



FY 2025/2026

BUDGET

TRAINING

NON-SCHOOL

**TWO SINGLE-SIDED, UNBOUND HARD COPIES**

MUST be submitted to the department of taxation

Budgets must be prepared for all funds, except trust & agency funds

Budget Message is mandatory for Cities and Counties.

An explanation for budgeted ending fund balance less than 4% of the total actual previous year's expenditures for the general fund.

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They must be arranged in the following order:

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# SCHEDULE 1

[Insert Entity Letterhead Here]

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

**Name of Entity** \_\_\_\_\_ herewith submits the (TENTATIVE) --- (FINAL) budget for the  
 fiscal year ending 6/30/20XX

**Number of Funds that require property tax revenues** \_\_\_\_\_ **Must agree with Schedule A, Column 3 Total**  
 This budget contains \_\_\_\_\_ funds, including Debt Service, requiring property tax revenues totaling \$ \_\_\_\_\_

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

**Total Governmental Funds** \_\_\_\_\_ **Must agree with the total columns 2-4 on Schedule A-1**  
 This budget contains \_\_\_\_\_ governmental fund types with estimated expenditures of \$ \_\_\_\_\_ and  
 \_\_\_\_\_ proprietary funds with estimated expenses of \$ \_\_\_\_\_

**Total proprietary Funds** \_\_\_\_\_ **Must agree with totals of Column 2 and column 4 on Schedule A-2**

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).

SCHEDULE 1 (CONTINUED)

CERTIFICATION				APPROVED BY THE GOVERNING BOARD			
I _____				<b>Signed by a majority of all members of governing body</b>			
(Print Name)				<b>(NRS 354.598)</b>			
_____				_____			
(Title)				_____			
certify that all applicable funds and financial operations of this Local Government are listed herein				_____			
Signed: _____				_____			
Dated: _____				_____			
Phone: _____				_____			
<b>(NAC 354.140)</b>				_____			
<b>The tentative budget must be signed by the person who has been assigned the responsibility for the budget preparation</b>				_____			
-----				<b>NRS 354.596 (3)</b>			
SCHEDULED PUBLIC HEARING:							
(To be held from May 18, 2020 to May 31, 2020 this year)							
Date and Time:		<b>Not Sooner than 3rd Monday in May</b>			Publication Date:		_____
		<b>Not later than the last day in May</b>					_____
Place:		_____					
						Page: _____	
<b>Notice in newspaper not more than 14 days or less than 7 days before set date of Public Hearing</b>						Schedule 1	

# SCHEDULE S-1

COUNTRIES AND CITIES								
Budget Summary for Schedule S-1		PRIOR YEAR AUDITED	CURRENT ESTIMATED FISCAL YEAR	SUMMARY BUDGET YEAR REQUESTED BUDGET	SCHEDULE A-2 COLUMNS (1+3) - (2+4)	ADD COLUMNS 3&4		
		GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS						
		ACTUAL PRIOR Year 06/30/2023 (1)	ESTIMATED CURRENT Year 06/30/2024 (2)	BUDGET Year 06/30/2025 (3)	PROPRIETARY FUNDS BUDGET Year 06/30/2025 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)		
REVENUES								
Property Taxes		\$	\$	\$	\$	\$		
Other Taxes								
Licenses and Permits								
Intergovernmental Resources								
Charges for Services								
Fines and Forfeits								
Miscellaneous								
TOTAL REVENUES								
EXPENDITURES-EXPENSES								
General Government								
Judicial								
Public Safety								
Public Works								
Sanitation								
Health								
Welfare								
Culture and Recreation								
Community Support								
Intergovernmental Expenditures								
Contingencies								
Utility Enterprises								
Hospitals								
Transit Systems								
Airports								
Other Enterprises								
Debt Service - Principal								
Interest Cost								
TOTAL EXPENDITURES-EXPENSES								
Excess of Revenues over (under) Expenditures-Expenses								
MUST AGREE WITH THE DETAIL PRESENTED IN A, A-1, AA-2, B, C, F-1 and T								

