ACTION ITEM #2

STATE OF NEVADA

DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Drive
Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director

April 27, 2026

Ms. Stephanie Keuhey, Superintendent
Mineral County School District
PO Box 1540
Hawthorne, NV 89415

Re: Tentative Budget – Fiscal Year 2026-27

Dear Ms. Keuhey:

The Department of Taxation has examined your fiscal year 2026-27 tentative budget pursuant to NRS 354.596(5) and finds it to be in compliance with the law and appropriate regulations.

Please be reminded a proof of publication of the notice of the public hearing must be transmitted to the Department with your final budget per NRS 354.598 (3).

Should you have any questions, please do not hesitate to contact me at (775) 684-2073 or by e-mail at Kgrahmann@tax.state.nv.us.

Sincerely,

Kellie Grahmann

Kellie Grahmann
Supervisor, Local Government Finance
Local Government Finance
Department of Taxation

EXECUTIVE SUMMARY

Presentation and Discussion on the Tentative Budget for the Mineral County School District for Fiscal Year 2026-2027

Each year, school districts are required to create a Tentative Budget for the following fiscal year to be submitted to the Nevada Department of Taxation by April 15th. The Tentative Budget for Fiscal Year 2026-2027 reflects the discussions that have taken place with committees, administration and prior meetings with the Board of Trustees.

Overall

The District once again has taken a conservative approach in preparation of the budget, which have resulted in favorable outcomes over the years for the District. However, the projections for the upcoming fiscal year and Tentative budget while still in a positive number, resulted in reductions in staffing and reductions in expenses across all programs within the General Fund (GF). The District's expenditures have began outpacing the GF revenues. Please keep in mind that this budget is tentative and is for discussion only. The formal budget meeting is scheduled with the Board of Trustees on May 20, 2026 at 5:30 pm.

General Fund (GF) (pp. 6 – 15)

The GF budget has been prepared with revenue projections provided by NDE for our Pupil-Centered Funding Plan (PCFP) and the Property Tax & Pro Forma Ad Valorem Revenues from the Department of Taxation. Currently, we are projecting an Average Daily Enrollment (ADE) of 480 (subject to change). Q3 ADE was 482.91. Adult Education and Pre-K enrollments are not included in PCFP funding allocations. Our continuing trend of declining student enrollment results in an overall decrease in revenue. As previously mentioned, NDE does a quarterly true-up based upon current ADE versus the average baseline ADE that was used in the original PCFP FY projections. In FY25 the decrease was $403,396.95 in funding. We still anticipate a final FY26 true-up further reducing the overall funding which would align with the continued decrease in student ADE.

Balancing our declining revenue, this budget has been prepared to represent lower expenditures and proposed reductions in staffing levels. In addition to the reduction of staffing levels, there is a decrease of $350K in GF Services, Supplies and Other Costs and $190K for the Retention Bonus for employees. The plus ups to the GF are for the Dean of Students (55%) and Warehouse Person positions that were previously funded out of AB 495. Of note, the GF has also been impacted negatively by the increased operating costs of approximately $1M in employee health insurance premiums and recent contribution rate increases for PERS benefits. The overall reduction in the GF from FY26 to FY27 is $1.4M which includes an Ending Fund Balance projection of $480,429 with zero contingency.

EL & At-Risk Funds (pp. 16 – 23)

These budgets are similar to the previous FY but include the reduction of 1.5 Safe School Professionals out of At-Risk. The Dean of Students position was braided with At-Risk funds (45%).

Special Education Fund (pp. 36 – 40)

Despite a reduction in overall ADE of students in Mineral County, Special Education needs in the District remain high. Included in the FY27 Budget is a transfer from the GF to SPED 250 in the amount of $276,609 to cover the projected overage of expenditures versus revenues provided from NDE.

Capital Improvements (pp. 64 – 68)

The current Capital budget of $2,133,583 will decrease to $419,288 in FY27 which aligns with the 5-year Capital Improvement Plan (CIP). The $2M of expenses in the prior year FY26 includes acquisitions of: $35K vehicle, $195K cutting of HES/SES Windows & Engineering, $65K for Mineral County grant for sidewalks, $125K for MCHS Gym Roof, & $1.8M for the HES/SES Pre-K doors electrical work and the MCHS HVAC project inclusive of the engineering design and specification package preparation.

Food Services (pp. 75 – 76)

Expenditures in this Fund have "normalized" somewhat since all schools in Mineral County have been Community Eligibility Provision (CEP) designated resulting in free school meals to all students. The transfer amount from the GF to cover the expenses that exceed the NSLP revenue for Food Services has reduced over the past several years. Nevertheless, the estimated transfer amount from the GF in FY27 is $114,651. In addition, there is a reduction in salary & benefits for a full time employee going to part time to align with the declining ADE at the SES site.

Mineral County School District

751 A Street, P. O Box 1540, Hawthorne, Nevada 89415
Phone (775) 945-2403 Fax (775) 945-3709
Stephanie Keuhey, Superintendent
Board of Trustees: Tyler Viani - President
Juanita Diede-Vice President
Kristin Reeves-Clerk
Tahlyah Norcom-Board Member
Vacant

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

Mineral County School District (MCSD) herewith submits the (TENTATIVE) --- (FINAL) budget for the fiscal year ending June 30, 2027

This budget contains 6 State Education Fund revenues including Debt Service totaling $ 10,754,708

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 14 governmental fund types with estimated expenditures of $ 18,408,487 and 1 proprietary funds with estimated expenses of $ 574,511

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

Stephanie Keuhey
(Printed Name)
Superintendent
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed

Dated:

Phone: 775-945-2403 x1015

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by Docusign is acceptable)

SCHEDULED PUBLIC HEARING:

Date and Time: 5/20/26 5:30 PM

Publication Date: 5/12/2026

Place: Mineral County School District Office - Board Room #23
751 A Street, Hawthorne, NV 89415

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Schedule 1

MINERAL COUNTY SCHOOL DISTRICT
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FYE JUNE 30, 2027

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SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines) 257,989,996

(B1) Net Proceeds of Mines (AV) 673,489

(C) TOTAL ASSESSED VALUE 258,663,485

(B2) Tax from Net Proceeds unavailable for Appropriation 2025/26

2025-2026 $ 150,286

(D) **TOTAL EMPLOYEE INFORMATION**

	ACTUAL YEAR Ending 06/30/25	ESTIMATED Ending 06/30/26	BUDGETED YEAR Ending 06/30/27
FTE Total employees	95	94	80
FTE Classroom teachers	42	43	39
Total Enrollment	499	503	480

(E) **ENROLLMENT**

	ACTUAL YEAR Ending 6/30/2025	ESTIMATED *ADE Ending 6/30/2026	Budgeted *ADE YEAR Ending 6/30/2027
Subtotal	499.00	503.00	480.00
Deduct students transported into Nevada from out-of-state			
Add students transported to another state			
Total WEIGHTED enrollment	499.00	503.00	480.00

