

WASHOE COUNTY SCHOOL DISTRICT – FY2021-22 AMENDED BUDGET SUMMARY OF FUNDS BEING AUGMENTED AND TRANSFERS

The General Fund budget is amended at this time of each fiscal year in order to comply with Nevada Revised Statute (NRS) 354.598005(9), which requires that “on or before January 1 of each school year, each school district shall adopt an amendment to its final budget after the average daily enrollment of pupils is reported for the preceding quarter”. In addition, at this time, the District also augments other funds, in accordance with NRS Chapter 354 relating to financial administration. The budget resolutions provide for the augmentation of the District’s General Fund, State Special Education Fund, Student Activities Fund, and several Capital Projects funds. In addition, transfers between functional accounts have been made for the General Fund. A description of the various changes to each fund follows.

General Fund (Pages 6 & 7)

The General Fund is being augmented by \$4,122,601, using both unappropriated opening fund balance that is larger than budgeted and revenues in excess of those budgeted.

Opening fund balance will be augmented by \$1,124,576 and will be appropriated to cover the following expenses:

- Encumbrances for device and technology-related purchase orders at the end of FY21 that carry over to FY22 (\$767,524)
- School and department carryover (\$306,276). In accordance with Board Policy 3125, schools are allowed to carry over any unspent balance of their operating budget, up to a maximum of 8% of their budget, for purchase of larger items such as copiers.
- Negotiated professional development carryover (\$207,888) – employees in several bargaining units are provided an annual stipend for professional memberships and training. In accordance with current collective bargaining agreements, any unspent balance of these stipends is carried over for one year.
- A decrease to nonspendable inventory (-\$157,112).

Revenues in excess of those budgeted equate to \$2,998,025 due to increased enrollment (\$2,953,025) and increased indirect cost revenue (\$45,000).

The Districted budgeted flat average daily enrollment for FY22 at 61,300 students and the first quarter average daily enrollment for FY22 was above budget at 61,708.89 students. NRS 354.598005 requires school districts to amend their budget by January 1 of each fiscal year to reflect the average daily enrollment count from the prior quarter (first quarter). The additional 408.89 students compared to budget results in an increase to state revenues in the amount of \$2,953,025. The additional state revenues will be appropriated to pay for additional school staff (teachers, assistant principals, deans, counselors, and office staff) to assist schools in supporting the additional 408.89 students in the first quarter’s average daily enrollment.

The increase in indirect cost revenue of \$45,000 is due to more federal grants, such as the Epidemiology Laboratory Capacity grant, that will provide additional indirect cost revenues to the General Fund. These

additional indirect costs revenues will be appropriated to shift 0.5 FTE of a Grant Coordinator position to the General Fund for the remainder of FY22.

In addition to these augmentations, the Business and Finance Office analyzed inflationary impacts for supplies and utilities and determined that the only observable significant inflationary pressure to date is to fuel costs. Currently, the District has \$1.9 million budgeted for fuel costs, but projected fuel costs for FY22 range from \$2.6 million to \$2.75 million. Therefore, projected fuel costs are \$700,000 to \$850,000 over budgeted fuel costs. Staff recommends that half of the upper-range estimate, or \$425,000, should be transferred from the District's General Fund Contingency Account to the Fuel budget account to help ease the inflationary pressures. Fuel costs and projections will continue to be monitored throughout the fiscal year, and staff will request further transfers from the General Fund Contingency Account if inflationary pressures of fuel continue.

A General Fund Contingency Account transfer in the amount of \$100,000 is also being requested to begin an internship program in central services departments such as Human Resources, Business & Finance, Operations, Information Technology, Accountability, and Communications. The internship program will assist central services departments in completing projects and developing a recruitment pipeline for future hiring needs..

Lastly, the General Fund needs cross-functional transfers to adjust budgeted expenditures to projected expenditures. These cross-functional transfers do not increase or decrease appropriations. NRS 354.626 states that *"No governing body or member thereof, officer, office, department or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function..."* Thus, these cross-functional transfers are necessary so that the District does not violate NRS 354.626.

State Special Education Fund (Page 8)

The State Special Education Fund is being augmented by \$1,409,511 for anticipated revenues above what is currently budgeted. As part of the transition to the Pupil Centered Funding Plan in the FY22 budget, District anticipated that WCSD-sponsored charter schools would receive State special education revenues directly from the State, and not as a flow-through payment from the District. However, the State continued the process of sending State special education revenues to school districts to distribute to sponsored charter schools. As a result, \$908,851 of the additional revenues will be appropriated to distribute funds to WCSD-sponsored charter schools. The remaining \$500,660 will be appropriated for additional teacher allocations (\$495,311) and other minor adjustments for school budgets and negotiated professional development (\$5,349).

Student Activities Fund (Page 9)

The Student Activities Fund is being augmented by \$8,499,430, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by \$8,499,430 for schools to access the full amount of their Student Activities Fund balances during the school year.

Building & Sites Fund (Page 10)

The Building & Sites Fund is being augmented by \$1,445,191, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by \$1,445,191 for carryover of encumbrances related to prior-year projects (\$96,166), carryover for school cell tower funds (\$206,403), projects in the Verdi area (\$512,962), and various building and sites projects (\$629,660).

2017C WC-1 G.O. Bonds Fund (Page 11)

The 2017C WC-1 G.O. Bonds Fund is being augmented by \$6,098,492, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$6,098,492 for carryover of encumbrances related to prior-year projects (\$2,892,863) and various capital renewal projects (\$3,205,629).

2018 WC-1 G.O. Bonds Fund (Page 12)

The 2018 WC-1 G.O. Bonds Fund is being augmented by \$2,190,413, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$2,190,413 for carryover of encumbrances related to prior-year projects (\$386,921) and various capital renewal projects (\$1,803,492).

2019B WC-1 G.O. Bonds Fund (Page 13)

The 2019B WC-1 G.O. Bonds Fund is being augmented by \$46,417,753, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$46,417,753 for carryover of encumbrances related to various prior-year projects, including projects at Inskeep, Swope, and the new Hug High School.

2020A WC-1 G.O. Bonds Fund (Page 14)

The 2020A WC-1 G.O. Bonds Fund is being augmented by \$73,532,068, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$73,532,068 for carryover of encumbrances related to various prior-year projects, including projects at the new Hug High School.