# SCHEDULE S-1 (CONTINUED)

Budget Summary for Schedule S-1		GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS					TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
	ACTUAL PRIOR YEAR 6/30/23 (1)	ESTIMATED CURRENT YEAR 6/30/24 (2)	BUDGET YEAR 6/30/25 (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/25 (4)			
<b>OTHER FINANCING SOURCES (USES):</b>							
Proceeds of Long-term Debt							
Sales of General Fixed Assets							
Operating Transfers (in)							
Operating Transfers (out)							
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>							
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses ( <b>Net Income</b> )						XXXXXXXXXXXXXXXXXX	
<b>FUND BALANCE JULY 1, BEGINNING OF YEAR</b>							
Prior Period Adjustments					XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
Residual Equity Transfers					XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	
<b>FUND BALANCE JUNE 30, END OF YEAR</b>							
TOTAL ENDING FUND BALANCE					XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	

TOTAL REVENUES, OTHER FINANCING SOURCES (INCLUDING TRANSFERS IN) AND BEGINNING FUND BALANCES IN Column 3, should agree with Column 8, Schedule A

Beginning fund balance, Column 3, agree with column 1 total, Schedule A

Total expenditures, operating transfers out, and ending fund balance, column 3, agree with Column 8, Schedule A-1

Ending fund balances in Column 3, agree with column 7, Schedule A-1

Excess of revenue over (under) expenses in Column 4 agree with Column 7, less operating transfers in and out, Schedule A-2

# SCHEDULE S-2

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION						
				ACTUAL PRIOR YEAR ENDING 06/30/2024	ESTIMATED CURRENT YEAR ENDING 06/30/2025	BUDGET YEAR ENDING 06/30/2026
General Government						
Judicial						
Public Safety						
Public Works						
Sanitation						
Health						
Welfare						
Culture and Recreation						
Community Support						
TOTAL GENERAL GOVERNMENT						
Utilities						
Hospitals						
Transit Systems						
Airports						
Other						
TOTAL						
POPULATION (AS OF JULY 1)						
SOURCE OF POPULATION ESTIMATE*				Identify source	Identify source	Identify source
Assessed Valuation (Secured and Unsecured Only)				Redbook	Redbook	Revenue Projections pub
Net Proceeds of Mines				Redbook	Redbook	Revenue Projections pub
TOTAL ASSESSED VALUE				Redbook	Redbook	Revenue Projections pub
TAX RATE						
General Fund				Redbook	Redbook	Revenue Projections Pub
Special Revenue Funds				Redbook	Redbook	Revenue Projections Pub
Capital Projects Funds				Redbook	Redbook	Revenue Projections Pub
Debt Service Funds				Redbook	Redbook	Revenue Projections Pub
Enterprise Fund				Redbook	Redbook	Revenue Projections Pub
Other				Redbook	Redbook	Revenue Projections Pub
TOTAL TAX RATE						
* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.						
				(Local Government)		



# SCHEDULE S-3

		PROPERTY TAX RATE AND REVENUE RECONCILIATION					Pro Forma Broken Down	
		Input for first 3 columns from FINAL Revenue Projection						
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
		ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	From Schedule S-2 or 'Pro Forma' TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP
OPERATING RATE:								
A.	PROPERTY TAX Subject to Revenue Limitations	Column 11	Column 5	Column 6 or 12				
B.	PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Column 11	Column 13			XXXXXXXXXXXXXXXXXXXX		
VOTER APPROVED:								
C.	Voter Approved Overrides	Column 15	Column 14	Column 16				
LEGISLATIVE OVERRIDES								
D.	Accident Indigent (NRS 428.185)	Column 17		Column 17				
E.	Indigent (NRS 428.285)	Column 18		Column 18				
F.	Capital Acquisition (NRS 354.59815)	Column 19		Column 19				
G.	Youth Services Levy (NRS 62B.150, 62B.160)	Column 22		Column 20 + Column 21				
H.	Legislative Overrides							
I.	SCCRT Loss (NRS 354.59813) <span style="color:red">Make-up Revenue</span>	Column 27		Column 26				
J.	Other:							
K.	Other:							
L.	SUBTOTAL LEGISLATIVE OVERRIDES	Column 29		Column 28				
M.	SUBTOTAL A, C, L	Column 31		Column 30				
N.	Debt							
O.	TOTAL M AND N							Pro Forma Column 15
					(Local Government)			
					SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION			
						Page _____		
						Schedule S-3		
<span style="color:red">The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated.</span>								
<span style="color:red">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</span>								

