Sun Valley General Improvement District
5000 Sun Valley Boulevard
Sun Valley, NV 89433-8229
Phone: (775) 673-2220
Fax: (775) 673-1835

Nevada Department of Taxation
3850 Arrowhead Drive
Carson City, NV 89706

Sun Valley General Improvement District herewith submits the FINAL budget for the fiscal year ending June 30, 2027

This budget contains 1 funds, including Debt Service, requiring property tax revenues totaling $ 530,140

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 0 governmental fund types with estimated expenditures of $ 0 and 5 proprietary funds with estimated expenses of $ 19,567,798

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

CERTIFICATION

I Susan Severt
(Print Name)
Chair
(Title)
certify that all applicable funds and financial operations of this Local Government are listed herein

Signed: Susan Severt

Dated: May 28, 2026

Phone: 775-673-2220

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

Carmen Ortiz

SCHEDULED PUBLIC HEARING:
(Must be held from May 18, 2026 to May 31, 2026)

Date and Time: Thursday, May 28, 2026 5:30 p.m.

Publication Date: May 17, 2026

Place: Sun Valley GID Building,
5000 Sun Valley Blvd., Sun Valley, NV 89433

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
BUDGET FOR FISCAL YEAR 2026 - 2027

INDEX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/25	ESTIMATED CURRENT YEAR YEAR 06/30/26	BUDGET YEAR YEAR 06/30/27
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities	16.5	16.5	16.5
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL			

POPULATION (AS OF JULY 1)	16,547	16,557	17,424
SOURCE OF POPULATION ESTIMATE*	Utility Connections x 2.65	Utility Connections x 2.65	Utility Connections x 2.65
Assessed Valuation (Secured and Unsecured Only)	410,787,320	439,936,957	450,363,132
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	410,787,320	439,936,957	450,363,132
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.2296	0.2296	0.2296

*** Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.**

Sun Valley General Improvement District
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

FISCAL YEAR 2026-2027

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	(6) AD VALOREM TAX ABATEMENT [(5) - (7)]	(7) AD VALOREM REVENUE WITH CAP	(8) NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	(9) BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) +(8)]
OPERATING RATE: A. PROPERTY TAX Subject to Revenue Limitations	0.3065	450,363,132	1,380,363	0.2296	1,034,034	503,894	530,140	XXXXXXXXXXXXXXX	530,140
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	same as above				XXXXXXXXXXXXXXX				
VOTER APPROVED: C. Voter Approved Overrides									
LEGISLATIVE OVERRIDES D. Accident Indigent (NRS 428.185)									
E. Indigent (NRS 428.285)									
F. Capital Acquisition (NRS 354.59815)									
G. Youth Services Levy (NRS 62B.150, 62B.160)									
H. Legislative Overrides									
I. SCCRT Loss (NRS 354.59813)									
J. Other:									
K. Other:									
L. SUBTOTAL LEGISLATIVE OVERRIDES									
M. SUBTOTAL A, C, L	**0.3065**	**450,363,132**	**1,380,363**	**0.2296**	**1,034,034**	**503,894**	**530,140**	XXXXXXXXXXXXXXX	**530,140**
N. Debt									
O. TOTAL M AND N	**0.3065**	**450,363,132**	**1,380,363**	**0.2296**	**1,034,034**	**503,894**	**530,140**	XXXXXXXXXXXXXXX	**530,140**

Sun Valley General Improvement District

SCHEDULE S-3 - PROPERTY TAX RATE AND REVENUE RECONCILIATION

The Allowed Revenue required for column 3 can be obtained from the March 15 Final Revenue Projections or manually calculated. If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND TYPES

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for Sun Valley General Improvement District
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General								
DEBT SERVICE								
Subtotal Governmental Fund Types, Expendable Trust Funds								
PROPRIETARY FUNDS								
	XXXXXXXXXXX	131,944	530,140	0.2296	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
	XXXXXXXXXXX				XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXXX	131,944	530,140	0.2296	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXXX	131,944	530,140	0.2296	XXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX	XXXXXXXXXXX

