

**SCHOOL DISTRICT
ENDING FUND
BALANCE & PUPIL
COUNT**

**SCHOOL DISTRICT
ENDING FUND BALANCE AND PUPIL COUNT**

**GENERAL FUND
ENDING FUND BALANCE FROM FISCAL YEAR 2020-Current**

	Actual	Actual	Actual	Actual	Actual	Actual		Budget	Budget	FY26 Budgeted	
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25		2024-25	2025-26	Fund Balance as a % of Expenditures	
Carson	\$ 13,477,392	\$ 13,573,272	\$ 14,567,623	\$ 16,908,976	\$ 17,388,210	\$ 18,543,966		\$ 15,208,696	\$ 12,680,570	15.02%	
Churchill	2,862,532	5,050,082	5,319,002	5,826,203	7,102,451	8,803,640		3,997,460	1,501,187	3.65%	
Clark	291,140,159	377,044,115	493,617,892	530,927,896	661,835,001	498,966,668		204,199,406	192,972,821	6.02%	
Douglas	7,081,871	8,463,919	11,558,852	10,619,028	4,169,952	(948,912)		1,112,539	(4,541,503)	-0.69%	
Elko	13,480,742	20,959,488	13,346,990	9,929,596	12,207,074	4,868,946		13,372,361	5,613,935	51.64%	
Esmeralda	2,393,033	2,475,118	2,318,587	2,113,814	2,159,227	2,203,664		2,059,141	1,961,059	60.65%	
Eureka	32,229,619	33,969,502	24,230,658	16,468,282	15,069,569	14,190,208		5,473,858	306,925	1.78%	
Humboldt	7,167,310	7,832,613	4,770,703	4,766,472	4,198,203	2,433,265		1,876,532	2,829,133	6.72%	
Lander	7,006,697	7,339,365	1,662,765	923,466	2,461,635	2,062,784		545,597	656,076	3.88%	
Lincoln	887,024	1,530,615	1,981,463	2,248,492	3,178,789	2,788,857		1,407,557	1,871,613	12.29%	
Lyon	8,680,541	10,672,987	14,646,595	17,054,019	22,337,968	21,447,170		10,709,878	14,591,271	11.81%	
Mineral	2,215,408	2,310,177	2,194,348	1,814,311	2,834,762	2,662,729		1,223,116	1,011,092	8.82%	
Nye	20,203,801	20,020,161	18,048,274	16,678,096	12,592,897	8,303,061		7,904,453	65,911	0.07%	
Pershing	3,528,839	4,647,253	4,107,067	4,135,933	4,258,929	4,202,259		3,854,523	1,913,685	15.33%	
Storey	10,866,348	14,718,863	17,549,289	12,061,488	14,048,917	14,139,694		7,931,316	6,388,270	36.27%	
Washoe	52,346,398	58,217,660	61,561,019	62,649,101	71,082,682	74,159,498		69,343,651	66,492,307	11.54%	
White Pine	6,235,681	6,897,417	6,061,880	6,416,249	5,839,741	3,133,710		2,991,654	2,302,590	10.09%	

Currently Douglas, Eureka, Humboldt and Nye County School Districts requested to come to CLGF due to 3 year declining EFB

Explanations for large variances between budget and actual
 NPM - Many schools don't budget for this
 Teacher Vacancies
 Carry forward Money needed to be spent or paid back to Dept of Education- Clark
 High Salary increases FY 23/24 (12%) & 24/25 (10%)
 Increase in PERS
 Hold Harmless has been taken away
 Increase in Charter School & homeschooling

SCHOOL DISTRICT FUNDS DETAILS

**CARSON COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	45,732,348	60,608,865	55,669,740	-
OPENING FUND BALANCE	45,732,348	60,608,865	55,669,740	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	6,089,154	6,481,806	5,121,210	-
PROPERTY TAX RESOURCES	8,703,166	9,419,131	9,622,768	-
TOTAL LOCAL RESOURCES	14,792,320	15,900,937	14,743,978	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	91,770,425	94,978,525	92,465,389	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	91,770,425	94,978,525	92,465,389	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	4,796,493	12,302,232	10,102,702	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	4,796,493	12,302,232	10,102,702	-
OTHER RESOURCES	35,166,679	8,927,877	10,932,403	-
TOTAL RESOURCES	192,258,265	192,718,436	183,914,212	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	43,743,014	42,076,438	41,613,668	-
EMPLOYEE BENEFITS	20,396,559	20,734,115	22,312,685	-
SERVICES,SUPPLIES AND OTHER	8,497,754	10,297,973	10,226,374	-
OTHER EXPENDITURES	146,376	112,840	435,708	-
TOTAL INSTRUCTIONAL	72,783,703	73,221,366	74,588,435	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	15,936,205	16,683,433	17,011,464	-
EMPLOYEE BENEFITS	8,086,961	8,474,543	9,227,396	-
SERVICES,SUPPLIES AND OTHER	9,759,025	10,203,639	9,635,482	-
OTHER EXPENDITURES	7,968,260	7,529,348	24,676,138	-
TOTAL NON INSTRUCTIONAL	41,750,451	42,890,963	60,550,480	-
TRANSPORTATION				
SALARIES AND WAGES	1,533,335	1,569,571	1,709,342	-
EMPLOYEE BENEFITS	956,995	998,934	1,158,459	-
SERVICES,SUPPLIES AND OTHER	587,880	847,346	424,300	-
OTHER EXPENDITURES	160,933	350	922,227	-
TOTAL TRANSPORTATION	3,239,143	3,416,201	4,214,328	-
OTHER USES	8,721,034	8,926,379	11,927,403	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	4,529,000	5,264,000	4,805,000	-
INTEREST	2,880,411	3,300,581	2,934,504	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	58,354,523	55,698,946	24,894,062	-
ENDING FUND BALANCE	58,354,523	55,698,946	24,894,062	-
TOTAL EXPENDITURES	192,258,265	192,718,436	183,914,212	-

ENROLLMENT	7,390.00	7,270.00	6,884.00
FTE TOTAL EMPLOYEES	935.00	917.00	941.00
FTE CLASSROOM TEACHERS	430.00	430.00	426.00
ASSESSED VALUE	2,332,697,425	2,545,236,822	2,608,605,932
COMBINED SCHOOL RATE	1.1800	1.1800	1.1800
ASSESSED VALUE PER PUPIL	315,656	350,101	378,938

**SCHOOL DISTRICTS - CARSON
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	16,908,976	18,035,570	18,187,349	
OPENING FUND BALANCE	16,908,976	18,035,570	18,187,349	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,557,158	1,287,943	1,095,100	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	1,557,158	1,287,943	1,095,100	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	76,818,919	79,699,119	79,552,924	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	76,818,919	79,699,119	79,552,924	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	110,830	101,116	155,000	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	110,830	101,116	155,000	-
OTHER RESOURCES	550	1,499	5,000	
TOTAL RESOURCES	95,396,433	99,125,247	98,995,373	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	26,400,103	26,771,823	28,049,263	
EMPLOYEE BENEFITS	12,580,335	13,047,059	14,468,434	
SERVICES,SUPPLIES AND OTHER	1,748,255	2,843,720	1,931,834	
OTHER EXPENDITURES	15,784	21,114		
TOTAL INSTRUCTIONAL	40,744,477	42,683,716	44,449,531	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	13,064,694	13,583,387	13,584,243	
EMPLOYEE BENEFITS	6,413,234	6,657,702	7,179,044	
SERVICES,SUPPLIES AND OTHER	6,626,347	6,225,834	6,637,186	
OTHER EXPENDITURES	154,357	121,334	656,638	
TOTAL NON INSTRUCTIONAL	26,258,632	26,588,257	28,057,111	-
TRANSPORTATION				
SALARIES AND WAGES	968,652	968,917	1,093,482	
EMPLOYEE BENEFITS	566,697	567,559	703,776	
SERVICES,SUPPLIES AND OTHER	587,798	846,103	423,500	
OTHER EXPENDITURES	160,933	350	460,000	
TOTAL TRANSPORTATION	2,284,080	2,382,929	2,680,758	-
OTHER USES	8,721,034	8,926,379	11,127,403	
CONVERSION FACTOR				
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	17,388,210	18,543,966	12,680,570	
ENDING FUND BALANCE	17,388,210	18,543,966	12,680,570	-
TOTAL EXPENDITURES	95,396,433	99,125,247	98,995,373	-

**CHURCHILL COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	16,229,231	18,131,219	19,004,348	-
OPENING FUND BALANCE	16,229,231	18,131,219	19,004,348	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,195,859	2,030,943	2,362,419	-
PROPERTY TAX RESOURCES	4,822,038	5,124,807	5,725,526	-
TOTAL LOCAL RESOURCES	7,017,897	7,155,750	8,087,945	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	42,175,558	43,416,134	43,740,324	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	42,175,558	43,416,134	43,740,324	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	7,600,300	6,396,333	4,760,595	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	7,600,300	6,396,333	4,760,595	-
OTHER RESOURCES	5,196,115	5,762,998	6,844,243	-
TOTAL RESOURCES	78,219,101	80,862,434	82,437,455	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	16,373,109	16,618,584	17,762,664	-
EMPLOYEE BENEFITS	7,634,931	8,141,632	9,966,054	-
SERVICES,SUPPLIES AND OTHER	3,203,350	2,958,924	2,569,671	-
OTHER EXPENDITURES	280,214	536,758	164,917	-
TOTAL INSTRUCTIONAL	27,491,604	28,255,898	30,463,306	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	7,808,865	8,078,094	9,238,513	-
EMPLOYEE BENEFITS	4,190,726	4,694,329	5,665,320	-
SERVICES,SUPPLIES AND OTHER	10,488,711	9,504,152	7,993,885	-
OTHER EXPENDITURES	511,402	141,658	5,066,092	-
TOTAL NON INSTRUCTIONAL	22,999,704	22,418,233	27,963,810	-
TRANSPORTATION				
SALARIES AND WAGES	706,815	889,516	1,183,743	-
EMPLOYEE BENEFITS	366,925	566,894	834,760	-
SERVICES,SUPPLIES AND OTHER	430,218	1,107,205	1,580,951	-
OTHER EXPENDITURES	56,951	260	2,200	-
TOTAL TRANSPORTATION	1,560,909	2,563,875	3,601,654	-
OTHER USES	5,196,115	5,762,998	7,596,342	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	1,955,000	2,030,000	2,030,000	-
INTEREST	884,550	808,175	805,675	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	18,131,219	19,023,255	9,976,660	-
ENDING FUND BALANCE	18,131,219	19,023,255	9,976,660	-
TOTAL EXPENDITURES	78,219,101	80,862,434	82,437,455	-

