



NYE COUNTY SCHOOL DISTRICT
Board of Trustees
Regular Board Meeting (Materials added 5.29.26 at 8:40 am) Agenda

A Regular Board Meeting (Materials added 5.29.26 at 8:40 am) of the Board of Trustees of Nye County School District will be held on Tuesday, June 2, 2026, beginning at 4:30 PM at the Southern District Office Boardroom, 484 S West Street, Pahrump, NV 89048.

The subjects to be discussed, considered, or acted upon are listed below. Items do not have to be taken in the order presented below and the Board may combine two or more agenda items for consideration at any time. The Board may also remove any items on the agenda or delay discussion relating to any item listed on the agenda at any time. Unless removed from the Consent Agenda, items identified within the Consent Agenda will be acted on at one time.

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **WELCOME**
4. **ROLL CALL**
5. **ADOPTION OF AGENDA** (non-action item)
6. **GENERAL PUBLIC INPUT** for items LISTED on the agenda: At this time, the public is invited to address the Board on items listed on the agenda over which the Board has jurisdiction. Matters raised cannot be deliberated or acted upon until properly placed on a future agenda. If you wish to speak, please step up to the podium and state your name. A time limit of three minutes per person, or five minutes for the spokesperson for a group to avoid repetition will be imposed. Although this Board does not restrict comments based on viewpoint, comments will be prohibited if the content is irrelevant to the Board, repetitious, offensive, inflammatory, irrational, deemed a personal attack, or interferes with the rights of other speakers. Comments made during this time will be monitored by the Board President.
7. **INFORMATIONAL** - Public hearing on the 2026-2027 tentative budget. 4
Chief Operating Officer Ray Ritchie will present this item.
8. **FOR POSSIBLE ACTION** - Discussion/approval of the 2026-2027 Final 75
Budget. Chief Operating Officer Ray Ritchie will present this item.
9. **GENERAL PUBLIC INPUT** for items NOT LISTED on the agenda: At this time, the public is invited to address the Board on items not listed on the agenda over which the Board has jurisdiction. Matters raised cannot be deliberated or acted upon until properly placed on a future agenda. If you wish to speak, please step up to the podium and state your name. A time limit of three minutes per person or five minutes for the spokesperson for a group to avoid repetition will be imposed. Although this Board does not restrict comments based on viewpoint, comments will be prohibited if the content is irrelevant to the Board, repetitious,

offensive, inflammatory, irrational, deemed a personal attack, or interferes with the rights of other speakers. Comments made during this time will be monitored by the Board President.

10. **ADJOURNMENT**

This Meeting will be streamed live online via the link

<https://livestream.nyeschools.org/ViewStream.html> on the Nye County School District website.

Click on the following link if you have difficulties with the live streaming:

<https://bit.ly/ncsdbotmeetings>.

Public input may be accepted live via email for the duration of the Meeting and shared during the public input designated timeframe (all rules and timelines as listed in the Agenda still apply). Public comments made by members of the public attending the meeting virtually must be emailed to publiccomment@nyeschools.org and must include:

- a. The author's first and last name
- b. The author's phone number (will not be read with comment)
- c. Date of the Meeting for which the comment is intended

Nye County School District (NCSD) will empower students to learn at their highest level in an environment of mutual respect.

The NCSD BOT Goals are as follows:

Culture

Improve and sustain a culture of learning for all through:

- ◆ Recruiting, selecting, inducting, supporting, evaluating, and developing staff.
- ◆ Fostering a safe and respectful learning and working environment.
- ◆ Promoting ongoing family and community engagement in pursuit of our vision.

Academic

Elevate achievement and support lifelong learning for all through:

- ◆ Creating and sustaining a results-focused learning environment; establishing measurable goals for all.
- ◆ Creating and sustaining an instructional framework and common language to ensure essential content standards drive instruction.

The notice for this posting was posted on the NCSD Website (<https://www.nye.k12.nv.us>), Nevada's Notice Website (<https://notice.nv.gov/>), at the main physical location of the meeting, and has also been provided to all persons who have made a specific request of a copy of the Agenda by US Mail or electronic mail. A Public Binder will be available for viewing at the scheduled location at the time of the Meeting.

NYE COUNTY SCHOOL DISTRICT NOTICE OF NONDISCRIMINATION

Nye County School District (NCSD) does not discriminate on the basis of race, color, religion, national origin, ancestry, disability, age, marital status, sex, sexual orientation, gender identity or expression, or any other category protected by applicable state or federal law in its program and activity, including employment. In keeping with requirements of federal and state law, NCSD strives to remove any vestige of discrimination in accommodating the public at public meetings.

The Nye County School District is pleased to provide reasonable accommodations for the disabled. Members of the public who are physically handicapped and require special

accommodations or assistance to attend the meeting are requested to notify the Executive Assistant to the Superintendent and Board of Trustees in writing at 484 S West Street, Pahrump, NV 89048, email Iliana Garcia at igarcia@nyeschools.org, or call 775-727-7743, ext. 239 at least one week before the meeting.



NYE COUNTY SCHOOL DISTRICT

484 S WEST STREET • PAHRUMP, NEVADA 89048 • TELEPHONE (775) 727-7743 • FAX (775) 727-7768

EXECUTIVE CABINET

Joseph H. Gent, Ed.D. - Superintendent
Laura Weir - Assistant Superintendent
Genoveva Lopez-Angelo - Assistant Superintendent
Ray Ritchie - Chief Operating Officer
Michelle "Chelle" Wright, PHR, CLRP - Director of HR

BOARD OF TRUSTEES

Leslie Campos - President
Robert White - Vice President
David Harris - Clerk
Nathan Gent
Chelsy Fischer
Larry Small

Corr:013:26

MEMORANDUM

Date: May 28, 2026
TO: Board of Trustees
FROM: Raymond Ritchie, Chief Operating Officer *Ray*
SUBJECT: Request approval for 2026-2027 Budget Cuts – BOT Budget Committee Option

Attached for your approval please find the 2026-2027 BOT Budget Committee Cuts.

Board members that were appointed to the committee met with the cabinet on May 27, 2026 and agreed to the attached document. This was a joint effort between the appointed board members and the cabinet members and everything within the district was considered and looked at. As directed by the appointed board members the following changes were made:

- PVHS Dean was changed to a PVHS Assistant Principal (currently vacant)
- RCMS Dean was removed from the deletion list
- MasteryConnect software is deleted

Please note that the GF will fund 3 Social Workers (1 Highschool, 1 Middle school & 1 Amargosa).

It was also agreed upon that starting in the 2026–2027 school year, critical needs teaching positions will be restructured into PERS-CLS long-term substitute roles. These positions will receive a daily rate of \$250 but will not include sick or personal leave. While subject to PERS contributions in accordance with Nevada law, health insurance will only be offered upon meeting eligibility requirements following the standard look-back period.

Please reach out to my office with any questions prior to the board meeting.

RR:es

GF Budget Cuts & Funding Redistribution for FY 26/27 - BOT Budget Committee Option**District Offices**

Learning Coordinator	Vacant	165,144
Learning Coordinator	Vacant	138,780
Teacher (Warm Springs)	Vacant	124,714
LPN (floater)	Vacant	70,624
Accounts Payable Clerk	Vacant	104,077
Exec. Secretary		120,880
District Secretary		120,880
HR Generalist		112,244
Reduction of Retirement Incentive		7,075
Elimination of Employee Referral Program		19,000
Director		203,737
Director		203,737

Maintenance & Operations

Skilled Maintenance Worker		87,151
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Transportation

Bus Driver	Vacant	57,863
Bus Driver	Vacant	69,307
2 Office Employees		207,066
Mechanic		116,614

Additional Item:

Instructional Supplies (cut across all schools)		132,096
Instructure Inc. (MasteryConnect)		32,000

DO Movement from GF to

Learning Coordinator (100%)	206/208	180,798
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Amargosa

3 Elementary Teachers		376,779
1 Specialty Teacher		125,593

AEMS Movement from GF to

GATE/Instructional Coach/ELL Advocate	206/208	51,204
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Beatty Elementary/Middle

1 Elem Teacher	Vacant	86,094
GATE/Instructional Coach/ ELL Advocate (33%)	Vacant	51,204
2 Lunch Aides (1.25 hrs/each)	Vacant	5,264
1 MS Teacher		125,593

Floyd Elementary

1 GATE Teacher		152,339
5 Teachers	1 Vacant	627,965
1 Specialty Teacher		125,593

Gabbs

Teacher		165,352
Teacher		143,652

Hafen Elementary

1 GATE Teacher	Vacant	158,035
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JG Johnson Elementary

1 GATE Teacher		152,339
6 Teachers	2 Vacant	753,558
1 Specialty Teacher		125,593

Manse Elementary

1 GATE Teacher	Vacant	126,396
5 Teachers		627,965
1 Specialty Teacher		125,593

Mt. Charleston Elementary

Clerical Aide		15,902
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Pahrump Valley High School

Campus Monitor		58,514
8 Teachers	1 Vacant	1,004,744
Assistant Principal	Vacant	130,097

PVHS Movement from GF to

Instructional Coach/ELL Advocate (25%)	206/208	40,581
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Rosemary Clark Middle School

Campus Monitor		57,386
2 Teachers		251,186

Round Mountain

Bus Driver/Custodian	Vacant	44,023
Elementary Teacher	Vacant	125,593
Elementary Specialty Teacher	Vacant	125,593

Tonopah

Vice Principal	Vacant	186,814
Bus Driver (PT)	Vacant	13,891
Bus Driver/Custodian	Vacant	60,900
2 Elementary Teacher	Vacant	252,256
Elementary Specialty Teacher	Vacant	117,734

8,865,112

Add to GF

3 Social Workers	438,515
(1 Highschool, 1 Middle school, 1 AEMS)	

Total:	<u><u>8,426,597</u></u>
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206 Budget Cuts & Funding Redistribution for FY 26/27 -BOT Budget Committee Option

Changes in 206**Removed from 206****Beatty**

GATE/Instructional Coach/ELL Advocate (34%)	Vacant	(52,756)
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Tonopah Schools

Instructional Coach/ELL Advocate (50%)	Vacant	(74,100)
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Round Mountain

Instructional Coach/ELL Advocate (34%)	Vacant	(52,756)
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		(179,612)
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Added to 206**District Offices**

Learning Coordinator (50%)		90,399
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Amargosa

GATE/Instructional Coach/ELL Advocate (50%)		24,827
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Floyd Elementary

Instructional Coach/ELL Advocate (16%)		24,235
--	--	--------

Hafen Elementary

Instructional Coach/ELL Advocate (16%)		24,676
--	--	--------

JG Johnson Elementary

Instructional Coach/ELL Advocate (16%)		24,676
--	--	--------

Manse

Instructional Coach/ELL Advocate (16%)		20,684
--	--	--------

Rosemary Clark Middle School

Instructional Coach/ELL Advocate (16%)		24,676
--	--	--------

Pahrump Valley High School

Instructional Coach/ELL Advocate (25%)		40,581
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		274,754
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208 Budget Cuts & Funding Redistribution for FY 26/27 - BOT Budget Committee Option

Changes in 208**Removed from 208****Amargosa**

Social Worker	(115,030)
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Beatty

GATE/Instructional Coach/ ELL Advocate (33%)	Vacant	(51,204)
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Hafen

Community Health Worker	(91,641)
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JG Johnson

Social Worker	(115,030)
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Manse

Social Worker	(157,584)
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Pahrump Valley High School

In School Suspension Parapro	(55,891)
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Social Worker	(123,347)
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Rosemary Clarke Middle School

In School Suspension Parapro	(70,823)
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Social Worker	(157,584)
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Tonopah Schools

Instructional Coach/ELL Advocate (50%)	Vacant	(74,100)
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Round Mountain

Instructional Coach (66%)	Vacant	(102,410)
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(1,114,644)

Added to 208**District Offices**

Learning Coordinator (50%)	90,399
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Amargosa

GATE/Instructional Coach/ELL Advocate (50%)	26,378
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Floyd Elementary

Instructional Coach/ELL Advocate (50%)	77,583
<u>Hafen Elementary</u>	
Instructional Coach/ELL Advocate (50%)	79,017
<u>JG Johnson Elementary</u>	
Instructional Coach/ELL Advocate (50%)	79,017
<u>Manse Elementary</u>	
Instructional Coach/ELL Advocate (50%)	66,026
<u>Rosemary Clark Middle School</u>	
Instructional Coach/ELL Advocate (50%)	79,017
<u>Pahrump Valley High School</u>	
Instructional Coach/ELL Advocate (50%)	81,161
	578,598



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 David Harris - Clerk
 Nathan Gent
 Chelsy Fischer
 Larry Small

Nevada Department of Taxation
 1550 East College Parkway, Suite 115
 Carson City, NV 89706-7937

Nye County School District _____ herewith submits the (Tentative)
 budget for the fiscal year ending June 30, 2027

This budget contains 4 State Education Fund revenues including Debt Service totaling \$ 94,875,619.00

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

This budget contains 16 governmental fund types with estimated expenditures of \$ 123,625,182 and
2 proprietary funds with estimated expenses of \$ 12,800,000

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

CERTIFICATION

I Raymond Ritchie
 (Printed Name)
Chief Operating Officer
 (Title)

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

Signed

Dated: April 15, 2026

APPROVED BY THE GOVERNING BOARD

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

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2026 to May 31, 2026 this year)

Date and Time: May 20, 2026 @ 6:00.PM

Publication Date: May 13, 2026 & May 14, 2026

Place: Nye County School District - Pahrump Office

Live Stream via District Website

Page: 1
 Budget Fiscal Year 2026-2027
 Schedule 1

NYE COUNTY SCHOOL DISTRICT
FISCAL YEAR 2026 - 2027

CONSOLIDATED FUNDS

A list of the funds that are combined on the budget forms is following this sheet.

ROUNDING

There may be small rounding differences on the budget compared to the audit due to computer rounding.

Nye County School District Tentative

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Budget Fiscal Year 2026-2027

Nye County School District
Fiscal Year 2026 - 2027 Index of Consolidated Funds

Project Description		Prior Year Actual FY 24/25	Current Year Estimated FY 25/26	Budget Tentative FY 26/27
Fund 240 State				
207	Nv PreK Ed Program	1,490,072	1,379,240	
241	RPDP	202,700	200,000	
270	Strategic Prev Infra	7,754	4,000	
289	AB400 ECLIP Grant #1	499,171		
290	AB400 ECLIP Grant #2	1,098,133		
300	CTE State Formula	83,545	82,608	
308	CTE State Competitive		20,000	-
393	K-5 Stem Grant OSIT		978	-
Totals Fund 240		3,381,375	1,686,826	-
Fund 270 Other Special				
001	Fines & Forfeitures	34,494	9,081	
003	Rotary Local Mini Grants	1,523	521	
004	W/C Refund		21,410	
005	Ed Endowment Interest		430,145	220,000
006	NV Com Foundation-Band		25,188	
018	Pool/Pact Education Grant	1,254		
020	VEA Fill the Bucket	6,900.19		
022	MSTS-Technology Donation	3,290.61	431	
023	Pool/Pact Equipment Grant			
024	Butterfly Effect - Music		466	
025	Volunteer Donations	38.38	1,210	
026	DCTA Div of Museums & History			
Totals Fund 270		47,500	488,452	220,000
Fund 280 Federal Funds				
402	SRS		1,748,815	952,631
513	WBL Appropriations		152,065	
620	Gear Up 20	348,075	446,919	
624	Title I School Improvement	183,123	158,447	-
625	Restr Grant-in-Aide			
629	Title I Migrant	4,600		
631	Carl Perkins Grant	80,453	164,069	
633	Title I	1,938,210	2,086,294	
634	Carl Perkins - Competitive		-	-
639	IDEA Spec Ed Local Plan	1,248,736	1,411,610	
641	IDEA Part B DIG		-	-
642	IDEA Priority Improvement	147,973		
643	DIF- Nevada TRIP		14,000	
658	Title III LEP	49,619	79	
659	Title III Immigrant	22,379	2,799	
665	Early Child Flowthru	32,940	61,649	
667	IDEA Special Projects		-	-
681	Rural Low Income Schools	117,735	344,153	
686	BSCA	594,806	366,810	
688	Educ Homeless	67,281	143,674	
709	Title IIA	193,981	578,656	
715	Title IVA-Student Support/Acad	227,044	304,138	
719	AB495 ARP	1,546,761	146,242	
721	CCR Enrichment Opportunities	120,173		
726	Restr Grant-in-Aide	7,200		
735	ARP Homeless 2	13,190		
741	CARES ESSER II CRSSA			
742	ESSER III ARP	1,297,670		
743	ARP ESSER-Summer & After School Pr	265,979		
752	ARP ESSER III - Homeless	43,740		
770	21st Century			
773	Title IV-B 21st Century CLC	13 214,902	311,895	
781	E-Rate	409,415	1,263,881	309,785

Nye County School District
Fiscal Year 2026 - 2027 Index of Consolidated Funds

Project Description		Prior Year Actual FY 24/25	Current Year Estimated FY 25/26	Budget Tentative FY 26/27
784	CCR Evidence Based	80,342		
808	Fresh Fruits & Vegetables	68,652	134,509	
Totals Fund 280		9,324,977	9,840,704	1,262,416
Fund 300 Capital Projects				
000	Non - Categorical	694,422	1,161,124	991,239
040	Bldg - Vehicle	350,841	1,052,909	
Totals Fund 300		1,045,263	2,214,032	991,239
Fund 330 Buildings & Sites				
050	District	136,246	407,550	137,076
052	Manse Elem		1,239	
053	Rount Mtn Elem		172	
054	JG Johnson Elem	702	10,151	
055	Mt Charleston		1,795	
056	Hafen Elem		265	
057	Floyd Elem		430	
058	Rosemary Clarke MS	707	672	
059	Beatty EL/MS		7,746	8,000
060	Tonopah EL/MS			
061	Amargosa School		273	
062	Duckwater EL/MS		27	
063	Beatty HS	4,498	19,465	8,000
064	Gabbs School		6,961	
065	Tonopah HS		254	
066	Pahrump Valley HS	1,540	1,757	
067	Rnd Mtn Jr/Sr HS			
068	Pathways		21	
Total Fund 330		143,694	458,777	153,076
Fund 360 Bonds				
012	Bond 5 - RCMS Compaction	745,601	516,037	-
014	Arbitrage for Bond Fund	171,637	2,154,659	200,000
016	School Bldg Bond	15,639,128	7,959,626	1,200,000
080	PVHS Track/Misc Bond	12,320,086	10,356,174	-
081	THS Sports Complex		10,312,827	10,000,000
Totals for Fund 360		28,876,452	31,299,323	11,400,000
Fund 702-712 Health Insurance				
702	Health Insurance	9,760,777	15,535,900	12,300,000
712	Health Insurance - Reserve		131,061	131,061
Totals Fund 702-712		9,760,777	15,666,961	12,431,061
Fund 703-713 Worker's Comp				
703	Worker's Comp	576,951	1,139,142	500,000
713	Worker's Comp Reserve		1,620,332	500,000
Totals Fund 703-713		576,951	2,759,475	1,000,000
Nye County School District		Tentative		

Nye County School District
Fiscal Year 2026-2027 Index

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Nye County School District Tentative

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Budget Fiscal Year 2026-2027