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2027

Budget Summary for Sun Valley General Improvement District
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS IN (5)	OPERATING TRANSFERS OUT(6)	NET INCOME (7)
Water Operations	E	4,644,695	(4,744,316)	3,000	(9,693)			(106,314)
Sewer Operations	E	3,776,541	(3,810,422)	2,000	(1,381)			(33,262)
Acquisitions	E	485,661	(10,326,100)	3,706,140	-			(6,134,299)
Properties & Garbage	E	232,220	(154,247)	-	(1,800)			76,173
Recreation	E	417,600	(519,239)	164,650	(600)			62,411
TOTAL		9,556,717	(19,554,324)	3,875,790	(13,474)	-	-	(6,135,291)

* FUND TYPES: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

13,432,507 (19,567,798)

** Include Depreciation

WATER FUND	(Audit page 35)			
	(1)	(2)	(3)	(4)
			BUDGET YEAR ENDING 06/30/27	
PROPRIETARY FUND	ACTUAL PRIOR YEAR ENDING 6/30/2025	ESTIMATED CURRENT YEAR ENDING 6/30/2026	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Customer Charges	4,161,462	4,421,701	4,644,695	4,644,695
Total Operating Revenue	**4,161,462**	**4,421,701**	**4,644,695**	**4,644,695**
OPERATING EXPENSE				
Purchased Water	(1,456,921)	(1,532,566)	(1,587,334)	(1,587,334)
Insurance	(196,555)	(191,390)	(213,352)	(210,824)
Salaries and Benefits	(1,045,444)	(1,006,314)	(1,142,401)	(1,149,901)
Materials, Supplies, and Repairs	(95,634)	(143,624)	(121,100)	(121,100)
Licenses and Fees	(92,225)	(86,623)	(92,750)	(92,750)
General and Administrative	(84,091)	(74,284)	(103,500)	(103,500)
Operating Expenses	(9,225)	(35,316)	(13,000)	(13,000)
Utilities	(9,350)	(9,027)	(13,900)	(13,900)
Services and Supplies	(63,800)	(70,399)	(80,050)	(80,050)
Telephone	(13,301)	(14,681)	(15,400)	(15,400)
Professional Services	(19,678)	(20,206)	(26,363)	(26,363)
Power for Pumping	(62,180)	(62,784)	(70,000)	(70,000)
Depreciation/Amortization	(851,987)	(986,446)	(1,302,626)	(1,260,194)
Other	(138)			
Total Operating Expense	**(4,000,529)**	**(4,233,660)**	**(4,781,776)**	**(4,744,316)**
Operating Income or (Loss)	160,933	188,041	(137,081)	(99,621)
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues		1,129,007	3,000	3,000
Capital Assets Contribution Revenue	6,693,555			
Gain on Sale of Capital Assets				
Total Nonoperating Revenues	**6,693,555**	**1,129,007**	**3,000**	**3,000**
NONOPERATING EXPENSES				
Interest Expense/LT Debt	(40,231)	(19,078)	(9,693)	(9,693)
Other Expenses	(16,149)	(1,127,147)		
Gain/Loss on Fixed assets	(78,252)			
Total Nonoperating Expenses	(134,632)	(1,146,225)	(9,693)	(9,693)
Net Income before Operating Transfers	**6,719,856**	**170,823**	**(143,774)**	**(106,314)**
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	6,719,856	170,823	(143,774)	(106,314)

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: **WATER OPERATIONS ENTERPRISE FUND**