(F) **STATE EDUCATION FUNDING**

Adjusted Base per Pupil Funding		
Adjusted Base per Pupil Amount for	$16,428.00	
Estimated Weighted Average Daily Enrollment	543	
Total Adjusted Base per Pupil Funding	$ 8,926,641	
Weighted Funding		
At-Risk Weighted Funding	$ 142,721	
English Learners Weighted Funding	$ 145,091	
Gifted & Talented Weighted Funding		
Total Weighted Funding	$ 287,812	
Local Special Education Funding	$ 110,574	
Auxiliary Funding		
Auxiliary - Transportation	$ 388,223	
Auxiliary - Special Transportation		
Auxiliary - Food Services	$ 200,104	
Auxiliary - Salary Adjustment Funding	$ 275,801	
Total Auxiliary Funding	$ 864,128	
Total Funding from State Education Fund		$ 10,189,155

Mineral County School District

* ADE = Average Daily Enrollment

(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				
1000 Local		206,000	Net of Abatement				206,000
3000 State							-
State Education Funding			9,625,542				9,625,542
4000 Federal		500,000					500,000
Opening Balance	1,011,092						1,011,092
NPM - Reserved Per NRS 387.1235			(B2) Reserved NPM Tax				-
Other						43,561	43,561
Total Opening Balance							-
Other Sources							-
General Subtotal	1,011,092	706,000	9,625,542	-	-	43,561	11,386,195
DEBT SERVICE	996,000	15,000		565,553			1,576,553
SUBTOTAL	2,007,092	721,000	9,625,542	565,553	-	43,561	12,962,748
OTHER FUNDS:							
PCFP English Language Learners	-	-	145,091	-	-	-	145,091
PCFP At Risk	-	-	142,721	-	-	-	142,721
SB 500			275,801				275,801
Adult Education		72,654					72,654
Special Education	500	594,607				387,183	982,291
State Grants	-	480,861		-	-	-	480,861
Federal Grants	-	5,397,664	-	-	-	-	5,397,664
Unemployment Compensation	3,000	-	-	-	-		3,000
Retirement and Sick Leave	43,561	-	-	-	-		43,561
Retirement Incentives	6,400					-	6,400
Capital Improvements	16,000	53,288				350,000	419,288
Student Activities	10,000	49,486	-	-	-		59,486
							-
Proprietary:							
Food Service	42,098	229,756				314,755	586,609
SUBTOTAL OTHER FUNDS	121,559	6,878,316	563,613	-	-	1,051,938	8,615,426
TOTAL ALL FUNDS	2,128,651	7,599,316	10,189,155	565,553	-	1,095,499	21,578,174
Less: Interfund Transfers						(1,095,499)	(1,095,499)
NET ALL FUNDS	2,128,651	7,599,316	10,189,155	565,553	-	-	20,482,675

Mineral County School District
All Funds - Budgeted Resources

Page 4
Schedule AA (Mod.)

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) TRANSFERS OUT	(6) CONTINGENCY	(7) ENDING FUND BALANCE	(8) TOTAL FUND REQUIREMENTS
GENERAL FUND							-
100 Regular	2,295,015	1,321,313	224,943				3,841,272
200 Special							-
300 Vocational & Technical	69,364	44,667	27,857				141,888
400 Other PK-12							-
500 Nonpublic School							-
600 Adult Education							-
800 Community Services			5,000				5,000
900 Co-curricular & Extra Curricular	235,490	29,924	79,765				345,179
000 Undistributed Expenditures	2,475,891	1,685,500	1,709,098				5,870,489
2000 Support Services							-
4000 Facility Acquisition & Construction							-
6100 Interdistrict Payments							-
6200 Fund Transfers				701,938			701,938
6300 Contingency					-		-
8000 Ending Balance:						480,429	480,429
NPM - Reserved Per NRS 387.1235							
Other							
Total Ending Fund Balance						-	
General Subtotal	5,075,760	3,081,404	2,046,664	701,938	-	480,429	11,386,195
DEBT SERVICE	-	-	257,302	350,000		969,250	1,576,553
SUBTOTAL APPROPRIATION FUNDS	5,075,760	3,081,404	2,303,966	1,051,938	-	1,449,679	12,962,748
OTHER FUNDS: (List)							
PCFP English Language Learners	75,000	70,091	-				145,091
PCFP At Risk	23,081	25,058	94,582				142,721
SB 500	195,354	80,447					275,801
Adult Education	47,160	5,028	20,466				72,654
Special Education	470,678	343,106	168,007			500	982,291
State Grants	203,782	140,808	136,271				480,861
Federal Grants	1,357,411	771,969	3,268,284				5,397,664
Unemployment Compensation	-	2,000	-			1,000	3,000
Retirement and Sick Leave	-	-	-	43,561	-	-	43,561
Retirement Incentives	-	-				6,400	6,400
Capital Improvements			399,288			20,000	419,288
Student Activites	-	-	49,486	-	-	10,000	59,486
Proprietary:							-
Food Service	130,176	96,435	347,900			12,098	586,609
							-
							-
SUBTOTAL OTHER FUNDS	2,502,641	1,534,943	4,484,284	43,561	-	49,998	8,615,426
TOTAL ALL FUNDS	7,578,401	4,616,347	6,788,250	1,095,499	-	1,499,677	21,578,174
Less: Interfund Transfers				(1,095,499)			(1,095,499)
NET ALL FUNDS	7,578,401	4,616,347	6,788,250	-	-	1,499,677	20,482,675

Mineral County School District

All Funds - Fund Applications

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Schedule AA-1 (Mod.)

	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	(4) BUDGET YEAR ENDING 06/30/27 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	2,871	5,000	5,000	
1200	Local Gov Units - Not School Districts				
1500	Earnings on Investments	94,302	87,000	95,000	
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues	27,422	50,000	50,000	
1910	Rentals				
1920	Donations	7,154	28,018	20,000	
1950/60	Services Provided other Governments				
1990	Miscellaneous	36,551	30,000	36,000	
TOTAL LOCAL SOURCES		168,300	200,018	206,000	
3000	**REVENUE FROM STATE SOURCES**				
	STATE EDUCATION FUNDING				
3110	PCFP - Adjusted Base Funding	8,805,102	8,815,298	8,926,641	
3111	PCFP - Adjusted Base Funding True-up				
3113	PCFP - Auxillary Services - Transportation	315,579	388,223	388,223	
3114	PCFP - Auxillary Services - Food Service	158,788	200,104	200,104	
3116	PCFP - Local Special Education	215,344	110,574	110,574	
3280	PCFP - Salary Adjustment (SB 500)			0	
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3280	SB500 Salary Increases				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		9,494,813	9,514,199	9,625,542	
4000	**FEDERAL SOURCES**				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency	34,266	50,000	50,000	
4300	Restricted - Direct				
4500	Restricted - State Agency				
4800	Revenue in Lieu of Taxes-Impact Aid	532,714	400,000	450,000	
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		566,980	450,000	500,000	

