

COMMUNICATIONS AND REPORTS

May 20, 2025

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

COMMUNICATIONS

- A. Washoe County Treasurer, affidavit of mailing dated April 21, 2025.
- B. Washoe County Treasurer, Tax Sale Proof of Publication and Return of Sale reports dated April 23, 2025.

MONTHLY STATEMENTS/REPORTS

- A. Clerk of the Court, Monthly Financial Statement for the month ending April 30, 2025.

ANNUAL STATEMENTS/REPORTS

- A. City of Reno Redevelopment Agency #1, Tentative Budget for fiscal year 2025/2026.
- B. City of Reno Redevelopment Agency #2, Tentative Budget for fiscal year 2025/2026.
- C. City of Reno, Tentative Budget for fiscal year 2025/2026.
- D. Redevelopment Agency of the City of Sparks Area 2, Tentative Budget for fiscal year 2025/2026.
- E. City of Sparks, Tentative Budget for fiscal year 2025/2026.
- F. Sun Valley General Improvement District, Tentative Budget for fiscal year 2025/2026.
- G. Washoe County School District, Tentative Budget for fiscal year ending June 30, 2026.



OFFICE OF THE WASHOE COUNTY TREASURER

April 21, 2025

Washoe County Clerk
Attn: BRM Supervisor

Hello-

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

Thank you,

BY:

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

Linda Jacobs
Deputy Treasurer

Affidavit of Mailing

April 21, 2025

State of Nevada)
 : ss.
County of Washoe)

Justin Taylor, being duly sworn, deposes and says; That at all times hereinafter mentioned, he was, and now is, the duly elected County Treasurer of the County of Washoe, State of Nevada; that on the 21st day of March, 2025, he deposited in the United States Post Office at Reno, Nevada, notices to all property owners of Delinquent Taxes, for the Tax Year of 2024/2025; that there were 8,325 notices mailed, each enclosed in a sealed envelope upon which first class postage was fully prepaid; that there were 216 notices returned undeliverable.

DATED: April 21, 2025
ATTEST:



JUSTIN TAYLOR
WASHOE COUNTY TREASURER



LINDA JACOBS
DEPUTY TREASURER

STATE OF NEVADA
 } ss.
COUNTY OF WASHOE

Subscribed and sworn before me this 21st day of April, 2025, by Justin Taylor, Washoe County Treasurer & Linda Jacobs, Deputy Treasurer.



NOTARY PUBLIC My commission expires: 8/25/2025





OFFICE OF THE WASHOE COUNTY TREASURER

April 23, 2025

Washoe County Clerk

Hello-

Per NRS 361.595 (9), please find the 2025 Tax Sale Proof of Publication and the Return of Sale reports.

Thank you,

BY:

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

Linda Jacobs
Deputy Treasurer

Order Confirmation

Not an Invoice

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

Date:	03/17/2025
Order Number:	11138615
Prepayment Amount:	\$ 0.00

Column Count:	2.0000
Line Count:	140.0000
Height in Inches:	0.0000

Print

Product	#Insertions	Start - End	Category
RGJ Reno Gazette-Journal	4	03/19/2025 - 04/09/2025	Public Sale
RGJ rgi.com	4	03/19/2025 - 04/09/2025	Public Sale

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

Total Cash Order Confirmation Amount Due	\$2568.60
Tax Amount	\$0.00
Service Fee 3.99%	\$102.49
Cash/Check/ACH Discount	-\$102.49
Payment Amount by Cash/Check/ACH	\$2568.60
Payment Amount by Credit Card	\$2671.09

Order Confirmation Amount	\$2568.60
----------------------------------	------------------



OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

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

That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 8, 2024, Agenda Item # 6.J.1, the Washoe County Treasurer did on April 16 2025, sell that certain real property described as APN **027-063-31** by public auction to **BRONZE ASSETS LLC**, and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY

LINDA JACOBS, DEPUTY TREASURER

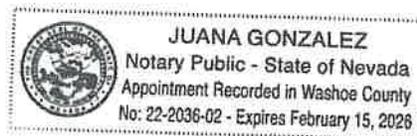
ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

On April 23, 2025, LINDA JACOBS, Deputy Treasurer, on behalf of the Washoe County Treasurer, whom I know personally to be the signer of the above and he/she acknowledged that he/she signed it.

NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

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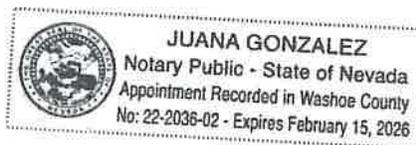
TREASURER OF WASHOE COUNTY


LINDA JACOBS, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA
) ss.
COUNTY OF WASHOE

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TREASURER OF WASHOE COUNTY

LINDA JACOBS, DEPUTY TREASURER

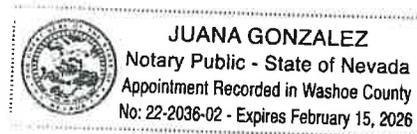
ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

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OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

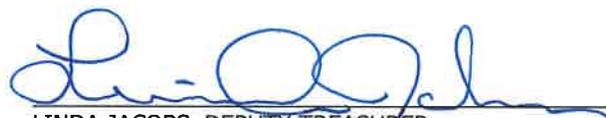
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) SS
COUNTY OF WASHOE)

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That in compliance with the provisions of the Nevada Revised Statutes 361.595 and with the NOTICE OF SALE OF REAL ESTATE, a full, true and correct copy of which is hereto attached, as authorized by the Board of County Commissioners of Washoe County, Nevada, on October 8, 2024, Agenda Item # 6.J.1, the Washoe County Treasurer did on April 16 2025, sell that certain real property described as APN **074-162-08** by public auction to **THE CHRISPHER J WIMMER AND PAULA R WIMMER REVOCABLE LIVING TRUST DATED 02/24/1995**

CHRISTOPHER J WIMMER AND PAULA R WIMMER TRUSTEES, and shall now file the Treasurer's Deed for record with the County Recorder of Washoe County, Nevada.

TREASURER OF WASHOE COUNTY

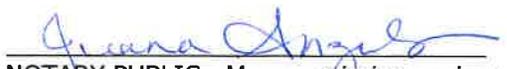

LINDA JACOBS, DEPUTY TREASURER

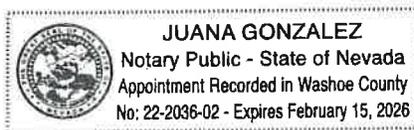
ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

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NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

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TREASURER OF WASHOE COUNTY

LINDA JACOBS, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

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OFFICE OF THE WASHOE COUNTY TREASURER

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COUNTY OF WASHOE)

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TREASURER OF WASHOE COUNTY

LINDA JACOBS, DEPUTY TREASURER

ACKNOWLEDGMENT

STATE OF NEVADA
 } ss.

COUNTY OF WASHOE

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NOTARY PUBLIC My commission expires:





OFFICE OF THE WASHOE COUNTY TREASURER

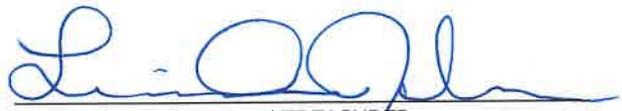
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STATE OF NEVADA)
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COUNTY OF WASHOE)

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TREASURER OF WASHOE COUNTY


LINDA JACOBS, DEPUTY TREASURER

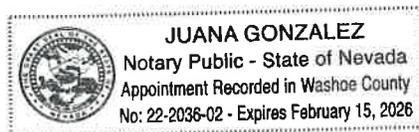
ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

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OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

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TREASURER OF WASHOE COUNTY

LINDA JACOBS, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA

} ss.

COUNTY OF WASHOE

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OFFICE OF THE WASHOE COUNTY TREASURER

RETURN OF SALE OF REAL ESTATE

STATE OF NEVADA)
) SS
COUNTY OF WASHOE)

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TREASURER OF WASHOE COUNTY


LINDA JACOBS, DEPUTY TREASURER

ACKNOWLEDGMENT
STATE OF NEVADA
) ss.
COUNTY OF WASHOE

On April 23, 2025, LINDA JACOBS, Deputy Treasurer, on behalf of the Washoe County Treasurer, whom I know personally to be the signer of the above and he/she acknowledged that he/she signed it.

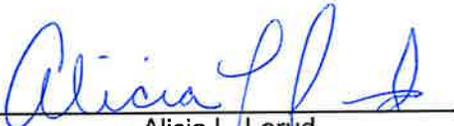

NOTARY PUBLIC My commission expires:



CLERK OF THE COURT
MONTHLY FINANCIAL STATEMENT
STATE OF NEVADA, COUNTY OF WASHOE
Month Ending April 30, 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	\$	6,810.00
	Additional Divorce Filing Fee	\$	160.00
	*County General Fund	\$	127,927.50
	eFile Fee (General Fund)	\$	20,700.00
	State Civil Fee	\$	20,501.00
	Legal Aid Filing Fee	\$	27,845.00
	TOTAL		<u>\$203,943.50</u>


Alicia L. Lerud
District Court Administrator/Clerk of Court

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

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

UNIT ID. CLERK - JUDICIAL
Date: May 1, 2025

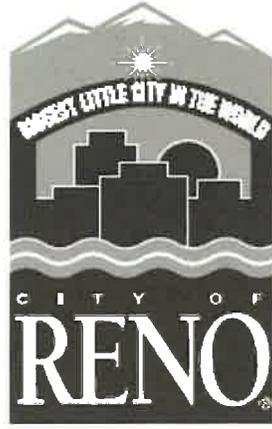
FOR AUDIT AND CONTROL PURPOSES PLEASE INDICATE THE REASON FOR THIS COLLECTION.
(Attach any additional document if this would help to clarify the collection.)

DISTRICT COURT FEES COLLECTED FOR April 2025

ACCOUNTS TO BE CREDITED						AMOUNT		
CR/GF/OP	ACCOUNT DESCRIPTION	ORDER	COST CENTER	ACCOUNT				
OP	Legal Aid (Washoe Legal Services) (01)		990023	441007	14,371.00	legalaid	\$	27,845.00
OP	Legal Aid (Elderly Indigent) Sr. Center (02)		250411	460720	5,084.00			
OP	State Civil (03)		990019	441022	14,176.00	state civil	\$	20,501.00
GF	Law Library (04)		123100	460222	6,810.00	law library	\$	6,810.00
GF	Clerk Fees (05,6,7)		120101	460210	32,096.50	general	\$	148,627.50
CR	DC Technology SB106 (06)	20038	120105	460210	568.00			
OP	Legal Aid (Washoe Legal Services) (08)		990023	441078	8,390.00			
GF	Additional Divorce Answer Fee (09)		120231	460220	160.00	add'l div	\$	160.00
GF	Mediation (10)		120331	471205	3,240.00			
OP	Neighborhood Justice Center (10J)		270710	460225	2,900.00			
GF	Arbitration (11)		120111	471215	-			
OP	Displaced Homemakers (12)		990019	441021	3,810.00			
GF	Divorce Training (13)		120231	460223	650.00			
GF	Family Mediation Fee (14)		120331	471210	1,700.00			
GF	CD Recording/Record on CD (15,17)		120311	485300	600.00			
OP	Vital Statistics (State of NV) (18)		990019	441004	1,300.00			
OP	State of NV (OAC / Tech) (19)		990019	441020	710.00			
OP	State of NV (OAC / Judges) (20)		990019	441019	355.00			
CR	Court Expansion Fees AB65 (21)	20326		460211	72,877.00			
CR	Court Security Fees AB65 (22)	20335		460213	12,280.00			
CR	Mtn to Modify Div SB388	20408		460214	308.00			
CR	Opp Mtn to Mod Div SB388	20409		460215	82.00			
GF	eFile Subscription		120106	460212	20,700.00			
GF	Attorney ID Badge Fee		120101	485320	25.00			
GF	Attorney ID Badge Fee PW		160100	485100	-			
GF	Law Library Fine/Fee		123100	485100	-			
OP	Foreclosure Mediation State (34)		990019	460121	150.00			
GF	Foreclosure Mediator (35)	20444		460220	600.00			
GF	Over/Short (Filing Office)		120231	711300	1.00			
TOTAL					\$	203,943.50		

Prepared By: Valerie Moser

ACCEPTED BY: Justin Taylor
Washoe County Treasurer



April 15, 2025

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

Enclosed are the City of Reno, Redevelopment Agency #1 and Redevelopment Agency #2 2025/2026 Tentative budgets. If you have any questions or comments, please feel free to contact me. Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read "V. Van Buren", is positioned below the word "Sincerely,".

Vicki Van Buren
Director of Finance
Finance Department
(775)-334-3831
PO Box 1900
Reno, NV 89505

FOR SUBMITTAL TO
THE STATE OF NEVADA
DEPARTMENT OF TAXATION

APRIL 15, 2025

BUDGET

TENTATIVE
2025/2026

RDA #1



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

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

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

APPROVED BY THE GOVERNING BOARD

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

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

Signed 

Dated: 04/15/25

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 TENTATIVE BUDGET**

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

BUDGET MESSAGE

The 2025/2026 Tentative Budget for the Reno Redevelopment Agency #1 includes total revenues of \$5,741,632 and total expenditures including transfers of \$6,108,273. As in prior years, expenditures have been determined based upon available information at the time of filing the tentative budget. Appropriations do not exceed estimated resources within each fund. Projected ending fund balances for all funds estimated at a level needed and from available information.

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/24	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

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.

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

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

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

FOR SUBMITTAL TO
THE STATE OF NEVADA
DEPARTMENT OF TAXATION

APRIL 15, 2025

BUDGET

TENTATIVE
2025/2026

RDA #2



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

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

The Redevelopment Agency #2 herewith submits the TENTATIVE budget for the
fiscal year ending June 30, 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 \$ 9,882,357

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

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

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

Signed 

Dated: 04/15/25

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 TENTATIVE BUDGET**

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

BUDGET MESSAGE

The 2025/2026 Tentative Budget for the Reno Redevelopment Agency #2 includes total revenues of \$10,423,521 and total expenditures including transfers of \$9,882,357. 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

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.

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

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
REVENUES				
TAXES				
Ad Valorem	112,866	80,000	50,000	
INTERGOVERNMENTAL REVENUES				
MISCELLANEOUS				
Interest Earnings	27,610	5,000	4,000	
Other				-
Subtotal	27,610	5,000	4,000	-
OTHER FINANCING SOURCES (specify)				
Proceeds Issuance of Debt	-			
Operating Transfers In (Schedule T)				
RDA #2 General Fund	-	-	-	-
City of Reno General Fund	-	-	-	-
RDA #2 Fire Station Relocation Capital Projects	-	-	-	-
Subtotal	-	-	-	-
SUBTOTAL REVENUE ALL SOURCES	140,476	85,000	54,000	-
BEGINNING FUND BALANCE	548,104	639,022	673,243	
TOTAL AVAILABLE RESOURCES	688,580	724,022	727,243	-
EXPENDITURES AND RESERVES				
TAX ALLOCATION BONDS				
Principal	36,000	38,000	38,000	
Interest	12,174	11,279	10,344	
Fiscal Agent Charges	1,384	1,500	2,000	
Payment refunded debt				
Reserves - increase or (decrease)	90,918	34,221	3,656	-
Other (Specify)				
TOTAL RESERVED (MEMO ONLY)	639,022	673,243	676,899	-
ENDING FUND BALANCE	639,022	673,243	676,899	-
TOTAL COMMITMENTS & FUND BALANCE	688,580	724,022	727,243	-

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

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

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

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

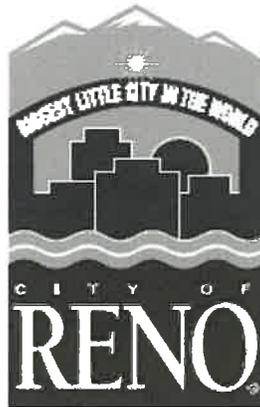
(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) TYPE	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/25	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE		
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	

FOR SUBMITTAL TO
THE STATE OF NEVADA
DEPARTMENT OF TAXATION

APRIL 15, 2025

BUDGET

TENTATIVE
2025/2026



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

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

The City of Reno, Nevada herewith submits the TENTATIVE 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 \$409,890,752 and six (6) proprietary funds with estimated expenses of \$168,552,625.

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:  _____

APPROVED BY THE GOVERNING BOARD

Dated: April 15, 2025

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

BUDGET MESSAGE

The 2025/2026 Tentative 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 2024/2025 the required ending fund balance is \$12,833,852.

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)	
REVENUES:					
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	145,880,141	-	145,880,141
Charges for Services	24,659,132	29,838,401	26,257,034	165,579,832	191,836,866
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
TOTAL REVENUES	406,053,851	409,620,428	394,226,397	178,148,766	572,375,163
EXPENDITURES/EXPENSES:					
General Government	52,064,135	77,738,514	48,003,855	59,510,694	107,514,549
Judicial	10,270,506	11,814,971	12,864,260	-	12,864,260
Public Safety	214,392,265	210,950,371	208,323,967	-	208,323,967
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	20,277,258	-	20,277,258
Community Support	15,257,259	20,492,113	24,236,269	14,100,339	38,336,608
Intergovernmental Expenditures	13,445,373	13,140,226	9,102,652	-	9,102,652
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
TOTAL EXPENDITURES/EXPENSES	452,553,365	508,977,616	409,980,752	171,801,992	581,782,744
Excess of Revenues over (under) Expenditures/Expenses	(46,499,514)	(99,357,188)	(15,754,355)	6,346,774	(9,407,581)
OTHER FINANCING SOURCES (USES)					
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	19,398,578	12,945,035	-	12,945,035
Operating transfers out	(28,521,242)	(19,282,493)	(12,833,035)	(112,000)	(12,945,035)
TOTAL OTHER FINANCING SOURCES (USES)	2,360,088	24,579,210	112,000	69,838,000	69,950,000
Excess of Revenues & Other Sources over (under) Expenditures and Other Uses	(44,139,426)	(74,777,978)	(15,642,355)	76,184,774	60,542,419
FUND BALANCE JULY 1, BEGINNING OF YEAR:	226,300,091	182,160,665	107,382,687	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Prior Period Adjustments	-	-	-	-	-
Residual Equity Transfers	-	-	-	-	-
FUND BALANCE JUNE 30, END OF YEAR:	182,160,665	107,382,687	91,740,332	XXXXXXXXXXXXX	XXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	182,160,665	107,382,687	91,740,332	XXXXXXXXXXXXX	XXXXXXXXXXXXX

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

15-Apr-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)	<u>274,129</u>	<u>277,517</u>	<u>281,015</u>
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	\$ <u>13,862,380,661</u>	\$ <u>15,026,028,144</u>	\$ <u>15,765,465,120</u>
TAX RATE			
General Fund	0.7300	0.7300	0.7300
Special Revenue Funds	0.2298	0.2298	0.2298
Capital Projects Funds	0.0000	0.0000	0.0000
Debt Service Fund	0.0000	0.0000	0.0000
Enterprise Funds	0.0000	0.0000	0.0000
Other	0.0000	0.0000	0.0000
TOTAL TAX RATE	<u>0.9598</u>	<u>0.9598</u>	<u>0.9598</u>

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 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 Indignet (NRS 428.185)	0.0000		0	0.0000			0
E. Medical Indigent (NRS 428.285)	0.0000		0	0.0000			0
F. Capital Acquisition (NRS 354.59815)	0.0000		0	0.0000			0
G. Youth Services Levy (NRS 62.327)	0.0000		0	0.0000			0
H. Legislative Overrides	0.0000		0	0.0000			0
I. SCCRT Loss (NRS 354.59813)	0.3014	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	0.3014	15,765,465,120	45,021,726	0.0299	4,713,874	(1,069,260)	3,644,614
M. SUBTOTAL A,C,L							
	2.2421	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 -							
	2.2421	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

**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 & EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX DISTRIBUTION	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUES	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL FUND*	45,000,000	98,940,309	88,995,575	0.7300	120,306,365	0	6,619,601	359,861,850
SPECIAL REVENUE FUNDS								
HUD and State Housing Funds	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 Forfeiture Fund	0	0	0	0.0000	100,000	0	0	100,000
Opioid Recoveries Fund	500,000	0	0	0.0000	0	0	0	500,000
CAPITAL PROJECTS FUNDS								
General Capital Projects Fund	11,404,891	0	0	0.0000	1,276,109	0	240,000	12,921,000
Room Surcharge (AB376) Capital Prj Fund	400,000	0	0	0.0000	1,100,000	0	0	1,500,000
Event Center Fund	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 Fund	330,701	0	0	0.0000	875,000	0	0	1,205,701
Street Impact Bond 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	31,720,878	0	0	0.0000	16,240,000	0	0	47,960,878
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	107,382,687	98,940,309	116,993,324	0.9598	178,292,764	0	12,945,035	514,554,119
PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	XXXXXXXXXX	0	0		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
	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

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	157,921,862	103,542,824	54,315,346	0	0	5,541,818	38,540,000	359,861,850
SPECIAL REVENUE FUNDS									
HUD and State Housing Funds	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	848,400	0	0	151,600	1,255,000
Drug Forfeiture Fund	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	0	0	160,000	5,805,000	0	3,477,616	3,478,384	12,921,000
Room Surcharge (AB376) Capital Prj Fund	C	0	0	0	1,500,000	0	0	0	1,500,000
Event Center 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 Fund	C	0	0	600,000	0	0	605,701	0	1,205,701
Street Impact/Bond 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	39,000,350	47,960,878
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	167,812,860	109,465,576	107,069,113	25,633,203	0	12,833,035	91,740,332	514,554,119

*FUND TYPES:

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

** Includes debt service requirements.

15-Apr-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	10,200,000	14,100,339	150,000	0	0	0	(3,750,339)
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	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
TOTAL	6	168,383,766	162,262,261	79,715,000	6,290,364	0	112,000	79,434,141

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

** Including Depreciation

15-Apr-25

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

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

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

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

15-Apr-25

	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/2026 FINAL APPROVED
REVENUES:				
OTHER FINANCING SOURCES				
Operating Transfers in (Schedule T)				
Special Revenue Fund				
Room Tax Fund	3,125,000	2,700,000	2,877,900	
City Hall Debt Service Fund	136,000	136,000	136,000	
Capital Projects Funds	5,817,312	525,000	3,000,000	
Capital Tax Fund			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	-	-
SUBTOTAL OTHER FINANCING SOURCES	11,275,291	5,609,237	6,619,601	-
TOTAL BEGINNING FUND BALANCE	48,218,827	56,111,466	45,000,000	-
Prior Period Adjustments	-	-	-	-
Residual Equity Transfers	-	-	-	-
TOTAL AVAILABLE RESOURCES	352,749,736	365,846,290	359,861,850	-

CITY OF RENO, NEVADA
SCHEDULE B - GENERAL FUND

15-Apr-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
EXPENDITURES BY ACTIVITY AND FUNCTION:				
CITY COUNCIL				
CITY COUNCIL ACTIVITY TOTAL				
Salaries and Wages	652,894	677,947	1,286,481	
Employee Benefits	464,078	482,652	837,536	
Services and Supplies	821,301	763,873	609,550	
Capital Outlay	-	-	-	-
Activity Subtotal	1,938,273	1,924,472	2,733,567	-
CITY CLERK				
CITY CLERK ACTIVITY SUBTOTAL				
Salaries and Wages	752,499	835,189	814,853	
Employee Benefits	392,034	307,676	466,270	
Services and Supplies	483,082	417,284	397,520	
Capital Outlay	-	-	-	-
Activity Subtotal	1,627,615	1,650,149	1,678,643	-
CITY MANAGER				
EXECUTIVE ACTIVITY SUBTOTAL				
Salaries and Wages	5,902,632	5,754,744	3,909,600	
Employee Benefits	3,144,753	2,884,874	2,279,491	
Services and Supplies	5,900,954	8,000,488	6,121,040	
Capital Outlay	12,772	-	-	-
Activity Subtotal	14,961,111	16,640,106	12,310,131	-
FINANCE				
FINANCE ACTIVITY SUBTOTAL				
Salaries and Wages	1,522,362	1,667,507	1,794,203	
Employee Benefits	795,651	879,781	998,441	
Services and Supplies	485,827	597,432	597,390	
Capital Outlay	14,166	-	-	-
Activity Subtotal	2,818,006	3,144,720	3,390,034	-
CITY ATTORNEY				
CITY ATTORNEY ACTIVITY SUBTOTAL				
Salaries and Wages	3,536,251	3,902,546	4,085,957	
Employee Benefits	1,746,736	1,882,277	2,183,157	
Services and Supplies	226,746	330,614	369,826	
Capital Outlay	-	-	-	-
Activity Subtotal	5,509,733	6,115,437	6,638,940	-

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

15-Apr-25

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

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

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

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

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

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

15-Apr-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
DEBT SERVICE				
Debt Service, Principal	605,701	605,701	605,701	
Debt Service, Interest				
FUNCTION SUBTOTAL	605,701	605,701	605,701	-
DEBT SERVICE FUNCTION SUBTOTAL	605,701	605,701	605,701	-