WATER OPERATIONS ENTERPRISE FUND

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	4,282,084	4,421,701	4,644,695	4,644,695
OUT: Payments to Suppliers	(2,234,123)	(3,368,047)	(2,336,749)	(2,334,221)
OUT: Payments to Employees	(880,238)	(1,006,314)	(1,142,401)	(1,149,901)
a. Net cash provided by (or used for) operating activities	1,167,723	47,340	1,165,545	1,160,573
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts		1,129,007	3,000	3,000
Cash (Paid) Received from Other Funds	849,536	427,844	6,600,000	6,625,000
Other Expenses	(16,149)		-	
b. Net cash provided by (or used for) noncapital financing activities	833,387	1,556,851	6,603,000	6,628,000
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt	(817,832)	(520,890)	(212,180)	(212,180)
Interest Paid	(40,231)	(19,078)	(9,693)	(9,693)
Purchase of Capital Assets	(7,523,739)	(427,844)	(6,600,000)	(6,625,000)
Proceeds from Capital Contributions	6,693,555			
Proceeds from sales	7,363			
c. Net cash provided by (or used for) capital and related financing activities	(1,680,884)	(967,812)	(6,821,873)	(6,846,873)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income				
d. Net cash provided by (or used in) investing activities	-	-	-	
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	320,226	636,379	946,672	941,700
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	6,411,676	6,731,902	7,368,281	7,368,281
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	6,731,902	7,368,281	8,314,953	8,309,981

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: **WATER OPERATIONS ENTERPRISE FUND**

SEWER FUND (Audit page 35)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Customer Charges	3,398,928	3,574,025	3,586,541	3,586,541
Washoe County Sewer Charge	186,579	190,132	190,000	190,000
Total Operating Revenue	**3,585,507**	**3,764,157**	**3,776,541**	**3,776,541**
OPERATING EXPENSE				
Purchased Water				
Insurance	(196,555)	(191,390)	(213,352)	(210,824)
Salaries and Benefits	(1,045,443)	(1,006,314)	(1,142,401)	(1,149,901)
Materials, Supplies, and Repairs	(39,513)	(46,791)	(59,600)	(59,600)
Licenses and Fees	(57,971)	(74,467)	(80,050)	(80,050)
General and Administrative	(79,458)	(67,044)	(99,200)	(99,200)
Operating Expenses	(1,257,869)	(1,284,677)	(1,326,200)	(1,326,200)
Utilities	(9,350)	(9,026)	(13,900)	(13,900)
Services and Supplies	(62,887)	(66,302)	(80,050)	(80,050)
Telephone	(13,781)	(15,093)	(15,900)	(15,900)
Professional Services	(20,758)	(20,206)	(26,363)	(26,363)
Power for Pumping				
Depreciation/Amortization	(631,426)	(647,490)	(720,072)	(748,434)
Other				
Total Operating Expense	**(3,415,011)**	**(3,428,800)**	**(3,777,088)**	**(3,810,422)**
Operating Income or (Loss)	**170,496**	**335,357**	**(547)**	**(33,881)**
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues	31,028	88,515	2,000	2,000
Capital Asset Contribution Revenue	510,520			
Gain on Sale of Capital Assets	3,800			
Total Nonoperating Revenues	**545,348**	**88,515**	**2,000**	**2,000**
NONOPERATING EXPENSES				
Interest Expense/LT Debt	(12,140)	(6,832)	(1,381)	(1,381)
Other Expenses	(1,350)	(83,314)		
Loss on Sale of Capital Assets				
Total Nonoperating Expenses	(13,490)	(90,146)	(1,381)	(1,381)
Net Income before Operating Transfers	**702,354**	**333,726**	**72**	**(33,262)**
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	702,354	333,726	72	(33,262)

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: **SEWER OPERATIONS ENTERPRISE FUND**