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	2,515,761,046	(B2) Tax from Net Proceeds unavailable for Appropriation 2026/27 2025-2026 \$
(B1) Net Proceeds of Mines (AV)	123,643,234	
(C) TOTAL ASSESSED VALUE	2,639,404,280	

(D)

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR Ending 6/30/2025	ESTIMATED Ending 6/30/2026	BUDGETED YEAR ENDING 06/30/27
FTE Total employees	794.72	835.98	791.54
FTE Classroom teachers	313.25	335.25	307.00
Total Enrollment	5,499.57	5,508.51	5,508.51

(E)

ENROLLMENT

	ACTUAL YEAR ENDING 06/30/25	ESTIMATED *ADE ENDING 06/30/26	BUDGETED *ADE YEAR ENDING 06/30/27
Subtotal	5,463.36	5,479.52	5,456.96
Deduct students transported into Nevada from out-of-state	1.45		
Add students transported to another state			
Total WEIGHTED enrollment	5,464.81	5,479.52	5,456.96

(F)

STATE EDUCATION FUNDING

Fill in blue areas

Adjusted Base per Pupil Funding	
Adjusted Base per Pupil Amount for	11,509.00
Estimated Weighted Average Daily Enrollment	5,456.96
Total Adjusted Base per Pupil Funding	\$ 62,804,123.00
Weighted Funding	
At-Risk Weighted Funding	899,771
English Learners Weighted Funding	1,609,342
Gifted & Talented Weighted Funding	
Total Weighted Funding	\$ 2,509,113.00
Local Special Education Funding	12,987,281.00
Auxiliary Funding	
Auxiliary - Transportation	4,888,451.00
Auxiliary - Special Transportation	
Auxiliary - Food Services	
Auxiliary - SB 500	\$ 2,083,531
Total Auxiliary Funding	\$ 6,971,982
Total Funding from State Education Fund	\$ 85,272,499

Nye County School Dist Tentative

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Budget Fiscal Year 2026-2027

* ADE = Average Daily Enrollment

Schedule B- 1

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
GENERAL FUND			(A) Property Tax		0.7500		
1000 Local		281,000	Net of Abatement				281,000
3000 State							-
State Education Funding			80,679,855				80,679,855
4000 Federal							-
Opening Balance	4,000,000						4,000,000
NPM - Reserved Per NRS 387.1235			(B2) Reserved NPM Tax				
Other						952,631	952,631
Total Opening Balance							
Other Sources							-
General Subtotal	4,000,000	281,000	80,679,855	-	0.7500	952,631	85,913,486
DEBT SERVICE	19,615,476			11,686,651	0.5850		31,302,128
SUBTOTAL	23,615,476	281,000	80,679,855	11,686,651	1.3350	952,631	117,215,614
OTHER FUNDS:							
PCFP-English Learners	-		1,609,342				1,609,342
PCFP-At-risk	-		899,771			-	899,771
SB 500		2,083,531					2,083,531
Adult Education		-					-
State Fund		-					-
Special Education		3,900,901				16,149,697	20,050,598
Other Special Funds	220,000	-					220,000
Student Activities	-	4,000,000					4,000,000
Federal Funds	952,631	309,785					1,262,416
Federal Medicaid		150,000					150,000
Food Service	1,110,000	3,011,000					4,121,000
Capital Projects	-	991,239					991,239
Residential Construction Tax	-	200,000					200,000
Building and Sites	-	153,076					153,076
Teacherages	-	20,000					20,000
Bonds	11,200,000	200,000					11,400,000
Proprietary:							
Health Insurance	131,061	12,300,000					12,431,061
Workers Comp	500,000	500,000					1,000,000
SUBTOTAL OTHER FUNDS	14,113,692	27,819,532	2,509,113	-	-	16,149,697	60,592,034
TOTAL ALL FUNDS	37,729,168	28,100,532	83,188,968	11,686,651	1.3350	17,102,328	177,807,648
Less: Interfund Transfers							17,102,328
NET ALL FUNDS	37,729,168	28,100,532	83,188,968	11,686,651	1.3350	17,102,328	160,705,320

Nye County School District Tentative
All Funds - Budgeted Resources

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Budget Fiscal Year 2026-2027
Schedule AA

(1) PROGRAM OR FUNCTION		(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) TRANSFERS OUT	(6) ENDING FUND BALANCE	(7) TOTAL FUND REQUIRE- MENTS
GENERAL FUND							
100	Regular	18,709,045	9,813,923	1,017,600			29,540,568
200	Special						
300	Vocational & Technical	752,596	400,818	4,475			1,157,889
400	Other PK-12	188,056	96,376	23,260			307,692
500	Nonpublic School						
600	Adult Education						
800	Community Services			-			-
900	Co-curricular & Extra Curricular	1,289,586	84,625	405,277			1,779,488
000	Undistributed Expenditures						
2000	Support Services	16,015,400	9,110,966	8,992,563			34,118,929
3000	Noninstructional Services						
4000	Facility Acquisition and			-			-
5000	Debt Service			176,000			176,000
6100	Interdistrict Payments						
6200	Fund Transfers				16,149,697		16,149,697
6300	Contingency						
8000	Ending Balance					2,683,223	2,683,223
General Subtotal		36,954,683	19,506,708	10,619,175	16,149,697	2,683,223	85,913,486
DEBT SERVICE				10,336,274		20,965,854	31,302,128
SUBTOTAL APPROPRIATION FUNDS		36,954,683	19,506,708	20,955,449	16,149,697	23,649,077	117,215,614
OTHER FUNDS: (List)							
	PCFP - English Learner	574,288	305,842	729,212			1,609,342
	PCFP - At-Risk	579,760	313,413	6,598			899,771
	SB 500	1,510,354	573,177				2,083,531
	Adult Education	-	-	-			-
	State Fund	-	-	-			-
	Special Education	12,333,061	6,991,069	726,468			20,050,598
	Other Special Funds			220,000			220,000
	Student Activities			4,000,000			4,000,000
	Federal Funds	-	-	309,785	952,631		1,262,416
	Federal Medicaid	46,410	35,936	67,654			150,000
	Food Service	1,294,324	624,559	2,202,117			4,121,000
	Capital Projects			991,239			991,239
	Residential Construction Tax			200,000			200,000
	Building and Sites			153,076			153,076
	Teacherages			20,000			20,000
	Bonds	94,331	48,304	11,257,365			11,400,000
Proprietary:							
	Health Insurance			12,300,000		131,061	12,431,061
	Workers Comp			500,000		500,000	1,000,000
SUBTOTAL OTHER FUNDS		16,432,528	8,892,300	33,683,514	952,631	631,061	60,592,034
TOTAL ALL FUNDS		53,387,211	28,399,008	54,638,963	17,102,328	24,280,138	177,807,648
Less: Interfund Transfers							17,102,328
NET ALL FUNDS		53,387,211	28,399,008	54,638,963	17,102,328	24,280,138	160,705,320

Nye County School District Tentative
All Funds - Fund Applications

REVENUE	(1)	(2)	BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 45,838	ESTIMATED CURRENT YEAR ENDING 46,203	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1193 Boat Registration				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1500 Earnings on Investments	462,171	325,000	256,000	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	72,225	25,000	25,000	
TOTAL LOCAL SOURCES	534,396	350,000	281,000	-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP-Adjusted Base Funding	62,768,087	62,256,686	62,804,123	
3113 PCFP-Auxillary Services-Transportation	4,261,953	4,888,451	4,888,451	
3114 PCFP-Auxillary Services-Food Service				
3116 PCFP-Local Special Education	8,302,564	12,987,281	12,987,281	
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	75,332,604	80,132,418	80,679,855	-
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	3,572,989	1,748,815	952,631	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	3,572,989	1,748,815	952,631	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	12,592,897	8,303,061	4,000,000	
TOTAL OPENING FUND BALANCE	12,592,897	8,303,061	4,000,000	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	92,032,886	90,534,294	85,913,486	-

Nye County School District
General Fund - Budgeted Resources

Tentative

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PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	20,233,370	20,251,687	18,709,045	
200 Benefits	9,678,771	10,673,489	9,813,923	
300/400/500 Purchased Services	471,847	643,996	420,000	
600 Supplies	902,404	523,126	597,600	
700 Property	-			
800/900 Miscellaneous & Other	-			
100 TOTAL REGULAR PROGRAMS	31,286,392	32,092,298	29,540,568	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	686,049	722,079	752,596	
200 Benefits	352,917	377,246	400,818	
300/400/500 Purchased Services				
600 Supplies	-	1,000	1,000	
700 Property				
800/900 Miscellaneous & Other	1,580	3,475	3,475	
300 TOTAL VOCATIONAL & TECHNICAL	1,040,546	1,103,800	1,157,889	-
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	417,368	440,142	188,056	
200 Benefits	201,947	233,887	96,376	
300/400/500 Purchased Services			-	
600 Supplies	1,519	7,760	7,760	
700 Property				
800/900 Miscellaneous & Other				
2200 Instruction Staff Support				
100 Salaries	82,711	92,397	-	
200 Benefits	39,619	48,128	-	
300/400/500 Purchased Services	9,875	12,000	12,000	
600 Supplies		3,500	3,500	
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	753,039	837,814	307,692	-
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	255,693	322,673	363,491	
200 Benefits	8,053	15,171	16,816	
300/400/500 Purchased Services		12,000	12,000	
600 Supplies		1,000	1,000	
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries		2,040	2,040	
200 Benefits		178	178	
300/400/500 Purchased Services		7,000	7,000	
600 Supplies	169	4,500	4,500	
700 Property				
800/900 Miscellaneous & Other		500	500	
910 TOTAL COCURRICULAR ACTIVITIES	263,915	365,062	407,525	-
920 ATHLETICS				
1000 Instruction				
100 Salaries	769,952	758,551	827,055	
200 Benefits	46,158	65,309	57,731	
300/400/500 Purchased Services	281,742	243,350	245,809	
600 Supplies	75,160	81,352	83,968	
700 Property				
800/900 Miscellaneous & Other	8,143	10,000	10,000	
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	660	500	500	
600 Supplies				
700 Property	20			
800/900 Miscellaneous & Other				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
2700 Student Transportation				
100 Salaries	114,414	97,000	97,000	
200 Benefits	6,458	9,900	9,900	
300/400/500 Purchased Services	24,146	20,000	20,000	
600 Supplies	8,180	20,000	20,000	
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	1,335,013	1,305,962	1,371,963	-
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	1,757,156	1,866,248	1,961,570	
200 Benefits	877,001	1,027,521	1,051,647	
300/400/500 Purchased Services	171,197	50,665	17,500	
600 Supplies	14,962	34,350	49,125	
700 Property				
800/900 Miscellaneous & Other	134	172	172	
2100 SUBTOTAL	2,820,450	2,978,956	3,080,014	-
2200 Staff Support				
100 Salaries	1,397,932	1,525,675	1,371,204	
200 Benefits	691,239	791,961	719,644	
300/400/500 Purchased Services	111,738	133,771	153,771	
600 Supplies	59,157	90,602	142,570	
700 Property			-	
800/900 Miscellaneous & Other				
2200 SUBTOTAL	2,260,066	2,542,009	2,387,189	-
2300 General Administration				
100 Salaries	764,026	792,640	717,516	
200 Benefits	359,407	413,638	411,630	
300/400/500 Purchased Services	296,664	171,640	268,778	
600 Supplies	27,233	52,350	52,350	
700 Property				
800/900 Miscellaneous & Other	32,618	37,600	37,600	
2300 SUBTOTAL	1,479,948	1,467,868	1,487,874	-
2400 School Administration				
100 Salaries	4,315,078	4,176,837	4,098,753	
200 Benefits	2,056,329	2,175,996	2,139,290	
300/400/500 Purchased Services	111,404	143,549	141,849	
600 Supplies	20,522	24,200	24,200	
700 Property				
800/900 Miscellaneous & Other	8,000	16,000	16,000	
2400 SUBTOTAL	6,511,333	6,536,582	6,420,092	-
2500 Central Services				
100 Salaries	1,979,142	1,909,276	1,887,463	
200 Benefits	1,219,144	1,300,617	1,310,831	
300/400/500 Purchased Services	484,197	489,655	503,775	
600 Supplies	267,011	134,786	154,786	
700 Property				
800/900 Miscellaneous & Other	2,616	6,600	6,600	
2500 SUBTOTAL	3,952,110	3,840,934	3,863,455	-
2600 Operating/Maintenance Plant Service				
100 Salaries	3,448,543	3,341,158	3,311,371	
200 Benefits	1,805,165	1,914,168	1,881,893	
300/400/500 Purchased Services	2,896,908	2,485,622	2,704,824	
600 Supplies	2,736,615	2,775,498	3,150,498	
700 Property	12,385	7,500	7,500	
800/900 Miscellaneous & Other	9,064	9,100	9,100	
2600 SUBTOTAL	10,908,680	10,533,046	11,065,186	-
2700 Student Transportation				
100 Salaries	3,211,360	2,952,832	2,667,523	
200 Benefits	1,567,962	1,651,963	1,596,031	
300/400/500 Purchased Services	517,035	523,268	597,379	
600 Supplies	926,216	919,029	944,866	
700 Property	6,313	5,000	5,000	
800/900 Miscellaneous & Other	2,693	4,320	4,320	
2700 SUBTOTAL	6,231,571	6,056,412	5,815,119	-
TOTAL SUPPORT SERVICES	34,164,166	33,955,807	34,118,929	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
NONINSTRUCTIONAL SERVICES				
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	66,725			
600 Supplies	247			
700 Property	-			
800/900 Miscellaneous & Other				
4600 SUBTOTAL	66,972	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	37,316	50,000		
600 Supplies	80,170			
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	117,486	50,000	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	184,458	50,000	-	-
5000 Debt Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
831 Principal Bus Lease	176,000	176,000	176,000	
5000 SUBTOTAL	176,000	176,000	176,000	-
6200 Other Fund Transfers				
910 Interfund Transfer	14,526,296	16,647,551	16,149,697	
000 TOTAL UNDISTRIBUTED EXPENDITURES	49,050,920	50,829,358	50,444,626	-
TOTAL ALL EXPENDITURES	83,729,825	86,534,294	83,230,263	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXX
8000 ENDING FUND BALANCE				
Reserved Opening Balance (NPM)				
Ending Balance (Other)	8,303,061	4,000,000	2,683,223	
TOTAL ENDING FUND BALANCE	8,303,061	4,000,000	2,683,223	-
TOTAL APPLICATIONS	92,032,886	90,534,294	85,913,486	-

Nye County School District Tentative
General Fund - Expenditures by Program, Function, and Object

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Schedule BB-7-14A

REVENUE	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27		
			TENTATIVE APPROVED	FINAL APPROVED	
1000 LOCAL SOURCES					
1100 Tax Revenue					
1110 Property Taxes					
1111 Net Proceeds of Mines					
1112 Net Proceeds of Mines - Prior Year					
1120 School Support Taxes					
1150 Residential Construction Tax					
1190 Other Taxes					
1200 Local Gov Units - Not School Districts					
1300 Tuition					
1400 Transportation Fees					
1500 Earnings on Investments					
1600 Food Service Revenue					
1700 District Activities Revenue					
1800 Community Service Activities					
1900 Other Revenues					
1950/60 Services Provided other Governments					
1990 Miscellaneous					
TOTAL LOCAL SOURCES	-				
3000 REVENUE FROM STATE SOURCES					
STATE EDUCATION FUNDING					
3110 PCFP-Adjusted Base Funding					
3113 PCFP-Auxillary Services-Transportation					
3114 PCFP-Auxillary Services-Food Service					
3115 Local Special Education					
3200 Restricted Funding/Grants-in-Aid Rev					
3210 Special Transportation					
3220 Adult High School Diploma					
3230 Class Size Reduction					
3254 PCFP-English Learner	1,431,864	1,597,433	1,609,342		
3255 PCFP - At-Risk					
3256 PCFP - GATE					
3270 State Special Ed Funding					
3800 In Lieu of Taxes					
3900 For/on behalf of School District					
TOTAL STATE SOURCES	1,431,864	1,597,433	1,609,342		-
4000 FEDERAL SOURCES					
4100 Unrestricted - Direct Fed Gov't					
4200 Unrestricted - State Agency					
4300 Restricted - Direct					
4500 Restricted - State Agency					
4800 Revenue in Lieu of Taxes					
4900 Revenue for-on behalf of School District					
TOTAL FEDERAL SOURCES					
5000 OTHER FINANCING SOURCES					
5100 Issuance of Bonds					
5200 Transfers from Other Funds					
5300 Gain/Loss on Disposal of Assets					
5400 Loan Proceeds (> 12 months)					
5500 Capital lease Proceeds					
5600 Other Long-Term Debt Proceeds					
TOTAL OTHER FINANCING SOURCES	-	-			
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)	1,080,319	1,568,096			
TOTAL OPENING FUND BALANCE	1,080,319	1,568,096			-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	2,512,183	3,165,529	1,609,342		-

Nye County School District Tentative
PCFP English Learner Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	113,044	139,805	69,896	
200 Benefits	69,984	127,645	49,303	
300/400/500 Purchased Services	26,223			
600 Supplies		1,613,605	338,803	
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries		-		
200 Benefits		-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries	481,692	648,482	504,392	
200 Benefits	230,209	326,292	256,539	
300/400/500 Purchased Services	22,885	108,700	108,700	
600 Supplies	51	200,000	280,709	
700 Property				
800/900 Miscellaneous & Other		1,000	1,000	
400 TOTAL OTHER INSTR PROGRAMS	944,088	3,165,529	1,609,342	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	944,088	3,165,529	1,609,342	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,568,095			
TOTAL ENDING FUND BALANCE	1,568,095	-		
TOTAL APPLICATIONS	2,512,183	3,165,529	1,609,342	-

Nye County School District Tentative
PCFP English Learner Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

REVENUE	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27		
			TENTATIVE APPROVED	FINAL APPROVED	
3000 REVENUE FROM STATE SOURCES					
STATE EDUCATION FUNDING					
3110 PCFP-Adjusted Base Funding					
3113 PCFP-Auxillary Services-Transportation					
3114 PCFP-Auxillary Services-Food Service					
3115 Local Special Education					
3200 Restricted Funding/Grants-in-Aid Rev					
3210 Special Transportation					
3220 Adult High School Diploma					
3230 Class Size Reduction					
3254 PCFP-English Learner					
3255 PCFP - At-Risk	1,064,249	893,112	899,771		
3256 PCPF - GATE					
3270 State Special Ed Funding					
3800 In Lieu of Taxes					
3900 For/on behalf of School District					
TOTAL STATE SOURCES	1,064,249	893,112	899,771		-
4000 FEDERAL SOURCES					
4100 Unrestricted - Direct Fed Gov't					
4200 Unrestricted - State Agency					
4300 Restricted - Direct					
4500 Restricted - State Agency					
4800 Revenue in Lieu of Taxes					
4900 Revenue for-on behalf of School District					
TOTAL FEDERAL SOURCES					
5000 OTHER FINANCING SOURCES					
5100 Issuance of Bonds					
5200 Transfers from Other Funds		90,000			
5300 Gain/Loss on Disposal of Assets					
5400 Loan Proceeds (> 12 months)					
5500 Capital lease Proceeds					
5600 Other Long-Term Debt Proceeds					
TOTAL OTHER FINANCING SOURCES	-	90,000	-		-
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)	597,864	308,830			
TOTAL OPENING FUND BALANCE	597,864	308,830	-		-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	1,662,113	1,291,942	899,771		-

