SOURCES</b>	<b>6,624,185</b>	<b>6,503,895</b>	<b>6,797,735</b>	<b>7,404,713</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
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				
<b>TOTAL STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	26,045,596	12,153,312		
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER SOURCES</b>	26,045,596	12,153,312	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	14,880,452	21,904,226	11,615,526	10,500,889
<b>TOTAL OPENING BALANCE</b>	14,880,452	21,904,226	11,615,526	10,500,889
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	47,550,234	40,561,433	18,413,261	17,905,602

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>100 REGULAR PROGRAMS</b>				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				4,049,952
700 Property				
800 Other				
<b>100 TOTAL REGULAR PROGRAMS</b>	0	0	0	4,049,952
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>2400 School Administration</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2400 Subtotal</b>	0	0	0	0
<b>2500 Central Services</b>				
100 Salaries	141,157	550,000	590,000	439,500
200 Benefits	60,465	232,000	225,000	187,500
300/400/500 Purchased Service	12,000	58		995,663
600 Supplies	15,767			
700 Property				
800 Other				
<b>2500 Subtotal</b>	229,389	782,058	815,000	1,622,663
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	33,411		302,329	831,509
600 Supplies	(78,578)	2,168,020		
700 Property				
800 Other				
<b>2600 Subtotal</b>	(45,167)	2,168,020	302,329	831,509
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	529,487	250,000	250,000	300,000
700 Property	1,823,198	7,225,473		3,000,000
800 Other				
<b>2700 Subtotal</b>	2,352,686	7,475,473	250,000	3,300,000
<b>TOTAL SUPPORT SERVICES</b>	2,536,908	10,425,550	1,367,329	5,754,172
<b>4100 Land Acquisition</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4100 SUBTOTAL</b>	0	0	0	0
<b>4200 Land Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4200 SUBTOTAL</b>	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>4300 Architecture/Engineering</b>				
100 Salaries	956,694	1,113,000	1,193,000	1,193,000
200 Benefits	342,665	514,810	515,786	515,786
300/400/500 Purchased Service	153,548	383,533	374,714	152,000
600 Supplies	6,312	42,000	42,000	42,000
700 Property		27,000	27,000	27,000
800 Other	2,860	18,000	18,000	18,000
<b>4300 SUBTOTAL</b>	<b>1,462,080</b>	<b>2,098,343</b>	<b>2,170,500</b>	<b>1,947,786</b>
<b>4500 Building Acquisition &amp; Construction</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4500 SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4600 Site Improvement</b>				
100 Salaries	420			
200 Benefits	172			
300/400/500 Purchased Service	1,425,511	1,234,980	435,000	413,000
600 Supplies	9,122		3,311	
700 Property		40,000		
800 Other		2,153		3,000
<b>4600 SUBTOTAL</b>	<b>1,435,225</b>	<b>1,277,133</b>	<b>438,311</b>	<b>416,000</b>
<b>4700 Building Improvements</b>				
100 Salaries	282,641	115,000	130,000	195,000
200 Benefits	107,053	48,822	55,527	89,364
300/400/500 Purchased Service	16,508,633	13,245,409	2,050,692	2,199,594
600 Supplies	466,867	642,263	66,477	63,763
700 Property				
800 Other	42,034			
<b>4700 Subtotal</b>	<b>17,407,228</b>	<b>14,051,495</b>	<b>2,302,696</b>	<b>2,547,721</b>
<b>4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION</b>	<b>20,304,533</b>	<b>17,426,971</b>	<b>4,911,507</b>	<b>4,911,507</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers	2,804,567	2,208,023	1,808,998	1,808,998
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>25,646,007</b>	<b>30,060,544</b>	<b>8,087,834</b>	<b>16,524,629</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>25,646,007</b>	<b>30,060,544</b>	<b>8,087,834</b>	<b>16,524,629</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	21,904,226	10,500,889	10,325,427	1,380,973
<b>TOTAL ENDING FUND BALANCE</b>	<b>21,904,226</b>	<b>10,500,889</b>	<b>10,325,427</b>	<b>1,380,973</b>
<b>TOTAL APPLICATIONS</b>	<b>47,550,234</b>	<b>40,561,433</b>	<b>18,413,261</b>	<b>17,905,602</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 WC-1 Sales Tax Revenue	65,026,507	67,002,887	70,353,031	65,328,800
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	3,922,085	10,466	17,661	591,662
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	26,084			
<b>TOTAL LOCAL SOURCES</b>	<b>68,974,677</b>	<b>67,013,353</b>	<b>70,370,692</b>	<b>65,920,462</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
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				
<b>TOTAL STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
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 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	78,962,022	75,468,890	19,301,745	17,301,745
<b>TOTAL OPENING BALANCE</b>	78,962,022	75,468,890	19,301,745	17,301,745
<b>TOTAL ALL RESOURCES</b>	147,936,698	142,482,243	89,672,437	83,222,207

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>2400 School Administration</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2400 Subtotal</b>	0	0	0	0
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2500 Subtotal</b>	0	0	0	0
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2600 Subtotal</b>	0	0	0	0
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2700 Subtotal</b>	0	0	0	0
<b>TOTAL SUPPORT SERVICES</b>	0	0	0	0
<b>4100 Land Acquisition</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property	805,535			
800 Other				
<b>4100 SUBTOTAL</b>	805,535	0	0	0
<b>4200 Land Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4200 SUBTOTAL</b>	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>4300 Architecture/Engineering</b>				
100 Salaries	20,072			
200 Benefits	8,176			
300/400/500 Purchased Service	6,311,008	6,671,445	11,757,500	27,620,750
600 Supplies				
700 Property				
800 Other	330,448			
<b>4300 SUBTOTAL</b>	<b>6,669,704</b>	<b>6,671,445</b>	<b>11,757,500</b>	<b>27,620,750</b>
<b>4400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4400 SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>000 UNDISTRIBUTED EXPENDITURES (continued)</b>				
<b>4500 Building Acquisition &amp; Construction</b>				
100 Salaries	93,640			
200 Benefits	37,436			
300/400/500 Purchased Service	27,639,805	58,335,515		
600 Supplies	1,388,072	3,052,597		
700 Property	237,044	147,096		
800 Other	2,169			
<b>4500 SUBTOTAL</b>	<b>29,398,166</b>	<b>61,535,209</b>	<b>0</b>	<b>0</b>
<b>4600 Site Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	680,280	16,716,712		
600 Supplies				
700 Property				
800 Other	410			
<b>4600 SUBTOTAL</b>	<b>680,690</b>	<b>16,716,712</b>	<b>0</b>	<b>0</b>
<b>4700 Building Improvements</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,223,894	2,805,020		
600 Supplies	12,519			
700 Property		400,000		
800 Other				
<b>4700 Subtotal</b>	<b>1,236,413</b>	<b>3,205,020</b>	<b>0</b>	<b>0</b>
<b>4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION</b>	<b>38,790,508</b>	<b>88,128,385</b>	<b>11,757,500</b>	<b>27,620,750</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers	33,677,300	37,052,113	46,527,079	42,728,457
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>72,467,808</b>	<b>125,180,498</b>	<b>58,284,579</b>	<b>70,349,207</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>72,467,808</b>	<b>125,180,498</b>	<b>58,284,579</b>	<b>70,349,207</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	75,468,890	17,301,745	31,387,858	12,873,000
<b>TOTAL ENDING FUND BALANCE</b>	<b>75,468,890</b>	<b>17,301,745</b>	<b>31,387,858</b>	<b>12,873,000</b>
<b>TOTAL APPLICATIONS</b>	<b>147,936,698</b>	<b>142,482,243</b>	<b>89,672,437</b>	<b>83,222,207</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	11,150,921	355,093		
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	32,679			
<b>TOTAL LOCAL SOURCES</b>	<b>11,183,600</b>	<b>355,093</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUE FROM STATE SOURCES</b>				
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				
<b>TOTAL STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Issuance of Bonds	190,000,000	210,515,000	158,000,000	234,675,000
5110 Bond Principal				
5120 Premium/Discount of Bond Sale	13,338,313	3,641,655		2,860,664
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				
<b>TOTAL OTHER SOURCES</b>	<b>203,338,313</b>	<b>214,156,655</b>	<b>158,000,000</b>	<b>237,535,664</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	168,109,130	294,318,841	18,133,398	47,444,553
<b>TOTAL OPENING BALANCE</b>	<b>168,109,130</b>	<b>294,318,841</b>	<b>18,133,398</b>	<b>47,444,553</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>382,631,043</b>	<b>508,830,589</b>	<b>176,133,398</b>	<b>284,980,217</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>2400 School Administration</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2400 Subtotal</b>	0	0	0	0
<b>2500 Central Services</b>				
100 Salaries	2,545,574	4,083,313	3,750,000	4,250,000
200 Benefits	1,117,414	1,990,000	1,833,875	1,871,189
300/400/500 Purchased Service	132,900	1,701,633		
600 Supplies	193,638	858,495		
700 Property		75,000		
800 Other	1,557,523	1,640,908	3,450,000	3,046,750
<b>2500 Subtotal</b>	5,547,050	10,349,349	9,033,875	9,167,939
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2600 Subtotal</b>	0	0	0	0
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2700 Subtotal</b>	0	0	0	0
<b>TOTAL SUPPORT SERVICES</b>	5,547,050	10,349,349	9,033,875	9,167,939
<b>4100 Land Acquisition</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	45,968	156,375		
600 Supplies				
700 Property				
800 Other				
<b>4100 SUBTOTAL</b>	45,968	156,375	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>4200 Land Improvement</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4200 SUBTOTAL</b>	0	0	0	0
<b>4300 Architecture/Engineering</b>				
100 Salaries	8,579			
200 Benefits	3,517			
300/400/500 Purchased Service	4,326,373	38,430,201	35,157,250	20,860,000
600 Supplies	7,766			
700 Property				
800 Other	113,659	1,100,000	500,000	500,000
<b>4300 SUBTOTAL</b>	4,459,894	39,530,201	35,657,250	21,360,000
<b>4400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4400 SUBTOTAL</b>	0	0	0	0
<b>000 UNDISTRIBUTED EXPENDITURES (continued)</b>				
<b>4500 Building Acquisition &amp; Construction</b>				
100 Salaries	108,207			
200 Benefits	43,399			
300/400/500 Purchased Service	5,797,912	171,155,324	50,000,000	70,000,000
600 Supplies	204,675	8,342,895		
700 Property	220,963	2,048,210		
800 Other	252,811			
<b>4500 SUBTOTAL</b>	6,627,966	181,546,430	50,000,000	70,000,000
<b>4600 Site Improvement</b>				
100 Salaries	171,092	200,000	200,000	200,000
200 Benefits	67,592	80,000	80,000	80,000
300/400/500 Purchased Service	20,183,237	91,236,990	25,080,000	26,220,000
600 Supplies	14,989	5,000		
700 Property		39,945		
800 Other				
<b>4600 SUBTOTAL</b>	20,436,910	91,561,935	25,360,000	26,500,000

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>4700 Building Improvements</b>				
100 Salaries	880,227	500,000	500,000	500,000
200 Benefits	344,770	200,000	200,000	200,000
300/400/500 Purchased Service	45,103,415	132,016,958	47,934,400	52,784,038
600 Supplies	2,502,186	3,014,789	100,000	4,394,773
700 Property	2,363,817	2,500,000	4,000,000	4,000,000
800 Other		10,000		
<b>4700 Subtotal</b>	<b>51,194,415</b>	<b>138,241,748</b>	<b>52,734,400</b>	<b>61,878,811</b>
<b>4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION</b>	<b>82,765,152</b>	<b>451,036,688</b>	<b>163,751,650</b>	<b>179,738,811</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>88,312,202</b>	<b>461,386,036</b>	<b>172,785,525</b>	<b>188,906,750</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>88,312,202</b>	<b>461,386,036</b>	<b>172,785,525</b>	<b>188,906,750</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	294,318,841	47,444,553	3,347,873	96,073,467
<b>TOTAL ENDING FUND BALANCE</b>	<b>294,318,841</b>	<b>47,444,553</b>	<b>3,347,873</b>	<b>96,073,467</b>
<b>TOTAL APPLICATIONS</b>	<b>382,631,043</b>	<b>508,830,589</b>	<b>176,133,398</b>	<b>284,980,217</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>1000 LOCAL SOURCES</b>				
1500 Earnings on Investments	173,119	305,058	129,252	129,252
<b>TOTAL LOCAL SOURCES</b>	173,119	305,058	129,252	129,252
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate	2,506,158	951,260	1,918,409	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				
<b>TOTAL FEDERAL SOURCES</b>	2,506,158	951,260	1,918,409	1,918,409
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	2,000,000			
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER SOURCES</b>	2,000,000	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	3,671,176	7,565,796	7,944,126	7,944,126
<b>TOTAL OPENING BALANCE</b>	3,671,176	7,565,796	7,944,126	7,944,126
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	8,350,453	8,822,114	9,991,787	9,991,787

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>2500 Central Services</b>				
100 Salaries	128,808	136,414	141,686	62,402
200 Benefits	44,814	45,851	47,623	21,966
300/400/500 Purchased Service	504,534	97,075	58,622	58,622
600 Supplies	106,500	598,648	1,968,105	2,073,046
700 Property				
800 Other				
<b>2500 SUBTOTAL</b>	<b>784,657</b>	<b>877,988</b>	<b>2,216,036</b>	<b>2,216,036</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>784,657</b>	<b>877,988</b>	<b>2,216,036</b>	<b>2,216,036</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>784,657</b>	<b>877,988</b>	<b>2,216,036</b>	<b>2,216,036</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>784,657</b>	<b>877,988</b>	<b>2,216,036</b>	<b>2,216,036</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	7,565,796	7,944,126	7,775,751	7,775,751
<b>TOTAL ENDING FUND BALANCE</b>	<b>7,565,796</b>	<b>7,944,126</b>	<b>7,775,751</b>	<b>7,775,751</b>
<b>TOTAL APPLICATIONS</b>	<b>8,350,453</b>	<b>8,822,114</b>	<b>9,991,787</b>	<b>9,991,787</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	14,256,686	16,569,897	16,569,897	16,569,897
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	14,256,686	16,569,897	16,569,897	16,569,897
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	14,256,686	16,569,897	16,569,897	16,569,897

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
400 OTHER INSTRUCTIONAL PROGRAMS	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>1000 Instruction</b>				
100 Salaries	2,849,304	2,212,160	2,212,160	2,212,160
200 Benefits	1,295,785	1,274,334	1,274,334	1,274,334
300/400/500 Purchased Service	19,425	51,421	51,421	51,421
600 Supplies	2,951,257	2,173,083	2,173,083	2,173,083
700 Property				
800 Other	160,152	111,182	111,182	111,182
<b>2100 Student Support Services</b>				
100 Salaries	457,215	898,585	898,585	898,585
200 Benefits	199,300	441,229	441,229	441,229
300/400/500 Purchased Service	1,315	1,500	1,500	1,500
600 Supplies	27,048	4,508	4,508	4,508
700 Property				
800 Other	1,242	44,106	44,106	44,106
<b>2200 Instructional Support Services</b>				
100 Salaries	379,766	1,526,433	1,526,433	1,526,433
200 Benefits	87,090	608,721	608,721	608,721
300/400/500 Purchased Service	1,558,712	1,573,190	1,573,190	1,573,190
600 Supplies	95,754	117,400	117,400	117,400
700 Property				
800 Other	40,804	2,997	2,997	2,997
<b>2300 General Administration</b>				
100 Salaries	924,882	871,266	871,266	871,266
200 Benefits	376,908	547,238	547,238	547,238
300/400/500 Purchased Service	2,288	4,112	4,112	4,112
600 Supplies	72,193	10,499	10,499	10,499
700 Property				
800 Other	88,490	74,617	74,617	74,617
<b>2400 School Administration</b>				
100 Salaries	803,019	1,120,797	1,120,797	1,120,797
200 Benefits	360,075	522,706	522,706	522,706
300/400/500 Purchased Service	57,589	47,903	47,903	47,903
600 Supplies				
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries	523,600	982,661	982,661	982,661
200 Benefits	199,217	502,444	502,444	502,444
300/400/500 Purchased Service	162,754	236,124	236,124	236,124
600 Supplies	21,384	59,619	59,619	59,619
700 Property				
800 Other	539,999	549,061	549,061	549,061

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	117			
600 Supplies				
700 Property				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>14,256,686</b>	<b>16,569,897</b>	<b>16,569,897</b>	<b>16,569,897</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>14,256,686</b>	<b>16,569,897</b>	<b>16,569,897</b>	<b>16,569,897</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>14,256,686</b>	<b>16,569,897</b>	<b>16,569,897</b>	<b>16,569,897</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>4000 FEDERAL SOURCES</b>				
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	804,590	423,394	423,394	423,394
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	<b>804,590</b>	<b>423,394</b>	<b>423,394</b>	<b>423,394</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>804,590</b>	<b>423,394</b>	<b>423,394</b>	<b>423,394</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	162,655	155,178	155,178	155,178
200 Benefits	39,011	71,565	71,565	71,565
300/400/500 Purchased Service				
600 Supplies		5,568	5,568	5,568
700 Property				
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries	139,838	59,752	59,752	59,752
200 Benefits	84,075	15,075	15,075	15,075
300/400/500 Purchased Service	13,149	23,564	23,564	23,564
600 Supplies	12,642	25,219	25,219	25,219
700 Property				
800 Other	1,262	2,350	2,350	2,350
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	9,000	7,689	7,689	7,689
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	342,959	57,434	57,434	57,434
600 Supplies				
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>804,590</b>	<b>423,394</b>	<b>423,394</b>	<b>423,394</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>804,590</b>	<b>423,394</b>	<b>423,394</b>	<b>423,394</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>804,590</b>	<b>423,394</b>	<b>423,394</b>	<b>423,394</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct	1,036,812	3,675,055	3,675,055	3,675,055
4500 Restricted - State Agency	545,832	2,013,168	2,013,168	2,013,168
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	<b>1,582,643</b>	<b>5,688,223</b>	<b>5,688,223</b>	<b>5,688,223</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>1,582,643</b>	<b>5,688,223</b>	<b>5,688,223</b>	<b>5,688,223</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	75,746	1,080,308	1,080,308	1,080,308
200 Benefits	22,494	452,429	452,429	452,429
300/400/500 Purchased Service	1,033	3,000	3,000	3,000
600 Supplies	365	22,039	22,039	22,039
700 Property				
800 Other	627			
<b>2100 Student Support Services</b>				
100 Salaries	729,400	1,548,297	1,548,297	1,548,297
200 Benefits	336,352	685,334	685,334	685,334
300/400/500 Purchased Service	61,920	287,851	287,851	287,851
600 Supplies	33,482	72,998	72,998	72,998
700 Property				
800 Other				
<b>2200 Instructional Support Services</b>				
100 Salaries		34,095	34,095	34,095
200 Benefits		632	632	632
300/400/500 Purchased Service	11,156	17,363	17,363	17,363
600 Supplies				
700 Property				
800 Other				
<b>2400 School Administration</b>				
100 Salaries		476,965	476,965	476,965
200 Benefits		223,557	223,557	223,557
300/400/500 Purchased Service		130,000	130,000	130,000
600 Supplies				
700 Property				
800 Other				
<b>2500 Central Services</b>				
800 Other	66,795	170,619	170,619	170,619
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	34,176	74,829	74,829	74,829
600 Supplies	774	11,525	11,525	11,525
700 Property				
800 Other				
<b>3300 Community Service Operations</b>				
100 Salaries	142,150	248,307	248,307	248,307
200 Benefits	66,174	130,619	130,619	130,619
300/400/500 Purchased Service		17,456	17,456	17,456
600 Supplies				
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>1,582,643</b>	<b>5,688,223</b>	<b>5,688,223</b>	<b>5,688,223</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,582,643	5,688,223	5,688,223	5,688,223
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	1,582,643	5,688,223	5,688,223	5,688,223

