

BUDGET
TRAINING
NON-SCHOOL

TWO SINGLE-SIDED, UNBOUND HARD COPIES

MUST be submitted to the Department of Taxation (Department).

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 Drive
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 _____				Signed by a majority of all members of governing body			
(Print Name)				(NRS 354.598)			
(Title)							
certify that all applicable funds and financial operations of this Local Government are listed herein							
Signed: _____							
Dated: _____							
Phone: _____							
(NAC 354.140)							
The tentative budget must be signed by the person who has been assigned the responsibility for the budget preparation							
-----				NRS 354.596 (3)			
SCHEDULED PUBLIC HEARING:							
(To be held from May XX, 20XX to May 31, 20XX this year)							
Date and Time:		Not Sooner than 3rd Monday in May		Publication Date:			
		Not later than the last day in May					
Place:							
						Page: _____	
Notice in newspaper not more than 14 days or less than 7 days before set date of Public Hearing						Schedule 1	

SCHEDULE S-1

COUNTIES 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 06/30/20XX (1)	ESTIMATED CURRENT Year 06/30/20XX (2)	BUDGET YEAR 06/30/20XX (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/20XX (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	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 6/30/XX (1)	ESTIMATED CURRENT YEAR 6/30/XX (2)	BUDGET YEAR 6/30/XX (3)	PROPRIETARY FUNDS BUDGET YEAR 6/30/XX (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers (in)					
Operating Transfers (out)					
TOTAL OTHER FINANCING SOURCES (USES)					
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)					XXXXXXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE				XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL REVENUES, OTHER FINANCING SOURCES (INCLUDING TRANSFERS IN) AND BEGINNING FUND BALANCES IN Columnn 3, should agree with Column 8, Schedule A					
Beginning fund balance, Column 3, agree with column 1 total, Schedule A					
Total expendituures, 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					
Page: _____ Schedule S-1					

SCHEDULE S-2

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION				AUDITED YEAR		CURRENT ESTIMATED FISCAL YEAR		SUMMARY BUDGET YEAR REQUESTED BUDGET	
				ACTUAL PRIOR YEAR ENDING 06/30/20XX		ESTIMATED CURRENT YEAR ENDING 06/30/20XX		BUDGET YEAR ENDING 06/30/20XX	
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	Identify source	Identify source	Identify source
Assessed Valuation (Secured and Unsecured Only)				Redbook	Redbook	Redbook	Revenue Projections pub	Revenue Projections pub	Revenue Projections pub
Net Proceeds of Mines				Redbook	Redbook	Redbook	Revenue Projections pub	Revenue Projections pub	Revenue Projections pub
TOTAL ASSESSED VALUE				Redbook	Redbook	Redbook	Revenue Projections pub	Revenue Projections pub	Revenue Projections pub
TAX RATE									
General Fund				Redbook	Redbook	Redbook	Revenue Projections Pub	Revenue Projections Pub	Revenue Projections Pub
Special Revenue Funds				Redbook	Redbook	Redbook	Revenue Projections Pub	Revenue Projections Pub	Revenue Projections Pub
Capital Projects Funds				Redbook	Redbook	Redbook	Revenue Projections Pub	Revenue Projections Pub	Revenue Projections Pub
Debt Service Funds				Redbook	Redbook	Redbook	Revenue Projections Pub	Revenue Projections Pub	Revenue Projections Pub
Enterprise Fund				Redbook	Redbook	Redbook	Revenue Projections Pub	Revenue Projections Pub	Revenue Projections Pub
Other				Redbook	Redbook	Redbook	Revenue Projections Pub	Revenue Projections Pub	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 Dow n
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			XXXXXXXXXXXXXXXXXX			
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				
The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated.							Page_____	
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 S-3	

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					XXXXXXXXXXXXXXXXXX		
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Column 11	Column 13			XXXXXXXXXXXXXXXXXX					
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					
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.										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 100 = Total Ad			XXXXXXXXXXXXXXXXXX	
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines		NPM			Valorem Revenue XXXXXXXXXXXXXXXXXX				
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									
				(Local Government)					
				SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION					