ENROLLMENT	3,106	3,025	3,036
FTE TOTAL EMPLOYEES	413	419	406
FTE TOTAL TEACHERS	196	196	186
ASSESSED VALUE	1,175,483,570	1,193,014,036	1,224,164,907
COMBINED SCHOOL RATE	1.3000	1.3000	1.3000
ASSESSED VALUE PER PUPIL	378,419	394,411	403,270

**SCHOOL DISTRICTS - CHURCHILL
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	5,826,203	7,102,451	8,803,640	
OPENING FUND BALANCE	5,826,203	7,102,451	8,803,640	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	263,668	334,940	345,903	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	263,668	334,940	345,903	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	35,273,774	35,889,563	36,563,182	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	35,273,774	35,889,563	36,563,182	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	881,702	686,512	336,919	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	881,702	686,512	336,919	-
OTHER RESOURCES				
TOTAL RESOURCES	42,245,347	44,013,466	46,049,644	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	11,362,133	11,581,658	12,351,956	
EMPLOYEE BENEFITS	5,210,706	5,601,161	6,661,530	
SERVICES,SUPPLIES AND OTHER	1,356,427	924,293	1,216,485	
OTHER EXPENDITURES	23,155	7,099	14,612	
TOTAL INSTRUCTIONAL	17,952,421	18,114,211	20,244,583	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	5,436,794	5,554,298	6,822,194	
EMPLOYEE BENEFITS	3,067,023	3,468,391	4,372,558	
SERVICES,SUPPLIES AND OTHER	4,213,073	3,416,498	4,907,978	
OTHER EXPENDITURES	166,903	33,141	64,845	
TOTAL NON INSTRUCTIONAL	12,883,793	12,472,328	16,167,575	-
TRANSPORTATION				
SALARIES AND WAGES	672,611	706,482	1,018,944	
EMPLOYEE BENEFITS	355,072	442,611	716,778	
SERVICES,SUPPLIES AND OTHER	406,363	543,891	730,698	
OTHER EXPENDITURES	56,951	260	2,200	
TOTAL TRANSPORTATION	1,490,997	1,693,244	2,468,620	-
OTHER USES				
CONVERSION FACTOR	2,815,685	2,930,043	4,760,842	
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	7,102,451	8,803,640	2,408,016	
ENDING FUND BALANCE	7,102,451	8,803,640	2,408,016	-
TOTAL EXPENDITURES	42,245,347	44,013,466	46,049,644	-

**CLARK COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	2,093,786,468	2,436,694,888	2,443,788,809	-
OPENING FUND BALANCE	2,093,786,468	2,436,694,888	2,443,788,809	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	256,258,446	277,685,297	403,542,995	-
PROPERTY TAX RESOURCES	791,592,600	839,067,712	726,990,544	-
TOTAL LOCAL RESOURCES	1,047,851,046	1,116,753,009	1,130,533,539	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	3,651,691,918	3,970,755,352	3,918,531,906	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	3,651,691,918	3,970,755,352	3,918,531,906	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	592,408,078	319,763,270	554,288,450	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	592,408,078	319,763,270	554,288,450	-
OTHER RESOURCES	1,109,839,178	1,467,080,727	1,619,471,011	-
TOTAL RESOURCES	8,495,576,688	9,311,047,246	9,666,613,715	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	1,624,713,953	1,895,429,097	2,003,239,403	-
EMPLOYEE BENEFITS	695,247,852	813,222,001	959,973,473	-
SERVICES,SUPPLIES AND OTHER	474,526,142	276,797,518	528,963,384	-
OTHER EXPENDITURES	51,315,626	47,753,293	81,655,529	-
TOTAL INSTRUCTIONAL	2,845,803,573	3,033,201,909	3,573,831,789	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	607,815,759	711,963,811	722,677,610	-
EMPLOYEE BENEFITS	290,823,811	333,030,035	360,102,511	-
SERVICES,SUPPLIES AND OTHER	940,726,487	1,451,970,493	1,360,731,987	-
OTHER EXPENDITURES	44,701,582	38,964,869	176,606,680	-
TOTAL NON INSTRUCTIONAL	1,884,067,639	2,535,929,208	2,620,118,788	-
TRANSPORTATION				
SALARIES AND WAGES	86,210,886	96,361,901	105,737,507	-
EMPLOYEE BENEFITS	45,066,864	48,502,809	57,205,628	-
SERVICES,SUPPLIES AND OTHER	11,652,873	28,277,789	22,847,082	-
OTHER EXPENDITURES	13,925,396	10,155,640	22,042,528	-
TOTAL TRANSPORTATION	156,856,019	183,298,139	207,832,745	-
OTHER USES	660,542,950	796,539,997	951,386,162	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	311,502,462	314,911,827	300,575,000	-
INTEREST	140,204,782	148,778,979	139,754,443	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	2,496,599,263	2,298,387,186	1,873,114,794	-
ENDING FUND BALANCE	2,496,599,263	2,298,387,186	1,873,114,794	-
TOTAL EXPENDITURES	8,495,576,688	9,311,047,246	9,666,613,715	-

ENROLLMENT	288,527	284,839	283,852
TOTAL EMPLOYEES FTE	290,314	286,604	285,777
TOTAL CLASSRRROM TEACHERS	16,528	19,276	19,727
ASSESSED VALUE	132,090,463,013	146,284,576,844	152,571,071,908
COMBINED SCHOOL RATE	1.3034	1.3034	1.3034
ASSESSED VALUE PER PUPIL	457,810	513,569	537,503

**SCHOOL DISTRICTS - CLARK
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	530,927,896	603,290,128	663,224,427	
OPENING FUND BALANCE	530,927,896	603,290,128	663,224,427	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	70,299,012	80,794,612	56,485,000	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	70,299,012	80,794,612	56,485,000	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	3,134,288,671	3,237,319,093	3,220,407,544	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	3,134,288,671	3,237,319,093	3,220,407,544	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	3,168,909	3,807,320	2,365,000	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	3,168,909	3,807,320	2,365,000	-
OTHER RESOURCES	4,774,129	52,977,591	50,450,000	
TOTAL RESOURCES	3,743,458,617	3,978,188,744	3,992,931,971	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	947,296,840	1,060,209,386	1,027,915,191	
EMPLOYEE BENEFITS	387,102,182	425,896,361	503,126,543	
SERVICES,SUPPLIES AND OTHER	127,375,262	114,036,237	267,148,344	
OTHER EXPENDITURES	22,985,141	15,447,350	2,769,665	
TOTAL INSTRUCTIONAL	1,484,759,425	1,615,589,334	1,800,959,743	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	497,684,607	622,693,107	605,016,960	
EMPLOYEE BENEFITS	251,744,314	300,528,702	314,607,473	
SERVICES,SUPPLIES AND OTHER	288,343,294	282,877,338	299,454,091	
OTHER EXPENDITURES	10,745,926	20,170,723	85,853,818	
TOTAL NON INSTRUCTIONAL	1,048,518,141	1,226,269,870	1,304,932,342	-
TRANSPORTATION				
SALARIES AND WAGES	39,141,653	42,937,780	45,453,186	
EMPLOYEE BENEFITS	21,269,148	21,266,951	24,430,738	
SERVICES,SUPPLIES AND OTHER	8,953,504	9,049,570	8,203,003	
OTHER EXPENDITURES	2,348,485	1,595,287	22,042,528	
TOTAL TRANSPORTATION	71,712,790	74,849,588	100,129,455	-
OTHER USES	472,579,031	560,847,633	593,937,610	
CONVERSION FACTOR				
PRINCIPAL	3,900,784	1,618,625		
INTEREST	153,445	47,026		
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	661,835,001	498,966,668	192,972,821	
ENDING FUND BALANCE	661,835,001	498,966,668	192,972,821	-
TOTAL EXPENDITURES	3,743,458,617	3,978,188,744	3,992,931,971	-

**DOUGLAS COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	(24,033)	(4,433)	194,999	-
UNRESERVED OPENING FUND BAL.	26,229,782	19,161,030	11,870,819	-
OPENING FUND BALANCE	26,205,749	19,156,597	12,065,818	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	9,434,880	10,450,989	5,812,707	-
PROPERTY TAX RESOURCES	-	-	3,791,002	-
TOTAL LOCAL RESOURCES	9,434,880	10,450,989	9,603,709	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	65,838,747	64,443,543	66,428,783	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	65,838,747	64,443,543	66,428,783	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	8,346,935	7,066,483	16,153,311	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	8,346,935	7,066,483	16,153,311	-
OTHER RESOURCES	5,803,439	5,919,604	6,708,000	-
TOTAL RESOURCES	115,629,750	107,037,216	110,959,621	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	27,776,400	27,337,389	29,892,558	-
EMPLOYEE BENEFITS	12,904,552	12,980,434	14,497,455	-
SERVICES,SUPPLIES AND OTHER	3,756,962	3,612,853	5,597,722	-
OTHER EXPENDITURES	313,897	335,358	421,860	-
TOTAL INSTRUCTIONAL	44,751,811	44,266,034	50,409,595	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	16,025,437	16,512,554	18,039,488	-
EMPLOYEE BENEFITS	6,960,011	6,874,682	8,039,985	-
SERVICES,SUPPLIES AND OTHER	13,036,562	12,040,537	12,168,492	-
OTHER EXPENDITURES	534,602	528,210	1,636,113	-
TOTAL NON INSTRUCTIONAL	36,556,612	35,955,983	39,884,078	-
TRANSPORTATION				
SALARIES AND WAGES	2,377,488	2,480,324	2,368,241	-
EMPLOYEE BENEFITS	1,019,190	1,003,001	1,055,722	-
SERVICES,SUPPLIES AND OTHER	693,468	650,214	996,798	-
OTHER EXPENDITURES	889,826	660,003	50	-
TOTAL TRANSPORTATION	4,979,972	4,793,542	4,420,811	-
OTHER USES	6,803,050	6,902,300	6,731,000	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	2,704,000	2,393,000	2,431,000	-
INTEREST	673,275	628,099	589,681	-
RESERVED ENDING FUND BAL.	-	-	121,797	-
UNRESERVED ENDING FUND BAL.	19,161,030	12,098,258	6,371,659	-
ENDING FUND BALANCE	19,161,030	12,098,258	6,493,456	-
TOTAL EXPENDITURES	115,629,750	107,037,216	110,959,621	-

ENROLLMENT	5,024.00	4,939.00	4,933.00
FTE TOTAL EMPLOYEES	681.80	673.20	665.20
FTE TEACHERS	253.00	249.00	241.00
ASSESSED VALUE	4,640,874,683	4,725,769,154	4,886,575,182
COMBINED SCHOOL RATE	0.8500	0.8500	0.8500
ASSESSED VALUE PER PUPIL	923,741	956,827	990,589