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	13,897,696	12,488,200	12,455,098	12,455,098
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	13,897,696	12,488,200	12,455,098	12,455,098
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	13,897,696	12,488,200	12,455,098	12,455,098

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>200 SPECIAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	7,874,336	7,475,380	7,475,380	7,475,380
200 Benefits	3,689,019	3,842,002	3,808,900	3,808,900
300/400/500 Purchased Service	80,199	92,585	92,585	92,585
600 Supplies	98,420	3	3	3
700 Property				
800 Other	392,617	400,561	400,561	400,561
<b>2100 Student Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	36,856			
600 Supplies	75,183			
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	536,886	377,669	377,669	377,669
<b>2600 Plant Maintenance and Operations</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>200 TOTAL SPECIAL PROGRAMS</b>	<b>12,783,516</b>	<b>12,188,200</b>	<b>12,155,098</b>	<b>12,155,098</b>
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	115,001			
700 Property				
800 Other				



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>2100 Student Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	26,500	22,572	22,572	22,572
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries	39,824	69,000	69,000	69,000
200 Benefits	2,161	3,936	3,936	3,936
300/400/500 Purchased Service	52,821	39,229	39,229	39,229
600 Supplies	836,587	105,966	105,966	105,966
700 Property				
800 Other		6,000	6,000	6,000
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		25,479	25,479	25,479
600 Supplies	2,318	8,208	8,208	8,208
700 Property				
800 Other	38,969	19,610	19,610	19,610
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	1,114,181	300,000	300,000	300,000
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	0	0	0	0
<b>TOTAL ALL EXPENDITURES</b>	13,897,696	12,488,200	12,455,098	12,455,098
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	0	0	0	0
<b>TOTAL APPLICATIONS</b>	13,897,696	12,488,200	12,455,098	12,455,098

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	1,114,859	944,490	944,490	944,490
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				
<b>TOTAL STATE SOURCES</b>	<b>1,114,859</b>	<b>944,490</b>	<b>944,490</b>	<b>944,490</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>1,114,859</b>	<b>944,490</b>	<b>944,490</b>	<b>944,490</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>300 VOCATIONAL &amp; TECHNICAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	8,008	13,000	13,000	13,000
200 Benefits	2,827	4,596	4,596	4,596
300/400/500 Purchased Service	21,500	80,000	80,000	80,000
600 Supplies	811,622	563,455	563,455	563,455
700 Property	50,374			
800 Other				
<b>2100 Student Support</b>				
100 Salaries	3,000	10,020	10,020	10,020
200 Benefits	54	185	185	185
300/400/500 Purchased Service	31,553			
600 Supplies	4,219	1,000	1,000	1,000
700 Property				
800 Other	27,900			
<b>2200 Instructional Staff Support</b>				
100 Salaries	33,868	108,515	108,515	108,515
200 Benefits	1,646	5,569	5,569	5,569
300/400/500 Purchased Service	52,892	78,575	78,575	78,575
600 Supplies		775	775	775
700 Property				
800 Other	11,600	14,800	14,800	14,800
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	53,795	64,000	64,000	64,000
600 Supplies				
700 Property				
800 Other				
<b>300 TOTAL VOCATIONAL &amp; TECHNICAL PROGRAMS</b>	<b>1,114,859</b>	<b>944,490</b>	<b>944,490</b>	<b>944,490</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>1,114,859</b>	<b>944,490</b>	<b>944,490</b>	<b>944,490</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>1,114,859</b>	<b>944,490</b>	<b>944,490</b>	<b>944,490</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	5,206,122	5,925,761	5,925,813	5,925,813
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	<b>5,206,122</b>	<b>5,925,761</b>	<b>5,925,813</b>	<b>5,925,813</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	53	53		
<b>TOTAL OPENING BALANCE</b>	<b>53</b>	<b>53</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>5,206,175</b>	<b>5,925,813</b>	<b>5,925,813</b>	<b>5,925,813</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>300 VOCATIONAL &amp; TECHNICAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries			260,320	
200 Benefits				
300/400/500 Purchased Service		260,320		260,320
600 Supplies	69,111	232,042	232,042	232,042
700 Property		60,000	60,000	60,000
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries	420,271	372,500	372,500	372,500
200 Benefits	187,992	163,151	163,151	163,151
300/400/500 Purchased Service	14,639	46,146	46,146	46,146
600 Supplies		62	62	62
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		19,000	19,000	19,000
600 Supplies				
700 Property				
800 Other	30,384	19,822	19,822	19,822
<b>300 TOTAL VOCATIONAL &amp; TECHNICAL PROGRAMS</b>	<b>722,398</b>	<b>1,173,042</b>	<b>1,173,042</b>	<b>1,173,042</b>
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	32,387			
200 Benefits	13,631	53	53	53
300/400/500 Purchased Service	57,308	35,762	35,762	35,762
600 Supplies	227,184	159,998	159,998	159,998
700 Property	5,674			
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries	1,308,334	1,495,401	1,495,401	1,495,401
200 Benefits	488,914	653,119	653,119	653,119
300/400/500 Purchased Service	517,196	744,207	744,207	744,207
600 Supplies	309,728	228,706	228,706	228,706
700 Property				
800 Other	33,105	15,900	15,900	15,900
<b>2200 Instructional Support Services</b>				
100 Salaries	216,195	176,845	176,845	176,845
200 Benefits	3,691	3,860	3,860	3,860
300/400/500 Purchased Service	433,895	362,736	362,736	362,736
600 Supplies	38,930	108,588	108,588	108,588
700 Property				
800 Other		7,740	7,740	7,740



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>2500 Central Services</b>				
100 Salaries	149,991	306,784	306,784	306,784
200 Benefits	68,222	140,763	140,763	140,763
300/400/500 Purchased Service	11,062	5,245	5,245	5,245
600 Supplies	155			
700 Property				
800 Other	166,539	128,736	128,736	128,736
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	221,557	135,584	135,584	135,584
600 Supplies	171,951	15,664	15,664	15,664
700 Property				
800 Other				
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	4,969	2,800	2,800	2,800
600 Supplies				
700 Property				
800 Other				
<b>3300 Community Service Operations</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,908			
600 Supplies	1,198	24,279	24,279	24,279
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>4,483,725</b>	<b>4,752,771</b>	<b>4,752,771</b>	<b>4,752,771</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>5,206,122</b>	<b>5,925,813</b>	<b>5,925,813</b>	<b>5,925,813</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	53			
<b>TOTAL ENDING FUND BALANCE</b>	<b>53</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>5,206,175</b>	<b>5,925,813</b>	<b>5,925,813</b>	<b>5,925,813</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	380,418	310,538	310,538	310,538
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				
<b>TOTAL STATE SOURCES</b>	<b>380,418</b>	<b>310,538</b>	<b>310,538</b>	<b>310,538</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>380,418</b>	<b>310,538</b>	<b>310,538</b>	<b>310,538</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>800 COMMUNITY SERVICE PROGRAMS</b>				
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	12,237	9,655	9,655	9,655
<b>2500 SUBTOTAL</b>	<b>12,237</b>	<b>9,655</b>	<b>9,655</b>	<b>9,655</b>
<b>3300 Community Service Operations</b>				
100 Salaries	252,275	199,480	199,480	199,480
200 Benefits	107,010	90,872	90,872	90,872
300/400/500 Purchased Service	1,393	5,427	5,427	5,427
600 Supplies	7,503	5,104	5,104	5,104
700 Property				
800 Other				
<b>3300 SUBTOTAL</b>	<b>368,181</b>	<b>300,883</b>	<b>300,883</b>	<b>300,883</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>380,418</b>	<b>310,538</b>	<b>310,538</b>	<b>310,538</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>380,418</b>	<b>310,538</b>	<b>310,538</b>	<b>310,538</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>380,418</b>	<b>310,538</b>	<b>310,538</b>	<b>310,538</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	0			
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>380,418</b>	<b>310,538</b>	<b>310,538</b>	<b>310,538</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma	1,317,018	1,280,967	1,280,967	1,280,967
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>	<b>1,317,018</b>	<b>1,280,967</b>	<b>1,280,967</b>	<b>1,280,967</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>1,317,018</b>	<b>1,280,967</b>	<b>1,280,967</b>	<b>1,280,967</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>600 ADULT EDUCATION PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	203,240	241,806	241,806	241,806
200 Benefits	66,739	72,632	72,632	72,632
300/400/500 Purchased Service	487	487	487	487
600 Supplies	20,250	5,493	5,493	5,493
700 Property				
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries	91,765	96,460	96,460	96,460
200 Benefits	42,305	44,519	44,519	44,519
300/400/500 Purchased Service	6,467	6,967	6,967	6,967
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Support Services</b>				
100 Salaries	63,435	66,265	66,265	66,265
200 Benefits	19,793	21,724	21,724	21,724
300/400/500 Purchased Service	223	244	244	244
600 Supplies				
700 Property				
800 Other				
<b>2400 School Administration</b>				
100 Salaries	455,728	443,498	443,498	443,498
200 Benefits	181,770	178,877	178,877	178,877
300/400/500 Purchased Service	161,623			
600 Supplies	2,692	2,155	2,155	2,155
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	500	500	500	500
600 Supplies				
700 Property				
800 Other				
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		99,340	99,340	99,340
600 Supplies				
700 Property				
800 Other				
<b>600 TOTAL ADULT EDUCATION PROGRAMS</b>	<b>1,317,018</b>	<b>1,280,967</b>	<b>1,280,967</b>	<b>1,280,967</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,317,018	1,280,967	1,280,967	1,280,967
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	1,317,018	1,280,967	1,280,967	1,280,967

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	4,102,604	4,659,140	4,659,140	4,659,140
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				
<b>TOTAL STATE SOURCES</b>	<b>4,102,604</b>	<b>4,659,140</b>	<b>4,659,140</b>	<b>4,659,140</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>4,102,604</b>	<b>4,659,140</b>	<b>4,659,140</b>	<b>4,659,140</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	2,220,160	2,338,333	2,338,333	2,338,333
200 Benefits	978,011	1,171,325	1,171,325	1,171,325
300/400/500 Purchased Service	16,029	34,994	34,994	34,994
600 Supplies	185,560	84,228	84,228	84,228
700 Property				
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries		92,351	92,351	92,351
200 Benefits		34,250	34,250	34,250
300/400/500 Purchased Service		5,000	5,000	5,000
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Support Services</b>				
100 Salaries	263,250	252,750	252,750	252,750
200 Benefits	122,567	120,499	120,499	120,499
300/400/500 Purchased Service	4,244	5,025	5,025	5,025
600 Supplies	25,676	24,753	24,753	24,753
700 Property				
800 Other				
<b>2300 General Administration</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2400 School Administration</b>				
100 Salaries	54,575	61,033	61,033	61,033
200 Benefits	5,502	6,316	6,316	6,316
300/400/500 Purchased Service	25,369			
600 Supplies				
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries	50,830	290,575	290,575	290,575
200 Benefits	15,216	112,762	112,762	112,762
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>2600 Plant Maintenance and Operations</b>				
100 Salaries	3,941	3,941	3,941	3,941
200 Benefits	2,006	2,006	2,006	2,006
300/400/500 Purchased Service	1,750	2,000	2,000	2,000
600 Supplies				
700 Property				
800 Other				
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		2,000	2,000	2,000
600 Supplies				
700 Property				
800 Other				
<b>3100 Food Service Operations</b>				
100 Salaries	2,951			
200 Benefits	1,183			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>3300 Community Service Operations</b>				
100 Salaries	84,373			
200 Benefits	28,241			
300/400/500 Purchased Service	8,359	5,000	5,000	5,000
600 Supplies	2,811	10,000	10,000	10,000
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>4,102,604</b>	<b>4,659,140</b>	<b>4,659,140</b>	<b>4,659,140</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>4,102,604</b>	<b>4,659,140</b>	<b>4,659,140</b>	<b>4,659,140</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>4,102,604</b>	<b>4,659,140</b>	<b>4,659,140</b>	<b>4,659,140</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	29,964	29,964	29,964	29,964
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				
<b>TOTAL STATE SOURCES</b>	<b>29,964</b>	<b>29,964</b>	<b>29,964</b>	<b>29,964</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>29,964</b>	<b>29,964</b>	<b>29,964</b>	<b>29,964</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries				
200 Benefits	29,964	29,964	29,964	29,964
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	29,964	29,964	29,964	29,964
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	0	0	0	0
<b>TOTAL ALL EXPENDITURES</b>	29,964	29,964	29,964	29,964
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	0	0	0	0
<b>TOTAL APPLICATIONS</b>	29,964	29,964	29,964	29,964

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	21,724,193	27,932,477	8,599,958	8,599,958
3280 Salary Increases			19,332,519	19,332,519
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				
<b>TOTAL STATE SOURCES</b>	21,724,193	27,932,477	27,932,477	27,932,477
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	0	0	0	0
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	21,724,193	27,932,477	27,932,477	27,932,477

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	9,500,321	11,868,353	11,868,353	11,868,353
200 Benefits	3,342,970	4,588,044	4,588,044	4,588,044
300/400/500 Purchased Service	23,210	45,000	45,000	45,000
600 Supplies	1,027,812	544,225	544,225	544,225
700 Property	10,350			
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries	1,581,799	1,652,357	1,652,357	1,652,357
200 Benefits	526,968	601,744	601,744	601,744
300/400/500 Purchased Service	30,252	5,060	5,060	5,060
600 Supplies	2,403	913,219	913,219	913,219
700 Property				
800 Other				
<b>2200 Instructional Support Services</b>				
100 Salaries	717,262	1,029,378	1,029,378	1,029,378
200 Benefits	218,155	338,656	338,656	338,656
300/400/500 Purchased Service	221,340	105,772	105,772	105,772
600 Supplies	40,414	13,296	13,296	13,296
700 Property				
800 Other				
<b>2300 General Administration</b>				
100 Salaries	119,982	330,798	330,798	330,798
200 Benefits	32,831	118,181	118,181	118,181
<b>2400 School Administration</b>				
100 Salaries	435,406	1,682,251	1,682,251	1,682,251
200 Benefits	92,989	617,806	617,806	617,806
300/400/500 Purchased Service		1,600	1,600	1,600
600 Supplies				
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries	685,530	601,398	601,398	601,398
200 Benefits	202,286	228,834	228,834	228,834
300/400/500 Purchased Service		42,200	42,200	42,200
600 Supplies				
700 Property				
800 Other				

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries	1,053,223	958,175	958,175	958,175
200 Benefits	250,231	423,587	423,587	423,587
300/400/500 Purchased Service				
600 Supplies		6,274	6,274	6,274
700 Property				
800 Other				
<b>2700 Student Transportation</b>				
100 Salaries	760,959	444,785	444,785	444,785
200 Benefits	154,481	249,443	249,443	249,443
300/400/500 Purchased Service	9,547	10,000	10,000	10,000
<b>2900 Other Support</b>				
700 Property	98,669			
<b>3100 Food Services Operations</b>				
100 Salaries	391,211	130,893	130,893	130,893
200 Benefits	76,374	98,530	98,530	98,530
<b>3300 Community Service Operations</b>				
100 Salaries	36,436	95,430	95,430	95,430
200 Benefits	11,802	31,277	31,277	31,277
300/400/500 Purchased Service	5,000	37,340	37,340	37,340
600 Supplies	11,999	13,500	13,500	13,500
<b>4300 Architecture and Engineering</b>				
100 Salaries	41,216	76,428	76,428	76,428
200 Benefits	10,767	28,643	28,643	28,643
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>21,724,193</b>	<b>27,932,477</b>	<b>27,932,477</b>	<b>27,932,477</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>21,724,193</b>	<b>27,932,477</b>	<b>27,932,477</b>	<b>27,932,477</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>21,724,193</b>	<b>27,932,477</b>	<b>27,932,477</b>	<b>27,932,477</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	3,369,193	3,111,897	3,111,897	3,111,897
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	<b>3,369,193</b>	<b>3,111,897</b>	<b>3,111,897</b>	<b>3,111,897</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>3,369,193</b>	<b>3,111,897</b>	<b>3,111,897</b>	<b>3,111,897</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	1,751,374	1,918,047	1,918,047	1,918,047
200 Benefits	437,389	435,534	435,534	435,534
300/400/500 Purchased Service	231,170	162,630	162,630	162,630
600 Supplies	203,646	93,796	93,796	93,796
700 Property				
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries	2,027	25	25	25
200 Benefits	36	1	1	1
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Support Services</b>				
100 Salaries	23,828	45,023	45,023	45,023
200 Benefits	429	851	851	851
300/400/500 Purchased Service				
600 Supplies	1,000			
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries	283,271	122,325	122,325	122,325
200 Benefits	122,435	59,945	59,945	59,945
300/400/500 Purchased Service	44,056	46,778	46,778	46,778
600 Supplies	864	19,822	19,822	19,822
700 Property				
800 Other	137,492	112,423	112,423	112,423
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries	1,106			
200 Benefits	22			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	19,761	19,700	19,700	19,700
600 Supplies				
700 Property				
800 Other				

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>3100 Food Service Operations</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	109,288	75,000	75,000	75,000
600 Supplies				
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>3,369,193</b>	<b>3,111,897</b>	<b>3,111,897</b>	<b>3,111,897</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>3,369,193</b>	<b>3,111,897</b>	<b>3,111,897</b>	<b>3,111,897</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	0			
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>3,369,193</b>	<b>3,111,897</b>	<b>3,111,897</b>	<b>3,111,897</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	1,925,500	2,542,653	2,542,653	2,542,653
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	1,925,500	2,542,653	2,542,653	2,542,653
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	1,925,500	2,542,653	2,542,653	2,542,653

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	6,000			
200 Benefits				
<b>2100 Student Support Services</b>				
300/400/500 Purchased Service		4,820	4,820	4,820
<b>2200 Instructional Support Services</b>				
100 Salaries	661,205	995,140	995,140	995,140
200 Benefits	229,127	339,897	339,897	339,897
300/400/500 Purchased Service	478,436	556,447	556,447	556,447
600 Supplies	90,338	50,528	50,528	50,528
700 Property				
800 Other	250			
<b>2400 School Administration</b>				
100 Salaries	26,331	172,254	172,254	172,254
200 Benefits	5,064	70,998	70,998	70,998
300/400/500 Purchased Service	10,000	106,338	106,338	106,338
600 Supplies	1,330	17,773	17,773	17,773
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries	246,301	62,847	62,847	62,847
200 Benefits	64,139	29,287	29,287	29,287
300/400/500 Purchased Service	14,908	50,738	50,738	50,738
600 Supplies	17,735	9,719	9,719	9,719
700 Property				
800 Other	74,335	75,868	75,868	75,868
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	1,925,500	2,542,653	2,542,653	2,542,653
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	0	0	0	0
<b>TOTAL ALL EXPENDITURES</b>	1,925,500	2,542,653	2,542,653	2,542,653
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	0	0	0	0
<b>TOTAL APPLICATIONS</b>	1,925,500	2,542,653	2,542,653	2,542,653

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	1,201,518	1,145,164	1,145,164	1,145,164
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	1,201,518	1,145,164	1,145,164	1,145,164
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	1,201,518	1,145,164	1,145,164	1,145,164