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

15-Apr-25

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

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

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

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

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

15-Apr-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
RESOURCES:				
TAXES				
Ad valorem	24,196,266	26,400,000	27,997,749	
Subtotal	24,196,266	26,400,000	27,997,749	-
SPECIAL ASSESSMENTS				
Sidewalk assessments	-	-	-	-
LICENSES AND PERMITS				
Water Toll Fee	3,324,123	3,400,000	3,400,000	
Other	438,885	487,076	450,000	
Subtotal	3,763,008	3,887,076	3,850,000	-
INTERGOVERNMENTAL REVENUES				
Federal Grants	-	-	-	
State Shared Revenues				
Motor Vehicle Fuel Tax	7,645,802	7,500,000	7,600,000	
Other Local Government Shared Rev.				
Intergovtl grants/contrib.	1,129,213	161,915	-	
Subtotal	8,775,015	7,661,915	7,600,000	-
CHARGES FOR SERVICES				
Public Works, Other	-	-	-	-
FINES AND FORFEITURES				
Street Patching Penalties	22,337	50,000	-	-
MISCELLANEOUS				
Interest earnings	825,320	205,000	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	-
SUBTOTAL REVENUE ALL SOURCES	39,189,009	38,331,572	39,552,749	-
OTHER FINANCING SOURCES				
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	-	-
TOTAL BEGINNING FUND BALANCE	32,913,113	29,419,930	16,454,399	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	72,102,392	67,755,587	56,007,148	-

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

15-Apr-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
EXPENDITURES:				
PUBLIC WORKS				
FUNCTION TOTAL				
Salaries and Wages	7,021,491	8,448,083	9,020,728	
Employee Benefits	3,943,772	4,805,049	5,385,591	
Services and Supplies	13,496,398	14,630,964	14,365,325	
Capital Outlay	18,130,801	23,327,092	14,144,000	
FUNCTION TOTAL	42,592,462	51,211,188	42,915,644	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund				
City Debt	90,000	90,000	90,000	
Street Impact Fund	-	-	-	-
Virginia Street Bridge	-	-	-	-
Special Events Fund	-	-	-	-
Ballroom Capital Project Fund	-	-	-	-
Capital Project	-	-	-	-
Emergency Operations	-	-	-	-
SAD Fund	-	-	-	-
Subtotal	90,000	90,000	90,000	-
TOTAL ENDING FUND BALANCE	29,419,930	16,454,399	13,001,504	-
TOTAL COMMITMENTS AND FUND BALANCE	72,102,392	67,755,587	56,007,148	-

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

15-Apr-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
RESOURCES:				
MISCELLANEOUS				
Interest earnings	(23,324)			
Other income	1,546,885	1,000,000	1,000,000	
Subtotal	1,523,561	1,000,000	1,000,000	-
OTHER FINANCING SOURCES	-	-	-	-
TOTAL REVENUE	1,523,561	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	-
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	1,623,181	5,598,064	1,000,000	-
Capital Outlay	-	-	-	-
FUNCTION TOTAL	1,623,181	5,598,064	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	-

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

15-Apr-25

	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
RESOURCES:				
LICENSES & FEES				
Engineering Fees	94,006	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	-
TOTAL BEGINNING FUND BALANCE	1,266	314	-	-
PRIOR PERIOD ADJUSTMENTS				
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	96,511	200,314	200,000	-
EXPENDITURES				
INTERGOVERNMENTAL				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	96,197	200,314	200,000	-
Capital Outlay	-	-	-	-
FUNCTION TOTAL	96,197	200,314	200,000	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
City Hall	-	-	-	-
Parks & Recreation Fund	-	-	-	-
Community Assistance Center Fund	-	-	-	-
Capital Projects Fund	-	-	-	-
Subtotal Other Financing Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	314	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	96,511	200,314	200,000	-

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

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

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

15-Apr-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
RESOURCES:				
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	-	-	-	-
TOTAL BEGINNING FUND BALANCE	3,021,182	3,172,712	3,172,712	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	3,172,712	3,172,712	3,172,712	-
EXPENDITURES				
GENERAL GOVERNMENT				
Services and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
FUNCTION TOTAL	-	-	-	-
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
Golf Course Fund	-	-	-	-
General Fund	-	-	-	-
Capital Projects Fund	-	-	-	-
Planning Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	3,172,712	3,172,712	3,172,712	-
TOTAL COMMITMENTS AND FUND BALANCE	3,172,712	3,172,712	3,172,712	-

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

15-Apr-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
RESOURCES:				
LICENSES & FEES				
Other Fees	226,857	205,000	205,000	-
Subtotal Licenses & fees	226,857	205,000	205,000	-
MISCELLANEOUS				
Interest earnings	40,854	-	-	-
Change in fair value of investments	37,351	-	-	-
Reimbursement and Restitution	52,974	50,000	50,000	-
Court Administrative Charges	-	-	-	-
Subtotal Miscellaneous	131,179	50,000	50,000	-
TRANSFERS IN				
General Fund	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,517,384	1,639,401	1,000,000	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	1,875,420	1,894,401	1,255,000	-
EXPENDITURES				
JUDICIAL				
Services and Supplies	236,019	894,401	255,000	-
Capital Outlay	-	-	848,400	-
FUNCTION TOTAL	236,019	894,401	1,103,400	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
Debt Service Fund	-	-	-	-
Muni Court Capital Projects Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL ENDING FUND BALANCE	1,639,401	1,000,000	151,600	-
TOTAL COMMITMENTS AND FUND BALANCE	1,875,420	1,894,401	1,255,000	-

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

15-Apr-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
RESOURCES:				
INTERGOVERNMENTAL				
Federal grants	41,401	100,000	100,000	
MISCELLANEOUS				
Interest earnings	2,714	-	-	-
Reimbursement & restitution	-	-	-	-
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	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,427,895	1,221,845	-	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	1,471,040	1,321,845	100,000	-
EXPENDITURES				
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	-
Capital Outlay	-	354,999	-	-
FUNCTION TOTAL	249,195	1,321,845	100,000	-
OTHER FINANCING USES				
Operating Transfers Out General Fund	-	-	-	-
TOTAL ENDING FUND BALANCE	1,221,845	-	-	-
TOTAL COMMITMENTS AND FUND BALANCE	1,471,040	1,321,845	100,000	-

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

15-Apr-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
RESOURCES:				
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				
TOTAL BEGINNING FUND BALANCE	425,150	685,764	500,000	
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	743,167	1,289,478	500,000	-
EXPENDITURES				
GENERAL GOVERNMENT				
Salaries and wages				
Employee Benefits				
Services and Supplies	57,403	789,478	500,000	-
Capital Outlay	-	-	-	-
Function Subtotal	57,403	789,478	500,000	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
TOTAL ENDING FUND BALANCE	685,764	500,000	-	-
TOTAL COMMITMENTS AND FUND BALANCE	743,167	1,289,478	500,000	-

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

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

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

15-Apr-25

	ACTUAL		BUDGET YEAR ENDING 6/30/2026	
	PRIOR YEAR ENDING 6/30/24	CURRENT YEAR ENDING 6/30/25	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES				
TAXES				
Ad Valorem				
INTERGOVERNMENTAL				
Dedicated Sales Tax	982,840	1,000,000	1,000,000	
Subtotal	982,840	1,000,000	1,000,000	-
LICENSES & FEES				
MISCELLANEOUS				
Interest earnings	43,352	10,000	10,000	
Subtotal	43,352	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	-	-	-	-
TOTAL BEGINNING FUND BALANCE	(15,188,522)	(17,746,155)	(20,429,192)	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	(14,162,330)	(16,736,155)	(19,419,192)	-
EXPENDITURES AND RESERVES				
TYPE: GENERAL OBLIGATION BONDS				
Principal	2,855,000	3,120,000	3,400,000	
Interest	725,525	568,038	395,600	
Fiscal Agent Charges	3,300	4,999	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	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	(17,746,155)	(20,429,192)	(23,219,792)	-
TOTAL ENDING FUND BALANCE	(17,746,155)	(20,429,192)	(23,219,792)	-
TOTAL COMMITMENTS AND FUND BALANCE	(14,162,330)	(16,736,155)	(19,419,192)	-

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

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

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

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

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

15-Apr-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
RESOURCES				
SPECIAL ASSESSMENTS	81,185	59,336	55,013	
FINES AND FORFEITS	10,699	-	-	
MISCELLANEOUS				
Interest earnings	104,559	59,088	45,785	
Other	97,971	-	-	
Subtotal	202,530	59,088	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	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFER IN	-	-	-	-
TOTAL AVAILABLE RESOURCES	2,814,753	2,837,569	1,364,984	-
EXPENDITURES AND RESERVES				
TYPE: SPECIAL ASSESSMENT BONDS				
Principal	49,670	26,710	27,810	
Interest	34,910	27,077	25,986	
Other	11,028	19,596	119,600	
Bond Costs	-	-	-	-
Reserves - Decrease or (Increase)	-	-	-	-
*TOTAL RESERVED AMOUNT (MEMO ONLY)	2,719,145	1,264,186	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	-
TOTAL COMMITMENTS AND FUND BALANCE	2,814,753	2,837,569	1,364,984	-

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

15-Apr-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
RESOURCES:				
LICENSES AND PERMITS	338,731	230,500	326,109	
INTERGOVERNMENTAL				
Federal Grants	15,949,174	20,000,000	-	
Intergovernmental	75,742	-	-	
Subtotal	16,024,916	20,000,000	-	-
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	
Other	3,149,816	-	-	
Subtotal	10,385,300	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	8,444,376	-	
Room Tax Fund	307,662	240,000	240,000	
Debt Service Fund				
Subtotal	13,903,853	8,684,376	240,000	-
TOTAL BEGINNING FUND BALANCE	88,277,933	39,104,617	11,404,891	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	128,985,232	68,969,493	12,921,000	-
EXPENDITURES				
GENERAL GOVERNMENT				
Services and Supplies	5,987,643	20,595,384	60,000	-
Capital Outlay	348,036	526,221	425,000	-
Function Subtotal	6,335,679	21,121,605	485,000	-
PUBLIC SAFETY				
Services and Supplies	482,796	227,432	100,000	-
Capital Outlay	33,836,139	14,038,814	1,400,000	-
Function Subtotal	34,318,935	14,266,246	1,500,000	-
PUBLIC WORKS				
Services and Supplies	2,236,837	460,236	-	-
Capital Outlay	9,228,227	13,217,611	3,180,000	-
Function Subtotal	11,465,064	13,677,847	3,180,000	-
CULTURE AND RECREATION				
Services and Supplies	543,996	192,206	-	-
Capital Outlay	31,319,760	7,400,291	800,000	-
Function Subtotal	31,863,756	7,592,497	800,000	-
COMMUNITY DEVELOPMENT				
Services and Supplies	206,297	228,791	-	-
Capital Outlay				
Function Subtotal	206,297	228,791	-	-
OTHER FINANCING USES				
Operating Transfers Out				
Special Ad Valorem Cap Proj Fund			-	-
Public Art Reserve Fund			-	-
General Fund	5,348,312	336,000	3,136,000	-
Streets Fund			-	-
City Debt Svc Fund	342,572	341,616	341,616	-
Subtotal	5,690,884	677,616	3,477,616	-
TOTAL ENDING FUND BALANCE	39,104,617	11,404,891	3,478,384	-
TOTAL COMMITMENTS AND FUND BALANCE	128,985,232	68,969,493	12,921,000	-

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

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

15-Apr-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
RESOURCES:				
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	-
Reimbursements and restitutions	-	-	-	-
Subtotal	100,061	75,000	75,000	-
OTHER FINANCING SOURCES				
Capital Asset disposal	-	-	-	-
Operating Transfers In	-	-	-	-
TOTAL BEGINNING FUND BALANCE	419,509	519,570	519,570	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	519,570	594,570	594,570	-
EXPENDITURES				
PUBLIC WORKS				
Salaries & Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services & Supplies	-	75,000	75,000	-
Capital Outlay	-	-	-	-
Function Subtotal	-	75,000	75,000	-
OTHER FINANCING USES				
Operating Transfers Out	-	-	-	-
Subtotal	-	-	-	-
TOTAL ENDING FUND BALANCE	519,570	519,570	519,570	-
TOTAL COMMITMENTS AND FUND BALANCE	519,570	594,570	594,570	-

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

15-Apr-25

	BUDGET YEAR ENDING 6/30/2026			
	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	TENTATIVE APPROVED	FINAL APPROVED
RESOURCES:				
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	-	-	-	-
TOTAL BEGINNING FUND BALANCE	26,863	28,210	28,210	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-
RESIDUAL EQUITY TRANSFERS	-	-	-	-
TOTAL AVAILABLE RESOURCES	28,210	28,210	28,210	-
EXPENDITURES				
PUBLIC WORKS				
Service and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Function Subtotal	-	-	-	-
OTHER FINANCING USES				
Operating Transfers Out				
General Fund	-	-	-	-
Debt	-	-	-	-
Total	-	-	-	-
TOTAL ENDING FUND BALANCE	28,210	28,210	28,210	-
TOTAL COMMITMENTS AND FUND BALANCE	28,210	28,210	28,210	-

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

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

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

15-Apr-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
RESOURCES:				
INTERGOVERNMENTAL				
State Grants	-	-	-	-
County Capital Projects Tax	838,410	875,000	875,000	-
Subtotal	838,410	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 Proejects Fund	-	-	-	-
RACOR Cap Projects	-	-	-	-
Subtotal	-	-	-	-
TOTAL BEGINNING FUND BALANCE	1,209,449	178,865	330,701	-
PRIOR PERIOD ADJUSTMENTS				
	-	-	-	-
RESIDUAL EQUITY TRANSFERS				
	-	-	-	-
TOTAL AVAILABLE RESOURCES	2,118,008	1,054,865	1,205,701	-
EXPENDITURES				
PUBLIC SAFETY				
Services and Supplies	-	-	-	-
Capital Outlay	800,000	-	-	-
Function Subtotal	800,000	-	-	-
General Governmental				
Services and Supplies	534,143	399,164	600,000	-
Capital Outlay	-	-	-	-
Function Subtotal	534,143	399,164	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 Center Fund	-	-	-	-
General Fund	605,000	325,000	605,701	-
Public Works Capital Projects Fund	-	-	-	-
Debt Fund	-	-	-	-
Subtotal	605,000	325,000	605,701	-
TOTAL ENDING FUND BALANCE	178,865	330,701	-	-
TOTAL COMMITMENTS AND FUND BALANCE	2,118,008	1,054,865	1,205,701	-

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

15-Apr-25

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

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

15-Apr-25

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

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

15-Apr-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
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Cash received from customers	86,443,291	89,570,000	95,770,650	-
Cash received from other funds for svc	-	-	-	-
Cash received from Miscellaneous Income	1,969,242	2,502,727	2,533,175	-
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(36,921,890)	(37,000,095)	(35,147,946)	-
Cash payment for employee services	(13,997,518)	(16,340,705)	(18,025,956)	-
Cash payment for interfund good and services	(3,572,884)	(6,029,737)	(4,903,972)	-
Cash payment for interfund employee benefits	(1,448,914)	(1,778,413)	(1,938,809)	-
Net cash provided by operating activities	32,471,327	30,923,777	38,287,142	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Temp loans recd from other funds	-	-	-	-
Grants	1,201,447	16,809	30,658,900	-
Operating transfers in	-	-	-	-
Cash received from other funds	-	-	-	-
CASH OUTFLOWS:				
Temp loans made to other funds	-	-	-	-
Principal on operating loans	-	-	-	-
Interest on operating loans	-	-	-	-
Operating transfers out	(112,000)	(112,000)	(112,000)	-
Net cash provided by noncapital financing activities	1,089,447	(95,191)	30,546,900	-

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

15-Apr-25

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

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

15-Apr-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
Operating Revenue				
CHARGES FOR SERVICE				
Community Support				
Building permits	4,546,624	4,815,426	6,450,000	
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	
Fire inspection fees	206,688	211,903	210,000	
Miscellaneous permits	432,092	442,267	-	
Other building and safety fees	251,377	165,069	120,000	
Subtotal	9,585,658	10,495,743	10,200,000	-
Reimbursements/Restitution/Other	57,718	-	-	-
Total Operating Revenue	9,643,376	10,495,743	10,200,000	-
Operating Expense				
COMMUNITY SUPPORT				
Salaries and Wages	6,987,261	7,234,866	5,977,905	
Employee Benefits	3,552,553	3,785,821	3,347,748	
Services and Supplies	3,923,955	4,741,755	4,124,686	
Function Subtotal	14,463,769	15,762,442	13,450,339	-
Depreciation/amortization	119,586	150,000	150,000	
Pension Expense	1,294,022	500,000	500,000	
Total Operating Expense	15,877,377	16,412,442	14,100,339	-
Operating Income or (Loss)	(6,234,001)	(5,916,699)	(3,900,339)	-
Nonoperating Revenues				
Grants	-	-	-	-
Interest earnings	1,099,380	150,000	150,000	
Miscellaneous				
Gain (loss) on sale of assets	(33,136)	-	-	
Total Nonoperating Revenues	1,066,244	150,000	150,000	-
Capital Contributions				
Capital Contributions	33,136	40,000	-	
Total Nonoperating Expenses	33,136	40,000	-	-
Net Income (Loss) Before Operating Transfers	(5,134,621)	(5,806,699)	(3,750,339)	-
Operating Transfers (Sch T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(5,134,621)	(5,806,699)	(3,750,339)	-

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

15-Apr-25

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

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

15-Apr-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
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH INFLOWS:				
Proceeds of loans for capital assets	-	-	-	-
Sale of capital assets	-	-	-	-
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets	(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)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest earnings	988,582	150,000	150,000	-
CASH OUTFLOWS:				
	-	-	-	-
Net cash provided by investing activities	988,582	150,000	150,000	-
Net INCREASE (DECREASE) in cash and cash equivalents	(3,883,424)	(5,156,699)	(3,100,339)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	22,539,462	18,656,038	13,499,339	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	18,656,038	13,499,339	10,399,000	-

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

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

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

15-Apr-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
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Quasi-external receipts	-	-	-	-
Cash received from other funds for svc	10,432,854	11,738,060	4,837,593	-
Cash received from miscellaneous income	37,721	-	-	-
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(3,858,671)	(3,602,826)	(3,157,871)	-
Cash payment for employee services	(1,648,855)	(2,143,675)	(2,413,243)	-
Cash payment for interfund good and services	(337,951)	(695,712)	(749,456)	-
Cash payment for interfund employee services	(200,995)	(259,046)	(263,975)	-
Net cash provided by operating activities	4,424,103	5,036,801	(1,746,952)	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Operating transfers in Grants	44,831	-	-	-
CASH OUTFLOWS:				
Principal on operating loans	-	-	-	-
Temporary loans received from other fund	-	-	-	-
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)

15-Apr-25

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

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

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

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

15-Apr-25

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

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

15-Apr-25

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

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

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

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

15-Apr-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
CASH FLOW FROM OPERATING ACTIVITIES:				
CASH INFLOWS:				
Quasi-external receipts	34,056,084	34,428,600	35,328,530	-
Miscellaneous	1,947,561	1,493,303	270,759	-
CASH OUTFLOWS:				
Cash payment to suppliers for goods and services	(37,144,271)	(37,804,001)	(38,930,000)	-
Cash payment for employee services	-	-	-	-
Cash payment for interfund good and services	(799,994)	(905,738)	(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)	-
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
CASH INFLOWS:				
Operating transfers-in	-	-	-	-
CASH OUTFLOWS:				
Principal on operating loans	-	-	-	-
Interest on operating loans	-	-	-	-
Operating transfers-out	-	-	-	-
Temporary loans extended to other funds	-	-	-	-
Net cash provided by noncapital financing activities	-	-	-	-

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

15-Apr-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
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH INFLOWS:				
Proceeds of loans for capital assets	-	-	-	-
Sale of capital assets	-	-	-	-
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets	-	(6,600)	-	-
Principal on loans for capital assets	-	-	-	-
Interest on loans for capital assets	-	-	-	-
Net cash provided by capital and related financing activities	-	(6,600)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest Earnings	1,486,681	220,000	135,000	-
CASH OUTFLOWS:				
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	-
Net INCREASE (DECREASE) in cash and cash equivalents	(453,939)	(2,574,436)	(4,640,300)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	25,484,962	25,031,023	22,456,587	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	25,031,023	22,456,587	17,816,287	-

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

15-Apr-25

PROPRIETARY FUND	BUDGET YEAR ENDING 6/30/2025			
	ACTUAL PRIOR YEAR ENDING 6/30/24	ESTIMATED CURRENT YEAR ENDING 6/30/25	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Charges for services	10,420,228	11,085,450	11,436,930	
Reimbursements and Restitution				
Miscellaneous	424,075	-	-	
Total Operating Revenue	10,844,303	11,085,450	11,436,930	-
Operating Expense				
GENERAL GOVERNMENT:				
Salaries and Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services and Supplies	29,292,023	10,200,752	10,330,961	
Function Subtotal	29,292,023	10,200,752	10,330,961	-
Depreciation/amortization	-	-	-	-
Total Operating Expense	29,292,023	10,200,752	10,330,961	-
Operating Income (Loss)	(18,447,720)	884,698	1,105,969	-
Nonoperating Revenues				
Interest earnings	580,708	100,000	100,000	
Private Grants				
Change in fair value of investments	412,769	-	-	
Gain on transfer of liabilities				
Gain (loss) on asset disposal				
Total Nonoperating Revenues	993,477	100,000	100,000	-
Nonoperating Expenses				
	-	-	-	-
Total Nonoperating Expenses	-	-	-	-
Net Income before Operating Transfers	(17,454,243)	984,698	1,205,969	-
Operating Transfers (Sch T)				
In	-	-	-	-
Out	-	-	-	-
Net Operating Transfers	-	-	-	-
NET INCOME (LOSS)	(17,454,243)	984,698	1,205,969	-

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

15-Apr-25

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

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

15-Apr-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
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
CASH INFLOWS:				
Proceeds of loans for capital assets	-	-	-	-
Sale of capital assets	-	-	-	-
CASH OUTFLOWS:				
Acquisition, construction or improvements of capital assets	-	-	-	-
Principal on loans for capital assets	-	-	-	-
Interest on loans for capital assets	-	-	-	-
Net cash provided by capital and related financing activities	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES:				
CASH INFLOWS:				
Interest earnings	825,672	100,000	100,000	-
Gain on transfer of liabilities	-	-	-	-
CASH OUTFLOWS:				
Purchase of investment securities	-	-	-	-
Change in fair value of cash equivalent	-	-	-	-
Net cash provided by investing activities	825,672	100,000	100,000	-
Net INCREASE (DECREASE) in cash and cash equivalents	1,589,586	984,698	1,205,969	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	17,832,092	19,421,678	20,406,376	-
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	19,421,678	20,406,376	21,612,345	-

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

*TYPE

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

SCHEDULE C - 1

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

(1) FUND NAME OF BOND OR LOAN	(2) TYPE	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/25	(9) (10) (11) REQUIREMENTS FOR FISCAL YEAR ENDING JUNE 30, 2026		
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
General Obligation Revenue Bonds										
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						
Total - General Obligation Bonds			284,255,638				127,563,989	4,299,614	6,624,367	10,923,981
REVENUE BONDS										
2005C Capital Refunding Bonds-page 30	4	32	9,192,402	26-Oct-05	1-Jun-37	5.78	5,694,977	-	-	-
2006 Retrac Room Tax-page 29	4	30	8,720,000	3-May-06	1-Jun-36	5.91	4,990,000	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
Total-Revenue Bonds			363,262,712				327,274,585	10,266,540	6,995,000	17,261,540

*Both loans have matured interest and principal due for 6/29/19 thru 6/29/25. Principal and interest payable in FY 2026 is based on the original amortization table.

CITY OF RENO, NEVADA
SCHEDULE C - 1 - INDEBTEDNESS

*TYPE

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

SCHEDULE C - 1

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

(1) FUND NAME OF BOND OR LOAN	(2) TYPE	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/25	(9) (10) (11) 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

FUND TYPE	TRANSFERS IN					TRANSFERS OUT				
	TO FUND	PAGE	FROM FUND	PAGE	AMOUNT	FROM FUND	PAGE	TO FUND	PAGE	AMOUNT
GENERAL FUND	General	9	Room Tax	22	2,877,900	General	15	Debt Svc	27	5,491,818
	General	9	Capital Projects	32	3,000,000	General	15	Comm Asst Fund	17	50,000
	General	9	Capital Projects	37	605,701					
	General	9	Capital Projects	32	136,000					
	Subtotal				6,619,601					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
Subtotal				50,000						240,000
CAPITAL PROJECTS	Capital Projects	32	General	15	-	Room Tax	22	Capital Prj Fund	32	240,000
	Capital Projects	32	Room Tax	22	240,000					
	Subtotal				240,000					
DEBT SERVICE	Debt	27	General	15	5,491,818	Capital Projects	32	General	9	3,136,000
	Debt	27	Street	19	90,000	Capital Projects	37	General	9	605,701
	Debt	27	Sewer	39	112,000	Capital Projects	32	Debt Svc	27	341,616
	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					12,945,035					12,945,035

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
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
 Daytime Telephone: 775-334-3831

Total Number of Privatization Contracts: _____

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Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 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 seasonal staff	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	Infosend	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	<u>330,701</u>
TOTAL RESOURCES	<u>1,205,701</u>

EXPENDITURES

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



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



April 15, 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 **Tentative** 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

APPROVED BY THE GOVERNING BOARD

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

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

Signed

Dated:

4/15/2025

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 Tentative Budget
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REDEVELOPMENT AGENCY OF THE CITY OF SPARKS - AREA 2
BUDGET MESSAGE – Tentative Budget
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 overall direction of the Agency's budget process for fiscal year 2025-2026 (FY26).

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

Assessed value and estimated revenue information for the City's redevelopment districts was determined from information provided by the Department of Taxation as well as the Washoe County Assessor's and Treasurer's Office. Assessed value in Redevelopment Area 2 is expected to increase approximately 7.6% to \$286.9M. Property tax revenue, after abatements, is projected to increase 7.6% to \$7.4M in FY26.