Nye County School District
PCFP At-Risk Fund - Budgeted Resources

Tentative

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING	TENTATIVE	FINAL
	06/30/25	06/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	90,315	70,304	42,340	
200 Benefits	48,098	51,275	28,370	
300/400/500 Purchased Services				
600 Supplies	16,503		6,598	
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	545,533	537,177	489,886	
200 Benefits	278,949	288,799	260,750	
300/400/500 Purchased Services	249			
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries	237,474	224,565	47,534	
200 Benefits	112,447	119,822	24,293	
300/400/500 Purchased Services	-			
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	23,715			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	1,353,283	1,291,942	899,771	-
TOTAL ALL EXPENDITURES	1,353,283	1,291,942	899,771	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX			
	XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	308,830			
TOTAL ENDING FUND BALANCE	308,830	-	-	
TOTAL APPLICATIONS	1,662,113	1,291,942	899,771	-

Nye County School District Tentative
PCFP - At-Risk Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

REVENUE	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27		
			TENTATIVE APPROVED	FINAL APPROVED	
1000 LOCAL SOURCES					
1100 Tax Revenue					
1111 Net Proceeds of Mines					
1112 Net Proceeds of Mines - Prior Year					
1150 Residential Construction Tax					
1190 Other Taxes					
1200 Local Gov Units - Not School Districts					
1300 Tuition					
1500 Earnings on Investments					
1600 Food Service Revenue					
1700 District Activities Revenue					
1800 Community Service Activities					
1900 Other Revenues					
1950/60 Services Provided other Governments					
1990 Miscellaneous					
TOTAL LOCAL SOURCES	-	-	-	-	-
3000 REVENUE FROM STATE SOURCES					
STATE EDUCATION FUNDING					
3110 PCFP-Adjusted Base Funding					
3113 PCFP-Auxillary Services-Transportation					
3114 PCFP-Auxillary Services-Food Service					
3115 PCFP-Local Special Education					
3200 Restricted Funding/Grants-in-Aid Rev					
3210 Special Transportation					
3220 Adult High School Diploma					
3280 Salary Increase	2,013,109	2,083,532	2,083,531		
3800 In Lieu of Taxes					
3900 For/on behalf of School District					
TOTAL STATE SOURCES	2,013,109	2,083,532	2,083,531		-
4000 FEDERAL SOURCES					
4100 Unrestricted - Direct Fed Gov't		-			
4200 Unrestricted - State Agency					
4300 Restricted - Direct					
4500 Restricted - State Agency					
4800 Revenue in Lieu of Taxes					
4900 Revenue for-on behalf of School District					
TOTAL FEDERAL SOURCES	-	-	-	-	-
5000 OTHER FINANCING SOURCES					
5200 Transfers from Other Funds	267,958				
TOTAL OTHER FINANCING SOURCES	267,958	-	-	-	-
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)					
TOTAL OPENING FUND BALANCE	-	-	-	-	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	2,281,067	2,083,532	2,083,531		-

Nye County School District
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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27		(4)
			TENTATIVE APPROVED	FINAL APPROVED	
100 REGULAR PROGRAMS					
1000 Instruction					
100 Salaries	755,428	626,765	674,029		
200 Benefits	261,731	222,445	256,112		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
100 TOTAL REGULAR PROGRAMS	1,017,159	849,210	930,141		-
200 SPECIAL PROGRAMS					
1000 Instruction					
100 Salaries	300,437	273,777	259,088		
200 Benefits	105,653	104,927	98,972		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2100 Student Support					
100 Salaries	46,736	47,820	55,827		
200 Benefits	16,561	16,730	20,840		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2200 Staff Support					
100 Salaries	19,352	19,178	19,171		
200 Benefits	6,705	6,962	7,323		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2500 Central Services					
100 Salaries	107	300	867		
200 Benefits	38	150	330		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2700 Student Transportation					
100 Salaries	33,629	37,409	33,794		
200 Benefits	11,732	13,066	12,909		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
200 TOTAL SPECIAL PROGRAMS	540,950	520,319	509,121		-
300 VOCATIONAL & TECHNICAL					
1000 Instruction					
100 Salaries	20,517	19,910	18,186		
200 Benefits	7,269	6,959	6,947		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
300 TOTAL VOCATIONAL & TECHNICAL	27,786	26,869	25,133		-

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	32,856	32,954	20,194	
200 Benefits	11,571	11,457	7,714	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	30,700	29,243	17,734	
200 Benefits	10,600	10,114	6,774	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Instruction Staff Support				
100 Salaries	44,883	43,839	37,023	
200 Benefits	16,404	15,495	14,143	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 School Administration				
100 Salaries	735	628	976	
200 Benefits	245	244	373	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries	3,147	2,636	1,528	
200 Benefits	1,002	833	477	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	152,143	147,443	106,936	-
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	2,865	2,865	2,506	
200 Benefits	1,018	1,001	957	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries		1,225		
200 Benefits		511		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 School Administration				
100 Salaries	1,175		1,308	
200 Benefits	395		500	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
600 TOTAL ADULT EDUCATION PROGRAMS	5,453	5,603	5,271	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	2,504	2,517	2,068	
200 Benefits	875	879	790	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS	3,379	3,397	2,858	-
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	60,961	61,322	56,118	
200 Benefits	21,417	21,412	21,437	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	82,378	82,734	77,555	-
2200 Staff Support				
100 Salaries	26,266	26,082	24,755	
200 Benefits	9,097	9,112	9,457	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	35,363	35,194	34,212	-
2300 General Administration				
100 Salaries	7,366	7,142	6,599	
200 Benefits	2,418	2,499	2,521	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	9,784	9,642	9,120	-
2400 School Administration				
100 Salaries	53,741	52,546	46,757	
200 Benefits	17,863	18,238	17,861	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	71,604	70,784	64,618	-
2500 Central Services				
100 Salaries	47,955	48,396	45,888	
200 Benefits	15,929	16,889	17,529	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	63,884	65,284	63,417	-
2600 Operating/Maintenance Plant Service				
100 Salaries	102,734	96,733	91,316	
200 Benefits	35,456	35,453	34,883	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	138,190	132,186	126,199	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2700 Student Transportation				
100 Salaries	68,801	70,357	63,492	
200 Benefits	23,546	24,634	24,134	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	92,347	94,991	87,626	-
TOTAL SUPPORT SERVICES	493,550	490,815	462,747	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	30,709	30,052	31,130	
200 Benefits	9,938	9,825	10,194	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	40,647	39,877	41,324	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	534,197	530,692	504,071	-
TOTAL ALL EXPENDITURES	2,281,067	2,083,532	2,083,531	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	2,281,067	2,083,532	2,083,531	-

Nye County School District
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Schedule BB-7-14A

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED		FINAL APPROVED
1000 LOCAL SOURCES					
1100 Tax Revenue					
1110 Property Taxes					
1111 Net Proceeds of Mines					
1112 Net Proceeds of Mines - Prior Year					
1120 School Support Taxes					
1150 Residential Construction Tax					
1190 Other Taxes					
1191 Franchise Taxes					
1192 Governmental Services Tax					
1200 Local Gov Units - Not School Districts					
1300 Tuition					
1400 Transportation Fees					
1500 Earnings on Investments					
1600 Food Service Revenue					
1611 Daily Sales - School Lunch					
1612 Daily Sales - School Breakfast					
1613 Daily Sales - Special Milk					
1614 Daily Sales - After-School Program					
1700 District Activities Revenue					
1800 Community Service Activities					
1900 Other Revenues					
1910 Rentals					
1920 Donations					
1950/60 Services Provided other Governments					
1990 Miscellaneous					
TOTAL LOCAL SOURCES	-	-	-	-	-
3000 REVENUE FROM STATE SOURCES					
STATE EDUCATION FUNDING					
3110 PCFP-Adjusted Base Funding					
3113 PCFP-Auxillary Services-Transportation					
3114 PCFP-Auxillary Services-Food Service					
3115 Local Special Education					
3200 Restricted Funding/Grants-in-Aid Rev					
3210 Special Transportation					
3220 Adult High School Diploma	276,854	362,952			
3230 Class Size Reduction					
3254 PCFP-English Learner					
3255 PCFP - At-Risk					
3270 State Special Ed Funding					
3800 In Lieu of Taxes					
3900 For/on behalf of School District					
TOTAL STATE SOURCES	276,854	362,952	-	-	-
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)					
TOTAL OPENING FUND BALANCE	-	-	-	-	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	276,854	362,952	-	-	-

Nye County School District
Adult Education Fund - Budgeted Resources

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 Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	6,005	5,338		
200 Benefits	87	215		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries		4,003		
200 Benefits		161		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 School Administration				
100 Salaries	1,822	2,741		
200 Benefits	74	110		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	7,988	12,569		-
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	87,699	99,453		
200 Benefits	40,540	45,130		
300/400/500 Purchased Services				
600 Supplies	898	54,587		
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	4,462	5,421		
200 Benefits	111	218		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries	9,000	5,420		
200 Benefits	211	244		
300/400/500 Purchased Services	6,321	4,520		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other		40		
2400 School Administration				
100 Salaries	68,646	83,474		
200 Benefits	34,402	45,405		
300/400/500 Purchased Services	64	2,358		
600 Supplies	16,512	4,113		
700 Property				
800/900 Miscellaneous & Other				
600 TOTAL ADULT EDUCATION PROGRAMS	268,866	350,383	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	276,854	362,952	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX		
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE	-			
TOTAL APPLICATIONS	276,854	362,952	-	-

Nye County School District Tentative
Adult Education Fund - Expenditures by Program, Function, and Object

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP-Adjusted Base Funding				
3113 PCFP-Auxillary Services-Transportation				
3114 PCFP-Auxillary Services-Food Service				
3115 Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev	3,381,375	1,686,826		
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP-English Learner				
3255 PCFP - At-Risk				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	3,381,375	1,686,826	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-			
TOTAL OPENING FUND BALANCE	-			
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	3,381,375	1,686,826	-	-

Nye County School District
State Fund - Budgeted Resources

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	1,664,000	887,620		
200 Benefits	981,000	491,620		
300/400/500 Purchased Services	227,378			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	6,175			
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	7,985			
600 Supplies	2,035			
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	2,888,573	1,379,240	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-			
600 Supplies	83,545	77,757		
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	-	396		
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-	2,395		
600 Supplies		300		
700 Property				
800/900 Miscellaneous & Other		900		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		860		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 Architect & Engineering				
300/400/500 Purchased Services		20,000		
300 TOTAL VOCATIONAL & TECHNICAL	83,545	102,608		
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries		3,710		
200 Benefits		190		
300/400/500 Purchased Services				
600 Supplies	12,350	689		
700 Property				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-			
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries	135,310	100,071		
200 Benefits	68,231	47,789		
300/400/500 Purchased Services	91,898	43,440		
600 Supplies	1,991	8,700		
700 Property				
800/900 Miscellaneous & Other				
2400 School Administration				
100 Salaries	27,285			
200 Benefits	18,834			
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-			
600 Supplies	337			
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		289		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	356,136	204,878	-	-
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	3,648			
200 Benefits	129			
300/400/500 Purchased Services	-			
600 Supplies	49,344	100		
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS	53,121	100	-	-
TOTAL ALL EXPENDITURES	3,381,375	1,686,826	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	-			
TOTAL ENDING FUND BALANCE	-			
TOTAL APPLICATIONS	3,381,375	1,686,826	-	-

Nye County School District
State Fund - Expenditures by Program, Function, and Object

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REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-			
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP-Adjusted Base Funding				
3113 PCFP-Auxiliary Services-Transportation				
3114 PCFP-Auxiliary Services-Food Service				
3115 Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP-English Learner				
3255 PCFP - At-Risk				
3270 State Special Ed Funding	3,900,901	3,916,662	3,900,901	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	3,900,901	3,916,662	3,900,901	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency	348,039			
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	348,039			
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5200 Transfers from Other Funds	14,258,338	16,557,551	16,149,697	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	14,258,338	16,557,551	16,149,697	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
TOTAL OPENING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	18,507,278	20,474,213	20,050,598	-

Nye County School District Tentative

Special Education Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	8,869,574	8,949,892	9,062,083	
200 Benefits	4,522,521	5,075,849	5,076,389	
300/400/500 Purchased Services	191,213	123,000	165,000	
600 Supplies	38,207	57,000	57,000	
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	1,351,552	1,624,159	1,924,732	
200 Benefits	669,103	893,472	1,033,290	
300/400/500 Purchased Services	1,087,275	1,312,286	421,688	
600 Supplies	4,339	2,000	2,000	
700 Property				
800/900 Miscellaneous & Other	-	3,000	3,000	
2200 Staff Support				
100 Salaries	97,939	109,292	108,771	
200 Benefits	55,219	62,998	62,422	
300/400/500 Purchased Services	1,229	4,192	2,980	
600 Supplies	-	1,600	1,600	
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries	1,610	35,346		
200 Benefits	100	27,096		
300/400/500 Purchased Services	30,607	35,300		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries	983,741	1,249,542	1,237,475	
200 Benefits	553,623	833,389	818,968	
300/400/500 Purchased Services	49,426	74,800	73,200	
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	18,507,278	20,474,213	20,050,598	-
TOTAL ALL EXPENDITURES	18,507,278	20,474,213	20,050,598	-
6300		XXXXXXXXXX		
Contingency (not to exceed 3% of Total Expenditures)		XXXXXXXXXX		
		X		
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE	-	-		
TOTAL APPLICATIONS	18,507,278	20,474,213	20,050,598	-

Nye County School District Tentative
Special Education Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED	
1000 LOCAL SOURCES					
1100 Tax Revenue					
1110 Property Taxes					
1111 Net Proceeds of Mines					
1112 Net Proceeds of Mines - Prior Year					
1120 School Support Taxes					
1150 Residential Construction Tax					
1190 Other Taxes					
1191 Franchise Taxes					
1192 Governmental Services Tax					
1200 Local Gov Units - Not School Districts					
1300 Tuition					
1400 Transportation Fees					
1500 Earnings on Investments					
1600 Food Service Revenue					
1611 Daily Sales - School Lunch					
1612 Daily Sales - School Breakfast					
1613 Daily Sales - Special Milk					
1614 Daily Sales - After-School Program					
1700 District Activities Revenue					
1800 Community Service Activities					
1900 Other Revenues					
1910 Rentals					
1920 Donations	11,657	27,816	-		
1950/60 Services Provided other Governments					
1990 Miscellaneous	1,228				
TOTAL LOCAL SOURCES	12,885	27,816	-		-
3000 REVENUE FROM STATE SOURCES					
STATE EDUCATION FUNDING					
3110 PCFP-Adjusted Base Funding					
3113 PCFP-Auxillary Services-Transportation					
3114 PCFP-Auxillary Services-Food Service					
3115 Local Special Education					
3200 Restricted Funding/Grants-in-Aid Rev					
3210 Special Transportation					
3220 Adult High School Diploma					
3230 Class Size Reduction					
3254 PCFP-English Learner					
3255 PCFP - At-Risk					
3270 PCFP - State Special Ed Funding					
3800 In Lieu of Taxes					
3900 For/on behalf of School District					
TOTAL STATE SOURCES					
4000 FEDERAL SOURCES					
4100 Unrestricted - Direct Fed Gov't					
4200 Unrestricted - State Agency					
4300 Restricted - Direct					
4500 Restricted - State Agency					
4800 Revenue in Lieu of Taxes					
4900 Revenue for-on behalf of School District					
TOTAL FEDERAL SOURCES					
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)	495,251	460,636	220,000		
TOTAL OPENING FUND BALANCE	495,251	460,636	220,000		-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	508,136	488,452	220,000		-

Nye County School District

Tentative

Other Special Fund - Budgeted Resources

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-	23,000	23,000	
600 Supplies	41,394	132,240	181,000	
700 Property	-			
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	41,394	155,240	204,000	-
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	250			
600 Supplies	4,563	74,592		
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		16,000	16,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	4,813	90,592	16,000	-
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	448			
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	448			
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	38	22,620		
600 Supplies	26			
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	64	22,620	-	-
2600 Operating/Maintenance				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	781			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	781		-	-
TOTAL SUPPORT SERVICES	1,293		-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	47,500	268,452	220,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	460,636	220,000	-	
TOTAL ENDING FUND BALANCE	460,636	220,000	-	-
TOTAL APPLICATIONS	508,136	488,452	220,000	-

Nye County School District Tentative
Other Special Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1920 Donations		3,000,000	3,000,000	
1950/60 Services Provided other Governments				
1990 Miscellaneous	1,368,884	1,000,000	1,000,000	
TOTAL LOCAL SOURCES	1,368,884	4,000,000	4,000,000	-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	1,054,034	1,122,889		
TOTAL OPENING FUND BALANCE	1,054,034	1,122,889	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	2,422,918	5,122,889	4,000,000	-

Nye County School District
Student Activities Fund - Budgeted Resources

Tentative

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	191,719	34,000		
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	3,500	1,500		
TOTAL LOCAL SOURCES	195,219	35,500		-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP-Adjusted Base Funding				
3113 PCFP-Auxillary Services-Transportation				
3114 PCFP-Auxillary Services-Food Service				
3115 Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP-English Learner				
3255 PCFP - At-Risk				
3270 PCFP - State Special Ed Funding				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't		952,631		
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	8,107,137	7,636,433		
4700 Grants In Aid-Fed Through Other Agencies	359,020	335,206	309,785	
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	8,466,157	8,924,270	309,785	-
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	6,070,155	1,833,565	952,631	
TOTAL OPENING FUND BALANCE	6,070,155	1,833,565	952,631	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	14,731,531	10,793,335	1,262,416	-