WC-1 Sales Tax Revenue Fund (Page 15)

The WC-1 Sales Tax Revenue Fund is being augmented by \$20,845,791, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$20,845,791 for carryover of encumbrances related to various prior-year projects (\$9,915,553), and the new Rio Wrangler and Debbie Smith CTE schools (\$10,930,238).

2016A Extended Rollover Bonds Fund (Page 16)

The 2016A Extended Rollover Bonds Fund is being augmented by \$753,759, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$753,759 for carryover of encumbrances related to prior-year projects (\$102,051) and various capital renewal projects (\$651,708).

2016B Extended Rollover Bonds Fund (Page 17)

The 2016B Extended Rollover Bonds Fund is being augmented by \$1,078,653, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$1,078,653 for carryover of encumbrances related to prior-year projects (\$10,500) and various capital renewal projects (\$1,068,153).

2017A Extended Rollover Bonds Fund (Page 18)

The 2017A Extended Rollover Bonds Fund is being augmented by \$4,239,139, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$4,239,139 for carryover of encumbrances related to prior-year projects (\$658,818) and various capital renewal projects (\$3,580,321).

2017B Extended Rollover Bonds Fund (Page 19)

The 2017B Extended Rollover Bonds Fund is being augmented by \$1,520,225, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$1,520,225 for carryover of encumbrances related to prior-year projects (\$232,080) and various capital renewal projects (\$1,288,145).

2019A Extended Rollover Bonds Fund (Page 20)

The 2019A Extended Rollover Bonds Fund is being augmented by \$32,417,992, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$32,417,992 for carryover of encumbrances related to prior-year projects (\$11,666,352), Capital Projects department salaries, benefits, and vehicle renewal (\$1,378,035), and various capital renewal projects (\$19,373,605). The Capital Projects department salaries and benefits will continue to be charged to this fund until the funding allocation for salaries and benefits is fully expended.

2021 Extended Rollover Bonds Fund (Page 21)

The 2021 Extended Rollover Bonds Fund is being augmented by \$81,385,958 due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$81,385,958 for

carryover of encumbrances related to prior-year projects (\$68,226,285), the O'Brien Middle School rebuild (\$10,515,000), and various capital renewal projects (\$2,604,673).

2012C Rollover Bonds Fund (Page 22)

The 2012C Rollover Bonds Fund is being augmented by \$462,712, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$462,712 for carryover of encumbrances related to prior-year projects (\$108,653), and to partially fund the IT Refresh project that falls under the Capital Renewal Plan (\$354,059).

AB299 Indian Colony Fund (Page 23)

The AB299 Indian Colony Fund is being augmented by \$906,410, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by a total of \$906,410 for instructional supplies (\$763,356), site improvements (\$10,375), and various building improvements (\$132,679).

Property Tax Capital Projects Fund (Page 24)

The Property Tax Capital Projects Fund is being augmented by \$585,535, using an unappropriated ending fund balance of a fund for capital projects. Appropriations will be increased by a total of \$585,535 to purchase student and teacher devices.

Government Services Tax Fund (Page 25)

The Government Services Tax Fund is being augmented by \$1,505,461, due to an opening fund balance which is larger than anticipated. Appropriations will be increased by \$1,505,461 for encumbrances related to prior-year projects and purchases (\$1,497,961), data drops at Riggins Ct (\$2,500) and the purchase of a pallet jack for the Warehouse (\$5,000).

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET**

	<u>Amended Final FY22</u>	<u>Dec Amended FY22</u>	<u>Change</u>
RESOURCES			
Local Sources:			
Rev In Lieu of Taxes	\$ 185,000	\$ 185,000	\$ -
Regular Tuition	200,000	200,000	-
Summer School	25,000	25,000	-
Other Tuition	47,000	47,000	-
Transportation	475,000	475,000	-
Earnings on Investments	500,000	500,000	-
Student Activities Revenue	205,000	205,000	-
Other Local Revenue	1,044,000	1,044,000	-
Indirect Cost Revenue	3,607,561	3,652,561	45,000
Salary Reimbursements	1,350,000	1,350,000	-
	<u>\$ 7,638,561</u>	<u>\$ 7,683,561</u>	<u>\$ 45,000</u>
State Sources:			
Pupil Centered Funding Plan			
Base Per Pupil Funding	\$ 442,708,600	\$ 445,661,625	\$ 2,953,025
Local Special Education	45,738,073	45,738,073	-
Transportation	25,958,402	25,958,402	-
	<u>\$ 514,405,075</u>	<u>\$ 517,358,100</u>	<u>\$ 2,953,025</u>
Federal Sources:			
Forest Reserve	\$ 25,000	\$ 25,000	\$ -
PL 874 Impact Aid	20,000	20,000	-
E-Rate Refund	300,000	300,000	-
	<u>\$ 345,000</u>	<u>\$ 345,000</u>	<u>\$ -</u>
Other Sources:			
Sale of Fixed Assets	\$ 35,000	\$ 35,000	\$ -
	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ -</u>
Opening Fund Balance:			
Nonspendable Inventory	\$ 1,245,550	\$ 1,088,438	\$ (157,112)
Assigned for:			
Encumbrance Carryover	-	767,524	767,524
General Supply Carryover	-	306,276	306,276
Professional Development Carryover	-	207,888	207,888
Unassigned	44,095,067	44,095,067	-
	<u>\$ 45,340,617</u>	<u>\$ 46,465,193</u>	<u>\$ 1,124,576</u>
TOTAL RESOURCES	<u><u>\$ 567,764,253</u></u>	<u><u>\$ 571,886,854</u></u>	<u><u>\$ 4,122,601</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET**