SEWER FUND (Audit page 34)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	3,594,975	3,764,157	3,776,541	3,776,541
OUT: Payments to Suppliers	(1,723,429)	(1,858,310)	(1,914,615)	(1,912,087)
OUT: Payments to Employees	(876,210)	(1,006,314)	(1,142,401)	(1,149,901)
a. Net cash provided by (or used for) operating activities	995,336	899,533	719,525	714,553
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts		88,515	2,000	2,000
Cash (Paid) Received from Other Funds	569,757	337,544	2,741,100	2,766,100
Other Expenses	(1,350)			
b. Net cash provided by (or used for) noncapital financing activities	568,407	426,059	2,743,100	2,768,100
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt	(416,241)	(427,459)	(438,979)	(438,978)
Interest Paid	(14,741)	(6,832)	(1,381)	(1,381)
Purchase of Capital Assets	(1,106,929)	(337,544)	(2,741,100)	(2,766,100)
Proceeds from Capital Contributions	541,548			
Proceeds from Sale	3,800			
c. Net cash provided by (or used for) capital and related financing activities	(992,563)	(771,835)	(3,181,460)	(3,206,459)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	-	-	-	-
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	571,180	553,757	281,165	276,194
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	2,635,095	3,206,275	3,760,032	3,760,032
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	3,206,275	3,760,032	4,041,197	4,036,226

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: **SEWER OPERATIONS ENTERPRISE FUND**

ACQUISITION FUND (Audit page 35)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
OPERATING REVENUE				
Customer Charges	2,181,505	2,856,606	485,661	485,661
Total Operating Revenue	**2,181,505**	**2,856,606**	**485,661**	**485,661**
OPERATING EXPENSE				
Purchased Water				
Insurance				
Salaries and Benefits				
Materials, Supplies, and Repairs		(831,920)	(10,276,100)	(10,326,100)
Licenses and Fees				
General and Administrative				
Operating Expenses	(20)			
Utilities				
Services and Supplies				
Telephone				
Professional Services				
Power for Pumping				
Total Operating Expense	**(20)**	**(831,920)**	**(10,276,100)**	**(10,326,100)**
Operating Income or (Loss)	**2,181,485**	**2,024,686**	**(9,790,439)**	**(9,840,439)**
NONOPERATING REVENUES				
Property Taxes (Ad Valorem)	461,035	459,409	473,191	530,140
Consolidated Taxes/LGTA-Fair Share Taxes	174,124	199,912	176,000	176,000
Interest Income	1,029,841	1,016,250	500,000	500,000
Other Revenues	789	282		
Capital Assets Contribution Revenue				
NDEP Grant Project			2,500,000	2,500,000
Total Nonoperating Revenues	**1,665,789**	**1,675,853**	**3,649,191**	**3,706,140**
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses	-			
Net Income before Operating Transfers	**3,847,274**	**3,700,539**	**(6,141,248)**	**(6,134,299)**
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	3,847,274	3,700,539	(6,141,248)	(6,134,299)

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: **ACQUISITION ENTERPRISE FUND**

ACQUISITION FUND (Audit page 35)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	2,290,979	2,856,606	485,661	485,661
OUT: Payments to Suppliers	(20)	(831,920)	(10,276,100)	(10,326,100)
a. Net cash provided by (or used for) operating activities	2,290,959	2,024,686	(9,790,439)	(9,840,439)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Tax Proceeds Not Attributable to Capital Purposes	635,159	659,321	649,191	706,140
Other Noncapital Receipts	789	282	2,500,000	2,500,000
Cash (Paid) Received from Other Funds	(1,500,516)			
b. Net cash provided by (or used for) noncapital financing activities	(864,568)	659,603	3,149,191	3,206,140
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt				
Interest Paid				
c. Net cash provided by (or used for) capital and related financing activities	-	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	1,029,841	1,016,250	500,000	500,000
Purchase of Investments	(10,487,329)			
Sale of Investments				
d. Net cash provided by (or used in) investing activities	(9,457,488)	1,016,250	500,000	500,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(8,031,097)	3,700,539	(6,141,248)	(6,134,299)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	13,616,616	5,130,519	8,831,058	8,831,058
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	5,130,519	8,831,058	2,689,810	2,696,759

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: **ACQUISITION ENTERPRISE FUND**