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	585,795			
200 Benefits	319,308			
300/400/500 Purchased Service	686	273	273	273
600 Supplies	128,237	301,306	301,306	301,306
700 Property				
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries	5,370			
200 Benefits	21			
300/400/500 Purchased Service		2,500	2,500	2,500
600 Supplies	4,438	249,070	249,070	249,070
700 Property				
800 Other				
<b>2200 Instructional Support Services</b>				
100 Salaries	10,586	89,532	89,532	89,532
200 Benefits	6,728	65,903	65,903	65,903
300/400/500 Purchased Service	34,624	176,677	176,677	176,677
600 Supplies		19,115	19,115	19,115
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		30,537	30,537	30,537
600 Supplies				
700 Property				
800 Other	52,400	34,940	34,940	34,940
<b>2700 Student Transportation</b>				
300/400/500 Purchased Service		800	800	800
<b>3300 Community Service Operations</b>				
100 Salaries	35,655	90,845	90,845	90,845
200 Benefits	17,171	38,981	38,981	38,981
300/400/500 Purchased Service	500	36,843	36,843	36,843
600 Supplies		7,843	7,843	7,843
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>1,201,518</b>	<b>1,145,164</b>	<b>1,145,164</b>	<b>1,145,164</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>1,201,518</b>	<b>1,145,164</b>	<b>1,145,164</b>	<b>1,145,164</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	0			
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>1,201,518</b>	<b>1,145,164</b>	<b>1,145,164</b>	<b>1,145,164</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	2,232,168	1,873,855	1,873,855	1,873,855
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				
<b>TOTAL STATE SOURCES</b>	<b>2,232,168</b>	<b>1,873,855</b>	<b>1,873,855</b>	<b>1,873,855</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>2,232,168</b>	<b>1,873,855</b>	<b>1,873,855</b>	<b>1,873,855</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>2200 Instructional Support Services</b>				
100 Salaries	1,502,518	1,257,659	1,257,659	1,257,659
200 Benefits	647,361	551,971	551,971	551,971
300/400/500 Purchased Service	55,595	40,920	40,920	40,920
600 Supplies	25,257	20,380	20,380	20,380
700 Property				
800 Other	1,437	2,925	2,925	2,925
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>2,232,168</b>	<b>1,873,855</b>	<b>1,873,855</b>	<b>1,873,855</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>2,232,168</b>	<b>1,873,855</b>	<b>1,873,855</b>	<b>1,873,855</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>2,232,168</b>	<b>1,873,855</b>	<b>1,873,855</b>	<b>1,873,855</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	20,248,494	17,223,729	17,223,729	17,223,729
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
<b>TOTAL LOCAL SOURCES</b>	<b>20,248,494</b>	<b>17,223,729</b>	<b>17,223,729</b>	<b>17,223,729</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	0			
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>20,248,494</b>	<b>17,223,729</b>	<b>17,223,729</b>	<b>17,223,729</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	104,869	104,064	104,064	104,064
200 Benefits	39,319	40,521	40,521	40,521
300/400/500 Purchased Service		16,000	16,000	16,000
600 Supplies	86,919	230,571	230,571	230,571
700 Property				
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries	1,002,335	945,093	945,093	945,093
200 Benefits	372,113	344,077	344,077	344,077
300/400/500 Purchased Service	255,252	159,258	159,258	159,258
600 Supplies	304,535	485,956	485,956	485,956
700 Property				
800 Other	9,195	14,575	14,575	14,575
<b>2200 Instructional Support Services</b>				
100 Salaries	92,195	100,386	100,386	100,386
200 Benefits	42,407	42,849	42,849	42,849
300/400/500 Purchased Service	11,653	25,919	25,919	25,919
600 Supplies	322,289	111,608	111,608	111,608
700 Property	23,788			
800 Other				
<b>2300 General Administration</b>				
100 Salaries	222,021	206,903	206,903	206,903
200 Benefits	109,116	97,603	97,603	97,603
300/400/500 Purchased Service	2,025	2,660	2,660	2,660
600 Supplies		6,623	6,623	6,623
700 Property				
800 Other				
<b>2400 School Administration</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		16,250	16,250	16,250
600 Supplies				
700 Property				
800 Other		20,000	20,000	20,000



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	28,097	26,000	26,000	26,000
600 Supplies	3	1,123	1,123	1,123
700 Property				
800 Other		5,000	5,000	5,000
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	83,135	12,757	12,757	12,757
600 Supplies				
700 Property				
800 Other				
<b>3100 Food Service Operations</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>4600 Site Improvements</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	524,183	14,036,869	14,036,869	14,036,869
600 Supplies				
700 Property	17,344			
800 Other	7,139	1,250	1,250	1,250
<b>4700 Building Improvements</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>3,659,933</b>	<b>17,053,914</b>	<b>17,053,914</b>	<b>17,053,914</b>
<b>800 COMMUNITY SERVICE PROGRAMS</b>				
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	917	2,123	2,123	2,123

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>3300 Community Service Operations</b>				
100 Salaries	1,299	1,300	1,300	1,300
200 Benefits	543	1,160	1,160	1,160
300/400/500 Purchased Service	59,921	108,347	108,347	108,347
600 Supplies	28,294	56,785	56,785	56,785
700 Property				
800 Other	1,942	100	100	100
<b>800 COMMUNITY SERVICE PROGRAMS</b>	<b>92,917</b>	<b>169,814</b>	<b>169,814</b>	<b>169,814</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers	16,495,644			
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>16,495,644</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>20,248,494</b>	<b>17,223,729</b>	<b>17,223,729</b>	<b>17,223,729</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	0			
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>20,248,494</b>	<b>17,223,729</b>	<b>17,223,729</b>	<b>17,223,729</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>4000 FEDERAL SOURCES</b>				
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	2,727,434	3,500,000	3,500,000	3,500,000
4710 Forest Revenue				
4720 Federal Medicaid Outgoing Paym	(1,017,732)	(1,198,750)		
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	<b>1,709,702</b>	<b>2,301,250</b>	<b>3,500,000</b>	<b>3,500,000</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	1,942,382	2,394,295	1,968,114	1,968,114
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER SOURCES</b>	<b>1,942,382</b>	<b>2,394,295</b>	<b>1,968,114</b>	<b>1,968,114</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	199,249	159,446	0	0
<b>TOTAL OPENING BALANCE</b>	<b>199,249</b>	<b>159,446</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>3,851,333</b>	<b>4,854,992</b>	<b>5,468,114</b>	<b>5,468,114</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>200 SPECIAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2100 Student Support</b>				
100 Salaries	1,213,298	1,609,733	2,072,773	2,072,773
200 Benefits	580,848	898,973	1,049,057	1,049,057
300/400/500 Purchased Service	1,761,735	1,656,285	1,656,285	1,656,285
600 Supplies	20,827	32,000	32,000	32,000
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	115,178	658,000	658,000	658,000
600 Supplies				
700 Property				
800 Other				
<b>2300 General Administration</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>200 TOTAL SPECIAL PROGRAMS</b>	3,691,887	4,854,992	5,468,114	5,468,114
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	0	0	0	0
<b>TOTAL ALL EXPENDITURES</b>	3,691,887	4,854,992	5,468,114	5,468,114
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	159,446	0	0	0
<b>TOTAL ENDING FUND BALANCE</b>	159,446	0	0	0
<b>TOTAL APPLICATIONS</b>	3,851,333	4,854,992	5,468,114	5,468,114

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>3000 REVENUE FROM STATE SOURCES</b>				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	634,757	9,326	9,326	9,326
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				
<b>TOTAL STATE SOURCES</b>	<b>634,757</b>	<b>9,326</b>	<b>9,326</b>	<b>9,326</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>634,757</b>	<b>9,326</b>	<b>9,326</b>	<b>9,326</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	34,308			
700 Property				
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries	5,799	5,000	5,000	5,000
200 Benefits	464			
300/400/500 Purchased Service				
600 Supplies	1,440			
700 Property				
800 Other				
<b>2200 Instructional Support Services</b>				
100 Salaries	17,280	4,004	4,004	4,004
200 Benefits	283	322	322	322
300/400/500 Purchased Service	2,700			
600 Supplies	370			
700 Property				
800 Other				
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property	572,114			
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>634,757</b>	<b>9,326</b>	<b>9,326</b>	<b>9,326</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>634,757</b>	<b>9,326</b>	<b>9,326</b>	<b>9,326</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>634,757</b>	<b>9,326</b>	<b>9,326</b>	<b>9,326</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	4,567,433	833,929	833,929	833,929
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	<b>4,567,433</b>	<b>833,929</b>	<b>833,929</b>	<b>833,929</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>4,567,433</b>	<b>833,929</b>	<b>833,929</b>	<b>833,929</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>300 VOCATIONAL &amp; TECHNICAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Staff Support</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
700 Property				
800 Other				
<b>300 TOTAL VOCATIONAL &amp; TECHNICAL PROGRAMS</b>	0	0	0	0
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	1,590	20,650	20,650	20,650
200 Benefits	76	382	382	382
300/400/500 Purchased Service	7,894			
600 Supplies	9,077	11,399	11,399	11,399
700 Property				
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries	10,438			
200 Benefits	835			
300/400/500 Purchased Service	37,117			
600 Supplies	3,419,790			
700 Property	343,100			
800 Other	13,667			
<b>2200 Instructional Support Services</b>				
100 Salaries	63,945			
200 Benefits	32,683			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		56,406	56,406	56,406
700 Property				
800 Other	8,259			
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries	174,671	271,269	271,269	271,269
200 Benefits	83,909	111,765	111,765	111,765
300/400/500 Purchased Service	9,695	30,405	30,405	30,405
600 Supplies	76,294	113,622	113,622	113,622
700 Property				
800 Other		1,295	1,295	1,295
<b>2700 Student Transportation</b>				
300/400/500 Purchased Service	248			
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>4,293,288</b>	<b>617,192</b>	<b>617,192</b>	<b>617,192</b>
<b>800 COMMUNITY SERVICE PROGRAMS</b>				
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	11,956	7,368	7,368	7,368
<b>3300 Community Service Operations</b>				
100 Salaries	163,969	139,118	139,118	139,118
200 Benefits	67,334	59,653	59,653	59,653
300/400/500 Purchased Service	22,735	981	981	981
600 Supplies	8,150	9,617	9,617	9,617
700 Property				
800 Other				
<b>800 COMMUNITY SERVICE PROGRAMS</b>	<b>274,145</b>	<b>216,737</b>	<b>216,737</b>	<b>216,737</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>4,567,433</b>	<b>833,929</b>	<b>833,929</b>	<b>833,929</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	0			
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>4,567,433</b>	<b>833,929</b>	<b>833,929</b>	<b>833,929</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	479,019	344,937	344,937	344,937
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
<b>TOTAL LOCAL SOURCES</b>	479,019	344,937	344,937	344,937
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	479,019	344,937	344,937	344,937



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>100 REGULAR PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	401,015	328,920	328,920	328,920
200 Benefits	74,819			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>475,834</b>	<b>328,920</b>	<b>328,920</b>	<b>328,920</b>
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>2200 Instructional Staff Support</b>				
100 Salaries	2,684	16,017	16,017	16,017
200 Benefits	501			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 SUBTOTAL</b>	<b>3,185</b>	<b>16,017</b>	<b>16,017</b>	<b>16,017</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>3,185</b>	<b>16,017</b>	<b>16,017</b>	<b>16,017</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>				
<b>TOTAL ALL EXPENDITURES</b>	<b>479,019</b>	<b>344,937</b>	<b>344,937</b>	<b>344,937</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>479,019</b>	<b>344,937</b>	<b>344,937</b>	<b>344,937</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	172,244	2,084,535	2,084,535	2,084,535
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	538,407	836,684	836,684	836,684
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
<b>TOTAL LOCAL SOURCES</b>	<b>710,652</b>	<b>2,921,219</b>	<b>2,921,219</b>	<b>2,921,219</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	2,612,267	2,937,271	2,937,271	2,937,271
<b>TOTAL OPENING BALANCE</b>	<b>2,612,267</b>	<b>2,937,271</b>	<b>2,937,271</b>	<b>2,937,271</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>3,322,918</b>	<b>5,858,490</b>	<b>5,858,490</b>	<b>5,858,490</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>100 REGULAR PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	1,001	8,778	8,778	8,778
200 Benefits	80			
300/400/500 Purchased Service	2,756	1,613	1,613	1,613
600 Supplies	8,635	87,531	87,531	87,531
700 Property				
800 Other	50			
<b>100 TOTAL REGULAR PROGRAMS</b>	<b>12,522</b>	<b>97,922</b>	<b>97,922</b>	<b>97,922</b>
<b>200 SPECIAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,235			
600 Supplies	5,238	20,659	20,659	20,659
700 Property				
800 Other		462,518	462,518	462,518
<b>200 TOTAL SPECIAL PROGRAMS</b>	<b>6,473</b>	<b>483,178</b>	<b>483,178</b>	<b>483,178</b>
<b>800 COMMUNITY SERVICE PROGRAMS</b>				
<b>3300 Community Service Operations</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	4,938	2,400	2,400	2,400
600 Supplies	778	153	153	153
700 Property				
800 Other				
<b>800 COMMUNITY SERVICE PROGRAMS</b>	<b>5,716</b>	<b>2,553</b>	<b>2,553</b>	<b>2,553</b>
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>1000 Instruction</b>				
100 Salaries	24,354	35,700	35,700	35,700
200 Benefits	9,101	18,013	18,013	18,013
300/400/500 Purchased Service	5,047	10,740	10,740	10,740
600 Supplies	32,467	50,714	50,714	50,714
700 Property				
800 Other	2,500	3,000	3,000	3,000
<b>1000 SUBTOTAL</b>	<b>73,468</b>	<b>118,167</b>	<b>118,167</b>	<b>118,167</b>
<b>2100 Student Support</b>				
100 Salaries	9,850			
200 Benefits	344			
300/400/500 Purchased Service	43,189			
600 Supplies	78,707	427,383	427,383	427,383
700 Property	8,629	5,000	5,000	5,000
800 Other	71,641	1,622,017	1,622,017	1,622,017
<b>2100 SUBTOTAL</b>	<b>212,360</b>	<b>2,054,399</b>	<b>2,054,399</b>	<b>2,054,399</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>2200 Instructional Staff Support</b>				
100 Salaries	45,250	22,500	22,500	22,500
200 Benefits	794	395	395	395
300/400/500 Purchased Service	8,922			
600 Supplies	17,131	71,483	71,483	71,483
700 Property				
800 Other	390			
<b>2200 SUBTOTAL</b>	<b>72,487</b>	<b>94,377</b>	<b>94,377</b>	<b>94,377</b>
<b>2500 Central Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		438	438	438
700 Property				
800 Other				
<b>2500 SUBTOTAL</b>	<b>0</b>	<b>438</b>	<b>438</b>	<b>438</b>
<b>2600 Plant Maintenance and Operations</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,105			
600 Supplies	1,226	17,522	17,522	17,522
700 Property				
800 Other	289			
<b>2600 SUBTOTAL</b>	<b>2,620</b>	<b>17,522</b>	<b>17,522</b>	<b>17,522</b>
<b>3100 Food Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		52,638	52,638	52,638
700 Property				
800 Other				
<b>3100 SUBTOTAL</b>	<b>0</b>	<b>52,638</b>	<b>52,638</b>	<b>52,638</b>
<b>4600 Site Improvements</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		24	24	24
700 Property				
800 Other				
<b>4600 SUBTOTAL</b>	<b>0</b>	<b>24</b>	<b>24</b>	<b>24</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>360,936</b>	<b>2,337,566</b>	<b>2,337,566</b>	<b>2,337,566</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>360,936</b>	<b>2,337,566</b>	<b>2,337,566</b>	<b>2,337,566</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>385,647</b>	<b>2,921,219</b>	<b>2,921,219</b>	<b>2,921,219</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	2,937,271	2,937,271	2,937,271	2,937,271
TOTAL ENDING FUND BALANCE	2,937,271	2,937,271	2,937,271	2,937,271
TOTAL APPLICATIONS	3,322,918	5,858,490	5,858,490	5,858,490

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	260,517			
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	14,644,416	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				
<b>TOTAL LOCAL SOURCES</b>	<b>14,904,933</b>	<b>14,000,000</b>	<b>14,000,000</b>	<b>14,000,000</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	10,315,177	9,916,292	5,016,292	5,016,292
<b>TOTAL OPENING BALANCE</b>	<b>10,315,177</b>	<b>9,916,292</b>	<b>5,016,292</b>	<b>5,016,292</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>25,220,111</b>	<b>23,916,292</b>	<b>19,016,292</b>	<b>19,016,292</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>910 CO-CURRICULAR EXPENDITURES</b>				
<b>1000 Instruction</b>				
100 Salaries	751,579	1,100,000	1,125,000	1,125,000
200 Benefits				
300/400/500 Purchased Service	3,658,702	3,300,000	3,325,000	3,325,000
600 Supplies	9,789,009	12,000,000	10,050,000	10,050,000
700 Property				
800 Other	1,104,528	2,500,000	2,500,000	2,500,000
<b>1000 SUBTOTAL</b>	<b>15,303,818</b>	<b>18,900,000</b>	<b>17,000,000</b>	<b>17,000,000</b>
<b>TOTAL CO-CURRICULAR</b>	<b>15,303,818</b>	<b>18,900,000</b>	<b>17,000,000</b>	<b>17,000,000</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>15,303,818</b>	<b>18,900,000</b>	<b>17,000,000</b>	<b>17,000,000</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>15,303,818</b>	<b>18,900,000</b>	<b>17,000,000</b>	<b>17,000,000</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	9,916,292	5,016,292	2,016,292	2,016,292
<b>TOTAL ENDING FUND BALANCE</b>	<b>9,916,292</b>	<b>5,016,292</b>	<b>2,016,292</b>	<b>2,016,292</b>
<b>TOTAL APPLICATIONS</b>	<b>25,220,111</b>	<b>23,916,292</b>	<b>19,016,292</b>	<b>19,016,292</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
1500 Earnings on Investments	(106,545)			
<b>TOTAL LOCAL SOURCES</b>	(106,545)	0	0	0
<b>3000 REVENUE FROM STATE SOURCES</b>				
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	1,354,569	1,479,875	1,461,790	1,461,790
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>	1,354,569	1,479,875	1,461,790	1,461,790
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	0	0	0	0
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	4,664,514	4,600,420	4,964,186	4,932,249
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER SOURCES</b>	4,664,514	4,600,420	4,964,186	4,932,249
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	5,912,538	6,080,295	6,425,976	6,394,039

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	3,406,965	3,502,405	3,734,604	3,749,104
200 Benefits	1,637,270	1,634,613	1,830,401	1,831,681
300/400/500 Purchased Service	18,638	80,455	80,455	39,188
600 Supplies	135,121	65,687	65,687	86,032
700 Property				
800 Other	4,224			
<b>2100 Student Support Services</b>				
100 Salaries	104,892	123,117	121,256	121,256
200 Benefits	47,479	53,904	55,334	55,334
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Support Services</b>				
100 Salaries	374,446	404,158	347,697	347,697
200 Benefits	172,245	177,098	151,683	151,683
300/400/500 Purchased Service	955	29,191	29,191	2,750
600 Supplies	10,303	9,667	9,667	8,013
700 Property				
800 Other				1,300
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>5,912,538</b>	<b>6,080,295</b>	<b>6,425,976</b>	<b>6,394,039</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>5,912,538</b>	<b>6,080,295</b>	<b>6,425,976</b>	<b>6,394,039</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance				
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>5,912,538</b>	<b>6,080,295</b>	<b>6,425,976</b>	<b>6,394,039</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
1500 Earnings on Investments	436,218			
<b>TOTAL LOCAL SOURCES</b>	436,218	0	0	0
<b>3000 REVENUE FROM STATE SOURCES</b>				
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	27,137,115	28,535,605	28,535,411	28,535,411
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>	27,137,115	28,535,605	28,535,411	28,535,411
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	0	0	0	0
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance		13,550,383	13,550,383	13,550,383
<b>TOTAL OPENING BALANCE</b>	0	13,550,383	13,550,383	13,550,383
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	27,573,333	42,085,988	42,085,794	42,085,794