**SCHOOL DISTRICTS - DOUGLAS
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	(21,657)		121,797	
UNRESERVED OPENING FUND BAL.	10,619,028	4,169,952	(1,075,710)	
OPENING FUND BALANCE	10,597,371	4,169,952	(953,913)	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	731,835	614,151	436,000	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	731,835	614,151	436,000	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	57,690,410	58,453,818	60,093,849	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	57,690,410	58,453,818	60,093,849	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES				
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	-	-	-	-
OTHER RESOURCES	3,439	19,604	8,000	
TOTAL RESOURCES	69,023,055	63,257,525	59,583,936	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	18,979,627	19,037,515	18,380,903	
EMPLOYEE BENEFITS	8,714,847	8,931,427	9,397,507	
SERVICES,SUPPLIES AND OTHER	1,315,246	1,142,261	1,553,992	
OTHER EXPENDITURES	82,254	78,900	94,140	
TOTAL INSTRUCTIONAL	29,091,974	29,190,103	29,426,542	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	12,403,470	13,019,162	12,749,874	
EMPLOYEE BENEFITS	5,488,777	5,508,270	6,015,574	
SERVICES,SUPPLIES AND OTHER	5,945,863	5,474,224	5,945,269	
OTHER EXPENDITURES	335,272	328,788	410,201	
TOTAL NON INSTRUCTIONAL	24,173,382	24,330,444	25,120,918	-
TRANSPORTATION				
SALARIES AND WAGES	2,105,268	1,940,577	2,086,678	
EMPLOYEE BENEFITS	917,250	875,750	953,307	
SERVICES,SUPPLIES AND OTHER	652,814	609,560	937,944	
OTHER EXPENDITURES	889,826	660,003	50	
TOTAL TRANSPORTATION	4,565,158	4,085,890	3,977,979	-
OTHER USES	6,700,000	6,600,000	5,600,000	
CONVERSION FACTOR				
PRINCIPAL	319,000			
INTEREST	3,589			
RESERVED ENDING FUND BAL.			121,797	
UNRESERVED ENDING FUND BAL.	4,169,952	(948,912)	(4,663,300)	
ENDING FUND BALANCE	4,169,952	(948,912)	(4,541,503)	-
TOTAL EXPENDITURES	69,023,055	63,257,525	59,583,936	-

**ELKO COUNTY SCHOOL DISTRICTS
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	28,853,049	31,691,344	23,526,990	-
OPENING FUND BALANCE	28,853,049	31,691,344	23,526,990	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	5,028,489	6,428,872	8,180,837	-
PROPERTY TAX RESOURCES	81,896	4,950,209	-	-
TOTAL LOCAL RESOURCES	5,110,385	11,379,081	8,180,837	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	133,267,326	142,224,939	182,415,495	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	133,267,326	142,224,939	182,415,495	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	16,258,503	10,541,862	7,582,574	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	16,258,503	10,541,862	7,582,574	-
OTHER RESOURCES	7,496,058	8,595,895	11,204,348	-
TOTAL RESOURCES	190,985,321	204,433,121	232,910,244	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	61,713,734	52,782,669	54,845,120	-
EMPLOYEE BENEFITS	28,455,429	24,672,634	25,723,288	-
SERVICES,SUPPLIES AND OTHER	11,628,550	8,047,761	8,029,756	-
OTHER EXPENDITURES	1,310,061	201,180	704,748	-
TOTAL INSTRUCTIONAL	103,107,774	85,704,244	89,302,912	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	16,096,696	26,404,061	26,326,664	-
EMPLOYEE BENEFITS	6,759,005	11,117,899	10,361,432	-
SERVICES,SUPPLIES AND OTHER	15,678,685	35,525,461	68,065,967	-
OTHER EXPENDITURES	826,224	198,190	459,277	-
TOTAL NON INSTRUCTIONAL	39,360,610	73,245,611	105,213,340	-
TRANSPORTATION				
SALARIES AND WAGES	3,023,233	3,304,824	3,060,644	-
EMPLOYEE BENEFITS	1,362,631	1,357,346	1,281,221	-
SERVICES,SUPPLIES AND OTHER	2,472,063	3,092,001	2,816,580	-
OTHER EXPENDITURES	1,307,078	1,699	1,638	-
TOTAL TRANSPORTATION	8,165,005	7,755,870	7,160,083	-
OTHER USES	8,660,588	14,118,684	10,870,885	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	31,691,344	23,608,712	20,363,022	-
ENDING FUND BALANCE	31,691,344	23,608,712	20,363,022	-
TOTAL EXPENDITURES	190,985,321	204,433,121	232,910,244	-

ENROLLMENT	10,075	9,468	9,513
FTE TOTAL EMPLOYEES	1,113	1,107	1,107
FTE TOTAL TEACHERS	526	545	545
ASSESSED VALUE	2,498,944,791	2,581,976,730	2,548,635,842
COMBINED SCHOOL RATE	0.7500	0.7500	0.7500
ASSESSED VALUE PER PUPIL	248,034	272,707	267,912

**SCHOOL DISTRICTS - ELKO
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	9,929,596	12,207,074	4,868,946	
OPENING FUND BALANCE	9,929,596	12,207,074	4,868,946	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,417,363	1,452,079	1,065,000	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	1,417,363	1,452,079	1,065,000	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	115,660,690	117,129,390	116,477,889	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	115,660,690	117,129,390	116,477,889	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,996,925	1,935,809	2,096,500	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	2,996,925	1,935,809	2,096,500	-
OTHER RESOURCES		32,491	600,000	
TOTAL RESOURCES	130,004,574	132,756,843	125,108,335	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	44,113,674	38,944,782	37,993,952	
EMPLOYEE BENEFITS	20,826,486	18,254,580	17,808,898	
SERVICES,SUPPLIES AND OTHER	3,685,232	5,822,247	5,680,096	
OTHER EXPENDITURES	55,534	35,548	34,680	
TOTAL INSTRUCTIONAL	68,680,926	63,057,157	61,517,626	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	15,770,519	22,690,461	20,940,862	
EMPLOYEE BENEFITS	6,655,889	9,588,865	8,849,494	
SERVICES,SUPPLIES AND OTHER	9,993,285	10,946,215	10,102,183	
OTHER EXPENDITURES	312,380	57,715	53,265	
TOTAL NON INSTRUCTIONAL	32,732,073	43,283,256	39,945,804	-
TRANSPORTATION				
SALARIES AND WAGES	3,015,035	3,175,510	3,060,644	
EMPLOYEE BENEFITS	1,250,870	1,329,305	1,281,221	
SERVICES,SUPPLIES AND OTHER	2,178,711	2,922,286	2,816,580	
OTHER EXPENDITURES	1,279,297	1,699	1,638	
TOTAL TRANSPORTATION	7,723,913	7,428,800	7,160,083	-
OTHER USES	8,660,588	14,118,684	10,870,885	
CONVERSION FACTOR				
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	12,207,074	4,868,946	5,613,935	
ENDING FUND BALANCE	12,207,074	4,868,946	5,613,935	-
TOTAL EXPENDITURES	130,004,574	132,756,843	125,108,335	-

**ESMERALDA COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	132,708	138,433	143,672	-
UNRESERVED OPENING FUND BAL.	2,346,683	2,369,519	2,785,738	-
OPENING FUND BALANCE	2,479,391	2,507,952	2,929,410	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	154,477	157,729	117,763	-
PROPERTY TAX RESOURCES	3,797	-	-	-
TOTAL LOCAL RESOURCES	158,274	157,729	117,763	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	3,436,215	3,460,598	3,008,448	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	3,436,215	3,460,598	3,008,448	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	363,629	494,442	149,738	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	363,629	494,442	149,738	-
OTHER RESOURCES	468,891	515,507	181,504	-
TOTAL RESOURCES	6,906,400	7,136,228	6,386,863	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	672,498	771,678	691,558	-
EMPLOYEE BENEFITS	328,356	394,432	418,730	-
SERVICES,SUPPLIES AND OTHER	412,843	394,779	336,165	-
OTHER EXPENDITURES	7,149	11	26,000	-
TOTAL INSTRUCTIONAL	1,420,846	1,560,900	1,472,453	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	616,143	619,385	815,259	-
EMPLOYEE BENEFITS	295,145	335,172	500,661	-
SERVICES,SUPPLIES AND OTHER	534,071	534,624	730,080	-
OTHER EXPENDITURES	290,150	140,154	221,100	-
TOTAL NON INSTRUCTIONAL	1,735,509	1,629,335	2,267,100	-
TRANSPORTATION				
SALARIES AND WAGES	195,152	150,758	-	-
EMPLOYEE BENEFITS	83,318	76,915	-	-
SERVICES,SUPPLIES AND OTHER	118,098	99,631	-	-
OTHER EXPENDITURES	397,536	179,389	-	-
TOTAL TRANSPORTATION	794,104	506,693	-	-
OTHER USES	447,989	509,890	181,504	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	2,507,952	2,929,410	2,465,806	-
ENDING FUND BALANCE	2,507,952	2,929,410	2,465,806	-
TOTAL EXPENDITURES	6,906,400	7,136,228	6,386,863	-

ENROLLMENT	89	89	79
FTE TOTAL EMPLOYEES	31	31	31
FTE TOTAL TEACHERS	7	7	7
ASSESSED VALUE	194,159,347	319,451,173	277,879,990
COMBINED SCHOOL RATE	0.7500	0.7500	0.7500
ASSESSED VALUE PER PUPIL	2,181,566	3,589,339	3,497,105

**SCHOOL DISTRICTS - ESMERALDA
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	2,113,814	2,159,227	2,203,664	
OPENING FUND BALANCE	2,113,814	2,159,227	2,203,664	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	101,178	90,995	68,263	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	101,178	90,995	68,263	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	3,215,083	3,216,180	2,902,519	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	3,215,083	3,216,180	2,902,519	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	20,486	30,116	20,000	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	20,486	30,116	20,000	-
OTHER RESOURCES		250		
TOTAL RESOURCES	5,450,561	5,496,768	5,194,446	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	448,792	515,169	560,118	
EMPLOYEE BENEFITS	217,795	259,649	333,770	
SERVICES,SUPPLIES AND OTHER	235,110	233,324	257,382	
OTHER EXPENDITURES	953		20,500	
TOTAL INSTRUCTIONAL	902,650	1,008,142	1,171,770	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	463,358	536,986	747,809	
EMPLOYEE BENEFITS	240,804	281,432	456,724	
SERVICES,SUPPLIES AND OTHER	426,903	438,021	566,280	
OTHER EXPENDITURES	18,163	18,306	109,300	
TOTAL NON INSTRUCTIONAL	1,149,228	1,274,745	1,880,113	-
TRANSPORTATION				
SALARIES AND WAGES	192,652	146,605		
EMPLOYEE BENEFITS	83,181	74,702		
SERVICES,SUPPLIES AND OTHER	118,098	99,631		
OTHER EXPENDITURES	397,536	179,389		
TOTAL TRANSPORTATION	791,467	500,327	-	-
OTHER USES	447,989	509,890	181,504	
CONVERSION FACTOR				
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	2,159,227	2,203,664	1,961,059	
ENDING FUND BALANCE	2,159,227	2,203,664	1,961,059	-
TOTAL EXPENDITURES	5,450,561	5,496,768	5,194,446	-