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

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

Respectfully submitted,

Jeff Cronk, CPA
Chief Financial Officer

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS BUDGET YEAR 6/30/2026 (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
TOTAL REVENUES	8,413,260	8,678,140	9,004,247	0	9,004,247
EXPENDITURES-EXPENSES:					
General Government	0	0	0	0	0
Community Support	4,078,874	227,386	505,213	0	505,213
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
TOTAL EXPENDITURES-EXPENSES	5,625,078	1,776,012	2,048,531	0	2,048,531
Excess of Revenues over (under) Expenditures/Expenses	2,788,181	6,902,128	6,955,716	0	6,955,716

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
TOTAL OTHER FINANCING SOURCES (USES)	0	0	0	0	0
Excess of Revenues and Other Sources over(under) Expenditures and Other Uses (Net Income)	2,788,181	6,902,128	6,955,716	0	XXXXXXXXXXXX
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				XXXXXXXXXXXX	XXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR	26,107,744	33,009,872	39,965,588	XXXXXXXXXXXX	XXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	26,107,744	33,009,872	39,965,588	XXXXXXXXXXXX	XXXXXXXXXXXX

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			
Judicial			
Public Safety			
Public Works			
Culture and Recreation			
Community Support			
Total General Government	0.0	0.0	0.0
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL FTE's	0.0	0.0	0.0

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
Assessed Valuation (Secured and Unsecured Only)	239,108,498	266,687,853	286,941,747
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	239,108,498	266,687,853	286,941,747
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds	2.2769	2.3811	2.5013
Debt Service Funds	0.9192	0.8150	0.6948
Enterprise Fund			
Other			
TOTAL TAX RATE	3.1961	3.1961	3.1961

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 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 1 & 2 are subject to change per the State's final revenue projections

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	30,626,850	0	5,928,000	2.2769	1,504,483	0	0	38,059,333
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	33,009,873	0	7,428,000	3.1961	1,576,247	0	0	42,014,120
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	0	0	505,213	0	0	0	37,554,120	38,059,333
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		0	0	2,048,531	0	0	0	39,965,589	42,014,120

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

<u>REVENUES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>Taxes</u>				
Real Property Taxes	4,381,374	4,700,000	5,200,000	0
Personal Property Taxes	1,021,448	700,000	728,000	0
Total Taxes	5,402,822	5,400,000	5,928,000	0
<u>Intergovernmental Revenues</u>				
State Govnmt'l Services Tax (Formerly Motor Veh	177,572	178,000	178,000	0
Total Intergovernmental Revenues	177,572	178,000	178,000	0
<u>Fines and Forfeits</u>				
Forfeits - Misd	1,000	0	0	0
Total Fines and Forfeits	1,000	0	0	0
<u>Miscellaneous Revenue</u>				
Interest Earned	1,128,025	1,473,870	1,326,483	0
Mark to Market	64,580	45,385	0	0
Rebates/Credits	280	12	0	0
Recoveries/Reimbursements	5,000	0	0	0
Total Miscellaneous Revenue	1,197,885	1,519,267	1,326,483	0
Total Revenue	6,779,278	7,097,267	7,432,483	0
<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	21,056,563	23,756,967	30,626,848	0
Total Resources	27,835,841	30,854,234	38,059,331	0

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>Community Support Function</u>				
Salaries And Wages	20,479	20,953	0	0
Employee Benefits	11,788	12,348	0	0
Services and Supplies	83,191	118,924	350,000	0
Non-discretionary Services & Supplies	34,611	75,161	155,213	0
Capital Outlay	3,928,806	0	0	0
Total Community Support Function	4,078,874	227,386	505,213	0
Total Expenditures	4,078,874	227,386	505,213	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	23,756,967	30,626,848	37,554,118	0
Total Commitments and Fund Balance	27,835,841	30,854,234	38,059,331	0

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

Schedule B-14

<u>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>Taxes</u>				
Real Property Taxes	1,500,000	1,500,000	1,500,000	0
Subtotal	1,500,000	1,500,000	1,500,000	
<u>Miscellaneous Revenue</u>				
Interest Earned	131,646	79,738	71,764	0
Mark to Market	2,336	1,135	0	0
Subtotal	133,982	80,873	71,764	
Total All Revenue	1,633,981	1,580,873	1,571,764	0
Other Financing Sources				
Subtotal Other Financing Sources	0	0	0	0
<i>Beginning Fund Balance</i>	<i>2,262,999</i>	<i>2,350,776</i>	<i>2,383,023</i>	
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	2,262,999	2,350,776	2,383,023	0
Total Available Resources	3,896,980	3,931,649	3,954,787	0

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

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Type: 4 Revenue Bonds				
Principal	1,324,000	1,365,000	1,396,000	0
Interest	218,794	183,626	147,318	0
Fiscal Agent Charges	3,410	0	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	1,546,204	1,548,626	1,543,318	0
TOTAL RESERVED (MEMO ONLY)	2,350,776	2,383,023	2,144,653	
<i>Ending Fund Balance</i>				
Reserved	2,350,776	2,383,023	2,411,469	0
Unreserved	0	0	0	0
Total Ending Fund Balance	2,350,776	2,383,023	2,411,469	0
Total Commitments & Fund Balance	3,896,980	3,931,649	3,954,787	0

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

Schedules C-15 and C-16

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

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify type)
- 11 - Proposed (Specify type)

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2026		(11) (9) + (10) TOTAL
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
R/A 2 Debt Service Fund 3606										
<u>Type 4 Revenue Bonds</u>										
- Tax Increment Revenue Refunding Bonds Series 2014	4	15	7,285,000	8/14/2014	6/1/2029	3.250%	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
Total Type 4 Revenue Bonds			16,945,000				5,309,000	147,318	1,396,000	1,543,318
TOTAL RA2 DEBT SERVICE FUND 3606			16,945,000				5,309,000	147,318	1,396,000	1,543,318

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

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 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



2025-2026
Tentative Budget



April. 15, 2025

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

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

This budget contains 2 funds, 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 **22** governmental type funds with estimated expenditures of **\$141,742,957** and **7** proprietary funds with estimated expenses of **\$122,701,689**.

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

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

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

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

Signed 

Dated: 4/15/2025

SCHEDULED PUBLIC HEARING:

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

Publication Date May 16, 2024

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

City of Sparks

2025-2026 Tentative Budget

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CITY OF SPARKS
BUDGET MESSAGE – Tentative Budget
Fiscal Year 2025/2026 (FY26)

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

General Fund ad valorem tax revenues are expected to increase 8.0% from FY25 estimates to \$39.8M in FY26. The City's total tax rate is at the cap of \$3.66 per \$100 of assessed value.

Taxable sales in Washoe County have started to slow, and the City decreased its estimate for FY25 Consolidated tax distribution and Fair Share to \$42.0M (FY25 budget was \$43.2M). In FY26, Consolidated tax revenue and Fair Share are expected to increase an additional 2.0% to \$42.8M.

The revenues associated with business activity, business licenses and franchise fees that are collected in the General fund is expected to decrease 6.3% in FY25 and increase 5.3% in FY26 to \$18.4M. Total Expenditures and Transfers-Out are expected to increase 2.8% in FY25 followed by an expected decrease of 1.4% in FY26.

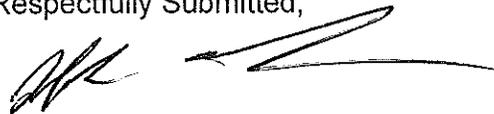
The resulting FY26 budgeted ending fund balance in the General Fund is \$8.7M, or 8.4% of expenditures excluding capital outlay.

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

The City of Sparks will be closing Special Improvement District No.1 Debt Service Fund (1305) at year end FY25. General accounting standards require the City to treat the financial activity for 5 Ridges development infrastructure as a Fiduciary Fund.

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

Respectfully Submitted,



Jeff Cronk, CPA
Chief Financial Officer

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

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS			PROPRIETARY FUNDS	TOTAL (MEMO ONLY)
	ACTUAL PRIOR YEAR 06/30/24 (1)	ESTIMATED CURRENT YEAR 06/30/25 (2)	BUDGET YEAR 06/30/26 (3)	BUDGET YEAR 6/30/2026 (4)	COLUMNS J+K (5)
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	23,873,300	2,416,034	26,289,334
Intergovernmental Revenues	74,176,855	70,191,611	66,847,023	567,183	67,414,206
Charges for Services	6,174,009	7,217,439	6,909,213	109,456,176	116,365,389
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
TOTAL REVENUES	150,744,259	146,302,386	144,731,124	117,656,214	262,387,338
EXPENDITURES-EXPENSES:					
Not Applicable	0	0	0	21,985,031	21,985,031
General Government	24,659,341	24,132,019	21,176,399	0	21,176,399
Judicial	3,006,605	3,192,531	3,733,537	0	3,733,537
Public Safety	78,646,678	92,773,076	75,915,034	0	75,915,034
Public Works	11,932,044	15,571,030	12,659,846	0	12,659,846
Sanitation	0	0	0	0	0
Culture and Recreation	14,955,240	20,128,404	13,725,076	0	13,725,076
Community Support	2,127,768	2,712,138	2,301,100	0	2,301,100
Intergovernmental	0	0	0	0	0
Contingency	0	0	1,000,000	0	1,000,000
Utility Enterprise	0	0	0	66,504,261	66,504,261
Other Enterprise	0	0	0	34,171,058	34,171,058
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
TOTAL EXPENDITURES-EXPENSES	156,298,074	175,114,995	142,742,957	122,701,689	265,444,646
Excess of Revenues over (under)					
Expenditures/Expenses	(5,553,816)	(28,812,608)	1,988,167	(5,045,475)	(3,057,308)

**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 Arrangement (SBITA) Proceed:	63,375	0	0	0	0
Operating Transfers (in)	13,121,730	7,195,370	8,814,808	200,000	9,014,808
Operating Transfers (out)	(12,745,129)	(5,956,212)	(7,975,653)	(1,039,155)	(9,014,808)
TOTAL OTHER FINANCING SOURCES (USES)	16,708,100	1,277,643	851,155	(839,155)	12,000
Excess of Revenues and Other Sources over(under)					
Expenditures and Other Uses (Net Income)	11,154,284	(27,534,965)	2,839,322	(5,884,630)	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	73,740,161	XXXXXXXXXX	XXXXXXXXXX
TOTAL ENDING FUND BALANCE	98,435,804	70,900,839	73,740,161	XXXXXXXXXX	XXXXXXXXXX

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	82.0
Judicial	16.0	16.0	16.0
Public Safety	299.0	284.0	296.0
Public Works	21.6	21.0	23.0
Culture and Recreation	93.4	102.0	102.0
Community Support	1.2	1.0	1.0
Total General Government	499.9	503.0	520.0
Utilities	111.9	119.0	120.0
Hospitals			
Transit Systems			
Airports			
Other	40.0	42.0	42.0
TOTAL FTE's	651.8	664.0	682.0

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			
TOTAL ASSESSED VALUE	5,179,480,004	5,431,595,703	5,660,671,699
TAX RATE			
General Fund	0.9598	0.9598	0.9598
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds	0.0000	0.0000	0.0000
Enterprise Fund			
Other			
TOTAL TAX RATE	0.9598	0.9598	0.9598

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

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 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	2.0535	Without Net Proceeds 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: C. Voter Approved Overrides	0.1105	Total Assessed Value 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

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

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

Budget For Fiscal Year Ending June 30, 2026

Budget Summary for 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	11,354,245	39,575,000	39,750,000	0.9598	28,884,345	12,000	1,000,000	120,575,590
Community Dev Block Grant	99,378	0	0		50,000	0	0	149,378
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	827,954	0	0		145,100	0	0	973,054
Impact Fee Service Area #1	6,209,297	0	0		1,162,090	0	0	7,371,387
Parks & Recreation Fund	255,770	0	0		2,173,895	0	2,500,000	4,929,665
Tourism and Marketing Fund	72,498	0	0		202,885	0	0	275,383
Street Cut	605,025	0	0		337,621	0	0	942,646
Landscape Maintenance Fund	205,845	0	0		90,539	0	118,000	414,384
Stabilization Fund	2,213,696	0	0		45,340	0	0	2,259,036
Road Fund	2,350,753	0	0		7,460,535	0	250,000	10,061,288
Park & Recreation Project Fund	4,956,893	0	0		1,456,617	0	800,000	7,213,510
Capital Projects	3,629,184	0	0		536,380	0	2,380,400	6,545,964
Capital Facilities Fund	415,638	0	0		311,769	0	0	727,407
Rec & Parks District 1	133,727	0	0		56,558	0	0	190,285
Rec & Parks District 2	403,992	0	0		59,766	0	0	463,758
Rec & Parks District 3	4,105,798	0	0		803,453	0	0	4,909,251
Victorian Square Rm Tax CP Fund	9,022,188	0	0		1,753,213	0	0	10,775,401
Local Improvement District #3	538,881	0	0		16,113	0	0	554,994
Debt Service Gen Obligation	22,675,698	0	0		18,925,996	0	1,766,408	43,368,102
SID No. 1 Debt Service Fund	0	0	0		0	0	0	0
Subtotal Governmental Fund Types, Expendable Trust Funds	70,900,837	39,575,000	39,750,000	0.9598	65,406,124	12,000	8,814,808	224,458,769
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	Employee Benefits	Supplies and Other Charges**	Capital Outlay***	Contingencies and Uses Other Than Operating Transfers Out	Operating Transfers Out	Ending Fund Balances	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General Fund	GF	48,894,538	33,948,559	21,016,154	0	1,000,000	7,043,240	8,673,099	120,575,590
Community Dev Block Grant	SR	0	0	50,000	0	0	0	99,378	149,378
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	271,554	973,054
Impact Fee Service Area #1	SR	0	0	0	0	0	932,413	6,438,974	7,371,387
Parks & Recreation Fund	SR	3,143,506	733,011	731,996	0	0	0	321,152	4,929,665
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	412,850	942,646
Landscape Maintenance Fund	SR	0	0	258,226	0	0	0	156,158	414,384
Stabilization Fund	SR	0	0	0	0	0	0	2,259,036	2,259,036
Road Fund	CP	1,571,507	1,056,927	4,548,719	2,112,500	0	0	771,635	10,061,288
Park & Recreation Project Fund	CP	411,198	254,170	394,775	2,845,000	0	0	3,308,367	7,213,510
Capital Projects	CP	0	0	685,000	1,830,400	0	0	4,030,564	6,545,964
Capital Facilities Fund	CP	0	0	50,000	400,000	0	0	277,407	727,407
Rec & Parks District 1	CP	0	0	75,000	65,000	0	0	50,285	190,285
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	4,834,251	4,909,251
Victorian Square Rm Tax CP Fund	CP	0	0	75,000	1,230,000	0	0	9,470,401	10,775,401
Local Improvement District #3	CP	0	0	520,000	0	0	0	34,994	554,994
Debt Service Gen Obligation	DS	0	0	12,231,965	0	0	0	31,136,137	43,368,102
SID No. 1 Debt Service Fund	DS	0	0	0	0	0	0	0	0
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		54,604,306	36,375,933	42,279,818	8,482,900	1,000,000	7,975,653	73,740,159	224,458,769

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

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2026

Budget summary for CITY OF SPARKS

FUND NAME	*	Operating Revenues	Operating Expenses	Nonoperating Revenues	Nonoperating Expenses	Operating Transfers		Net Income
		(1)	(2) **	(3)	(4)	IN (5)	OUT(6)	(7)
Sewer Operations	EN	35,181,290	42,391,173	13,558,833	41,339	200,000	5,594	6,502,017
Joint Treatment Plant	EN	35,561,630	43,777,515	652,928	0	0	0	(7,562,957)
Development Services Fund	EN	4,355,496	8,018,553	132,423	0	0	33,561	(3,564,195)
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	15,638,000	16,320,245	499,964	0	0	0	(182,281)
Worker's Comp Self-Insurance	IS	2,586,000	2,726,494	136,060	0	0	0	(4,434)
Municipal Self-Insurance	IS	2,580,483	2,582,725	33,918	0	0	0	31,676
TOTAL		102,407,696	122,660,350	15,248,518	41,339	200,000	1,039,155	(5,884,630)

* FUND TYPES: EN - Enterprise
 IS - Internal Service
 N - Nonexpendable Trust

** Include Depreciation

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

Taxes

Property Taxes	34,110,376	36,800,000	39,750,000	0
Subtotal	34,110,376	36,800,000	39,750,000	0

Licenses and Permits

Business Licenses	11,032,436	10,350,000	11,025,000	0
Liquor Licenses	323,020	350,000	350,000	0
City Gaming Licenses	632,461	600,000	600,000	0

Franchise Fees

Cable TV Franchise Fees	615,941	550,000	500,000	0
Electric Franchise Fees	2,067,914	1,950,000	2,050,000	0
Garbage Franchise Fees	2,390,215	2,400,000	2,500,000	0
Gas Franchise Fees	1,000,230	650,000	750,000	0
Right Of Way Fees TMWA	523,219	565,000	575,000	0

Nonbusiness Licenses and Permits

Other Licenses and Permits	64,372	64,500	64,500	0
Subtotal	18,649,808	17,479,500	18,414,500	0

State Shared Revenue

Consolidated Taxes From State	38,796,009	38,800,000	39,575,000	0
State Distributive Fund	3,156,258	3,150,000	3,215,000	0
State Shared Marijuana Revenue (NRS 3	127,628	127,000	130,000	0

Other Local Gov't Shared Revenues

County Gaming Licenses	374,032	375,000	400,000	0
Other	698,689	731,250	750,773	0
Subtotal	43,152,616	43,183,250	44,070,773	0

<u>REVENUES</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
Charges for Services				
Building and Planning Fees	2,915	635	635	0
Other	3,561,746	4,834,795	4,497,837	0
Subtotal	3,564,661	4,835,430	4,498,472	0
Fines and Forfeits				
Fines-Court	488,272	553,200	553,200	0
Fines-Bail	5,500	3,000	3,000	0
Fines - Code Enforcement	96,517	25,000	25,000	0
Subtotal	590,289	581,200	581,200	0
Miscellaneous Revenue				
Interest Earned	1,642,528	738,670	675,000	0
Rents and Royalties	88,191	88,200	88,200	0
Other Miscellaneous	406,380	171,200	131,200	0
Misc. Grant Revenues	45,000	45,000	0	0
Subtotal	2,182,099	1,043,070	894,400	0
Subtotal Revenue All Sources	102,249,851	103,922,450	108,209,345	0
Other Financing Sources				
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	0
Total Transfers In	3,950,000	1,400,000	1,000,000	0
Sale of Fixed Assets	0	26,485	0	0
Lease Proceeds	12,112	12,000	12,000	0
Subtotal Other Financing Sources	3,962,112	1,438,485	1,012,000	0
Beginning Fund Balance	23,554,982	19,438,763	11,354,247	11,354,247
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	23,554,983	19,438,763	11,354,247	11,354,247
Total Available Resources	129,766,946	124,799,698	120,575,592	11,354,247

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</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
General Government				
Legislative				
Salaries And Wages	278,318	270,354	287,544	0
Employee Benefits	234,945	243,113	254,112	0
Services and Supplies	22,857	21,326	37,140	0
Non-discretionary Services & Supplies	12,252	10,994	13,575	0
Department Subtotal	548,372	545,787	592,371	0
Mayor				
Salaries And Wages	66,044	66,044	68,027	0
Employee Benefits	45,119	45,807	50,039	0
Services and Supplies	1,470	1,500	6,000	0
Non-discretionary Services & Supplies	600	614	1,055	0
Department Subtotal	113,233	113,965	125,121	0
Management Services				
Salaries And Wages	2,902,466	2,869,972	1,900,927	0
Employee Benefits	2,244,773	2,464,387	2,134,209	0
Services and Supplies	1,418,939	1,544,691	1,219,908	0
Non-discretionary Services & Supplies	2,698,680	2,708,369	2,623,548	0
Department Subtotal	9,264,858	9,587,419	7,878,592	0
Legal				
Salaries And Wages	1,777,227	1,784,807	1,423,991	0
Employee Benefits	915,210	904,934	858,672	0
Services and Supplies	34,684	165,004	159,710	0
Non-discretionary Services & Supplies	8,498	10,600	16,503	0
Department Subtotal	2,735,619	2,865,345	2,458,876	0
Financial Services				
Salaries And Wages	2,653,546	3,335,685	1,320,359	0
Employee Benefits	1,414,419	1,770,756	770,022	0
Services and Supplies	1,012,681	755,670	390,560	0
Non-discretionary Services & Supplies	788,855	937,511	24,848	0
Capital Outlay	0	222,390	0	0
Department Subtotal	5,869,501	7,022,012	2,505,789	0
Community Services				
Salaries And Wages	578,174	634,020	377,565	0
Employee Benefits	335,371	355,180	249,601	0
Services and Supplies	12,752	416,823	94,975	0
Non-discretionary Services & Supplies	53,971	55,010	71,762	0
Department Subtotal	980,268	1,461,033	793,903	0

<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
Information Technology				
Salaries And Wages	0	0	1,676,818	0
Employee Benefits	0	0	916,616	0
Services and Supplies	0	0	252,501	0
Non-discretionary Services & Supplies	0	0	923,683	0
Department Subtotal	0	0	3,769,618	0
Human Resources				
Salaries And Wages	0	0	643,348	0
Employee Benefits	0	0	397,595	0
Services and Supplies	0	0	373,715	0
Non-discretionary Services & Supplies	0	0	147,071	0
Department Subtotal	0	0	1,561,729	0
General Government Continued				
Salary and Wages	8,255,775	8,960,882	7,698,579	0
Employee Benefits	5,189,837	5,784,177	5,630,866	0
Services and Supplies	6,066,239	6,628,112	6,356,554	0
Capital Outlay	0	222,390	0	0
General Government Function Subtotal	19,511,851	21,595,561	19,685,999	0

<u>EXPENDITURES BY FUNCTION AND DEPARTMENT</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

Judicial

Municipal Court

Salaries And Wages	1,589,617	1,549,546	1,684,968	0
Employee Benefits	948,572	976,758	1,071,467	0
Services and Supplies	205,182	208,780	208,780	0
Non-discretionary Services & Supplies	64,741	92,455	66,822	0
Department Subtotal	2,808,112	2,827,539	3,032,037	0

Salary and Wages	1,589,617	1,549,546	1,684,968	0
Employee Benefits	948,572	976,758	1,071,467	0
Services and Supplies	269,923	301,235	275,602	0
Judicial Function Subtotal	2,808,112	2,827,539	3,032,037	0

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

<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 Works				
Community Services				
Salaries And Wages	759,833	754,303	741,038	0
Employee Benefits	439,103	450,310	445,501	0
Services and Supplies	1,071,413	1,509,150	849,371	0
Non-discretionary Services & Supplies	444,336	474,191	439,487	0
Capital Outlay	60,138	63,103	0	0
Department Subtotal	2,774,823	3,251,057	2,475,397	0
Salary and Wages	759,833	754,303	741,038	0
Employee Benefits	439,103	450,310	445,501	0
Services and Supplies	1,515,748	1,983,341	1,288,858	0
Capital Outlay	60,138	63,103	0	0
Public Works Function Subtotal	2,774,822	3,251,057	2,475,397	0

<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
Culture and Recreation				
Community Services				
Salaries And Wages	914,502	1,037,609	624,302	0
Employee Benefits	636,265	696,164	495,908	0
Services and Supplies	1,004,094	1,870,416	1,030,457	0
Non-discretionary Services & Supplies	1,698,640	1,906,136	1,892,527	0
Capital Outlay	87,416	158,717	0	0
Department Subtotal	4,340,917	5,669,042	4,043,194	0
Salary and Wages	914,502	1,037,609	624,302	0
Employee Benefits	636,265	696,164	495,908	0
Services and Supplies	2,702,734	3,776,552	2,922,984	0
Capital Outlay	87,416	158,717	0	0
Culture & Recreation Function Subtotal	4,340,917	5,669,042	4,043,194	0

<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

Community Support

Management Services

Services and Supplies	0	50,000	10,000	0
Non-discretionary Services & Supplies	750,340	186,840	59,000	0
Department Subtotal	750,340	236,840	69,000	0

Services and Supplies	750,340	236,840	69,000	0
Community Support Function Subtotal	750,340	236,840	69,000	0

<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
Function Summary				
General Government	19,511,851	21,595,561	19,685,999	0
Judicial	2,808,112	2,827,539	3,032,037	0
Public Safety	71,657,364	74,841,613	74,553,624	0
Public Works	2,774,822	3,251,057	2,475,397	0
Culture and Recreation	4,340,918	5,669,042	4,043,194	0
Community Support	750,340	236,840	69,000	0
Total Expenditures - All Functions	101,843,407	108,421,652	103,859,251	0
Other Uses				
Contingency (not to exceed 3% of Total Expenditures All Functions)				
Contingency	0	0	1,000,000	0
Operating Transfers Out (Schedule T)				
T/O to Parks & Rec 1221	2,700,000	3,000,000	2,500,000	0
T/O to Landscape Maintenance 1230	100,000	125,000	118,000	0
T/O to Debt Svc GO 1301	848,775	994,902	994,840	0
T/O to Road Fund 1401	0	0	250,000	0
T/O to Park & Rec Project 1402	800,000	800,000	800,000	0
T/O to Capital Projects 1404	4,036,000	103,897	2,380,400	0
Total Transfers Out	8,484,775	5,023,799	7,043,240	0
Total Expenditures and Other Uses	110,328,183	113,445,451	111,902,491	0
Total Ending Fund Balance	19,438,763	11,354,247	8,673,101	-
Total General Fund Commitments and Fund Balance	129,766,946	124,799,698	120,575,592	0

<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
Charges for Services				
Housing Rehabilitation Reimbursement	42,645	21,000	50,000	0
Total Charges for Services	42,645	21,000	50,000	0
Total Revenue	42,645	21,000	50,000	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	145,747	168,377	99,377	
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	145,747	168,377	99,377	0
Total Resources	188,392	189,377	149,377	0