Nye County School District
Federal Fund - Budgeted Resources

Tentative

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	552,874	277,633		
200 Benefits	261,404	98,339		
300/400/500 Purchased Services				
600 Supplies	141,757			
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	19,272	3,200		
200 Benefits	542	129		
300/400/500 Purchased Services	-			
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
2400 School Administration				
100 Salaries	1,830	4,800		
200 Benefits	26	193		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries	1,555	1,741		
200 Benefits	159	70		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-	46,299		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	979,419	432,405	-	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	378,891	369,219		
200 Benefits	177,450	187,548		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	24,954	49,912		
200 Benefits	4,895	12,143		
300/400/500 Purchased Services	26,210	31,510		
600 Supplies	-	1,500		
700 Property				
800/900 Miscellaneous & Other				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
2200 Staff Support				
100 Salaries	662,717	676,723		
200 Benefits	308,343	346,586		
300/400/500 Purchased Services	30,078	41,847		
600 Supplies	102,143	70,110		
700 Property				
800/900 Miscellaneous & Other	335	600		
2500 Central Services				
100 Salaries	2,500			
200 Benefits	101			
300/400/500 Purchased Services	6,284	600		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	1,724,901	1,788,298	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services				
600 Supplies	53,521	84,362		
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies		4,968		
700 Property				
800/900 Miscellaneous & Other	260	375		
2200 Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	7,328	47,200		
600 Supplies		9		
700 Property				
800/900 Miscellaneous & Other		2,520		
2500 Central Services				
100 Salaries	11,339	11,972		
200 Benefits	5,065	5,678		
300/400/500 Purchased Services	2,940	3,327		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		3,659		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	80,453	164,069	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	252,891	384,306		
200 Benefits	73,024	202,615		
300/400/500 Purchased Services	112,679	161,100		
600 Supplies	1,604,813	776,022		
700 Property	-			
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	454,651	504,123		
200 Benefits	217,937	207,326		
300/400/500 Purchased Services	65,343	5,209		
600 Supplies	139,773	5,373		
700 Property	-			
800/900 Miscellaneous & Other	2,625	7,000		
2200 Staff Support				
100 Salaries	493,343	481,580		
200 Benefits	212,747	203,735		
300/400/500 Purchased Services	399,449	381,211		
600 Supplies	211,712	23,776		
700 Property				
800/900 Miscellaneous & Other	180	2,500		
2400 School Administration				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services	59,038	46,437		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries	232,898	140,859		
200 Benefits	74,238	74,936		
300/400/500 Purchased Services	178,045	94,125		
600 Supplies	48,424	7,993		
700 Property				
800/900 Miscellaneous & Other	100	174		
2600 Plant Oper/Maint				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	597,394	366,810		
600 Supplies	56,752			
700 Property	-			
800/900 Miscellaneous & Other		6,550		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	42,405	51,754		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	5,530,461	4,135,511	-	-
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	82,590	93,420		
200 Benefits	33,850	42,944		
300/400/500 Purchased Services	3,076	16,000		
600 Supplies	12,667	20,850		
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS	462,183	173,215	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2200 Instruction Staff Support				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services				
600 Supplies	67,408	400,000	2,500	
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	67,408	400,000	2,500	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	16,090	16,500	16,500	
600 Supplies	387,190	817,381	290,785	
700 Property		25,000		
800/900 Miscellaneous & Other				
2500 SUBTOTAL	403,280	858,881	307,285	-
000 TOTAL SUPPORT SERVICES	470,688	1,258,881	309,785	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	3,504	21,567		
200 Benefits	164	2,206		
300/400/500 Purchased Services				
600 Supplies		110,736		
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	3,668	134,509		
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	403,204			
600 Supplies		5,000		
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	403,204	5,000	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	403,204	5,000	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	3,572,989	1,748,815	952,631	
000 TOTAL UNDISTRIBUTED EXPENDITURES	4,450,549	3,147,205	1,262,416	-
TOTAL ALL EXPENDITURES	12,897,966	9,840,704	1,262,416	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,833,565	952,631		
TOTAL ENDING FUND BALANCE	1,833,565	952,631	-	-
TOTAL APPLICATIONS	14,731,531	10,793,335	1,262,416	-

Nye County School District
Federal Fund - Expenditures by Program, Function, and Object

Tentative

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency		110,000.00	150,000.00	
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		110,000.00	150,000.00	-
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	-	110,000	150,000	-

Nye County School District
Federal Medicaid Fund - Budgeted Resources

Tentative

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Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2500 Central Services				
100 Salaries		17,000	46,410	
200 Benefits		12,718	35,936	
300/400/500 Purchased Services		80,282	67,654	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	110,000	150,000	
TOTAL SUPPORT SERVICES	-			
4900 SUBTOTAL				
400 TOTAL FACILITIES ACQUISITION AND				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	-	110,000	150,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE	-			
TOTAL APPLICATIONS	-	110,000	150,000	-

Nye County School District Tentative
Federal Medicaid Fund - Expenditures by Program, Function, and Object

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REVENUE		(1)	(2)	(3) (4)	
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	166,317	30,000		
1600	Food Service Revenue	18,097	5,000		
1611	Daily Sales - School Lunch				
1612	Daily Sales - School Breakfast				
1613	Daily Sales - Special Milk				
1614	Daily Sales - After-School Program				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		184,414	35,000	-	-
3000	REVENUE FROM STATE SOURCES				
	STATE EDUCATION FUNDING				
3110	PCFP-Adjusted Base Funding				
3113	PCFP-Auxillary Services-Transportation				
3114	PCFP-Auxillary Services-Food Service				
3115	Local Special Education				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3254	PCFP-English Learner				
3255	PCFP - At-Risk				
3270	PCFP - State Special Ed Funding				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		-	-	-	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency	4,057,321	3,011,474	3,011,000	
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		4,057,321	3,011,474	3,011,000	-
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5200	Transfers from Other Funds				
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES					
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	4,700,897	4,764,895	1,110,000	
TOTAL OPENING FUND BALANCE		4,700,897	4,764,895	1,110,000	-
	Prior Period Adjustments				
	Residual Equity Transfers				
TOTAL ALL RESOURCES		8,942,632	7,811,369	4,121,000	-

Nye County School District
Food Service Fund - Budgeted Resources

Tentative

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Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	13,767	40,000		
600 Supplies		10,000		
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	13,767	50,000	-	-
TOTAL SUPPORT SERVICES	13,767	50,000	-	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	1,183,014	1,270,795	1,294,324	
200 Benefits	512,913	609,509	624,559	
300/400/500 Purchased Services	35,741	45,000	20,000	
600 Supplies	2,107,432	3,121,065	1,382,117	
700 Property	286,712	250,000		
800/900 Miscellaneous & Other	4,430	5,000		
3100 SUBTOTAL	4,130,242	5,301,369	3,321,000	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		100,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	100,000	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	30,778	1,050,000	800,000	
600 Supplies	2,951			
700 Property		200,000		
800/900 Miscellaneous & Other				
4700 SUBTOTAL	33,729	1,250,000	800,000	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	33,729	1,350,000	800,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	4,177,738	6,701,369	4,121,000	-
TOTAL ALL EXPENDITURES	4,177,738	6,701,369	4,121,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	4,764,894	1,110,000		
TOTAL ENDING FUND BALANCE	4,764,894	1,110,000	-	-
TOTAL APPLICATIONS	8,942,632	7,811,369	4,121,000	-

Nye County School District Tentative
Food Service Fund - Expenditures by Program, Function, and Object

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REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27		(4)
			TENTATIVE APPROVED	FINAL APPROVED	
1000 LOCAL SOURCES					
1100 Tax Revenue					
1110 Property Taxes					
1111 Net Proceeds of Mines					
1112 Net Proceeds of Mines - Prior Year					
1120 School Support Taxes					
1150 Residential Construction Tax					
1190 Other Taxes					
1191 Franchise Taxes					
1192 Governmental Services Tax	927,219	899,810	991,239		
1200 Local Gov Units - Not School Districts					
1300 Tuition					
1400 Transportation Fees					
1500 Earnings on Investments	44,654				
1600 Food Service Revenue					
1700 District Activities Revenue					
1800 Community Service Activities					
1900 Other Revenues					
1950/60 Services Provided other Governments					
1990 Miscellaneous	88,706				
TOTAL LOCAL SOURCES	1,060,579	899,810	991,239		-
3000 REVENUE FROM STATE SOURCES					
STATE EDUCATION FUNDING					
3110 Distributive School Fund					
3115 Special Education - DSA Funding					
3200 Restricted Funding/Grants-in-Aid Rev					
3210 Special Transportation					
3220 Adult High School Diploma					
3230 Class Size Reduction					
3800 In Lieu of Taxes					
3900 For/on behalf of School District					
TOTAL STATE SOURCES					
4000 FEDERAL SOURCES					
4100 Unrestricted - Direct Fed Gov't					
4200 Unrestricted - State Agency					
4300 Restricted - Direct					
4500 Restricted - State Agency					
4800 Revenue in Lieu of Taxes					
4900 Revenue for-on behalf of School District					
TOTAL FEDERAL SOURCES					
5000 OTHER FINANCING SOURCES					
5100 Issuance of Bonds					
5110 Bond Principal					
5120 Premium/Discount of Bond Sale					
5200 Transfers from Other Funds					
5300 Gain/Loss on Disposal of Assets					
5400 Loan Proceeds (> 12 months)					
5500 Capital lease Proceeds					
5600 Other Long-Term Debt Proceeds					
TOTAL OTHER FINANCING SOURCES	-	-			-
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)	1,298,906	1,314,222			
TOTAL OPENING FUND BALANCE	1,298,906	1,314,222	-		-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	2,359,485	2,214,032	991,239		-

Nye County School District
Capital Projects Fund - Budgeted Resources

Tentative

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	28,350			
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	28,350			
000 UNDISTRIBUTED EXPENDITURES				
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	94,897	100,000	75,000	
600 Supplies	84,212	50,124	40,000	
700 Property	228,128	539,000	163,860	
800/900 Miscellaneous & Other	126			
2600 SUBTOTAL	407,363	689,124	278,860	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	50,664			
700 Property	31,243	672,909		
800/900 Miscellaneous & Other				
2700 SUBTOTAL	81,907	672,909	-	-
TOTAL SUPPORT SERVICES	489,270	1,362,032	278,860	-
NONINSTRUCTIONAL SERVICES				
4200 SUBTOTAL				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	41,765	100,000	25,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	41,765	100,000	25,000	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	123,332	46,000	25,000	
600 Supplies				
700 Property	26,408	25,000	25,000	
800/900 Miscellaneous & Other				
4600 SUBTOTAL	149,740	71,000	50,000	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	250,731	575,000	561,239	
600 Supplies	2,790			
700 Property	34,285	50,000	25,000	
800/900 Miscellaneous & Other				
4700 SUBTOTAL	287,806	625,000	586,239	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	479,311	796,000	661,239	-

5000 Debt Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
831 Principal Bus Lease	15,000	21,000	31,000	
832 Interest Bus Lease	33,331	35,000	20,140	
833 Bond Issue & Other Related	-			
5000 SUBTOTAL	48,331	56,000	51,140	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,016,912	2,214,032	991,239	-
6200 Other Fund Transfers				
910 Interfund Transfer				
6200 TOTAL INTERFUND TRANSFER		-		-
TOTAL ALL EXPENDITURES	1,045,262	2,214,032	991,239	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,314,223			
TOTAL ENDING FUND BALANCE	1,314,223	-	-	-
TOTAL APPLICATIONS	2,359,485	2,214,032	991,239	-

Nye County School District Tentative
Capital Projects Fund - Expenditures by Program, Function, and Object

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REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax	658,069	200,000	200,000	
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	31,099			
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	689,168	200,000	200,000	-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	1,028,947	1,052,150		
TOTAL OPENING FUND BALANCE	1,028,947	1,052,150	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	1,718,115	1,252,150	200,000	-

Nye County School District Tentative
Residential Construction Tax Fund - Budgeted Resources

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
NONINSTRUCTIONAL SERVICES				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	21,716	80,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	21,716	80,000	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL				
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	40,283	100,000	100,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	40,283	100,000	100,000	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	560,555	1,002,150	100,000	
600 Supplies	43,411	70,000		
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	603,966	1,072,150	100,000	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL				
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	665,965	1,252,150	200,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	665,965	1,252,150	200,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,052,150			
TOTAL ENDING FUND BALANCE	1,052,150			
TOTAL APPLICATIONS	1,718,115	1,252,150	200,000	-

Nye County School District Tentative
Residential Construction Tax Fund - Expenditures by Program, Function, and Object

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Schedule BB-7-14A

REVENUE		(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	11,222			
1600	Food Service Revenue				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals	148,300	145,076	153,076	
1920	Donations				
1930	Gains/Loss on Sale of Capital Assets				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		159,522	145,076	153,076	-
3000	REVENUE FROM STATE SOURCES				
	STATE EDUCATION FUNDING				
3110	Distributive School Fund				
3115	Special Education - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES					
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES					
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5200	Transfers from Other Funds				
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES					
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	297,873	313,701		
TOTAL OPENING FUND BALANCE		297,873	313,701	-	-
	Prior Period Adjustments				
	Residual Equity Transfers				
TOTAL ALL RESOURCES		457,395	458,777	153,076	-

Nye County School District Tentative
Buildings & Sites Fund - Budgeted Resources

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	6,998	75,557	21,000	
700 Property	-			
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	6,998	75,557	21,000	-
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	450	670		
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	450	670	-	-
2600 Operating/Maintenance Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	57,303	63,096	25,000	
600 Supplies	6,098	25,028		
700 Property				
800/900 Miscellaneous & Other	-			
2600 SUBTOTAL	63,401	88,124	25,000	-
000 TOTAL SUPPORT SERVICES	63,851	88,794	25,000	-
NONINSTRUCTIONAL SERVICES				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		16,200		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL		16,200		-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	59,182	276,426	107,076	
600 Supplies	13,663	1,799		
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	72,845	278,226	107,076	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	72,845	278,226	107,076	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	136,696	383,220	132,076	-
TOTAL ALL EXPENDITURES	143,694	458,777	153,076	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	313,701			
TOTAL ENDING FUND BALANCE	313,701	-	-	-
TOTAL APPLICATIONS	457,395	458,777	153,076	-

Nye County School District Tentative
Building & Sites Fund - Expenditures by Program, Function, and Object

REVENUE		(1)	(2)	(3) (4)	
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	11,396			
1600	Food Service Revenue				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals	29,200	20,000	20,000	
1920	Donations				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		40,596	20,000	20,000	-
3000	REVENUE FROM STATE SOURCES				
	STATE EDUCATION FUNDING				
3110	Distributive School Fund				
3115	Special Education - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES					
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES					
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds				
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES					
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	298,544	336,097		
TOTAL OPENING FUND BALANCE		298,544	336,097	-	-
	Prior Period Adjustments				
	Residual Equity Transfers				
TOTAL ALL RESOURCES		339,140	356,097	20,000	-

Nye County School District
Teacherage Fund - Budgeted Resources

Tentative

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,025	80,150		
600 Supplies	2,018	62,721	20,000	
700 Property	-			
800/900 Miscellaneous & Other				
2600 SUBTOTAL	3,043		20,000	-
TOTAL SUPPORT SERVICES	3,043	142,871	20,000	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		188,225		
600 Supplies		25,000		
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	213,225		-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	3,043			
TOTAL ALL EXPENDITURES	3,043	356,097	20,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	336,097			
TOTAL ENDING FUND BALANCE	336,097			
TOTAL APPLICATIONS	339,140	356,097	20,000	-

Nye County School District Tentative
Teacherage Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	1,296,252	500,000	200,000	
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	1,400			
TOTAL LOCAL SOURCES	1,297,652	500,000	200,000	-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds		10,312,827		
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	-	10,312,827	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	48,565,296	20,986,496	11,200,000	
TOTAL OPENING FUND BALANCE	48,565,296	20,986,496	11,200,000	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	49,862,948	31,799,323	11,400,000	-

Nye County School District
Bond Fund - Budgeted Resources

Tentative

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	39,461	60,000		
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	39,461	60,000	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	1,165	26,161		
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	1,165	26,161	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies		32,432		
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	32,432		-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property	4,593,752			
800/900 Miscellaneous & Other				
2700 SUBTOTAL	4,593,752	-	-	-
TOTAL SUPPORT SERVICES	4,594,917	58,593	-	-
NONINSTRUCTIONAL SERVICES				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	571,705	206,692	120,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	571,705	206,692	120,000	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	15,508,451	12,638,856	1,200,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	15,508,451	12,638,856	1,200,000	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	66,900	122,500	7,280,000	
600 Supplies		500,000	500,000	
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	66,900	622,500	7,780,000	-
4700 Building Improvement				
100 Salaries	79,719	117,273	94,331	
200 Benefits	36,009	46,394	48,304	
300/400/500 Purchased Services	7,959,473	6,817,820	2,157,365	
600 Supplies	5,613			
700 Property	14,204	30,000		
800/900 Miscellaneous & Other		1,196		
4700 SUBTOTAL	8,095,018	7,012,683	2,300,000	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	24,242,074	20,480,730	11,400,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	28,836,991	20,539,323	11,400,000	-
TOTAL ALL EXPENDITURES	28,876,452	20,599,323	11,400,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	20,986,496	11,200,000		
TOTAL ENDING FUND BALANCE	20,986,496	11,200,000	-	-
TOTAL APPLICATIONS	49,862,948	31,799,323	11,400,000	-

Nye County School District Tentative
Bond Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

AVAILABLE RESOURCES	(1)	(2)	BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes	10,740,325	11,549,964	11,686,651	
1111 Net Proceeds	752,347			
1190 Other Resources:				
1500 Earnings on Investments	935,599			
4110 Fish & Game	1,169			
4900 Interest Subsidy				
Subtotal	12,429,440	11,549,964	11,686,651	-
Opening Fund Balance	15,049,471	18,240,807	19,615,476	
Subtotal - Combined Bonds	27,478,911	29,790,771	31,302,128	-
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans	-	-	-	-
TOTAL AVAILABLE FINANCING	27,478,911	29,790,771	31,302,128	-
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	6,008,000	6,933,000	7,148,000	
832 Interest	3,226,254	3,242,295	3,188,274	
833 Bond Issue Costs	3,850			
Reserves (Include Unappropriated Balance)	18,240,807	19,615,476	20,965,854	
Subtotal - Combined Bonds	27,478,911	29,790,771	31,302,128	-
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - MTF				

Nye County School District
Debt Service Fund

Tentative

Page: 54
Budget Fiscal Year 2026-2027
Schedule CC

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/26		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:										
NCSD - 2015	1	12	8,235,000	2/26/2015	5/1/2027	2-3%	\$ 1,050,000	31,500	1,050,000	1,081,500
NCSD - 2018	1	10	2,000,000	5/16/2018	5/1/2028	2.85%	\$ 530,000	15,105	261,000	276,105
NCSD - 2020	1	10	15,370,000	2/27/2020	5/1/2030	5.00%	\$ 5,700,000	285,000	1,325,000	1,610,000
NCSD - 2020 B	1	10	22,952,000	8/27/2020	5/1/2030	1.30%	\$ 9,215,000	123,481	2,257,000	2,380,481
NCSD - 2022	1	10	6,765,000	2/23/2022	5/1/2030	5.00%	\$ 3,425,000	171,250	1,055,000	1,226,250
NCSD - 2023	1	20	25,635,000	7/27/2023	5/1/2043	4-5%	\$ 24,715,000	1,093,400	495,000	1,588,400
NCSD - 2024	1	20	22,000,000	4/11/2024	5/1/2044	4-5%	\$ 21,655,000	1,015,550	355,000	1,370,550
NCSD - 2025	1	19	10,000,000	9/23/2025	5/1/2044	4-5%	9,670,000	452,988	350,000	802,988
Ties to Schedule CC							\$ 75,960,000	\$ 3,188,274	\$ 7,148,000	\$ 10,336,274
Vehicle Purchases	11	5	1,000,000	8/16/2023	5/1/2028	4.75%	\$ 424,000	20,140	207,000	227,140
TOTAL ALL DEBT SERVICE							\$ 76,384,000	\$ 3,208,414	\$ 7,355,000	\$ 10,563,414

SCHEDULE C-1 INDEBTEDNESS

Nye County School District Tentative

Bus Lease Purchase: Principal Payable is split between General Fund and Capital Projects

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Budget Fiscal Year 2026-2027
SCHEDULE C-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 46,203	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	961,625.00	500,000	500,000	-
Expenses	(930,335.00)	(2,109,475)	(500,000)	-
a. Net cash provided by (or used for) operating activities	31,290.00	(1,609,475)	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided by (or used for) capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	65,102.00			
Am Net cash provided by (or used for) investing activities	65,102.00	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	96,392.00	(1,609,475)	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,000,126.00	2,096,518	487,043	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,096,518.00	487,043	487,043	-

Nye County School District
Workers Compensation

Tentative
Enterprise Fund

Statement of Cash Flows

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Budget Fiscal Year 2026-2027
Schedule J-2