PROPERTIES & GARBAGE FUND (Audit page 35)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) FINAL APPROVED
OPERATING REVENUE				
Customer Charges	121			
Service Charges	246,482	239,491	232,220	232,220
Total Operating Revenue	**246,603**	**239,491**	**232,220**	**232,220**
OPERATING EXPENSE				
Purchased Water				
Insurance				
Salaries and Benefits				
Materials, Supplies, and Repairs	(924)		(5,000)	(5,000)
Licenses and Fees				-
General and Administrative	(21,691)	(53,363)	(103,000)	(103,000)
Operating Expenses	(21)	(199)	(1,000)	(1,000)
Utilities	(29,990)	(29,409)	(36,600)	(36,600)
Services and Supplies				
Telephone				
Professional Services	(1,490)	(1,550)	(1,925)	(1,925)
Power for Pumping				
Depreciation/Amortization	(10,112)	(8,548)	(6,722)	(6,722)
Total Operating Expense	**(64,228)**	**(93,069)**	**(154,247)**	**(154,247)**
Operating Income or (Loss)	**182,375**	**146,422**	**77,973**	**77,973**
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues				
Gain on Sale on Capital Assets	24,810			
Total Nonoperating Revenues	**24,810**	-	-	-
NONOPERATING EXPENSES				
Property Taxes Expense	(5,573)	(3,102)	(1,800)	(1,800)
Interest Expense				
Other Expenses				
Loss on Sale on Capital Assets				
Total Nonoperating Expenses	**(5,573)**	**(3,102)**	**(1,800)**	**(1,800)**
Net Income before Operating Transfers	**201,612**	**143,320**	**76,173**	**76,173**
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	201,612	143,320	76,173	76,173

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: **PROPERTIES & GARBAGE FUND**

PROPERTIES & GARBAGE FUND **(Audit page 35)**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	245,001	239,491	232,220	232,220
OUT: Payments to Suppliers	(54,351)	(84,521)	(147,525)	(147,525)
OUT: Payments to Employees				
a. Net cash provided by (or used for) operating activities	190,650	154,970	84,695	84,695
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts	-			
Cash (Paid) Received from Other Funds				
b. Net cash provided by (or used for) noncapital financing activities	-	-	-	-
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt				
Interest Paid				
Purchase of Capital Assets				
Proceeds from Capital Contributions				
Proceeds from sales	30,000			
c. Net cash provided by (or used for) capital and related financing activities	30,000	-	-	-
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income				
Other Expenses	(5,571)	(3,102)	(1,800)	(1,800)
d. Net cash provided by (or used in) investing activities	(5,571)	(3,102)	(1,800)	(1,800)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	215,079	151,868	82,895	82,895
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,808,098	2,023,177	2,175,045	2,175,045
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	2,023,177	2,175,045	2,257,940	2,257,940

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: **PROPERTIES & GARBAGE ENTERPRISE FUND**

RECREATION FUND (Audit page 35)

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 06/30/27 FINAL APPROVED
OPERATING REVENUE				
Customer Charges	381,186	392,588	417,600	417,600
Total Operating Revenue	**381,186**	**392,588**	**417,600**	**417,600**
OPERATING EXPENSE				
Purchased Water				
Insurance	(4,568)	(5,140)	(5,235)	(5,235)
Salaries and Benefits	(77,004)	(74,677)	(88,022)	(88,022)
Materials, Supplies, and Repairs	(25,884)	(11,174)	(26,500)	(26,500)
Licenses and Fees	(3,201)	(2,742)	(3,700)	(3,700)
General and Administrative	(16,692)	(18,254)	(29,500)	(29,500)
Services and Supplies	(2,210)	(116,124)	(125,600)	(125,600)
Utilities	(104,591)	(100,808)	(107,978)	(107,978)
Other Operating Expenses	(104,718)	(823)	(4,100)	(4,100)
Telephone	(1,527)	(1,805)	(1,800)	(2,200)
Professional Services	(2,980)	(3,100)	(7,850)	(7,850)
Depreciation/Amortization	(110,489)	(111,698)	(116,607)	(118,554)
Total Operating Expense	**(453,864)**	**(446,345)**	**(516,892)**	**(519,239)**
Operating Income or (Loss)	**(72,678)**	**(53,757)**	**(99,292)**	**(101,639)**
NONOPERATING REVENUES				
Property Taxes				
Consolidated Tax				
Interest Income				
Other Revenues	5,533	103,320	14,650	164,650
Intergovernmental Revenue	149,992			
Total Nonoperating Revenues	**155,525**	**103,320**	**14,650**	**164,650**
NONOPERATING EXPENSES				
Interest Expense				
Other Expenses	(16,791)	(978)	(600)	(600)
Gain/Loss on Fixed assets				
Total Nonoperating Expenses	**(16,791)**	**(978)**	**(600)**	**(600)**
Net Income before Operating Transfers	**66,056**	**48,585**	**(85,242)**	**62,411**
Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
CHANGE IN NET POSITION	66,056	48,585	(85,242)	62,411