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	5,364,906	12,671,811	15,336,032	15,336,782
200 Benefits	2,432,254	6,368,726	7,073,259	7,073,259
300/400/500 Purchased Service	770	1,000	1,000	1,000
600 Supplies	8,801	5,000	5,000	5,000
700 Property				
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Support Services</b>				
100 Salaries	3,635,209	5,063,134	5,356,129	5,356,129
200 Benefits	1,694,064	3,178,954	2,645,225	2,645,225
300/400/500 Purchased Service	331,345	335,109	335,109	334,359
600 Supplies	555,601	42,450	42,450	42,450
700 Property				
800 Other				
<b>2400 School Administration</b>				
100 Salaries		556,324	671,117	671,117
200 Benefits		313,096	316,916	316,916
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>14,022,950</b>	<b>28,535,605</b>	<b>31,782,239</b>	<b>31,782,239</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>14,022,950</b>	<b>28,535,605</b>	<b>31,782,239</b>	<b>31,782,239</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	13,550,383	13,550,383	10,303,555	10,303,555
<b>TOTAL ENDING FUND BALANCE</b>	<b>13,550,383</b>	<b>13,550,383</b>	<b>10,303,555</b>	<b>10,303,555</b>
<b>TOTAL APPLICATIONS</b>	<b>27,573,333</b>	<b>42,085,988</b>	<b>42,085,794</b>	<b>42,085,794</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
1500 Earnings on Investments	365,546			
<b>TOTAL LOCAL SOURCES</b>	365,546	0	0	0
<b>3000 REVENUE FROM STATE SOURCES</b>				
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	15,414,190	10,369,010	14,500,699	14,500,699
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>	15,414,190	10,369,010	14,500,699	14,500,699
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	0	0	0	0
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	529,328	9,890,876	4,075,401	4,075,401
<b>TOTAL OPENING BALANCE</b>	529,328	9,890,876	4,075,401	4,075,401
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	16,309,064	20,259,886	18,576,100	18,576,100



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries		839,615	2,012,903	2,089,147
200 Benefits		449,045	1,025,429	1,065,132
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries	1,473,460	6,474,426	7,435,388	7,617,053
200 Benefits	713,423	3,342,498	3,702,322	3,815,710
300/400/500 Purchased Service	1,195,713	1,453,745	1,606,986	1,195,986
600 Supplies				
700 Property				
800 Other				
<b>2200 Instructional Support Services</b>				
100 Salaries	2,040,704	2,436,747	215,527	215,527
200 Benefits	974,889	1,188,408	104,944	104,944
300/400/500 Purchased Service	20,000			
600 Supplies				
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	<b>6,418,188</b>	<b>16,184,485</b>	<b>16,103,498</b>	<b>16,103,498</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>6,418,188</b>	<b>16,184,485</b>	<b>16,103,498</b>	<b>16,103,498</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>6,418,188</b>	<b>16,184,485</b>	<b>16,103,498</b>	<b>16,103,498</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>6,418,188</b>	<b>16,184,485</b>	<b>16,103,498</b>	<b>16,103,498</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	9,890,876	4,075,401	2,472,601	2,472,601
<b>TOTAL ENDING FUND BALANCE</b>	<b>9,890,876</b>	<b>4,075,401</b>	<b>2,472,601</b>	<b>2,472,601</b>
<b>TOTAL APPLICATIONS</b>	<b>16,309,064</b>	<b>20,259,886</b>	<b>18,576,100</b>	<b>18,576,100</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	41,222	16,129	22,665	22,665
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	633,981	487,294	650,427	650,427
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
<b>TOTAL LOCAL SOURCES</b>	<b>675,204</b>	<b>503,423</b>	<b>673,092</b>	<b>673,092</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	666,855	754,076	508,400	508,400
<b>TOTAL OPENING BALANCE</b>	<b>666,855</b>	<b>754,076</b>	<b>508,400</b>	<b>508,400</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>1,342,059</b>	<b>1,257,499</b>	<b>1,181,492</b>	<b>1,181,492</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>000 UNDISTRIBUTED EXPENDITURES</b>				
<b>2300 General Administration</b>				
100 Salaries	90,263	137,545	100,718	100,718
200 Benefits	41,309	82,838	50,641	50,641
300/400/500 Purchased Service	237,472	252,716	264,768	264,768
600 Supplies	218,939	276,000	282,708	282,708
700 Property				
800 Other				
<b>2300 SUBTOTAL</b>	<b>587,983</b>	<b>749,099</b>	<b>698,835</b>	<b>698,835</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>587,983</b>	<b>749,099</b>	<b>698,835</b>	<b>698,835</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>587,983</b>	<b>749,099</b>	<b>698,835</b>	<b>698,835</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>587,983</b>	<b>749,099</b>	<b>698,835</b>	<b>698,835</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	754,076	508,400	482,657	482,657
<b>TOTAL ENDING FUND BALANCE</b>	<b>754,076</b>	<b>508,400</b>	<b>482,657</b>	<b>482,657</b>
<b>TOTAL APPLICATIONS</b>	<b>1,342,059</b>	<b>1,257,499</b>	<b>1,181,492</b>	<b>1,181,492</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>3000 REVENUE FROM STATE SOURCES</b>				
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	36,786,905	37,614,778	38,626,632	37,921,223
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>	<b>36,786,905</b>	<b>37,614,778</b>	<b>38,626,632</b>	<b>37,921,223</b>
<b>4000 FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	71,678,822	69,844,978	82,024,802	82,660,211
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
<b>TOTAL OTHER SOURCES</b>	<b>71,678,822</b>	<b>69,844,978</b>	<b>82,024,802</b>	<b>82,660,211</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>108,465,727</b>	<b>107,459,756</b>	<b>120,651,434</b>	<b>120,581,434</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>200 SPECIAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	47,927,797	44,534,347	52,277,816	52,277,816
200 Benefits	21,359,608	21,696,937	26,658,503	26,658,503
300/400/500 Purchased Service	63,143	128,602	128,602	128,602
600 Supplies	175,829	124,097	163,667	163,667
700 Property				
800 Other	1,198,947	1,174,713	1,174,713	1,174,713
<b>2100 Student Support</b>				
100 Salaries	11,434,553	11,843,299	11,699,091	11,699,091
200 Benefits	4,812,062	5,763,204	5,422,519	5,422,519
300/400/500 Purchased Service	1,177,112	820,554	580,051	572,551
600 Supplies	473,226	470,667	469,954	469,954
700 Property	5,561			
800 Other	1,197	12,000	12,000	12,000
<b>2200 Instructional Staff Support</b>				
100 Salaries	3,477,710	4,107,301	4,705,277	4,705,277
200 Benefits	1,569,949	1,810,170	2,137,292	2,137,292
300/400/500 Purchased Service	391,458	238,250	478,753	416,253
600 Supplies	63,725	37,500	37,500	37,500
700 Property				
800 Other		5,000	5,000	5,000
<b>2300 General Administration</b>				
100 Salaries	445,471	468,818	544,286	544,286
200 Benefits	195,819	207,540	248,874	248,874
300/400/500 Purchased Service	120,798	206,040	206,040	206,040
600 Supplies				
700 Property				
800 Other	97,841	300,005	300,005	300,005
<b>2400 School Administration</b>				
100 Salaries	455,372	489,728	459,579	459,579
200 Benefits	186,411	213,220	206,439	206,439
300/400/500 Purchased Service	75	1,000	1,000	1,000
600 Supplies				
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries	308,701	379,633	404,551	404,551
200 Benefits	118,353	133,516	150,315	150,315
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2600 Plant Maintenance and Operations</b>				
100 Salaries	64,343	67,579	69,664	69,664
200 Benefits	32,557	34,050	35,176	35,176
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>2700 Student Transportation</b>				
100 Salaries	7,355,038	7,000,113	6,768,009	6,768,009
200 Benefits	3,142,963	3,381,765	3,496,651	3,496,651
300/400/500 Purchased Service	26,601	283,150	283,150	283,150
600 Supplies	1,783,507	1,526,958	1,526,958	1,526,958
700 Property				
800 Other				
<b>200 TOTAL SPECIAL PROGRAMS</b>	<b>108,465,727</b>	<b>107,459,756</b>	<b>120,651,434</b>	<b>120,581,434</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>108,465,727</b>	<b>107,459,756</b>	<b>120,651,434</b>	<b>120,581,434</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	0			
<b>TOTAL ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>108,465,727</b>	<b>107,459,756</b>	<b>120,651,434</b>	<b>120,581,434</b>



	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
REVENUE	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>4000 FEDERAL SOURCES</b>				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	42,347,284	9,493,229		
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
<b>TOTAL FEDERAL SOURCES</b>	42,347,284	9,493,229	0	0
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	0	0	0	0
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
<b>TOTAL OPENING BALANCE</b>	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	42,347,284	9,493,229	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>400 OTHER INSTRUCTIONAL PROGRAMS</b>				
<b>1000 Instruction</b>				
100 Salaries	1,954,773	108,369		
200 Benefits	223,228	6,571		
300/400/500 Purchased Service	115,140			
600 Supplies	25,645,564	6,069,675		
700 Property				
800 Other				
<b>2100 Student Support Services</b>				
100 Salaries	1,194,023	553,384		
200 Benefits	463,271	275,799		
300/400/500 Purchased Service	557,706	391,618		
600 Supplies	45,502	1,257		
700 Property				
800 Other				
<b>2200 Instructional Support Services</b>				
100 Salaries	3,277,323	287,553		
200 Benefits	1,438,696	66,685		
300/400/500 Purchased Service	1,969,923	127,667		
600 Supplies	84,719	213,963		
700 Property				
800 Other				
<b>2300 General Administration</b>				
100 Salaries	171,791			
200 Benefits	79,664			
300/400/500 Purchased Service	446			
600 Supplies				
700 Property				
800 Other				
<b>2400 School Administration</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>2500 Central Services</b>				
100 Salaries	475,301	169,957		
200 Benefits	201,892	71,313		
300/400/500 Purchased Service	54,770	75,400		
600 Supplies	175,500	2,100		
700 Property				
800 Other	1,302,011	71,425		

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>2600 Operations and Maintenance of Plant</b>				
100 Salaries	60,107			
200 Benefits	21,398			
300/400/500 Purchased Service	18,299	3,957		
600 Supplies	2,763,867	916,160		
700 Property				
800 Other	70			
<b>2700 Student Transportation</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	52,301			
600 Supplies				
700 Property		80,377		
800 Other				
<b>3100 Food Services Operations</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>400 TOTAL OTHER INSTRUCTIONAL PROGRAMS</b>	42,347,284	9,493,229	0	0
<b>800 COMMUNITY SERVICE PROGRAMS</b>				
<b>3300 Community Services Operations</b>				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
<b>800 TOTAL COMMUNITY SERVICE PROGRAMS</b>	0	0	0	0
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	0	0	0	0
<b>TOTAL ALL EXPENDITURES</b>	42,347,284	9,493,229	0	0
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	0			
<b>TOTAL ENDING FUND BALANCE</b>	0	0	0	0
<b>TOTAL APPLICATIONS</b>	42,347,284	9,493,229	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
AVAILABLE RESOURCES	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>COMBINED BONDS</b>				
<b>1190 Other Resources:</b>				
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	1,040,059	367,320	374,667	374,667
Debt Premium				
<b>1500 Earnings on Investments</b>				
Intetest Subsidy				
Transfers IN from other funds	33,677,300	35,330,800	46,527,079	42,728,457
<b>Subtotal</b>	34,717,359	35,698,120	46,901,746	43,103,124
Opening Fund Balance	18,366,010	19,406,070	19,773,390	19,773,390
<b>Subtotal-Combined Bonds</b>	53,083,370	55,104,190	66,675,136	62,876,514
<b>TOTAL AVAILABLE FINANCING</b>	53,083,370	55,104,190	66,675,136	62,876,514
<b>FUND EXPENDITURES</b>				
<b>COMBINED BONDS</b>				
<b>4700 Building Improvements</b>				
<b>9004 Principal</b>	10,610,000	12,850,000	13,510,000	13,510,000
<b>9003 Interest</b>	23,067,300	22,480,800	33,017,079	29,218,457
Bond Defeasance				
Bond Defeasance Other Costs				
<b>9006 Coupon Redemption</b>				
<b>9007 Other Costs</b>				
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)	19,406,070	19,773,390	20,148,057	20,148,057
<b>Subtotal - Combined Bonds</b>	53,083,370	55,104,190	66,675,136	62,876,514
<b>TOTAL FUND APPLICATIONS</b>	53,083,370	55,104,190	66,675,136	62,876,514

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
AVAILABLE RESOURCES				
<b>COMBINED BONDS</b>				
1110 Property Taxes	85,751,836	91,525,393	96,825,716	96,825,716
1110 Property Tax Fee	(464,366)	(491,010)	(406,576)	(406,576)
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	5,682,672	1,547,903	1,579,980	1,579,980
Intetest Subsidy		175,771		
Transfers IN from other funds				
1990 Miscellaneous				
<b>Subtotal</b>	90,970,142	92,758,057	97,999,120	97,999,120
Opening Fund Balance	65,896,116	80,047,344	87,199,143	86,099,142
<b>Subtotal-Combined Bonds</b>	156,866,258	172,805,401	185,198,263	184,098,262
<b>MEDIUM-TERM FINANCING</b>				
1110 Property Taxes				
1190 Other Resources:				
Proceeds of Refunding Bonds				
Premium on Bonds sold				
1500 Earnings on Investments				
Transfers IN from Other Funds	2,804,567	2,208,023	1,808,998	1,808,998
Opening Fund Balance				
Subtotal - Loans	2,804,567	2,208,023	1,808,998	1,808,998
<b>TOTAL AVAILABLE FINANCING</b>	159,670,825	175,013,424	187,007,261	185,907,260
<b>FUND EXPENDITURES</b>				
<b>COMBINED BONDS</b>				
4700 Building Improvements				
9004 Principal	44,295,000	47,385,000	51,125,000	51,125,000
9003 Interest	23,364,564	30,964,872	32,313,271	32,530,432
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	9,350	15,000	15,000	15,000
Reno Development Settlement				
Misc Costs				
Transfers TO Other Funds	9,150,000	8,341,386	4,712,082	5,000,000
Reserves (Include unappropriated balance)	80,047,344	86,099,143	97,032,910	95,427,830
<b>Subtotal - Combined Bonds</b>	156,866,258	172,805,401	185,198,263	184,098,262
<b>MEDIUM-TERM FINANCING</b>				
8004 Principal	2,624,000	2,082,000	1,730,000	1,730,000
8003 Interest	180,567	126,023	78,998	78,998
Reserves (Include unappropriated balance)				
<b>Subtotal - MTF</b>	2,804,567	2,208,023	1,808,998	1,808,998
<b>TOTAL FUND APPLICATIONS</b>	159,670,825	175,013,424	187,007,261	185,907,260

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<u>OPERATING REVENUE</u>				
Local Sources				
1900 Charges for Services	8,053,306	9,533,008	10,150,502	10,150,502
(A) Total Operating Revenue	8,053,306	9,533,008	10,150,502	10,150,502
<u>OPERATING EXPENSE</u>				
100 Salaries	83,574	337,322	294,442	294,442
200 Benefits	37,183	151,433	132,183	132,183
300/400/500 Purchased Services	7,248,147	9,331,179	9,095,327	9,095,327
600 Supplies	8,605	6,953	8,199	8,199
700 Property				
800 Other	1,288,269	827,155	771,908	771,908
(B) Total Operating Expense	8,665,778	10,654,042	10,302,059	10,302,059
Operating Income or (Loss)	(612,472)	(1,121,034)	(151,557)	(151,557)
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned	253,817	151,557	151,557	151,557
Subsidies				
1000 Revenue from Local Sources		1,000,000		
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
(C) Total NONOPERATING Revenues	253,817	1,151,557	151,557	151,557
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses	0	0	0	0
Net Income before Operating Transfers	(358,655)	30,523	0	0
<u>Operating Transfers (Schedule T)</u>				
6200 From Other Funds	1,300,000			
910 To Other Funds				
(E) Net Operating Transfers	1,300,000	0	0	0
(F) NET INCOME	941,345	30,523	0	0
<u>Retained Earnings</u>				
Beginning July 1	3,339,609	4,280,954	4,311,477	4,311,477
Ending June 30	4,280,954	4,311,477	4,311,477	4,311,477



PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	8,053,306	9,533,008	10,150,502	10,150,502
Cash paid for salaries and benefits	(120,240)	(337,322)	(294,442)	(294,442)
Cash payments for employee benefits		(151,433)	(132,183)	(132,183)
Cash payments for claims and services	(7,468,977)	(10,165,287)	(9,875,434)	(9,875,434)
<b>a. Net cash provided/(used) by operating activities</b>	<b>464,089</b>	<b>(1,121,034)</b>	<b>(151,557)</b>	<b>(151,557)</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal reimbursements				
Loss on Disposal of assets				
Operating Transfers-In (Out)	1,300,000	0	0	0
<b>b. Net cash provided by noncapital financing activities</b>	<b>1,300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of Equipment				
<b>c. Net cash used for capital and related financing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Earned	253,817	151,557	151,557	151,557
Local Revenue		1,000,000		
State Revenue				
Federal Revenue		0	0	0
<b>d. Net cash provided from Investing Activities</b>	<b>253,817</b>	<b>1,151,557</b>	<b>151,557</b>	<b>151,557</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>2,017,906</b>	<b>30,523</b>	<b>0</b>	<b>0</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>8,249,467</b>	<b>10,267,373</b>	<b>10,297,896</b>	<b>10,297,896</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>10,267,373</b>	<b>10,297,896</b>	<b>10,297,896</b>	<b>10,297,896</b>

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b><u>OPERATING REVENUE</u></b>				
Local Sources				
1900 Charges for Services	88,182,700	94,338,099	102,154,655	105,154,655
(A) Total Operating Revenue	88,182,700	94,338,099	102,154,655	105,154,655
<b><u>OPERATING EXPENSE</u></b>				
100 Salaries	379,715	438,934	549,135	549,135
200 Benefits	2,670,882	2,638,482	2,575,303	2,575,303
300/400/500 Purchased Services	85,440,752	99,021,804	100,168,525	103,168,525
600 Supplies	1,475		1,392	1,392
700 Property				
800 Other	428		415	415
(B) Total Operating Expense	88,493,252	102,099,220	103,294,770	106,294,770
Operating Income or (Loss)	(310,552)	(7,761,121)	(1,140,115)	(1,140,115)
<b><u>NONOPERATING REVENUES</u></b>				
1500 Interest Earned	1,701,407	1,529,117	899,873	899,873
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	1,701,407	1,529,117	899,873	899,873
<b><u>NONOPERATING EXPENSES</u></b>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses	0	0	0	0
Net Income before Operating Transfers	1,390,854	(6,232,004)	(240,242)	(240,242)
<b><u>Operating Transfers (Schedule T)</u></b>				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0	0	0
(F) NET INCOME	1,390,854	(6,232,004)	(240,242)	(240,242)
<b><u>Retained Earnings</u></b>				
Beginning July 1	30,172,842	31,563,696	25,331,692	25,331,692
Ending June 30	31,563,696	25,331,692	25,091,450	25,091,450

