



Defining BusinessPLUS Budgets

Reports: DW3000E (schools), DW3000A (sites) – General Operating Budget
DW3000B – Grant Budgets

Fully Qualified Account Number: 10-100-1000-66100-xxx-0000
(School Sample: General fund, general operating)

Account Number Parts:

10	Fund
100	Program
1000	Function
66100	Object Code
XXX	RC
0000	Department

These account code parts are defined by the chart of accounts created by the Nevada Department of Education.

Budget Columns

Final Budget (available for non-grant budgets)

The Final Budget is the base budget as approved by Board of Trustees prior to the beginning of each fiscal year, usually in the spring. WCSD's fiscal year is July 1 thru June 30.

Prior Year Encumbrances (available for non-grant budgets)

At the beginning of the fiscal year, the Business Office makes an adjustment to this column to account for any encumbrances that were open at the end of the prior fiscal year. The purpose of this adjustment is to carry over the budget from the old year to offset the expenditure for the encumbrance in the new year.

Change Budget (available for non-grant budgets)

This column includes all budget adjustments made throughout the year.

Adjustments are made for budget transfers, enrollment true up, and carryover adjustments.

- Budget transfers can be used to pay for work orders and other inter-departmental reimbursements.
- Enrollment adjustments are made in November based on count day enrollments. A school's Final Budget is based on prior year count day enrollment. Therefore, once official count day numbers are given to the Business Office, an adjustment is made to give schools the appropriate budget based on enrollment.

- Carryover adjustments are also made in November. Schools can receive up to 8% of their prior year's Final Budget plus enrollment adjustment as a carryover adjustment. Departments can make a request in the fall for carryover. The request will be reviewed by the Superintendent for approval. Both schools and departments will have a reduction as a carryover adjustment if the prior year expenses exceeded the prior year budget.

Augmented Budget

Non-Grant Budgets:

- This column is also known as the "working budget". It is a combination of the Final Budget + Prior Year Encumbrances + Change Budget. The Augmented Budget column always represents the current total budget.

Grant Budgets:

- This column is set annually by the granting agencies at the beginning of each fiscal year, July 1st. No funds or open PO's carry over from a previous fiscal year and there are no adjustments allowed in grant funded budgets. (Ex: no Final Budget, no Prior Year Encumbrance, no Change Budget columns.)

Encumbrances

An encumbrance is a commitment to use funds to pay for a purchase order. Because the funds are committed to a specific purchase order, the encumbrance reduces the available balance.

Year-to-Date Actuals

This column is made up of expenses. Expenses include invoices from paid Purchase Orders; or P Card transactions, check requests, mileage, per diem and journal entry postings.

Available Balance

The Available Balance column shows the amount of funds currently available. This is a combination of the Augmented Budget less the Encumbrances less the Year-to-Date Actuals.

Key Items to Know About Budgets

Drill Downs

You can drill down in your Budget to Actual report to get more detailed information. A drill appears when you hover over the columns: Change Budget, Encumbrance and Year-to-Date Actuals. With the drill you can view all the transactions in further detail that make up the specified line item.

P Card Delays

P Card transactions can take up to two weeks to post to BusinessPLUS. Which means, if you are actively using your P Card, your Budget to Actual information is not completely accurate. Please keep a list of all un-posted transactions and account for these when looking at your current available balance.

- P Card cycle dates run Wed-Tues with the upload for that week starting on Friday. For example: Cycle dates Wednesday, March 9, 2016 through Tuesday, March 15, 2016. Begin upload of all transactions in this date range on Friday, March 18, 2016.

Department Level Budget Checking

Available balance at the department level is where budgets are validated. For example, at school sites, there are three accounts that end in department 0000. All budgets and expenses for accounts with department 0000 are totaled on the Total Department line. This amount is the total funds a school or department has for available use.

Operating Budgets

Operating budgets at most sites are under department 0000.

Special Budgets

Special budgets include Administrator Mileage (department 0200), Administrator/Pro-Tech Professional Development (department 0232), Custodial Supply (department 0514), and Annex Supply (department 0550).

- Administrator Mileage and Professional Development budgets are negotiated items in the contracts of Principals, Assistant Principals and other Pro-Techs. These budgets can only be used for their identified purposes and cannot be combined with the operating budget.
- Custodial and Annex Supply budgets are only to be used for those purposes and are managed by Housekeeping and Facilities Management.

Travel

- Departments (non-school sites) cannot exceed their budgeted appropriations, in total, for Travel (65800) and Training (63300) object codes.

Grant Funded Budgets

DW3000B runs all Grant funded budget reports. All of your grants will have very specific rules guiding the funding. You should follow all guidelines set up by the Grants Department when utilizing funds contained in the DW3000B report.

Contacts

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