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

FUND: **RECREATION ENTERPRISE FUND**

RECREATION FUND **(Audit page 35)**

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2025	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2026	(3) BUDGET YEAR ENDING 06/30/27 TENTATIVE APPROVED	(4) FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
IN: Receipts from Customers	373,573	392,588	417,600	417,600
OUT: Payments to Suppliers	(277,313)	(259,970)	(312,263)	(312,663)
OUT: Payments to Employees	(63,377)	(74,677)	(88,022)	(88,022)
a. Net cash provided by (or used for) operating activities	32,883	57,941	17,315	16,915
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Other Noncapital Receipts	155,525	103,320	14,650	164,650
Cash (Paid) Received from Other Funds	81,223	66,531	935,000	935,001
Other Expenes	(16,791)	(978)	(600)	(600)
b. Net cash provided by (or used for) noncapital financing activities	219,957	168,873	949,050	1,099,051
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Payments of Principal on Long-Term Debt				
Interest Paid				
Purchase of Capital Assets	125,373	(66,531)	(935,000)	(935,000)
Proceeds from Capital Contributions				
c. Net cash provided by (or used for) capital and related financing activities	125,373	(66,531)	(935,000)	(935,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest Income	-			
d. Net cash provided by (or used in) investing activities	-	-	-	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	378,213	160,283	31,365	180,966
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	906,772	1,034,239	1,194,522	1,194,522
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,034,239	1,194,522	1,225,887	1,375,488

Sun Valley General Improvement District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND: **RECREATION ENTERPRISE FUND**

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) TYPE *	(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 06/30/27 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
WATER FUND										
2008/2009 Water Bond #2	2	20	$ 3,400,000	7/1/2008	7/1/2028	2.57%	$ 429,848	$ 9,693	$ 212,180	$ 221,873
TOTAL WATER FUND			**$ 3,400,000**				**$ 429,848**	**$ 9,693**	**$ 212,180**	**$ 221,873**
SEWER FUND 2006/2007 Sparks Loan #1	10*	20	$ 6,900,000	1/1/2007	1/1/2027	1.25%	$ 438,979	$ 1,381	$ 438,979	$ 440,360
(Sewer Capacity Expansion)										
TOTAL SEWER FUND			**$ 6,900,000**				**$ 438,979**	**$ 1,381**	**$ 438,979**	**$ 440,360**
TOTAL ALL DEBT SERVICE			$ 10,300,000				$ 868,827	$ 11,073	$ 651,159	$ 662,233

SCHEDULE C-1 - INDEBTEDNESS

Sun Valley General Improvement District
(Local Government)

10* : Type 10 Finance Obligation represents an Interlocal Agreement between City of Sparks and Sun Valley GID, whereas SVGID is part of City of Sparks' State Bond/Loan. SVGID makes semi-annual repayment to City of Sparks.