REPORT FOR ALL FUNDS		TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
		(1) TUITION	(2) TRANSPORTATION	(3) TUITION	(4) TRANSPORTATION
REVENUES	CODES	1321	1421	1331	1431
EXPENDITURES	OBJECT CODE	561	511	562	512
100 - Regular Programs					
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS					

Nye County School District Tentative
Interdistrict Payments - All Funds

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Budget Fiscal Year 2026-2027
Schedule I

(1) FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND				Special Education	12	16,149,697
	Federal-SRS (280-402)	9	952,631			-
SUBTOTAL			952,631			16,149,697
SPECIAL REVENUE FUNDS						
Special Education	General Fund	27	16,149,697			
Federal-SRS			-	General Fund	37	952,631
SUBTOTAL			16,149,697			952,631
TOTAL TRANSFERS			17,102,328			17,102,328

Nye County School District Tentative
Transfer Reconciliation (Operating & Residual Equity)

Page: 61
Budget Fiscal Year 2026-2027
Schedule T

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: 84th Session; February 1, 2027 to May 31, 2027

1. Activity:		
2. Funding Source:	<u>General Fund</u>	
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	\$	<u>0.00</u>

Entity: Nye County School District Tentative
Lobbying Expense Estimate

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Budget Fiscal Year 2026-2027
Form 30

SCHEDULE OF EXISTING CONTRACTS

Local Government: Nye County School District
 Contact: Raymond Ritchie, Chief Operating Officer
 E-mail Address: rritchie@nyeschools.org
 Daytime Telephone: 775-727-7743 x 234

Total Number of Existing Contracts: 7

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	E-Rate Elite Services Inc.	7/1/2026	6/30/2027	16,000	16,000	E-Rate Consultant
2	Daniel C. McArthur	7/1/2026	6/30/2027	120,000	120,000	Audits/General Consulting
3	James Kroft	7/1/2026	6/30/2027	60,000	60,000	Health Insurance Consultant
4	CCMSI	7/1/2026	6/30/2027	35,000	35,000	Third Party Administrator - Worker's Compensation
5	Tyler Technologies	7/1/2026	6/30/2027	125,000	125,000	HR & Finance Software Support
6	Infinite Campus	7/1/2026	6/30/2027	77,000	77,000	Student Information Systems Support
7	Deborah Garner	7/1/2026	6/30/2027	23,595	23,595	Medicaid Consultant
Total Proposed Expenditures				456,595	456,595	

Additional Explanations (Reference Line Number and Vendor):

Nye County School District Tentative

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 Budget Fiscal Year 2026-2027
 Schedule 31

1000

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LGF-F005
V2025-2



NYE COUNTY SCHOOL DISTRICT

484 S WEST STREET • PAHRUMP, NEVADA 89048 • TELEPHONE (775) 727-7743 • FAX (775) 727-7768

EXECUTIVE CABINET

Joseph H. Gent, Ed.D. - Superintendent
Laura Weir - Assistant Superintendent
Genoveva Lopez-Angelo - Assistant Superintendent
Ray Ritchie - Chief Operating Officer
Michelle "Chelle" Wright, PHR, CLRP - Director of HR

BOARD OF TRUSTEES

Leslie Campos - President
Robert White - Vice President
David Harris - Clerk
Nathan Gent
Chelsy Fischer
Larry Small

Corr:013:26

MEMORANDUM

Date: May 28, 2026
TO: Board of Trustees
FROM: Raymond Ritchie, Chief Operating Officer *Ray*
SUBJECT: Request approval for 2026-2027 Budget Cuts – BOT Budget Committee Option

Attached for your approval please find the 2026-2027 BOT Budget Committee Cuts.

Board members that were appointed to the committee met with the cabinet on May 27, 2026 and agreed to the attached document. This was a joint effort between the appointed board members and the cabinet members and everything within the district was considered and looked at. As directed by the appointed board members the following changes were made:

- PVHS Dean was changed to a PVHS Assistant Principal (currently vacant)
- RCMS Dean was removed from the deletion list
- MasteryConnect software is deleted

Please note that the GF will fund 3 Social Workers (1 Highschool, 1 Middle school & 1 Amargosa).

It was also agreed upon that starting in the 2026–2027 school year, critical needs teaching positions will be restructured into PERS-CLS long-term substitute roles. These positions will receive a daily rate of \$250 but will not include sick or personal leave. While subject to PERS contributions in accordance with Nevada law, health insurance will only be offered upon meeting eligibility requirements following the standard look-back period.

Please reach out to my office with any questions prior to the board meeting.

RR:es

GF Budget Cuts & Funding Redistribution for FY 26/27 - BOT Budget Committee Option**District Offices**

Learning Coordinator	Vacant	165,144
Learning Coordinator	Vacant	138,780
Teacher (Warm Springs)	Vacant	124,714
LPN (floater)	Vacant	70,624
Accounts Payable Clerk	Vacant	104,077
Exec. Secretary		120,880
District Secretary		120,880
HR Generalist		112,244
Reduction of Retirement Incentive		7,075
Elimination of Employee Referral Program		19,000
Director		203,737
Director		203,737

Maintenance & Operations

Skilled Maintenance Worker		87,151
----------------------------	--	--------

Transportation

Bus Driver	Vacant	57,863
Bus Driver	Vacant	69,307
2 Office Employees		207,066
Mechanic		116,614

Additional Item:

Instructional Supplies (cut across all schools)		132,096
Instructure Inc. (MasteryConnect)		32,000

DO Movement from GF to

Learning Coordinator (100%)	206/208	180,798
-----------------------------	---------	---------

Amargosa

3 Elementary Teachers		376,779
1 Specialty Teacher		125,593

AEMS Movement from GF to

GATE/Instructional Coach/ELL Advocate	206/208	51,204
---------------------------------------	---------	--------

Beatty Elementary/Middle

1 Elem Teacher	Vacant	86,094
GATE/Instructional Coach/ ELL Advocate (33%)	Vacant	51,204
2 Lunch Aides (1.25 hrs/each)	Vacant	5,264
1 MS Teacher		125,593

Floyd Elementary

1 GATE Teacher		152,339
5 Teachers	1 Vacant	627,965
1 Specialty Teacher		125,593

Gabbs

Teacher		165,352
Teacher		143,652

Hafen Elementary

1 GATE Teacher	Vacant	158,035
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JG Johnson Elementary

1 GATE Teacher		152,339
6 Teachers	2 Vacant	753,558
1 Specialty Teacher		125,593

Manse Elementary

1 GATE Teacher	Vacant	126,396
5 Teachers		627,965
1 Specialty Teacher		125,593

Mt. Charleston Elementary

Clerical Aide		15,902
---------------	--	--------

Pahrump Valley High School

Campus Monitor		58,514
8 Teachers	1 Vacant	1,004,744
Assistant Principal	Vacant	130,097

PVHS Movement from GF to

Instructional Coach/ELL Advocate (25%)	206/208	40,581
--	---------	--------

Rosemary Clark Middle School

Campus Monitor		57,386
2 Teachers		251,186

Round Mountain

Bus Driver/Custodian	Vacant	44,023
Elementary Teacher	Vacant	125,593
Elementary Specialty Teacher	Vacant	125,593

Tonopah

Vice Principal	Vacant	186,814
Bus Driver (PT)	Vacant	13,891
Bus Driver/Custodian	Vacant	60,900
2 Elementary Teacher	Vacant	252,256
Elementary Specialty Teacher	Vacant	117,734

8,865,112
Add to GF

3 Social Workers		438,515
(1 Highschool, 1 Middle school, 1 AEMS)		

Total:		<u><u>8,426,597</u></u>
--------	--	--------------------------------

206 Budget Cuts & Funding Redistribution for FY 26/27 -BOT Budget Committee Option

Changes in 206**Removed from 206****Beatty**

GATE/Instructional Coach/ELL Advocate (34%)	Vacant	(52,756)
---	--------	----------

Tonopah Schools

Instructional Coach/ELL Advocate (50%)	Vacant	(74,100)
--	--------	----------

Round Mountain

Instructional Coach/ELL Advocate (34%)	Vacant	(52,756)
--	--------	----------

		(179,612)
--	--	-----------

Added to 206**District Offices**

Learning Coordinator (50%)		90,399
----------------------------	--	--------

Amargosa

GATE/Instructional Coach/ELL Advocate (50%)		24,827
---	--	--------

Floyd Elementary

Instructional Coach/ELL Advocate (16%)		24,235
--	--	--------

Hafen Elementary

Instructional Coach/ELL Advocate (16%)		24,676
--	--	--------

JG Johnson Elementary

Instructional Coach/ELL Advocate (16%)		24,676
--	--	--------

Manse

Instructional Coach/ELL Advocate (16%)		20,684
--	--	--------

Rosemary Clark Middle School

Instructional Coach/ELL Advocate (16%)		24,676
--	--	--------

Pahrump Valley High School

Instructional Coach/ELL Advocate (25%)		40,581
--	--	--------

		274,754
--	--	---------

208 Budget Cuts & Funding Redistribution for FY 26/27 - BOT Budget Committee Option

Changes in 208**Removed from 208****Amargosa**

Social Worker	(115,030)
---------------	-----------

Beatty

GATE/Instructional Coach/ ELL Advocate (33%)	Vacant	(51,204)
--	--------	----------

Hafen

Community Health Worker	(91,641)
-------------------------	----------

JG Johnson

Social Worker	(115,030)
---------------	-----------

Manse

Social Worker	(157,584)
---------------	-----------

Pahrump Valley High School

In School Suspension Parapro	(55,891)
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Social Worker	(123,347)
---------------	-----------

Rosemary Clarke Middle School

In School Suspension Parapro	(70,823)
------------------------------	----------

Social Worker	(157,584)
---------------	-----------

Tonopah Schools

Instructional Coach/ELL Advocate (50%)	Vacant	(74,100)
--	--------	----------

Round Mountain

Instructional Coach (66%)	Vacant	(102,410)
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(1,114,644)

Added to 208**District Offices**

Learning Coordinator (50%)	90,399
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Amargosa

GATE/Instructional Coach/ELL Advocate (50%)	26,378
---	--------

Floyd Elementary

Instructional Coach/ELL Advocate (50%)	77,583
<u>Hafen Elementary</u>	
Instructional Coach/ELL Advocate (50%)	79,017
<u>JG Johnson Elementary</u>	
Instructional Coach/ELL Advocate (50%)	79,017
<u>Manse Elementary</u>	
Instructional Coach/ELL Advocate (50%)	66,026
<u>Rosemary Clark Middle School</u>	
Instructional Coach/ELL Advocate (50%)	79,017
<u>Pahrump Valley High School</u>	
Instructional Coach/ELL Advocate (50%)	81,161
	578,598



NYE COUNTY SCHOOL DISTRICT

484 S WEST STREET • PAHRUMP, NEVADA 89048 • TELEPHONE (775) 727-7743 • FAX (775) 727-7768

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BOARD OF TRUSTEES

Leslie Campos - President
 Robert White - Vice President
 David Harris - Clerk
 Nathan Gent
 Chelsy Fischer
 Larry Small

Nevada Department of Taxation
 1550 East College Parkway, Suite 115
 Carson City, NV 89706-7937

Nye County School District _____ herewith submits the (Tentative)
 budget for the fiscal year ending June 30, 2027

This budget contains 4 State Education Fund revenues including Debt Service totaling \$ 94,875,619.00

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

This budget contains 16 governmental fund types with estimated expenditures of \$ 123,625,182 and 2 proprietary funds with estimated expenses of \$ 12,800,000

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

CERTIFICATION

I Raymond Ritchie
 (Printed Name)
Chief Operating Officer
 (Title)

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

Signed

[Signature]

Dated:

April 15, 2026

APPROVED BY THE GOVERNING BOARD

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

SCHEDULED PUBLIC HEARING:

(Must be held from May 18, 2026 to May 31, 2026 this year)

Date and Time: May 20, 2026 @ 6:00.PM

Publication Date: May 13, 2026 & May 14, 2026

Place: Nye County School District - Pahrump Office

Live Stream via District Website

Page: 1
 Budget Fiscal Year 2026-2027
 Schedule 1

NYE COUNTY SCHOOL DISTRICT
FISCAL YEAR 2026 - 2027

CONSOLIDATED FUNDS

A list of the funds that are combined on the budget forms is following this sheet.

ROUNDING

There may be small rounding differences on the budget compared to the audit due to computer rounding.

Nye County School District Tentative

Page: 2
Budget Fiscal Year 2026-2027

Nye County School District
Fiscal Year 2026 - 2027 Index of Consolidated Funds

Project Description	Prior Year Actual FY 24/25	Current Year Estimated FY 25/26	Budget Tentative FY 26/27
Fund 240 State			
207 Nv PreK Ed Program	1,490,072	1,379,240	
241 RPDP	202,700	200,000	
270 Strategic Prev Infra	7,754	4,000	
289 AB400 ECLIP Grant #1	499,171		
290 AB400 ECLIP Grant #2	1,098,133		
300 CTE State Formula	83,545	82,608	
308 CTE State Competitive		20,000	-
393 K-5 Stem Grant OSIT		978	-
Totals Fund 240	3,381,375	1,686,826	-
Fund 270 Other Special			
001 Fines & Forfeitures	34,494	9,081	
003 Rotary Local Mini Grants	1,523	521	
004 W/C Refund		21,410	
005 Ed Endowment Interest		430,145	220,000
006 NV Com Foundation-Band		25,188	
018 Pool/Pact Education Grant	1,254		
020 VEA Fill the Bucket	6,900.19		
022 MSTs-Technology Donation	3,290.61	431	
023 Pool/Pact Equipment Grant			
024 Butterfly Effect - Music		466	
025 Volunteer Donations	38.38	1,210	
026 DCTA Div of Museums & History			
Totals Fund 270	47,500	488,452	220,000
Fund 280 Federal Funds			
402 SRS		1,748,815	952,631
513 WBL Appropriations		152,065	
620 Gear Up 20	348,075	446,919	
624 Title I School Improvement	183,123	158,447	-
625 Restr Grant-in-Aide			
629 Title I Migrant	4,600		
631 Carl Perkins Grant	80,453	164,069	
633 Title I	1,938,210	2,086,294	
634 Carl Perkins - Competitive		-	-
639 IDEA Spec Ed Local Plan	1,248,736	1,411,610	
641 IDEA Part B DIG		-	-
642 IDEA Priority Improvement	147,973		
643 DIF- Nevada TRIP		14,000	
658 Title III LEP	49,619	79	
659 Title III Immigrant	22,379	2,799	
665 Early Child Flowthru	32,940	61,649	
667 IDEA Special Projects		-	-
681 Rural Low Income Schools	117,735	344,153	
686 BSCA	594,806	366,810	
688 Educ Homeless	67,281	143,674	
709 Title IIA	193,981	578,656	
715 Title IVA-Student Support/Acad	227,044	304,138	
719 AB495 ARP	1,546,761	146,242	
721 CCR Enrichment Opportunities	120,173		
726 Restr Grant-in-Aide	7,200		
735 ARP Homeless 2	13,190		
741 CARES ESSER II CRSSA			
742 ESSER III ARP	1,297,670		
743 ARP ESSER-Summer & After School Pr	265,979		
752 ARP ESSER III - Homeless	43,740		
770 21st Century			
773 Title IV-B 21st Century CLC	84 214,902	311,895	
781 E-Rate	409,415	1,263,881	309,785

Nye County School District
Fiscal Year 2026 - 2027 Index of Consolidated Funds

Project Description		Prior Year Actual FY 24/25	Current Year Estimated FY 25/26	Budget Tentative FY 26/27
784	CCR Evidence Based	80,342		
808	Fresh Fruits & Vegetables	68,652	134,509	
Totals Fund 280		9,324,977	9,840,704	1,262,416
Fund 300 Capital Projects				
000	Non - Categorical	694,422	1,161,124	991,239
040	Bldg - Vehicle	350,841	1,052,909	
Totals Fund 300		1,045,263	2,214,032	991,239
Fund 330 Buildings & Sites				
050	District	136,246	407,550	137,076
052	Manse Elem		1,239	
053	Rount Mtn Elem		172	
054	JG Johnson Elem	702	10,151	
055	Mt Charleston		1,795	
056	Hafen Elem		265	
057	Floyd Elem		430	
058	Rosemary Clarke MS	707	672	
059	Beatty EL/MS		7,746	8,000
060	Tonopah EL/MS			
061	Amargosa School		273	
062	Duckwater EL/MS		27	
063	Beatty HS	4,498	19,465	8,000
064	Gabbs School		6,961	
065	Tonopah HS		254	
066	Pahrump Valley HS	1,540	1,757	
067	Rnd Mtn Jr/Sr HS			
068	Pathways		21	
Total Fund 330		143,694	458,777	153,076
Fund 360 Bonds				
012	Bond 5 - RCMS Compaction	745,601	516,037	-
014	Arbitrage for Bond Fund	171,637	2,154,659	200,000
016	School Bldg Bond	15,639,128	7,959,626	1,200,000
080	PVHS Track/Misc Bond	12,320,086	10,356,174	-
081	THS Sports Complex		10,312,827	10,000,000
Totals for Fund 360		28,876,452	31,299,323	11,400,000
Fund 702-712 Health Insurance				
702	Health Insurance	9,760,777	15,535,900	12,300,000
712	Health Insurance - Reserve		131,061	131,061
Totals Fund 702-712		9,760,777	15,666,961	12,431,061
Fund 703-713 Worker's Comp				
703	Worker's Comp	576,951	1,139,142	500,000
713	Worker's Comp Reserve		1,620,332	500,000
Totals Fund 703-713		576,951	2,759,475	1,000,000
Nye County School District		Tentative		

Nye County School District
Fiscal Year 2026-2027 Index

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Nye County School District Tentative

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Budget Fiscal Year 2026-2027

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	2,515,761,046	(B2) Tax from Net Proceeds unavailable for Appropriation 2026/27 2025-2026 \$
(B1) Net Proceeds of Mines (AV)	123,643,234	
(C) TOTAL ASSESSED VALUE	2,639,404,280	

(D) TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR Ending 6/30/2025	ESTIMATED Ending 6/30/2026	BUDGETED YEAR ENDING 06/30/27
FTE Total employees	794.72	835.98	791.54
FTE Classroom teachers	313.25	335.25	307.00
Total Enrollment	5,499.57	5,508.51	5,508.51

(E) ENROLLMENT

	ACTUAL YEAR ENDING 06/30/25	ESTIMATED *ADE ENDING 06/30/26	BUDGETED *ADE YEAR ENDING 06/30/27
Subtotal	5,463.36	5,479.52	5,456.96
Deduct students transported into Nevada from out-of-state	1.45		
Add students transported to another state			
Total WEIGHTED enrollment	5,464.81	5,479.52	5,456.96

(F) STATE EDUCATION FUNDING

Fill in blue areas

Adjusted Base per Pupil Funding	
Adjusted Base per Pupil Amount for	11,509.00
Estimated Weighted Average Daily Enrollment	5,456.96
Total Adjusted Base per Pupil Funding	\$ 62,804,123.00
Weighted Funding	
At-Risk Weighted Funding	899,771
English Learners Weighted Funding	1,609,342
Gifted & Talented Weighted Funding	
Total Weighted Funding	\$ 2,509,113.00
Local Special Education Funding	12,987,281.00
Auxiliary Funding	
Auxiliary - Transportation	4,888,451.00
Auxiliary - Special Transportation	
Auxiliary - Food Services	
Auxiliary - SB 500	\$ 2,083,531
Total Auxiliary Funding	\$ 6,971,982
Total Funding from State Education Fund	\$ 85,272,499