**EUREKA COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	56,309,637	27,946,534	24,447,043	-
OPENING FUND BALANCE	56,309,637	27,946,534	24,447,043	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,721,453	3,163,350	1,081,000	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	2,721,453	3,163,350	1,081,000	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	13,049,586	12,213,153	9,968,572	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	13,049,586	12,213,153	9,968,572	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	485,689	515,938	665,206	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	485,689	515,938	665,206	-
OTHER RESOURCES	1,200,000	1,600,000	1,951,249	-
TOTAL RESOURCES	73,766,365	45,438,975	38,113,070	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	4,090,397	4,125,843	4,854,000	-
EMPLOYEE BENEFITS	2,227,924	2,069,698	2,787,685	-
SERVICES,SUPPLIES AND OTHER	894,094	1,040,623	1,288,296	-
OTHER EXPENDITURES	14,108	18,510	147,600	-
TOTAL INSTRUCTIONAL	7,226,523	7,254,674	9,077,581	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	1,924,753	1,838,708	2,282,350	-
EMPLOYEE BENEFITS	1,020,798	946,447	1,206,900	-
SERVICES,SUPPLIES AND OTHER	1,751,364	1,517,750	4,285,150	-
OTHER EXPENDITURES	4,184,735	3,167,381	2,086,000	-
TOTAL NON INSTRUCTIONAL	8,881,650	7,470,286	9,860,400	-
TRANSPORTATION				
SALARIES AND WAGES	243,434	205,505	254,200	-
EMPLOYEE BENEFITS	120,017	105,452	145,000	-
SERVICES,SUPPLIES AND OTHER	134,566	146,849	294,300	-
OTHER EXPENDITURES	113,641	109,166	180,000	-
TOTAL TRANSPORTATION	611,658	566,972	873,500	-
OTHER USES	1,200,000	1,600,000	2,651,000	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	55,846,534	28,547,043	15,650,589	-
ENDING FUND BALANCE	55,846,534	28,547,043	15,650,589	-
TOTAL EXPENDITURES	73,766,365	45,438,975	38,113,070	-

ENROLLMENT	324	300	300
TOTAL FTE	66	68	70
TOTAL CLASSROOM TEACHER	38	39	39
ASSESSED VALUE	1,577,791,095	1,681,334,726	1,784,429,418
COMBINED SCHOOL RATE	0.7500	0.7500	0.7500
ASSESSED VALUE PER PUPIL	4,873,185	5,599,969	5,948,098

**SCHOOL DISTRICTS - EUREKA
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	16,468,282	15,069,569	14,190,208	
OPENING FUND BALANCE	16,468,282	15,069,569	14,190,208	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,662,831	3,095,850	1,000,000	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	2,662,831	3,095,850	1,000,000	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	12,121,714	11,300,148	9,600,000	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	12,121,714	11,300,148	9,600,000	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES		5,885	169,122	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	-	5,885	169,122	-
OTHER RESOURCES				
TOTAL RESOURCES	31,252,827	29,471,452	24,959,330	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	3,319,987	3,494,286	3,845,000	
EMPLOYEE BENEFITS	1,835,424	1,773,007	2,207,285	
SERVICES,SUPPLIES AND OTHER	661,667	781,267	936,490	
OTHER EXPENDITURES	14,108	13,070	76,600	
TOTAL INSTRUCTIONAL	5,831,186	6,061,630	7,065,375	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	1,800,708	1,711,316	2,150,050	
EMPLOYEE BENEFITS	977,692	898,053	1,149,700	
SERVICES,SUPPLIES AND OTHER	1,588,401	1,275,892	3,977,650	
OTHER EXPENDITURES	4,173,613	3,167,381	2,059,000	
TOTAL NON INSTRUCTIONAL	8,540,414	7,052,642	9,336,400	-
TRANSPORTATION				
SALARIES AND WAGES	243,434	205,505	254,200	
EMPLOYEE BENEFITS	120,017	105,452	145,000	
SERVICES,SUPPLIES AND OTHER	134,566	146,849	294,300	
OTHER EXPENDITURES	113,641	109,166	180,000	
TOTAL TRANSPORTATION	611,658	566,972	873,500	-
OTHER USES	1,200,000	1,600,000	2,611,000	
CONVERSION FACTOR				
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	15,069,569	14,190,208	5,073,055	
ENDING FUND BALANCE	15,069,569	14,190,208	5,073,055	-
TOTAL EXPENDITURES	31,252,827	29,471,452	24,959,330	-

**HUMBOLDT COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	8,778,678	8,416,080	12,546,351	-
OPENING FUND BALANCE	8,778,678	8,416,080	12,546,351	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,573,005	1,791,312	2,081,790	-
PROPERTY TAX RESOURCES	2,376,130	2,494,999	2,605,693	-
TOTAL LOCAL RESOURCES	3,949,135	4,286,311	4,687,483	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	44,836,790	46,610,607	48,061,136	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	44,836,790	46,610,607	48,061,136	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	8,544,541	6,829,673	6,195,035	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	8,544,541	6,829,673	6,195,035	-
OTHER RESOURCES	6,179,625	10,101,297	4,165,074	-
TOTAL RESOURCES	72,288,769	76,243,968	75,655,079	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	20,668,092	19,661,312	19,131,624	-
EMPLOYEE BENEFITS	9,477,646	9,158,010	9,398,670	-
SERVICES,SUPPLIES AND OTHER	3,994,977	2,209,706	2,337,928	-
OTHER EXPENDITURES	185,541	64,521	89,730	-
TOTAL INSTRUCTIONAL	34,326,256	31,093,549	30,957,952	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	8,007,925	10,313,745	10,297,125	-
EMPLOYEE BENEFITS	3,706,135	4,706,194	5,091,793	-
SERVICES,SUPPLIES AND OTHER	6,344,484	10,739,459	12,234,145	-
OTHER EXPENDITURES	2,686,353	70,016	94,450	-
TOTAL NON INSTRUCTIONAL	20,744,897	25,829,414	27,717,513	-
TRANSPORTATION				
SALARIES AND WAGES	1,010,529	998,498	947,450	-
EMPLOYEE BENEFITS	513,593	503,020	500,563	-
SERVICES,SUPPLIES AND OTHER	604,989	869,024	894,027	-
OTHER EXPENDITURES	234,676	1,961	21,600	-
TOTAL TRANSPORTATION	2,363,787	2,372,503	2,363,640	-
OTHER USES	6,147,883	4,101,297	4,165,074	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	250,761	259,903	548,000	-
INTEREST	39,105	31,074	299,427	-
RESERVED ENDING FUND BAL.	-	-	74,982	-
UNRESERVED ENDING FUND BAL.	8,416,080	12,556,228	9,528,491	-
ENDING FUND BALANCE	8,416,080	12,556,228	9,603,473	-
TOTAL EXPENDITURES	72,288,769	76,243,968	75,655,079	-

ENROLLMENT	3,192	3,182	3,182
FTE TOTAL EMPLOYEES	478	474	472
FTE CLASSROOM TEACHERS	236	234	232
ASSESSED VALUE	1,637,371,105	2,224,759,229	2,089,861,660
COMBINED SCHOOL RATE	0.8850	0.8850	0.8850
ASSESSED VALUE PER PUPIL	512,961	699,170	656,776

**SCHOOL DISTRICTS - HUMBOLDT
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	4,766,472	4,198,203	2,433,265	
OPENING FUND BALANCE	4,766,472	4,198,203	2,433,265	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	81,549	83,099	94,000	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	81,549	83,099	94,000	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	39,334,214	40,272,127	42,071,755	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	39,334,214	40,272,127	42,071,755	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	84,200	4,185		
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	84,200	4,185	-	-
OTHER RESOURCES	31,742		300,000	
TOTAL RESOURCES	44,298,177	44,557,614	44,899,020	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	13,623,634	13,937,513	13,719,817	
EMPLOYEE BENEFITS	6,598,514	6,614,750	6,829,632	
SERVICES,SUPPLIES AND OTHER	1,430,672	1,499,225	1,251,573	
OTHER EXPENDITURES	12,613	14,592	11,100	
TOTAL INSTRUCTIONAL	21,665,433	22,066,080	21,812,122	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	7,042,714	8,134,046	7,712,119	
EMPLOYEE BENEFITS	3,274,584	3,817,166	3,872,597	
SERVICES,SUPPLIES AND OTHER	2,810,192	3,099,853	3,202,560	
OTHER EXPENDITURES	90,915	35,790	44,950	
TOTAL NON INSTRUCTIONAL	13,218,405	15,086,855	14,832,226	-
TRANSPORTATION				
SALARIES AND WAGES	829,529	823,166	834,276	
EMPLOYEE BENEFITS	413,400	408,262	441,114	
SERVICES,SUPPLIES AND OTHER	522,731	740,548	708,475	
OTHER EXPENDITURES	234,676	1,961	1,600	
TOTAL TRANSPORTATION	2,000,336	1,973,937	1,985,465	-
OTHER USES				
CONVERSION FACTOR	3,147,883	2,931,297	3,440,074	
PRINCIPAL				
INTEREST	62,761	63,903		
RESERVED ENDING FUND BAL.			74,982	
UNRESERVED ENDING FUND BAL.	4,198,203	2,433,265	2,754,151	
ENDING FUND BALANCE	4,198,203	2,433,265	2,829,133	-
TOTAL EXPENDITURES	44,298,177	44,557,614	44,899,020	-

**LANDER COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	7,678,953	9,685,639	10,027,978	-
OPENING FUND BALANCE	7,678,953	9,685,639	10,027,978	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	457,764	761,622	640,914	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL LOCAL RESOURCES	457,764	761,622	640,914	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	16,459,437	17,679,545	16,929,960	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	16,459,437	17,679,545	16,929,960	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,500,007	1,670,899	3,341,211	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	2,500,007	1,670,899	3,341,211	-
OTHER RESOURCES	1,243,531	2,705,371	2,221,244	-
TOTAL RESOURCES	28,339,692	32,503,076	33,161,307	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	6,595,327	5,611,251	6,190,501	-
EMPLOYEE BENEFITS	3,106,241	2,782,321	2,941,163	-
SERVICES,SUPPLIES AND OTHER	1,290,838	565,170	974,760	-
OTHER EXPENDITURES	28,315	17,243	13,245	-
TOTAL INSTRUCTIONAL	11,020,721	8,975,985	10,119,669	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	2,073,454	3,424,990	3,345,319	-
EMPLOYEE BENEFITS	897,157	1,671,576	1,736,746	-
SERVICES,SUPPLIES AND OTHER	2,575,728	4,743,720	5,459,115	-
OTHER EXPENDITURES	113,240	56,035	53,936	-
TOTAL NON INSTRUCTIONAL	5,659,579	9,896,321	10,595,116	-
TRANSPORTATION				
SALARIES AND WAGES	236,249	250,898	274,287	-
EMPLOYEE BENEFITS	60,575	57,051	73,914	-
SERVICES,SUPPLIES AND OTHER	229,298	320,143	2,129,190	-
OTHER EXPENDITURES	-	-	-	-
TOTAL TRANSPORTATION	526,122	628,092	2,477,391	-
OTHER USES	1,447,631	2,974,702	2,675,133	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	-	-	-	-
INTEREST	-	-	-	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	9,685,639	10,027,976	7,293,998	-
ENDING FUND BALANCE	9,685,639	10,027,976	7,293,998	-
TOTAL EXPENDITURES	28,339,692	32,503,076	33,161,307	-

ENROLLMENT	990.0	992.0	975.0	
FTE TOTAL EMPLOYEES	162.0	167.0	162.4	
FTE TOTAL TEACHERS	71.0	72.6	62.6	
ASSESSED VALUE	1,350,901,008	1,215,371,666	1,758,189,304	
COMBINED SCHOOL RATE	0.7500	0.7500	0.7500	0.7500
ASSESSED VALUE PER PUPIL	1,364,546.47	1,225,173.05	1,803,271.08	#DIV/0!