Mineral County School District
General Fund Fund - Budgeted Resources

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Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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				
6200 Transfers In			43,561	
TOTAL OTHER FINANCING SOURCES			43,561	
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	2,834,762	2,662,729	1,011,092	
TOTAL OPENING FUND BALANCE	2,834,762	2,662,729	1,011,092	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	13,064,855	12,826,946	11,386,195	

Mineral County School District
General Fund Fund - Budgeted Resources

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Schedule BB-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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	2,258,540	2,492,596	2,295,015	
200 Benefits	1,066,040	1,411,166	1,321,313	
300/400/500 Purchased Services	66,619	98,086	93,884	
600 Supplies	185,455	175,603	131,059	
700 Property	42	-	-	
800/900 Miscellaneous & Other		-		
2100 Student Support Services				
100 Salaries	-	-	-	
200 Benefits	-	-	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	3,576,696	4,177,452	3,841,272	
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS				

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

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED				
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	137,076	113,869	69,364	
200 Benefits	73,405	71,824	44,667	
300/400/500 Purchased Services		12,280	8,280	
600 Supplies	23,516	26,597	18,097	
700 Property	4,901	980	980	
800/900 Miscellaneous & Other		500	500	
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	238,898	226,049	141,888	

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

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		18,354		
600 Supplies	7,948			
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				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	7,948	18,354	-	-
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL				

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

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
600	**ADULT EDUCATION PROGRAMS**				
1000	Instruction				
	100 Salaries				
	200 Benefits				
	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				
	600 Supplies				
	700 Property				
	800/900 Miscellaneous & Other				
600	**TOTAL ADULT EDUCATION PROGRAMS**				
800	**COMMUNITY SERVICE PROGRAMS**				
3300	Community Service Operations				
	100 Salaries				
	200 Benefits				
	300/400/500 Purchased Services	1,313	2,700	2,700	
	600 Supplies	504	2,300	2,300	
	700 Property				
	800/900 Miscellaneous & Other				
800	**TOTAL / TOTAL COMMUNITY SVC PROGRAMS**	1,817	5,000	5,000	

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

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	(4) FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	50,230	73,699	75,910	
200 Benefits	1,379	7,402	7,624	
300/400/500 Purchased Services	969	1,000	1,000	
600 Supplies	1,423	4,999	4,999	
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries		11,365	1,377	
200 Benefits		4,669	511	
300/400/500 Purchased Services		471	471	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	54,001	103,605	91,892	
920 ATHLETICS				
1000 Instruction				
100 Salaries	122,935	153,596	158,204	
200 Benefits	9,712	21,154	21,788	
300/400/500 Purchased Services	17,250	16,025	16,025	
600 Supplies	7,824	10,343	10,343	
700 Property				
800/900 Miscellaneous & Other	26,501	40,266	37,675	
2700 Student Transportation				
100 Salaries	13,127	24,817		
200 Benefits	3,313	14,952		
300/400/500 Purchased Services	3,598	9,252	9,252	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	204,260	290,404	253,287	

Mineral County School District

General Fund Fund - Expenditures by Program, Function, and Object

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	(4) FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	245,391	173,222	178,418	
200 Benefits	106,714	88,522	90,593	
300/400/500 Purchased Services	188	-	0	
600 Supplies	6,775	7,585	7,585	
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	359,068	269,329	276,597	
2200 Instruction Staff Support				
100 Salaries	252,539	235,461	222,948	
200 Benefits	138,167	155,415	129,854	
300/400/500 Purchased Services	(5,348)	23,700	23,700	
600 Supplies	103,517	156,904	123,922	
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	488,875	571,480	500,425	
2300 General Administration				
100 Salaries	194,713	199,595	203,677	
200 Benefits	84,776	102,552	104,793	
300/400/500 Purchased Services	259,324	394,946	312,897	
600 Supplies	22,225	48,044	31,000	
700 Property	-	900	900	
800/900 Miscellaneous & Other	23,874	19,691	19,691	
2300 SUBTOTAL	584,912	765,728	672,958	
2400 School Administration				
100 Salaries	555,597	586,624	596,600	
200 Benefits	272,108	329,974	336,618	
300/400/500 Purchased Services	3,611	24,665	24,665	
600 Supplies	2,755	4,961	5,461	
700 Property				
800/900 Miscellaneous & Other	2,106	3,040	3,040	
2400 SUBTOTAL	836,177	949,264	966,384	
2500 Central Services				
100 Salaries	377,436	468,231	466,741	
200 Benefits	263,376	309,608	313,382	
200 Benefits Retirees	212,329	245,000	245,000	
300/400/500 Purchased Services	52,866	134,416	128,416	
600 Supplies	40,381	51,207	48,207	
700 Property				
800/900 Miscellaneous & Other	2,812	14,508	14,508	
2500 SUBTOTAL	949,200	1,222,970	1,216,254	

Mineral County School District

General Fund Fund - Expenditures by Program, Function, and Object

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries	432,046	516,238	656,213	
200 Benefits	228,007	302,843	381,874	
300/400/500 Purchased Services	348,741	405,210	405,210	
600 Supplies	262,889	332,215	327,427	
700 Property	21,166	16,625	16,625	
800/900 Miscellaneous & Other		1,500	1,500	
2600 SUBTOTAL	1,292,849	1,574,631	1,788,849	
2700 Student Transportation				
100 Salaries	185,006	146,885	151,292	
200 Benefits	62,098	81,860	83,386	
300/400/500 Purchased Services	42,853	94,963	70,181	
600 Supplies	140,193	173,004	140,213	
700 Property	4,225	-	-	
800/900 Miscellaneous & Other	212	3,950	3,950	
2700 SUBTOTAL	434,587	500,662	449,022	
2900 Other Support (All Objects)				
100 Salaries		86,950	-	
200 Benefits		3,907	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL		90,857	-	
TOTAL SUPPORT SERVICES	4,945,668	5,944,919	5,870,489	
NONINSTRUCTIONAL SERVICES				
3200 Donations Enterprise Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies		-		
700 Property				
800/900 Miscellaneous & Other				
3200 Subtotal	-	-		
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL				

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

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	(4) FINAL APPROVED
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				
5000 OTHER FINANCING SOURCES				
5400 Loan Proceeds (>12months)				
831 Principal				
832 Interest				
TOTAL OTHER FINANCING SOURCES	-			
6200 Other Fund Transfers				
910 Interfund Transfer	1,372,838	708,720	701,938	
000 TOTAL UNDISTRIBUTED EXPENDITURES	4,945,668	5,944,919	5,870,489	
TOTAL ALL EXPENDITURES	10,402,126	11,474,504	10,905,766	
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX XXXXXXXXXXXX	341,351	-	
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	2,662,729	1,011,092	480,429	
TOTAL ENDING FUND BALANCE	2,662,729	1,011,092	480,429	
TOTAL APPLICATIONS	13,064,855	12,826,946	11,386,195	