	Amended Final <u>FY22</u>	Dec Amended <u>FY22</u>	<u>Change</u>
APPLICATIONS			
Expenditures:			
Instruction	\$ 237,441,384	\$ 240,728,986	\$ 3,287,602
Vocational Programs	6,123,346	6,171,146	47,800
Other Instructional Programs	747,250	727,250	(20,000)
Co/Extra - Curricular Programs	4,722,667	4,723,917	1,250
Student Support Services	40,621,666	40,984,953	363,287
Instruction Support Services	18,013,122	18,051,404	38,282
General Administration	6,350,167	6,385,632	35,465
School Administration	40,219,788	40,551,098	331,310
Central Services	30,606,597	30,859,170	252,573
Operation and Maintenance	53,860,221	54,037,023	176,802
Student Transportation	17,093,419	17,524,055	430,636
	<u>\$ 455,799,627</u>	<u>\$ 460,744,633</u>	<u>\$ 4,945,006</u>
Other Financing Uses:			
Transfers to:			
Special Education Fund	\$ 50,553,823	\$ 50,561,323	\$ 7,500
Medicaid Fund	1,960,204	1,960,204	-
Debt Service Fund	3,129,191	3,129,191	-
Gifted & Talented Weighted Funding	4,176,038	4,176,038	-
English Learners Weighted Funding	2,628,130	2,628,130	-
Contingency	4,176,622	3,503,829	(672,793)
	<u>\$ 66,624,009</u>	<u>\$ 65,958,716</u>	<u>\$ (665,293)</u>
Ending Fund Balance:			
Nonspendable Inventory	\$ 1,245,550	\$ 1,088,438	\$ (157,112)
Unassigned	44,095,067	44,095,067	-
	<u>\$ 45,340,617</u>	<u>\$ 45,183,505</u>	<u>\$ (157,112)</u>
TOTAL APPLICATIONS	<u>\$ 567,764,253</u>	<u>\$ 571,886,854</u>	<u>\$ 4,122,601</u>

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL EDUCATION FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET**

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
State Revenues	\$ 33,710,815	\$ 35,120,326	\$ 1,409,511
Transfers In	50,553,823	50,561,323	7,500
TOTAL RESOURCES	\$ 84,264,638	\$ 85,681,649	\$ 1,417,011

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ 53,422,756	\$ 54,827,017	\$ 1,404,261
Student Support Services	15,199,414	\$ 15,200,414	1,000
Instruction Support Services	4,770,150	\$ 4,770,150	-
General Administration	729,431	\$ 729,431	-
School Administration	783,084	\$ 783,084	-
Central Services	425,462	\$ 437,212	11,750
Operation and Maintenance	80,498	\$ 80,498	-
Student Transportation	8,853,843	\$ 8,853,843	-
TOTAL APPLICATIONS	\$ 84,264,638	\$ 85,681,649	\$ 1,417,011

**WASHOE COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET**

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources:			
Student Activities Revenue	\$ 13,627,211	\$ 13,627,211	\$ -
	<u>\$ 13,627,211</u>	<u>\$ 13,627,211</u>	<u>\$ -</u>
Opening Fund Balance:			
Unassigned	-	8,499,430	8,499,430
	<u>\$ -</u>	<u>\$ 8,499,430</u>	<u>\$ 8,499,430</u>
TOTAL RESOURCES	<u>\$ 13,627,211</u>	<u>\$ 22,126,641</u>	<u>\$ 8,499,430</u>
APPLICATIONS			
Expenditures:			
Co/Extra - Curricular Programs	\$ 13,627,211	\$ 22,126,641	\$ 8,499,430
	<u>\$ 13,627,211</u>	<u>\$ 22,126,641</u>	<u>\$ 8,499,430</u>
TOTAL APPLICATIONS	<u>\$ 13,627,211</u>	<u>\$ 22,126,641</u>	<u>\$ 8,499,430</u>

**WASHOE COUNTY SCHOOL DISTRICT
BUILDING & SITES FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET**

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ 9,204	\$ 9,204	\$ -
Other Local Revenue	155,842	155,842	-
	\$ 165,046	\$ 165,046	\$ -
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	\$ -	\$ -	\$ -
Opening Fund Balance	\$ 361,500	\$ 1,806,691	\$ 1,445,191
TOTAL RESOURCES	\$ 526,546	\$ 1,971,737	\$ 1,445,191

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ 526,546	\$ 514,707	\$ (11,839)
Central Services	-	-	-
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	229,660	229,660
Land Improvements	-	-	-
Architecture/Engineering Services	-	102,000	102,000
Building Acquisition & Construction	-	-	-
Site Improvements	-	100,000	100,000
Building Improvements	-	1,025,370	1,025,370
	\$ 526,546	\$ 1,971,737	\$ 1,445,191
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPLICATIONS	\$ 526,546	\$ 1,971,737	\$ 1,445,191

**WASHOE COUNTY SCHOOL DISTRICT
2017C WC-1 G.O. BONDS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET**

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Opening Fund Balance	\$ 5,643,287	\$ 11,741,779	\$ 6,098,492
TOTAL RESOURCES	<u><u>\$ 5,643,287</u></u>	<u><u>\$ 11,741,779</u></u>	<u><u>\$ 6,098,492</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	-	-
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	-	-
Land Improvements	-	-	-
Architecture/Engineering Services	-	645,651	645,651
Building Acquisition & Construction	5,643,287	142,464	(5,500,823)
Site Improvements	-	6,167,173	6,167,173
Building Improvements	-	4,786,491	4,786,491
	<u>\$ 5,643,287</u>	<u>\$ 11,741,779</u>	<u>\$ 6,098,492</u>
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPLICATIONS	<u><u>\$ 5,643,287</u></u>	<u><u>\$ 11,741,779</u></u>	<u><u>\$ 6,098,492</u></u>

WASHOE COUNTY SCHOOL DISTRICT
2018 WC-1 G.O. BONDS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Opening Fund Balance	\$ 4,885,000	\$ 7,075,413	\$ 2,190,413
TOTAL RESOURCES	<u><u>\$ 4,885,000</u></u>	<u><u>\$ 7,075,413</u></u>	<u><u>\$ 2,190,413</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	-	-
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	-	-
Land Improvements	-	-	-
Architecture/Engineering Services	-	-	-
Building Acquisition & Construction	4,885,000	7,075,413	2,190,413
Site Improvements	-	-	-
Building Improvements	-	-	-
	<u>\$ 4,885,000</u>	<u>\$ 7,075,413</u>	<u>\$ 2,190,413</u>
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPLICATIONS	<u><u>\$ 4,885,000</u></u>	<u><u>\$ 7,075,413</u></u>	<u><u>\$ 2,190,413</u></u>