**SCHOOL DISTRICTS - LANDER
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	923,466	2,461,635	2,062,784	
OPENING FUND BALANCE	923,466	2,461,635	2,062,784	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	86,291	222,546	134,200	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	86,291	222,546	134,200	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	14,932,946	15,498,150	15,400,377	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	14,932,946	15,498,150	15,400,377	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	330,013	256,554	184,607	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	330,013	256,554	184,607	-
OTHER RESOURCES	5,000	845	1,000	
TOTAL RESOURCES	16,277,716	18,439,730	17,782,968	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	4,357,612	3,687,865	4,061,738	
EMPLOYEE BENEFITS	2,138,816	1,850,365	1,977,901	
SERVICES,SUPPLIES AND OTHER	752,628	372,727	507,205	
OTHER EXPENDITURES	22,064	8,897	12,845	
TOTAL INSTRUCTIONAL	7,271,120	5,919,854	6,559,689	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	1,770,883	2,518,874	2,533,277	
EMPLOYEE BENEFITS	807,914	1,306,634	1,409,888	
SERVICES,SUPPLIES AND OTHER	1,974,052	3,077,922	3,222,069	
OTHER EXPENDITURES	28,076	53,773	50,650	
TOTAL NON INSTRUCTIONAL	4,580,925	6,957,203	7,215,884	-
TRANSPORTATION				
SALARIES AND WAGES	231,449	241,950	267,830	
EMPLOYEE BENEFITS	60,069	56,105	73,229	
SERVICES,SUPPLIES AND OTHER	224,887	227,132	335,127	
OTHER EXPENDITURES				
TOTAL TRANSPORTATION	516,405	525,187	676,186	-
OTHER USES	1,447,631	2,974,702	2,675,133	
CONVERSION FACTOR				
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	2,461,635	2,062,784	656,076	
ENDING FUND BALANCE	2,461,635	2,062,784	656,076	-
TOTAL EXPENDITURES	16,277,716	18,439,730	17,782,968	-

**LINCOLN COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	6,686,646	7,628,059	7,218,018	-
OPENING FUND BALANCE	6,686,646	7,628,059	7,218,018	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,290,621	1,600,981	772,216	-
PROPERTY TAX RESOURCES	613,965	647,810	676,478	-
TOTAL LOCAL RESOURCES	1,904,586	2,248,791	1,448,694	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	17,578,500	18,878,414	19,629,949	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	17,578,500	18,878,414	19,629,949	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,084,640	1,586,674	1,480,000	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	2,084,640	1,586,674	1,480,000	-
OTHER RESOURCES	1,981,723	2,319,225	1,930,000	-
TOTAL RESOURCES	30,236,095	32,661,163	31,706,661	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	5,935,238	6,625,749	7,018,354	-
EMPLOYEE BENEFITS	3,000,218	3,379,695	3,732,211	-
SERVICES,SUPPLIES AND OTHER	1,780,450	2,164,790	3,195,558	-
OTHER EXPENDITURES	31,857	225,974	425,854	-
TOTAL INSTRUCTIONAL	10,747,763	12,396,208	14,371,977	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	2,900,496	3,181,724	3,154,059	-
EMPLOYEE BENEFITS	1,426,124	1,643,790	1,716,304	-
SERVICES,SUPPLIES AND OTHER	4,262,629	4,050,493	4,650,980	-
OTHER EXPENDITURES	90,960	112,874	296,800	-
TOTAL NON INSTRUCTIONAL	8,680,209	8,988,881	9,818,143	-
TRANSPORTATION				
SALARIES AND WAGES	203,489	215,911	224,000	-
EMPLOYEE BENEFITS	75,729	89,749	79,185	-
SERVICES,SUPPLIES AND OTHER	262,870	241,656	299,423	-
OTHER EXPENDITURES	115,052	236,293	105,000	-
TOTAL TRANSPORTATION	657,140	783,609	707,608	-
OTHER USES	1,955,024	2,355,087	1,970,000	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	436,562	455,856	324,100	-
INTEREST	131,158	115,742	93,925	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	7,628,239	7,565,780	4,420,908	-
ENDING FUND BALANCE	7,628,239	7,565,780	4,420,908	-
TOTAL EXPENDITURES	30,236,095	32,661,163	31,706,661	-

ENROLLMENT	888	876	867
TOTAL EMPLOYEES FTE	139.0	142.0	145
TOTAL CLASSROOM TEACHERS	75.0	77.0	73
ASSESSED VALUE	315,023,149	357,927,161	422,824,219
COMBINED SCHOOL RATE	0.9731	0.9731	0.9731
ASSESSED VALUE PER PUPIL	354,932	408,826	487,687

**SCHOOL DISTRICTS - LINCOLN
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	2,248,492	3,178,789	2,788,857	
OPENING FUND BALANCE	2,248,492	3,178,789	2,788,857	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	6,676	67,357	10,200	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	6,676	67,357	10,200	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	15,103,002	15,792,569	15,570,285	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	15,103,002	15,792,569	15,570,285	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	102,020	72,490	60,000	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	102,020	72,490	60,000	-
OTHER RESOURCES	126,699	164,138	100,000	
TOTAL RESOURCES	17,586,889	19,275,343	18,529,342	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	3,921,124	4,379,158	4,662,550	
EMPLOYEE BENEFITS	1,912,568	2,157,323	2,571,076	
SERVICES,SUPPLIES AND OTHER	309,509	460,007	447,532	
OTHER EXPENDITURES	2,830	2,600	25,500	
TOTAL INSTRUCTIONAL	6,146,031	6,999,088	7,706,658	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	2,374,508	2,508,587	2,731,715	
EMPLOYEE BENEFITS	1,195,055	1,360,285	1,482,184	
SERVICES,SUPPLIES AND OTHER	2,035,285	2,371,191	1,999,564	
OTHER EXPENDITURES	69,148	105,816	160,000	
TOTAL NON INSTRUCTIONAL	5,673,996	6,345,879	6,373,463	-
TRANSPORTATION				
SALARIES AND WAGES	203,489	215,911	224,000	
EMPLOYEE BENEFITS	75,729	89,749	79,185	
SERVICES,SUPPLIES AND OTHER	256,629	238,572	299,423	
OTHER EXPENDITURES	115,052	236,293	105,000	
TOTAL TRANSPORTATION	650,899	780,525	707,608	-
OTHER USES	1,855,024	2,155,087	1,870,000	
CONVERSION FACTOR				
PRINCIPAL	73,762	79,756		
INTEREST	8,388	6,317		
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	3,178,789	2,908,691	1,871,613	
ENDING FUND BALANCE	3,178,789	2,908,691	1,871,613	-
TOTAL EXPENDITURES	17,586,889	19,275,343	18,529,342	-

**LYON COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	68,496,376	60,537,866	63,486,552	-
OPENING FUND BALANCE	68,496,376	60,537,866	63,486,552	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	7,113,001	7,265,979	4,834,930	-
PROPERTY TAX RESOURCES	11,550,852	13,316,576	14,054,350	-
TOTAL LOCAL RESOURCES	18,663,853	20,582,555	18,889,280	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	125,506,503	132,238,372	132,201,382	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	125,506,503	132,238,372	132,201,382	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	15,775,806	14,416,047	11,586,258	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	15,775,806	14,416,047	11,586,258	-
OTHER RESOURCES	15,525,000	36,140,026	38,689,100	-
TOTAL RESOURCES	243,967,538	263,914,866	264,852,572	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	45,130,904	46,058,343	47,506,292	-
EMPLOYEE BENEFITS	19,396,807	20,569,436	25,049,514	-
SERVICES,SUPPLIES AND OTHER	11,427,560	6,558,394	8,878,430	-
OTHER EXPENDITURES	322,643	314,648	278,022	-
TOTAL INSTRUCTIONAL	76,277,914	73,500,821	81,712,258	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	21,984,668	25,097,991	26,219,554	-
EMPLOYEE BENEFITS	8,575,332	9,929,198	12,337,144	-
SERVICES,SUPPLIES AND OTHER	38,833,771	49,260,647	56,907,035	-
OTHER EXPENDITURES	3,137,806	510,103	628,286	-
TOTAL NON INSTRUCTIONAL	72,531,577	84,797,939	96,092,019	-
TRANSPORTATION				
SALARIES AND WAGES	3,171,359	3,582,785	3,439,187	-
EMPLOYEE BENEFITS	1,141,041	1,352,604	1,676,692	-
SERVICES,SUPPLIES AND OTHER	2,237,701	3,440,245	4,048,508	-
OTHER EXPENDITURES	983,370	3,491	20,000	-
TOTAL TRANSPORTATION	7,533,471	8,379,125	9,184,387	-
OTHER USES	15,525,000	21,144,225	24,688,220	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	8,355,000	9,190,000	10,540,000	-
INTEREST	3,206,706	3,416,209	3,493,117	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	60,537,866	63,486,547	39,142,568	-
ENDING FUND BALANCE	60,537,866	63,486,547	39,142,568	-
TOTAL EXPENDITURES	243,967,538	263,914,866	264,852,572	-

ENROLLMENT	9,011	8,754	8,758
TOTAL FTE	1,119	1,124	1,126
TOTAL CLASSROOM	545	546	546
ASSESSED VALUE	3,083,725,885	3,291,747,293	3,414,228,155
COMBINED SCHOOL RATE	1.3367	1.3367	1.3367
ASSESSED VALUE PER PUPIL	342,218	376,028	389,841