Mineral County School District

General Fund 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	(4) BUDGET YEAR ENDING 06/30/27 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				
1500	Earnings on Investments				
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	PCFP - Local Special Education				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3254	PCFP English Learners Weighted	114,380	144,033	145,091	
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		114,380	144,033	145,091	-
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-Impact Aid				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		0	0	0	0

Mineral County School District — School District
206 PCFP ELL — Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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)	93,186	164,443	-	-
TOTAL OPENING FUND BALANCE	93,186	164,443	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	207,566	308,476	145,091	-

Mineral County School District
206 PCFP ELL 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) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	10,692	96,063	75,000	
200 Benefits	6,085	92,495	70,091	
300/400/500 Purchased Services	9,677	27,149	-	
600 Supplies	-	46,269	-	
700 Property				
800/900 Miscellaneous & Other	4,200	-	-	-
2200 Instructional Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	9,523	15,000	-	-
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	2,945	31,500	-	-
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	43,123	308,476	145,091	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS				

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	43,123	308,476	145,091	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX XXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	164,443	-		
TOTAL ENDING FUND BALANCE	164,443	-		
TOTAL APPLICATIONS	207,566	308,476	145,091	-

Mineral County School District

206 PCFP ELL 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 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 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				
1500	Earnings on Investments				
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	PCFP - Local Special Education				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3255	PCFP At Risk	148,270	141,679	142,721	
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		148,270	141,679	142,721	-
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					

Mineral County School District
208 PCFP At Risk Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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)	99,539	75,468	-	-
TOTAL OPENING FUND BALANCE	99,539	75,468	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	247,809	217,147	142,721	-

Mineral County School District
208 PCFP At Risk Fund - Budgeted Resources

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	13,214	133	-	
200 Benefits	5,811	55	-	
300/400/500 Purchased Services	37,910	18,943		
600 Supplies	4,856	9,885	-	
700 Property				
800/900 Miscellaneous & Other	25,200	-		
2200 Support Services & Other				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-	-		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	86,991	29,017	-	-
000 Undistributed Services				
2100 Support Services – Student				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	32,569	123,276	94,582	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other			-	-
2200 Support Services – Instruction				
100 Salaries	34,467	35,908	23,081	
200 Benefits	7,829	26,246	25,058	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	2,300	2,700		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	2,100	-	-	
2400 School Administration				
100 Salaries	6,000	-		
200 Benefits	85	-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
000 Total Undistributed	85,350	188,130	142,721	0

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	85,350	188,130	142,721	-
TOTAL ALL EXPENDITURES	172,341	217,147	142,721	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX XXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	75,468			
TOTAL ENDING FUND BALANCE	75,468			
TOTAL APPLICATIONS	247,809	217,147	142,721	-

Mineral County School District

208 PCFP At Risk 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	(4) BUDGET YEAR ENDING 06/30/27 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				
1500	Earnings on Investments				
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	PCFP - Local Special Education				
3115	Special Education – 13% Cap				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3251	PCFP Transportation				
3900	SB 231/500 Restricted Funding	483,803	274,717	275,801	
TOTAL STATE SOURCES		483,803	274,717	275,801	-
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					

Mineral County School District

SB 231/500 Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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)				
TOTAL OPENING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	483,803	274,717	275,801	

Mineral County School District
SB 231/500 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) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	151,966	-	-	
200 Benefits	51,869	-	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Instructional Staff Support				
100 Salaries	3,965	-		
200 Benefits	1,506	-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 Food Services Operations				
100 Salaries	16,190	-		
200 Benefits	4,933	-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	230,429	-	-	
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	44,772	-		
200 Benefits	14,639	-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 Support Services -Student				
100 Salaries	11,895	-		
200 Benefits	3,015	-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	74,321	0	0	

Mineral County School District
SB 231/500 Fund - Expenditures by Program, Function, and Object

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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	(4) FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED				
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	5,313	-	-	
200 Benefits	1,929	-	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Instructional Staff Support				
100 Salaries	3,965	-	-	
200 Benefits	1,473	-	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	12,680	-	-	

Mineral County School District
SB 231 Fund - Expenditures by Program, Function, and Object

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	-	-	-	
200 Benefits	-	-	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 Support Services Students				
100 Salaries	3,965	-	-	
200 Benefits	1,422	-	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	5,387	-	-	-
600 ADULT EDUCATION				
1000 Instruction				
100 Salaries	-	-	-	-
200 Benefits	-	-	-	-
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
600 ADULT EDUCATION	-	-	-	-

Mineral County School District

SB 231/500 Fund - Expenditures by Program, Function, and Object

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	(4) FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	15,364	-		
200 Benefits	5,327	-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	20,691	-	-	-
2200 Instruction Staff Support				
100 Salaries	13,877	-		
200 Benefits	5,012	-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	18,889	-	-	-
2300 General Administration				
100 Salaries	2,643	-		
200 Benefits	965	-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	3,608	-	-	-
2400 School Administration				
100 Salaries	19,164	-		
200 Benefits	6,127	-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	25,291	-	-	-
2500 Central Services				
100 Salaries	20,981	-		
200 Benefits	6,789	-		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	27,770	-	-	-

Mineral County School District

SB 231/500 Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/26 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/26 FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries	35,520	-	-	
200 Benefits	12,865	-	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	48,385	-	-	-
2700 Student Transportation				
100 Salaries	13,052	-	-	
200 Benefits	3,300	-	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	16,352	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL				
TOTAL SUPPORT SERVICES	160,986	-	-	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL				
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL				

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
6000 SB 500				
100 Salaries		194,270	195,354	
200 Benefits		80,447	80,447	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
6000 Subtotal		274,717	275,801	
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES		274,717		
TOTAL ALL EXPENDITURES		274,717		
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	483,803	274,717	275,801	-

Mineral County School District

SB 231/500 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	(4) BUDGET YEAR ENDING 06/30/27 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				
1500	Earnings on Investments				
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	PCFP - Local Special Education				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma	61,241	75,198	72,654	
3230	Class Size Reduction				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		61,241	75,198	72,654	-
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		0	0	0	0

Mineral County School District
Adult Education Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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)				
TOTAL OPENING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	61,241	75,198	72,654	-

Mineral County School District
Adult Education Fund - Budgeted Resources

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	34,342	49,882	47,160	
200 Benefits	3,662	5,377	5,028	
300/400/500 Purchased Services	-			
600 Supplies	14,972	14,588	15,106	
700 Property				
800/900 Miscellaneous & Other				
2100 Staff Support				
600 Supplies	3,134	-	-	
2200 Student Transportation				
100 Salaries		-		
200 Benefits	-	-	-	-
300/400/500 Purchased Services	3,087	4,351	4,360	
600 Supplies		750	750	
700 Property				
800/900 Miscellaneous & Other		250	250	
2500 Central Services				
600 Supplies	2,044	-	-	
200 TOTAL ADULT EDUCATION PROGRAMS	61,241	75,198	72,654	-
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS				