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	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	20,015	90,000	50,000	0
Total Community Support Function	20,015	90,000	50,000	0
Total Expenditures	20,015	90,000	50,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>168,377</i>	<i>99,377</i>	<i>99,377</i>	<i>0</i>
Total Commitments and Fund Balance	188,392	189,377	149,377	0

<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>				
CDBG Entitlement	713,518	779,763	119,100	0
CDBG-Coronavirus	29,837	0	0	0
Total Intergovernmental Revenues	743,355	779,763	119,100	0
Total Revenue	743,355	779,763	119,100	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	0	0	0	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	0	0	0	0
Total Resources	743,355	779,763	119,100	0

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	0
Employee Benefits	55,500	38,955	34,991	0
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
Total Community Support Function	743,355	779,763	119,100	0
Total Expenditures	743,355	779,763	119,100	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	0	0	0	0
Total Commitments and Fund Balance	743,355	779,763	119,100	0

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	0
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	0
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
Total Intergovernmental Revenues	8,002,558	4,077,833	538,410	0
<u>Charges for Services</u>				
Special Events Receipts	24,291	23,867	0	0
Total Charges for Services	24,291	23,867	0	0
<u>Miscellaneous Revenue</u>				
Interest Earned	40,567	22,132	13,399	0
Gifts & Bequests	61,932	119,908	0	0
Miscellaneous Revenue	0	432	0	0
Grant Match	573,569	670,117	263,000	0
Total Miscellaneous Revenue	676,068	812,589	276,399	0
Total Revenue	8,702,917	4,914,289	814,809	0
<u>Other Financing Sources(Specify)</u>				
Subscription Based IT Arrangment (SBITA) Proce	63,375	0	0	0
Operating Transfers In (Schedule T)				
Total Other Financing Sources	63,375	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	1,195,113	824,377	824,377	0
Total Resources	9,961,405	5,738,666	1,639,186	0

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	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	0	108,845	0	0
Capital Outlay	2,871,000	0	0	0
Total General Government Function	2,871,000	108,845	0	0
<u>Judicial Function</u>				
Services and Supplies	87,479	66,325	0	0
Total Judicial Function	87,479	66,325	0	0
<u>Public Safety Function</u>				
Salaries And Wages	691,567	632,390	454,321	0
Employee Benefits	395,818	384,344	347,089	0
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
Total Public Safety Function	3,370,993	2,651,100	801,410	0
<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
Total Culture and Recreation Function	1,846,732	2,079,678	0	0
<u>Community Support Function</u>				
Services and Supplies	0	1,687	0	0
Non-discretionary Services & Supplies	166,815	6,654	0	0
Total Community Support Function	166,815	8,342	0	0
Total Expenditures	8,343,018	4,914,289	801,410	0
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
Total Other Uses	794,010	0	0	0
Ending Fund Balance	824,377	824,377	837,776	0
Total Commitments and Fund Balance	9,961,405	5,738,666	1,639,186	0

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

Schedule B-14

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

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

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

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

Schedule B-14

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

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

<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
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	0	732,413	732,413	0
T/O to Sewer Capital 1631	280,784	200,000	200,000	0
Total Other Uses	280,784	932,413	932,413	0
<i>Ending Fund Balance</i>	6,023,280	6,209,296	6,438,973	0
Total Commitments and Fund Balance	6,459,876	7,220,604	7,371,386	0

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

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

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<u>Culture and Recreation Function</u>				
Salaries And Wages	3,167,868	3,240,767	3,143,506	0
Employee Benefits	890,366	898,111	733,011	0
Services and Supplies	693,593	858,422	415,817	0
Non-discretionary Services & Supplies	365,062	326,862	316,179	0
Capital Outlay	25,933	933	0	0
Total Culture and Recreation Function	5,142,821	5,325,095	4,608,513	0
Total Expenditures	5,142,821	5,325,095	4,608,513	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)				
T/O to Debt Svc GO 1301	3,901	0	0	0
Total Other Uses	3,901	0	0	0
Ending Fund Balance	431,630	255,769	321,151	0
Total Commitments and Fund Balance	5,578,353	5,580,864	4,929,664	0

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

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>Taxes</u>				
Room Tax	196,000	196,000	196,000	0
Total Taxes	196,000	196,000	196,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	13,346	7,650	6,885	0
Total Miscellaneous Revenue	13,346	7,650	6,885	0
Total Revenue	209,346	203,650	202,885	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	147,502	106,848	72,498	0
Total Resources	356,848	310,498	275,383	0

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

<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
Community Support Function				
Services and Supplies	225,000	238,000	238,000	0
Total Community Support Function	225,000	238,000	238,000	0
Total Expenditures	225,000	238,000	238,000	0
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	0
Total Commitments and Fund Balance	356,848	310,498	275,383	0

<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>Licenses and Permits</u>				
Street Cut Permits	259,611	900,000	300,000	0
Total Licenses and Permits	259,611	900,000	300,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	51,722	41,801	37,621	0
Total Miscellaneous Revenue	51,722	41,801	37,621	0
Total Revenue	311,333	941,801	337,621	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance	995,597	501,628	605,028	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	995,597	501,628	605,028	0
Total Resources	1,306,931	1,443,429	942,649	0

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

Schedule B-14

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

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

Schedule B-14

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

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	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	108,629	235,421	195,000	0
Non-discretionary Services & Supplies	50,258	62,821	63,226	0
Total Culture and Recreation Function	158,887	298,242	258,226	0
Total Expenditures	158,887	298,242	258,226	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	284,295	205,846	156,159	0
Total Commitments and Fund Balance	443,183	504,088	414,385	0

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

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
Licenses and Permits				
City Business Licenses	250,000	250,000	0	0
Total Licenses and Permits	250,000	250,000	0	0
Miscellaneous Revenue				
Interest Earned	93,492	50,378	45,340	0
Mark to Market	263	171	0	0
Total Miscellaneous Revenue	93,755	50,549	45,340	0
Total Revenue	343,755	300,549	45,340	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	1,569,391	1,913,146	2,213,695	0
Total Resources	1,913,146	2,213,695	2,259,035	0

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

Schedule B-14

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

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

Schedule B-14

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

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

Schedule B-14

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

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

Schedule B-14

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

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

Schedule B-14

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

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

Schedule B-14

<u>REVENUES</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
Miscellaneous Revenue				
Interest Earned	435,678	595,977	536,380	0
Mark to Market	38,406	17,156	0	0
Rebates/Credits	4,289	1,882	0	0
Total Miscellaneous Revenue	478,373	615,015	536,380	0
Total Revenue	478,373	615,015	536,380	0
Other Financing Sources(Specify)				
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	0
Total Other Financing Sources	20,292,012	103,897	2,380,400	0
Beginning Fund Balance	8,736,232	20,504,542	3,629,180	0
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	8,736,232	20,504,542	3,629,180	0
Total Resources	29,506,616	21,223,454	6,545,960	0

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	0
Non-discretionary Services & Supplies	438,949	221,159	100,000	0
Capital Outlay	823,192	1,407,044	1,230,400	0
Total General Government Function	2,070,874	2,105,847	1,490,400	0
<u>Public Safety Function</u>				
Services and Supplies	187,987	226,756	360,000	0
Non-discretionary Services & Supplies	0	24,000	0	0
Capital Outlay	3,079,324	14,743,255	100,000	0
Total Public Safety Function	3,267,311	14,994,011	460,000	0
<u>Public Works Function</u>				
Services and Supplies	115,120	191,299	65,000	0
Capital Outlay	37,458	50,640	0	0
Total Public Works Function	152,578	241,939	65,000	0
<u>Culture and Recreation Function</u>				
Capital Outlay	9,200	252,477	500,000	0
Total Culture and Recreation Function	9,200	252,477	500,000	0
Total Expenditures	5,499,963	17,594,274	2,515,400	0
Other Uses				
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
Total Other Uses	3,502,111	0	0	0
Ending Fund Balance	20,504,542	3,629,180	4,030,560	0
Total Commitments and Fund Balance	29,506,616	21,223,454	6,545,960	0

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

Schedule B-14

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

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

Schedule B-14

<u>EXPENDITURES</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
<u>General Government Function</u>				
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
<u>Public Safety Function</u>				
Services and Supplies	9,452	8,580	0	0
Capital Outlay	0	258,877	100,000	0
Total Public Safety Function	9,452	267,457	100,000	0
<u>Public Works Function</u>				
Capital Outlay	0	30,000	300,000	0
Total Public Works Function	0	30,000	300,000	0
<u>Culture and Recreation Function</u>				
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	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	844,754	415,638	277,407	0
Total Commitments and Fund Balance	1,108,661	1,163,835	727,407	0

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

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>Taxes</u>				
Residential Construction Tax - Parks	14,313	20,000	20,000	0
Total Taxes	14,313	20,000	20,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	49,246	40,620	36,558	0
Mark to Market	8,463	3,105	0	0
Gifts & Bequests	400	300	0	0
Total Miscellaneous Revenue	58,109	44,025	36,558	0
Total Revenue	72,422	64,025	56,558	0
<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	1,214,200	813,390	133,724	0
Total Resources	1,286,622	877,415	190,282	0

<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	0
Capital Outlay	398,749	659,396	65,000	0
Total Culture and Recreation Function	473,231	743,691	140,000	0
Total Expenditures	473,231	743,691	140,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	813,390	133,724	50,282	0
Total Commitments and Fund Balance	1,286,622	877,415	190,282	0

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

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>Taxes</u>				
Residential Construction Tax - Parks	106,450	48,000	48,000	0
Total Taxes	106,450	48,000	48,000	0
<u>Miscellaneous Revenue</u>				
Interest Earned	20,831	13,073	11,766	0
Mark to Market	14,413	10,321	0	0
Gifts & Bequests	400	300	0	0
Total Miscellaneous Revenue	35,644	23,694	11,766	0
Total Revenue	142,094	71,694	59,766	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	926,462	883,060	403,992	0
Total Resources	1,068,557	954,754	463,758	0

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

Schedule B-14

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

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

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
Taxes				
Residential Construction Tax - Parks	984,622	700,000	700,000	0
Total Taxes	984,622	700,000	700,000	0
Miscellaneous Revenue				
Interest Earned	215,367	114,948	103,453	0
Mark to Market	59,515	41,244	0	0
Gifts & Bequests	400	300	0	0
Total Miscellaneous Revenue	275,282	156,492	103,453	0
Total Revenue	1,259,904	856,492	803,453	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	3,379,651	4,560,858	4,105,799	0
Total Resources	4,639,555	5,417,350	4,909,252	0

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
<u>Culture and Recreation Function</u>				
Services and Supplies	23,903	75,000	75,000	0
Capital Outlay	54,793	1,236,551	0	0
Total Culture and Recreation Function	78,697	1,311,551	75,000	0
Total Expenditures	78,697	1,311,551	75,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	4,560,858	4,105,799	4,834,252	0
Total Commitments and Fund Balance	4,639,555	5,417,350	4,909,252	0

<u>REVENUES</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
Taxes				
Room Tax	1,469,419	1,550,000	1,550,000	0
Total Taxes	1,469,419	1,550,000	1,550,000	0
Miscellaneous Revenue				
Interest Earned	337,694	225,792	203,213	0
Mark to Market	134,818	65,708	0	0
Total Miscellaneous Revenue	472,512	291,500	203,213	0
Total Revenue	1,941,931	1,841,500	1,753,213	0
Other Financing Sources(Specify)				
Operating Transfers In (Schedule T)				
Total Other Financing Sources	0	0	0	0
Beginning Fund Balance				
Prior Period Adjustment(s)	0	0	0	0
Residual Equity Transfers	0	0	0	0
Total Beginning Fund Balance	6,817,585	8,537,880	9,022,187	0
Total Resources	8,759,516	10,379,380	10,775,400	0

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	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	12,855	75,000	75,000	0
Non-discretionary Services & Supplies	100,000	0	0	0
Capital Outlay	108,781	1,282,193	1,230,000	0
Total Community Support Function	221,636	1,357,193	1,305,000	0
Total Expenditures	221,636	1,357,193	1,305,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
Ending Fund Balance	8,537,880	9,022,187	9,470,400	0
Total Commitments and Fund Balance	8,759,516	10,379,380	10,775,400	0

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

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

Schedule B-14

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) Budget Year Ending 06/30/26	
	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	608	2,000	520,000	0
Total Community Support Function	608	2,000	520,000	0
Total Expenditures	608	2,000	520,000	0
Other Uses				
Contingency (not to exceed 3% of total expenditures)	0	0	0	0
Operating Transfers Out (Schedule T)	0	0	0	0
Total Other Uses	0	0	0	0
<i>Ending Fund Balance</i>	<i>522,979</i>	<i>538,882</i>	<i>34,995</i>	<i>0</i>
Total Commitments and Fund Balance	523,586	540,882	554,995	0

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

Schedule B-14

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

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

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26		(4)
	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		0
Reserves - increase or (decrease)					
Other (Specify)					
Subtotal	421,137.00	732,413.00	732,413.00		-
TOTAL RESERVED (MEMO ONLY)	0	0	0		0
Type: 4 Revenue Bonds					
Principal	17,479,000	14,143,000	10,138,000		0
Interest	1,189,540	759,559	428,367		0
Fiscal Agent Charges	3,260	0	0		0
Reserves - increase or (decrease)	0	0	0		0
Other (Specify)	0	0	0		0
Subtotal	18,671,800	14,902,559	10,566,367		0
TOTAL RESERVED (MEMO ONLY)	7,990,500	7,990,500	7,990,500		0
Type: 5 Medium-Term Financing					
Reserves - increase or (decrease)	0	0	0		0
Other (Specify)	0	0	0		0
Subtotal	0	0	0		0
TOTAL RESERVED (MEMO ONLY)	0	0	0		0
Type: 8 Special Assessment Bonds					
Principal	802,961	831,302	855,241		0
Interest	141,537	110,241	77,944		0
Reserves - increase or (decrease)	0	0	0		0
Other (Specify)	0	0	0		0
Subtotal	944,498	941,543	933,185		0
TOTAL RESERVED (MEMO ONLY)	448,406	448,406	448,406		0

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

Schedules C-15 and C-16

<u>EXPENDITURES and RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Type: 10 Other				
Lease & Subscriptions Pricipal GASB	806,061	0	0	0
Lease & Subscriptions Interest GASB	45,839	0	0	0
Subtotal	851,900	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
<i>Ending Fund Balance</i>				
Reserved	18,451,303	22,675,697	31,136,136	0
Unreserved	0	0	0	0
Total Ending Fund Balance	18,451,303	22,675,697	31,136,136	0
Total Commitments & Fund Balance	39,340,638	39,252,212	43,368,101	0

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

Schedules C-15 and C-16

<u>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
Other Financing Sources				
Subtotal Other Financing Sources	0	0	0	0
<i>Beginning Fund Balance</i>	110,345	29,283	0	0
<i>Total Beginning Fund Balance</i>	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)	(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
Type: 4 Revenue Bonds				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	0	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Type: 5 Medium-Term Financing				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	0	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Type: 8 Special Assessment Bonds				
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	0	0	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Type: 10 Other				
Professional Services	81,062	29,283	0	0
Reserves - increase or (decrease)	0	0	0	0
Other (Specify)	0	0	0	0
Subtotal	81,062	29,283	0	0
TOTAL RESERVED (MEMO ONLY)	0	0	0	0
Ending Fund Balance				
Reserved	29,283	0	0	0
Unreserved	0	0	0	0
Total Ending Fund Balance	29,283	0	0	0
Total Commitments & Fund Balance	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

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

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

SEWER OPERATIONS (16XX)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/26	
	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	0
Cash received from reimbursements of insurance claims	0			
Cash paid to employees	(6,363,828)	(7,293,632)	(8,201,317)	0
Cash paid to suppliers	(16,794,241)	(23,283,377)	(22,805,716)	0
Cash paid to Truckee Meadows Water Reclamation Facility	(1,444,193)	(14,388,404)	(4,082,806)	0
Miscellaneous cash received/(paid)	0	535,743	21,500	0
a. Net cash provided by (or used for) operating activities	9,832,850	(9,717,797)	91,452	0

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	0
Operating transfers out	(1,055)	(5,594)	(5,594)	0
b. Net cash provided by (or used for) noncapital financing activities	461,745	310,777	194,406	0

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

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

D. CASH FLOWS FROM INVESTING ACTIVITIES:

Interest received on investments	4,628,049	4,341,673	3,504,833	0
Principal received on notes receivable	513,696	448,937	461,100	0
d. Net cash provided by (or used in) investing activities	5,141,745	4,790,610	3,965,933	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	19,988,608	(25,942,719)	2,661,877	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	93,040,427	113,029,035	87,086,316	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	113,029,035	87,086,316	89,748,193	0

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

Schedule F-2

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

City of Sparks

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

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26		(4)
	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		0
Reimbursement from Washoe County					
Cash received from other services	1,162,790	973,123	1,064,000		0
Other cash receipts - insurance recovery	0	0	0		0
Cash paid to employees	(8,398,935)	(9,015,479)	(10,703,175)		0
Cash paid to suppliers	(18,051,442)	(22,725,533)	(24,382,551)		0
a. Net cash provided by (or used for) operating activities	(1,536,827)	1,242,871	475,904		0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0		0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Acquisition of capital assets	(613,567)	(2,822,260)	(1,567,000)		0
Contributions of capital	613,567	2,822,260	1,567,000		0
c. Net cash provided by (or used for) capital and related financing activities	0	0	0		0
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest earned on investments	50,057	95,476	85,928		0
d. Net cash provided by (or used in) investing activities	50,057	95,476	85,928		0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,486,770)	1,338,347	561,832		0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,741,930	255,160	1,593,507		0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	255,160	1,593,507	2,155,339		0

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	FINAL
			APPROVED	APPROVED
Operating Revenue				
Licenses and Permits	2,661,579	3,151,890	2,257,284	0
Charges for Services	2,464,342	2,811,187	2,097,226	0
Miscellaneous Revenue	750	431	986	0
Total Operating Revenue	5,126,671	5,963,508	4,355,496	0
Operating Expense				
Salaries And Wages	2,432,640	2,426,694	3,316,231	0
Employee Benefits	1,725,860	1,355,143	2,261,594	0
Services and Supplies	914,357	1,387,953	1,369,139	0
Non-discretionary Services & Supplies	1,287,703	1,056,098	1,042,905	0
Depreciation Expense	19,647	27,318	28,684	0
Total Operating Expense	6,380,206	6,253,206	8,018,553	0
Operating Income or (Loss)	(1,253,534)	(289,698)	(3,663,057)	0
Non-Operating Revenue				
Water Plan Adm Fee NRS.540	125	172	183	0
Interest Earned	328,165	146,613	131,952	0
Mark to Market	155,554	70,580	0	0
Miscellaneous Revenue	1,125	767	288	0
Total Non-Operating Revenue	484,969	218,132	132,423	0
Non-Operating Expense				
Bad Debt	0	0	0	0
Loss On Asset Disposal/Revaluation	3,861	0	0	0
Total Non-Operating Expense	3,861	0	0	0
Net Income Before Operating Transfers	(772,426)	(71,566)	(3,530,634)	0
Operating Transfers (Schedule T)				
OUT	6,331	33,564	33,561	0
Net Operating Transfers	(6,331)	(33,564)	(33,561)	0
Net Income	(778,757)	(105,130)	(3,564,195)	0

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	FINAL
			APPROVED	APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	5,070,129	5,963,077	4,354,510	0
Cash Received from insurance	0			
Cash paid to employees	(3,719,089)	(3,781,837)	(5,577,825)	0
Cash paid to suppliers	(2,104,731)	(2,444,051)	(2,412,044)	0
Miscellaneous cash received/(paid)	0	71,778	1,274	0
a. Net cash provided by (or used for) operating activities	(753,691)	(191,033)	(3,634,085)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Operating transfers out	(6,331)	(33,564)	(33,561)	0
b. Net cash provided by (or used for) noncapital financing activities	(6,331)	(33,564)	(33,561)	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Bond & capital lease obligation principal payments	0	0	0	0
Proceeds from sewer bonds and notes	0	0	0	0
Cash contributions - other governments	0	172	183	0
c. Net cash provided by (or used for) capital and related financing activities	0	172	183	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	483,719	146,613	131,952	0
Principal received on notes receivable				
d. Net cash provided by (or used in) investing activities	483,719	146,613	131,952	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(276,303)	(77,812)	(3,535,511)	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	6,969,372	6,693,069	6,615,257	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	6,693,069	6,615,257	3,079,746	0

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
Operating Revenue				
Charges for Services	7,102,069	7,434,520	6,504,797	0
Miscellaneous Revenue	4,028	2,727	0	0
Total Operating Revenue	7,106,097	7,437,247	6,504,797	0
Operating Expense				
Salaries And Wages	849,776	894,218	1,076,547	0
Employee Benefits	594,330	566,526	825,100	0
Services and Supplies	1,270,321	1,292,719	1,300,486	0
Non-discretionary Services & Supplies	1,131,780	1,267,561	1,187,352	0
Depreciation Expense	1,751,944	2,344,946	2,454,160	0
Total Operating Expense	5,598,151	6,365,970	6,843,645	0
Operating Income or (Loss)	1,507,947	1,071,277	(338,848)	0
Non-Operating Revenue				
Interest Earned	506,105	260,436	234,392	0
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
Total Non-Operating Revenue	1,979,994	283,366	234,392	0
Non-Operating Expense				
Loss On Asset Disposal/Revaluation	821	0	0	0
Total Non-Operating Expense	821	0	0	0
Net Income Before Operating Transfers	3,487,120	1,354,643	(104,456)	0
Operating Transfers (Schedule T)				
IN	55,528	0	0	0
OUT	650,000	1,400,000	1,000,000	0
Net Operating Transfers	(594,472)	(1,400,000)	(1,000,000)	0
Net Income	2,892,648	(45,357)	(1,104,456)	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Motor Vehicle Maintenance (1702)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26		(4)
	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	0
Cash received from interfund services provided	7,102,069	7,434,520	6,504,797	0	0
Cash paid to employees	(1,338,924)	(1,460,744)	(1,901,647)	0	0
Cash paid to suppliers	(2,488,100)	(2,560,280)	(2,487,838)	0	0
Miscellaneous cash received/(paid)	0	25,657	0	0	0
a. Net cash provided by (or used for) operating activities	3,279,073	3,416,223	2,115,312	0	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Operating transfers in	0	0	0	0	0
Operating transfers out	(650,000)	(1,400,000)	(1,000,000)	0	0
b. Net cash provided by (ore used for) noncapital financing activities	(650,000)	(1,400,000)	(1,000,000)	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Bond & capital lease obligation principal payments	0	0	0	0	0
Bond interest expense paid	0	0	0	0	0
Proceeds from sale of capital assets	174,449	0	0	0	0
Acquisition of capital assets	(1,835,067)	(7,077,126)	(2,555,000)	0	0
c. Net cash provided by (or used for) capital and related financing activities	(1,660,618)	(7,077,126)	(2,555,000)	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:					
Interest received on investments	566,445	283,366	234,392	0	0
Principal received on notes receivable					
d. Net cash provided by (or used in) investing activities	566,445	283,366	234,392	0	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,534,900	(4,777,537)	(1,205,296)	0	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	9,286,883	10,821,783	6,044,246	0	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	10,821,783	6,044,246	4,838,950	0	0

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
Operating Revenue				
Charges for Services	14,030,313	15,148,800	15,268,000	0
Miscellaneous Revenue	1,001,458	300,000	370,000	0
Total Operating Revenue	15,031,771	15,448,800	15,638,000	0
Operating Expense				
Employee Benefits	22,770	0	0	0
Services and Supplies	13,686,697	15,172,100	16,051,500	0
Non-discretionary Services & Supplies	243,913	258,950	268,745	0
Total Operating Expense	13,953,379	15,431,050	16,320,245	0
Operating Income or (Loss)	1,078,392	17,750	(682,245)	0
Non-Operating Revenue				
Interest Earned	490,627	555,515	499,964	0
Mark to Market	30,147	36,553	0	0
Total Non-Operating Revenue	520,774	592,068	499,964	0
Net Income Before Operating Transfers	1,599,166	609,818	(182,281)	0
Operating Transfers (Schedule T)				
Net Income	1,599,166	609,818	(182,281)	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Group Insurance Self- Insurance (1703)

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

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

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

Interest received on investments	520,774	592,068	499,964	0
d. Net cash provided by (or used in) investing activities	520,774	592,068	499,964	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,411,729	834,818	42,719	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	8,244,196	9,655,925	10,490,743	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	9,655,925	10,490,743	10,533,462	0

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
Operating Revenue				
Charges for Services	2,501,657	2,500,000	2,446,000	0
Miscellaneous Revenue	0	138,479	140,000	0
Total Operating Revenue	2,501,657	2,638,479	2,586,000	0
Operating Expense				
Services and Supplies	2,100,110	2,859,000	2,450,000	0
Non-discretionary Services & Supplies	231,189	304,534	276,494	0
Total Operating Expense	2,331,299	3,163,534	2,726,494	0
Operating Income or (Loss)	170,357	(525,055)	(140,494)	0
Non-Operating Revenue				
Interest Earned	170,305	151,178	136,060	0
Mark to Market	33,585	12,247	0	0
Total Non-Operating Revenue	203,890	163,425	136,060	0
Net Income Before Operating Transfers	374,247	(361,630)	(4,434)	0
Operating Transfers (Schedule T)				
Net Income	374,247	(361,630)	(4,434)	0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Worker's Comp Self-Insurance (1704)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) 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 users	2,501,657	2,487,753	2,446,000	0
Cash paid to employees	0	0	0	0
Cash paid to suppliers	(2,424,538)	(2,248,534)	(2,026,494)	0
Cash received from reimbursements of insurance claims	0	0	0	0
Miscellaneous cash received/(paid)		150,726	140,000	0
a. Net cash provided by (or used for) operating activities	77,119	389,945	559,506	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (ore used for) noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
c. Net cash provided by (or used for) capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest received on investments	203,890	163,425	136,060	0
d. Net cash provided by (or used in) investing activities	203,890	163,425	136,060	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	281,009	553,370	695,566	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,496,104	2,777,113	3,330,483	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,777,113	3,330,483	4,026,049	0