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	92,150,875	94,338,099	102,154,655	105,154,655
Cash paid for salaries and benefits	(3,158,548)	(438,934)	(549,135)	(549,135)
Cash payments for employee benefits		(2,638,482)	(2,575,303)	(2,575,303)
Cash payments for claims and services	(86,155,348)	(99,021,804)	(100,170,332)	(103,170,332)
<b>a. Net cash provided/(used) by operating activities</b>	<b>2,836,979</b>	<b>(7,761,121)</b>	<b>(1,140,115)</b>	<b>(1,140,115)</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating Transfers-In (Out)				
<b>b. Net cash provided by noncapital financing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of Equipment				
<b>c. Net cash used for capital and related financing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Earned	1,701,407	1,529,117	899,873	899,873
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
<b>d. Net cash provided from Investing Activities</b>	<b>1,701,407</b>	<b>1,529,117</b>	<b>899,873</b>	<b>899,873</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>4,538,386</b>	<b>(6,232,004)</b>	<b>(240,242)</b>	<b>(240,242)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>36,175,946</b>	<b>40,714,332</b>	<b>34,482,328</b>	<b>34,482,328</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>40,714,332</b>	<b>34,482,328</b>	<b>34,242,086</b>	<b>34,242,086</b>

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>OPERATING REVENUE</b>				
Local Sources				
1900 Charges for Services	3,412,007	3,677,238	3,750,783	3,750,783
<b>(A) Total Operating Revenue</b>	<b>3,412,007</b>	<b>3,677,238</b>	<b>3,750,783</b>	<b>3,350,783</b>
<b>OPERATING EXPENSE</b>				
100 Salaries	145,561	150,012	169,590	169,590
200 Benefits	(1,435)	60,925	69,679	69,679
300/400/500 Purchased Services	3,494,749	2,853,535	4,020,160	3,430,607
600 Supplies				
700 Property				
800 Other			1,200	1,200
<b>(B) Total Operating Expense</b>	<b>3,638,875</b>	<b>3,064,472</b>	<b>4,260,629</b>	<b>3,671,076</b>
<b>Operating Income or (Loss)</b>	<b>(226,869)</b>	<b>612,766</b>	<b>(509,846)</b>	<b>(320,293)</b>
<b>NONOPERATING REVENUES</b>				
1500 Interest Earned	475,988	315,256	239,512	239,512
Subsidies				
1000 Revenue from Local Sources				
3000 Revenue from State Sources				
4000 Revenue from Federal Sources				
Medicare Part D				
Loss on Disposal of Asset				
<b>(C) Total NONOPERATING Revenues</b>	<b>475,988</b>	<b>315,256</b>	<b>239,512</b>	<b>239,512</b>
<b>NONOPERATING EXPENSES</b>				
832 Interest Expense				
Other Expense				
<b>(D) Total NONOPERATING Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Income before Operating Transfers	249,120	928,022	(270,334)	(80,781)
<b>Operating Transfers (Schedule T)</b>				
6200 From Other Funds				
910 To Other Funds				
<b>(E) Net Operating Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(F) NET INCOME</b>	<b>249,120</b>	<b>928,022</b>	<b>(270,334)</b>	<b>(80,781)</b>
<b>Retained Earnings</b>				
Beginning July 1	1,957,847	2,206,967	2,541,989	3,134,989
Ending June 30	2,206,967	3,134,989	2,271,655	3,054,208

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	3,412,007	3,677,238	3,750,783	3,750,783
Cash paid for salaries and benefits	(142,867)	(210,937)	(239,269)	(239,269)
Cash payments for employee benefits				
Cash payments for claims and services	(2,981,892)	(2,853,535)	(4,021,360)	(3,431,807)
<b>a. Net cash provided/(used) by operating activities</b>	<b>287,248</b>	<b>612,766</b>	<b>(509,846)</b>	<b>79,707</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating Transfers-In (Out)				
<b>b. Net cash provided by noncapital financing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of Equipment				
<b>c. Net cash used for capital and related financing activities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Earned	475,988	315,256	239,512	239,512
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
<b>d. Net cash provided from Investing Activities</b>	<b>475,988</b>	<b>315,256</b>	<b>239,512</b>	<b>239,512</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>763,236</b>	<b>928,022</b>	<b>(270,334)</b>	<b>319,219</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>8,057,975</b>	<b>8,821,211</b>	<b>9,156,233</b>	<b>9,749,233</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>8,821,211</b>	<b>9,749,233</b>	<b>8,885,899</b>	<b>10,068,452</b>

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b><u>OPERATING REVENUE</u></b>				
Local Sources				
1900 Food Service Revenues	2,521,882	2,223,836	2,223,836	1,839,230
<b>(A) Total Operating Revenue</b>	2,521,882	2,223,836	2,223,836	1,839,230
<b><u>OPERATING EXPENSE</u></b>				
100 Salaries	11,295,389	10,696,694	11,354,225	11,816,717
200 Benefits	13,763,191	4,571,386	4,265,460	4,481,958
300/400/500 Purchased Services	1,626,051	2,116,119	2,200,763	1,943,611
600 Supplies	16,837,559	14,443,258	15,020,988	14,022,347
700 Property	499,309	375,000	390,000	0
800 Other	670,794	742,318	772,011	648,038
<b>(B) Total Operating Expense</b>	44,692,294	32,944,775	34,003,448	32,912,671
<b>Operating Income or (Loss)</b>	<b>(42,170,412)</b>	<b>(30,720,938)</b>	<b>(31,779,612)</b>	<b>(31,073,441)</b>
<b><u>NONOPERATING REVENUES</u></b>				
1500 Interest Earned	879,257			
Subsidies				
3000 Revenue from State Sources	1,917,105			1,917,105
4000 Revenue from Federal Sources	29,551,968	29,517,727	29,517,727	30,026,336
Loss on Disposal of Asset				
Capital Contributions				
<b>(C) Total NONOPERATING Revenues</b>	32,348,330	29,517,727	29,517,727	31,943,441
<b><u>NONOPERATING EXPENSES</u></b>				
832 Interest Expense				
Other Expense				
<b>(D) Total NONOPERATING Expenses</b>	0	0	0	0
<b>Net Income before Operating Transfers</b>	<b>(9,822,082)</b>	<b>(1,203,212)</b>	<b>(2,261,885)</b>	<b>870,000</b>
<b><u>Operating Transfers (Schedule T)</u></b>				
6200 From Other Funds				
910 To Other Funds				
<b>(E) Net Operating Transfers</b>	0	0	0	0
<b>(F) NET INCOME</b>	<b>(9,822,082)</b>	<b>(1,203,212)</b>	<b>(2,261,885)</b>	<b>870,000</b>
<b><u>Retained Earnings</u></b>				
Beginning July 1	16,414,301	6,592,219	5,389,007	5,389,007
Ending June 30	6,592,219	5,389,007	3,127,122	6,259,007



PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash received for services	(174,691)	2,223,836	2,223,836	1,839,230
Cash paid for food & Supplies	(16,043,014)	(14,443,258)	(15,020,988)	(14,022,347)
Cash paid for salaries and benefits	(15,949,811)	(15,268,080)	(15,619,685)	(16,298,675)
Cash payment for purchased services	(1,626,051)	(2,116,119)	(2,200,763)	(1,943,611)
Cash payments for other		(1,117,318)	(1,162,011)	(648,038)
<b>a. Net cash provided/(used) by operating activities</b>	<b>(33,793,567)</b>	<b>(30,720,938)</b>	<b>(31,779,612)</b>	<b>(31,073,441)</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal reimbursements	29,551,968	29,517,727	29,517,727	30,026,336
State matching funds		0	0	1,917,105
State grant funds	1,917,105			
Operating Transfers-In (Out)		0	0	0
<b>b. Net cash provided by noncapital financing activities</b>	<b>31,469,073</b>	<b>29,517,727</b>	<b>29,517,727</b>	<b>31,943,441</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Purchase of Equipment	(1,391,622)			
<b>c. Net cash used for capital and related financing activities</b>	<b>(1,391,622)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest Earned	879,257			
Misc				
<b>d. Net cash provided from investing activities</b>	<b>879,257</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(2,836,859)</b>	<b>(1,203,212)</b>	<b>(2,261,885)</b>	<b>870,000</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>16,995,852</b>	<b>14,158,993</b>	<b>12,955,781</b>	<b>12,955,781</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>14,158,993</b>	<b>12,955,781</b>	<b>10,693,896</b>	<b>13,825,781</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>REVENUE</b>				
<b>1000 LOCAL SOURCES</b>				
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	215,411	295,044	295,044	327,716
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
<b>TOTAL LOCAL SOURCES</b>	<b>215,411</b>	<b>295,044</b>	<b>295,044</b>	<b>327,716</b>
<b>5000 OTHER SOURCES OF FUNDS</b>				
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				
<b>TOTAL OTHER SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8000 OPENING FUND BALANCE</b>				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	283,310	295,044	295,044	295,044
<b>TOTAL OPENING BALANCE</b>	<b>283,310</b>	<b>295,044</b>	<b>295,044</b>	<b>295,044</b>
Prior Period Adjustments				
Residual Equity transfers				
<b>TOTAL ALL RESOURCES</b>	<b>498,721</b>	<b>590,087</b>	<b>590,087</b>	<b>622,760</b>

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
PROGRAM FUNCTION OBJECT	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>000 UNDISTRIBUTED EXPENDITURES (continued)</b>				
<b>2100 Student Support</b>				
100 Salaries	13,458			221,896
200 Benefits	5,991			105,820
300/400/500 Purchased Service	3,942	3,943	3,943	3,943
600 Supplies	20,999	290,926	290,926	290,926
700 Property				
800 Other	159,287	175	175	175
<b>2100 Student Support</b>	<b>203,677</b>	<b>295,044</b>	<b>295,044</b>	<b>622,760</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>203,677</b>	<b>295,044</b>	<b>295,044</b>	<b>622,760</b>
<b>6200 Other Fund Transfers</b>				
910 Interfund Transfers				
<b>5300 Conversion Factor Reduction</b>				
<b>000 TOTAL UNDISTRIBUTED EXPENDITURES</b>	<b>203,677</b>	<b>295,044</b>	<b>295,044</b>	<b>622,760</b>
<b>TOTAL ALL EXPENDITURES</b>	<b>203,677</b>	<b>295,044</b>	<b>295,044</b>	<b>622,760</b>
<b>6300 Contingency</b>				
<b>ENDING FUND BALANCE</b>				
Reserved Ending Balance				
Unreserved Ending Balance	295,044	295,044	295,044	
<b>TOTAL ENDING FUND BALANCE</b>	<b>295,044</b>	<b>295,044</b>	<b>295,044</b>	<b>0</b>
<b>TOTAL APPLICATIONS</b>	<b>498,721</b>	<b>590,087</b>	<b>590,087</b>	<b>622,760</b>

<u>OPEB TRUST FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
<b>ADDITIONS</b>				
Contributions by Employer	4,795,710	2,100,000	2,100,000	2,100,000
Earnings (loss) on Investments	11,973,587	6,951,776	6,129,006	6,129,006
Adjustment to fair market value				
Transfers IN				
<b>Total Additions</b>	16,769,297	9,051,776	8,229,006	8,229,006
<b>DEDUCTIONS</b>				
200 Benefits	6,426,683	6,421,611	6,041,574	6,041,574
Other Professional Services	16,781	19,000	25,000	25,000
Transfers OUT				
<b>Total Deductions</b>	6,443,464	6,440,611	6,066,574	6,066,574
<b>NET INCREASE/DECREASE</b>	10,325,833	2,611,165	2,162,432	2,162,432
<b>Assets</b>				
Beginning July 1	81,910,021	92,235,855	94,847,020	94,847,020
Ending June 30	92,235,855	94,847,020	97,009,452	97,009,452

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 7/1/2025	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(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	0	168,000
2010E Series QSCB Rollover	1	17.0	5,415,000	10/06/10	06/01/27	2.8110%	4,415,000	229,315	0	229,315
2014A Refunding Series	1	12.0	40,000,000	07/15/14	05/01/26	2.4037%	5,130,000	256,500	5,130,000	5,386,500
2015 Refunding Series	1	14.0	45,375,000	03/31/15	05/01/29	2.6760%	25,860,000	1,057,300	6,860,000	7,917,300
2016A Refunding Series	1	20.0	59,215,000	02/02/16	06/01/36	2.1986%	22,235,000	893,606	9,450,000	10,343,606
2016B Refunding Series	1	20.0	15,000,000	11/10/16	05/01/37	2.6184%	10,960,000	435,525	700,000	1,135,525
2017A School Improvement	1	30.0	55,000,000	02/09/17	06/01/46	3.5810%	50,315,000	2,177,950	1,505,000	3,682,950
2017B Refund/School Improvement Series	1	20.0	26,885,000	04/05/17	04/01/37	2.9723%	23,130,000	1,032,288	740,000	1,772,288
2017D Crossover Refunding	1	14.0	58,320,000	11/21/17	06/01/31	2.8280%	33,615,000	1,523,450	3,500,000	5,023,450
2019A Series Rollover	1	25.0	69,020,000	09/26/19	06/01/44	2.2211%	62,435,000	2,120,750	2,050,000	4,170,750
2021 Rollover	1	25.0	130,480,000	01/28/21	06/01/46	1.8039%	121,755,000	3,777,488	3,825,000	7,602,488
2022B Series Rollover	1	10.0	64,900,000	03/09/22	04/30/33	1.6805%	31,865,000	1,593,250	8,530,000	10,123,250
2022C Series Rollover	1	20.0	40,000,000	09/29/22	06/01/42	3.9620%	37,315,000	1,696,569	1,445,000	3,141,569
2023A Rollover	1	20.0	60,000,000	09/26/23	10/01/42	3.9826%	58,720,000	2,702,231	1,605,000	4,307,231
2024A Rollover	1	20.0	130,000,000	05/16/24	06/01/44	4.5460%	130,000,000	6,040,200	4,285,000	10,325,200
2024B Rollover	1	20.0	110,515,000	10/23/24	06/01/44	3.4881%	110,515,000	4,358,850	1,500,000	5,858,850
2025B Rollover	1	25.0	67,280,000	09/01/25	06/01/50	4.3240%	0	2,467,161	0	2,467,161
2026A Rollover	1	25.0	67,395,000	06/01/26	06/01/51	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%	179,525,000	6,866,519	4,745,000	11,611,519
2018 Sales Tax GO-Rev	2	30.0	85,000,000	12/05/18	04/01/49	3.9426%	78,530,000	3,356,506	1,830,000	5,186,506
2019B Sales Tax GO-Rev	2	30.0	100,000,000	12/19/19	10/01/49	2.6910%	94,175,000	3,319,925	2,145,000	5,464,925
2020A Sales Tax GO-Rev	2	30.0	165,780,000	05/07/20	10/01/49	2.7048%	159,785,000	6,559,900	3,560,000	10,119,900
2022A Sales Tax GO-Rev	2	25.0	49,220,000	03/09/22	10/01/47	2.5444%	46,940,000	1,718,950	1,230,000	2,948,950
2025A Sales Tax GO-Rev	2	30.0	100,000,000	03/18/25	10/01/54	4.0198%	100,000,000	4,445,279	0	4,445,279
2025C Sales Tax GO-Rev	2	30.0	100,000,000	08/01/25	10/01/54	4.4930%	0	2,951,378	0	2,951,378
<b>Total Bond Issue Debt Service Fund</b>			<b>1,848,350,000</b>				<b>1,390,020,000</b>	<b>61,748,890</b>	<b>64,635,000</b>	<b>126,383,890</b>
2021 Bus & Vehicles	5	4.5	3,400,000	12/17/21	02/01/26	1.0900%	864,000	9,418	864,000	873,418
2022 Bus & Vehicles	5	4.0	3,400,000	12/27/22	02/01/27	3.9400%	1,766,000	69,580	866,000	935,580
<b>Total Debt Service (ST)</b>			<b>6,800,000</b>				<b>2,630,000</b>	<b>78,998</b>	<b>1,730,000</b>	<b>1,808,998</b>
<b>TOTAL ALL DEBT SERVICE</b>			<b>1,855,150,000</b>				<b>1,392,650,000</b>	<b>61,827,888</b>	<b>66,365,000</b>	<b>128,192,888</b>

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	1313,1323,1333	1413,1423

REVENUES				\$240,000	
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EXPENDITURES

	OBJECT CODE	561	511	562	512
100 - Regular Programs				2,342,965	
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
<b>GENERAL FUND</b>							
	General Fund	9	\$82,660,211		Special Education	99	\$82,660,211
	General Fund	9	\$4,932,249		Gifted & Talented Weighted Funding	91	\$4,932,249
	General Fund	9	\$1,968,114		Medicaid	76	\$1,968,114
<b>SUBTOTAL</b>			\$89,560,574				\$89,560,574
<b>Other Funds</b>							
	Government Services Tax	22	\$1,808,998		Debt Service	106	\$1,808,998
	WC-1 Sales Tax Revenue	26	\$42,728,457		Debt Service WC-1	105	\$42,728,457
	Debt Service	106	\$5,000,000		Property Tax Capital Projects	17	\$5,000,000
<b>SUBTOTAL</b>			\$49,537,455				\$49,537,455
<b>TOTAL TRANSFERS</b>			\$139,098,029				\$139,098,029

## **LOBBYING EXPENSE ESTIMATE\***

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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: 83rd Session; February 3, 2025 to June 2, 2025*

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

Entity: Washoe County School District Budget Fiscal Year 2025-26

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

# Schedule of Existing Contracts

Budget Year 2025-26

	<b>Local Government:</b>	Washoe County School District				
	<b>Contact:</b>	Jeff Bozzo				
	<b>E-Mail Address:</b>	jbozzo@washoeschools.net				
	<b>Daytime Telephone:</b>	775-348-0228			<b>Total Number of Existing Contracts: 227</b>	
Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
1	Cal-Nevada Road Services	11/4/2024	11/3/2025	\$10,020	\$10,020	Towing Services
2	FacilityOne	10/26/2023	10/30/2024	\$89,167	\$89,167	Facilities management solutions
3	Capital Glass, Inc.	10/19/2021	10/18/2024	\$13,333	\$13,333	District-wide Emergency Glass Replacement for Schools and Sites
4	Reno Forklift	10/23/2020	10/26/2024	\$10,000	\$10,000	Portable Construction Equipment with Related Accessories and Attachments
5	Buswest LLC, Finley Industries Inc., Napa, Jordan's Truck & Trailer Equipment, Nationwide, Bus Parts Inc., Silver State International	11/13/2024	11/12/2025	\$987,349	\$987,349	Supplies: Bus Parts
6	Specialty Health	9/9/2024	12/31/2024	\$85,000	\$85,000	Wellness screening
7	Swiss Re Corporate Solutions America Insurance Corporation	1/1/2023	12/31/2024	\$1,028,697	\$1,028,697	Stop Loss Insurance Policy
8	L/P Insurance Services, Inc.	1/1/2021	12/31/2025	\$20,837	\$20,837	Brokerage/Consulting Services for District Benefits
9	Clean Harbors	11/8/2023	11/7/2024	\$60,339	\$60,339	Hazardous Waste Disposal Services
10	Global Water Technology Inc dba Skasol Incorporated	11/8/2022	11/7/2024	\$47,837	\$47,837	District-wide Water Treatment
11	Wenger Corporation	11/1/2019	12/31/2024	\$12,500	\$12,500	Performing arts apparel, instruments, furnishings, storage and related services
12	Shred-it	12/1/2022	11/30/2025	\$6,875	\$6,875	Document shredding services
13	Authentic8	3/8/2024	3/9/2025	\$46,356	\$46,356	Secure browsing platform - Web-Based Service
14	Global Industrial	12/1/2021	11/30/2025	\$20,444	\$20,444	Industrial equipment and supplies
15	O'Reilly Auto Parts	12/6/2019	11/30/2025	\$3,239	\$3,239	Aftermarket Vehicle Parts
16	United Health Care	1/1/2014	12/31/2025	\$192,893	\$192,893	Medicare PDP Group Agreement
17	Tahoe Supply	8/10/2023	2/9/2025	\$423,754	\$423,754	Hand Soap and Hand Soap Dispensers
18	Fastenal	10/1/2018	12/31/2024	\$5,000	\$5,000	MRO Industrial State of Nevada
19	Haworth/Reno Business Interiors	1/1/2020	12/31/2024	\$133,400	\$133,400	Furniture, Installation and Related Products and Services Omnia Partners Contract
20	Sid Tool Co., Inc. d/b/a MSC Industrial Supply	10/1/2018	12/31/2024	\$20,117	\$20,117	Industrial Supplies
21	Interface Technical Training	4/10/2023	4/9/2025	\$2,500	\$2,500	IT training and certification
22	Anthem Blue Cross Blue Shield	1/1/2020	12/31/2026	\$640,364	\$640,364	Health Insurance Benefit Program
23	Prosci	10/1/2024	1/31/2025	\$40,000	\$40,000	Management Certification Program
24	The Children's Cabinet	7/1/2018	6/6/2025	\$35,571	\$35,571	SOS Program for MS & HS students
25	Bryson Sales and Service Inc.	1/2/2020	1/1/2025	\$610,180	\$610,180	School Buses