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									

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

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	=SF\$11*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	=SF\$11*H17/100	=I17-K17	=K42*L17	=H17/H42
LEGISLATIVE OVERRIDES								
D. Accident Indigent (NRS 428.185)				0.015	=SF\$11*H20/100	=I20-K20	=K42*L20	=H20/H42
E. Indigent (NRS 428.285)				0.07	=SF\$11*H23/100	=I23-K23	=K42*L23	=H23/H42
F. Capital Acquisition (NRS 354.59815)				0.05	=SF\$11*H25/100	=I25-K25	=K42*L25	=H25/H42
G. Youth Services Levy (NRS 62B.150, 62B.160)				0.0071	=SF\$11*H27/100	=I27-K27	=K42*L27	=H27/H42
H. Legislative Overrides				0.0111	=SF\$11*H29/100	=I29-K29	=K42*L29	=H29/H42
I. SCCRT Loss (NRS 354.59813)					=SF\$11*H31/100	=I31-K31	=K42*L31	=H31/H42
J. Other:				0.2	=SF\$11*H33/100	=I33-K33	=K42*L33	=H33/H42
K. Other:								
L. SUBTOTAL LEGISLATIVE OVERRIDES				=SUM(H20:H34)	=SUM(I20:I34)	=SUM(J20:J34)	=SUM(K20:K34)	
M. SUBTOTAL A, C, L				=H11+H17+H37	=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 of Revenue Limitations: Net Proceeds of Mines					XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	=F14*H14/100	=L14		
VOTER APPROVED:											
C. Voter Approved Overrides					=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

[illegible]

[illegible]

SCHEDULE A-2

[illegible]

SCHEDULE B-8

[illegible]

SCHEDULE B-9 REVENUES

	AUDIT YEAR	CURRENT YEAR	BUDGET YEAR	
	(1)	(2)	(3)	(4)
			YEAR ENDING 6/30/20XX	
REVENUES	ACTUAL PRIOR YEAR ENDING 6/30/20XX	ESTIMATED CURRENT YEAR ENDING 6/30/20XX	TENTATIVE APPROVED	FINAL APPROVED
SUBTOTAL REVENUE ALL SOURCES				
OTHER FINANCING SOURCES				
Transfers In (Schedule T)				
Proceeds of Long-term Debt				
Other				
SUBTOTAL OTHER FINANCING SOURCES				
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				
Total Available Resources Sch B-9 should match the Total Gen Fund Commitments & Fund Balance on Schedule B-11		Total Available Resources Sch B-9 should match the Total Gen Fund Commitments & Fund Balance on Schedule B-11	Total Available Resources Sch B-9 should match the Total Gen Fund Commitments & Fund Balance on Schedule B-11	Total Available Resources Sch B-9 should match the Total Gen Fund Commitments & Fund Balance on Schedule B-11
	(Local Government) SCHEDULE B - GENERAL FUND			

SCHEDULE B-10

EXPENDITURES

[illegible]

SCHEDULE B-11
Expenditures Continued

		AUDIT YEAR	CURRENT YEAR	BUDGET YEAR	
		(1)	(2)	(3)	(4)
				YEAR ENDING 6/30/20XX	
EXPENDITURES BY FUNCTION AND ACTIVITY		ACTUAL PRIOR YEAR ENDING 6/30/20XX	ESTIMATED CURRENT YEAR ENDING 6/30/20XX	TENTATIVE APPROVED	FINAL APPROVED
PAGE	FUNCTION SUMMARY				
	General Government				
	Judicial				
	Public Safety				
	Public Works				
	Sanitation				
	Health				
	Welfare				
	Culture and Recreation				
	Community Support				
	Debt Service				
	Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS					
OTHER USES:					
CONTINGENCY (Not to exceed 3% of Total Expenditures all Functions)					
Transfers Out (Schedule T)					
TOTAL EXPENDITURES AND OTHER USES					
ENDING FUND BALANCE:					
TOTAL GENERAL FUND COMMITMENTS AND FUND BALANCE					
		Total Gen Fund Commitments & Fund Balance Sch B-11 should match Total Available Resources Sch B-9	Total Gen Fund Commitments & Fund Balance Sch B-11 should match Total Available Resources Sch B-9	Total Gen Fund Commitments & Fund Balance Sch B-11 should match Total Available Resources Sch B-9	Total Gen Fund Commitments & Fund Balance Sch B-11 should match Total Available Resources Sch B-9
		(Local Government)			
		SCHEDULE B - GENERAL FUND			