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

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	61,241	75,198	72,654	-
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	61,241	75,198	72,654	-

Mineral County School District

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	(4) BUDGET YEAR ENDING 06/30/27 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				
1500	Earnings on Investments				
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				
3270	PCFP - Local Special Education	588,676	624,044	588,676	
3270	Special Education – 13% Cap	2,881		5,931	
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		591,557	624,044	594,607	-
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					

Mineral County School District
Special Education Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from PCFP Allocation	215,344	110,574	110,574	
5200 Transfers from General Fund			276,609	
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	215,344	110,574	387,183	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	104,729	48,207	500	
TOTAL OPENING FUND BALANCE	104,729	48,207	500	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	911,630	782,825	982,291	-

Mineral County School District
Special Education 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) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS				
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	503,047	416,311	470,678	
200 Benefits	229,992	253,256	343,106	
300/400/500 Purchased Services	-	-		
600 Supplies	25,928	7,173	8,000	
700 Property				
800/900 Miscellaneous & Other	-	195	-	
2100 Support Services				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services		20,000	-	-
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Support Services – Instruction				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services	0			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	758,967	696,934	821,784	0

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

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	(4) FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	104,456	81,451	132,007	
600 Supplies	-	3,940	3,000	
700 Property				
800/900 Miscellaneous & Other		-		
2100 SUBTOTAL	104,456	85,391	135,007	-
2200 Instruction Staff Support				
100 Salaries	-	-		
200 Benefits	-	-		
300/400/500 Purchased Services		-		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	-	-	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	-		25,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other		-	-	
2500 SUBTOTAL	-	-	25,000	-

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

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	104,456	85,391	160,007	-
TOTAL ALL EXPENDITURES	863,423	782,325	981,791	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX XXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	48,207	500	500	
TOTAL ENDING FUND BALANCE	48,207	500	500	
TOTAL APPLICATIONS	911,630	782,825	982,291	-

Mineral County School District

Special 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	(4) BUDGET YEAR ENDING 06/30/27 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				
1500	Earnings on Investments				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals				
1920	Donations		4,997	4,997	-
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES			4,997	4,997	-
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	243,294	450,864	450,864	-
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3800	In Lieu of Taxes				
3900	For/on behalf of School District	12,467	25,000	25,000	-
TOTAL STATE SOURCES		255,761	475,864	475,864	-
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		0	0	0	0

Mineral County School District

State Grants Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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)				
TOTAL OPENING FUND BALANCE				
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	255,761	480,861	480,861	-

Mineral County School District
State Grants 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) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	127,459	179,710	179,710	
200 Benefits	76,854	104,982	104,982	
300/400/500 Purchased Services				
600 Supplies	12,664	12,780	12,780	
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				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	216,977	297,472	297,472	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS				

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

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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	(4) FINAL APPROVED
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries		8,800	8,800	
200 Benefits		33,758	33,758	
300/400/500 Purchased Services		2,607	2,607	
600 Supplies	4,725			
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		11,129	11,129	
600 Supplies		1,700	1,700	
700 Property				
800/900 Miscellaneous & Other				
2200 Instruction Staff Support				
100 Salaries		1,500	1,500	
200 Benefits		269	269	
300/400/500 Purchased Services		32,000	32,000	
600 Supplies		4,400	4,400	
700 Property		1,900	1,900	
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries	-	-	-	
200 Benefits	-	-	-	
300/400/500 Purchased Services		18,000	18,000	
600 Supplies		1,020	1,020	
700 Property	-			
800/900 Miscellaneous & Other				
2600 Operation & Maintenance				
100 Salaries	-			
200 Benefits	-			
300/400/500 Purchased Services		11,200	11,200	
600 Supplies	-	-	-	
700 Property				
800/900 Miscellaneous & Other				
3300 Community Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	0	0	0	
600 Supplies		3,000	3,000	
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	4,725	131,284	131,284	

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

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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	(4) FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,919	2,887	2,887	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	1,919	2,887	2,887	
2200 Instruction Staff Support				
100 Salaries	875	12,772	12,772	
200 Benefits	37	1,752	1,752	
300/400/500 Purchased Services	24,624	20,171	20,171	
600 Supplies	5,489	9,069	9,069	
700 Property				
800/900 Miscellaneous & Other	-			
2200 SUBTOTAL	31,025	43,764	43,764	
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		4,408	4,408	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL		4,408	4,408	
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,115			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	1,115			
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL				

Mineral County School District

State Grants Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/24	(2) ESTIMATED CURRENT YEAR ENDING 06/30/25	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL				
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	-			
TOTAL SUPPORT SERVICES	34,059	51,059	51,059	
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		-	-	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL		-	-	
3300 Community Services				
100 Salaries		1,000	1,000	
200 Benefits		47	47	
300/400/500 Purchased Services				
600 Supplies		-	-	
700 Property				
800/900 Miscellaneous & Other				
3300 SUBTOTAL		1,047	1,047	

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

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	34,059	51,059	51,059	
TOTAL ALL EXPENDITURES	255,761	480,861	480,861	-
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	255,761	480,861	480,861	-

Mineral County School District

State Grants 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	(4) BUDGET YEAR ENDING 06/30/27 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				
1500	Earnings on Investments				
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	PCFP - Local Special Education				
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		21,896	21,896	
4500	Restricted - State Agency	3,008,587	5,538,434	5,375,768	
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		3,008,587	5,560,330	5,397,664	

Mineral County School District
Federal Grants Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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)				
TOTAL OPENING FUND BALANCE	-			
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	3,008,587	5,560,330	5,397,664	-

Mineral County School District
Federal Grants Fund - Budgeted Resources

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	(4) FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	112,159	300,396	314,043	
200 Benefits	45,152	99,433	108,812	
300/400/500 Purchased Services	363,954	293,148	273,148	
600 Supplies	175,502	668,506	639,039	
800/900 Miscellaneous & Other	2,145	-	-	
2100 Student Support				
100 Salaries	45,284	47,300		
200 Benefits	30,965	55,406	14,087	
600 Supplies	5,201	16,629	16,629	
800/900 Miscellaneous & Other				
2200 Instructional Staff Support				
100 Salaries	-	1,120	-	
200 Benefits	-	63	-	
300/400/500 Purchased Services	4,750	2,050	2,050	
600 Supplies	1,554	2,200	2,200	
2500 Central Services				
300/400/500 Purchased Services		10,000	10,000	
3300 Community Services				
300/400/500 Purchased Services		8,507	8,507	
100 TOTAL REGULAR PROGRAMS	786,666	1,504,757	1,388,515	
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	65,857	92,190	92,190	
200 Benefits	51,343	80,591	80,591	
300/400/500 Purchased Services	40,000	-	-	
600 Supplies	35,994	33,299	33,299	
2100 Student Support				
100 Salaries	100,161	112,891	112,891	
200 Benefits	55,078	107,656	107,656	
300/400/500 Purchased Services	126,766	180,254	180,254	
600 Supplies	14,173	1,120	1,120	
2200 Instructional Staff Support				
100 Salaries	16,475	36,595	36,595	
200 Benefits	1,373	7,897	7,897	
300/400/500 Purchased Services	42,645	46,448	46,448	
600 Supplies	0	5,975	5,975	
800/900 Miscellaneous & Other	0	0	0	
2300 General Administration				
300/400/500 Purchased Services	0	0	0	
2400 General Administration				
300/400/500 Purchased Services	11,875	-	-	
2500 Central Services				
300/400/500 Purchased Services	101,569	219,820	219,820	
200 TOTAL SPECIAL PROGRAMS	663,309	924,737	924,737	