WASHOE COUNTY SCHOOL DISTRICT
2019B WC-1 G.O. BONDS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Opening Fund Balance	\$ 9,700,000	\$ 56,117,753	\$ 46,417,753
TOTAL RESOURCES	<u><u>\$ 9,700,000</u></u>	<u><u>\$ 56,117,753</u></u>	<u><u>\$ 46,417,753</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	-	-
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	3,830	3,830
Land Improvements	-	-	-
Architecture/Engineering Services	-	-	-
Building Acquisition & Construction	9,700,000	11,241,752	1,541,752
Site Improvements	-	10,435,238	10,435,238
Building Improvements	-	34,436,933	34,436,933
	<u>\$ 9,700,000</u>	<u>\$ 56,117,753</u>	<u>\$ 46,417,753</u>
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPLICATIONS	<u><u>\$ 9,700,000</u></u>	<u><u>\$ 56,117,753</u></u>	<u><u>\$ 46,417,753</u></u>

WASHOE COUNTY SCHOOL DISTRICT
2020A WC-1 G.O. BONDS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Opening Fund Balance	\$ 1,604,074	\$ 75,136,142	\$ 73,532,068
TOTAL RESOURCES	<u><u>\$ 1,604,074</u></u>	<u><u>\$ 75,136,142</u></u>	<u><u>\$ 73,532,068</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	-	-
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	1,803,990	1,803,990
Land Improvements	-	-	-
Architecture/Engineering Services	-	-	-
Building Acquisition & Construction	1,604,074	60,884,509	59,280,435
Site Improvements	-	12,447,643	12,447,643
Building Improvements	-	-	-
	<u>\$ 1,604,074</u>	<u>\$ 75,136,142</u>	<u>\$ 73,532,068</u>
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPLICATIONS	<u><u>\$ 1,604,074</u></u>	<u><u>\$ 75,136,142</u></u>	<u><u>\$ 73,532,068</u></u>

WASHOE COUNTY SCHOOL DISTRICT
WC-1 SALES TAX REVENUE FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ 282,866	\$ 282,866	\$ -
Other Local Revenue	53,331,100	53,331,100	-
	\$ 53,613,966	\$ 53,613,966	\$ -
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	\$ -	\$ -	\$ -
Opening Fund Balance	\$ 40,118,095	\$ 60,963,886	\$ 20,845,791
TOTAL RESOURCES	\$ 93,732,061	\$ 114,577,852	\$ 20,845,791

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	-	-
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	3,000,000	3,000,000
Land Improvements	-	-	-
Architecture/Engineering Services	-	14,847,707	14,847,707
Building Acquisition & Construction	18,167,639	41,804,536	23,636,897
Site Improvements	-	8,903,159	8,903,159
Building Improvements	31,000,000	1,458,028	(29,541,972)
	\$ 49,167,639	\$ 70,013,430	\$ 20,845,791
Transfers Out	\$ 28,397,650	\$ 28,397,650	\$ -
Ending Fund Balance	\$ 16,166,772	\$ 16,166,772	\$ -
TOTAL APPLICATIONS	\$ 93,732,061	\$ 114,577,852	\$ 20,845,791

WASHOE COUNTY SCHOOL DISTRICT
2016A EXTENDED ROLLOVER BONDS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Opening Fund Balance	\$ -	\$ 753,759	\$ 753,759
TOTAL RESOURCES	<u><u>\$ -</u></u>	<u><u>\$ 753,759</u></u>	<u><u>\$ 753,759</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	121,029	121,029
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	-	-
Land Improvements	-	-	-
Architecture/Engineering Services	-	141,931	141,931
Building Acquisition & Construction	-	-	-
Site Improvements	-	205,000	205,000
Building Improvements	-	285,799	285,799
	<u>\$ -</u>	<u>\$ 753,759</u>	<u>\$ 753,759</u>
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPLICATIONS	<u><u>\$ -</u></u>	<u><u>\$ 753,759</u></u>	<u><u>\$ 753,759</u></u>

WASHOE COUNTY SCHOOL DISTRICT
2016B EXTENDED ROLLOVER BONDS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Opening Fund Balance	\$ -	\$ 1,078,653	\$ 1,078,653
TOTAL RESOURCES	<u><u>\$ -</u></u>	<u><u>\$ 1,078,653</u></u>	<u><u>\$ 1,078,653</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	-	-
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	-	-
Land Improvements	-	-	-
Architecture/Engineering Services	-	1,078,653	1,078,653
Building Acquisition & Construction	-	-	-
Site Improvements	-	-	-
Building Improvements	-	-	-
	<u>\$ -</u>	<u>\$ 1,078,653</u>	<u>\$ 1,078,653</u>
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPLICATIONS	<u><u>\$ -</u></u>	<u><u>\$ 1,078,653</u></u>	<u><u>\$ 1,078,653</u></u>

WASHOE COUNTY SCHOOL DISTRICT
2017A EXTENDED ROLLOVER BONDS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<hr/> \$ -	<hr/> \$ -	<hr/> \$ -
Opening Fund Balance	\$ -	\$ 4,239,139	\$ 4,239,139
TOTAL RESOURCES	<hr/> \$ - <hr/>	<hr/> \$ 4,239,139 <hr/>	<hr/> \$ 4,239,139 <hr/>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	6,085	6,085
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	-	-
Land Improvements	-	-	-
Architecture/Engineering Services	-	379,952	379,952
Building Acquisition & Construction	-	-	-
Site Improvements	-	1,309,727	1,309,727
Building Improvements	-	2,543,375	2,543,375
	<hr/> \$ -	<hr/> \$ 4,239,139	<hr/> \$ 4,239,139
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPLICATIONS	<hr/> \$ - <hr/>	<hr/> \$ 4,239,139 <hr/>	<hr/> \$ 4,239,139 <hr/>

**WASHOE COUNTY SCHOOL DISTRICT
2017B EXTENDED ROLLOVER BONDS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET**

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Opening Fund Balance	\$ -	\$ 1,520,225	\$ 1,520,225
TOTAL RESOURCES	<u><u>\$ -</u></u>	<u><u>\$ 1,520,225</u></u>	<u><u>\$ 1,520,225</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	118,505	118,505
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	141,825	141,825
Land Improvements	-	-	-
Architecture/Engineering Services	-	236,815	236,815
Building Acquisition & Construction	-	-	-
Site Improvements	-	150,000	150,000
Building Improvements	-	873,080	873,080
	<u>\$ -</u>	<u>\$ 1,520,225</u>	<u>\$ 1,520,225</u>
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPLICATIONS	<u><u>\$ -</u></u>	<u><u>\$ 1,520,225</u></u>	<u><u>\$ 1,520,225</u></u>