**SCHOOL DISTRICTS - Lyon
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	17,054,019	22,337,968	21,447,175	
OPENING FUND BALANCE	17,054,019	22,337,968	21,447,175	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	417,271	1,450,070	650,000	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	417,271	1,450,070	650,000	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	112,597,025	116,885,191	117,965,038	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	112,597,025	116,885,191	117,965,038	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	354,612	1,046,833	161,000	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	354,612	1,046,833	161,000	-
OTHER RESOURCES				
TOTAL RESOURCES	130,422,927	141,720,062	140,223,213	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	29,992,491	29,956,187	30,664,518	
EMPLOYEE BENEFITS	13,062,418	13,621,261	16,992,314	
SERVICES,SUPPLIES AND OTHER	3,242,243	2,141,189	3,556,000	
OTHER EXPENDITURES	234,979	48,255	92,000	
TOTAL INSTRUCTIONAL	46,532,131	45,766,892	51,304,832	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	16,985,851	19,685,261	19,189,000	
EMPLOYEE BENEFITS	6,947,610	7,736,731	9,687,000	
SERVICES,SUPPLIES AND OTHER	14,856,809	20,319,656	13,573,000	
OTHER EXPENDITURES	1,209,841	171,663	280,000	
TOTAL NON INSTRUCTIONAL	40,000,111	47,913,311	42,729,000	-
TRANSPORTATION				
SALARIES AND WAGES	2,616,704	2,861,958	2,700,000	
EMPLOYEE BENEFITS	943,739	1,069,172	1,300,000	
SERVICES,SUPPLIES AND OTHER	1,483,900	1,513,843	2,914,890	
OTHER EXPENDITURES	983,370	3,491	20,000	
TOTAL TRANSPORTATION	6,027,713	5,448,464	6,934,890	-
OTHER USES	15,525,000	21,144,225	24,663,220	
CONVERSION FACTOR				
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	22,337,968	21,447,170	14,591,271	
ENDING FUND BALANCE	22,337,968	21,447,170	14,591,271	-
TOTAL EXPENDITURES	130,422,927	141,720,062	140,223,213	-

**MINERAL COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	3,981,164	5,507,332	5,850,134	-
OPENING FUND BALANCE	3,981,164	5,507,332	5,850,134	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	365,213	233,203	308,696	-
PROPERTY TAX RESOURCES	477,527	494,708	505,237	-
TOTAL LOCAL RESOURCES	842,740	727,911	813,933	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	10,548,975	11,281,234	11,244,734	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	10,548,975	11,281,234	11,244,734	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	4,029,900	3,575,567	5,888,396	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	4,029,900	3,575,567	5,888,396	-
OTHER RESOURCES	836,764	1,339,881	888,581	-
TOTAL RESOURCES	20,239,543	22,431,925	24,685,778	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	3,682,747	3,973,130	4,373,327	-
EMPLOYEE BENEFITS	1,624,997	1,795,992	2,637,794	-
SERVICES,SUPPLIES AND OTHER	1,140,525	1,628,763	2,396,861	-
OTHER EXPENDITURES	31,441	65,934	73,909	-
TOTAL INSTRUCTIONAL	6,479,710	7,463,819	9,481,891	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	2,215,484	2,536,861	2,986,539	-
EMPLOYEE BENEFITS	1,311,950	1,504,224	1,981,769	-
SERVICES,SUPPLIES AND OTHER	2,392,362	1,797,159	5,435,693	-
OTHER EXPENDITURES	192,697	131,923	211,640	-
TOTAL NON INSTRUCTIONAL	6,112,493	5,970,167	10,615,641	-
TRANSPORTATION				
SALARIES AND WAGES	198,738	211,185	155,748	-
EMPLOYEE BENEFITS	80,070	68,711	93,481	-
SERVICES,SUPPLIES AND OTHER	555,755	950,225	251,870	-
OTHER EXPENDITURES	51,716	127,613	38,200	-
TOTAL TRANSPORTATION	886,279	1,357,734	539,299	-
OTHER USES	995,522	1,522,838	1,704,749	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	238,000	241,000	244,000	-
INTEREST	20,207	16,947	13,645	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	5,507,332	5,859,420	2,086,553	-
ENDING FUND BALANCE	5,507,332	5,859,420	2,086,553	-
TOTAL EXPENDITURES	20,239,543	22,431,925	24,685,778	-

BALANCING DIFF.	-	-	-	-
ENROLLMENT	558.7	514.0	480	
Total Employees FTE	95.0	98.0	102	
Total Classroom Teachers	42	39.0	43	
ASSESSED VALUE	290,198,000	287,576,702	318,895,304	
COMBINED SCHOOL RATE	1.00	1.00	1.00	
ASSESSED VALUE PER PUPIL	519,379	559,488	664,365	

**SCHOOL DISTRICTS - MINERAL
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	1,814,311	2,834,762	2,662,729	
OPENING FUND BALANCE	1,814,311	2,834,762	2,662,729	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	293,153	168,300	195,018	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	293,153	168,300	195,018	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	9,258,789	9,494,813	9,514,199	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	9,258,789	9,494,813	9,514,199	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	846,839	566,980	450,000	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	846,839	566,980	450,000	-
OTHER RESOURCES				
TOTAL RESOURCES	12,213,092	13,064,855	12,821,946	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	2,378,363	2,568,781	2,880,762	
EMPLOYEE BENEFITS	1,079,625	1,150,536	1,552,517	
SERVICES,SUPPLIES AND OTHER	231,365	312,821	351,103	
OTHER EXPENDITURES	30,924	31,444	31,606	
TOTAL INSTRUCTIONAL	3,720,277	4,063,582	4,815,988	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	1,842,033	2,057,722	2,261,751	
EMPLOYEE BENEFITS	1,119,942	1,305,477	1,632,401	
SERVICES,SUPPLIES AND OTHER	1,247,042	1,097,924	1,493,059	
OTHER EXPENDITURES	(1,274)	49,958	64,639	
TOTAL NON INSTRUCTIONAL	4,207,743	4,511,081	5,451,850	-
TRANSPORTATION				
SALARIES AND WAGES	198,738	198,133	155,748	
EMPLOYEE BENEFITS	80,070	65,411	93,481	
SERVICES,SUPPLIES AND OTHER	165,536	186,644	240,769	
OTHER EXPENDITURES	10,444	4,437	2,950	
TOTAL TRANSPORTATION	454,788	454,625	492,948	-
OTHER USES	995,522	1,372,838	1,050,068	
CONVERSION FACTOR				
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	2,834,762	2,662,729	1,011,092	
ENDING FUND BALANCE	2,834,762	2,662,729	1,011,092	-
TOTAL EXPENDITURES	12,213,092	13,064,855	12,821,946	-

**NYE COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	52,379,178	93,130,454	60,605,446	-
OPENING FUND BALANCE	52,379,178	93,130,454	60,605,446	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	7,386,792	7,556,424	8,296,734	-
PROPERTY TAX RESOURCES	10,883,096	12,428,271	11,549,964	-
TOTAL LOCAL RESOURCES	18,269,888	19,984,695	19,846,698	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	82,031,598	85,387,847	88,589,403	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	82,031,598	85,387,847	88,589,403	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	15,516,329	12,872,686	10,983,113	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	15,516,329	12,872,686	10,983,113	-
OTHER RESOURCES	65,596,593	18,099,285	28,709,193	-
TOTAL RESOURCES	233,793,586	229,474,967	208,733,853	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	34,450,005	40,233,931	35,961,080	-
EMPLOYEE BENEFITS	16,485,709	19,098,103	18,696,445	-
SERVICES,SUPPLIES AND OTHER	10,058,766	7,772,136	9,508,227	-
OTHER EXPENDITURES	159,782	13,123	13,475	-
TOTAL INSTRUCTIONAL	61,154,262	67,117,293	64,179,227	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	13,843,380	15,699,415	21,442,610	-
EMPLOYEE BENEFITS	7,024,924	7,838,948	11,555,111	-
SERVICES,SUPPLIES AND OTHER	23,615,874	37,165,429	53,485,033	-
OTHER EXPENDITURES	790,648	659,210	100,327	-
TOTAL NON INSTRUCTIONAL	45,274,826	61,363,002	86,583,081	-
TRANSPORTATION				
SALARIES AND WAGES	3,975,917	4,411,945	4,409,180	-
EMPLOYEE BENEFITS	1,842,472	2,163,321	2,653,130	-
SERVICES,SUPPLIES AND OTHER	1,686,966	1,618,241	2,651,366	-
OTHER EXPENDITURES	3,646,077	4,634,001	4,820	-
TOTAL TRANSPORTATION	11,151,432	12,827,508	9,718,496	-
OTHER USES	12,987,281	18,099,285	18,396,366	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	7,534,000	6,199,000	6,933,000	-
INTEREST	2,561,331	3,263,435	3,242,295	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	93,130,454	60,605,444	19,681,388	-
ENDING FUND BALANCE	93,130,454	60,605,444	19,681,388	-
TOTAL EXPENDITURES	233,793,586	229,474,967	208,733,853	-

ENROLLMENT	5,440.43	5,457.05	5457.05
TOTAL FTE	898	870	781.24
TOTAL CLASSROOM TEACHER	358	340	322.75
ASSESSED VALUE	2,241,880,703	2,463,174,325	2,516,930,712
COMBINED SCHOOL RATE	1.3350	1.3350	1.3350
ASSESSED VALUE PER PUPIL	412,078	451,375	461,226

**SCHOOL DISTRICTS - NYE
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	16,678,096	12,592,897	8,303,062	
OPENING FUND BALANCE	16,678,096	12,592,897	8,303,062	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	574,496	534,396	350,000	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	574,496	534,396	350,000	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	72,173,032	75,332,604	80,132,418	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	72,173,032	75,332,604	80,132,418	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,561	-		
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	1,561	-	-	-
OTHER RESOURCES		3,572,989	1,748,815	
TOTAL RESOURCES	89,427,185	92,032,886	90,534,295	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	19,636,948	22,445,143	23,817,529	
EMPLOYEE BENEFITS	9,111,599	10,327,465	12,069,230	
SERVICES,SUPPLIES AND OTHER	3,038,269	1,743,207	1,729,584	
OTHER EXPENDITURES	19,021	9,723	13,475	
TOTAL INSTRUCTIONAL	31,805,837	34,525,538	37,629,818	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	11,685,330	13,661,877	14,214,834	
EMPLOYEE BENEFITS	6,143,435	7,008,285	8,025,510	
SERVICES,SUPPLIES AND OTHER	8,279,993	7,382,066	7,297,668	
OTHER EXPENDITURES	73,751	64,817	69,472	
TOTAL NON INSTRUCTIONAL	26,182,509	28,117,045	29,607,484	-
TRANSPORTATION				
SALARIES AND WAGES	2,829,614	3,325,774	3,051,872	
EMPLOYEE BENEFITS	1,266,549	1,574,420	1,782,041	
SERVICES,SUPPLIES AND OTHER	1,573,625	1,475,746	1,744,797	
OTHER EXPENDITURES	12,873	9,006	4,820	
TOTAL TRANSPORTATION	5,682,661	6,384,946	6,583,530	-
OTHER USES	12,987,281	14,526,296	16,647,551	
CONVERSION FACTOR				
PRINCIPAL	176,000	176,000		
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	12,592,897	8,303,061	65,912	
ENDING FUND BALANCE	12,592,897	8,303,061	65,912	-
TOTAL EXPENDITURES	89,427,185	92,032,886	90,534,295	-