# SCHEDULE S-3 (2)

PROPERTY TAX RATE AND REVENUE RECONCILIATION										
	(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	Column 11	Column 5	Column 6 or 12					XXXXXXXXXXXXXXXXXXXX		
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Column 11	Column 13			XXXXXXXXXXXXXXXXXXXX					
VOTER APPROVED:										
C. Voter Approved Overrides	Column 15	Column 14	Column 16							
LEGISLATIVE OVERRIDES										
D. Accident Indigent (NRS 428.185)	Column 17		Column 17							
E. Indigent (NRS 428.285)	Column 18		Column 18							
F. Capital Acquisition (NRS 354.59815)	Column 19		Column 19							
G. Youth Services Levy (NRS 62B.150, 62B.160)	Column 22		Column 20 & Column 21							
H. Legislative Overrides										
I. SCCRT Loss (NRS 354.59813)	Column 27		Column 26							
J. Other:										
K. Other:										
L. SUBTOTAL LEGISLATIVE OVERRIDES	Column 29		Column 28							
M. SUBTOTAL A, C, L	Column 31		Column 30							
N. Debt										
O. TOTAL M AND N										Pro Forma Column 15
(Local Government)										
SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION										
<p>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.</p>										
										Page Schedule S-3

SCHEDULE S-3 COLUMN 5 CALCULATIONS

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		AV	X	TAX	DIVIDED BY			XXXXXXXXXXXXXXXXXX	
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines		NPM			100 = Total Ad Valorem Revenue				
VOTER APPROVED:									
C. Voter Approved Overrides				TAX	= Total Ad Valorem				
LEGISLATIVE OVERRIDES									
D. Accident Indigent (NRS 428.185)				TAX	= Total Ad Valorem				
E. Indigent (NRS 428.285)				TAX	= Total Ad Valorem				
F. Capital Acquisition (NRS 354.53815)				TAX	= Total Ad Valorem				
G. Youth Services Levy (NRS 62B.150, 62B.160)				TAX	= Total Ad Valorem				
H. Legislative Overrides				TAX	= Total Ad Valorem				
I. SCCRT Loss (NRS 354.53813)				TAX	= Total Ad Valorem				
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES									
M. SUBTOTAL A, C, L									
N. Debt									
O. TOTAL M AND N									

# SCHEDULE S-3 CALCULATIONS COLUMN 8

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								XXXXXXXXXXXXXXXXXXXX	
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines		NPM	X	TAX	XXXXXXXXXXXXXXXXXXXX			= NPM REVENUE	
VOTER APPROVED:									
C. Voter Approved Overrides				TAX				= NPM REVENUE	
LEGISLATIVE OVERRIDES									
D. Accident Indigent (NRS 428.185)				TAX				= NPM REVENUE	
E. Indigent (NRS 428.285)				TAX				= NPM REVENUE	
F. Capital Acquisition (NRS 354.59815)				TAX				= NPM REVENUE	
G. Youth Services Levy (NRS 62B.150, 62B.160)				TAX				= NPM REVENUE	
H. Legislative Overrides				TAX				= NPM REVENUE	
I. SCCRT Loss (NRS 354.59813)				TAX				= NPM REVENUE	
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES									
M. SUBTOTAL A, C, L									
N. Debt									
O. TOTAL M AND N									