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	TENTATIVE APPROVED		FINAL APPROVED
Operating Revenue					
Charges for Services	2,412,088	2,511,096	2,560,483		0
Miscellaneous Revenue	12,456	21,073	20,000		0
Total Operating Revenue	2,424,544	2,532,169	2,580,483		0
Operating Expense					
Services and Supplies	1,356,157	1,139,080	1,333,900		0
Non-discretionary Services & Supplies	1,073,146	1,159,833	1,248,825		0
Total Operating Expense	2,429,303	2,298,913	2,582,725		0
Operating Income or (Loss)	(4,758)	233,256	(2,242)		0
Interest Earned	56,363	37,687	33,918		0
Total Non-Operating Revenue	56,363	37,687	33,918		0
Net Income Before Operating Transfers	51,605	270,943	31,676		0
Operating Transfers (Schedule T)					
Net Income	51,605	270,943	31,676		0

City of Sparks

Schedule F-1 Revenues, Expenses and Net Income

Municipal Self-Insurance (1707)

Schedule F-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26		(4)
	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 users	2,494,985	2,511,096	2,560,483	0
Cash paid to employees		0	0	0
Cash paid to suppliers	(2,457,787)	(2,298,913)	(2,582,725)	0
Cash received from reimbursements of Insurance claims		0	0	0
Miscellaneous cash received/(paid)		21,073	20,000	0
a. Net cash provided by (or used for) operating activities	37,198	233,256	(2,242)	0

B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:

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

C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

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	56,363	37,687	33,918	0
d. Net cash provided by (or used in) investing activities	56,363	37,687	33,918	0
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	93,561	270,943	31,676	0
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,619,687	1,713,248	1,981,766	0
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	1,713,248	1,984,191	2,013,442	0

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,

MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

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

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

(1) NAME OF BOND OR LOAN (List and Subtotal By Fund)	(2) -	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2026		(11) (9) + (10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
Debt Service General Obligation Fund 1301										
<u>Type 4 Revenue Bonds</u>										
- 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
Total Type 4 Revenue Bonds			102,235,000				30,453,000	1,160,780	10,138,000	11,298,780
<u>Type 5 Medium-Term Financing</u>										
Total Type 5 Medium-Term Financing			0				0	0	0	0
<u>Type 8 Special Assessment Bonds</u>										
- Local Improvement District #3 Ltd Obligation Improvement Bonds	8	10	13,498,290	12/22/2016	9/1/2027	3.83%	2,462,713	77,944	855,241	933,185
Total Type 8 Special Assessment Bonds			13,498,290				2,462,713	77,944	855,241	933,185
<u>Type 10 Other (Note Payable to Washoe County)</u>										
Total Type 10 Other			0				0	0	0	0
Total Debt Service General Obligation Fund 1301			115,733,290				32,915,713	1,238,724	10,993,241	12,231,965

SCHEDULE C-1 - INDEBTEDNESS

¹ The outstanding balance on these notes will continue to change throughout fiscal year 2024/2025 due to the fact that we draw the funds as needed. This will cause the Beginning outstanding balance 07/01/2025 to appear to differ from the FY2024/2025 CAFR. Additionally, the City does not expect pledged revenues to be sufficient to make full principal and interest payments. Per bond covenants, the bonds are secured and payable solely from the pledged revenues, and the City has no obligation to pay the debt from any other source. Therefore only the amount of pledged revenues expected to be received are reported as payable in FY2024/2025. Any payments in excess of the amount shown above will be made from unanticipated pledged revenue receipts.

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	
								Sewer Fund 16XX		
<u>Type 2 G.O. Revenue Supported Bonds</u>										
- Enterprise Debt SRF 2016B										
	2	13	27,099,691	9/1/2016	7/1/2029	1.25%	3,713,147	41,006	1,561,189	1,602,195
Total Type 2 G.O. Revenue Supported Bonds			27,099,691				3,713,147	41,006	1,561,189	1,602,195
<u>Type 5 Medium-Term Financing</u>										
Total Type 5 Medium-Term Financing			0				0	0	0	0
<u>Type 10 Other (Note Payable to City of Reno)</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
Total Type 10 Other			5,998,790				41,386	333	41,386	41,719
TOTAL SEWER FUND 16XX			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		1,000,000			0
			0	T/O to Parks & Rec 1221		2,500,000
			0	T/O to Landscape Maintenance 1230		118,000
			0	T/O to Debt Svc GO 1301		994,840
			0	T/O to Road Fund 1401		250,000
			0	T/O to Park & Rec Project 1402		800,000
			0	T/O to Capital Projects 1404		2,380,400
Subtotal			1,000,000			7,043,240
Special Revenue	T/I from General Fund 1101		2,618,000			0
			0	T/O to Debt Svc GO 1301		732,413
			0	T/O to Sewer Capital 1631		200,000
Subtotal			2,618,000			932,413
Capital Projects	T/I from General Fund 1101		3,430,400			0
Subtotal			3,430,400			0
Debt Service	T/I from General Fund 1101		994,840			0
	T/I from IFSA #1 1210		732,413			0
	T/I from Sewer Operations 1630		5,594			0
	T/I from Development Svcs 2201		33,561			0
Subtotal			1,766,408			0

City of Sparks
 SCHEDULE T - Transfer Reconciliation

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		200,000			0
			0	T/O to Debt Svc GO 1301		39,155
Subtotal			200,000			39,155
Internal Services			0	T/O to General Fund 1101		1,000,000
Subtotal			0			1,000,000
Total Transfers			9,014,808			9,014,808

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: wwebber@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 Sn
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

Schedule of Privatization Contracts
Budget Year 2025-2026

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

Total Number of Privatization Contracts: 7

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	West Coast Code Consultants (311533)	7/1/2025	6/30/2026	month to month	\$ 99,000	\$ -	Plans Examiner (position vacant)			Building Permit and Fire prevention plan review
2	Manpower (301151)	7/1/2025	6/30/2026	month to month	\$ 20,000	\$ 20,000	IT Specialist			It Support
3	Manpower (301151)	7/1/2025	6/30/2026	month to month	\$ 20,000	\$ 20,000	PT - Mngmnt Srvc translation, photo, video			Management Srvc pt labor
4	Manpower (301151)	7/1/2024	6/30/2024	month to month	\$ 109,710	\$ 110,000	Police communications			contract help PD
5	Manpower (301151)	7/1/2024	6/30/2024	month to month	\$ 1,078,000	\$ 1,100,000	Public Works temp labor			parks, streets, facilities, utilites, fleet'
	Total				1,326,710	1,250,000		0.0		

Attach additional sheets if necessary.

Schedule 32



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

April 14, 2025

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

RE: SVGID Tentative Budget Copy FY25/26

To whom it may concern:

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

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 TENTATIVE 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 \$ 16,591,153

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

CERTIFICATION

I Elizabeth Thrall
 (Print Name)
Senior Accountant
 (Title)

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

Signed: Elizabeth Thrall

Dated: 4/14/25

Phone: 775.673.2220

APPROVED BY THE GOVERNING BOARD

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

SCHEDULED PUBLIC HEARING:
 (Must be held from May 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

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

INDEX

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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

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	XXXXXXXXXXXXXXXXXX	459,409
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	same as above				XXXXXXXXXXXXXXXXXX				
VOTER APPROVED: C. Voter Approved Overrides									
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)									
E. Indigent (NRS 428.285)									
F. Capital Acquisition (NRS 354.59815)									
G. Youth Services Levy (NRS 62B.150, 62B.160)									
H. Legislative Overrides									
I. 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	XXXXXXXXXXXXXXXXXX	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	XXXXXXXXXXXXXXXXXX	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.

WATER 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	3,736,406	3,976,939	4,135,847	
Total Operating Revenue	3,736,406	3,976,939	4,135,847	-
OPERATING EXPENSE				
Purchased Water	(1,285,389)	(1,406,607)	(1,462,871)	
Insurance	(186,953)	(201,728)	(217,448)	
Salaries and Benefits	(876,179)	(897,034)	(1,036,498)	
Materials, Supplies, and Repairs	(125,974)	(87,550)	(148,100)	
Licenses and Fees	(93,045)	(72,567)	(85,250)	
General and Administrative	(75,061)	(80,848)	(88,250)	
Operating Expenses	(8,727)	(11,410)	(14,000)	
Utilities	(11,681)	(9,301)	(15,600)	
Services and Supplies	(62,001)	(63,652)	(80,300)	
Telephone	(13,072)	(13,279)	(15,850)	
Professional Services	(32,119)	(19,215)	(35,175)	
Power for Pumping	(67,009)	(79,171)	(85,000)	
Depreciation/Amortization	(779,631)	(810,250)	(914,488)	
Other	(11,217)		(1,357)	
Total Operating Expense	(3,628,058)	(3,752,612)	(4,200,187)	-
Operating Income or (Loss)	108,348	224,327	(64,340)	-
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues	10,306	3,711,650	3,000	
Capital Assets Contribution Revenue	901,721			
Gain on Sale of Capital Assets	43,668			
Total Nonoperating Revenues	955,695	3,711,650	3,000	-
NONOPERATING EXPENSES				
Interest Expense/LT Debt	(60,851)	(40,231)	(19,078)	
Other Expenses		(3,708,016)		
Gain/Loss on Fixed assets				
Total Nonoperating Expenses	(60,851)	(3,748,247)	(19,078)	-
Net Income before Operating Transfers	1,003,192	187,730	(80,418)	
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	1,003,192	187,730	(80,418)	

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND WATER OPERATIONS ENTERPRISE FUND

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

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **WATER OPERATIONS ENTERPRISE FUND**

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

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **SEWER OPERATIONS ENTERPRISE FUND**

SEWER FUND

(Audit page 33)

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
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	3,141,603	3,571,764	3,538,496	
OUT: Payments to Suppliers	(1,810,392)	(1,640,436)	(1,870,280)	
OUT: Payments to Employees	(831,031)	(897,034)	(1,036,498)	
a. Net cash provided by (or used for) operating activities	500,180	1,034,294	631,718	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts	21,186	14,003	3,000	
Cash (Paid) Received from Other Funds	234,563	365,212	2,080,600	
b. Net cash provided by (or used for) noncapital financing activities	255,749	379,215	2,083,600	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt	(405,317)	(416,241)	(433,181)	
Interest Paid	(19,842)	(12,140)	(6,832)	
Purchase of Capital Assets	(235,522)	(365,212)	(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)	
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income				
d. Net cash provided by (or used in) investing activities	-			
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	95,248	619,916	194,705	
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,539,847	2,635,095	3,255,011	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,635,095	3,255,011	3,449,716	

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **SEWER OPERATIONS ENTERPRISE FUND**

ACQUISITION FUND

(Audit page 32)

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

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND ACQUISITION ENTERPRISE FUND

ACQUISITION FUND

(Audit page 33)

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

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)

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

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **PROPERTIES & GARBAGE FUND**

PROPERTIES & GARBAGE FUND

(Audit page 33)

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

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND **PROPERTIES & GARBAGE ENTERPRISE FUND**

Page: 13
Schedule F-2

RECREATION FUND

(Audit page 31)

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

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND **RECREATION ENTERPRISE FUND**

RECREATION FUND

(Audit page 32)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/26 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	406,690	368,490	377,800	
OUT: Payments to Suppliers	(281,972)	(309,567)	(298,343)	
OUT: Payments to Employees	(98,092)	(76,032)	(83,082)	
a. Net cash provided by (or used for) operating activities	26,626	(17,109)	(3,625)	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts	244,327	162,163	101,700	
Cash (Paid) Received from Other Funds	-	125,394	380,000	
b. Net cash provided by (or used for) noncapital financing activities	244,327	287,557	481,700	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt				
Interest Paid				
Purchase of Capital Assets	(88,142)	(125,394)	(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)	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	-			
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	182,811	145,054	98,075	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	723,961	906,772	1,051,826	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	906,772	1,051,826	1,149,901	-

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND RECREATION ENTERPRISE FUND

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		(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		PRINCIPAL PAYABLE	(9)+(10) TOTAL
								INTEREST PAYABLE			
WATER FUND											
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
TOTAL WATER FUND			\$ 12,400,000				\$ 950,738	\$ 19,078		\$ 520,890	\$ 539,968
SEWER FUND											
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
TOTAL SEWER FUND			\$ 6,900,000				\$ 866,438	\$ 6,832		\$ 433,181	\$ 440,013
TOTAL ALL DEBT SERVICE			\$ 19,300,000				\$ 1,817,177	\$ 25,910		\$ 954,071	\$ 979,981

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.

SCHEDULE OF EXISTING CONTRACTS

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

Total Number of Existing Contracts: ____ 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 Sevices	2/27/2024	Indefinite	\$ 32,100	\$ 32,100	Janitorial services
14	Quadient Leasing USA	9/26/2022	Indefinite	\$ 2,400	\$ 2,400	Postage machine lease
15	Sectran Security	1/29/2017	Indefinite	\$ 4,000	\$ 4,000	Armored car currency pick up transport
16	Sensus Analytics - Western NV Supply	9/17/2018	Indefinite	\$ 15,000	\$ 15,000	Cloud based data platform for storage and retrieval of raw reads
17	Springbrook	5/10/2024	Indefinite	\$ 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):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2025-2026

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

Total Number of Privatization Contracts: _____ **0**

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

Attach additional sheets if necessary.



Washoe County School District

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

Board of Trustees: 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 TENTATIVE budget for the
fiscal year ending 6/30/2026

This budget contains 4 funds requiring State Education Fund revenues totaling \$717,991,738

This budget contains 38 governmental fund types with estimated expenditures of \$1,357,951,430,
4 proprietary funds with estimated expenses of \$151,860,906 and 2 fiduciary fund with estimated expenses
of \$6,361,618.

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, Mark Mathers
(Printed Name)
Chief Financial Officer
(Title)

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

Signed [Signature]

Dated: 4/8/25

[Signature]
Colleen Westlake
Diane M Nicolet
[Signature]
Adam R. Mayberry
[Signature]

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	\$ _____
(B1) Net Proceeds of Mines	<u>\$5,830,327</u>		
(C) TOTAL ASSESSED VALUE	<u>\$31,982,957,867</u>		

(D) **TOTAL EMPLOYEE INFORMATION**

	<u>ACTUAL YEAR Ending 2024</u>	<u>ACTUAL YEAR Ending 2025</u>	<u>ESTIMATED YEAR Ending 2026</u>
FTE Total employees	<u>7,052.9</u>	<u>7,342.0</u>	<u>7,462.0</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**

	<u>ACTUAL ADE* Ending 2024</u>	<u>ACTUAL ADE* Ending 2025</u>	<u>ESTIMATED ADE* Ending 2026</u>
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	\$9,705
Estimated Weighted Average Daily Enrollment	<u>57,501.35</u>
Total Adjusted Base per Pupil Funding	\$ 558,050,602
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 - Salary Increases	\$ 19,332,519
Auxiliary - Special Transportation	\$ -
Auxiliary - Food Services	<u>\$ -</u>
Total Auxiliary Funding	\$ 44,963,361
Total Funding from State Education Fund	\$ 717,991,738

School District: Washoe County School District

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
GENERAL FUND							
1000 Local		8,763,563					8,763,563
3000 State							0
State Education Funding			654,161,319				654,161,319
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
General Subtotal	69,343,651	9,183,563	654,161,319	0		0	732,688,533
DEBT SERVICE	87,199,143	1,579,980		96,419,140	.3885	1,808,998	187,007,261
DEBT SERVICE - WC-1	19,773,390	374,667				46,527,079	66,675,136
SUBTOTAL	176,316,184	11,138,210	654,161,319	96,419,140	.3885	48,336,077	986,370,930
OTHER FUNDS:							
Building & Sites	3,445,169	209,054				0	3,654,223
2005 Indian Bond	310,000	490,000				0	800,000
Property Tax Capital Projects	1,082,554	0				4,712,082	5,794,636
Government Services Tax Fund	11,615,526	6,797,735				0	18,413,261
WC-1 Sales Tax Revenue Fund	19,301,745	70,370,692				0	89,672,437
Bond Proceeds	18,133,398	158,000,000				0	176,133,398
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	8,599,958	19,332,519			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 Pro	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			4,964,186	6,425,976
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	38,626,632				82,024,802	120,651,434
Federal ESSER	0	0					0
Proprietary							
Int Svc- Insurance Fund- Prop and Cas	4,311,477	10,302,059				0	14,613,536
Int Svc- Insurance Fund- Health Ins	25,331,692	103,054,528				0	128,386,220
Int Svc- Insurance Fund- Workers Com	2,541,989	3,990,295				0	6,532,284
Enterprise	5,389,007	31,741,563				0	37,130,570
Education Alliance	295,044	295,044				0	590,087
OPEB Trust Fund	94,847,020	8,229,006				0	103,076,026
SUBTOTAL OTHER FUNDS	220,636,493	539,221,552	63,830,419	0	0	93,669,184	917,357,649
TOTAL ALL FUNDS	396,952,677	550,359,762	717,991,738	96,419,140		142,005,261	1,903,728,578
Less: Interfund Transfers						(142,005,261)	(142,005,261)
NET ALL FUNDS	396,952,677	550,359,762	717,991,738	96,419,140		0	1,761,723,317

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PROGRAM OR FUNCTION	SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER	TRANSFERS OUT	CONTINGENCY	ENDING FUND BALANCE	TOTAL FUND REQUIRE- MENTS
General Fund							
100 Regular	187,270,776	92,284,411	10,750,960				290,306,148
300 Vocational & Technical	5,497,864	2,744,613	366,505				8,608,982
400 Other PK - 12	248,120	15,384	0				263,504
900 Co-Curricular & Extra Curricular	4,172,635	542,495	1,483,805				6,198,935
000 Undistributed Expenditures	155,407,005	68,620,278	45,378,356				269,405,640
6200 Fund Transfers				88,957,102			88,957,102
6300 Contingency					6,567,771		6,567,771
Ending Balance						62,380,450	62,380,450
Other							0
Total Ending Fund Balance						62,380,450	62,380,450
General Subtotal	352,596,401	164,207,182	57,979,626	88,957,102	6,567,771	62,380,450	732,688,533
DEBT SERVICE			85,262,269	4,712,082		97,032,910	187,007,261
DEBT SERVICE - WC-1			46,527,079			20,148,057	66,675,136
SUBTOTAL APPROP. FUNDS	352,596,401	164,207,182	189,768,974	93,669,184	6,567,771	179,561,417	986,370,930
OTHER FUNDS: (List)							
Building & Sites	0	0	209,054	0		3,445,169	3,654,223
2005 Indian Bond	0	0	490,000	0		310,000	800,000
Property Tax Capital Projects	0	0	4,712,082	0		1,082,554	5,794,636
Government Services Tax Fund	1,913,000	796,313	3,569,523	1,808,998		10,325,427	18,413,261
WC-1 Sales Tax Revenue Fund	0	0	11,757,500	46,527,079		31,387,858	89,672,437
Bond Proceeds	4,450,000	2,113,875	166,221,650	0		3,347,873	176,133,398
E-Rate Proceeds	141,686	47,623	2,026,727	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	2,611,851	960,946	2,353,017	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	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	4,203,558	2,037,418	185,000	0		0	6,425,976
English Learners Weighted Funding	21,363,279	10,035,401	383,559	0		10,303,555	42,085,794
At-Risk Weighted Funding	9,663,817	4,832,695	1,606,986	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	5,367,393	0		0	120,651,434
Federal ESSER	0	0	0	0		0	0
Proprietary							
Int Svc- Insurance Fund- Prop and Casualty			10,302,059	0		4,311,477	14,613,536
Int Svc- Insurance Fund- Health Ins			103,294,770	0		25,091,450	128,386,220
Int Svc- Insurance Fund- Workers Comp			4,260,629	0		2,271,655	6,532,284
Enterprise			34,003,448	0		3,127,122	37,130,570
Education Alliance	0	0	295,044	0		295,044	590,087
OPEB Trust Fund		6,066,574				97,009,452	103,076,026
SUBTOTAL OTHER FUNDS	173,384,806	87,165,979	400,477,579	48,336,077	0	207,993,208	917,357,649
TOTAL ALL FUNDS	525,981,207	251,373,161	590,246,553	142,005,261	6,567,771	387,554,625	1,903,728,578
Less: Interfund Transfers			0	(142,005,261)	0		(142,005,261)
NET ALL FUNDS	525,981,207	251,373,161	590,246,553	0	6,567,771	387,554,625	1,761,723,317

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1110 Unsecured Property Tax Fee				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition	302,410	245,000	240,000	
1400 Transportation Fees	934,712	875,259	925,000	
1500 Earnings on Investments	6,013,769	1,900,000	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	
1800 Community Service Activities				
1900 Other Revenues	6,384,130	4,285,752	4,745,858	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	13,899,371	7,516,011	8,763,563	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3110 Adjusted Base Per-Pupil Funding	550,357,099	567,998,227	558,050,602	
3113 Auxiliary - Transportation	23,700,907	23,705,454	25,630,842	
3115 Local Special Education	44,859,802	44,868,408	70,479,875	
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	618,917,807	636,572,089	654,161,319	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate	362,287	335,000	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	
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	381,537	360,000	370,000	0

	(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
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets	45,266	50,000	50,000	
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	45,266	50,000	50,000	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (Inv. & Enc.)	1,319,464	1,278,424	1,278,424	
Unreserved Opening Balance	61,329,637	69,804,258	68,065,227	
TOTAL OPENING BALANCE	62,649,101	71,082,682	69,343,651	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	695,893,082	715,580,782	732,688,533	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
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	188,171,970	190,072,055	187,270,776	
200 Benefits	84,795,482	85,324,629	92,284,411	
300/400/500 Purchased Service	2,466,063	2,837,173	3,162,428	
600 Supplies	8,572,356	8,469,423	6,694,681	
700 Property	8,894	173,410	173,410	
800 Other	424,267	794,186	720,441	
100 TOTAL REGULAR PROGRAMS	284,439,033	287,670,876	290,306,148	0
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries	4,546,856	4,716,570	5,241,794	
200 Benefits	2,181,613	2,277,232	2,630,952	
300/400/500 Purchased Service	40,222	37,550	37,550	
600 Supplies	107,947	134,628	322,071	
700 Property		1,000	1,000	
800 Other	1,644	1,500	1,500	
2200 Instructional Staff Support				
100 Salaries	205,577	310,410	256,070	
200 Benefits	86,950	136,758	113,662	
300/400/500 Purchased Service	176,600	1,600	1,600	
600 Supplies	2,930	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				
300 TOTAL VOCATIONAL & TECHNICAL PROGRAM	7,350,569	7,620,032	8,608,982	0
420 ENGLISH FOR SPEAKERS OF OTHER LANGUA				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
420 TOTAL ENGLISH FOR SPEAKERS OF OTHER L	0	0	0	0
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries	69,706	248,120	248,120	
200 Benefits	1,201	15,384	15,384	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
440 TOTAL SUMMER SCHOOL	70,907	263,504	263,504	0

	(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
PROGRAM FUNCTION OBJECT				
910 COCURRICULAR PROGRAMS				
1000 Instruction				
100 Salaries	636,128	1,042,456	1,041,477	
200 Benefits	40,303	78		
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2100 Student Support				
100 Salaries	201,340	324,652	218,910	
200 Benefits	83,896	176,474	97,785	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	128,659	96,000	96,000	
600 Supplies	7,072			
700 Property				
800 Other				
910 TOTAL COCURRICULAR PROGRAMS	1,097,398	1,639,660	1,454,173	0
920 ATHLETICS				
1000 Instruction				
100 Salaries	1,813,564	1,936,596	2,212,248	
200 Benefits	87,263	152,711	169,525	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	566,646	501,000	799,020	
600 Supplies	94,941	14,633	14,633	
700 Property				
800 Other	97,762	82,678	82,678	
2700 Student Transportation				
100 Salaries	784,470	659,578	700,000	
200 Benefits	278,973	216,422	275,184	
300/400/500 Purchased Service	222,431	491,474	491,474	
600 Supplies	2,476			
700 Property				
800 Other				
920 TOTAL ATHLETICS	3,948,527	4,055,092	4,744,762	0

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

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
000 UNDISTRIBUTED EXPENDITURES (continued)	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
2700 Student Transportation				
100 Salaries	13,680,534	14,353,086	14,982,516	
200 Benefits	5,602,062	5,849,358	6,112,466	
300/400/500 Purchased Service	958,137	965,313	1,037,236	
600 Supplies	2,071,340	2,774,692	2,791,192	
700 Property	21,382	45,500	45,500	
800 Other	12,098	16,750	16,750	
2700 SUBTOTAL	22,345,553	24,004,699	24,985,659	0
TOTAL SUPPORT SERVICES	236,768,296	261,808,824	269,405,640	0
6200 Other Fund Transfers				
910 Interfund Transfers	91,135,670	76,839,693	88,957,102	
5300 Conversion Factor Reduction				
999 TOTAL UNDISTRIBUTED EXPENDITURES	327,903,967	338,648,516	358,362,742	0
TOTAL ALL EXPENDITURES	624,810,400	639,897,680	663,740,312	0
6300 Contingency		6,339,451	6,567,771	
ENDING FUND BALANCE				
Reserved Ending Balance(Inv. & Enc.)	1,319,464	1,278,424	1,278,424	
Unreserved Ending Balance	69,763,218	68,065,227	61,102,026	
TOTAL ENDING FUND BALANCE	71,082,682	69,343,651	62,380,450	0
TOTAL APPLICATIONS	695,893,082	715,580,782	732,688,533	0