Nye County School Dist Tentative

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Budget Fiscal Year 2026-2027

* ADE = Average Daily Enrollment

Schedule B- 1

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
GENERAL FUND			(A) Property Tax		0.7500		
1000 Local		281,000	Net of Abatement				281,000
3000 State							-
State Education Funding			80,679,855				80,679,855
4000 Federal							-
Opening Balance	4,000,000						4,000,000
NPM - Reserved Per NRS 387.1235			(B2) Reserved NPM Tax				
Other						952,631	952,631
Total Opening Balance							
Other Sources							-
General Subtotal	4,000,000	281,000	80,679,855	-	0.7500	952,631	85,913,486
DEBT SERVICE	19,615,476			11,686,651	0.5850		31,302,128
SUBTOTAL	23,615,476	281,000	80,679,855	11,686,651	1.3350	952,631	117,215,614
OTHER FUNDS:							
PCFP-English Learners	-		1,609,342				1,609,342
PCFP-At-risk	-		899,771			-	899,771
SB 500		2,083,531					2,083,531
Adult Education		-					-
State Fund		-					-
Special Education		3,900,901				16,149,697	20,050,598
Other Special Funds	220,000	-					220,000
Student Activities	-	4,000,000					4,000,000
Federal Funds	952,631	309,785					1,262,416
Federal Medicaid		150,000					150,000
Food Service	1,110,000	3,011,000					4,121,000
Capital Projects	-	991,239					991,239
Residential Construction Tax	-	200,000					200,000
Building and Sites	-	153,076					153,076
Teacherages	-	20,000					20,000
Bonds	11,200,000	200,000					11,400,000
Proprietary:							
Health Insurance	131,061	12,300,000					12,431,061
Workers Comp	500,000	500,000					1,000,000
SUBTOTAL OTHER FUNDS	14,113,692	27,819,532	2,509,113	-	-	16,149,697	60,592,034
TOTAL ALL FUNDS	37,729,168	28,100,532	83,188,968	11,686,651	1.3350	17,102,328	177,807,648
Less: Interfund Transfers							17,102,328
NET ALL FUNDS	37,729,168	28,100,532	83,188,968	11,686,651	1.3350	17,102,328	160,705,320

Nye County School District Tentative
All Funds - Budgeted Resources

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Budget Fiscal Year 2026-2027
Schedule AA

(1) PROGRAM OR FUNCTION		(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) TRANSFERS OUT	(6) ENDING FUND BALANCE	(7) TOTAL FUND REQUIRE- MENTS
GENERAL FUND							
100	Regular	18,709,045	9,813,923	1,017,600			29,540,568
200	Special						
300	Vocational & Technical	752,596	400,818	4,475			1,157,889
400	Other PK-12	188,056	96,376	23,260			307,692
500	Nonpublic School						
600	Adult Education						
800	Community Services			-			-
900	Co-curricular & Extra Curricular	1,289,586	84,625	405,277			1,779,488
000	Undistributed Expenditures						
2000	Support Services	16,015,400	9,110,966	8,992,563			34,118,929
3000	Noninstructional Services						
4000	Facility Acquisition and			-			-
5000	Debt Service			176,000			176,000
6100	Interdistrict Payments						
6200	Fund Transfers				16,149,697		16,149,697
6300	Contingency						
8000	Ending Balance					2,683,223	2,683,223
General Subtotal		36,954,683	19,506,708	10,619,175	16,149,697	2,683,223	85,913,486
DEBT SERVICE				10,336,274		20,965,854	31,302,128
SUBTOTAL APPROPRIATION FUNDS		36,954,683	19,506,708	20,955,449	16,149,697	23,649,077	117,215,614
OTHER FUNDS: (List)							
	PCFP - English Learner	574,288	305,842	729,212			1,609,342
	PCFP - At-Risk	579,760	313,413	6,598			899,771
	SB 500	1,510,354	573,177				2,083,531
	Adult Education	-	-	-			-
	State Fund	-	-	-			-
	Special Education	12,333,061	6,991,069	726,468			20,050,598
	Other Special Funds			220,000			220,000
	Student Activities			4,000,000			4,000,000
	Federal Funds	-	-	309,785	952,631		1,262,416
	Federal Medicaid	46,410	35,936	67,654			150,000
	Food Service	1,294,324	624,559	2,202,117			4,121,000
	Capital Projects			991,239			991,239
	Residential Construction Tax			200,000			200,000
	Building and Sites			153,076			153,076
	Teacherages			20,000			20,000
	Bonds	94,331	48,304	11,257,365			11,400,000
Proprietary:							
	Health Insurance			12,300,000		131,061	12,431,061
	Workers Comp			500,000		500,000	1,000,000
SUBTOTAL OTHER FUNDS		16,432,528	8,892,300	33,683,514	952,631	631,061	60,592,034
TOTAL ALL FUNDS		53,387,211	28,399,008	54,638,963	17,102,328	24,280,138	177,807,648
Less: Interfund Transfers							17,102,328
NET ALL FUNDS		53,387,211	28,399,008	54,638,963	17,102,328	24,280,138	160,705,320

Nye County School District Tentative
All Funds - Fund Applications

REVENUE	(1)	(2)	BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 45,838	ESTIMATED CURRENT YEAR ENDING 46,203	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1193 Boat Registration				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1500 Earnings on Investments	462,171	325,000	256,000	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	72,225	25,000	25,000	
TOTAL LOCAL SOURCES	534,396	350,000	281,000	-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP-Adjusted Base Funding	62,768,087	62,256,686	62,804,123	
3113 PCFP-Auxillary Services-Transportation	4,261,953	4,888,451	4,888,451	
3114 PCFP-Auxillary Services-Food Service				
3116 PCFP-Local Special Education	8,302,564	12,987,281	12,987,281	
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	75,332,604	80,132,418	80,679,855	-
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	3,572,989	1,748,815	952,631	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	3,572,989	1,748,815	952,631	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	12,592,897	8,303,061	4,000,000	
TOTAL OPENING FUND BALANCE	12,592,897	8,303,061	4,000,000	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	92,032,886	90,534,294	85,913,486	-

Nye County School District
General Fund - Budgeted Resources

Tentative

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	20,233,370	20,251,687	18,709,045	
200 Benefits	9,678,771	10,673,489	9,813,923	
300/400/500 Purchased Services	471,847	643,996	420,000	
600 Supplies	902,404	523,126	597,600	
700 Property	-			
800/900 Miscellaneous & Other	-			
100 TOTAL REGULAR PROGRAMS	31,286,392	32,092,298	29,540,568	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	686,049	722,079	752,596	
200 Benefits	352,917	377,246	400,818	
300/400/500 Purchased Services				
600 Supplies	-	1,000	1,000	
700 Property				
800/900 Miscellaneous & Other	1,580	3,475	3,475	
300 TOTAL VOCATIONAL & TECHNICAL	1,040,546	1,103,800	1,157,889	-
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	417,368	440,142	188,056	
200 Benefits	201,947	233,887	96,376	
300/400/500 Purchased Services			-	
600 Supplies	1,519	7,760	7,760	
700 Property				
800/900 Miscellaneous & Other				
2200 Instruction Staff Support				
100 Salaries	82,711	92,397	-	
200 Benefits	39,619	48,128	-	
300/400/500 Purchased Services	9,875	12,000	12,000	
600 Supplies		3,500	3,500	
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	753,039	837,814	307,692	-
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	255,693	322,673	363,491	
200 Benefits	8,053	15,171	16,816	
300/400/500 Purchased Services		12,000	12,000	
600 Supplies		1,000	1,000	
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries		2,040	2,040	
200 Benefits		178	178	
300/400/500 Purchased Services		7,000	7,000	
600 Supplies	169	4,500	4,500	
700 Property				
800/900 Miscellaneous & Other		500	500	
910 TOTAL COCURRICULAR ACTIVITIES	263,915	365,062	407,525	-
920 ATHLETICS				
1000 Instruction				
100 Salaries	769,952	758,551	827,055	
200 Benefits	46,158	65,309	57,731	
300/400/500 Purchased Services	281,742	243,350	245,809	
600 Supplies	75,160	81,352	83,968	
700 Property				
800/900 Miscellaneous & Other	8,143	10,000	10,000	
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	660	500	500	
600 Supplies				
700 Property	91			
800/900 Miscellaneous & Other				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2700 Student Transportation				
100 Salaries	114,414	97,000	97,000	
200 Benefits	6,458	9,900	9,900	
300/400/500 Purchased Services	24,146	20,000	20,000	
600 Supplies	8,180	20,000	20,000	
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	1,335,013	1,305,962	1,371,963	-
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	1,757,156	1,866,248	1,961,570	
200 Benefits	877,001	1,027,521	1,051,647	
300/400/500 Purchased Services	171,197	50,665	17,500	
600 Supplies	14,962	34,350	49,125	
700 Property				
800/900 Miscellaneous & Other	134	172	172	
2100 SUBTOTAL	2,820,450	2,978,956	3,080,014	-
2200 Staff Support				
100 Salaries	1,397,932	1,525,675	1,371,204	
200 Benefits	691,239	791,961	719,644	
300/400/500 Purchased Services	111,738	133,771	153,771	
600 Supplies	59,157	90,602	142,570	
700 Property			-	
800/900 Miscellaneous & Other				
2200 SUBTOTAL	2,260,066	2,542,009	2,387,189	-
2300 General Administration				
100 Salaries	764,026	792,640	717,516	
200 Benefits	359,407	413,638	411,630	
300/400/500 Purchased Services	296,664	171,640	268,778	
600 Supplies	27,233	52,350	52,350	
700 Property				
800/900 Miscellaneous & Other	32,618	37,600	37,600	
2300 SUBTOTAL	1,479,948	1,467,868	1,487,874	-
2400 School Administration				
100 Salaries	4,315,078	4,176,837	4,098,753	
200 Benefits	2,056,329	2,175,996	2,139,290	
300/400/500 Purchased Services	111,404	143,549	141,849	
600 Supplies	20,522	24,200	24,200	
700 Property				
800/900 Miscellaneous & Other	8,000	16,000	16,000	
2400 SUBTOTAL	6,511,333	6,536,582	6,420,092	-
2500 Central Services				
100 Salaries	1,979,142	1,909,276	1,887,463	
200 Benefits	1,219,144	1,300,617	1,310,831	
300/400/500 Purchased Services	484,197	489,655	503,775	
600 Supplies	267,011	134,786	154,786	
700 Property				
800/900 Miscellaneous & Other	2,616	6,600	6,600	
2500 SUBTOTAL	3,952,110	3,840,934	3,863,455	-
2600 Operating/Maintenance Plant Service				
100 Salaries	3,448,543	3,341,158	3,311,371	
200 Benefits	1,805,165	1,914,168	1,881,893	
300/400/500 Purchased Services	2,896,908	2,485,622	2,704,824	
600 Supplies	2,736,615	2,775,498	3,150,498	
700 Property	12,385	7,500	7,500	
800/900 Miscellaneous & Other	9,064	9,100	9,100	
2600 SUBTOTAL	10,908,680	10,533,046	11,065,186	-
2700 Student Transportation				
100 Salaries	3,211,360	2,952,832	2,667,523	
200 Benefits	1,567,962	1,651,963	1,596,031	
300/400/500 Purchased Services	517,035	523,268	597,379	
600 Supplies	926,216	919,029	944,866	
700 Property	6,313	5,000	5,000	
800/900 Miscellaneous & Other	2,693	4,320	4,320	
2700 SUBTOTAL	6,231,592	6,056,412	5,815,119	-
TOTAL SUPPORT SERVICES	34,164,166	33,955,807	34,118,929	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
NONINSTRUCTIONAL SERVICES				
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	66,725			
600 Supplies	247			
700 Property	-			
800/900 Miscellaneous & Other				
4600 SUBTOTAL	66,972	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	37,316	50,000		
600 Supplies	80,170			
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	117,486	50,000	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	184,458	50,000	-	-
5000 Debt Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
831 Principal Bus Lease	176,000	176,000	176,000	
5000 SUBTOTAL	176,000	176,000	176,000	-
6200 Other Fund Transfers				
910 Interfund Transfer	14,526,296	16,647,551	16,149,697	
000 TOTAL UNDISTRIBUTED EXPENDITURES	49,050,920	50,829,358	50,444,626	-
TOTAL ALL EXPENDITURES	83,729,825	86,534,294	83,230,263	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXX
	XXXXXXXXXX	XXXXXXXXXX	XXXXXX	XXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved Opening Balance (NPM)				
Ending Balance (Other)	8,303,061	4,000,000	2,683,223	
TOTAL ENDING FUND BALANCE	8,303,061	4,000,000	2,683,223	-
TOTAL APPLICATIONS	92,032,886	90,534,294	85,913,486	-

Nye County School District Tentative
General Fund - Expenditures by Program, Function, and Object

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Schedule BB-7-14A

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-			
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP-Adjusted Base Funding				
3113 PCFP-Auxillary Services-Transportation				
3114 PCFP-Auxillary Services-Food Service				
3115 Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP-English Learner	1,431,864	1,597,433	1,609,342	
3255 PCFP - At-Risk				
3256 PCFP - GATE				
3270 State Special Ed Funding				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,431,864	1,597,433	1,609,342	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	-	-		
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	1,080,319	1,568,096	-	
TOTAL OPENING FUND BALANCE	1,080,319	1,568,096	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	2,512,183	3,165,529	1,609,342	-

Nye County School District Tentative
PCFP English Learner Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	113,044	139,805	69,896	
200 Benefits	69,984	127,645	49,303	
300/400/500 Purchased Services	26,223			
600 Supplies		1,613,605	338,803	
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries		-		
200 Benefits		-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries	481,692	648,482	504,392	
200 Benefits	230,209	326,292	256,539	
300/400/500 Purchased Services	22,885	108,700	108,700	
600 Supplies	51	200,000	280,709	
700 Property				
800/900 Miscellaneous & Other		1,000	1,000	
400 TOTAL OTHER INSTR PROGRAMS	944,088	3,165,529	1,609,342	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	944,088	3,165,529	1,609,342	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,568,095			
TOTAL ENDING FUND BALANCE	1,568,095	-		
TOTAL APPLICATIONS	2,512,183	3,165,529	1,609,342	-

Nye County School District Tentative
PCFP English Learner Fund - Expenditures by Program, Function, and Object

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Schedule BB-7-14A

REVENUE	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27		
			TENTATIVE APPROVED	FINAL APPROVED	
3000 REVENUE FROM STATE SOURCES					
STATE EDUCATION FUNDING					
3110 PCFP-Adjusted Base Funding					
3113 PCFP-Auxillary Services-Transportation					
3114 PCFP-Auxillary Services-Food Service					
3115 Local Special Education					
3200 Restricted Funding/Grants-in-Aid Rev					
3210 Special Transportation					
3220 Adult High School Diploma					
3230 Class Size Reduction					
3254 PCFP-English Learner					
3255 PCFP - At-Risk	1,064,249	893,112	899,771		
3256 PCPF - GATE					
3270 State Special Ed Funding					
3800 In Lieu of Taxes					
3900 For/on behalf of School District					
TOTAL STATE SOURCES	1,064,249	893,112	899,771		-
4000 FEDERAL SOURCES					
4100 Unrestricted - Direct Fed Gov't					
4200 Unrestricted - State Agency					
4300 Restricted - Direct					
4500 Restricted - State Agency					
4800 Revenue in Lieu of Taxes					
4900 Revenue for-on behalf of School District					
TOTAL FEDERAL SOURCES					
5000 OTHER FINANCING SOURCES					
5100 Issuance of Bonds					
5200 Transfers from Other Funds		90,000			
5300 Gain/Loss on Disposal of Assets					
5400 Loan Proceeds (> 12 months)					
5500 Capital lease Proceeds					
5600 Other Long-Term Debt Proceeds					
TOTAL OTHER FINANCING SOURCES	-	90,000	-		-
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)	597,864	308,830			
TOTAL OPENING FUND BALANCE	597,864	308,830	-		-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	1,662,113	1,291,942	899,771		-

Nye County School District
PCFP At-Risk Fund - Budgeted Resources

Tentative

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING	TENTATIVE	FINAL
	06/30/25	06/30/26	APPROVED	APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	90,315	70,304	42,340	
200 Benefits	48,098	51,275	28,370	
300/400/500 Purchased Services				
600 Supplies	16,503		6,598	
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	545,533	537,177	489,886	
200 Benefits	278,949	288,799	260,750	
300/400/500 Purchased Services	249			
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries	237,474	224,565	47,534	
200 Benefits	112,447	119,822	24,293	
300/400/500 Purchased Services	-			
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	23,715			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	1,353,283	1,291,942	899,771	-
TOTAL ALL EXPENDITURES	1,353,283	1,291,942	899,771	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX			
	XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	308,830			
TOTAL ENDING FUND BALANCE	308,830	-	-	
TOTAL APPLICATIONS	1,662,113	1,291,942	899,771	-

Nye County School District Tentative
PCFP - At-Risk Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1500 Earnings on Investments				
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP-Adjusted Base Funding				
3113 PCFP-Auxillary Services-Transportation				
3114 PCFP-Auxillary Services-Food Service				
3115 PCFP-Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3280 Salary Increase	2,013,109	2,083,532	2,083,531	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	2,013,109	2,083,532	2,083,531	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't		-		
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	-	-	-	-
5000 OTHER FINANCING SOURCES				
5200 Transfers from Other Funds	267,958			
TOTAL OTHER FINANCING SOURCES	267,958	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	2,281,067	2,083,532	2,083,531	-

Nye County School District
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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27		(4)
			TENTATIVE APPROVED	FINAL APPROVED	
100 REGULAR PROGRAMS					
1000 Instruction					
100 Salaries	755,428	626,765	674,029		
200 Benefits	261,731	222,445	256,112		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
100 TOTAL REGULAR PROGRAMS	1,017,159	849,210	930,141		-
200 SPECIAL PROGRAMS					
1000 Instruction					
100 Salaries	300,437	273,777	259,088		
200 Benefits	105,653	104,927	98,972		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2100 Student Support					
100 Salaries	46,736	47,820	55,827		
200 Benefits	16,561	16,730	20,840		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2200 Staff Support					
100 Salaries	19,352	19,178	19,171		
200 Benefits	6,705	6,962	7,323		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2500 Central Services					
100 Salaries	107	300	867		
200 Benefits	38	150	330		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2700 Student Transportation					
100 Salaries	33,629	37,409	33,794		
200 Benefits	11,732	13,066	12,909		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
200 TOTAL SPECIAL PROGRAMS	540,950	520,319	509,121		-
300 VOCATIONAL & TECHNICAL					
1000 Instruction					
100 Salaries	20,517	19,910	18,186		
200 Benefits	7,269	6,959	6,947		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
300 TOTAL VOCATIONAL & TECHNICAL	27,786	26,869	25,133		-