# SCHEDULE S-3 FORMULAS NO NPM

PROPERTY TAX RATE AND REVENUE RECONCILIATION								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP	% of Total Tax Rate
OPERATING RATE:								
A. PROPERTY TAX Subject to Revenue Limitations				0.9654	=SFS11*H11/100	=I11-K11	=K42*L11	=H11/H42
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines				0.9654	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	
VOTER APPROVED:								
C. Voter Approved Overrides				0.02	=SFS11*H17/100	=I17-K17	=K42*L17	=H17/H42
LEGISLATIVE OVERRIDES								
D. Accident Indigent (NRS 428.185)				0.015	=SFS11*H20/100	=I20-K20	=K42*L20	=H20/H42
E. Indigent (NRS 428.285)				0.07	=SFS11*H23/100	=I23-K23	=K42*L23	=H23/H42
F. Capital Acquisition (NRS 354.59815)				0.05	=SFS11*H25/100	=I25-K25	=K42*L25	=H25/H42
G. Youth Services Levy (NRS 62B.150, 62B.160)				0.0071	=SFS11*H27/100	=I27-K27	=K42*L27	=H27/H42
H. Legislative Overrides				0.0111	=SFS11*H29/100	=I29-K29	=K42*L29	=H29/H42
I. SCCRT Loss (NRS 354.59813)					=SFS11*H31/100	=I31-K31	=K42*L31	=H31/H42
J. Other:				0.2	=SFS11*H33/100	=I33-K33	=K42*L33	=H33/H42
K. Other:								
L. SUBTOTAL LEGISLATIVE OVERRIDES				=SUM(H20:H33)	=SUM(I20:I34)	=SUM(J20:J34)	=SUM(K20:K34)	
M. SUBTOTAL A, C, L				=H11+H17+H33	=I11+I17+I37	=J11+J17+J37	=K11+K17+K37	
N. Debt								
O. TOTAL M AND N				=H39+H41	=I39+I41	=J39+J41	29299000 PRO FORMA	=SUM(L11:L42)

# SCHEDULE S-3 FORMULAS WITH NPM

PROPERTY TAX RATE AND REVENUE RECONCILIATION											
	(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)]	% of Total Tax Rate	
OPERATING RATE:											
A. PROPERTY TAX Subject to Revenue Limitations				2.1484	=SFS11*H11/100	=I11-K11	=K42*N11	XXXXXXXXXXXX	=K11	=H11/H42	
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	=F14*H14/100	=L14		
VOTER APPROVED:											
C. Voter Approved Over					=SFS11*H17/100	=I17-K17	=K42*N17	=F14*H17/100	=K17+L17	=H17/H42	
LEGISLATIVE OVERRIDES											
D. Accident Indigent (NRS 428.185)				0.015	=SFS11*H20/100	=I20-K20	=K42*N20	=F14*H20/100	=SUM(K20:L20)	=H20/H42	
E. Indigent (NRS 428.185)				0.01	=SFS11*H23/100	=I23-K23	=K42*N23	=F14*H23/100	=SUM(K23:L23)	=H23/H42	
F. Capital Acquisition (NRS 428.185)				0.025	=SFS11*H25/100	=I25-K25	=K42*N25	=F14*H25/100	=SUM(K25:L25)	=H25/H42	
G. Youth Services Levy (NRS 428.185)				0.0007	=SFS11*H27/100	=I27-K27	=K42*N27	=F14*H27/100	=SUM(K27:L27)	=H27/H42	
H. Legislative Overrides					=SFS11*H29/100	=I29-K29	=K42*N29	=F14*H29/100	=SUM(K29:L29)	=H29/H42	
I. SCCRT Loss (NRS 428.185)											
J. Other:											
K. Other:											
L. SUBTOTAL LEGISLATIVE OVERRIDES					=SUM(H20:H34)	=SUM(I20:I34)	=SUM(J20:J34)	=SUM(K20:K34)	=SUM(L20:L34)	=SUM(M20:M34)	
M. SUBTOTAL A, C, L					=H11+H17+H37	=I11+I17+I37	=J11+J17+J37	=K11+K17+K37	=L14+L17+L37	=M11+M14+M17+M37	
N. Debt											
O. TOTAL M AND N				=H39+H41	=I39+I41	=J39+J41	2544348 PRO FORMA	=L39+L41	=M39+M41	=SUM(N11:N42)	