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

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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	(4) FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED				
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	9,786	37,327	37,327	
700 Property				
800/900 Miscellaneous & Other		1,100	1,100	
2200 Instruction Staff Support				
100 Salaries	40,958	48,840	48,840	
200 Benefits	15,201	30,632	30,632	
300/400/500 Purchased Services	5,437	21,379	21,379	
2500 Central Services				
300/400/500 Purchased Services		42,000	42,000	
2600 Operation & Maintenance				
100 Salaries				
200 Benefits		-	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	71,382	181,278	181,278	

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

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
420 ENGLISH SPEAKER OF OTHER LANG				
1000 Instruction				
600 Supplies		-	-	
420 ENGLISH SPEAKER OF OTHER LANG		-	-	
430 ALTERNATIVE EDUCATION				
1000 Instruction				
100 Salaries	-	3,000	3,000	
200 Benefits	-	326	326	
300/400/500 Purchased Services	141,881	450	450	
600 Supplies				
2100 Student Support				
100 Salaries	92,670	77,660	77,660	
200 Benefits	43,154	51,666	51,666	
300/400/500 Purchased Services				
600 Supplies				
800/900 Miscellaneous & Other				
2200 Instruction Staff Support				
100 Salaries	3,885	-	-	
200 Benefits	163	-	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
430 ALTERNATIVE EDUCATION	281,753	133,102	133,102	
490 Jr. ROTC				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		-	-	
600 Supplies		-	-	
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				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
490 TOTAL JR. ROTC	0	0	0	

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

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	(4) FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	117,626	305,187	305,187	
200 Benefits	56,374	157,693	157,693	
300/400/500 Purchased Services	108,306	184,976	180,046	
600 Supplies	1,786	29,166	27,166	
700 Property	-	-	-	
800/900 Miscellaneous & Other	20	500	500	
2100 SUBTOTAL	284,112	677,522	670,592	
2200 Instruction Staff Support				
100 Salaries	131,669	208,983	208,983	
200 Benefits	56,889	144,066	144,066	
300/400/500 Purchased Services	118,521	618,078	604,936	
600 Supplies	22,565	70,992	66,592	
700 Property		-	-	
800/900 Miscellaneous & Other		300	-	
2200 SUBTOTAL	329,644	1,042,420	1,024,577	
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	34,141	5,900	5,900	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	34,141	5,900	5,900	
2400 School Administration				
100 Salaries		2,100	2,100	
200 Benefits		363	363	
300/400/500 Purchased Services		18,952	18,952	
600 Supplies		200	200	
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	-	21,615	21,615	
2500 Central Services				
100 Salaries	-	64,865	64,865	
200 Benefits	-	17,120	17,120	
300/400/500 Purchased Services	106,858	572,704	568,714	
600 Supplies	23,006	36,455	36,455	
700 Property		-	-	
800/900 Miscellaneous & Other	79,845	122,506	110,246	
2500 SUBTOTAL	209,709	813,649	797,398	

Mineral County School District

Federal Grants Fund - Expenditures by Program, Function, and Object

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries	49,525	91,058	91,058	
200 Benefits	28,060	51,059	51,059	
300/400/500 Purchased Services	-	-	-	
600 Supplies	22,036	52,588	52,588	
700 Property		23,577	23,577	
800/900 Miscellaneous & Other				
2600 SUBTOTAL	99,621	218,282	218,282	
2700 Student Transportation				
100 Salaries		-	-	
200 Benefits		-	-	
300/400/500 Purchased Services	-	-	-	
600 Supplies		-	-	
700 Property	245,113	-	-	
800/900 Miscellaneous & Other				
2700 SUBTOTAL	245,113	-	-	
3300 Community Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		19,814	14,414	
600 Supplies		17,255	17,255	
700 Property				
800/900 Miscellaneous & Other				
3300 Community Services	-	37,068	31,668	
TOTAL SUPPORT SERVICES	1,202,340	2,816,456	2,770,033	
NONINSTRUCTIONAL SERVICES				
3300 Community Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	2,586			
600 Supplies	551			
700 Property				
800/900 Miscellaneous & Other				
3300 SUBTOTAL	3,137	-	-	
4700 BUILDING IMPROVEMENTS				
100 Salaries		-	-	
200 Benefits		-	-	
300/400/500 Purchased Services		-	-	
600 Supplies	-	-	-	
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	-	-	

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

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,205,477	2,816,456	2,770,033	
TOTAL ALL EXPENDITURES	3,008,587	5,560,330	5,397,664	-
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	3,008,587	5,560,330	5,397,664	-

Mineral County School District

Federal Grants Fund - Expenditures by Program, Function, and Object

OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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)	28,455	27,625	3,000	
TOTAL OPENING FUND BALANCE	28,455	27,625	3,000	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	28,455	27,625	3,000	

Mineral County School District
Unemployment Fund Fund - Budgeted Resources

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	(4) FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL				
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL				
2500 Central Services				
100 Salaries				
200 Benefits	830	24,625	2,000	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	830	24,625	2,000	

Mineral County School District

Unemployment Fund Fund - Expenditures by Program, Function, and Object

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	830	24,625	2,000	
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX XXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	27,625	3,000	1,000	3,000
TOTAL ENDING FUND BALANCE	27,625	3,000	1,000	3,000
TOTAL APPLICATIONS	28,455	27,625	3,000	3,000

Mineral County School District

Unemployment Fund Fund - Expenditures by Program, Function, and Object

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OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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)	43,561	43,561	43,561	
TOTAL OPENING FUND BALANCE	43,561	43,561	43,561	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	43,561	43,561	43,561	

Mineral County School District
Retirement and Sick Leave Fund Fund - Budgeted Resources