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27		(4)
			TENTATIVE APPROVED	FINAL APPROVED	
400 OTHER INSTRUCTIONAL PROGRAMS					
1000 Instruction					
100 Salaries	32,856	32,954	20,194		
200 Benefits	11,571	11,457	7,714		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2100 Student Support					
100 Salaries	30,700	29,243	17,734		
200 Benefits	10,600	10,114	6,774		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2200 Instruction Staff Support					
100 Salaries	44,883	43,839	37,023		
200 Benefits	16,404	15,495	14,143		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2400 School Administration					
100 Salaries	735	628	976		
200 Benefits	245	244	373		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2500 Central Services					
100 Salaries	3,147	2,636	1,528		
200 Benefits	1,002	833	477		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
400 TOTAL OTHER INSTR PROGRAMS	152,143	147,443	106,936		-
600 ADULT EDUCATION PROGRAMS					
1000 Instruction					
100 Salaries	2,865	2,865	2,506		
200 Benefits	1,018	1,001	957		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2100 Student Support					
100 Salaries		1,225			
200 Benefits		511			
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
2400 School Administration					
100 Salaries	1,175		1,308		
200 Benefits	395		500		
300/400/500 Purchased Services					
600 Supplies					
700 Property					
800/900 Miscellaneous & Other					
600 TOTAL ADULT EDUCATION PROGRAMS	5,453	5,603	5,271		-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	2,504	2,517	2,068	
200 Benefits	875	879	790	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS	3,379	3,397	2,858	-
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	60,961	61,322	56,118	
200 Benefits	21,417	21,412	21,437	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	82,378	82,734	77,555	-
2200 Staff Support				
100 Salaries	26,266	26,082	24,755	
200 Benefits	9,097	9,112	9,457	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	35,363	35,194	34,212	-
2300 General Administration				
100 Salaries	7,366	7,142	6,599	
200 Benefits	2,418	2,499	2,521	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	9,784	9,642	9,120	-
2400 School Administration				
100 Salaries	53,741	52,546	46,757	
200 Benefits	17,863	18,238	17,861	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	71,604	70,784	64,618	-
2500 Central Services				
100 Salaries	47,955	48,396	45,888	
200 Benefits	15,929	16,889	17,529	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	63,884	65,284	63,417	-
2600 Operating/Maintenance Plant Service				
100 Salaries	102,734	96,733	91,316	
200 Benefits	35,456	35,453	34,883	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	138,190	132,186	126,199	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2700 Student Transportation				
100 Salaries	68,801	70,357	63,492	
200 Benefits	23,546	24,634	24,134	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	92,347	94,991	87,626	-
TOTAL SUPPORT SERVICES	493,550	490,815	462,747	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	30,709	30,052	31,130	
200 Benefits	9,938	9,825	10,194	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	40,647	39,877	41,324	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	534,197	530,692	504,071	-
TOTAL ALL EXPENDITURES	2,281,067	2,083,532	2,083,531	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	2,281,067	2,083,532	2,083,531	-

Nye County School District
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Budget Fiscal Year 2026-2027
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REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED		FINAL APPROVED
1000 LOCAL SOURCES					
1100 Tax Revenue					
1110 Property Taxes					
1111 Net Proceeds of Mines					
1112 Net Proceeds of Mines - Prior Year					
1120 School Support Taxes					
1150 Residential Construction Tax					
1190 Other Taxes					
1191 Franchise Taxes					
1192 Governmental Services Tax					
1200 Local Gov Units - Not School Districts					
1300 Tuition					
1400 Transportation Fees					
1500 Earnings on Investments					
1600 Food Service Revenue					
1611 Daily Sales - School Lunch					
1612 Daily Sales - School Breakfast					
1613 Daily Sales - Special Milk					
1614 Daily Sales - After-School Program					
1700 District Activities Revenue					
1800 Community Service Activities					
1900 Other Revenues					
1910 Rentals					
1920 Donations					
1950/60 Services Provided other Governments					
1990 Miscellaneous					
TOTAL LOCAL SOURCES	-	-	-	-	-
3000 REVENUE FROM STATE SOURCES					
STATE EDUCATION FUNDING					
3110 PCFP-Adjusted Base Funding					
3113 PCFP-Auxillary Services-Transportation					
3114 PCFP-Auxillary Services-Food Service					
3115 Local Special Education					
3200 Restricted Funding/Grants-in-Aid Rev					
3210 Special Transportation					
3220 Adult High School Diploma	276,854	362,952			
3230 Class Size Reduction					
3254 PCFP-English Learner					
3255 PCFP - At-Risk					
3270 State Special Ed Funding					
3800 In Lieu of Taxes					
3900 For/on behalf of School District					
TOTAL STATE SOURCES	276,854	362,952	-	-	-
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)					
TOTAL OPENING FUND BALANCE	-	-	-	-	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	276,854	362,952	-	-	-

Nye County School District
Adult Education Fund - Budgeted Resources

Tentative

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Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	6,005	5,338		
200 Benefits	87	215		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries		4,003		
200 Benefits		161		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 School Administration				
100 Salaries	1,822	2,741		
200 Benefits	74	110		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	7,988	12,569		-
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	87,699	99,453		
200 Benefits	40,540	45,130		
300/400/500 Purchased Services				
600 Supplies	898	54,587		
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	4,462	5,421		
200 Benefits	111	218		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries	9,000	5,420		
200 Benefits	211	244		
300/400/500 Purchased Services	6,321	4,520		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other		40		
2400 School Administration				
100 Salaries	68,646	83,474		
200 Benefits	34,402	45,405		
300/400/500 Purchased Services	64	2,358		
600 Supplies	16,512	4,113		
700 Property				
800/900 Miscellaneous & Other				
600 TOTAL ADULT EDUCATION PROGRAMS	268,866	350,383	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	276,854	362,952	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX		
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE	-			
TOTAL APPLICATIONS	276,854	362,952	-	-

Nye County School District Tentative
Adult Education Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP-Adjusted Base Funding				
3113 PCFP-Auxillary Services-Transportation				
3114 PCFP-Auxillary Services-Food Service				
3115 Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev	3,381,375	1,686,826		
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP-English Learner				
3255 PCFP - At-Risk				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	3,381,375	1,686,826	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-			
TOTAL OPENING FUND BALANCE	-			
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	3,381,375	1,686,826	-	-

Nye County School District
State Fund - Budgeted Resources

Tentative

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	1,664,000	887,620		
200 Benefits	981,000	491,620		
300/400/500 Purchased Services	227,378			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	6,175			
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	7,985			
600 Supplies	2,035			
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	2,888,573	1,379,240	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-			
600 Supplies	83,545	77,757		
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	-	396		
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-	2,395		
600 Supplies		300		
700 Property				
800/900 Miscellaneous & Other		900		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		860		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 Architect & Engineering				
300/400/500 Purchased Services		20,000		
300 TOTAL VOCATIONAL & TECHNICAL	83,545	102,608		
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries		3,710		
200 Benefits		190		
300/400/500 Purchased Services				
600 Supplies	12,106	689		
700 Property				

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-			
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries	135,310	100,071		
200 Benefits	68,231	47,789		
300/400/500 Purchased Services	91,898	43,440		
600 Supplies	1,991	8,700		
700 Property				
800/900 Miscellaneous & Other				
2400 School Administration				
100 Salaries	27,285			
200 Benefits	18,834			
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-			
600 Supplies	337			
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		289		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	356,136	204,878	-	-
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	3,648			
200 Benefits	129			
300/400/500 Purchased Services	-			
600 Supplies	49,344	100		
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS	53,121	100	-	-
TOTAL ALL EXPENDITURES	3,381,375	1,686,826	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX	XXXXXXXXXXXXXX XXXXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	-			
TOTAL ENDING FUND BALANCE	-			
TOTAL APPLICATIONS	3,381,375	1,686,826	-	-

Nye County School District
State Fund - Expenditures by Program, Function, and Object

Tentative

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REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-			
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP-Adjusted Base Funding				
3113 PCFP-Auxiliary Services-Transportation				
3114 PCFP-Auxiliary Services-Food Service				
3115 Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP-English Learner				
3255 PCFP - At-Risk				
3270 State Special Ed Funding	3,900,901	3,916,662	3,900,901	
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	3,900,901	3,916,662	3,900,901	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency	348,039			
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	348,039			
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5200 Transfers from Other Funds	14,258,338	16,557,551	16,149,697	
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	14,258,338	16,557,551	16,149,697	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
TOTAL OPENING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	18,507,278	20,474,213	20,050,598	-

Nye County School District Tentative

Special Education Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	8,869,574	8,949,892	9,062,083	
200 Benefits	4,522,521	5,075,849	5,076,389	
300/400/500 Purchased Services	191,213	123,000	165,000	
600 Supplies	38,207	57,000	57,000	
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	1,351,552	1,624,159	1,924,732	
200 Benefits	669,103	893,472	1,033,290	
300/400/500 Purchased Services	1,087,275	1,312,286	421,688	
600 Supplies	4,339	2,000	2,000	
700 Property				
800/900 Miscellaneous & Other	-	3,000	3,000	
2200 Staff Support				
100 Salaries	97,939	109,292	108,771	
200 Benefits	55,219	62,998	62,422	
300/400/500 Purchased Services	1,229	4,192	2,980	
600 Supplies	-	1,600	1,600	
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries	1,610	35,346		
200 Benefits	100	27,096		
300/400/500 Purchased Services	30,607	35,300		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries	983,741	1,249,542	1,237,475	
200 Benefits	553,623	833,389	818,968	
300/400/500 Purchased Services	49,426	74,800	73,200	
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	18,507,278	20,474,213	20,050,598	-
TOTAL ALL EXPENDITURES	18,507,278	20,474,213	20,050,598	-
6300		XXXXXXXXXX		
Contingency (not to exceed 3% of Total Expenditures)		XXXXXXXXXX X		
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE	-	-		
TOTAL APPLICATIONS	18,507,278	20,474,213	20,050,598	-

Nye County School District Tentative
Special Education Fund - Expenditures by Program, Function, and Object

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REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED	
1000 LOCAL SOURCES					
1100 Tax Revenue					
1110 Property Taxes					
1111 Net Proceeds of Mines					
1112 Net Proceeds of Mines - Prior Year					
1120 School Support Taxes					
1150 Residential Construction Tax					
1190 Other Taxes					
1191 Franchise Taxes					
1192 Governmental Services Tax					
1200 Local Gov Units - Not School Districts					
1300 Tuition					
1400 Transportation Fees					
1500 Earnings on Investments					
1600 Food Service Revenue					
1611 Daily Sales - School Lunch					
1612 Daily Sales - School Breakfast					
1613 Daily Sales - Special Milk					
1614 Daily Sales - After-School Program					
1700 District Activities Revenue					
1800 Community Service Activities					
1900 Other Revenues					
1910 Rentals					
1920 Donations	11,657	27,816	-		
1950/60 Services Provided other Governments					
1990 Miscellaneous	1,228				
TOTAL LOCAL SOURCES	12,885	27,816	-		-
3000 REVENUE FROM STATE SOURCES					
STATE EDUCATION FUNDING					
3110 PCFP-Adjusted Base Funding					
3113 PCFP-Auxillary Services-Transportation					
3114 PCFP-Auxillary Services-Food Service					
3115 Local Special Education					
3200 Restricted Funding/Grants-in-Aid Rev					
3210 Special Transportation					
3220 Adult High School Diploma					
3230 Class Size Reduction					
3254 PCFP-English Learner					
3255 PCFP - At-Risk					
3270 PCFP - State Special Ed Funding					
3800 In Lieu of Taxes					
3900 For/on behalf of School District					
TOTAL STATE SOURCES					
4000 FEDERAL SOURCES					
4100 Unrestricted - Direct Fed Gov't					
4200 Unrestricted - State Agency					
4300 Restricted - Direct					
4500 Restricted - State Agency					
4800 Revenue in Lieu of Taxes					
4900 Revenue for-on behalf of School District					
TOTAL FEDERAL SOURCES					
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)	495,251	460,636	220,000		
TOTAL OPENING FUND BALANCE	495,251	460,636	220,000		-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	508,136	488,452	220,000		-

Nye County School District

Tentative

Other Special Fund - Budgeted Resources

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-	23,000	23,000	
600 Supplies	41,394	132,240	181,000	
700 Property	-			
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	41,394	155,240	204,000	-
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	250			
600 Supplies	4,563	74,592		
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		16,000	16,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	4,813	90,592	16,000	-
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	448			
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	448			
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	38	22,620		
600 Supplies	26			
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	64	22,620	-	-
2600 Operating/Maintenance				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	781			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	781		-	-
TOTAL SUPPORT SERVICES	1,293		-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	47,500	268,452	220,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	460,636	220,000	-	
TOTAL ENDING FUND BALANCE	460,636	220,000	-	-
TOTAL APPLICATIONS	508,136	488,452	220,000	-

Nye County School District Tentative
Other Special Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1920 Donations		3,000,000	3,000,000	
1950/60 Services Provided other Governments				
1990 Miscellaneous	1,368,884	1,000,000	1,000,000	
TOTAL LOCAL SOURCES	1,368,884	4,000,000	4,000,000	-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	1,054,034	1,122,889		
TOTAL OPENING FUND BALANCE	1,054,034	1,122,889	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	2,422,918	5,122,889	4,000,000	-

Nye County School District Tentative
Student Activities Fund - Budgeted Resources

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	120,967	750,000	500,000	
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	120,967	750,000	500,000	-
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	472,365	1,772,889	2,000,000	
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	472,365	1,772,889	2,000,000	-
920 ATHLETICS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	574,408	1,800,000	1,000,000	
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	574,408	1,800,000	1,000,000	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	132,289	800,000	500,000	
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	132,289	800,000	500,000	-
TOTAL SUPPORT SERVICES	132,289		500,000	
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	1,300,029	5,122,889	4,000,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,122,889			
TOTAL ENDING FUND BALANCE	1,122,889			
TOTAL APPLICATIONS	2,422,918	5,122,889	4,000,000	-

Nye County School District Tentative
Student Activities Fund - Expenditures by Program, Function, and Object

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REVENUE	(1)	(2)	(3)	(4)
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	191,719	34,000		
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	3,500	1,500		
TOTAL LOCAL SOURCES	195,219	35,500		-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP-Adjusted Base Funding				
3113 PCFP-Auxillary Services-Transportation				
3114 PCFP-Auxillary Services-Food Service				
3115 Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 PCFP-English Learner				
3255 PCFP - At-Risk				
3270 PCFP - State Special Ed Funding				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't		952,631		
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	8,107,137	7,636,433		
4700 Grants In Aid-Fed Through Other Agencies	359,020	335,206	309,785	
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	8,466,157	8,924,270	309,785	-
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	6,070,155	1,833,565	952,631	
TOTAL OPENING FUND BALANCE	6,070,155	1,833,565	952,631	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	14,731,531	10,793,335	1,262,416	-

Nye County School District
Federal Fund - Budgeted Resources

Tentative

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	552,874	277,633		
200 Benefits	261,404	98,339		
300/400/500 Purchased Services				
600 Supplies	141,757			
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	19,272	3,200		
200 Benefits	542	129		
300/400/500 Purchased Services	-			
600 Supplies	-			
700 Property				
800/900 Miscellaneous & Other				
2400 School Administration				
100 Salaries	1,830	4,800		
200 Benefits	26	193		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries	1,555	1,741		
200 Benefits	159	70		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-	46,299		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	979,419	432,405	-	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	378,891	369,219		
200 Benefits	177,450	187,548		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	24,954	49,912		
200 Benefits	4,895	12,143		
300/400/500 Purchased Services	26,210	31,510		
600 Supplies	-	1,500		
700 Property				
800/900 Miscellaneous & Other				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
2200 Staff Support				
100 Salaries	662,717	676,723		
200 Benefits	308,343	346,586		
300/400/500 Purchased Services	30,078	41,847		
600 Supplies	102,143	70,110		
700 Property				
800/900 Miscellaneous & Other	335	600		
2500 Central Services				
100 Salaries	2,500			
200 Benefits	101			
300/400/500 Purchased Services	6,284	600		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	1,724,901	1,788,298	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services				
600 Supplies	53,521	84,362		
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies		4,968		
700 Property				
800/900 Miscellaneous & Other	260	375		
2200 Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	7,328	47,200		
600 Supplies		9		
700 Property				
800/900 Miscellaneous & Other		2,520		
2500 Central Services				
100 Salaries	11,339	11,972		
200 Benefits	5,065	5,678		
300/400/500 Purchased Services	2,940	3,327		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		3,659		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	80,453	164,069	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	252,891	384,306		
200 Benefits	73,024	202,615		
300/400/500 Purchased Services	112,679	161,100		
600 Supplies	1,604,813	776,022		
700 Property	-			
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	454,651	504,123		
200 Benefits	217,937	207,326		
300/400/500 Purchased Services	65,343	5,209		
600 Supplies	139,773	5,373		
700 Property	-			
800/900 Miscellaneous & Other	2,625	7,000		
2200 Staff Support				
100 Salaries	493,343	481,580		
200 Benefits	212,747	203,735		
300/400/500 Purchased Services	399,449	381,211		
600 Supplies	211,712	23,776		
700 Property				
800/900 Miscellaneous & Other	180	2,500		
2400 School Administration				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services	59,038	46,437		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries	232,898	140,859		
200 Benefits	74,238	74,936		
300/400/500 Purchased Services	178,045	94,125		
600 Supplies	48,424	7,993		
700 Property				
800/900 Miscellaneous & Other	100	174		
2600 Plant Oper/Maint				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	597,394	366,810		
600 Supplies	56,752			
700 Property	-			
800/900 Miscellaneous & Other		6,550		
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	42,405	51,754		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	5,530,461	4,135,511	-	-
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	82,590	93,420		
200 Benefits	33,850	42,944		
300/400/500 Purchased Services	3,076	16,000		
600 Supplies	12,667	20,850		
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS	132,183	173,215	-	-

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2200 Instruction Staff Support				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services				
600 Supplies	67,408	400,000	2,500	
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	67,408	400,000	2,500	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	16,090	16,500	16,500	
600 Supplies	387,190	817,381	290,785	
700 Property		25,000		
800/900 Miscellaneous & Other				
2500 SUBTOTAL	403,280	858,881	307,285	-
000 TOTAL SUPPORT SERVICES	470,688	1,258,881	309,785	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	3,504	21,567		
200 Benefits	164	2,206		
300/400/500 Purchased Services				
600 Supplies		110,736		
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL	3,668	134,509		
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	403,204			
600 Supplies		5,000		
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	403,204	5,000	-	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	403,204	5,000	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	3,572,989	1,748,815	952,631	
000 TOTAL UNDISTRIBUTED EXPENDITURES	4,450,549	3,147,205	1,262,416	-
TOTAL ALL EXPENDITURES	12,897,966	9,840,704	1,262,416	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,833,565	952,631		
TOTAL ENDING FUND BALANCE	1,833,565	952,631	-	-
TOTAL APPLICATIONS	14,731,531	10,793,335	1,262,416	-

Nye County School District
Federal Fund - Expenditures by Program, Function, and Object

Tentative

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency		110,000.00	150,000.00	
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		110,000.00	150,000.00	-
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	-	110,000	150,000	-

Nye County School District
Federal Medicaid Fund - Budgeted Resources

Tentative

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Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2500 Central Services				
100 Salaries		17,000	46,410	
200 Benefits		12,718	35,936	
300/400/500 Purchased Services		80,282	67,654	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	110,000	150,000	
TOTAL SUPPORT SERVICES	-			
4900 SUBTOTAL				
400 TOTAL FACILITIES ACQUISITION AND				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	-	110,000	150,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE	-			
TOTAL APPLICATIONS	-	110,000	150,000	-