# SCHEDULE A

		SUMMARY OF ALL RESOURCES							
SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES									
Budget for fiscal year Ending 6/30/2024							Budget Summary for		(Local Government)
ALL FUNDS		REVENUE PRO Section D		Must not exceed Allowed Tax Rate				Sum of (1-3), (5-7)	
GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES	CONSOLIDATED TAX REVENUE	PROPERTY TAX REQUIRED	TAX RATE	OTHER REVENUE	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN	OPERATING TRANSFERS IN	TOTAL	
FUND NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
General									
								This Column must Match Column 8 on Schedule A-1	
DEBT SERVICE									
Subtotal Governmental Fund Types, Expendable Trust Funds									
PROPRIETARY FUNDS									
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	
TOTAL ALL FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	

Total all Funds  
Must agree with  
Paragraph 2 on  
Schedule 1  
Transmittal Letter

Total Column 7 and Total  
Column 5 on schedule A-2  
should agree to total transfers  
on Schedule T

Page: \_\_\_\_\_  
Schedule A  
Must agree with total  
available Resources  
listed on Schedule B& C

# SCHEDULE A-1

**SUMMARY OF ALL EXPENDITURES**  
**SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES**

Budget for fiscal year Ending 6/30/2024

Budget Summary for

(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ESTIMATED ENDING FUND BALANCES	SUM OF 2-8 TOTAL
FUND NAME		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
General	-								
									This Column must Match Column 8 on Schedule A
<b>TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS</b>									

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

Total of columns 2-5 should agree to the estimated expenditures shown in paragraph 4 Schedule 1

Total Column 6 Schedule A-1 and Total Column 6 Schedule A-2 should agree with the total transfers out on Schedule T

\*\* Include Debt Service Requirements in this column



SCHEDULE A-2

SUMMARIZES SCHEDULES F-1									
SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS									
						Budget Summary for			
						(Local Government)			
$(1+3+5) - (2+4+6) = \text{Net Income}$									
FUND NAME	*	OPERATING REVENUES	OPERATING EXPENSES	NONOPERATING REVENUES	NONOPERATING EXPENSES	OPERATING TRANSFERS		NET INCOME	
		(1)	(2)**	(3)	(4)	IN (5)	OUT(6)	(7)	
TOTAL									
* FUND TYPES:		E - Enterprise	Sum of Columns 2 & 4 should equal total proprietary fund expenses to be reported on paragraph 4 of Schedule 1						
		I - Internal Service							
		N - Nonexpendable Trust	Columns 5 & 6 should agree with total transfers in or out on Schedule T						Page: _____
** Include Depreciation									SCHEDULE A-2









# SCHEDULE B-12

## Revenues

	AUDIT YEAR	CURRENT YEAR	BUDGET YEAR	
	(1)	(2)	(3)	(4)
			YEAR ENDING 6/30/2026	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
Subtotal				
OTHER FINANCING SOURCES (specify)				
Transfers In (Schedule T)				
BEGINNING FUND BALANCE	FROM AUDIT	EFB from FY24 AUDIT	EFB from FY25	EFB from FY25
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE				
TOTAL AVAILABLE RESOURCES				
	<b>Total Available Resources Sch B-12 should match the Total Committments &amp; Fund Balance on Schedule B-13</b>	<b>Total Available Resources Sch B-12 should match the Total Committments &amp; Fund Balance on Schedule B-13</b>	<b>Total Available Resources Sch B-12 should match the Total Committments &amp; Fund Balance on Schedule B-13</b>	<b>Total Available Resources Sch B-12 should match the Total Committments &amp; Fund Balance on Schedule B-13</b>