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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				
6200 Other Fund Transfers				
910 Interfund Transfer			43,561	
000 TOTAL UNDISTRIBUTED EXPENDITURES			43,561	
TOTAL ALL EXPENDITURES			43,561	
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX XXXXXXXXXXXX			
8000 ENDING FUND BALANCE			-	
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	43,561	43,561	-	
TOTAL ENDING FUND BALANCE	43,561	43,561	-	
TOTAL APPLICATIONS	43,561	43,561	43,561	

Mineral County School District

Retirement and Sick Leave Fund Fund - Expenditures by Program, Function, and Object

OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	51,461	160,207	-	
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	51,461	160,207	-	
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	119,440	57,056	6,400	
TOTAL OPENING FUND BALANCE	119,440	57,056	6,400	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	170,901	217,263	6,400	

Mineral County School District
802 Retirement Incentives Fund - Budgeted Resources

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL				
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits	113,845	210,863	-	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL	113,845	210,863	-	
TOTAL SUPPORT SERVICES	113,845	210,863	-	
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL				
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL				

Mineral County School District
Retirement Incentives Fund - Expenditures by Program, Function, and Object

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	(4) FINAL APPROVED
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				
6200 Other Fund Transfers				
910 Interfund Transfer	-	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	113,845	210,863	-	
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX XXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	57,056	6,400	6,400	
TOTAL ENDING FUND BALANCE	57,056	6,400	6,400	
TOTAL APPLICATIONS	170,901	217,263	6,400	

Mineral County School District

Retirement Incentive 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	(4) BUDGET YEAR ENDING 06/30/27 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				
1192	Governmental Services Tax	45,285	44,195	53,288	
1200	Local Gov Units - Not School Districts				
1400	Transportation Fees		-	-	
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		45,285	44,195	53,288	
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				
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					

Mineral County School District
Capital Improvements Fund - Budgeted Resources

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OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds –	150,000	379,964	350,000	
5200 Tranfers from Other Funds NPM				
5200 Transfers from General Fund	923,076	237,835		
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	1,073,076	617,799	350,000	
TOTAL FINANCING SOURCES	1,073,076	661,994	403,288	
TOTAL OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	994,872	1,471,589	16,000	
TOTAL OPENING FUND BALANCE	994,872	1,471,589	16,000	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	2,113,233	2,133,583	419,288	

Mineral County School District
Capital Improvements Fund - Budgeted Resources

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	-			
700 Property	54,500	5,000	6,000	
800/900 Miscellaneous & Other				
2600 SUBTOTAL	54,500	5,000	6,000	
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property	98,858	35,000	35,000	
800/900 Miscellaneous & Other				
2700 SUBTOTAL	98,858	35,000	35,000	
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL				
TOTAL SUPPORT SERVICES	153,358	40,000	41,000	
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL				
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL				

Mineral County School District
Capital Improvements Fund - Expenditures by Program, Function, and Object

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	(4) FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL				
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		-		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL		-		
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	69,655	195,000	165,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	69,655	195,000	165,000	

Mineral County School District
Capital Improvements Fund - Expenditures by Program, Function, and Object

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	394,313	1,882,583	193,288	
600 Supplies				
700 Property	24,318	-		
800/900 Miscellaneous & Other				
4900 SUBTOTAL	418,631	1,882,583	193,288	
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION	488,286	2,077,583	358,288	
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	153,358	40,000	41,000	
TOTAL ALL EXPENDITURES	641,644	2,117,583	399,288	
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX XXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,471,589	16,000	20,000	
TOTAL ENDING FUND BALANCE	1,471,589	16,000	20,000	
TOTAL APPLICATIONS	2,113,233	2,133,583	419,288	

Mineral County School District

Capital Improvements 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 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 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				
1500	Earnings on Investments				
1700	District Activities Revenue	131,409	49,486	49,486	
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals				
1920	Donations				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
TOTAL LOCAL SOURCES		131,409	49,486	49,486	-
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				
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			0		

Mineral County School District
Student Activities Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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)	162,092	186,084	10,000	
TOTAL OPENING FUND BALANCE	162,092	186,084	10,000	
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	293,501	235,570	59,486	

Mineral County School District
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) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
910 Other Instructional Programs				
1000 Instruction				
100 Salaries				
200 Benefits				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3000 Noninstructional Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	107,417	225,570	49,486	
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	107,417	225,570	49,486	
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS		0		

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

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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
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				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	107,417	225,570	49,486	
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX XXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	186,084	10,000	10,000	
TOTAL ENDING FUND BALANCE	186,084	10,000	10,000	
TOTAL APPLICATIONS	293,501	235,570	59,486	

Mineral County School District

Student Activities Fund - Expenditures by Program, Function, and Object

	AVAILABLE RESOURCES	(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	(4) FINAL APPROVED
5000	**COMBINED BONDS**				
1110	Ad Volorem Taxes	494,708	505,237	565,553	
1500	Earnings on Investments	19,560	15,000	15,000	
	Subtotal	514,268	520,237	580,553	
	Opening Fund Balance	1,007,051	1,113,372	996,000	
	Subtotal - Combined Bonds	1,521,319	1,633,609	1,576,553	
	MEDIUM-TERM FINANCING				
1110	Property Taxes				
1190	Other Resources:				
	Opening Fund Balance				
	Subtotal - Loans				
	TOTAL AVAILABLE FINANCING				
6000	FUND EXPENDITURES				
6200	Other Fund Transfer (Dept to Capital)	150,000	379,964	350,000	
5000	**FUND EXPENDITURES**				
	COMBINED BONDS				
831	Principal	241,000	244,000	247,000	
832	Interest	16,947	13,645	10,302	
	Reserves (Include Unappropriated Balance)				
	Subtotal - Combined Bonds	257,947	257,645	257,302	
	MEDIUM-TERM FINANCING				
831	Principal				
832	Interest				
	Reserves (Include Unappropriated Balance)	1,113,372	996,000	969,250	
	Subtotal - MTF	1,521,319	1,633,609	1,576,553	

Mineral County School District
Debt Debt Service Fund

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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 7/1/2026	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/2027 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND:							$	$	$	$
							$	$	$	$
QZAB	5	15	1,054,818	02/21/06	12/02/21	2.00%	$	$	$	$
Note: Principal payments are made into a sinking fund which will reduce The principal balance							$	$	$	$
Financial Horizons	6	5	256,129	02/07/18	03/31/23	2.99%	$	$	$	$
General Fund							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
School Bond	3	10	2,500,000	04/26/17	05/01/29	1.37%	$ 752,000	$ 10,302	$ 247,000	$ 257,302
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
							$	$	$	$
TOTAL ALL DEBT SERVICE							$ 752,000	$ 10,302	$ 247,000	$ 257,302