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
26	Sierra Boiler, ACCO	1/10/2024	1/9/2026	\$297,564	\$297,564	Boiler services
27	Shred-it	1/11/2023	1/10/2025	\$300	\$300	Document shredding services
28	TKE	1/24/2024	1/23/2026	\$115,132	\$115,132	Elevator Maintenance and Repair Services
29	Shred-it	1/27/2023	1/26/2025	\$146	\$146	Document shredding services
30	School Health Corporation	3/1/2022	2/28/2025	\$6,875	\$6,875	Health services supplies
31	Graybar Electric Co.	2/1/2018	1/31/2025	\$3,042	\$3,042	Electrical supplies
32	Shred-it	2/4/2020	2/3/2025	\$140	\$140	Document shredding services
33	Custom Painting and Decorating	2/14/2024	2/13/2025	\$10,000	\$10,000	District-wide Power Washing and Graffiti Removal
34	CDWG	2/22/2024	2/22/2025	\$3,611	\$3,611	Fluke Network Electronic Products and Accessories
35	Konica Minolta Business Solutions	3/1/2021	2/28/2025	\$11,589	\$11,589	Multi-function devices, printers, and document lifecycle equipment and services
36	Copylite Products, GCS Imaging Inc., Ram Discount Computer Supplies	3/15/2023	3/14/2025	\$110,325	\$110,325	Copier Parts & Supplies
37	Pyramid School Products Southwest School & Office Supply	4/9/2024	4/8/2025	\$21,721	\$21,721	Instructional Supplies for Warehouse Inventory
38	CDWG	4/30/2021	2/28/2025	\$510,110	\$510,110	Information Technology Solutions & Services
39	Red Gate Software Ltd	4/21/2023	4/20/2025	\$1,013	\$1,013	Database development solutions
40	Hanover Research Council	4/25/2022	4/24/2025	\$6,750	\$6,750	Digital Portal for Summaries of Current Research Relevant to student Education w/Emphasis on EL Students
41	Pilot Thomas Logistics	4/1/2021	2/28/2025	\$725,000	\$725,000	Fuel Dispensing & Card Lock System State of Nevada
42	Johnson Controls Security Solutions LLC	3/5/2021	3/4/2025	\$65	\$65	Fire and Burglar Alarm Monitoring
43	Johnson Controls Security Solutions LLC	3/5/2021	3/4/2025	\$65	\$65	Fire and Burglar Alarm Monitoring
44	Johnson Controls Security Solutions LLC	3/5/2021	3/4/2025	\$65	\$65	Fire and Burglar Alarm Monitoring
45	Johnson Controls Security Solutions LLC	3/5/2021	3/4/2025	\$65	\$65	Fire and Burglar Alarm Monitoring
46	Cybrary	5/1/2024	4/30/2025	\$1,977	\$1,977	Cybary Professional Development for IT Security on Teams
47	Crowe LLP	3/11/2020	3/10/2025	\$98,000	\$98,000	Audit Services within the Office of Business and Financial Services
48	Brady Industries, Genesis II, Inc, Inland, Supply, Maintex, Inc, ODP Business, Solutions, LLC, Pyramid School Products, Southwest School Supplies , Staples, Contract & Commercial LLC, Unipak	4/10/2024	4/9/2025	\$321,752	\$321,752	School supplies
49	Kaigan Corp. dba Pestmaster Services and Progressive Pest Management	3/16/2020	3/15/2025	\$5,000	\$5,000	District-wide Pest Management Services
50	BlueBeam, Inc.	4/1/2023	4/30/2025	\$3,718	\$3,718	Construction software
51	Kate's Logos LLC	3/24/2022	3/23/2025	\$7,782	\$7,782	School Uniforms
52	Air Filter Sales & Services (Glasfloss Industries)	3/30/2021	3/30/2025	\$33,750	\$33,750	Air filters and services
53	Lowes	4/1/2020	3/31/2025	\$5,000	\$5,000	MRO Supplies and Related Services

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54	LinkedIn	6/11/2024	6/10/2025	\$36,005	\$36,005	Online Subscription for resources including: Jobs Dashboard Manager, Job Slot, Career Pages - Large Enterprise Basic Package, Recruiter Corporate, and Job Wrapping.
55	Empire Snow Removal	12/8/2021	4/1/2025	\$16,667	\$16,667	Snow removal
56	Staples Technology Solutions	8/1/2020	4/6/2025	\$16,206	\$16,206	Office and School Supplies
57	ARG Reliable Inc / BradyIFS, Tahoe Supply Co	4/10/2024	4/9/2025	\$178,739	\$178,739	Janitorial Supplies
58	Riddell All American	4/22/2021	4/21/2025	\$11,265	\$11,265	Reconditioning football helmets and shoulder pads
59	Inland Supply	5/5/2020	5/4/2025	\$3,887	\$3,887	Janitorial/cleaning supplies and equipment.
60	Rapid Rooter	4/10/2024	4/9/2025	\$115,840	\$115,840	District-Wide Cleaning and Snaking of Lines
61	Paton Group / Intelitek	7/1/2024	6/30/2025	\$2,195	\$2,195	Robotic Software
62	Johnson Controls Security Solutions LLC	4/20/2020	4/19/2025	\$52	\$52	Fire and Burglar Alarm Monitoring
63	McKinstry Essention	7/1/2022	6/30/2025	\$30,133	\$30,133	Energy consultant services
64	B&H Photo Video, Decor Music Inc., J.W., Pepper and Son, Inc, Music & Arts, Music In Motion Inc., National Educational Music Co., Perfektion Music Inc., Shar Products Company, Sweetwater Sound, LLC, Taylor Music Inc., West Music Company	3/13/2024	5/12/2025	\$619,789	\$619,789	Music & Arts supplies
65	Reno Forklift	6/17/2019	4/23/2025	\$6,667	\$6,667	Portable Construction Equipment with Related Accessories and Attachments Terex/Genie
66	Frontline Technologies	7/1/2023	6/30/2025	\$35,653	\$35,653	Frontline Technologies - AESOP Substitute Services Software Program
67	Nevada Energy Systems	4/28/2022	4/27/2025	\$8,333	\$8,333	Generator Transfer Switch, Fire Pump and Industrial Engine Annual Maintenance
68	BCI Burke Co. LLC	5/1/2022	4/30/2025	\$33,333	\$33,333	Playground Equipment
69	Heartland School Solutions	7/1/2023	6/30/2025	\$21,279	\$21,279	Blue Bear Accounting Software
70	Parent Teacher Home Visit Project	7/1/2023	6/30/2025	\$2,500	\$2,500	Parent Teacher Home Visits
71	River City Plumbing (Primary),NDI Plumbing (Secondary), Savage and Son (Tertiary)	5/1/2023	4/30/2025	\$142,875	\$142,875	Plumbing Repair
72	Waters Vacuum Truck Service	5/1/2023	4/30/2025	\$15,234	\$15,234	District-wide Pumping Services
73	GCS IMAGING INC., PACIFIC OFFICE AUTOMATION, QUILL LLC, RAM DISCOUNT COMPUTER SUPPLIES	6/14/2024	6/13/2025	\$114,362	\$114,362	Copier & Digital Duplicator Supplies
74	Canon Solutions America	6/26/2020	6/25/2025	\$24,126	\$24,126	Maintenance Contract for 4 Canon Black and White Copiers
75	Valley Concrete Co.	5/19/2020	5/18/2025	\$7,000	\$7,000	District-wide Concrete Installation
76	Johnson Controls Security Solutions LLC	5/29/2019	5/28/2025	\$44	\$44	Fire and Burglar Alarm Monitoring
77	The Platinum Packaging Group	5/29/2024	5/28/2025	\$68,090	\$68,090	Packaging services
78	Simple Power Inc.	5/31/2023	5/30/2025	\$44,195	\$44,195	Solar Preventative Maintenance
79	Johnson Controls Security Solutions LLC	6/2/2019	6/1/2025	\$44	\$44	Fire and Burglar Alarm Monitoring

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
80	Johnson Controls Security Solutions LLC	6/4/2019	6/3/2025	\$44	\$44	Fire and Burglar Alarm Monitoring
81	UNR-NSHE	7/1/2024	6/30/2025	\$6,000	\$6,000	Behavior education consultation
82	NY2	7/5/2023	6/30/2025	\$27,046	\$27,046	Unique Learning System Subscriptions
83	Canon Solutions America	7/1/2020	6/28/2025	\$15,000	\$15,000	Maintenance Contract for 4 Canon Black and White Copiers
84	Johnson Controls Security Solutions LLC	6/17/2019	6/16/2025	\$44	\$44	Fire and Burglar Alarm Monitoring
85	Office Depot	7/1/2019	6/30/2025	\$279,831	\$279,831	Office Supplies and Services
86	Commerce Bank	7/31/2021	7/30/2025	\$87,500	\$87,500	Commercial Purchasing Card Program (P-Card)
87	TMCC	7/1/2022	6/30/2025	\$10,000	\$10,000	Collaboration to offer lower division college courses to District students.
88	Branded Screen Printing, BSN, Buddy's All Stars, Game One, National Sports Apparel	8/9/2023	8/8/2025	\$1,500,000	\$1,500,000	Comprehensive District-Wide Middle School and High School Athletic Uniforms and Related Apparel
89	HP	2/1/2024	6/30/2025	\$2,314,717	\$2,314,717	Computer equipment, desktops, laptops, tablets, services and storage with related peripherals and services
90	UNR-NSHE School of Medicine	7/1/2024	6/30/2025	\$32,244	\$32,244	Attending physicians
91	UNR-NSHE School of Medicine	7/1/2024	6/30/2025	\$10,329	\$10,329	Residency training for child and adult psychiatry
92	Building Control Services (BCS)	7/1/2024	6/30/2025	\$45,710	\$45,710	Annual Gas Detector Calibration
93	Apple Education	1/24/2024	6/30/2025	\$847,508	\$847,508	Computer Equipment, desktops, laptops, tablets, services and storage with related peripherals and services
94	Fisher Science Education	6/15/2021	6/30/2025	\$2,942	\$2,942	General Lab Supplies
95	City of Reno	7/1/2024	6/30/2025	\$76,000	\$76,000	Interlocal Agreement
96	City of Sparks	7/1/2024	6/30/2025	\$60,000	\$60,000	Interlocal Agreement
97	Fingerprinting Express	7/1/2024	6/30/2025	\$115,000	\$115,000	Third-Party Assistance for Fingerprinting Services for New WCSD Hires
98	Illuminate Education formally - Edgenuity Inc.	2/27/2019	6/30/2025	\$45,000	\$45,000	Credit Recovery/ Acceleration Online Courseware for MS and HS Students
99	Learning A-Z	7/1/2021	6/30/2025	\$124,688	\$124,688	Software Program
100	Diligent Corporation	7/1/2024	6/30/2025	\$20,000	\$20,000	Software service that enables groups to share and collaborate information for board meetings - BoardDocs
101	Procore Technologies, Inc	7/1/2024	6/30/2025	\$70,467	\$70,467	Construction management software
102	Houghton Mifflin Harcourt (HMH)	7/1/2017	6/30/2025	\$66,621	\$66,621	HMH - Go Math! Student Edition Print/Digital Y-Year Package Textbook Adoption Grades 6-8
103	Renaissance Learning	7/1/2024	6/30/2025	\$135,900	\$135,900	Technology based educational programs.
104	PowerSchool Group LLC	7/1/2024	6/30/2025	\$158,440	\$158,440	BusinessPLUS - Financial systems
105	NSHE	7/1/2024	6/30/2025	\$5,945	\$5,945	Agreement to place specified firewalls, routers, and switches.
106	Newton Learning Center	7/1/2024	6/30/2025	\$50,000	\$50,000	Second Start Learning Disabilities Program for Support of Social/Emotional Learning
107	UNR-NSHE	7/1/2024	6/30/2025	\$195,527	\$195,527	Behavior education consultation
108	Infinite Campus	7/1/2024	6/30/2025	\$521,077	\$521,077	Infinite Campus End User License Agreement Student Information System
109	Savvas	7/1/2024	6/30/2025	\$55,251	\$55,251	This software is purchased through Savvas, but amendment from 23/24 was approved by Pearson.



Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
110	Vector Solutions	6/1/2024	6/30/2025	\$21,354	\$21,354	Vector Solutions - SafeSchools Renewal
111	Pinyon Public Affairs, LLC	1/4/2024	6/30/2025	\$84,000	\$84,000	Strategic government relations and policy analysis
112	Pearson Virtual Schools USA	2/12/2018	6/30/2025	\$17,143	\$17,143	Virtual Learning Platform
113	AT&T	7/1/2024	6/30/2025	\$462,000	\$462,000	District-Wide WAN Services (Wide Area Network)
114	Enome, Inc (Goalbook)	10/11/2022	6/30/2025	\$374,850	\$374,850	Partners with school districts, working with instructional leaders to improve instructional practices.
115	PowerSchool Group LLC	7/12/2024	7/11/2025	\$38,730	\$38,730	Applicant Tracking Enterprise (Unified TalentED)
116	Dyntek	7/27/2024	7/26/2025	\$379,934	\$379,934	Comprehensive IT solutions and consulting services - CrowdStrike
117	LCP Tracker	7/31/2024	7/30/2025	\$59,858	\$59,858	Software Program
118	Project Lead the Way	8/1/2024	7/31/2025	\$3,000	\$3,000	Project Lead the Way (PLTW) Curriculum Instruction Software Program and Materials at Various School Sites
119	NV Department of Education	7/1/2021	6/30/2025	\$189,159	\$189,159	The Nevada Registry
120	Lawlor Events Center	6/1/2023	6/30/2025	\$117,048	\$117,048	Location - High School Graduations
121	William W. Simons 1999 Trust (Landlord)	1/11/2005	6/30/2025	\$8,061	\$8,061	Lease - 535 E. Plumb Ln, Reno NV 89502 - Title I Building
122	US Bank National Association	7/1/2023	6/30/2025	\$2,500	\$2,500	Banking Services
123	TDC Reno Office	8/1/2019	7/31/2025	\$33,113	\$33,113	Lease - 1301 Cordone Ave. Reno, NV Adult Education Program
124	Dyntek	8/5/2023	8/4/2025	\$105,043	\$105,043	Cisco Umbrella Cloud Security Subscription
125	Dyntek	9/1/2022	8/31/2025	\$100,500	\$100,500	Cisco Umbrella Cloud Security Subscription
126	ProtoKleen	6/30/2022	7/1/2025	\$6,690	\$6,690	Cleaning of Kitchen Units Districtwide (Hoods and Fans)
127	Johnson Controls Security Solutions LLC	7/11/2019	7/10/2025	\$44	\$44	Fire and Burglar Alarm Monitoring
128	CDWG	9/9/2024	9/9/2025	\$78,430	\$78,430	Information Technology Solutions & Services
129	Tholl Fence, Inc.	7/16/2024	7/15/2025	\$99,931	\$99,931	Fencing solutions
130	Henry Schein Medical, Inland Supply Co., School Health Corp	7/26/2023	7/25/2025	\$32,500	\$32,500	Health Services Supplies
131	Ewing Irrigation and Landscape Supply	7/26/2022	7/25/2025	\$20,000	\$20,000	Landscape services
132	Dyntek	4/1/2024	9/30/2025	\$1,147,154	\$1,147,154	Information Technology Networking Equipment (E-Rate)
133	Scott Electric	9/3/2021	9/2/2025	\$8,050	\$8,050	Laminating Film
134	Panorama Education	10/5/2023	10/4/2025	\$24,500	\$24,500	Online Student and Parent Climate Surveys
135	Shred-it	8/1/2019	7/31/2025	\$70	\$70	Document shredding services
136	B and L Backflow Testing Specialists	8/1/2020	7/31/2025	\$13,000	\$13,000	District-wide Backflow Prevention Testing, Maintenance, Repair and Cross-Connection Control
137	Avero Advisors	8/23/2023	8/22/2025	\$550,000	\$550,000	Consulting Services for ERP Pre-Selection Activities, Selection Process and Conversion
138	Wells Fargo	4/1/2013	8/31/2025	\$31,250	\$31,250	General Banking Services
139	Turn It In, LLC	10/7/2023	10/7/2025	\$40,969	\$40,969	Turn It In Plagiarism Detector Software - District-Wide
140	Inland Supply, Mega Link	9/15/2021	9/14/2025	\$55,863	\$55,863	Certain Can Liners Bid
141	Trophy Peak Fire Protection, Inc.	8/14/2025	8/13/2025	\$299,657	\$299,657	District-wide Fire Sprinkler and Emergency Eye Wash/Shower Testing, Maintenance and Repair
142	Virgin Pulse, Inc.	9/3/2019	8/31/2025	\$22,060	\$22,060	Virgin Pulse Engage District-Wide Wellness Program
143	Shred-it	8/27/2022	8/27/2025	\$204	\$204	Document shredding services