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	222,369			
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	
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	486,151	202,965	209,054	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	3,602,496	4,059,849	3,445,169	
TOTAL OPENING BALANCE	3,602,496	4,059,849	3,445,169	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	4,088,648	4,262,814	3,654,223	0

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

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1291 2005 AB299 Revenue Share	441,832	490,000	490,000	
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	68,204			
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	510,037	490,000	490,000	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	1,155,760	1,152,583	310,000	
TOTAL OPENING BALANCE	1,155,760	1,152,583	310,000	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,665,796	1,642,583	800,000	0

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

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	2,129			
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	2,129	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	9,150,000	4,701,983	4,712,082	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	9,150,000	4,701,983	4,712,082	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	4,462,443	8,689,262	1,082,554	
TOTAL OPENING BALANCE	4,462,443	8,689,262	1,082,554	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	13,614,572	13,391,245	5,794,636	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	4,424,878	4,709,123	4,712,082	
700 Property				
800 Other				
100 TOTAL REGULAR EXPENDITURES	4,424,878	4,709,123	4,712,082	0
000 UNDISTRIBUTED EXPENDITURES				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	500,433	599,567		
600 Supplies		7,000,000		
700 Property				
800 Other				
2500 Subtotal	500,433	7,599,567	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	500,433	7,599,567	0	0
TOTAL ALL EXPENDITURES	4,925,310	12,308,690	4,712,082	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	8,689,262	1,082,554	1,082,554	
TOTAL ENDING FUND BALANCE	8,689,262	1,082,554	1,082,554	0
TOTAL APPLICATIONS	13,614,572	13,391,245	5,794,636	0

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax	5,996,779	6,298,310	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	
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	
TOTAL LOCAL SOURCES	6,624,185	6,503,895	6,797,735	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	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				
TOTAL OTHER SOURCES	26,045,596	12,153,312	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	14,880,452	21,904,226	11,615,526	
TOTAL OPENING BALANCE	14,880,452	21,904,226	11,615,526	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	47,550,234	40,561,433	18,413,261	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 Subtotal	0	0	0	0
2500 Central Services				
100 Salaries	141,157	550,000	590,000	
200 Benefits	60,465	212,000	225,000	
300/400/500 Purchased Service	12,000	58		
600 Supplies	15,767			
700 Property				
800 Other				
2500 Subtotal	229,389	762,058	815,000	0
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	33,411		302,329	
600 Supplies	(78,578)	1,073,383		
700 Property				
800 Other				
2600 Subtotal	(45,167)	1,073,383	302,329	0
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	529,487	250,000	250,000	
700 Property	1,823,198	7,225,473		
800 Other				
2700 Subtotal	2,352,686	7,475,473	250,000	0
TOTAL SUPPORT SERVICES	2,536,908	9,310,913	1,367,329	0
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4100 SUBTOTAL	0	0	0	0
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4200 SUBTOTAL	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
4300 Architecture/Engineering				
100 Salaries	956,694	1,113,000	1,193,000	
200 Benefits	342,665	514,810	515,786	
300/400/500 Purchased Service	153,548	383,533	374,714	
600 Supplies	6,312	42,000	42,000	
700 Property		27,000	27,000	
800 Other	2,860	18,000	18,000	
4300 SUBTOTAL	1,462,080	2,098,343	2,170,500	0
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	0	0	0	0
4600 Site Improvement				
100 Salaries	420			
200 Benefits	172			
300/400/500 Purchased Service	1,425,511	1,234,980	435,000	
600 Supplies	9,122		3,311	
700 Property		40,000		
800 Other		2,153		
4600 SUBTOTAL	1,435,225	1,277,133	438,311	0
4700 Building Improvements				
100 Salaries	282,641	115,000	130,000	
200 Benefits	107,053	48,822	55,527	
300/400/500 Purchased Service	16,508,633	13,245,409	2,050,692	
600 Supplies	466,867	642,263	66,477	
700 Property				
800 Other	42,034			
4700 Subtotal	17,407,228	14,051,495	2,302,696	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	20,304,533	17,426,971	4,911,507	0
6200 Other Fund Transfers				
910 Interfund Transfers	2,804,567	2,208,023	1,808,998	
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	25,646,007	28,945,907	8,087,834	0
TOTAL ALL EXPENDITURES	25,646,007	28,945,907	8,087,834	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	21,904,226	11,615,526	10,325,427	0
TOTAL ENDING FUND BALANCE	21,904,226	11,615,526	10,325,427	0
TOTAL APPLICATIONS	47,550,234	40,561,433	18,413,261	0

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 WC-1 Sales Tax Revenue	65,026,507	67,002,887	70,353,031	
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	
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			
TOTAL LOCAL SOURCES	68,974,677	67,013,353	70,370,692	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Medium Term Note Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	78,962,022	75,468,890	19,301,745	
TOTAL OPENING BALANCE	78,962,022	75,468,890	19,301,745	0
TOTAL ALL RESOURCES	147,936,698	142,482,243	89,672,437	0

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

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
PROGRAM FUNCTION OBJECT	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
4300 Architecture/Engineering				
100 Salaries	20,072			
200 Benefits	8,176			
300/400/500 Purchased Service	6,311,008	4,671,445	11,757,500	
600 Supplies				
700 Property				
800 Other	330,448			
4300 SUBTOTAL	6,669,704	4,671,445	11,757,500	0
4400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4400 SUBTOTAL	0	0	0	0
000 UNDISTRIBUTED EXPENDITURES (continued)				
4500 Building Acquisition & Construction				
100 Salaries	93,640			
200 Benefits	37,436			
300/400/500 Purchased Service	27,639,805	64,135,515		
600 Supplies	1,388,072	3,052,597		
700 Property	237,044	147,096		
800 Other	2,169			
4500 SUBTOTAL	29,398,166	67,335,209	0	0
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	680,280	4,316,712		
600 Supplies				
700 Property				
800 Other	410			
4600 SUBTOTAL	680,690	4,316,712	0	0
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,223,894	2,805,020		
600 Supplies	12,519	6,000,000		
700 Property		1,000,000		
800 Other				
4700 Subtotal	1,236,413	9,805,020	0	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	38,790,508	86,128,385	11,757,500	0
6200 Other Fund Transfers				
910 Interfund Transfers	33,677,300	37,052,113	46,527,079	
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	72,467,808	123,180,498	58,284,579	0
TOTAL ALL EXPENDITURES	72,467,808	123,180,498	58,284,579	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	75,468,890	19,301,745	31,387,858	0
TOTAL ENDING FUND BALANCE	75,468,890	19,301,745	31,387,858	0
TOTAL APPLICATIONS	147,936,698	142,482,243	89,672,437	0

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	11,150,921			
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			
TOTAL LOCAL SOURCES	11,183,600	0	0	0
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	0	0	0	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0

	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	FISCAL YEAR 2025-26	
	YEAR ENDING	CURRENT YEAR	TENTATIVE	FINAL
5000 OTHER SOURCES OF FUNDS	6/30/2024	ENDING 6/30/25	APPROVED	APPROVED
5100 Insurance of Bonds	190,000,000	185,515,000	158,000,000	
5110 Bond Principal				
5120 Premium/Discount of Bond Sale	13,338,313	2,612,657		
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	203,338,313	188,127,657	158,000,000	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	168,109,130	294,318,841	18,133,398	
TOTAL OPENING BALANCE	168,109,130	294,318,841	18,133,398	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	382,631,043	482,446,498	176,133,398	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
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 Subtotal	0	0	0	0
2500 Central Services				
100 Salaries	2,545,574	5,083,313	3,750,000	
200 Benefits	1,117,414	2,390,000	1,833,875	
300/400/500 Purchased Service	132,900	301,633		
600 Supplies	193,638	858,495		
700 Property		75,000		
800 Other	1,557,523	1,514,408	3,450,000	
2500 Subtotal	5,547,050	10,222,849	9,033,875	0
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Subtotal	0	0	0	0
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Subtotal	0	0	0	0
TOTAL SUPPORT SERVICES	5,547,050	10,222,849	9,033,875	0
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	45,968	156,375		
600 Supplies				
700 Property		18,000,000		
800 Other				
4100 SUBTOTAL	45,968	18,156,375	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
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4200 SUBTOTAL	0	0	0	0
4300 Architecture/Engineering				
100 Salaries	8,579			
200 Benefits	3,517			
300/400/500 Purchased Service	4,326,373	41,901,895	35,157,250	
600 Supplies	7,766			
700 Property				
800 Other	113,659	1,100,000	500,000	
4300 SUBTOTAL	4,459,894	43,001,895	35,657,250	0
4400 EDUCATIONAL SPECIFICATIONS DEVELOPMENT				
100 Salaries	108,207			
200 Benefits	43,399			
300/400/500 Purchased Service	5,797,912	195,339,789	50,000,000	
600 Supplies	204,675	14,689,055		
700 Property	220,963	2,748,210		
800 Other	252,811			
4400 SUBTOTAL	6,627,966	212,777,055	50,000,000	0
000 UNDISTRIBUTED EXPENDITURES (continued)				
4500 Building Acquisition & Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4500 SUBTOTAL	0	0	0	0
4600 Site Improvement				
100 Salaries	171,092	200,000	200,000	
200 Benefits	67,592	80,000	80,000	
300/400/500 Purchased Service	20,183,237	69,812,210	25,080,000	
600 Supplies	14,989	5,000		
700 Property		39,945		
800 Other				
4600 SUBTOTAL	20,436,910	70,137,155	25,360,000	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
4700 Building Improvements				
100 Salaries	880,227	500,000	500,000	
200 Benefits	344,770	200,000	200,000	
300/400/500 Purchased Service	45,103,415	103,792,983	47,934,400	
600 Supplies	2,502,186	3,014,789	100,000	
700 Property	2,363,817	2,500,000	4,000,000	
800 Other		10,000		
4700 Subtotal	51,194,415	110,017,773	52,734,400	0
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	82,765,152	454,090,252	163,751,650	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	88,312,202	464,313,100	172,785,525	0
TOTAL ALL EXPENDITURES	88,312,202	464,313,100	172,785,525	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	294,318,841	18,133,398	3,347,873	0
TOTAL ENDING FUND BALANCE	294,318,841	18,133,398	3,347,873	0
TOTAL APPLICATIONS	382,631,043	482,446,498	176,133,398	0

	(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
1000 LOCAL SOURCES				
1500 Earnings on Investments	173,119	305,058	129,252	
TOTAL LOCAL SOURCES	173,119	305,058	129,252	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate	2,506,158	951,260	1,918,409	
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	2,506,158	951,260	1,918,409	0
5000 OTHER SOURCES OF FUNDS				
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				
TOTAL OTHER SOURCES	2,000,000	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	3,671,176	7,565,796	7,944,126	
TOTAL OPENING BALANCE	3,671,176	7,565,796	7,944,126	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	8,350,453	8,822,114	9,991,787	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
000 UNDISTRIBUTED EXPENDITURES				
2500 Central Services				
100 Salaries	128,808	136,414	141,686	
200 Benefits	44,814	45,851	47,623	
300/400/500 Purchased Service	504,534	97,075	58,622	
600 Supplies	106,500	598,648	1,968,105	
700 Property				
800 Other				
2500 SUBTOTAL	784,657	877,988	2,216,036	0
TOTAL SUPPORT SERVICES	784,657	877,988	2,216,036	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	784,657	877,988	2,216,036	0
TOTAL ALL EXPENDITURES	784,657	877,988	2,216,036	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	7,565,796	7,944,126	7,775,751	0
TOTAL ENDING FUND BALANCE	7,565,796	7,944,126	7,775,751	0
TOTAL APPLICATIONS	8,350,453	8,822,114	9,991,787	0

	(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
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	14,256,686	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				
TOTAL FEDERAL SOURCES	14,256,686	16,569,897	16,569,897	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	14,256,686	16,569,897	16,569,897	0

	(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
1000 Instruction				
100 Salaries	2,849,304	2,212,160	2,212,160	
200 Benefits	1,295,785	1,274,334	1,274,334	
300/400/500 Purchased Service	19,425	51,421	51,421	
600 Supplies	2,951,257	2,173,083	2,173,083	
700 Property				
800 Other	160,152	111,182	111,182	
2100 Student Support Services				
100 Salaries	457,215	898,585	898,585	
200 Benefits	199,300	441,229	441,229	
300/400/500 Purchased Service	1,315	1,500	1,500	
600 Supplies	27,048	4,508	4,508	
700 Property				
800 Other	1,242	44,106	44,106	
2200 Instructional Support Services				
100 Salaries	379,766	1,526,433	1,526,433	
200 Benefits	87,090	608,721	608,721	
300/400/500 Purchased Service	1,558,712	1,573,190	1,573,190	
600 Supplies	95,754	117,400	117,400	
700 Property				
800 Other	40,804	2,997	2,997	
2300 General Administration				
100 Salaries	924,882	871,266	871,266	
200 Benefits	376,908	547,238	547,238	
300/400/500 Purchased Service	2,288	4,112	4,112	
600 Supplies	72,193	10,499	10,499	
700 Property				
800 Other	88,490	74,617	74,617	
2400 School Administration				
100 Salaries	803,019	1,120,797	1,120,797	
200 Benefits	360,075	522,706	522,706	
300/400/500 Purchased Service	57,589	47,903	47,903	
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	523,600	982,661	982,661	
200 Benefits	199,217	502,444	502,444	
300/400/500 Purchased Service	162,754	236,124	236,124	
600 Supplies	21,384	59,619	59,619	
700 Property				
800 Other	539,999	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
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	117			
600 Supplies				
700 Property				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	14,256,686	16,569,897	16,569,897	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	14,256,686	16,569,897	16,569,897	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	14,256,686	16,569,897	16,569,897	0

	(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
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through	804,590	423,394	423,394	
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	804,590	423,394	423,394	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	804,590	423,394	423,394	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	162,655	155,178	155,178	
200 Benefits	39,011	71,565	71,565	
300/400/500 Purchased Service				
600 Supplies		5,568	5,568	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	139,838	59,752	59,752	
200 Benefits	84,075	15,075	15,075	
300/400/500 Purchased Service	13,149	23,564	23,564	
600 Supplies	12,642	25,219	25,219	
700 Property				
800 Other	1,262	2,350	2,350	
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	9,000	7,689	7,689	
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	342,959	57,434	57,434	
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	804,590	423,394	423,394	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	804,590	423,394	423,394	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	804,590	423,394	423,394	0

	(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
REVENUE				
4000 FEDERAL SOURCES				
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	
4500 Restricted - State Agency	545,832	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				
TOTAL FEDERAL SOURCES	1,582,643	5,688,223	5,688,223	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,582,643	5,688,223	5,688,223	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	75,746	1,080,308	1,080,308	
200 Benefits	22,494	452,429	452,429	
300/400/500 Purchased Service	1,033	3,000	3,000	
600 Supplies	365	22,039	22,039	
700 Property				
800 Other	627			
2100 Student Support Services				
100 Salaries	729,400	1,548,297	1,548,297	
200 Benefits	336,352	685,334	685,334	
300/400/500 Purchased Service	61,920	287,851	287,851	
600 Supplies	33,482	72,998	72,998	
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries		34,095	34,095	
200 Benefits		632	632	
300/400/500 Purchased Service	11,156	17,363	17,363	
600 Supplies				
700 Property				
800 Other				
2400 School Administration				
100 Salaries		476,965	476,965	
200 Benefits		223,557	223,557	
300/400/500 Purchased Service		130,000	130,000	
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
800 Other	66,795	170,619	170,619	
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	34,176	74,829	74,829	
600 Supplies	774	11,525	11,525	
700 Property				
800 Other				
3300 Community Service Operations				
100 Salaries	142,150	248,307	248,307	
200 Benefits	66,174	130,619	130,619	
300/400/500 Purchased Service		17,456	17,456	
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,582,643	5,688,223	5,688,223	0
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	0
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	0

	(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
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	13,897,696	12,488,200	12,455,098	
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	13,897,696	12,488,200	12,455,098	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	13,897,696	12,488,200	12,455,098	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
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	7,874,336	7,475,380	7,475,380	
200 Benefits	3,689,019	3,842,002	3,808,900	
300/400/500 Purchased Service	80,199	92,585	92,585	
600 Supplies	98,420	3	3	
700 Property				
800 Other	392,617	400,561	400,561	
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	36,856			
600 Supplies	75,183			
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	536,886	377,669	377,669	
2600 Plant Maintenance and Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
200 TOTAL SPECIAL PROGRAMS	12,783,516	12,188,200	12,155,098	0
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
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
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	26,500	22,572	22,572	
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries	39,824	69,000	69,000	
200 Benefits	2,161	3,936	3,936	
300/400/500 Purchased Service	52,821	39,229	39,229	
600 Supplies	836,587	105,966	105,966	
700 Property				
800 Other		6,000	6,000	
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		25,479	25,479	
600 Supplies	2,318	8,208	8,208	
700 Property				
800 Other	38,969	19,610	19,610	
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,114,181	300,000	300,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	13,897,696	12,488,200	12,455,098	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	13,897,696	12,488,200	12,455,098	0

	(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
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	1,114,859	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				
TOTAL STATE SOURCES	1,114,859	944,490	944,490	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,114,859	944,490	944,490	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
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries	8,008	13,000	13,000	
200 Benefits	2,827	4,596	4,596	
300/400/500 Purchased Service	21,500	80,000	80,000	
600 Supplies	811,622	563,455	563,455	
700 Property	50,374			
800 Other				
2100 Student Support				
100 Salaries	3,000	10,020	10,020	
200 Benefits	54	185	185	
300/400/500 Purchased Service	31,553			
600 Supplies	4,219	1,000	1,000	
700 Property				
800 Other	27,900			
2200 Instructional Staff Support				
100 Salaries	33,868	108,515	108,515	
200 Benefits	1,646	5,569	5,569	
300/400/500 Purchased Service	52,892	78,575	78,575	
600 Supplies		775	775	
700 Property				
800 Other	11,600	14,800	14,800	
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	53,795	64,000	64,000	
600 Supplies				
700 Property				
800 Other				
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	1,114,859	944,490	944,490	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,114,859	944,490	944,490	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	1,114,859	944,490	944,490	0

	(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
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	5,206,122	5,925,761	5,925,813	
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	5,206,122	5,925,761	5,925,813	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	53	53		
TOTAL OPENING BALANCE	53	53	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	5,206,175	5,925,813	5,925,813	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
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries		260,320	260,320	
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	69,111	232,042	232,042	
700 Property		60,000	60,000	
800 Other				
2200 Instructional Staff Support				
100 Salaries	420,271	372,500	372,500	
200 Benefits	187,992	163,151	163,151	
300/400/500 Purchased Service	14,639	46,146	46,146	
600 Supplies		62	62	
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		19,000	19,000	
600 Supplies				
700 Property				
800 Other	30,384	19,822	19,822	
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	722,398	1,173,042	1,173,042	0
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	32,387			
200 Benefits	13,631	53	53	
300/400/500 Purchased Service	57,308	35,762	35,762	
600 Supplies	227,184	159,998	159,998	
700 Property	5,674			
800 Other				
2100 Student Support Services				
100 Salaries	1,308,334	1,495,401	1,495,401	
200 Benefits	488,914	653,119	653,119	
300/400/500 Purchased Service	517,196	744,207	744,207	
600 Supplies	309,728	228,706	228,706	
700 Property				
800 Other	33,105	15,900	15,900	
2200 Instructional Support Services				
100 Salaries	216,195	176,845	176,845	
200 Benefits	3,691	3,860	3,860	
300/400/500 Purchased Service	433,895	362,736	362,736	
600 Supplies	38,930	108,588	108,588	
700 Property				
800 Other		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
2500 Central Services				
100 Salaries	149,991	306,784	306,784	
200 Benefits	68,222	140,763	140,763	
300/400/500 Purchased Service	11,062	5,245	5,245	
600 Supplies	155			
700 Property				
800 Other	166,539	128,736	128,736	
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	221,557	135,584	135,584	
600 Supplies	171,951	15,664	15,664	
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	4,969	2,800	2,800	
600 Supplies				
700 Property				
800 Other				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,908			
600 Supplies	1,198	24,279	24,279	
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,483,725	4,752,771	4,752,771	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	5,206,122	5,925,813	5,925,813	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	53			
TOTAL ENDING FUND BALANCE	53	0	0	0
TOTAL APPLICATIONS	5,206,175	5,925,813	5,925,813	0

	(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
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	380,418	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				
TOTAL STATE SOURCES	380,418	310,538	310,538	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	380,418	310,538	310,538	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
800 COMMUNITY SERVICE PROGRAMS				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	12,237	9,655	9,655	
2500 SUBTOTAL	12,237	9,655	9,655	0
3300 Community Service Operations				
100 Salaries	252,275	199,480	199,480	
200 Benefits	107,010	90,872	90,872	
300/400/500 Purchased Service	1,393	5,427	5,427	
600 Supplies	7,503	5,104	5,104	
700 Property				
800 Other				
3300 SUBTOTAL	368,181	300,883	300,883	0
TOTAL SUPPORT SERVICES	380,418	310,538	310,538	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	380,418	310,538	310,538	0
TOTAL ALL EXPENDITURES	380,418	310,538	310,538	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	380,418	310,538	310,538	0

	(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
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma	1,317,018	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				
TOTAL STATE SOURCES	1,317,018	1,280,967	1,280,967	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,317,018	1,280,967	1,280,967	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
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	203,240	241,806	241,806	
200 Benefits	66,739	72,632	72,632	
300/400/500 Purchased Service	487	487	487	
600 Supplies	20,250	5,493	5,493	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	91,765	96,460	96,460	
200 Benefits	42,305	44,519	44,519	
300/400/500 Purchased Service	6,467	6,967	6,967	
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	63,435	66,265	66,265	
200 Benefits	19,793	21,724	21,724	
300/400/500 Purchased Service	223	244	244	
600 Supplies				
700 Property				
800 Other				
2400 School Administration				
100 Salaries	455,728	443,498	443,498	
200 Benefits	181,770	178,877	178,877	
300/400/500 Purchased Service	161,623			
600 Supplies	2,692	2,155	2,155	
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	500	500	500	
600 Supplies				
700 Property				
800 Other				
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		99,340	99,340	
600 Supplies				
700 Property				
800 Other				
600 TOTAL ADULT EDUCATION PROGRAMS	1,317,018	1,280,967	1,280,967	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
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	0
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	0

	(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
REVENUE				
3000 REVENUE FROM STATE SOURCES				
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	
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	4,102,604	4,659,140	4,659,140	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	4,102,604	4,659,140	4,659,140	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	2,220,160	2,338,333	2,338,333	
200 Benefits	978,011	1,171,325	1,171,325	
300/400/500 Purchased Service	16,029	34,994	34,994	
600 Supplies	185,560	84,228	84,228	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries		92,351	92,351	
200 Benefits		34,250	34,250	
300/400/500 Purchased Service		5,000	5,000	
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	263,250	252,750	252,750	
200 Benefits	122,567	120,499	120,499	
300/400/500 Purchased Service	4,244	5,025	5,025	
600 Supplies	25,676	24,753	24,753	
700 Property				
800 Other				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2400 School Administration				
100 Salaries	54,575	61,033	61,033	
200 Benefits	5,502	6,316	6,316	
300/400/500 Purchased Service	25,369			
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	50,830	290,575	290,575	
200 Benefits	15,216	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
2600 Plant Maintenance and Operations				
100 Salaries	3,941	3,941	3,941	
200 Benefits	2,006	2,006	2,006	
300/400/500 Purchased Service	1,750	2,000	2,000	
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		2,000	2,000	
600 Supplies				
700 Property				
800 Other				
3100 Food Service Operations				
100 Salaries	2,951			
200 Benefits	1,183			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
3300 Community Service Operations				
100 Salaries	84,373			
200 Benefits	28,241			
300/400/500 Purchased Service	8,359	5,000	5,000	
600 Supplies	2,811	10,000	10,000	
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	4,102,604	4,659,140	4,659,140	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	4,102,604	4,659,140	4,659,140	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	4,102,604	4,659,140	4,659,140	0

	(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
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	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				
TOTAL STATE SOURCES	29,964	29,964	29,964	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	29,964	29,964	29,964	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits	29,964	29,964	29,964	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	29,964	29,964	29,964	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	29,964	29,964	29,964	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	29,964	29,964	29,964	0