WASHOE COUNTY SCHOOL DISTRICT
2019A EXTENDED ROLLOVER BONDS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Opening Fund Balance	\$ -	\$ 32,417,992	\$ 32,417,992
TOTAL RESOURCES	<u><u>\$ -</u></u>	<u><u>\$ 32,417,992</u></u>	<u><u>\$ 32,417,992</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	1,378,035	1,378,035
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	-	-
Land Improvements	-	-	-
Architecture/Engineering Services	-	5,217,276	5,217,276
Building Acquisition & Construction	-	-	-
Site Improvements	-	4,561,754	4,561,754
Building Improvements	-	21,260,927	21,260,927
	<u>\$ -</u>	<u>\$ 32,417,992</u>	<u>\$ 32,417,992</u>
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPLICATIONS	<u><u>\$ -</u></u>	<u><u>\$ 32,417,992</u></u>	<u><u>\$ 32,417,992</u></u>

WASHOE COUNTY SCHOOL DISTRICT
2021 EXTENDED ROLLOVER BONDS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Opening Fund Balance	\$ 46,895,163	\$ 128,281,121	\$ 81,385,958
TOTAL RESOURCES	<u><u>\$ 46,895,163</u></u>	<u><u>\$ 128,281,121</u></u>	<u><u>\$ 81,385,958</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	3,522,287	2,655,622	(866,665)
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	186,428	186,428
Land Improvements	-	-	-
Architecture/Engineering Services	7,000,000	8,142,981	1,142,981
Building Acquisition & Construction	-	63,598,906	63,598,906
Site Improvements	5,940,000	17,331,931	11,391,931
Building Improvements	23,787,713	29,720,090	5,932,377
	<u>\$ 40,250,000</u>	<u>\$ 121,635,958</u>	<u>\$ 81,385,958</u>
Ending Fund Balance	\$ 6,645,163	\$ 6,645,163	\$ -
TOTAL APPLICATIONS	<u><u>\$ 46,895,163</u></u>	<u><u>\$ 128,281,121</u></u>	<u><u>\$ 81,385,958</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
2012C ROLLOVER BONDS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET**

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Opening Fund Balance	\$ -	\$ 462,712	\$ 462,712
TOTAL RESOURCES	<u><u>\$ -</u></u>	<u><u>\$ 462,712</u></u>	<u><u>\$ 462,712</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	-	-
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	-	-
Land Improvements	-	-	-
Architecture/Engineering Services	-	-	-
Building Acquisition & Construction	-	-	-
Site Improvements	-	-	-
Building Improvements	-	462,712	462,712
	<u>\$ -</u>	<u>\$ 462,712</u>	<u>\$ 462,712</u>
Ending Fund Balance	\$ -	\$ -	\$ -
TOTAL APPLICATIONS	<u><u>\$ -</u></u>	<u><u>\$ 462,712</u></u>	<u><u>\$ 462,712</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
AB299 INDIAN COLONY FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET**

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	490,000	490,000	-
	\$ 490,000	\$ 490,000	\$ -
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	\$ -	\$ -	\$ -
Opening Fund Balance	\$ 310,000	\$ 1,216,410	\$ 906,410
TOTAL RESOURCES	\$ 800,000	\$ 1,706,410	\$ 906,410

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	-	-	-
Operation and Maintenance	180,000	943,356	763,356
Student Transportation	-	-	-
Land Acquisitions	-	-	-
Land Improvements	-	-	-
Architecture/Engineering Services	10,000	10,000	-
Building Acquisition & Construction	-	-	-
Site Improvements	40,000	50,375	10,375
Building Improvements	260,000	392,679	132,679
	\$ 490,000	\$ 1,396,410	\$ 906,410
Ending Fund Balance	\$ 310,000	\$ 310,000	\$ -
TOTAL APPLICATIONS	\$ 800,000	\$ 1,706,410	\$ 906,410

**WASHOE COUNTY SCHOOL DISTRICT
PROPERTY TAX CAPITAL PROJECTS FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET**

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ 4,556,671	\$ 4,556,671	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	-	-	-
	<u>\$ 4,556,671</u>	<u>\$ 4,556,671</u>	<u>\$ -</u>
Opening Fund Balance	\$ 4,750,000	\$ 4,750,000	\$ -
TOTAL RESOURCES	<u><u>\$ 9,306,671</u></u>	<u><u>\$ 9,306,671</u></u>	<u><u>\$ -</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ 4,000,000	\$ 4,585,535	\$ 585,535
Central Services	-	-	-
Operation and Maintenance	-	-	-
Student Transportation	-	-	-
Land Acquisitions	-	-	-
Land Improvements	-	-	-
Architecture/Engineering Services	-	-	-
Building Acquisition & Construction	-	-	-
Site Improvements	-	-	-
Building Improvements	-	-	-
	<u>\$ 4,000,000</u>	<u>\$ 4,585,535</u>	<u>\$ 585,535</u>
Ending Fund Balance	\$ 5,306,671	\$ 4,721,136	\$ (585,535)
TOTAL APPLICATIONS	<u><u>\$ 9,306,671</u></u>	<u><u>\$ 9,306,671</u></u>	<u><u>\$ -</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
GOVERNMENT SERVICES TAX FUND BUDGET COMPARISON
FY 22 AMENDED FINAL vs FY 22 DECEMBER AMENDED BUDGET**

	Amended Final FY22	Dec Amended FY22	Change
RESOURCES			
Local Sources			
Government Services Tax	\$ 5,754,400	\$ 5,754,400	\$ -
Earnings on Investments	68,659	68,659	-
Other Local Revenue	221,077	221,077	-
	<u>\$ 6,044,136</u>	<u>\$ 6,044,136</u>	<u>\$ -</u>
Other Sources			
Transfers In	\$ -	\$ -	\$ -
Premium on Bonds Sold	-	-	-
Sale of Bonds	3,400,000	3,400,000	-
	<u>\$ 3,400,000</u>	<u>\$ 3,400,000</u>	<u>\$ -</u>
Opening Fund Balance	\$ 6,132,897	\$ 7,638,358	\$ 1,505,461
TOTAL RESOURCES	<u><u>\$ 15,577,033</u></u>	<u><u>\$ 17,082,494</u></u>	<u><u>\$ 1,505,461</u></u>