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), each (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

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

1. Activity: Lobbyist Services

2. Funding Source: Water and Sewer Fund

3. Transportation	$	
4. Lodging and Meals	$	
5. Salaries and Wages	$	
6. Compensation to Lobbyists	$	30,000
7. Entertainment	$	
8. Supplies, Equipment & Facilities; Other Personnel and Services Spent in Carson City	$	
Total	$	30,000

Entity: Sun Valley General Improvement District

Budget Year 2026-2027

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2026-2027

Local Government: Sun Valley General Improvement District
Contact: Elizabeth Thrall
E-mail Address: ethrall@svgid.com
Daytime Telephone: (775) 673-2220 ext. 211

Total Number of Existing Contracts: 21

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	Reason or need for contract:
1	Silva, Sceirine & Associates, LLC	3/31/2025	3/31/2027	$ 38,500	$ 40,000	Annual Audit & Assist as needed throughout the year.
2	Roo Inc., Public Relations	11/1/2025	10/31/2026	$ 15,600	$ 15,600	Assist with Newsletters/TV/Newspaper/Radio/events, etc.
3	Madelyn Shipman, Attorney	6/1/2012	Indefinite	$ 12,000	$ 12,000	Primary Attorney attends Board Meetings; legal advisement
4	Shaw Engineering	8/27/2020	Indefinite	$ 90,000	$ 90,000	Engineer for construction projects
5	Always Answer	4/1/2021	Indefinite	$ 6,000	$ 6,000	After hours answering service
6	BDG Web Design	11/3/2024	Indefinite	$ 4,000	$ 4,000	Design and development of Website & Web Hosting & Maintenance Fee
7	Valli - DBA Billing Document Specialists	4/26/2013	Indefinite	$ 78,000	$ 82,000	Statement Processing
8	Alvarez, Cruz - DBA Brothers Lawn & Landscaping	12/1/2024	12/31/2026	$ 49,000	$ 49,000	Monthly Maintenace of Parks - includes repairs
9	Chalk Concepts	5/1/2025	4/30/2026	$ 24,000	$ 24,000	Service, support, monitoring & management of IT networks
10	Dowl	7/1/2024	6/30/2026	$ 30,000	$ 30,000	Update and maintenance of GIS database
11	Trophy	8/1/2025	8/1/2028	$ 4,960	$ 4,960	Fire and Burglary Monitoring System
12	Inland Business Systems	5/7/2019	Indefinite	$ 1,200	$ 1,200	Xerox service maintenance
13	Labeeg Building Sevices	2/27/2024	Indefinite	$ 32,100	$ 32,100	Janitorial services
14	Quadient Leasing USA	9/26/2022	Indefinite	$ 2,208	$ 2,208	Postage machine lease
15	Sectran Security	1/29/2017	Indefinite	$ 4,000	$ 4,000	Armored car currency pick up transport
16	Sensus Analytics - Western NV Supply	9/17/2018	Indefinite	$ 15,000	$ 15,000	Cloud based data platform for storage and retrieval of raw reads
17	Springbrook	5/10/2024	6/30/2027	$ 24,869	$ 24,829	Utility Billing/Financial software platform
18	Xerox Lease Agreement	4/16/2024	4/16/2029	$ 3,660	$ 3,660	Copier lease
19	Cintas	4/1/2025	Indefinite	$ 668	$ 668	Entry mats and shop towels
20	For the Record	4/29/2024	Indefinite	$ 795	$ 795	Support for Board Meeting digital record
21	Industrial Software Solutions	7/15/2024	7/15/2027	$ 5,665	$ 5,880	SCADA AVEVA GIS Support
	Total Proposed Expenditures			$ 442,225	$ 447,900	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS
Budget Year 2026-2027

Local Government: Sun Valley General Improvement District
Contact: Elizabeth Thrall
E-mail Address: ethrall@svgid.com
Daytime Telephone: (775) 673-2220 ext. 211

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2026-27	Proposed Expenditure FY 2027-28	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										
				******************NON-APPLICABLE******************						
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.