	(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
REVENUE				
3000 REVENUE FROM STATE SOURCES				
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	
3201 PCFP Auxiliary - Salary Increases			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				
TOTAL STATE SOURCES	21,724,193	27,932,477	27,932,477	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	21,724,193	27,932,477	27,932,477	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	9,500,321	11,868,353	11,868,353	
200 Benefits	3,342,970	4,588,044	4,588,044	
300/400/500 Purchased Service	23,210	45,000	45,000	
600 Supplies	1,027,812	544,225	544,225	
700 Property	10,350			
800 Other				
2100 Student Support Services				
100 Salaries	1,581,799	1,652,357	1,652,357	
200 Benefits	526,968	601,744	601,744	
300/400/500 Purchased Service	30,252	5,060	5,060	
600 Supplies	2,403	913,219	913,219	
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	717,262	1,029,378	1,029,378	
200 Benefits	218,155	338,656	338,656	
300/400/500 Purchased Service	221,340	105,772	105,772	
600 Supplies	40,414	13,296	13,296	
700 Property				
800 Other				
2300 General Administration				
100 Salaries	119,982	330,798	330,798	
200 Benefits	32,831	118,181	118,181	
2400 School Administration				
100 Salaries	435,406	1,682,251	1,682,251	
200 Benefits	92,989	617,806	617,806	
300/400/500 Purchased Service		1,600	1,600	
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	685,530	601,398	601,398	
200 Benefits	202,286	228,834	228,834	
300/400/500 Purchased Service		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
2600 Operations and Maintenance of Plant				
100 Salaries	1,053,223	958,175	958,175	
200 Benefits	250,231	423,587	423,587	
300/400/500 Purchased Service				
600 Supplies		6,274	6,274	
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries	760,959	444,785	444,785	
200 Benefits	154,481	249,443	249,443	
300/400/500 Purchased Service	9,547	10,000	10,000	
2900 Other Support				
700 Property	98,669			
3100 Food Services Operations				
100 Salaries	391,211	130,893	130,893	
200 Benefits	76,374	98,530	98,530	
3300 Community Service Operations				
100 Salaries	36,436	95,430	95,430	
200 Benefits	11,802	31,277	31,277	
300/400/500 Purchased Service	5,000	37,340	37,340	
600 Supplies	11,999	13,500	13,500	
4300 Architecture and Engineering				
100 Salaries	41,216	76,428	76,428	
200 Benefits	10,767	28,643	28,643	
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	21,724,193	27,932,477	27,932,477	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	21,724,193	27,932,477	27,932,477	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	21,724,193	27,932,477	27,932,477	0

	(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
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	3,369,193	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				
TOTAL FEDERAL SOURCES	3,369,193	3,111,897	3,111,897	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	3,369,193	3,111,897	3,111,897	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	1,751,374	1,918,047	1,918,047	
200 Benefits	437,389	435,534	435,534	
300/400/500 Purchased Service	231,170	162,630	162,630	
600 Supplies	203,646	93,796	93,796	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	2,027	25	25	
200 Benefits	36	1	1	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	23,828	45,023	45,023	
200 Benefits	429	851	851	
300/400/500 Purchased Service				
600 Supplies	1,000			
700 Property				
800 Other				
2500 Central Services				
100 Salaries	283,271	122,325	122,325	
200 Benefits	122,435	59,945	59,945	
300/400/500 Purchased Service	44,056	46,778	46,778	
600 Supplies	864	19,822	19,822	
700 Property				
800 Other	137,492	112,423	112,423	
2600 Operations and Maintenance of Plant				
100 Salaries	1,106			
200 Benefits	22			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	19,761	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
3100 Food Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	109,288	75,000	75,000	
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,369,193	3,111,897	3,111,897	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	3,369,193	3,111,897	3,111,897	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	3,369,193	3,111,897	3,111,897	0

	(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
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	1,925,500	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				
TOTAL FEDERAL SOURCES	1,925,500	2,542,653	2,542,653	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,925,500	2,542,653	2,542,653	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	6,000			
200 Benefits				
2100 Student Support Services				
300/400/500 Purchased Service		4,820	4,820	
2200 Instructional Support Services				
100 Salaries	661,205	995,140	995,140	
200 Benefits	229,127	339,897	339,897	
300/400/500 Purchased Service	478,436	556,447	556,447	
600 Supplies	90,338	50,528	50,528	
700 Property				
800 Other	250			
2400 School Administration				
100 Salaries	26,331	172,254	172,254	
200 Benefits	5,064	70,998	70,998	
300/400/500 Purchased Service	10,000	106,338	106,338	
600 Supplies	1,330	17,773	17,773	
700 Property				
800 Other				
2500 Central Services				
100 Salaries	246,301	62,847	62,847	
200 Benefits	64,139	29,287	29,287	
300/400/500 Purchased Service	14,908	50,738	50,738	
600 Supplies	17,735	9,719	9,719	
700 Property				
800 Other	74,335	75,868	75,868	
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,925,500	2,542,653	2,542,653	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,925,500	2,542,653	2,542,653	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	1,925,500	2,542,653	2,542,653	0

	(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
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	1,201,518	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				
TOTAL FEDERAL SOURCES	1,201,518	1,145,164	1,145,164	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,201,518	1,145,164	1,145,164	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	585,795			
200 Benefits	319,308			
300/400/500 Purchased Service	686	273	273	
600 Supplies	128,237	301,306	301,306	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	5,370			
200 Benefits	21			
300/400/500 Purchased Service		2,500	2,500	
600 Supplies	4,438	249,070	249,070	
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	10,586	89,532	89,532	
200 Benefits	6,728	65,903	65,903	
300/400/500 Purchased Service	34,624	176,677	176,677	
600 Supplies		19,115	19,115	
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		30,537	30,537	
600 Supplies				
700 Property				
800 Other	52,400	34,940	34,940	
2700 Student Transportation				
300/400/500 Purchased Service		800	800	
3300 Community Service Operations				
100 Salaries	35,655	90,845	90,845	
200 Benefits	17,171	38,981	38,981	
300/400/500 Purchased Service	500	36,843	36,843	
600 Supplies		7,843	7,843	
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	1,201,518	1,145,164	1,145,164	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	1,201,518	1,145,164	1,145,164	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	1,201,518	1,145,164	1,145,164	0

	(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
REVENUE				
3000 REVENUE FROM STATE SOURCES				
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	
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	2,232,168	1,873,855	1,873,855	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	2,232,168	1,873,855	1,873,855	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
400 OTHER INSTRUCTIONAL PROGRAMS				
2200 Instructional Support Services				
100 Salaries	1,502,518	1,257,659	1,257,659	
200 Benefits	647,361	551,971	551,971	
300/400/500 Purchased Service	55,595	40,920	40,920	
600 Supplies	25,257	20,380	20,380	
700 Property				
800 Other	1,437	2,925	2,925	
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	2,232,168	1,873,855	1,873,855	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	2,232,168	1,873,855	1,873,855	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	2,232,168	1,873,855	1,873,855	0

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	20,248,494	17,223,729	17,223,729	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	20,248,494	17,223,729	17,223,729	0
5000 OTHER SOURCES OF FUNDS				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	0			
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	20,248,494	17,223,729	17,223,729	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	104,869	104,064	104,064	
200 Benefits	39,319	40,521	40,521	
300/400/500 Purchased Service		16,000	16,000	
600 Supplies	86,919	230,571	230,571	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	1,002,335	945,093	945,093	
200 Benefits	372,113	344,077	344,077	
300/400/500 Purchased Service	255,252	159,258	159,258	
600 Supplies	304,535	485,956	485,956	
700 Property				
800 Other	9,195	14,575	14,575	
2200 Instructional Support Services				
100 Salaries	92,195	100,386	100,386	
200 Benefits	42,407	42,849	42,849	
300/400/500 Purchased Service	11,653	25,919	25,919	
600 Supplies	322,289	111,608	111,608	
700 Property	23,788			
800 Other				
2300 General Administration				
100 Salaries	222,021	206,903	206,903	
200 Benefits	109,116	97,603	97,603	
300/400/500 Purchased Service	2,025	2,660	2,660	
600 Supplies		6,623	6,623	
700 Property				
800 Other				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service		16,250	16,250	
600 Supplies				
700 Property				
800 Other		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
2600 Operations and Maintenance of Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	28,097	26,000	26,000	
600 Supplies	3	1,123	1,123	
700 Property				
800 Other		5,000	5,000	
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	83,135	12,757	12,757	
600 Supplies				
700 Property				
800 Other				
3100 Food Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
4600 Site Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	524,183	14,036,869	14,036,869	
600 Supplies				
700 Property	17,344			
800 Other	7,139	1,250	1,250	
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,659,933	17,053,914	17,053,914	0
800 COMMUNITY SERVICE PROGRAMS				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other	917	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
3300 Community Service Operations				
100 Salaries	1,299	1,300	1,300	
200 Benefits	543	1,160	1,160	
300/400/500 Purchased Service	59,921	108,347	108,347	
600 Supplies	28,294	56,785	56,785	
700 Property				
800 Other	1,942	100	100	
800 COMMUNITY SERVICE PROGRAMS	92,917	169,814	169,814	0
6200 Other Fund Transfers				
910 Interfund Transfers	16,495,644			
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	16,495,644	0	0	0
TOTAL ALL EXPENDITURES	20,248,494	17,223,729	17,223,729	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	20,248,494	17,223,729	17,223,729	0

	(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
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through	2,727,434	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				
TOTAL FEDERAL SOURCES	1,709,702	2,301,250	3,500,000	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	1,942,382	2,394,295	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				
TOTAL OTHER SOURCES	1,942,382	2,394,295	1,968,114	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	199,249	159,446	0	
TOTAL OPENING BALANCE	199,249	159,446	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	3,851,333	4,854,992	5,468,114	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
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2100 Student Support				
100 Salaries	1,213,298	1,609,733	2,072,773	
200 Benefits	580,848	898,973	1,049,057	
300/400/500 Purchased Service	1,761,735	1,656,285	1,656,285	
600 Supplies	20,827	32,000	32,000	
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	115,178	658,000	658,000	
600 Supplies				
700 Property				
800 Other				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
200 TOTAL SPECIAL PROGRAMS	3,691,887	4,854,992	5,468,114	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	3,691,887	4,854,992	5,468,114	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	159,446	0	0	0
TOTAL ENDING FUND BALANCE	159,446	0	0	0
TOTAL APPLICATIONS	3,851,333	4,854,992	5,468,114	0

	(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
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev	634,757	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				
TOTAL STATE SOURCES	634,757	9,326	9,326	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	634,757	9,326	9,326	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies	34,308			
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	5,799	5,000	5,000	
200 Benefits	464			
300/400/500 Purchased Service				
600 Supplies	1,440			
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	17,280	4,004	4,004	
200 Benefits	283	322	322	
300/400/500 Purchased Service	2,700			
600 Supplies	370			
700 Property				
800 Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property	572,114			
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	634,757	9,326	9,326	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	634,757	9,326	9,326	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	634,757	9,326	9,326	0

	(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
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	4,567,433	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				
TOTAL FEDERAL SOURCES	4,567,433	833,929	833,929	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	4,567,433	833,929	833,929	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
300 VOCATIONAL & TECHNICAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries				
200 Benefits				
700 Property				
800 Other				
300 TOTAL VOCATIONAL & TECHNICAL PROGRAMS	0	0	0	0
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	1,590	20,650	20,650	
200 Benefits	76	382	382	
300/400/500 Purchased Service	7,894			
600 Supplies	9,077	11,399	11,399	
700 Property				
800 Other				
2100 Student Support Services				
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			
2200 Instructional Support Services				
100 Salaries	63,945			
200 Benefits	32,683			
300/400/500 Purchased Service				
600 Supplies				
700 Property				

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

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	479,019	344,937	344,937	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	479,019	344,937	344,937	0
5000 OTHER SOURCES OF FUNDS				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	479,019	344,937	344,937	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
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	401,015	328,920	328,920	
200 Benefits	74,819			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
100 TOTAL REGULAR PROGRAMS	475,834	328,920	328,920	0
000 UNDISTRIBUTED EXPENDITURES				
2200 Instructional Staff Support				
100 Salaries	2,684	16,017	16,017	
200 Benefits	501			
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 SUBTOTAL	3,185	16,017	16,017	0
TOTAL SUPPORT SERVICES	3,185	16,017	16,017	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	479,019	344,937	344,937	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	479,019	344,937	344,937	0

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	172,244	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	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	710,652	2,921,219	2,921,219	0
5000 OTHER SOURCES OF FUNDS				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	2,612,267	2,937,271	2,937,271	
TOTAL OPENING BALANCE	2,612,267	2,937,271	2,937,271	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	3,322,918	5,858,490	5,858,490	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
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	1,001	8,778	8,778	
200 Benefits	80			
300/400/500 Purchased Service	2,756	1,613	1,613	
600 Supplies	8,635	87,531	87,531	
700 Property				
800 Other	50			
100 TOTAL REGULAR PROGRAMS	12,522	97,922	97,922	0
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,235			
600 Supplies	5,238	20,659	20,659	
700 Property				
800 Other		462,518	462,518	
200 TOTAL SPECIAL PROGRAMS	6,473	483,178	483,178	0
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	4,938	2,400	2,400	
600 Supplies	778	153	153	
700 Property				
800 Other				
800 COMMUNITY SERVICE PROGRAMS	5,716	2,553	2,553	0
000 UNDISTRIBUTED EXPENDITURES				
1000 Instruction				
100 Salaries	24,354	35,700	35,700	
200 Benefits	9,101	18,013	18,013	
300/400/500 Purchased Service	5,047	10,740	10,740	
600 Supplies	32,467	50,714	50,714	
700 Property				
800 Other	2,500	3,000	3,000	
1000 SUBTOTAL	73,468	118,167	118,167	0
2100 Student Support				
100 Salaries	9,850			
200 Benefits	344			
300/400/500 Purchased Service	43,189			
600 Supplies	78,707	427,383	427,383	
700 Property	8,629	5,000	5,000	
800 Other	71,641	1,622,017	1,622,017	
2100 SUBTOTAL	212,360	2,054,399	2,054,399	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
2200 Instructional Staff Support				
100 Salaries	45,250	22,500	22,500	
200 Benefits	794	395	395	
300/400/500 Purchased Service	8,922			
600 Supplies	17,131	71,483	71,483	
700 Property				
800 Other	390			
2200 SUBTOTAL	72,487	94,377	94,377	0
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		438	438	
700 Property				
800 Other				
2500 SUBTOTAL	0	438	438	0
2600 Plant Maintenance and Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	1,105			
600 Supplies	1,226	17,522	17,522	
700 Property				
800 Other	289			
2600 SUBTOTAL	2,620	17,522	17,522	0
3100 Food Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		52,638	52,638	
700 Property				
800 Other				
3100 SUBTOTAL	0	52,638	52,638	0
4600 Site Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies		24	24	
700 Property				
800 Other				
4600 SUBTOTAL	0	24	24	0
TOTAL SUPPORT SERVICES	360,936	2,337,566	2,337,566	0
6200 Other Fund Transfers				
910 Interfund Transfers				
000 TOTAL UNDISTRIBUTED EXPENDITURES	360,936	2,337,566	2,337,566	0
TOTAL ALL EXPENDITURES	385,647	2,921,219	2,921,219	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
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	2,937,271	2,937,271	2,937,271	
TOTAL ENDING FUND BALANCE	2,937,271	2,937,271	2,937,271	0
TOTAL APPLICATIONS	3,322,918	5,858,490	5,858,490	0

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	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	
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	14,904,933	14,000,000	14,000,000	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	10,315,177	9,916,292	5,016,292	
TOTAL OPENING BALANCE	10,315,177	9,916,292	5,016,292	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	25,220,111	23,916,292	19,016,292	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
910 CO-CURRICULAR EXPENDITURES				
1000 Instruction				
100 Salaries	751,579	1,100,000	1,125,000	
200 Benefits				
300/400/500 Purchased Service	3,658,702	3,300,000	3,325,000	
600 Supplies	9,789,009	12,000,000	10,050,000	
700 Property				
800 Other	1,104,528	2,500,000	2,500,000	
1000 SUBTOTAL	15,303,818	18,900,000	17,000,000	0
TOTAL CO-CURRICULAR	15,303,818	18,900,000	17,000,000	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	15,303,818	18,900,000	17,000,000	0
TOTAL ALL EXPENDITURES	15,303,818	18,900,000	17,000,000	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	9,916,292	5,016,292	2,016,292	
TOTAL ENDING FUND BALANCE	9,916,292	5,016,292	2,016,292	0
TOTAL APPLICATIONS	25,220,111	23,916,292	19,016,292	0

	(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
REVENUE				
1000 LOCAL SOURCES				
1500 Earnings on Investments	(106,545)			
TOTAL LOCAL SOURCES	(106,545)	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3256 PCFP Gifted & Talented	1,354,569	1,479,875	1,461,790	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,354,569	1,479,875	1,461,790	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	4,664,514	4,600,420	4,964,186	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	4,664,514	4,600,420	4,964,186	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	5,912,538	6,080,295	6,425,976	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	3,406,965	3,502,405	3,734,604	
200 Benefits	1,637,270	1,634,613	1,830,401	
300/400/500 Purchased Service	18,638	80,455	80,455	
600 Supplies	135,121	65,687	65,687	
700 Property				
800 Other	4,224			
2100 Student Support Services				
100 Salaries	104,892	123,117	121,256	
200 Benefits	47,479	53,904	55,334	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	374,446	404,158	347,697	
200 Benefits	172,245	177,098	151,683	
300/400/500 Purchased Service	955	29,191	29,191	
600 Supplies	10,303	9,667	9,667	
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	5,912,538	6,080,295	6,425,976	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	5,912,538	6,080,295	6,425,976	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance				
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	5,912,538	6,080,295	6,425,976	0

	(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
REVENUE				
1000 LOCAL SOURCES				
1500 Earnings on Investments	436,218			
TOTAL LOCAL SOURCES	436,218	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3254 PCFP English Learner	27,137,115	28,535,605	28,535,411	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	27,137,115	28,535,605	28,535,411	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance		13,550,383	13,550,383	0
TOTAL OPENING BALANCE	0	13,550,383	13,550,383	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	27,573,333	42,085,988	42,085,794	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	5,364,906	12,671,811	15,336,032	
200 Benefits	2,432,254	6,368,726	7,073,259	
300/400/500 Purchased Service	770	1,000	1,000	
600 Supplies	8,801	5,000	5,000	
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	3,635,209	5,063,134	5,356,129	
200 Benefits	1,694,064	3,178,954	2,645,225	
300/400/500 Purchased Service	331,345	335,109	335,109	
600 Supplies	555,601	42,450	42,450	
700 Property				
800 Other				
2400 School Administration				
100 Salaries		556,324	671,117	
200 Benefits		313,096	316,916	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	14,022,950	28,535,605	31,782,239	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	14,022,950	28,535,605	31,782,239	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	13,550,383	13,550,383	10,303,555	
TOTAL ENDING FUND BALANCE	13,550,383	13,550,383	10,303,555	0
TOTAL APPLICATIONS	27,573,333	42,085,988	42,085,794	0

	(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
REVENUE				
1000 LOCAL SOURCES				
1500 Earnings on Investments	365,546			
TOTAL LOCAL SOURCES	365,546	0	0	0
3000 REVENUE FROM STATE SOURCES				
State Education Funding				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3240 Full Day Kindergarten				
3255 PCFP At Risk	15,414,190	10,369,010	14,500,699	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	15,414,190	10,369,010	14,500,699	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
47200 Federal Medicaid Outgoing Paym				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	529,328	9,890,876	4,075,401	
TOTAL OPENING BALANCE	529,328	9,890,876	4,075,401	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	16,309,064	20,259,886	18,576,100	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries		839,615	2,012,903	
200 Benefits		449,045	1,025,429	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2100 Student Support Services				
100 Salaries	1,473,460	6,474,426	7,435,388	
200 Benefits	713,423	3,342,498	3,702,322	
300/400/500 Purchased Service	1,195,713	1,453,745	1,606,986	
600 Supplies				
700 Property				
800 Other				
2200 Instructional Support Services				
100 Salaries	2,040,704	2,436,747	215,527	
200 Benefits	974,889	1,188,408	104,944	
300/400/500 Purchased Service	20,000			
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	6,418,188	16,184,485	16,103,498	0
TOTAL SUPPORT SERVICES	6,418,188	16,184,485	16,103,498	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	6,418,188	16,184,485	16,103,498	0
TOTAL ALL EXPENDITURES	6,418,188	16,184,485	16,103,498	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	9,890,876	4,075,401	2,472,601	
TOTAL ENDING FUND BALANCE	9,890,876	4,075,401	2,472,601	0
TOTAL APPLICATIONS	16,309,064	20,259,886	18,576,100	0

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	41,222	16,129	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	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	675,204	503,423	673,092	0
5000 OTHER SOURCES OF FUNDS				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	666,855	754,076	508,400	
TOTAL OPENING BALANCE	666,855	754,076	508,400	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	1,342,059	1,257,499	1,181,492	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
000 UNDISTRIBUTED EXPENDITURES				
2300 General Administration				
100 Salaries	90,263	137,545	100,718	
200 Benefits	41,309	82,838	50,641	
300/400/500 Purchased Service	237,472	252,716	264,768	
600 Supplies	218,939	276,000	282,708	
700 Property				
800 Other				
2300 SUBTOTAL	587,983	749,099	698,835	0
TOTAL SUPPORT SERVICES	587,983	749,099	698,835	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	587,983	749,099	698,835	0
TOTAL ALL EXPENDITURES	587,983	749,099	698,835	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	754,076	508,400	482,657	
TOTAL ENDING FUND BALANCE	754,076	508,400	482,657	0
TOTAL APPLICATIONS	1,342,059	1,257,499	1,181,492	0

	(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
REVENUE				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants -in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3270 State Special Education	36,786,905	37,614,778	38,626,632	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	36,786,905	37,614,778	38,626,632	0
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4700 Federal Other Flow Through				
4710 Forest Revenue				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	0	0	0	0
5000 OTHER SOURCES OF FUNDS				
5100 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	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	71,678,822	69,844,978	82,024,802	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	108,465,727	107,459,756	120,651,434	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
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	47,927,797	44,534,347	52,277,816	
200 Benefits	21,359,608	21,696,937	26,658,503	
300/400/500 Purchased Service	63,143	128,602	128,602	
600 Supplies	175,829	124,097	163,667	
700 Property				
800 Other	1,198,947	1,174,713	1,174,713	
2100 Student Support				
100 Salaries	11,434,553	11,843,299	11,699,091	
200 Benefits	4,812,062	5,763,204	5,422,519	
300/400/500 Purchased Service	1,177,112	820,554	580,051	
600 Supplies	473,226	470,667	469,954	
700 Property	5,561			
800 Other	1,197	12,000	12,000	
2200 Instructional Staff Support				
100 Salaries	3,477,710	4,107,301	4,705,277	
200 Benefits	1,569,949	1,810,170	2,137,292	
300/400/500 Purchased Service	391,458	238,250	478,753	
600 Supplies	63,725	37,500	37,500	
700 Property				
800 Other		5,000	5,000	
2300 General Administration				
100 Salaries	445,471	468,818	544,286	
200 Benefits	195,819	207,540	248,874	
300/400/500 Purchased Service	120,798	206,040	206,040	
600 Supplies				
700 Property				
800 Other	97,841	300,005	300,005	
2400 School Administration				
100 Salaries	455,372	489,728	459,579	
200 Benefits	186,411	213,220	206,439	
300/400/500 Purchased Service	75	1,000	1,000	
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	308,701	379,633	404,551	
200 Benefits	118,353	133,516	150,315	
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2600 Plant Maintenance and Operations				
100 Salaries	64,343	67,579	69,664	
200 Benefits	32,557	34,050	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
2700 Student Transportation				
100 Salaries	7,355,038	7,000,113	6,768,009	
200 Benefits	3,142,963	3,381,765	3,496,651	
300/400/500 Purchased Service	26,601	283,150	283,150	
600 Supplies	1,783,507	1,526,958	1,526,958	
700 Property				
800 Other				
200 TOTAL SPECIAL PROGRAMS	108,465,727	107,459,756	120,651,434	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	108,465,727	107,459,756	120,651,434	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	108,465,727	107,459,756	120,651,434	0

	(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
REVENUE				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
'4103 Energy Education / E-Rate				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	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				
TOTAL FEDERAL SOURCES	42,347,284	9,493,229	0	0
5000 OTHER SOURCES OF FUNDS				
5100 Insurance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance				
TOTAL OPENING BALANCE	0	0	0	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	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
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
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				
2100 Student Support Services				
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				
2200 Instructional Support Services				
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				
2300 General Administration				
100 Salaries	171,791			
200 Benefits	79,664			
300/400/500 Purchased Service	446			
600 Supplies				
700 Property				
800 Other				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
2500 Central Services				
100 Salaries	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
2600 Operations and Maintenance of Plant				
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			
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service	52,301			
600 Supplies				
700 Property		80,377		
800 Other				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
400 TOTAL OTHER INSTRUCTIONAL PROGRAMS	42,347,284	9,493,229	0	0
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Service				
600 Supplies				
700 Property				
800 Other				
800 TOTAL COMMUNITY SERVICE PROGRAMS	0	0	0	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	0	0	0	0
TOTAL ALL EXPENDITURES	42,347,284	9,493,229	0	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	0			
TOTAL ENDING FUND BALANCE	0	0	0	0
TOTAL APPLICATIONS	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
COMBINED BONDS				
1190 Other Resources:				
Net Incr (Decr) in Fair Value of Investments				
Proceeds from Refunding Bonds				
Premium on Bonds sold				
Proceeds from Bond Sales				
Gain or Loss on Investments	1,040,059	367,320	374,667	
Debt Premium				
1500 Earnings on Investments				
Intetest Subsidy				
Transfers IN from other funds	33,677,300	35,330,800	46,527,079	
Subtotal	34,717,359	35,698,120	46,901,746	0
Opening Fund Balance	18,366,010	19,406,070	19,773,390	
Subtotal-Combined Bonds	53,083,370	55,104,190	66,675,136	0
TOTAL AVAILABLE FINANCING	53,083,370	55,104,190	66,675,136	0
FUND EXPENDITURES				
COMBINED BONDS				
4700 Building Improvements				
9004 Principal	10,610,000	12,850,000	13,510,000	
9003 Interest	23,067,300	22,480,800	33,017,079	
Bond Defeasance				
Bond Defeasance Other Costs				
9006 Coupon Redemption				
9007 Other Costs				
Bond Issuance Costs				
Payments for Refunding Bonds				
Incline Property Tax Refunds & Interest				
Reno Development Settlement				
Misc Costs				
Transfers TO Other Funds				
Reserves (Include unappropriated balance)	19,406,070	19,773,390	20,148,057	
Subtotal - Combined Bonds	53,083,370	55,104,190	66,675,136	0
TOTAL FUND APPLICATIONS	53,083,370	55,104,190	66,675,136	0