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
144	Brightview Landscape Services Inc., Garden Shop Nursery Landscape Div. Inc., Harris Landscape Construction	8/28/2024	8/27/2025	\$480,785	\$480,785	Landscape services
145	CDWG	10/1/2021	10/30/2025	\$174,723	\$174,723	Microsoft Volume Licensing (MVL): Education Solution
146	Sprint	10/11/2015	10/10/2025	\$6,000	\$6,000	Cell tower
147	BSN Sports	10/1/2020	9/30/2025	\$3,207	\$3,207	Physical Education Supplies for Warehouse Inventory
148	Flyers Energy, Interstate Oil Company, Pilot Thomas Logistics, Safety-Kleen, Silver State Petroleum	9/5/2024	9/4/2025	\$97,000	\$97,000	Lubrication Products
149	Naviant	11/1/2024	10/31/2025	\$318,113	\$318,113	Precision Document Imaging - OnBase Document Management Services
150	Reaction Distributing	9/11/2024	9/10/2025	\$147,070	\$147,070	Self-contained Compactors
151	Dex Imaging (formerly Imaging Concepts)	11/2/2020	10/31/2025	\$1,118	\$1,118	Digital duplicators, supplies, and maintenance
152	Shred-it	9/21/2022	9/21/2025	\$204	\$204	Document shredding services
153	Johnson Controls Security Solutions LLC	9/23/2020	9/21/2025	\$52	\$52	Fire and Burglar Alarm Monitoring
154	BSN Sports, Cannon Sports, & Pyramid School Products	11/2/2023	11/1/2025	\$8,017	\$8,017	Physical Education Supplies for Warehouse Inventory
155	Berry Enterprises, Inc. dba Sierra Electronics	7/1/2021	9/30/2025	\$17,640	\$17,640	Bi-Directional Amplifier (BDA) System Annual Inspections, Testing, Certifications, and Re-Certification Services
156	Audio Enhancement	12/1/2021	10/31/2025	\$115,828	\$115,828	Audio equipment
157	Tenable	11/20/2024	11/19/2025	\$2,920	\$2,920	Cybersecurity - Nessus Manager
158	Advanced Classroom Technologies	12/1/2022	11/30/2025	\$381,545	\$381,545	Interactive Technology, Promethean ActivBoards, Projectors, Document Cameras
159	Model Dairy	9/22/2020	10/9/2025	\$400,000	\$400,000	Milk and Other Dairy Products
160	Funds For Learning	11/1/2022	10/31/2025	\$21,167	\$21,167	E-Rate Consultant
161	Inland Supply Co	10/12/2022	10/11/2025	\$8,217	\$8,217	Ice melt
162	Knowledge Matters	12/2/2020	12/29/2025	\$680	\$680	Educational simulation software and resources to help students develop real-world business and marketing skills.
163	Securelink Changed to Imprivata with 23 Term	1/1/2022	12/31/2025	\$5,011	\$5,011	Securelink - Secure access management
164	Blick Art Materials, National Art & School Supplies, ODP, Pyramid School Products, School Specialty, S.W. School Supply	11/28/2024	11/27/2025	\$27,791	\$27,791	Instructional Supplies for Warehouse Inventory
165	Landlord: ECOL Partnership dba McKenzie Properties	7/28/2011	10/31/2025	\$15,261	\$15,261	Lease - 240 S Rock Blvd Suite #143, Reno NV 89502 - Child and Family Services
166	Terry Scotts All String Repair	12/13/2024	12/12/2025	\$52,325	\$52,325	Instrument repairs
167	Kodiak Roofing & Waterproofing Co	11/9/2022	11/8/2025	\$29,000	\$29,000	District-wide Emergency Roof Repairs and Roof Maintenance Repairs Services
168	Branded Screen Printing	11/17/2023	11/16/2025	\$9,750	\$9,750	Certain Uniforms for Transportation
169	Follett Educational Services	1/1/2020	2/28/2026	\$23,175	\$23,175	Follett Destiny Library Management Web-Based Hosting Services

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
170	Scribbles Software, LLC	3/1/2023	2/28/2026	\$19,857	\$19,857	Document management, records processing, and enrollment solutions
171	Brady Industries, Inland Supply, Tahoe Supply	12/14/2022	12/13/2025	\$29,665	\$29,665	Custodial Supplies
172	Xerox	1/1/2021	12/31/2025	\$95,659	\$95,659	Xerox Copiers at Multiple High Schools
173	Included Health	8/1/2019	12/31/2025	\$70,000	\$70,000	Cost-savings healthcare solutions
174	ComPsych	1/1/2014	12/31/2025	\$19,305	\$19,305	Employee assistance program
175	SavRx	1/1/2023	12/31/2025	\$125,852	\$125,852	Pharmacy benefit management solutions
176	Waste Management	1/5/2023	1/4/2026	\$167	\$167	Waste disposal
177	Ferrell Gas	2/1/2020	1/30/2026	\$85,000	\$85,000	Bulk Fuels Liquid Petroleum Gas (Propane) Delivery and Monitoring State of Nevada
178	Reno Business Interiors	1/1/2020	1/30/2026	\$44,927	\$44,927	Office furniture
179	Miracle Recreation	2/17/2021	2/17/2026	\$10,000	\$10,000	Park and Playground Equipment
180	Buell Recreation	5/13/2023	2/17/2026	\$10,000	\$10,000	Park and Playground Equipment
181	Zayo Group / Zayo Fiber Solutions (formally IDACOMM)	3/3/2006	3/31/2026	\$66	\$66	Communication infrastructure services
182	Computer Sciences Corporation	4/1/2020	3/31/2026	\$5,346	\$5,346	Riskmaster/Assure Claims Access Program
183	Genuine Parts Company dba NAPA	5/19/2021	5/19/2026	\$37,000	\$37,000	Auto and Truck Parts with Related Auto and Truck Equipment, Accessories, Supplies and Services
184	UNR - Neuromechanics Lab	6/1/2023	5/31/2026	\$7,900	\$7,900	Impact Testing - Concussion Assessment
185	Lexia Learning	8/1/2024	6/30/2026	\$59,858	\$59,858	Lexia PowerUp Literacy Unlimited License w/Comprehensive Support Package Software
186	TMCC	7/1/2019	6/30/2026	\$90,000	\$90,000	Collaboration to offer lower division college courses to District students.
187	Curriculum Associates, LLC	7/1/2023	6/30/2026	\$2,161,563	\$2,161,563	iReady - Developing effective educational curriculum
188	State of NV / Dept of DHHS / DWSS	12/27/2022	6/30/2026	\$2,500	\$2,500	Interlocal Contract between Public Agencies
189	Gametime/Great Western Park and Playground	8/2/2011	6/30/2026	\$3,333	\$3,333	Park and Playground Equipment
190	Pacific Office Solutions (formerly Konica Minolta Business Solutions)	8/1/2024	7/31/2026	\$8,727	\$8,727	Copiers, printers, and related devices
191	Gopher Sports	8/1/2023	7/31/2026	\$619	\$619	Athletic supplies and PE equipment
192	LobbyGuard, Inc. / Raptor Technologies	8/1/2023	7/31/2026	\$55,500	\$55,500	Electronic Visitor Management System
193	Skillsoft	8/6/2023	8/5/2026	\$28,089	\$28,089	Master License Agreement
194	Amador Stagelines	8/14/2024	8/13/2026	\$400,000	\$400,000	Charter Bus Services
195	Ellevation Education	9/1/2024	8/31/2026	\$274,184	\$274,184	Elevation Education - ELL Software
196	Ramsey Education	11/28/2019	10/30/2026	\$14,450	\$14,450	Personal Finance for Student-Centered, Competency-Based Approach to Learning Software License
197	Vision Service Plan "VSP"	1/1/2023	12/31/2026	\$104,725	\$104,725	Vision Service Plan "VSP" Group Vision Care Plan Administrative Services Program
198	Standard Insurance Company	1/1/2024	12/31/2026	\$752,622	\$752,622	Employee Group Life Insurance
199	Standard Insurance Company	1/1/2024	12/31/2026	\$57,037	\$57,037	Comprehensive insurance solutions
200	Shred-it	1/8/2021	1/7/2027	\$180	\$180	Document shredding services
201	UNR - Board of Regents	4/1/2022	3/31/2027	\$42,000	\$42,000	Dual Enrollment Program

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
202	Building Technology Associates (BTA)	4/21/2021	4/30/2027	\$38,497	\$38,497	Roofing Inspection, Assessment & Data Management Services
203	Z Bar T	6/1/2022	5/31/2027	\$47,771	\$47,771	Lease - of 5450 Riggins Court for North Star and WCSD Offices
204	Cannon Cochran Management Services (CCMSI)	7/1/2024	6/30/2027	\$121,159	\$121,159	Management Services
205	Public Consulting Group (PCG)	2/23/2022	6/30/2027	\$90,300	\$90,300	Electronic IEP and Medicaid Reimbursement Software
206	Atlas Schedule Anywhere/ Schedule Anywhere	7/1/2024	6/30/2027	\$2,182	\$2,182	School scheduling
207	Canon Solutions America	7/1/2022	6/30/2027	\$120,681	\$120,681	Digital printing solutions
208	Goodyear Tire Michelin North America	7/1/2024	6/30/2027	\$125,000	\$125,000	Vehicle tires and related services
209	US Bank National Association	7/6/2022	7/5/2027	\$45,000	\$45,000	Custodial Agreement for Banking Services
210	Ethos Evacuation Strategies (Med Sled)	8/6/2017	8/5/2027	\$418	\$418	Medical/Rescue & Patient Transportation Products
211	US Bank National Association	8/13/2024	8/12/2027	\$15,000	\$15,000	Custodial Agreement for Banking Services
212	Corporate Cost Control, Inc. - Experian Employer Services	8/25/2024	8/25/2027	\$10,000	\$10,000	Data analytics and consumer credit reporting
213	Cintas	7/28/2022	10/30/2027	\$7,000	\$7,000	Uniform Services for Transportation Dept
214	BLM	12/12/2022	12/11/2027	\$160	\$160	Lease - Sun Valley MS Property Agreement
215	Quadient Leasing USA, Inc.	12/1/2022	12/31/2027	\$10,110	\$10,110	Equipment financing solutions provider
216	Centegix	3/14/2023	3/13/2028	\$916,160	\$916,160	Crisis Alert Deployment System
217	Anatomy Warehouse	10/1/2024	5/31/2028	\$1,963	\$1,963	Dissection kits and supplies
218	Sherman & Howard	7/1/2024	6/30/2028	\$100,000	\$100,000	Bond Counsel Services
219	JNA Consulting Group	7/1/2024	6/30/2028	\$20,000	\$20,000	Municipal advisory firm
220	UNR-NSHE	7/1/2023	6/30/2028	\$10,000	\$10,000	Behavior education consultation
221	Cyrun	7/15/2023	7/14/2028	\$12,000	\$12,000	Law enforcement Software
222	Shred-it	7/16/2018	7/14/2028	\$100	\$100	Document shredding services
223	Graybar Electric Co.	2/1/2018	1/31/2029	\$3,182	\$3,182	Telecommunications Supply and Accessories
224	Active Internet Technologies	7/1/2024	6/30/2029	\$34,045	\$34,045	Connect-Ed Services/BlackBoard
225	Mountain State Schoolbook Depository	7/1/2022	6/30/2029	\$49,286	\$49,286	Request for Instructional Materials - High School Economics
226	Buckhead Capital Management, LLC	11/1/2024	10/31/2029	\$70,000	\$70,000	Investment management services
227	Washoe County	4/1/2020	3/31/2036	\$488	\$488	Forensic support services for required DNA testing
	<b>Total Proposed Expenditures</b>			<b>\$28,519,566</b>	<b>\$28,519,566</b>	
	*Contracts that end on or before 06/30/25 have automatic renewals or renewal options in FY2025-26 and FY2026-27.					

Schedule of Privatization Contracts										
Budget Year 2025-26										
	<b>Local Government:</b>	Washoe County School District								
	<b>Contact:</b>	Jeff Bozzo								
	<b>E-Mail Address:</b>	jbozzo@washoeschools.net								
	<b>Daytime Telephone:</b>	775-348-0228					<b>Total Number of Existing Contracts: 13</b>			
Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	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	ARAMARK	07/01/20	6/30/2025	5	\$444,836	\$444,836	Various	7.00	\$ 30.55	Provide consulting and management services to operate the District's non-profit Food Service Program
2	Communities in School	08/01/24	6/30/2025	1	\$564,440	\$564,440	Social Worker	5.50	\$ 73.96	Social worker services
3	AMN ALLIED SERVICES	07/01/24	6/30/2025	1	\$85,251	\$85,251	Speech Pathologist	1.00	\$ 61.44	Speech and language therapy
4	ICON SPEECH & LANGUAGE THERAPY	07/01/24	6/30/2025	1	\$33,930	\$33,930	Speech Pathologist	0.50	\$ 48.91	Speech and language therapy
5	ORANGE TREE STAFFING, LLC	07/01/24	6/30/2025	1	\$247,065	\$247,065	Speech Pathologist	2.50	\$ 71.23	Speech and language therapy
6	SOLANT HEALTH	07/01/24	6/30/2025	1	\$97,740	\$97,740	Speech Pathologist	1.00	\$ 70.44	Speech and language therapy
7	AMN ALLIED SERVICES	07/01/24	6/30/2025	1	\$477,190	\$477,190	Occupational Therapist	5.00	\$ 68.78	Occupational therapy
8	NATIONAL STAFFING SOLUTIONS	07/01/24	6/30/2025	1	\$134,685	\$134,685	Occupational Therapist	1.50	\$ 64.71	Occupational therapy
9	PRO CARE THERAPY INC	7/1/2024	6/30/2025	1	\$62,976	\$62,976	Occupational Therapist	0.50	\$ 90.78	Occupational therapy
10	PROGRESSUS THERAPY LLC	7/1/2024	6/30/2025	1	\$130,756	\$130,756	Occupational Therapist	1.50	\$ 62.83	Occupational therapy
11	REMOTE THERAPY LLC	7/1/2024	6/30/2025	1	\$62,438	\$62,438	Occupational Therapist	0.50	\$ 90.00	Occupational therapy
12	SUNBELT STAFFING LLC	7/1/2024	6/30/2025	1	\$97,125	\$97,125	Occupational Therapist	1.00	\$ 70.00	Occupational therapy
13	WANDER OUTDOORS OCCUPATIONAL	7/1/2024	6/30/2025	1	\$56,022	\$56,022	Occupational Therapist	0.50	\$ 80.75	Occupational therapy
	<b>Total</b>				<b>\$ 2,494,453</b>	<b>\$ 2,494,453</b>		<b>28.00</b>		
	*Contracts that end on or before 06/30/25 have automatic renewals or renewal options in FY2025-26 and FY2026-27.									

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND													
NRS 354.596 EXPENDITURE REPORT													
FINAL BUDGET, FISCAL YEAR JUNE 30, 2026													
FUNCTION/PROGRAM		10-1xx-xxxx- REGULAR	10-3xx-xxxx- VOCATIONAL	10-4xx-xxxx- OTHER INST PROGRAMS	10-9xx-xxxx- CO/EXTRA CURRICULAR	10-0xx-21xx- STUDENT SUPPORT	10-0xx-22xx- INSTRUCTIONAL SUPPORT	10-0xx-23xx- GENERAL ADMIN	10-0xx-24xx- SCHOOL ADMIN	10-0xx-25xx- CENTRAL SERVICES	10-0xx-26xx- OPERATIONS & MAINT	10-0xx-27xx- STUDENT TRANSPORT	TOTALS
OBJECT	ACCOUNT DESCRIPTION	INSTRUCTION	PROGRAMS	PROGRAMS	PROGRAMS	PROGRAMS	PROGRAMS	PROGRAMS	PROGRAMS	PROGRAMS	PROGRAMS	PROGRAMS	PROGRAMS
61110	TEACHERS	151,966,472	5,051,001	0	0	2,976,528	1,113,688	93,527	45,482	144,490	0	0	161,391,187
61111	TEACHERS (YEAR ROUND SCHOOLS)	18,434,667	67,762	0	0	408,202	69,745	0	0	0	0	0	18,980,376
61112	ROTC TEACHERS	2,669,438	0	0	0	0	177,963	0	0	0	0	0	2,847,401
61120	ASSISTANTS	2,133,688	0	0	0	329,353	3,491,776	0	0	0	0	0	5,954,817
61121	AIDES	207,109	0	0	0	2,583,759	0	0	0	0	0	0	2,790,868
61140	CERTIFIED ADMINISTRATORS	0	245,564	0	132,715	1,206,212	1,245,193	1,843,642	20,679,326	1,153,519	0	0	26,506,172
61150	BOARD MEMBERS	0	0	0	0	0	0	63,000	0	0	0	0	63,000
61151	PSYCHOLOGISTS	0	0	0	0	5,399,313	0	0	0	0	0	0	5,399,313
61152	PRO-TECH	325,780	0	0	0	1,641,968	659,954	2,137,947	0	9,039,419	1,754,372	959,092	16,518,530
61160	LIBRARIANS	0	0	0	0	0	2,165,464	0	0	0	0	0	2,165,464
61161	COUNSELORS	0	0	0	0	14,683,202	73,356	0	0	0	0	0	14,756,558
61162	NURSES	0	0	0	0	3,918,539	0	0	0	0	0	0	3,918,539
61164	COUNSELORS (YEAR ROUND)	0	0	0	0	815,471	0	0	0	0	0	0	815,471
61165	NURSES (YEAR ROUND)	0	0	0	0	92,282	0	0	0	0	0	0	92,282
61170	CLASSIFIED	115,700	0	16,231	86,702	2,934,920	432,241	795,945	11,980,786	8,356,656	1,281,089	4,997,653	30,997,924
61171	BUS DRIVERS	0	0	0	700,000	0	0	0	0	0	0	8,014,873	8,714,873
61173	WAREHOUSE/MAINTENANCE	0	0	0	0	0	0	0	0	294,732	26,164,939	0	26,459,672
61174	SCHOOL POLICE OFFICERS/INVEST.	0	0	0	0	0	0	0	0	0	3,570,145	0	3,570,145
61210	HOURLY/CERTIFIED	1,013,894	5,000	231,889	0	84,403	34,106	0	1,360	0	0	3,000	1,373,652
61230	SUBSTITUTE - TEACHERS	4,772,837	120,555	0	0	0	42,209	8,000	0	0	0	0	4,943,601
61270	SUBSTITUTES - CLASSIFIED	0	0	0	0	74,735	2,000	3,000	0	52,965	46,804	0	179,504
61280	ESIP	0	0	0	0	0	0	0	0	0	0	0	0
61290	STUDENT ACTIVITY WORKERS	0	0	0	0	0	0	0	0	0	0	0	0
61370	OVERTIME - CLASSIFIED	565	795	0	875	6,434	18,284	7,518	110,888	27,253	1,178,381	690,197	2,041,190
61371	CALL BACK OVERTIME - CLASS.	0	0	0	0	0	0	0	2,554	57	67,491	55,830	125,932
61372	ADDITIONAL TIME - CLASSIFIED	6,264	0	0	122	149,492	8,046	2,109	50,657	10,088	72,824	40,229	339,831
61373	COMP PAYOUTS	36	0	0	0	61	57	1	380	3,226	98,492	66,280	168,533
61510	BONUS PAY	685,000	0	0	0	0	0	0	34,500	0	0	0	719,500
61511	SICK LEAVE PAYOFF - CERTIFIED	2,145,649	0	0	0	0	0	0	0	0	0	0	2,145,649
61546	LONGEVITY - LIC ADMIN	0	4,070	0	2,360	96,616	26,850	34,280	279,001	99,640	12,246	16,225	571,288
61547	VACATION PAYOUTS - CERTIFIED	61,828	5,641	0	3,659	22,778	56,450	146,184	741,384	247,250	73,815	32,464	1,391,453
61548	MOVING EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0
61576	LONGEVITY - CLASSIFIED	11,618	0	0	1,100	40,795	32,035	4,700	85,504	52,765	111,220	46,624	386,362
61577	VACATION PAYOUTS - CLASSIFIED	36,547	0	0	0	19,030	12,894	13,084	26,726	64,953	149,996	52,653	375,883
61690	EXTRA DUTY PAY	2,426,542	10,476	0	3,245,102	4,839	8,696	209,034	0	2,904	510	5,702	5,913,805
61691	STIPENDS	147,000	5,000	0	0	0	121,079	57,057	0	0	500	1,694	332,330
TOTAL SALARIES		187,160,633	5,515,864	248,120	4,172,635	37,488,932	9,792,085	5,419,028	34,038,548	19,549,918	34,582,823	14,982,516	352,951,103
62100	GROUP INSURANCE	24,938,211	669,648	0	8,870	4,559,243	1,286,094	412,432	3,337,915	1,872,878	4,808,100	2,325,270	44,218,660
62101	LIFE INSURANCE	216,637	7,498	0	754	78,474	19,655	19,330	111,188	59,478	53,864	26,089	592,969
62102	LONG TERM DISABILITY INSURANCE	3	1	0	1	80	19	41	174	110	16	10	456
62200	OASDI	357,771	0	15,384	136,625	70,665	16,600	2,282	7,654	2,146	10,202	20,722	640,051
62300	RETIREMENT	63,468,480	1,970,088	0	313,648	12,396,546	2,826,565	1,663,736	10,222,223	5,927,750	8,756,217	3,167,520	110,712,773
62301	1/5 PERS CREDIT	0	0	0	0	0	0	0	0	0	0	0	0
62400	MEDICARE	2,616,246	78,097	0	43,376	537,637	138,491	73,747	479,340	277,470	478,402	203,433	4,926,239
62500	TUITION REIMBURSEMENT	0	0	0	0	0	0	0	0	400,000	0	0	400,000
62600	UNEMPLOYMENT	0	0	0	0	0	0	150,126	0	0	0	0	150,126
62700	WORKERS' COMP	335,484	19,282	0	39,221	133,015	34,528	18,214	118,348	68,782	998,335	368,162	2,133,370
62880	OPEB	0	0	0	0	0	0	0	0	0	0	0	0
62900	VEHICLE STIPENDS	0	0	0	0	5,700	3,000	50,700	6,000	3,420	1,539	1,260	71,619
TOTAL BENEFITS		91,932,833	2,744,613	15,384	542,495	17,781,361	4,324,951	2,390,609	14,282,842	8,612,034	15,106,676	6,112,466	163,846,264
		279,093,466	8,260,477	263,504	4,715,130	55,270,293	14,117,037	7,809,637	48,321,391	28,161,952	49,689,499	21,094,981	516,797,367



WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND													
NRS 354.596 EXPENDITURE REPORT													
FINAL BUDGET, FISCAL YEAR JUNE 30, 2026													
		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	
OBJECT	ACCOUNT DESCRIPTION	INSTRUCTION	PROGRAMS	PROGRAMS	CURRICULAR	SUPPORT	SUPPORT	ADMIN	ADMIN	SERVICES	& MAINT	TRANSPORT	TOTALS
63100	ADMINISTRATIVE SERVICES	0	0	0	0	0	0	4,000	0	52,166	0	0	56,166
63101	ADMIN SERVICES >\$25K MAJOR	0	0	0	0	0	0	49,880	0	0	0	0	49,880
63200	EDUCATIONAL SERVICES	24,950	0	0	0	3,000	21,655	0	1,000	0	0	0	50,605
63201	ED SERVICES > \$25K MAJOR	0	28,000	0	0	0	125,000	0	0	7,281	0	0	160,281
63300	TRAINING AND DEVEL SERVICES	57,425	2,500	0	250	22,328	214,580	52,188	5,000	55,629	2,825	8,000	420,725
63400	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	7,577	32,512	0	96,316	188,162	15,000	339,567
63401	OTHER PROF SRVCS > \$25K MAJOR	0	0	0	554,020	250,000	89,854	298,000	0	40,000	0	0	1,231,874
63405	OTHER ATTORNEY FEES	0	0	0	0	0	0	0	0	0	0	0	0
63500	TECHNICAL SERVICES	1,000	0	0	0	6,400	5,000	0	0	23,325	50,354	18,000	104,079
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	10,000	0	0	0	2,600	40,108	300	1,000	114,621	29,308	1,000	198,937
63521	OTHER TECH SERV > \$25K MAJOR	0	0	0	0	0	0	0	0	3,360,503	0	215,000	3,575,503
63529	CHARGEBACKS/OTHER TECH SERVICES	0	0	0	0	0	0	0	0	(177,495)	0	0	(177,495)
63600	OTHER SPECIALIZED SERVICES	500	0	0	80,000	0	0	0	0	0	0	0	80,500
64110	SEWER	0	0	0	0	0	0	0	0	0	662,363	0	662,363
64111	WATER	50	0	0	0	0	0	0	0	0	1,882,301	0	1,882,351
64200	CLEANING SERVICES	0	0	0	0	0	0	0	0	0	20,071	0	20,071
64210	GARBAGE PICKUP	10,350	300	0	0	1,500	500	0	2,190	3,915	2,130,500	0	2,149,255
64220	LINEN SERVICE	0	0	0	0	0	0	0	0	1,600	0	35,000	36,600
64230	SNOWPLOWING	0	0	0	0	0	0	0	0	0	40,000	0	40,000
64240	LAWN & GROUNDS UPKEEP	0	0	0	0	0	0	0	0	0	297,755	0	297,755
64250	OTHER CLEANING SERVICES	0	0	0	0	0	0	0	0	0	89,343	0	89,343
64310	BUILDING REPAIRS AND MAINT	20,950	0	0	0	0	1,600	0	6,500	45,000	221,313	24,000	319,363
64311	EQUIPMENT REPAIRS & MAINT	8,900	150	0	0	10,184	0	0	0	10,900	65,750	25,000	120,884
64312	VEHICLE REPAIRS & MAINT	0	0	0	0	0	0	0	0	0	0	275,954	275,954
64313	OTHER REPAIR/MAINT SERVICES	500	0	0	160,000	1,500	71,137	0	0	20,929	27,500	0	281,566
64320	TECH-RELATED REPAIRS & MAINT	1,300	0	0	0	0	7,500	0	0	22,142	0	348,432	379,374
64410	RENTAL/LEASE - LAND & BLDGS	92,952	0	0	0	168,884	214,819	23,500	0	68,760	70,400	0	639,315
64420	RENTAL/LEASE - EQUIPMENT	125,885	0	0	0	0	0	0	500	311,459	6,900	2,000	446,744
64422	EXCESS COPIES-LEASED COPIERS	24,800	0	0	0	0	0	0	0	50,000	0	0	74,800
64502	SITE IMPROVEMENTS	1,750	0	0	0	0	0	0	300	0	0	0	2,050
64503	BUILDING IMPROVEMENTS	5,000	0	0	0	0	0	0	0	0	0	0	5,000
64900	OTHER PURCHASED PROPERTY SRVCS	0	0	0	0	0	0	0	0	0	269,201	0	269,201
64901	JOINT USE AGREEMENTS	0	0	0	0	0	0	0	0	0	216,000	0	216,000
64909	CHARGEBACKS/PROPERTY SERVICES	0	0	0	0	0	0	0	0	(240,000)	0	0	(240,000)
65000	OTHER PURCHASED SERVICES	1,200	0	0	0	0	200	0	0	0	250	0	1,650
65100	INLIEU OF TRANSPORTATION PYMTS	0	0	0	0	0	0	0	0	0	0	35,000	35,000
65101	FIELD TRIPS	2,406	1,000	0	0	0	0	0	0	0	0	0	3,406
65102	ACTIVITY TRIPS	1,000	0	0	135,000	0	0	0	0	0	0	0	136,000
65103	ATHLETIC TRAVEL	0	4,000	0	401,474	0	0	0	0	0	0	0	405,474
65104	BUS USAGE	0	0	0	0	0	0	1,750	0	0	0	0	1,750
65190	STUDENT TRAVEL	0	0	0	24,000	0	30,000	0	0	0	0	0	54,000
65200	PROPERTY/LIABILITY INSURANCE	0	0	0	0	0	0	0	0	9,784,181	0	0	9,784,181
65310	POSTAGE	4,650	700	0	0	0	200	765	400	224,912	1,950	100	233,677
65330	TELEPHONE	330	0	0	0	0	0	0	1,200	0	450,000	0	451,530
65340	CELLULAR TELEPHONE COSTS	744	0	0	0	550	200	3,404	0	11,971	126,100	6,500	149,469
65350	TELEPHONE - DATA TRANSMISSION	0	0	0	0	0	0	1,000	0	0	725,000	0	726,000
65400	ADVERTISING	8,000	0	0	0	250	0	0	0	40,617	1,100	250	50,217
65500	PRINTING	328,621	10,000	0	2,000	6,600	34,492	15,688	12,406	27,492	2,000	4,250	443,549
65600	STUDENT TUITION & REGISTRATION	2,341,765	200	0	0	0	0	1,000	0	0	0	0	2,342,965
65800	TRAVEL/PER DIEM/LODGING	72,150	4,300	0	28,250	700	22,352	64,313	11,700	12,551	838	3,375	220,529
65801	MILEAGE	16,850	1,000	0	0	37,000	51,664	13,550	11,800	31,115	5,350	9,000	177,329
65802	CONFERENCE/SEMINAR/TRAINING	1,500	0	0	0	0	0	0	0	0	0	0	1,500
65910	INTERAGENCY PURCHASED SERVICES	0	0	0	0	0	0	8,907	0	3,000	0	0	11,907
TOTAL PURCHASED SERVICES		3,165,528	52,150	0	1,384,994	511,496	938,438	570,757	53,996	14,244,592	7,592,634	1,025,861	29,540,446



**AFFIDAVIT OF PUBLICATION**


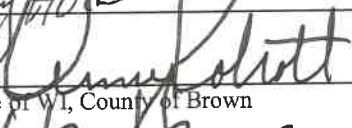
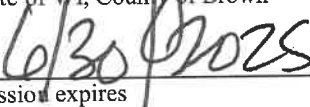
Dawn Gordillo  
Attn: Accounts Payable  
Washoe Co School District  
Po Box 30425  
Reno NV 89520-3425

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:

05/16/2025

and that the fees charged are legal.  
Sworn to and subscribed before on 05/16/2025

  
\_\_\_\_\_  
Legal Clerk  
  
\_\_\_\_\_  
Notary, State of WI, County of Brown  
  
\_\_\_\_\_  
My commission expires

Publication Cost:	\$441.86	
Tax Amount:	\$0.00	
Payment Cost:	\$441.86	
Order No:	11300191	# of Copies:
Customer No:	1118658	1
PO #:		

**THIS IS NOT AN INVOICE!**

*Please do not use this form for payment remittance.*

AMY KOKOTT  
Notary Public  
State of Wisconsin

# NOTICE OF PUBLIC HEARING

May 27, 2025

## WASHOE COUNTY SCHOOL DISTRICT - TENTATIVE BUDGET FOR 2025-26

To conform with NRS 354.596, the Tentative Budget for fiscal year 2025-26, was presented to the Board of Trustees and entered into the minutes of the meeting on April 8, 2025. A summary of the Tentative Budget appears below:

FISCAL YEAR AD VALOREM TAX BASE FOR LEVY.....\$31,982,957,867

Budgeted Fund Resources	Opening Fund Balance	Non-Property Tax Revenue	Property Tax Revenue	Transfers In	Total Fund Resources	Tax Rate
General Fund	\$69,343,651	\$663,344,882	\$0	\$0	\$732,688,533	0.0000
Debt Service Funds	106,972,533	1,954,647	96,419,140	48,336,077	253,682,397	0.3885
Other Funds	220,636,493	603,051,971	0	93,669,184	917,357,649	
Total	\$396,952,677	\$1,268,351,500	\$96,419,140	\$142,005,261	\$1,903,728,578	0.3885

Budgeted Fund Applications	Salaries and Benefits	Services, Supplies and Other	Ending Fund Balance	Transfers Out & Contingencies	Total Fund Requirements
General Fund	\$516,803,583	\$57,979,626	\$62,380,450	\$95,524,874	\$732,688,533
Debt Service Funds	0	131,789,348	117,180,967	4,712,082	253,682,397
Other Funds	260,550,784	400,477,579	207,993,208	48,336,077	917,357,649
Total	\$777,354,367	\$590,246,553	\$387,554,625	\$148,573,033	\$1,903,728,578

Budgeted Resources By Source	Actual Prior Year Ending	Estimated Current Year	Tentative Budget
Local Sources	\$354,042,063	\$332,264,897	\$348,391,827
State Sources	\$733,063,672	\$751,612,114	\$774,326,608
Federal Sources	\$123,308,031	\$91,352,585	\$84,002,205
Other Sources	\$203,383,578	\$188,177,657	\$158,050,000
Transfers From Other Funds	\$153,263,181	\$131,233,811	\$142,005,261
Opening Fund Balance	\$570,155,565	\$758,078,674	\$396,952,677
Total	\$2,137,216,091	\$2,252,719,737	\$1,903,728,578

Budgeted Fund Applications	Actual Prior Year Ending	Estimated Current Year	Tentative Budget
Regular Programs	\$289,359,726	\$293,009,806	\$295,654,126
Special Programs	\$124,947,603	\$124,986,125	\$138,757,825
Vocational Programs	\$9,187,825	\$9,737,564	\$10,726,514
Other Instructional Programs	\$134,186,811	\$147,266,987	\$141,285,086
Adult Education Programs	\$1,317,018	\$1,280,967	\$1,280,967
Community Service Programs	\$753,196	\$699,642	\$699,642
Co-Curricular Programs	\$20,349,743	\$24,594,752	\$23,198,935
Undistributed Expenditures	\$558,117,178	\$1,008,606,857	\$624,208,478
Transfers to Other Funds	\$136,767,537	\$123,341,215	\$142,005,261
Debt Service	\$104,150,781	\$115,903,695	\$131,789,348
Contingency	\$0	\$6,339,451	\$6,567,771
Ending Fund Balance	\$758,078,673	\$396,952,677	\$387,554,625
Total	\$2,137,216,091	\$2,252,719,737	\$1,903,728,578

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 27, 2025, 10:00 AM, at the Central Administration Building, 425 East Ninth Street, Reno, NV 89512.



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

Western Regional Water Commission herewith submits the FINAL budget for the  
fiscal year ending June 30, 2026

This budget contains 0 fund, 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                      If the final computation requires, the tax rate will be  
lowered.

This budget contains 1 governmental fund types with estimated expenditures of \$ 3,423,718 and  
0 proprietary funds with estimated expenses of \$ 0

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

#### CERTIFICATION

I Samantha Turner  
(Print Name)  
Division Director Finance & Administration CSD  
(Title)

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

Signed: Samantha Turner

Dated: 04/01/2025

#### APPROVED BY THE GOVERNING BOARD

Only necessary for FINAL Budget  
(Signature by DocuSign is acceptable)

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

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

Date and Time: May 22, 2025, 9:00 a.m.

Publication Date: May 14, 2025

Place: Sparks Council Chambers - Legislative Building, 745 Fourth St., Sparks, Nevada

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

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

Personnel support services are provided to the Commission pursuant to an interlocal agreement with Washoe County Community Services Department.

POPULATION (AS OF JULY 1)			
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.**

Western Regional Water Commission  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA



Budget Summary for Western Regional Water Commission  
(Local Government)

Page: 3  
Schedule A

## SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for Western Regional Water Commission  
(Local Government)

[illegible]

\* 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.

Page: 4  
Schedule A-1

<b><u>REVENUES</u></b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Water surcharge fees	1,761,288	1,893,679	1,959,957	1,959,957
Earnings on investments	88,893	86,060	16,400	16,400
Subtotal of Revenues	1,850,181	1,979,739	1,976,357	1,976,357
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)	-	-	-	-
Subtotal of Other Financing Sources	-	-	-	-
BEGINNING FUND BALANCE	2,303,561	2,605,280	1,991,111	1,991,111
Prior Period Adjustment(s)	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL BEGINNING FUND BALANCE	2,303,561	2,605,280	1,991,111	1,991,111
TOTAL RESOURCES	4,153,742	4,585,019	3,967,468	3,967,468
EXPENDITURES				
Services and Supplies	1,548,462	2,593,908	3,423,718	3,423,718
Subtotal of Expenditures	1,548,462	2,593,908	3,423,718	3,423,718
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)	-	-	-	-
Operating Transfers Out (Schedule T)	-	-	-	-
Subtotal of Other Uses	-	-	-	-
ENDING FUND BALANCE	2,605,280	1,991,111	543,750	543,750
TOTAL COMMITMENTS & FUND BALANCE	4,153,742	4,585,019	3,967,468	3,967,468

Western Regional Water Commission  
(Local Government)

# SCHEDULE OF EXISTING CONTRACTS

Budget Year 2025-2026

Local Government: Western Regional Water Commission

Contact: Kimberly Rigdon

E-mail Address: [krigdon@washoecounty.gov](mailto:krigdon@washoecounty.gov)

Daytime Telephone: 775-225-5246

Total Number of Existing Contracts: \_\_19\_\_

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	Washoe County	11/07/08	-	525,471	525,471	Professional and administrative staff services
2	McDonald Carano Law Offices	10/01/19	-	81,000	81,000	Legal services
3	Regional Planning Governing Board	07/01/23	06/30/26	50,000	50,000	Shared work program
4	SoSu	07/01/23	06/30/25	5,500	5,700	Video production services
5	Schettler, Macy & Associates, LLC	07/01/23	06/30/25	10,000	10,100	Financial audit services
6	Desert Research Institute	07/01/23	06/30/25	20,000	20,000	Plan Implementation-Precipitation Monitoring
7	Desert Research Institute	07/01/23	06/30/25	5,000	5,000	Plan Implementation-Washoe ET Project
8	Truckee Meadows Water Authority	07/01/23	06/30/25	100,000	100,000	Plan Implementation-Water Usage Review
9	Nevada Landscape Association	07/01/23	06/30/25	12,500	12,500	Plan Implementation-Certified Landscape Program
10	Data Instincts	09/01/21	-	100,000	100,000	Plan Implementation-OneWater NV Communication Plan
11	University of Nevada, Reno	07/01/23	06/30/25	160,000	200,000	Plan Implementation-Regional Water Management Coordination
12	University of Nevada, Reno	07/01/23	06/30/25	250,000	250,000	Plan Implementation-Enhanced Wastewater Source Water Control Plan
13	City of Reno	07/01/23	06/30/25	262,500	262,500	Plan Implementation-Stormwater Program
14	City of Reno	10/25/23	06/30/25	75,000	65,000	Plan Implementation-Watershed Assessments
15	One Truckee River	07/01/23	06/30/25	75,000	75,000	Plan Implementation-Program Administration
16	City of Reno	06/01/21	06/30/25	100,000	-	Plan Implementation-Water Quality Credit Program
17	Stantec	11/01/23	06/30/25	125,000	125,000	Plan Implementation-Cold Springs Water Balance
18	Sierra Nevada Journeys	07/01/23	06/30/25	50,000	50,000	Plan Implementation-Recycled Water Education in Schools
19	Jacobs	10/04/23	06/30/25	25,000	50,000	Plan Implementation-PFAS Technical Consultant
Total Proposed Expenditures				2,031,971	1,987,271	

Additional Explanations (Reference Line Number and Vendor):

# SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2025-2026

Local Government: Western Regional Water Commission

Contact: Kimberly Rigdon

E-mail Address: [krigdon@washoecounty.gov](mailto:krigdon@washoecounty.gov)

Daytime Telephone: 775-225-5246

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 - N/A									
2										
3										
4										
5										
6										
7										
8	Total									

Page: 7

Attach additional sheets if necessary.

Schedule 32

Declaration of Publication  
STATE OF NEVADA,  
County of Washoe-SS

Breanna Garrett  
declares and says that she is the Record  
Clerk of the SPARKS TRIBUNE, a daily  
Newspaper, published in Sparks, Washoe  
County, Nevada; that she has charge of  
and knows the advertising appearing in  
said newspaper, and the

NOTICE OF PUBLIC HEARING

WESTERN REGIONAL WATER COMMISSION

of which a copy is hereunto attached, was  
first published in said newspaper in its  
issue dated

14<sup>th</sup> of May, 2025

the date of the last publication being in the  
issue of

5-14-2025

Under penalty of perjury, I declare that  
The foregoing is true and correct.

Dated: May 14, 2025

Breanna Garrett  
Breanna Garrett

NOTICE OF PUBLIC HEARING  
WESTERN REGIONAL WATER COMMISSION

Pursuant to NRS 354.596, notice is hereby given that a public hearing will be conducted on the  
Fiscal Year 2025 - 2026 tentative budget of the Western Regional Water Commission at 9:00  
a.m. on Thursday, May 22, 2025, 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 the Washoe County Community Services Department; and, the  
Washoe County Clerk, 1001 East Ninth St., Building A, Reno, Nevada.