**PERSHING COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	8,493,491	8,654,020	7,329,612	-
OPENING FUND BALANCE	8,493,491	8,654,020	7,329,612	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	573,703	826,484	362,550	-
PROPERTY TAX RESOURCES	1,419,060	2,249,044	1,857,270	-
TOTAL LOCAL RESOURCES	1,992,763	3,075,528	2,219,820	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	13,529,922	14,980,837	13,767,334	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	13,529,922	14,980,837	13,767,334	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,732,794	1,174,187	1,196,356	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	1,732,794	1,174,187	1,196,356	-
OTHER RESOURCES	1,982,040	1,722,360	1,984,750	-
TOTAL RESOURCES	27,731,010	29,606,932	26,497,872	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	5,110,302	5,830,024	5,936,299	-
EMPLOYEE BENEFITS	2,257,028	2,607,466	2,867,936	-
SERVICES,SUPPLIES AND OTHER	1,550,294	1,666,961	1,462,175	-
OTHER EXPENDITURES	125,979	140,533	70,118	-
TOTAL INSTRUCTIONAL	9,043,603	10,244,984	10,336,528	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	2,394,967	2,466,149	2,592,733	-
EMPLOYEE BENEFITS	1,169,105	1,245,496	1,451,408	-
SERVICES,SUPPLIES AND OTHER	2,116,183	2,768,509	2,386,798	-
OTHER EXPENDITURES	804,493	1,123,723	418,149	-
TOTAL NON INSTRUCTIONAL	6,484,748	7,603,877	6,849,088	-
TRANSPORTATION				
SALARIES AND WAGES	420,097	470,531	502,476	-
EMPLOYEE BENEFITS	195,650	237,329	403,000	-
SERVICES,SUPPLIES AND OTHER	264,121	297,471	306,750	-
OTHER EXPENDITURES	258,287	175,900	251,000	-
TOTAL TRANSPORTATION	1,138,155	1,181,231	1,463,226	-
OTHER USES	1,982,040	1,722,360	1,686,614	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	334,000	344,000	377,701	-
INTEREST	56,212	47,889	50,000	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	8,692,252	8,462,591	5,734,712	-
ENDING FUND BALANCE	8,692,252	8,462,591	5,734,712	-
TOTAL EXPENDITURES	27,731,010	29,606,932	26,497,872	-

ENROLLMENT	667	641	632
TOTAL EMPLOYEE FTE	118.00	122.00	122
TOTAL CLASSROOM TEACHERS	54.00	60.00	60
ASSESSED VALUE	384,514,450	411,169,653	515,342,611
COMBINED SCHOOL RATE	1.1500	1.1500	1.1500
ASSESSED VALUE PER PUPIL	576,483	641,450	815,416

**SCHOOL DISTRICTS - PERSHING
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	4,135,933	4,258,929	4,202,259	
OPENING FUND BALANCE	4,135,933	4,258,929	4,202,259	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	275,068	248,771	151,800	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	275,068	248,771	151,800	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	10,414,284	10,914,628	10,256,843	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	10,414,284	10,914,628	10,256,843	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	144,725	92,081	100,000	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	144,725	92,081	100,000	-
OTHER RESOURCES				
TOTAL RESOURCES	14,970,010	15,514,409	14,710,902	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	3,311,009	3,719,249	3,852,000	
EMPLOYEE BENEFITS	1,384,798	1,640,053	1,919,000	
SERVICES,SUPPLIES AND OTHER	599,165	456,103	473,000	
OTHER EXPENDITURES	22,096	22,848	27,500	
TOTAL INSTRUCTIONAL	5,317,068	5,838,253	6,271,500	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	1,905,758	1,896,905	2,073,000	
EMPLOYEE BENEFITS	943,646	978,060	1,225,200	
SERVICES,SUPPLIES AND OTHER	956,636	859,891	1,097,000	
OTHER EXPENDITURES	(5,981)	22,297	67,000	
TOTAL NON INSTRUCTIONAL	3,800,059	3,757,153	4,462,200	-
TRANSPORTATION				
SALARIES AND WAGES	401,934	414,506	450,000	
EMPLOYEE BENEFITS	193,692	222,954	400,000	
SERVICES,SUPPLIES AND OTHER	258,001	281,024	300,000	
OTHER EXPENDITURES	258,287	175,900	251,000	
TOTAL TRANSPORTATION	1,111,914	1,094,384	1,401,000	-
OTHER USES	482,040	622,360	189,750	
CONVERSION FACTOR				
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	4,258,929	4,202,259	2,386,452	
ENDING FUND BALANCE	4,258,929	4,202,259	2,386,452	-
TOTAL EXPENDITURES	14,970,010	15,514,409	14,710,902	-

**STOREY COUNTY SCHOOL DISTRICTS
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	305,577	-
UNRESERVED OPENING FUND BAL.	22,619,914	26,572,769	61,740,869	-
OPENING FUND BALANCE	22,619,914	26,572,769	62,046,446	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	1,074,373	2,281,298	1,733,428	-
PROPERTY TAX RESOURCES	1,725,800	4,021,825	4,601,399	-
TOTAL LOCAL RESOURCES	2,800,173	6,303,123	6,334,827	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	11,284,080	10,973,844	11,240,357	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	11,284,080	10,973,844	11,240,357	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	610,561	530,182	715,077	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	610,561	530,182	715,077	-
OTHER RESOURCES	772,214	31,759,706	3,291,427	-
TOTAL RESOURCES	38,086,942	76,139,624	83,628,134	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	2,670,700	2,586,660	3,212,818	-
EMPLOYEE BENEFITS	1,241,842	1,255,593	1,590,266	-
SERVICES,SUPPLIES AND OTHER	633,715	526,176	1,178,821	-
OTHER EXPENDITURES	5,923	6,967	79,705	-
TOTAL INSTRUCTIONAL	4,552,180	4,375,396	6,061,610	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	1,625,586	1,721,624	1,838,040	-
EMPLOYEE BENEFITS	757,274	861,081	983,314	-
SERVICES,SUPPLIES AND OTHER	2,419,087	3,686,173	42,019,029	-
OTHER EXPENDITURES	168,951	24,815	34,700	-
TOTAL NON INSTRUCTIONAL	4,970,898	6,293,693	44,875,083	-
TRANSPORTATION				
SALARIES AND WAGES	247,790	256,821	328,396	-
EMPLOYEE BENEFITS	118,198	138,668	197,806	-
SERVICES,SUPPLIES AND OTHER	542,726	382,845	1,055,800	-
OTHER EXPENDITURES	314,705	-	-	-
TOTAL TRANSPORTATION	1,223,419	778,334	1,582,002	-
OTHER USES	767,676	1,298,218	4,402,857	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	-	1,102,541	3,410,000	-
INTEREST	-	198,668	3,275,225	-
RESERVED ENDING FUND BAL.	150,588	168,971	-	-
UNRESERVED ENDING FUND BAL.	26,422,181	61,923,803	20,021,357	-
ENDING FUND BALANCE	26,572,769	62,092,774	20,021,357	-
TOTAL EXPENDITURES	38,086,942	76,139,624	83,628,134	-

ENROLLMENT	409	427	429.4
TOTAL FTE	69	69	69
TOTAL CLASSROOM TEACHERS	30	30	30
ASSESSED VALUE	2,802,786,720	3,589,095,999	3,543,355,021
COMBINED SCHOOL RATE	0.8947	0.8947	0.8947
ASSESSED VALUE PER PUPIL	6,852,779	8,405,377	8,251,875

**SCHOOL DISTRICTS - STOREY
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	12,061,488	14,048,917	14,139,694	
OPENING FUND BALANCE	12,061,488	14,048,917	14,139,694	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	687,941	711,583	611,200	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	687,941	711,583	611,200	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	10,483,040	10,279,461	10,371,803	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	10,483,040	10,279,461	10,371,803	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	9,353	-	50,000	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	9,353	-	50,000	-
OTHER RESOURCES				
TOTAL RESOURCES	23,241,822	25,039,961	25,172,697	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	1,894,361	2,017,536	2,414,963	
EMPLOYEE BENEFITS	853,969	924,911	1,160,362	
SERVICES,SUPPLIES AND OTHER	470,354	469,006	990,360	
OTHER EXPENDITURES	5,923	6,967	12,520	
TOTAL INSTRUCTIONAL	3,224,607	3,418,420	4,578,205	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	1,569,220	1,660,606	1,749,618	
EMPLOYEE BENEFITS	719,830	814,061	941,878	
SERVICES,SUPPLIES AND OTHER	1,863,346	2,942,158	5,991,279	
OTHER EXPENDITURES	167,951	18,815	25,700	
TOTAL NON INSTRUCTIONAL	4,320,347	5,435,640	8,708,475	-
TRANSPORTATION				
SALARIES AND WAGES	243,492	256,821	323,396	
EMPLOYEE BENEFITS	116,962	138,668	196,194	
SERVICES,SUPPLIES AND OTHER	228,994	352,500	575,300	
OTHER EXPENDITURES	290,827			
TOTAL TRANSPORTATION	880,275	747,989	1,094,890	-
OTHER USES				
CONVERSION FACTOR	767,676	1,298,218	4,402,857	
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	14,048,917	14,139,694	6,388,270	
ENDING FUND BALANCE	14,048,917	14,139,694	6,388,270	-
TOTAL EXPENDITURES	23,241,822	25,039,961	25,172,697	-