SCHEDULE C-16  
Expenditures & Reserves

	AUDIT YEAR	CURRENT YEAR	BUDGET YEAR	
	(1)	(2)	(3)	(4)
			YEAR ENDING 6/30/2026	
	ACTUAL PRIOR	ESTIMATED		
	YEAR ENDING	CURRENT	TENTATIVE	FINAL
	6/30/2024	YEAR ENDING	APPROVED	APPROVED
	6/30/2025	6/30/2026		
<b>EXPENDITURES AND RESERVES</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE				
	Total Commitments & Fund Balance should match Total Available Resources	Total Commitments & Fund Balance should match Total Available Resources	Commitments & Fund Balance should match Total Available Resources	Total Commitments & Fund Balance should match Total Available Resources



SCHEDULE C-18  
Expenditures & Reserves

	AUDIT YEAR	CURRENT YEAR	BUDGET YEAR	
	(1)	(2)	(3)	(4)
			YEAR ENDING 6/30/2026	
	ACTUAL PRIOR YEAR ENDING 6/30/2024	ESTIMATED CURRENT YEAR ENDING 6/30/2025	TENTATIVE APPROVED	FINAL APPROVED
<b>EXPENDITURES AND RESERVES</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
<b>Subtotal</b>				
<b>TOTAL RESERVED (MEMO ONLY)</b>				
ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE				
	Total Commitments & Fund Balance should match Total Available Resources	Total Commitments & Fund Balance should match Total Available Resources	Total Commitments & Fund Balance should match Total Available Resources	Total Commitments & Fund Balance should match Total Available Resources
	(Local Government)			
	SCHEDULE C - DEBT SERVICE FUND			
	THE ABOVE DEBT IS REPAYED BY PROPERTY TAX (DEBT RATE)			





# SCHEDULE C-1

ALL EXISTING OR PROPOSED GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM-TERM FINANCING, CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS	* - Type	6 - Medium-Term Financing - Lease Purchase
	1 - General Obligation Bonds	7 - Capital Leases
	2 - G.O. Revenue Supported Bonds	8 - Special Assessment Bonds
	3 - G.O. Special Assessment Bonds	9 - Mortgages
	4 - Revenue Bonds	10 - Other (Specify Type)
	5 - Medium-Term Financing	11 - Proposed (Specify Type)
Organize all debt within a Fund		
Tie Back To Audit Balance, F-1, F-2		

(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 7/1/20XX	REQUIREMENTS FOR FISCAL Budget Year		(9)+(10)  TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE										

# SCHEDULE T

FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT
GENERAL FUND						
<b>SUBTOTAL</b>						
SPECIAL REVENUE FUNDS						
<b>SUBTOTAL</b>						

Transfers In must agree to the totals in Column 7 Schedule A  
Column 5 Schedule A-2

Transfers out must agree with Column 6 Schedule A-1  
Column 6 Schedule A-2

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION







# SCHEDULE 31

## SCHEDULE OF EXISTING CONTRACTS

Budget Year

	<b>Local Government:</b>					
[No Title]	<b>Contact:</b>					
	<b>E-mail Address:</b>					
	<b>Daytime Telephone:</b>					Total Number of Existing Contracts: _____

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						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

List Contracts

SCHEDULE 32

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year

Local Government:

Contact:

E-mail Address:

Daytime Telephone:

Total Number of Privatization Contracts:

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

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**Churchill**  
**Clark**  
**Washoe**  
**Schools**

**Elko**  
**Esmeralda**  
**Humboldt**  
**Lander**  
**Mineral**

**Carson City**  
**Douglas**  
**Eureka**  
**Lincoln**  
**Pershing**

**Lyon**  
**Nye**  
**Storey**  
**White Pine**  
**Multi-County Districts**