SCHEDULE B-12

Revenues

[illegible]

SCHEDULE B-13

Expenditures

[illegible]

Revenues & Expenditures

[illegible]

SCHEDULE C-15

Revenues

[illegible]

SCHEDULE C-16
Expenditures & Reserves

	AUDIT YEAR	CURRENT YEAR	BUDGET YEAR	
	(1)	(2)	(3)	(4)
			YEAR ENDING 6/30/20XX	
	ACTUAL PRIOR	ESTIMATED		
	YEAR ENDING	CURRENT		
	6/30/20XX	YEAR ENDING	TENTATIVE	FINAL
EXPENDITURES AND RESERVES	6/30/20XX	6/30/20XX	APPROVED	APPROVED
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
ENDING FUND BALANCE				
TOTAL COMMITMENTS & FUND BALANCE				
	Total	Total	Total	Total
	Commitments &	Commitments &	Commitments &	Commitments &
	Fund Balance	Fund Balance	Fund Balance	Fund Balance
	should match	should match	should match	should match
	Total Available	Total Available	Total Available	Total Available
	Resources	Resources	Resources	Resources
	(Local Government)			
	SCHEDULE C - DEBT SERVICE FUND			

USE THIS ONE IF DEBT IS PAID WITH PROPERTY TAX

[illegible]

SCHEDULE C-18
Expenditures & Reserve

	AUDIT YEAR	CURRENT YEAR	BUDGET YEAR	
	(1)	(2)	(3)	(4)
			YEAR ENDING 6/30/20XX	
	ACTUAL PRIOR	ESTIMATED		
	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	6/30/20XX	6/30/20XX	APPROVED	APPROVED
EXPENDITURES AND RESERVES				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent Charges				
Reserves - increase or (decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
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 F-1

	(1)	(2)	(3)	(4)
			YEAR ENDING 6/30/20XX	
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/20XX	ESTIMATED CURRENT YEAR ENDING 6/30/20XX	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
	Can be different than the audit			
	depends on auditor's Handling of contributors			
Total Operating Revenue				
OPERATING EXPENSE				
Depreciation/Amortization				
Total Operating Expense				
Operating Income or (Loss)				
NONOPERATING REVENUES				
Interest Earned				
Property Taxes				
Subsidies				
Consolidated Tax				
Total Nonoperating Revenues				
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers				
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	Net Income	Net Income	Net Income	Net Income
	(Local Government)			

SCHEDULE F-2
CASH FLOW

[illegible]

SCHEDULE C-1

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)		
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)
								REQUIREMENTS FOR FISCAL Budget Year		(9)+(10)
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	INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
FUND							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
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SCHEDULE T

Transfer Schedule for Fiscal Year FY20XX-XX

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
GENERAL FUND							
SUBTOTAL							
SPECIAL REVENUE FUNDS							
SUBTOTAL							

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

Transfers out must agree with Column 5 Schedule A-1
Column 6 Schedule A-2

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE T CONTINUE

Transfer Schedule for Fiscal Year FY20XX-XX

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
CAPITAL PROJECTS FUND							
SUBTOTAL							
EXPENDABLE TRUST FUNDS							
SUBTOTAL							
DEBT SERVICE							
SUBTOTAL							

(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

SCHEDULE T CONTINUED

Transfer Schedule for Fiscal Year FY20XX-XX

	TRANSFERS IN				TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS							
SUBTOTAL							
INTERNAL SERVICE							
SUBTOTAL							
RESIDUAL EQUITY TRANSFERS							
SUBTOTAL							
TOTAL TRANSFERS							

(Local Government)

FORM 30 (only done
in Legislative years)

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: 81st Session; February 1, 20XX to May 31, 20XX									
1. Activity:									
2. Funding Source:									
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:									
Lobbying Expense Estimate									
							Page _____		
							Budget Fiscal Year 20XX-20XX		
							Form 30		

SCHEDULE 31

SCHEDULE OF EXISTING CONTRACTS

Budget Year

[illegible]

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 20XX-XX	Proposed Expenditure FY 20XX-XX	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									
Page: _____										
Attach additional sheets if necessary. Schedule 32										

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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