Nye County School District Tentative
Federal Medicaid Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

REVENUE		(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	166,317	30,000		
1600	Food Service Revenue	18,097	5,000		
1611	Daily Sales - School Lunch				
1612	Daily Sales - School Breakfast				
1613	Daily Sales - Special Milk				
1614	Daily Sales - After-School Program				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		184,414	35,000	-	-
3000	REVENUE FROM STATE SOURCES				
	STATE EDUCATION FUNDING				
3110	PCFP-Adjusted Base Funding				
3113	PCFP-Auxillary Services-Transportation				
3114	PCFP-Auxillary Services-Food Service				
3115	Local Special Education				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3254	PCFP-English Learner				
3255	PCFP - At-Risk				
3270	PCFP - State Special Ed Funding				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		-	-	-	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency	4,057,321	3,011,474	3,011,000	
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		4,057,321	3,011,474	3,011,000	-
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5200	Transfers from Other Funds				
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES					
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	4,700,897	4,764,895	1,110,000	
TOTAL OPENING FUND BALANCE		4,700,897	4,764,895	1,110,000	-
	Prior Period Adjustments				
	Residual Equity Transfers				
TOTAL ALL RESOURCES		8,942,632	7,811,369	4,121,000	-

Nye County School District
Food Service Fund - Budgeted Resources

Tentative

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	13,767	40,000		
600 Supplies		10,000		
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	13,767	50,000	-	-
TOTAL SUPPORT SERVICES	13,767	50,000	-	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	1,183,014	1,270,795	1,294,324	
200 Benefits	512,913	609,509	624,559	
300/400/500 Purchased Services	35,741	45,000	20,000	
600 Supplies	2,107,432	3,121,065	1,382,117	
700 Property	286,712	250,000		
800/900 Miscellaneous & Other	4,430	5,000		
3100 SUBTOTAL	4,130,242	5,301,369	3,321,000	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		100,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	100,000	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	30,778	1,050,000	800,000	
600 Supplies	2,951			
700 Property		200,000		
800/900 Miscellaneous & Other				
4700 SUBTOTAL	33,729	1,250,000	800,000	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	33,729	1,350,000	800,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	4,177,738	6,701,369	4,121,000	-
TOTAL ALL EXPENDITURES	4,177,738	6,701,369	4,121,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	4,764,894	1,110,000		
TOTAL ENDING FUND BALANCE	4,764,894	1,110,000	-	-
TOTAL APPLICATIONS	8,942,632	7,811,369	4,121,000	-

Nye County School District Tentative
Food Service Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27		(4)
			TENTATIVE APPROVED	FINAL APPROVED	
1000 LOCAL SOURCES					
1100 Tax Revenue					
1110 Property Taxes					
1111 Net Proceeds of Mines					
1112 Net Proceeds of Mines - Prior Year					
1120 School Support Taxes					
1150 Residential Construction Tax					
1190 Other Taxes					
1191 Franchise Taxes					
1192 Governmental Services Tax	927,219	899,810	991,239		
1200 Local Gov Units - Not School Districts					
1300 Tuition					
1400 Transportation Fees					
1500 Earnings on Investments	44,654				
1600 Food Service Revenue					
1700 District Activities Revenue					
1800 Community Service Activities					
1900 Other Revenues					
1950/60 Services Provided other Governments					
1990 Miscellaneous	88,706				
TOTAL LOCAL SOURCES	1,060,579	899,810	991,239		-
3000 REVENUE FROM STATE SOURCES					
STATE EDUCATION FUNDING					
3110 Distributive School Fund					
3115 Special Education - DSA Funding					
3200 Restricted Funding/Grants-in-Aid Rev					
3210 Special Transportation					
3220 Adult High School Diploma					
3230 Class Size Reduction					
3800 In Lieu of Taxes					
3900 For/on behalf of School District					
TOTAL STATE SOURCES					
4000 FEDERAL SOURCES					
4100 Unrestricted - Direct Fed Gov't					
4200 Unrestricted - State Agency					
4300 Restricted - Direct					
4500 Restricted - State Agency					
4800 Revenue in Lieu of Taxes					
4900 Revenue for-on behalf of School District					
TOTAL FEDERAL SOURCES					
5000 OTHER FINANCING SOURCES					
5100 Issuance of Bonds					
5110 Bond Principal					
5120 Premium/Discount of Bond Sale					
5200 Transfers from Other Funds					
5300 Gain/Loss on Disposal of Assets					
5400 Loan Proceeds (> 12 months)					
5500 Capital lease Proceeds					
5600 Other Long-Term Debt Proceeds					
TOTAL OTHER FINANCING SOURCES	-	-			-
8000 OPENING FUND BALANCE					
Reserved Opening Balance (NPM)					
Opening Balance (Other)	1,298,906	1,314,222			
TOTAL OPENING FUND BALANCE	1,298,906	1,314,222	-		-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES	2,359,485	2,214,032	991,239		-

Nye County School District
Capital Projects Fund - Budgeted Resources

Tentative

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	28,350			
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	28,350			
000 UNDISTRIBUTED EXPENDITURES				
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	94,897	100,000	75,000	
600 Supplies	84,212	50,124	40,000	
700 Property	228,128	539,000	163,860	
800/900 Miscellaneous & Other	126			
2600 SUBTOTAL	407,363	689,124	278,860	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	50,664			
700 Property	31,243	672,909		
800/900 Miscellaneous & Other				
2700 SUBTOTAL	81,907	672,909	-	-
TOTAL SUPPORT SERVICES	489,270	1,362,032	278,860	-
NONINSTRUCTIONAL SERVICES				
4200 SUBTOTAL				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	41,765	100,000	25,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	41,765	100,000	25,000	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	123,332	46,000	25,000	
600 Supplies				
700 Property	26,408	25,000	25,000	
800/900 Miscellaneous & Other				
4600 SUBTOTAL	149,740	71,000	50,000	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	250,731	575,000	561,239	
600 Supplies	2,790			
700 Property	34,285	50,000	25,000	
800/900 Miscellaneous & Other				
4700 SUBTOTAL	287,806	625,000	586,239	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	479,311	796,000	661,239	-

5000 Debt Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
831 Principal Bus Lease	15,000	21,000	31,000	
832 Interest Bus Lease	33,331	35,000	20,140	
833 Bond Issue & Other Related	-			
5000 SUBTOTAL	48,331	56,000	51,140	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,016,912	2,214,032	991,239	-
6200 Other Fund Transfers				
910 Interfund Transfer				
6200 TOTAL INTERFUND TRANSFER		-		-
TOTAL ALL EXPENDITURES	1,045,262	2,214,032	991,239	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,314,223			
TOTAL ENDING FUND BALANCE	1,314,223	-	-	-
TOTAL APPLICATIONS	2,359,485	2,214,032	991,239	-

Nye County School District Tentative
Capital Projects Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax	658,069	200,000	200,000	
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	31,099			
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	689,168	200,000	200,000	-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	1,028,947	1,052,150		
TOTAL OPENING FUND BALANCE	1,028,947	1,052,150	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	1,718,115	1,252,150	200,000	-

Nye County School District Tentative
Residential Construction Tax Fund - Budgeted Resources

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
NONINSTRUCTIONAL SERVICES				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	21,716	80,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	21,716	80,000	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL				
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	40,283	100,000	100,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	40,283	100,000	100,000	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	560,555	1,002,150	100,000	
600 Supplies	43,411	70,000		
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	603,966	1,072,150	100,000	-
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL				
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	665,965	1,252,150	200,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	665,965	1,252,150	200,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,052,150			
TOTAL ENDING FUND BALANCE	1,052,150			
TOTAL APPLICATIONS	1,718,115	1,252,150	200,000	-

Nye County School District Tentative
Residential Construction Tax Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

REVENUE		(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	11,222			
1600	Food Service Revenue				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals	148,300	145,076	153,076	
1920	Donations				
1930	Gains/Loss on Sale of Capital Assets				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		159,522	145,076	153,076	-
3000	REVENUE FROM STATE SOURCES				
	STATE EDUCATION FUNDING				
3110	Distributive School Fund				
3115	Special Education - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES					
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES					
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5200	Transfers from Other Funds				
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES					
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	297,873	313,701		
TOTAL OPENING FUND BALANCE		297,873	313,701	-	-
	Prior Period Adjustments				
	Residual Equity Transfers				
TOTAL ALL RESOURCES		457,395	458,777	153,076	-

Nye County School District Tentative
Buildings & Sites Fund - Budgeted Resources

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	6,998	75,557	21,000	
700 Property	-			
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	6,998	75,557	21,000	-
000 UNDISTRIBUTED EXPENDITURES				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	450	670		
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	450	670	-	-
2600 Operating/Maintenance Plant				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	57,303	63,096	25,000	
600 Supplies	6,098	25,028		
700 Property				
800/900 Miscellaneous & Other	-			
2600 SUBTOTAL	63,401	88,124	25,000	-
000 TOTAL SUPPORT SERVICES	63,851	88,794	25,000	-
NONINSTRUCTIONAL SERVICES				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		16,200		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL		16,200		-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	59,182	276,426	107,076	
600 Supplies	13,663	1,799		
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	72,845	278,226	107,076	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	72,845	278,226	107,076	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	136,696	383,220	132,076	-
TOTAL ALL EXPENDITURES	143,694	458,777	153,076	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	313,701			
TOTAL ENDING FUND BALANCE	313,701	-	-	-
TOTAL APPLICATIONS	457,395	458,777	153,076	-

Nye County School District Tentative
Building & Sites Fund - Expenditures by Program, Function, and Object

REVENUE		(1)	(2)	(3) (4)	
		ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	11,396			
1600	Food Service Revenue				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals	29,200	20,000	20,000	
1920	Donations				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		40,596	20,000	20,000	-
3000	REVENUE FROM STATE SOURCES				
	STATE EDUCATION FUNDING				
3110	Distributive School Fund				
3115	Special Education - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES					
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES					
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds				
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES					
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	298,544	336,097		
TOTAL OPENING FUND BALANCE		298,544	336,097	-	-
	Prior Period Adjustments				
	Residual Equity Transfers				
TOTAL ALL RESOURCES		339,140	356,097	20,000	-

Nye County School District
Teacherage Fund - Budgeted Resources

Tentative

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,025	80,150		
600 Supplies	2,018	62,721	20,000	
700 Property	-			
800/900 Miscellaneous & Other				
2600 SUBTOTAL	3,043		20,000	-
TOTAL SUPPORT SERVICES	3,043	142,871	20,000	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		188,225		
600 Supplies		25,000		
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	213,225		-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	3,043			
TOTAL ALL EXPENDITURES	3,043	356,097	20,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	336,097			
TOTAL ENDING FUND BALANCE	336,097			
TOTAL APPLICATIONS	339,140	356,097	20,000	-

Nye County School District Tentative
Teacherage Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	1,296,252	500,000	200,000	
1600 Food Service Revenue				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	1,400			
TOTAL LOCAL SOURCES	1,297,652	500,000	200,000	-
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES				
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds		10,312,827		
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	-	10,312,827	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	48,565,296	20,986,496	11,200,000	
TOTAL OPENING FUND BALANCE	48,565,296	20,986,496	11,200,000	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	49,862,948	31,799,323	11,400,000	-

Nye County School District
Bond Fund - Budgeted Resources

Tentative

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Budget Fiscal Year 2026-2027
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	39,461	60,000		
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	39,461	60,000	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	1,165	26,161		
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	1,165	26,161	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies		32,432		
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	32,432		-
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property	4,593,752			
800/900 Miscellaneous & Other				
2700 SUBTOTAL	4,593,752	-	-	-
TOTAL SUPPORT SERVICES	4,594,917	58,593	-	-
NONINSTRUCTIONAL SERVICES				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	571,705	206,692	120,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	571,705	206,692	120,000	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	15,508,451	12,638,856	1,200,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL	15,508,451	12,638,856	1,200,000	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	(3) (4) BUDGET YEAR ENDING 06/30/27	
			TENTATIVE APPROVED	FINAL APPROVED
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	66,900	122,500	7,280,000	
600 Supplies		500,000	500,000	
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	66,900	622,500	7,780,000	-
4700 Building Improvement				
100 Salaries	79,719	117,273	94,331	
200 Benefits	36,009	46,394	48,304	
300/400/500 Purchased Services	7,959,473	6,817,820	2,157,365	
600 Supplies	5,613			
700 Property	14,204	30,000		
800/900 Miscellaneous & Other		1,196		
4700 SUBTOTAL	8,095,018	7,012,683	2,300,000	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	24,242,074	20,480,730	11,400,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	28,836,991	20,539,323	11,400,000	-
TOTAL ALL EXPENDITURES	28,876,452	20,599,323	11,400,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	20,986,496	11,200,000		
TOTAL ENDING FUND BALANCE	20,986,496	11,200,000	-	-
TOTAL APPLICATIONS	49,862,948	31,799,323	11,400,000	-

Nye County School District Tentative
Bond Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2026-2027
Schedule BB-7-14A

AVAILABLE RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 06/30/25	(2) ESTIMATED CURRENT YEAR ENDING 06/30/26	BUDGET YEAR ENDING 06/30/27	
			(3) TENTATIVE APPROVED	(4) FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes	10,740,325	11,549,964	11,686,651	
1111 Net Proceeds	752,347			
1190 Other Resources:				
1500 Earnings on Investments	935,599			
4110 Fish & Game	1,169			
4900 Interest Subsidy				
Subtotal	12,429,440	11,549,964	11,686,651	-
Opening Fund Balance	15,049,471	18,240,807	19,615,476	
Subtotal - Combined Bonds	27,478,911	29,790,771	31,302,128	-
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans	-	-	-	-
TOTAL AVAILABLE FINANCING	27,478,911	29,790,771	31,302,128	-
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	6,008,000	6,933,000	7,148,000	
832 Interest	3,226,254	3,242,295	3,188,274	
833 Bond Issue Costs	3,850			
Reserves (Include Unappropriated Balance)	18,240,807	19,615,476	20,965,854	
Subtotal - Combined Bonds	27,478,911	29,790,771	31,302,128	-
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - MTF				

Nye County School District
Debt Service Fund

Tentative

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Budget Fiscal Year 2026-2027
Schedule CC

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

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

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2025	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/26		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:										
NCSD - 2015	1	12	8,235,000	2/26/2015	5/1/2027	2-3%	\$ 1,050,000	31,500	1,050,000	1,081,500
NCSD - 2018	1	10	2,000,000	5/16/2018	5/1/2028	2.85%	\$ 530,000	15,105	261,000	276,105
NCSD - 2020	1	10	15,370,000	2/27/2020	5/1/2030	5.00%	\$ 5,700,000	285,000	1,325,000	1,610,000
NCSD - 2020 B	1	10	22,952,000	8/27/2020	5/1/2030	1.30%	\$ 9,215,000	123,481	2,257,000	2,380,481
NCSD - 2022	1	10	6,765,000	2/23/2022	5/1/2030	5.00%	\$ 3,425,000	171,250	1,055,000	1,226,250
NCSD - 2023	1	20	25,635,000	7/27/2023	5/1/2043	4-5%	\$ 24,715,000	1,093,400	495,000	1,588,400
NCSD - 2024	1	20	22,000,000	4/11/2024	5/1/2044	4-5%	\$ 21,655,000	1,015,550	355,000	1,370,550
NCSD - 2025	1	19	10,000,000	9/23/2025	5/1/2044	4-5%	9,670,000	452,988	350,000	802,988
Ties to Schedule CC							\$ 75,960,000	\$ 3,188,274	\$ 7,148,000	\$ 10,336,274
Vehicle Purchases	11	5	1,000,000	8/16/2023	5/1/2028	4.75%	\$ 424,000	20,140	207,000	227,140
TOTAL ALL DEBT SERVICE							\$ 76,384,000	\$ 3,208,414	\$ 7,355,000	\$ 10,563,414

SCHEDULE C-1 INDEBTEDNESS

Nye County School District Tentative

Bus Lease Purchase: Principal Payable is split between General Fund and Capital Projects

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Budget Fiscal Year 2026-2027
SCHEDULE C-1

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/27	
	ACTUAL PRIOR YEAR ENDING 06/30/25	ESTIMATED CURRENT YEAR ENDING 46,203	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	961,625.00	500,000	500,000	-
Expenses	(930,335.00)	(2,109,475)	(500,000)	-
a. Net cash provided by (or used for) operating activities	31,290.00	(1,609,475)	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided by (or used for) capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	65,102.00			
Am Net cash provided by (or used for) investing activities	65,102.00	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	96,392.00	(1,609,475)	-	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,000,126.00	2,096,518	487,043	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	2,096,518.00	487,043	487,043	-

Nye County School District
Workers Compensation

Tentative
Enterprise Fund

Statement of Cash Flows

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Budget Fiscal Year 2026-2027
Schedule J-2

REPORT FOR ALL FUNDS		TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
		(1) TUITION	(2) TRANSPORTATION	(3) TUITION	(4) TRANSPORTATION
REVENUES	CODES	1321	1421	1331	1431
EXPENDITURES	OBJECT CODE	561	511	562	512
100 - Regular Programs					
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS					

Nye County School District Tentative
Interdistrict Payments - All Funds

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Schedule I

(1) FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND				Special Education	12	16,149,697
	Federal-SRS (280-402)	9	952,631			-
SUBTOTAL			952,631			16,149,697
SPECIAL REVENUE FUNDS						
Special Education	General Fund	27	16,149,697			
Federal-SRS			-	General Fund	37	952,631
SUBTOTAL			16,149,697			952,631
TOTAL TRANSFERS			17,102,328			17,102,328

Nye County School District Tentative
Transfer Reconciliation (Operating & Residual Equity)

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Budget Fiscal Year 2026-2027
Schedule T

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: 84th Session; February 1, 2027 to May 31, 2027

1. Activity:		
2. Funding Source:	<u>General Fund</u>	
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	\$	<u>0.00</u>

Entity: Nye County School District Tentative
Lobbying Expense Estimate

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Budget Fiscal Year 2026-2027
Form 30

SCHEDULE OF EXISTING CONTRACTS

Local Government: Nye County School District
 Contact: Raymond Ritchie, Chief Operating Officer
 E-mail Address: rritchier@nveschools.org
 Daytime Telephone: 775-727-7743 x 234

Total Number of Existing Contracts: 7

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	E-Rate Elite Services Inc.	7/1/2026	6/30/2027	16,000	16,000	E-Rate Consultant
2	Daniel C. McArthur	7/1/2026	6/30/2027	120,000	120,000	Audits/General Consulting
3	James Kroft	7/1/2026	6/30/2027	60,000	60,000	Health Insurance Consultant
4	CCMSI	7/1/2026	6/30/2027	35,000	35,000	Third Party Administrator - Worker's Compensation
5	Tyler Technologies	7/1/2026	6/30/2027	125,000	125,000	HR & Finance Software Support
6	Infinite Campus	7/1/2026	6/30/2027	77,000	77,000	Student Information Systems Support
7	Deborah Garner	7/1/2026	6/30/2027	23,595	23,595	Medicaid Consultant
Total Proposed Expenditures				456,595	456,595	

Additional Explanations (Reference Line Number and Vendor):

Nye County School District Tentative

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 Schedule 31