SCHEDULE C-1 INDEBTEDNESS

Mineral County School District

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SCHEDULE C-1

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
Operating Revenue				
Local Sources				
1600 Food Service Revenues	1,142	800	800	
3000 State Sources	849			
4000 Federal Sources	274,831	228,956	228,956	
(A) Total Operating Revenue	**276,822**	**229,756**	**229,756**	
Operating Expense (Object Codes)				
100 Salaries	134,739	143,093	130,176	
200 Benefits	91,804	121,135	96,435	
300-500 Purchased Services	4,699	6,500	6,500	
600 Supplies	265,371	343,775	338,775	
730 Equipment	-	-		
790 Depreciation - Amortization	7,137	1,510	1,510	
800-900 Other	850	1,115	1,115	
(B) Total Operating Expenses	**504,600**	**617,128**	**574,511**	
Operating Income (Loss)	**(227,778)**	**(387,372)**	**(344,755)**	
Nonoperating Revenue				
1510 Interest earned				
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
(C) Total Nonoperating Revenue				
Nonoperating Expense				
832 Interest Expense				
Other Expense				
(D) Total Nonoperating Expense				
Transfers				
5200 PCFP Transfers In	182,957	200,104	200,104	
5200 General Fund Transfers In		-	114,651	
(E) Net Operating Transfers	**182,957**	**200,104**	**314,755**	
(F) Net Income	**(44,821)**	**(187,268)**	**(30,000)**	
Retained Earnings				
Beginning July 1	274,187	229,366	42,098	
Ending June 30	229,366	42,098	12,098	

Mineral County School District
Food Service Enterprise Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(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	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVIES:				
Receipts from food sales	1,142	800	800	
Federal reimbursement for meals	240,059	228,956	228,956	
State Match	849			
Payments of personnel costs	(226,186)	(264,228)	(245,439)	
Payments to vendors for services and Supplies	(258,461)	(352,900)	(342,900)	
a. Net cash provided by (or used for) operating activities	**(242,597)**	**(387,372)**	**(358,583)**	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
PCFP Transfers In	182,957	200,104	200,104	
General Fund Transfer In	-	-	114,651	
b. Net cash provided by (or used for) noncapital financing activities	**182,957**	**200,104**	**314,755**	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of Equipment	-	-		
c. Net cash provided by (or used for) capital and related financing activities	**-**	**-**	**-**	
D. CASH FLOWS FROM INVESTING ACTIVITIES				
d. Net cash provided by (or used for) investing activities				
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	**(59,640)**	**(187,268)**	**(43,829)**	
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	260,479	229,366	42,098	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	200,839	42,098	12,098	

Mineral County School District

Food Service Enterprise Fund

Statement of Cash Flows

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					

Mineral County School District

Interdistrict Payments - All Funds

(1) FUND TYPE	TRANSFERS OUT (2) FROM FUND	(3) PAGE	(4) AMOUNT	TRANSFERS IN (5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND						
	General Fund	15	(110,574)	Spec. Ed. PCFP	37	$110,574
	General Fund	15	(114,651)	Food Services	76	$114,651
	General Fund	15	(276,609)	Spec. Ed. 250	37	$276,609
	General Fund	15	(200,104)	PCFP Food Service	76	$200,104
	Retirement Sick Inc	60	(43,561)	General Fund	7	$43,561
SUBTOTAL			(745,499)			$745,499
SPECIAL REVENUE FUNDS						
	Debt Service	73	(350,000)	Capital	65	$350,000
SUBTOTAL			(350,000)			$350,000
TOTAL TRANSFERS			(1,095,499)			$1,095,499

Mineral County School District

Transfer Reconciliation (Operating & Residual Equity)

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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

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

1. Activity:		
2. Funding Source:		
3. Transportation	$	
4. Lodging and meals	$	
5. Salaries and Wages	$	
6. Compensation to lobbyists	$	
7. Entertainment	$	
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	$	
Total	$	-

Entity: Mineral County School District

Lobbying Expense Estimate

SCHEDULE OF EXISTING CONTRACTS

Local Government: Mineral County School District
Contact: Theresa Vinson
E-mail Address: vinson.theresa@nvmcsd.org
Daytime Telephone: (775) 945-2403 x1013

Total Number of Existing Contracts: 22

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2025-26	Proposed Expenditure FY 2026-27	Reason or need for contract:
1	Allison MacKenzie, Ltd	7/1/2026	7/2/2027	20,000.00	15,000.00	Legal Services
2	Calico Hills Physical Therapy	7/1/2026	7/2/2027	10,000.00	10,000.00	Physical Therapy
3	Catapult Learning West, LLC	7/1/2026	7/2/2027	297,687.00	350,000.00	EmpowerU, After School & Summer School Services
4	Esha Hoforer	7/1/2026	7/2/2027	9,850.00	9,850.00	Paiute Language
5	Kristin Haugen	7/1/2026	7/2/2027	15,000.00	15,000.00	Services for IEP
6	JNA Consulting Group, LLC	7/1/2026	7/2/2027	2,000.00	2,000.00	Financial Consulting
7	Kreta, Joseph	7/1/2026	7/2/2027	3,000.00	3,000.00	E-Rate
8	Macleod Watts Inc.	7/1/2026	7/2/2027	5,000.00	5,000.00	OPEB Actuarial Services
9	Mineral County Sherriff	7/1/2026	7/2/2027	800.00	1,250.00	Pre-Employment Finger Printing
10	Mt. Grant General Hospital	7/1/2026	7/2/2027	10,000.00	10,000.00	Pre-employment Drug Test Collection PT Servcies
11	Nevada Division of Health	7/1/2026	7/2/2027	500.00	500.00	PPD Testing
12	Paul McDonald	7/1/2026	7/2/2027	75,000.00	50,000.00	IEP Director Services
13	Pro Care Therapy	7/1/2026	7/2/2027	250,000.00	250,000.00	Services for IEP's
14	Quest Diagnostics	7/1/2026	7/2/2027	1,000.00	1,000.00	Pre-employment Drug Screening Service
15	Rodriguez, Diane	7/1/2026	7/2/2027	78,000.00	50,000.00	Compliance & Finance Services
16	Virgil, Rambeau	7/1/2026	7/2/2027	50,182.65	-	Safe School Professional Consultant
17	Sciarani & Co.	7/1/2026	7/2/2027	78,000.00	80,000.00	Accounting Auditors
18	State of NV Public Safety	7/1/2026	7/2/2027	500.00	500.00	Pre-employment background check
19	Suzanne Roepke	7/1/2026	7/2/2027	65,000.00	75,000.00	Psychologist
20	TNTP	7/1/2026	7/2/2027	300,000.00	100,000.00	Leadership Mentoring and Training
21	Williams, Tashina	7/1/2026	7/2/2027	51,688.00	51,688.00	Safe School Professional Consultant
22	Viani, Julia	7/1/2026	7/2/2027	13,650.00	2,500.00	Safe School Professional Consultant
	Total Proposed Expenditures			1,336,858	1,082,288	

Additional Explanations (Reference Line Number and Vendor):

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Schedule 31

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government: _____
Contact: _____
E-mail Address: _____
Daytime Telephone: _____

Total Number of Privatization Contracts: _____

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

Attach additional sheets if necessary.