	Amended Final FY22	Dec Amended FY22	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ -	\$ -	\$ -
Central Services	50,000	50,000	-
Operation and Maintenance	35,000	207,052	172,052
Student Transportation	3,400,000	3,555,446	155,446
Land Acquisitions	-	-	-
Land Improvements	-	-	-
Architecture/Engineering Services	1,526,775	1,658,521	131,746
Building Acquisition & Construction	-	-	-
Site Improvements	127,000	465,402	338,402
Building Improvements	2,032,802	2,740,617	707,815
	<u>\$ 7,171,577</u>	<u>\$ 8,677,038</u>	<u>\$ 1,505,461</u>
Transfers Out	\$ 1,807,909	\$ 1,807,909	\$ -
Ending Fund Balance	\$ 6,597,547	\$ 6,597,547	\$ -
TOTAL APPLICATIONS	<u><u>\$ 15,577,033</u></u>	<u><u>\$ 17,082,494</u></u>	<u><u>\$ 1,505,461</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-023
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT GENERAL FUND**

WHEREAS, total resources of the Washoe County School District General Fund has sufficient available resources consisting of unappropriated opening fund balance of \$1,124,576 more than budgeted and revenues in excess of those budgeted in the amount of \$2,998,025; and

WHEREAS, the Washoe County School District General Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District General Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School General Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$1,281,688
Nonspendable Inventory	07510 Inventory	(\$157,112)
Revenues	31101 Adjusted Base Per Pupil Funding	\$2,953,025
Revenues	19960 Indirect Cost Revenue	\$45,000

Adjust Expenditures/Transfers Out

Regular Programs	1000 Instruction	\$3,287,602
Vocational Programs	1000 Instruction	\$41,925
Vocational Programs	2200 Support Services – Instruction	\$5,875
Other Programs	1000 Instruction	(\$20,000)
Co-Curricular Programs	2200 Support Services – Instruction	\$1,250
Undistributed	2100 Support Services - Students	\$363,287
Undistributed	2200 Support Services – Instruction	\$38,282
Undistributed	2300 Support Services – General Administration	\$35,465
Undistributed	2400 Support Services – School Administration	\$331,310
Undistributed	2500 Central Services	\$252,573
Undistributed	2600 Operation and Maintenance of Plant	\$176,802

Undistributed	2700 Student Transportation	\$430,636
Undistributed	68900 – Contingency	(\$672,793)
Transfer Out	69104 Transfer to State Special Education Fund	\$7,500
Nonspendable Inventory	07520 Inventory	(\$157,112)

Section 2. This Resolution shall be effective on passage and approval.

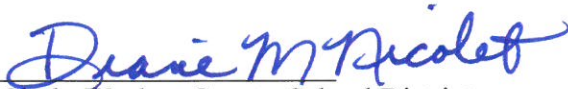
Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-024
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT STATE SPECIAL EDUCATION FUND**

WHEREAS, total resources of the Washoe County School District State Special Education Fund has sufficient available resources consisting of revenues in excess of those budgeted in the amount of \$1,409,511 and unbudgeted transfers in from the General Fund of \$7,500; and

WHEREAS, the Washoe County School District State Special Education Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District State Special Education Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School State Special Education Fund be adjusted as follows:

Increase Revenues/Sources

Revenues	32700 State Special Education	\$1,409,511
Transfers In	52000 Transfers In	\$7,500

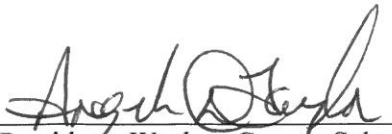
Increase Expenditures

Special Programs	1000 Instruction	\$1,404,261
Special Programs	2100 Student Support Services	\$1,000
Special Programs	2500 Central Services	\$11,750

Section 2. This Resolution shall be effective on passage and approval.

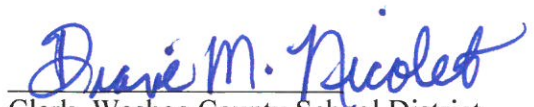
Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.



President, Washoe County School District
Board of Trustees

ATTEST:

A handwritten signature in blue ink, reading "David M. Nicolet". The signature is written in a cursive style with a horizontal line underneath the name.

Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-025
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT STUDENT ACTIVITY FUND**

WHEREAS, total resources of the Washoe County School District Student Activity Fund has sufficient available resources consisting an opening balance which is larger than anticipated in the amount of \$8,499,430; and

WHEREAS, the Washoe County School District Student Activity Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District Student Activity Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School Student Activity Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$8,499,430
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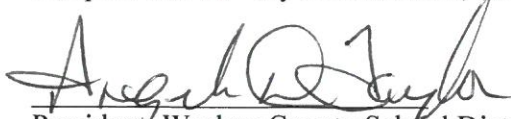
Adjust Expenditures

Co/Extra-Curricular Programs	1000 Instruction	\$8,499,430
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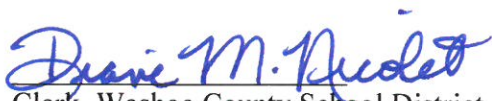
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:


Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-026
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT BUILDING & SITES FUND**

WHEREAS, total resources of the Washoe County School District Building & Sites Fund has sufficient available resources consisting an opening balance which is larger than anticipated in the amount of \$1,445,191; and

WHEREAS, the Washoe County School District Building & Sites Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District Building & Sites Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School Building & Sites Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$1,445,191
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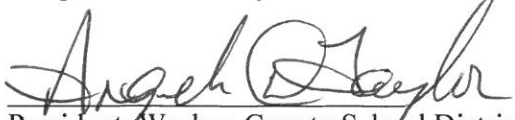
Adjust Expenditures

Regular Programs	1000 Instruction	(\$11,839)
Undistributed	4100 Land Acquisition	\$229,660
Undistributed	4300 Architecture and Engineering	\$102,000
Undistributed	4600 Site Improvement	\$100,000
Undistributed	4700 Building Improvement	\$1,025,370

Section 2. This Resolution shall be effective on passage and approval.