**WASHOE COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	-	-
UNRESERVED OPENING FUND BAL.	519,500,098	729,955,509	646,642,731	-
OPENING FUND BALANCE	519,500,098	729,955,509	646,642,731	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	244,831,287	160,219,536	128,701,671	-
PROPERTY TAX RESOURCES	-	90,313,448	96,419,140	-
TOTAL LOCAL RESOURCES	244,831,287	250,532,984	225,120,811	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	733,456,070	751,413,696	777,156,537	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	733,456,070	751,413,696	777,156,537	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	94,136,480	52,905,959	55,916,952	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	94,136,480	52,905,959	55,916,952	-
OTHER RESOURCES	215,404,334	264,273,305	96,419,572	-
TOTAL RESOURCES	1,807,328,269	2,049,081,453	1,801,256,603	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	319,424,150	288,544,890	317,895,012	-
EMPLOYEE BENEFITS	143,122,503	133,047,093	149,581,671	-
SERVICES,SUPPLIES AND OTHER	71,137,318	37,867,902	42,378,057	-
OTHER EXPENDITURES	4,013,832	4,167,494	5,403,844	-
TOTAL INSTRUCTIONAL	537,697,803	463,627,379	515,258,584	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	136,777,973	193,620,412	186,390,195	-
EMPLOYEE BENEFITS	58,466,260	91,319,691	86,856,623	-
SERVICES,SUPPLIES AND OTHER	150,525,550	298,635,382	434,515,119	-
OTHER EXPENDITURES	7,077,234	3,135,981	4,299,614	-
TOTAL NON INSTRUCTIONAL	352,847,017	586,711,466	712,061,551	-
TRANSPORTATION				
SALARIES AND WAGES	23,115,347	24,242,534	23,797,195	-
EMPLOYEE BENEFITS	9,401,769	10,012,028	10,436,266	-
SERVICES,SUPPLIES AND OTHER	39,472,543	3,777,600	5,281,775	-
OTHER EXPENDITURES	3,158,759	1,901,921	13,463	-
TOTAL TRANSPORTATION	75,148,418	39,934,083	39,528,699	-
OTHER USES	159,818,852	152,249,445	143,595,297	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	57,529,000	62,317,000	52,855,000	-
INTEREST	46,621,781	53,580,796	32,624,430	-
RESERVED ENDING FUND BAL.	-	-	-	-
UNRESERVED ENDING FUND BAL.	577,665,398	690,661,284	305,333,043	-
ENDING FUND BALANCE	577,665,398	690,661,284	305,333,043	-
TOTAL EXPENDITURES	1,807,328,269	2,049,081,453	1,801,256,603	-

BALANCING DIFF.	-	-	-	-
ENROLLMENT	59,536	58,526	57,501	
TOTAL FTE	7,053	7,342	7,465	
TOTAL CLASSROOM TEACHER	3,372	3,387	3,379	
ASSESSED VALUE	28,178,020,257	30,538,620,281	31,982,957,867	
COMBINED SCHOOL RATE	1.1385	1.1385	1.1385	
ASSESSED VALUE PER PUPIL	473,296	521,793	556,212	

**SCHOOL DISTRICTS - WASHOE
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE				
UNRESERVED OPENING FUND BAL.	62,649,101	71,082,682	69,932,041	
OPENING FUND BALANCE	62,649,101	71,082,682	69,932,041	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	13,899,371	12,494,628	8,918,563	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	13,899,371	12,494,628	8,918,563	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	618,917,807	638,234,390	657,686,481	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	618,917,807	638,234,390	657,686,481	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	381,537	343,621	370,000	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	381,537	343,621	370,000	-
OTHER RESOURCES	45,266	79,494	50,000	
TOTAL RESOURCES	695,893,082	722,234,815	736,957,085	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	196,211,788	194,297,187	198,363,264	
EMPLOYEE BENEFITS	87,371,649	91,357,170	93,269,011	
SERVICES,SUPPLIES AND OTHER	11,366,118	12,054,293	12,306,554	
OTHER EXPENDITURES	532,797	724,704	739,870	
TOTAL INSTRUCTIONAL	295,482,352	298,433,354	304,678,699	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	122,410,098	135,005,835	143,021,145	
EMPLOYEE BENEFITS	53,030,399	57,925,085	61,364,103	
SERVICES,SUPPLIES AND OTHER	38,495,458	38,091,341	40,352,828	
OTHER EXPENDITURES	486,788	427,819	453,219	
TOTAL NON INSTRUCTIONAL	214,422,743	231,450,080	245,191,295	-
TRANSPORTATION				
SALARIES AND WAGES	14,465,004	15,556,275	16,584,401	
EMPLOYEE BENEFITS	5,881,035	6,275,425	6,690,172	
SERVICES,SUPPLIES AND OTHER	3,390,116	3,047,495	3,248,906	
OTHER EXPENDITURES	33,480	12,628	13,463	
TOTAL TRANSPORTATION	23,769,635	24,891,823	26,536,942	-
OTHER USES				
CONVERSION FACTOR	91,135,670	93,300,060	94,057,842	
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.				
UNRESERVED ENDING FUND BAL.	71,082,682	74,159,498	66,492,307	
ENDING FUND BALANCE	71,082,682	74,159,498	66,492,307	-
TOTAL EXPENDITURES	695,893,082	722,234,815	736,957,085	-

**WHITE PINE COUNTY SCHOOL DISTRICT
TOTAL ALL FUNDS**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	EST. 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE	-	-	249,274	-
UNRESERVED OPENING FUND BAL.	12,916,824	11,969,633	12,423,738	-
OPENING FUND BALANCE	12,916,824	11,969,633	12,673,012	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	3,676,062	4,118,277	1,827,018	-
PROPERTY TAX RESOURCES	-	-	558,672	-
TOTAL LOCAL RESOURCES	3,676,062	4,118,277	2,385,690	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	24,287,833	23,731,128	24,757,005	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL STATE RESOURCES	24,287,833	23,731,128	24,757,005	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	2,220,241	1,532,300	2,365,002	-
PROPERTY TAX RESOURCES	-	-	-	-
TOTAL FEDERAL RESOURCES	2,220,241	1,532,300	2,365,002	-
OTHER RESOURCES	2,502,882	2,047,424	3,610,235	-
TOTAL RESOURCES	45,603,842	43,398,762	45,790,944	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	9,480,188	9,224,937	9,640,170	-
EMPLOYEE BENEFITS	4,247,502	4,392,632	4,888,793	-
SERVICES,SUPPLIES AND OTHER	1,449,671	1,249,961	1,995,334	-
OTHER EXPENDITURES	33,584	8,605	6,037	-
TOTAL INSTRUCTIONAL	15,210,945	14,876,135	16,530,334	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	3,639,603	4,763,194	5,569,038	-
EMPLOYEE BENEFITS	1,829,638	2,344,039	2,898,234	-
SERVICES,SUPPLIES AND OTHER	7,030,855	6,142,985	10,067,635	-
OTHER EXPENDITURES	415,995	71,136	112,989	-
TOTAL NON INSTRUCTIONAL	12,916,091	13,321,354	18,647,896	-
TRANSPORTATION				
SALARIES AND WAGES	749,206	610,668	59,589	-
EMPLOYEE BENEFITS	316,109	316,598	5,594	-
SERVICES,SUPPLIES AND OTHER	1,067,128	975,858	12,166	-
OTHER EXPENDITURES	296,143	508	-	-
TOTAL TRANSPORTATION	2,428,586	1,903,632	77,349	-
OTHER USES	2,502,882	2,047,424	3,610,235	-
CONVERSION FACTOR	-	-	-	-
PRINCIPAL	395,000	410,000	420,000	-
INTEREST	180,705	168,905	156,780	-
RESERVED ENDING FUND BAL.	-	-	232,400	-
UNRESERVED ENDING FUND BAL.	11,969,633	10,671,312	6,115,950	-
ENDING FUND BALANCE	11,969,633	10,671,312	6,348,350	-
TOTAL EXPENDITURES	45,603,842	43,398,762	45,790,944	-

BALANCING DIFF.	-	-	-	-
ENROLLMENT	1,251	1,220	1,195	
TOTAL FTE	108	108	196	
TOTAL CLASSROOM TEACHER	167	168	101	
ASSESSED VALUE	683,110,768	746,542,775	723,147,733	
COMBINED SCHOOL RATE	0.9990	0.9990	0.9990	
ASSESSED VALUE PER PUPIL	546,261	611,695	605,023	

**SCHOOL DISTRICTS - WHITE PINE
GENERAL FUND**

SCHOOL DISTRICT ACTIVITIES RESOURCES	ACTUAL 2024	ACTUAL 2025	ESTIMATE 2026	BUDGET 2027
RESERVED OPENING FUND BALANCE			249,274	
UNRESERVED OPENING FUND BAL.	6,416,249	5,839,741	4,859,932	
OPENING FUND BALANCE	6,416,249	5,839,741	5,109,206	-
LOCAL RESOURCES				
NONPROPERTY TAX RESOURCES	367,991	264,639	149,608	
PROPERTY TAX RESOURCES				
TOTAL LOCAL RESOURCES	367,991	264,639	149,608	-
STATE RESOURCES				
NONPROPERTY TAX RESOURCES	19,607,074	20,034,195	20,962,443	
PROPERTY TAX RESOURCES				
TOTAL STATE RESOURCES	19,607,074	20,034,195	20,962,443	-
FEDERAL RESOURCES				
NONPROPERTY TAX RESOURCES	202,913	74,614	337,798	
PROPERTY TAX RESOURCES				
TOTAL FEDERAL RESOURCES	202,913	74,614	337,798	-
OTHER RESOURCES				
TOTAL RESOURCES	26,594,227	26,213,189	26,559,055	-
EXPENDITURES/EXPENSES				
INSTRUCTIONAL				
SALARIES AND WAGES	6,113,729	6,267,092	6,660,931	
EMPLOYEE BENEFITS	2,787,411	3,018,343	3,364,491	
SERVICES,SUPPLIES AND OTHER	1,112,826	1,056,496	1,090,740	
OTHER EXPENDITURES	18,923	5,600	6,037	
TOTAL INSTRUCTIONAL	10,032,889	10,347,531	11,122,199	-
NON-INSTRUCTIONAL				
SALARIES AND WAGES	2,771,356	3,641,491	4,448,650	
EMPLOYEE BENEFITS	1,469,117	1,795,011	2,329,136	
SERVICES,SUPPLIES AND OTHER	3,180,714	3,443,228	4,117,170	
OTHER EXPENDITURES	114,462	67,954	51,726	
TOTAL NON INSTRUCTIONAL	7,535,649	8,947,684	10,946,682	-
TRANSPORTATION				
SALARIES AND WAGES	713,921	610,668	59,589	
EMPLOYEE BENEFITS	307,266	316,598	5,594	
SERVICES,SUPPLIES AND OTHER	509,708	809,066	12,166	
OTHER EXPENDITURES	152,171	508		
TOTAL TRANSPORTATION	1,683,066	1,736,840	77,349	-
OTHER USES	1,502,882	2,047,424	2,110,235	
CONVERSION FACTOR				
PRINCIPAL				
INTEREST				
RESERVED ENDING FUND BAL.			232,400	
UNRESERVED ENDING FUND BAL.	5,839,741	3,133,710	2,070,190	
ENDING FUND BALANCE	5,839,741	3,133,710	2,302,590	-
TOTAL EXPENDITURES	26,594,227	26,213,189	26,559,055	-