	(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				
COMBINED BONDS				
1110 Property Taxes	85,751,836	91,525,393	96,825,716	
1110 Property Tax Fee	(464,366)	(491,010)	(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	
Intetest Subsidy		175,771		
Transfers IN from other funds				
1990 Miscellaneous				
Subtotal	90,970,142	92,758,057	97,999,120	0
Opening Fund Balance	65,896,116	80,047,344	87,199,143	
Subtotal-Combined Bonds	156,866,258	172,805,401	185,198,263	0
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Proceeds of Refunding Bonds				
Premium on Bonds sold				
1500 Earnings on Investments				
Transfers IN from Other Funds	2,804,567	2,208,023	1,808,998	
Opening Fund Balance				
Subtotal - Loans	2,804,567	2,208,023	1,808,998	0
TOTAL AVAILABLE FINANCING	159,670,825	175,013,424	187,007,261	0
FUND EXPENDITURES				
COMBINED BONDS				
4700 Building Improvements				
9004 Principal	44,295,000	47,385,000	51,125,000	
9003 Interest	23,364,564	30,964,872	32,313,271	
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	
Reno Development Settlement				
Misc Costs				
Transfers TO Other Funds	9,150,000	7,241,386	4,712,082	
Reserves (Include unappropriated balance)	80,047,344	87,199,143	97,032,910	
Subtotal - Combined Bonds	156,866,258	172,805,401	185,198,263	0
MEDIUM-TERM FINANCING				
8004 Principal	2,624,000	2,082,000	1,730,000	
8003 Interest	180,567	126,023	78,998	
Reserves (Include unappropriated balance)				
Subtotal - MTF	2,804,567	2,208,023	1,808,998	0
TOTAL FUND APPLICATIONS	159,670,825	175,013,424	187,007,261	0

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
OPERATING REVENUE				
Local Sources				
1900 Charges for Services	8,053,306	9,533,008	10,150,502	
(A) Total Operating Revenue	8,053,306	9,533,008	10,150,502	0
OPERATING EXPENSE				
100 Salaries	83,574	337,322	294,442	
200 Benefits	37,183	151,433	132,183	
300/400/500 Purchased Services	7,248,147	9,331,179	9,095,327	
600 Supplies	8,605	6,953	8,199	
700 Property				
800 Other	1,288,269	827,155	771,908	
(B) Total Operating Expense	8,665,778	10,654,042	10,302,059	0
Operating Income or (Loss)	(612,472)	(1,121,034)	(151,557)	0
NONOPERATING REVENUES				
1500 Interest Earned	253,817	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	0
NONOPERATING EXPENSES				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses	0	0	0	0
Net Income before Operating Transfers	(358,655)	30,523	0	0
Operating Transfers (Schedule T)				
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
Retained Earnings				
Beginning July 1	3,339,609	4,280,954	4,311,477	
Ending June 30	4,280,954	4,311,477	4,311,477	0

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

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
OPERATING REVENUE				
Local Sources				
1900 Charges for Services	88,182,700	94,338,099	102,154,655	
(A) Total Operating Revenue	88,182,700	94,338,099	102,154,655	0
OPERATING EXPENSE				
100 Salaries	379,715	438,934	549,135	
200 Benefits	2,670,882	2,638,482	2,575,303	
300/400/500 Purchased Services	85,440,752	99,021,804	100,168,525	
600 Supplies	1,475		1,392	
700 Property				
800 Other	428		415	
(B) Total Operating Expense	88,493,252	102,099,220	103,294,770	0
Operating Income or (Loss)	(310,552)	(7,761,121)	(1,140,115)	0
NONOPERATING REVENUES				
1500 Interest Earned	1,701,407	1,529,117	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	0
NONOPERATING EXPENSES				
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)	0
Operating Transfers (Schedule T)				
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)	0
Retained Earnings				
Beginning July 1	30,172,842	31,563,696	25,331,692	
Ending June 30	31,563,696	25,331,692	25,091,450	0

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

<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	3,412,007	3,677,238	3,750,783	
(A) Total Operating Revenue	3,412,007	3,677,238	3,750,783	0
<u>OPERATING EXPENSE</u>				
100 Salaries	145,561	150,012	169,590	
200 Benefits	(1,435)	60,925	69,679	
300/400/500 Purchased Services	3,494,749	3,446,535	4,020,160	
600 Supplies				
700 Property				
800 Other			1,200	
(B) Total Operating Expense	3,638,875	3,657,472	4,260,629	0
Operating Income or (Loss)	(226,869)	19,766	(509,846)	0
<u>NONOPERATING REVENUES</u>				
1500 Interest Earned	475,988	315,256	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				
(C) Total NONOPERATING Revenues	475,988	315,256	239,512	0
<u>NONOPERATING EXPENSES</u>				
832 Interest Expense				
Other Expense				
(D) Total NONOPERATING Expenses	0	0	0	0
Net Income before Operating Transfers	249,120	335,022	(270,334)	0
<u>Operating Transfers (Schedule T)</u>				
6200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers	0	0	0	0
(F) NET INCOME	249,120	335,022	(270,334)	0
Retained Earnings				
Beginning July 1	1,957,847	2,206,967	2,541,989	
Ending June 30	2,206,967	2,541,989	2,271,655	0

<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
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received for services	3,412,007	3,677,238	3,750,783	0
Cash paid for salaries and benefits	(142,867)	(210,937)	(239,269)	0
Cash payments for employee benefits				
Cash payments for claims and services	(2,981,892)	(3,446,535)	(4,021,360)	0
a. Net cash provided/(used) by operating activities	287,248	19,766	(509,846)	0
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers-In (Out)				
b. Net cash provided by noncapital financing activities	0	0	0	0
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment				
c. Net cash used for capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Earned	475,988	315,256	239,512	0
Local Revenue				
State Revenue				
Federal Revenue		0	0	0
d. Net cash provided from Investing Activities	475,988	315,256	239,512	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	763,236	335,022	(270,334)	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	8,057,975	8,821,211	9,156,233	9,156,233
CASH AND CASH EQUIVALENTS AT END OF YEAR	8,821,211	9,156,233	8,885,899	9,156,233

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

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

	(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
REVENUE				
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds Of Mines -Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1210 Rev in Lieu of Taxes - Boat Tax				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues	215,411	295,044	295,044	
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	215,411	295,044	295,044	0
5000 OTHER SOURCES OF FUNDS				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (>12 months)				
5500 Capital Lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER SOURCES	0	0	0	0
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Unreserved Opening Balance	283,310	295,044	295,044	
TOTAL OPENING BALANCE	283,310	295,044	295,044	0
Prior Period Adjustments				
Residual Equity transfers				
TOTAL ALL RESOURCES	498,721	590,087	590,087	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
000 UNDISTRIBUTED EXPENDITURES (continued)				
2100 Student Support				
100 Salaries	13,458			
200 Benefits	5,991			
300/400/500 Purchased Service	3,942	3,943	3,943	
600 Supplies	20,999	290,926	290,926	
700 Property				
800 Other	159,287	175	175	
2100 Student Support	203,677	295,044	295,044	0
TOTAL SUPPORT SERVICES	203,677	295,044	295,044	0
6200 Other Fund Transfers				
910 Interfund Transfers				
5300 Conversion Factor Reduction				
000 TOTAL UNDISTRIBUTED EXPENDITURES	203,677	295,044	295,044	0
TOTAL ALL EXPENDITURES	203,677	295,044	295,044	0
6300 Contingency				
ENDING FUND BALANCE				
Reserved Ending Balance				
Unreserved Ending Balance	295,044	295,044	295,044	
TOTAL ENDING FUND BALANCE	295,044	295,044	295,044	0
TOTAL APPLICATIONS	498,721	590,087	590,087	0

<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
ADDITIONS				
Contributions by Employer	4,795,710	2,100,000	2,100,000	
Earnings (loss) on Investments	11,973,587	6,951,776	6,129,006	
Adjustment to fair market value				
Transfers IN				
Total Additions	16,769,297	9,051,776	8,229,006	0
DEDUCTIONS				
200 Benefits	6,426,683	6,421,611	6,041,574	
Other Professional Services	16,781	19,000	25,000	
Transfers OUT				
Total Deductions	6,443,464	6,440,611	6,066,574	0
NET INCREASE/DECREASE	10,325,833	2,611,165	2,162,432	0
Assets				
Beginning July 1	81,910,021	92,235,855	94,847,020	
Ending June 30	92,235,855	94,847,020	97,009,452	0

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

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)
- 12 - Consolidated on CAFR Note Disclosure
- *** - Principal placed into a sinking fund and are part of fund balance

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2025	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/26		(11) (9)+(10) TOTAL
								(9) INTEREST PAYABLE	(10) 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	30.0	60,000,000	09/01/25	06/01/55	5.0000%	0	2,250,000	0	2,250,000
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	270,000,000	10/01/25	10/01/55	5.0000%	0	6,750,000	0	6,750,000
Total Bond Issue Debt Service Fund			1,943,675,000				1,390,020,000	65,330,351	64,635,000	129,965,351
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
Total Debt Service (ST)			6,800,000				2,630,000	78,998	1,730,000	1,808,998
TOTAL ALL DEBT SERVICE			1,950,475,000				1,392,650,000	65,409,349	66,365,000	131,774,349

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

REVENUES				\$240,000	
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EXPENDITURES

	OBJECT CODE	561	511	562	512
100 - Regular Programs				2,402,965	
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
GENERAL FUND						
	General Fund	9	\$82,024,802	Special Education	99	\$82,024,802
	General Fund	9	\$4,964,186	Gifted & Talented Weighted Funding	91	\$4,964,186
	General Fund	9	\$1,968,114	Medicaid	76	\$1,968,114
SUBTOTAL			\$88,957,102			\$88,957,102
Other Funds						
	Government Services Tax	22	\$1,808,998	Debt Service	106	\$1,808,998
	WC-1 Sales Tax Revenue	26	\$46,527,079	Debt Service WC-1	105	\$46,527,079
	Debt Service	106	\$4,712,082	Property Tax Capital Projects	17	\$4,712,082
SUBTOTAL			\$53,048,159			\$53,048,159
TOTAL TRANSFERS			\$142,005,261			\$142,005,261

LOBBYING EXPENSE ESTIMATE*

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

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

- 1. Activity: Contracted Lobbying Activities

- 2. Funding Source: General Fund

- 3. Transportation \$ _____

- 4. Lodging and meals \$ _____

- 5. Salaries and Wages \$ _____

- 6. Compensation to lobbyists \$ _____

- 7. Entertainment \$ _____

- 8. Supplies, equipment & facilities; other personnel and services spent in Carson City \$ _____

- Total** **\$ _____ -**

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

Local Government:	Washoe County School District			
Contact:	Jeff Bozzo			
E-Mail Address:	jbozzo@washoeschools.net			
Daytime Telephone:	775-348-0228			Total Number of Existing Contracts: 227

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

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
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
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

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
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
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

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
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
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

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
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.
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

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
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
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

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
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
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

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
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

Line	VENDOR	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2024-25	Proposed Expenditure FY 2025-26	DESCRIPTION
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
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
Total Proposed Expenditures				\$28,519,566	\$28,519,566	

*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

Local Government:	Washoe County School District									
Contact:	Jeff Bozzo									
E-Mail Address:	jbozzo@washoeschools.net									
Daytime Telephone:	775-348-0228				Total Number of Existing Contracts: 13					

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	SOLIANT 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
Total					\$ 2,494,453	\$ 2,494,453		28.00		
*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													
TENTATIVE 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
61110	TEACHERS	152,074,115	5,051,001	0	0	2,553,991	1,113,688	93,527	45,482	144,490	0	0	161,076,293
61111	TEACHERS (YEAR ROUND SCHOOLS)	18,434,667	67,762	0	0	450,780	69,745	0	0	0	0	0	19,022,954
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	1,249,832	1,245,193	1,843,642	20,704,449	1,153,519	0	0	26,574,915
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	2,345,772	0	8,693,769	1,754,372	959,092	16,380,705
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	69,356	0	0	0	0	0	14,752,558
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	2,998,570	432,241	795,353	11,927,188	8,354,715	1,281,089	4,997,653	31,005,442
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	26,081,498	0	26,376,230
61174	SCHOOL POLICE OFFICERS/INVEST.	0	0	0	0	0	0	0	0	0	3,570,145	0	3,570,145
61210	HOURLY/CERTIFIED	1,015,894	5,000	231,889	0	84,403	26,706	0	1,360	0	0	3,000	1,368,252
61230	SUBSTITUTE - TEACHERS	4,773,337	116,555	0	0	1,000	61,709	8,000	0	0	0	0	4,960,601
61270	SUBSTITUTES - CLASSIFIED	0	0	0	0	74,735	2,000	0	0	115,678	46,804	0	239,216
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	2,518	110,888	27,253	1,178,381	690,197	2,036,190
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	8,048	1,109	50,657	10,088	72,824	40,229	338,833
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	96,947	26,850	34,280	279,498	99,640	12,246	16,225	572,116
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	1,476	0	3,245,102	4,839	41,096	192,696	0	2,904	510	5,702	5,920,866
61691	STIPENDS	147,000	0	0	0	1,000	167,672	7,877	0	0	500	1,694	325,743
TOTAL SALARIES	187,270,776	5,497,864	248,120	4,172,635	37,218,576	9,879,180	5,551,743	34,010,570	19,265,040	34,499,381	14,982,516	352,596,401	
62100	GROUP INSURANCE	24,948,411	669,648	0	8,870	4,598,774	1,286,094	442,823	3,331,406	1,846,269	4,790,361	2,325,270	44,247,924
62101	LIFE INSURANCE	216,743	7,498	0	754	79,087	19,651	20,604	111,249	57,763	53,681	26,089	593,119
62102	LONG TERM DISABILITY INSURANCE	3	1	0	1	80	19	43	175	106	16	10	455
62200	OASDI	357,671	0	15,384	136,625	70,665	16,600	2,232	7,654	5,910	10,202	20,722	643,665
62300	RETIREMENT	63,496,500	1,970,088	0	313,648	12,471,085	2,826,565	1,744,751	10,211,758	5,800,524	8,725,553	3,167,520	110,727,991
62301	1/5 PERS CREDIT	0	0	0	0	0	0	0	0	0	0	0	0
62400	MEDICARE	2,617,332	78,097	0	43,376	540,764	139,413	75,115	478,935	273,310	477,192	203,433	4,926,966
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	647,752	19,282	0	39,221	133,787	34,528	18,546	118,247	67,755	998,037	368,162	2,445,316
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	92,284,411	2,744,613	15,384	542,495	17,899,942	4,325,869	2,504,940	14,265,423	8,455,059	15,056,580	6,112,466	164,207,182	
	279,555,188	8,242,477	263,504	4,715,130	55,118,517	14,205,049	8,056,682	48,275,993	27,720,098	49,555,962	21,094,981	516,803,583	

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND													
NRS 354.596 EXPENDITURE REPORT													
TENTATIVE 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	TOTALS	
OBJECT	ACCOUNT DESCRIPTION	INSTRUCTION	PROGRAMS	PROGRAMS	CURRICULAR	SUPPORT	SUPPORT	ADMIN	ADMIN	SERVICES	& MAINT	TRANSPORT	
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	4,000	35,945	0	1,000	0	0	0	65,895
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	59,925	500	0	500	22,905	222,159	82,375	5,000	106,254	5,650	16,000	521,268
63400	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	7,577	47,512	0	103,316	188,162	15,000	361,567
63401	OTHER PROF SRVCS > \$25K MAJOR	0	0	0	554,020	250,000	89,854	291,000	0	40,000	0	0	1,224,874
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	1,800	40,108	300	1,000	117,471	26,308	1,000	197,987
63521	OTHER TECH SERV > \$25K MAJOR	0	0	0	0	0	0	0	0	3,465,444	0	215,000	3,680,444
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
64112	STORMWATER	0	0	0	0	0	0	0	0	0	0	0	0
64210	GARBAGE PICKUP	9,750	300	0	0	1,500	500	260	2,190	3,315	2,130,500	0	2,148,315
64220	LINEN SERVICE	0	0	0	0	0	0	0	0	1,600	100	35,000	36,700
64230	SNOWPLOWING	0	0	0	0	0	0	0	0	0	65,000	0	65,000
64240	LAWN & GROUNDS UPKEEP	0	0	0	0	0	0	0	0	0	268,250	0	268,250
64250	OTHER CLEANING SERVICES	0	0	0	0	0	0	0	0	0	114,343	0	114,343
64310	BUILDING REPAIRS AND MAINT	20,950	0	0	0	900	1,600	0	6,500	45,000	200,391	24,000	299,341
64311	EQUIPMENT REPAIRS & MAINT	8,900	150	0	0	10,184	0	0	0	10,900	61,750	25,000	116,884
64312	VEHICLE REPAIRS & MAINT	0	0	0	0	0	0	0	0	0	275,954	0	275,954
64313	OTHER REPAIR/MAINT SERVICES	500	0	0	160,000	1,500	74,137	0	0	20,929	0	0	257,066
64320	TECH-RELATED REPAIRS & MAINT	1,100	0	0	0	500	7,500	0	0	25,142	0	348,432	382,674
64410	RENTAL/LEASE - LAND & BLDGS	92,952	0	0	0	168,884	215,819	23,500	0	63,760	70,400	0	635,315
64420	RENTAL/LEASE - EQUIPMENT	125,885	0	0	0	0	0	0	500	311,459	7,400	2,000	447,244
64422	EXCESS COPIES-LEASED COPIERS	23,800	0	0	0	0	0	0	0	50,000	0	0	73,800
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	249,201	0	249,201
64901	JOINT USE AGREEMENTS	0	0	0	0	0	0	0	0	0	190,000	0	190,000
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	2,906	200	0	0	0	0	0	0	0	0	0	3,106
65102	ACTIVITY TRIPS	1,000	0	0	159,000	0	0	0	0	0	0	0	160,000
65103	ATHLETIC TRAVEL	0	0	0	401,474	0	0	0	0	0	0	0	401,474
65190	STUDENT TRAVEL	0	0	0	0	0	30,000	0	0	0	0	0	30,000
65200	PROPERTY/LIABILITY INSURANCE	0	0	0	0	0	0	0	0	9,784,181	0	0	9,784,181
65310	POSTAGE	4,650	200	0	0	0	200	765	400	224,912	1,450	100	232,677
65330	TELEPHONE	330	0	0	0	0	0	0	1,200	0	450,000	0	451,530
65340	CELLULAR TELEPHONE COSTS	694	0	0	0	550	200	3,932	0	11,471	126,300	6,500	149,647
65350	TELEPHONE - DATA TRANSMISSION	0	0	0	0	1,800	0	1,000	0	0	725,000	0	727,800
65400	ADVERTISING	8,000	0	0	0	250	400	0	0	37,767	1,100	250	47,767
65500	PRINTING	321,571	5,000	0	2,000	9,800	34,728	14,268	12,406	27,457	2,300	4,250	433,780
65600	STUDENT TUITION & REGISTRATION	2,341,765	200	0	0	0	0	61,000	0	0	0	0	2,402,965
65800	TRAVEL/PER DIEM/LODGING	74,450	3,600	0	29,500	1,400	44,703	110,625	11,700	25,100	1,675	6,750	309,503
65801	MILEAGE	17,350	1,000	0	0	34,000	42,714	11,550	11,800	31,015	5,350	9,000	163,779
65802	CONFERENCE/SEMINAR/TRAINING	1,500	0	0	0	0	0	0	0	0	0	0	1,500
65870	TRAVEL-NON STAFF INDIVIDUALS	0	0	0	0	0	0	0	0	500	0	0	500
65910	INTERAGENCY PURCHASED SERVICES	0	0	0	0	0	0	8,907	0	3,000	0	0	11,907
TOTAL PURCHASED SERVICES		3,162,428	39,150	0	1,386,494	516,373	978,344	710,874	53,996	14,416,972	7,495,898	1,037,236	29,797,765

WASHOE COUNTY SCHOOL DISTRICT - GENERAL FUND													
NRS 354.596 EXPENDITURE REPORT													
TENTATIVE 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	TOTALS	
OBJECT	ACCOUNT DESCRIPTION	INSTRUCTION	PROGRAMS	PROGRAMS	CURRICULAR	SUPPORT	SUPPORT	ADMIN	ADMIN	SERVICES	& MAINT	TRANSPORT	
66100	GENERAL SUPPLIES	1,111,033	286,530	0	14,633	109,037	147,589	152,538	46,731	481,266	3,768,150	647,756	6,765,263
66101	TELECOMM EQUIPMENT-UNDER \$1,000	0	0	0	0	0	0	0	0	0	0	50	50
66102	INSTRUCTIONAL KITS	2,666	0	0	0	15,000	0	0	0	0	0	0	17,666
66109	CHARGEBACKS/SUPPLIES	(1,100,000)	0	0	0	0	0	0	0	(460,000)	(1,605,980)	(550,000)	(3,715,980)
66111	WAREHOUSE SUPPLIES	1,609,937	6,050	0	0	1,725	4,700	2,550	10,250	100,800	1,300	4,000	1,741,312
66120	NON-TECH INVENTORY ITEMS	27,116	0	0	0	100	3,000	0	0	6,326	500	0	37,042
66122	FURNITURE OF VALUE	110,345	0	0	0	0	0	500	800	0	0	0	111,645
66123	STUDENT MEALS	22,000	0	0	0	0	0	0	0	0	0	0	22,000
66210	NATURAL GAS	0	0	0	0	0	0	0	0	0	2,335,138	0	2,335,138
66220	ELECTRICITY	0	0	0	0	0	0	0	0	0	10,425,884	0	10,425,884
66230	BOTTLED GAS	0	0	0	0	0	0	0	0	0	150,000	0	150,000
66240	HEATING OIL	0	0	0	0	0	0	0	0	0	12,000	0	12,000
66260	GAS/DIESEL/BIODIESEL	0	0	0	0	0	0	0	0	0	0	2,486,886	2,486,886
66290	LUBRICANTS	0	0	0	0	0	0	0	0	0	0	40,000	40,000
66400	PROFESSIONAL BOOKS	37,103	0	0	0	9,080	28,400	1,250	1,950	2,880	600	0	81,263
66401	MAGAZINES & PERIODICALS	15,000	0	0	0	0	17,619	580	0	1,125	0	0	34,324
66402	LIBRARY BOOKS	3,000	0	0	0	0	214,145	34,000	0	0	0	0	251,145
66410	TEXTBOOKS	3,585,052	3,000	0	0	0	54,000	0	0	0	0	0	3,642,052
66500	AUDIO VISUAL MATERIALS	300	0	0	0	0	300	0	0	0	0	0	600
66501	INSTRUCTIONAL KITS	3,600	0	0	0	0	500	0	0	0	0	0	4,100
66503	INFORMATION TECH SUPPLIES	350,256	8,050	0	0	4,600	25,854	16,032	16,600	72,150	13,650	11,000	518,192
66510	INSTRUCTIONAL SOFTWARE	272,177	1,000	0	0	0	0	0	0	0	0	0	273,177
66511	ADMINISTRATIVE SOFTWARE	6,950	0	0	0	0	1,000	102,109	0	183,560	64,100	140,000	497,719
66520	COMPUTER HARDWARE OF VALUE	231,328	15,000	0	0	4,826	23,200	17,210	7,185	76,791	5,200	6,500	387,240
66521	OTHER TECH EQUIP OF VALUE	145,077	5,225	0	0	0	3,000	0	260	1,000	0	0	154,562
66523	COMPUTER HARDWARE < \$500	5,500	0	0	0	0	0	0	0	0	0	0	5,500
66530	WEB-BASED & SIMILAR PROGRAMS	256,241	0	0	0	900	190,100	27,771	0	14,235	0	5,000	494,247
TOTAL SUPPLIES		6,694,681	324,855	0	14,633	145,268	713,407	354,540	83,776	480,133	15,170,542	2,791,192	26,773,027
67310	NEW EQUIPMENT & MACHINERY	173,410	1,000	0	0	3,200	160	0	3,000	3,144	23,000	45,000	251,914
67320	NEW VEHICLES	0	0	0	0	0	0	0	0	0	0	0	0
67330	FURNITURE	0	0	0	0	0	0	0	0	2,364	0	0	2,364
67340	COMPUTER HARDWARE	0	0	0	0	0	2,000	0	0	31,000	9,210	500	42,710
67390	MINOR EQUIPMENT	0	0	0	0	0	0	0	0	0	1,500	0	1,500
TOTAL PROPERTY		173,410	1,000	0	0	3,200	2,160	0	3,000	36,508	33,710	45,500	298,488
68100	DUES & FEES	720,441	1,500	0	82,678	550	8,700	89,983	7,600	13,694	168,450	16,750	1,110,346
TOTAL OTHER		720,441	1,500	0	82,678	550	8,700	89,983	7,600	13,694	168,450	16,750	1,110,346
TOTAL OPERATING		10,750,960	366,505	0	1,483,805	665,391	1,702,611	1,155,397	148,372	14,947,307	22,868,600	3,890,678	57,979,626
TOTAL EXPENDITURES		290,306,148	8,608,982	263,504	6,198,935	55,783,908	15,907,661	9,212,079	48,424,365	42,667,405	72,424,562	24,985,659	574,783,209
													82,024,802
													6,932,300
													6,567,771
													1,278,424
													61,102,026
													732,688,533