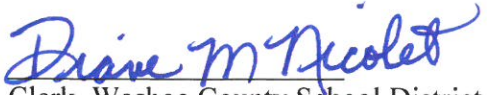
Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-027
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2017C WC-1 G.O. BONDS FUND**

WHEREAS, total resources of the Washoe County School District 2017C WC-1 G.O. Bonds Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$6,098,492; and

WHEREAS, the Washoe County School District 2017C WC-1 G.O. Bonds Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2017C WC-1 G.O. Bonds Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2017C WC-1 G.O. Bonds Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$6,098,492
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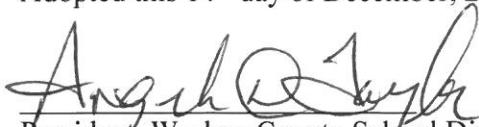
Adjust Expenditures

Undistributed	4300 Architecture and Engineering	\$645,651
Undistributed	4500 Building Acquisition and Construction	(\$5,500,823)
Undistributed	4600 Site Improvement	\$6,167,173
Undistributed	4700 Building Improvement	\$4,786,491

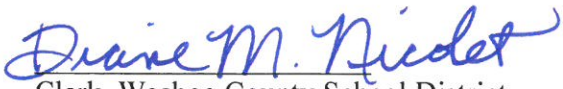
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:

A handwritten signature in blue ink, reading "Diane M. Nieder". The signature is fluid and cursive, with a horizontal line drawn across the middle of the name.

Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-028
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2018 WC-1 G.O. BONDS FUND**

WHEREAS, total resources of the Washoe County School District 2018 WC-1 G.O. Bonds Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$2,190,413; and

WHEREAS, the Washoe County School District 2018 WC-1 G.O. Bonds Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2018 WC-1 G.O. Bonds Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2018 WC-1 G.O. Bonds Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$2,190,413
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Adjust Expenditures

Undistributed	4500 Building Acquisition and Construction	\$2,190,413
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Section 2. This Resolution shall be effective on passage and approval.

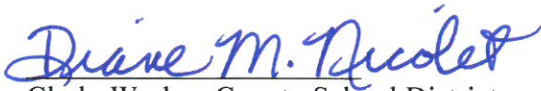
Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-029
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2019B WC-1 G.O. BONDS FUND**

WHEREAS, total resources of the Washoe County School District 2019B WC-1 G.O. Bonds Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$46,417,753; and

WHEREAS, the Washoe County School District 2019B WC-1 G.O. Bonds Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2019B WC-1 G.O. Bonds Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2019B WC-1 G.O. Bonds Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$46,417,753
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Adjust Expenditures

Undistributed	4100 Land Acquisition	\$3,830
Undistributed	4500 Building Acquisition and Construction	\$1,541,752
Undistributed	4600 Site Improvement	\$10,435,238
Undistributed	4700 Building Improvement	\$34,436,933

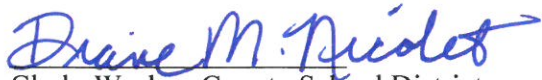
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:

A handwritten signature in blue ink, reading "Drane M. Nicolet". The signature is fluid and cursive, with a long horizontal stroke at the end.

Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-030
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2020A WC-1 G.O. BONDS FUND**

WHEREAS, total resources of the Washoe County School District 2020A WC-1 G.O. Bonds Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$73,532,068; and

WHEREAS, the Washoe County School District 2020A WC-1 G.O. Bonds Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2020A WC-1 G.O. Bonds Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2020A WC-1 G.O. Bonds Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$73,523,068
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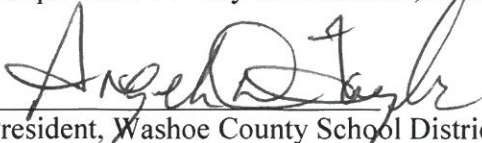
Adjust Expenditures

Undistributed	4100 Land Acquisition	\$1,803,990
Undistributed	4500 Building Acquisition and Construction	\$59,280,435
Undistributed	4600 Site Improvement	\$12,447,643

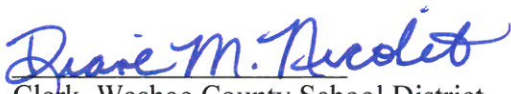
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:


Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-031
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT WC-1 SALES TAX REVENUE FUND**

WHEREAS, total resources of the Washoe County School District WC-1 Sales Tax Revenue Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$20,845,791; and

WHEREAS, the Washoe County School District WC-1 Sales Tax Revenue Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District WC-1 Sales Tax Revenue Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School WC-1 Sales Tax Revenue Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$20,845,791
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Adjust Expenditures

Undistributed	4100 Land Acquisition	\$3,000,000
Undistributed	4300 Architecture and Engineering	\$14,847,707
Undistributed	4500 Building Acquisition and Construction	\$23,636,897
Undistributed	4600 Site Improvement	\$8,903,159
Undistributed	4700 Building Improvement	(\$29,541,972)

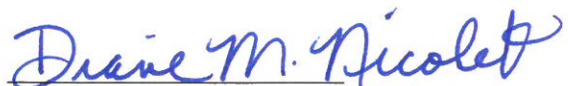
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-032
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2016A EXTENDED ROLLOVER BONDS FUND**

WHEREAS, total resources of the Washoe County School District 2016A Extended Rollover Bonds Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$753,759; and

WHEREAS, the Washoe County School District 2016A Extended Rollover Bonds Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2016A Extended Rollover Bonds Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2016A Extended Rollover Bonds Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$753,759
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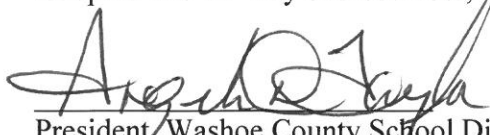
Adjust Expenditures

Undistributed	2500 Central Services	\$121,029
Undistributed	4300 Architecture and Engineering	\$141,931
Undistributed	4600 Site Improvement	\$205,000
Undistributed	4700 Building Improvement	\$285,799

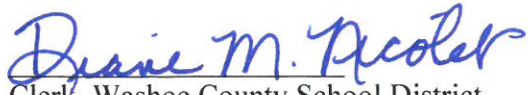
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:

A handwritten signature in blue ink, reading "Diane M. Acolar". The signature is written in a cursive style with a horizontal line underneath the name.

Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-033
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2016B EXTENDED ROLLOVER BONDS FUND**

WHEREAS, total resources of the Washoe County School District 2016B Extended Rollover Bonds Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$1,078,653; and

WHEREAS, the Washoe County School District 2016B Extended Rollover Bonds Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2016B Extended Rollover Bonds Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2016B Extended Rollover Bonds Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$1,078,653
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Adjust Expenditures

Undistributed	4300 Architecture and Engineering	\$1,078,653
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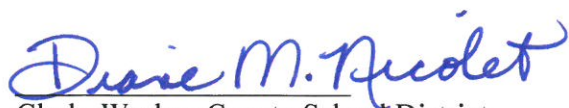
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:


Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-034
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2017A EXTENDED ROLLOVER BONDS FUND**

WHEREAS, total resources of the Washoe County School District 2017A Extended Rollover Bonds Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$4,239,139; and

WHEREAS, the Washoe County School District 2017A Extended Rollover Bonds Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2017A Extended Rollover Bonds Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2017A Extended Rollover Bonds Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$4,239,139
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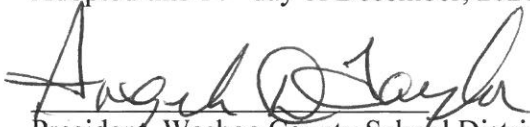
Adjust Expenditures

Undistributed	2500 Central Services	\$6,085
Undistributed	4300 Architecture and Engineering	\$379,952
Undistributed	4600 Site Improvement	\$1,309,727
Undistributed	4700 Building Improvement	\$2,543,375

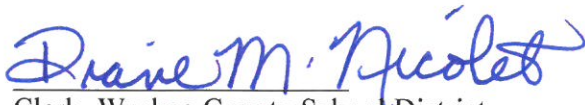
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:

A handwritten signature in blue ink, reading "Diane M. Nicolet". The signature is fluid and cursive, with a horizontal line drawn underneath the name.

Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-035
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2017B EXTENDED ROLLOVER BONDS FUND**

WHEREAS, total resources of the Washoe County School District 2017B Extended Rollover Bonds Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$1,520,225; and

WHEREAS, the Washoe County School District 2017B Extended Rollover Bonds Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2017B Extended Rollover Bonds Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2017B Extended Rollover Bonds Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$1,520,225
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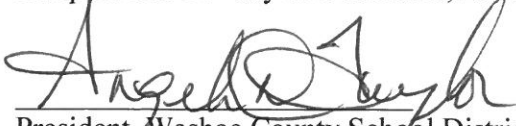
Adjust Expenditures

Undistributed	2500 Central Services	\$118,505
Undistributed	4100 Land Acquisition	\$141,825
Undistributed	4300 Architecture and Engineering	\$236,815
Undistributed	4600 Site Improvement	\$150,000
Undistributed	4700 Building Improvement	\$873,080

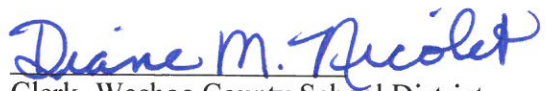
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-036
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2019A EXTENDED ROLLOVER BONDS FUND**

WHEREAS, total resources of the Washoe County School District 2019A Extended Rollover Bonds Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$32,417,992; and

WHEREAS, the Washoe County School District 2019A Extended Rollover Bonds Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2019A Extended Rollover Bonds Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2019A Extended Rollover Bonds Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$32,417,992
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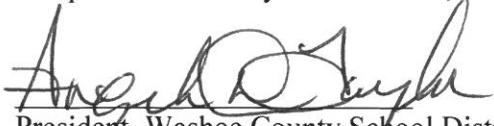
Adjust Expenditures

Undistributed	2500 Central Services	\$1,378,035
Undistributed	4300 Architecture and Engineering	\$5,217,276
Undistributed	4600 Site Improvement	\$4,561,754
Undistributed	4700 Building Improvement	\$21,260,927

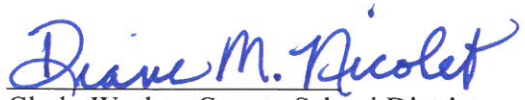
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-037
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2021 EXTENDED ROLLOVER BONDS FUND**

WHEREAS, total resources of the Washoe County School District 2021 Extended Rollover Bonds Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$81,385,958; and

WHEREAS, the Washoe County School District 2021 Extended Rollover Bonds Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2021 Extended Rollover Bonds Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2021 Extended Rollover Bonds Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$81,385,958
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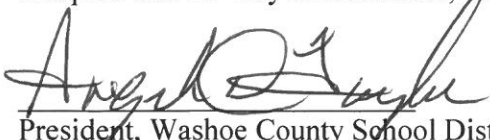
Adjust Expenditures

Undistributed	2500 Central Services	(\$866,665)
Undistributed	4100 Land Acquisition	\$186,428
Undistributed	4300 Architecture and Engineering	\$1,142,981
Undistributed	4500 Building Acquisition and Construction	\$63,598,906
Undistributed	4600 Site Improvement	\$11,391,931
Undistributed	4700 Building Improvement	\$5,932,377

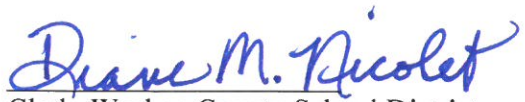
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:

A handwritten signature in blue ink that reads "Diane M. Nicolet". The signature is fluid and cursive, with a horizontal line drawn underneath the name.

Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-038
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT 2012C ROLLOVER BONDS FUND**

WHEREAS, total resources of the Washoe County School District 2012C Rollover Bonds Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$462,712; and

WHEREAS, the Washoe County School District 2012C Rollover Bonds Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District 2012C Rollover Bonds Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School 2012C Rollover Bonds Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$462,712
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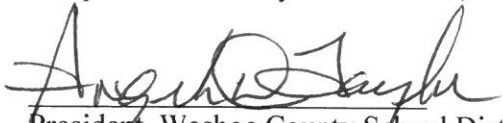
Adjust Expenditures

Undistributed	4700 Building Improvement	\$462,712
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Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:


Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-039
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT AB299 INDIAN COLONY FUND**

WHEREAS, total resources of the Washoe County School District AB299 Indian Colony Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$906,410; and

WHEREAS, the Washoe County School District AB299 Indian Colony Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District AB299 Indian Colony Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School AB299 Indian Colony Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$906,410
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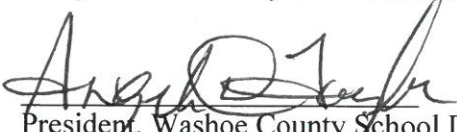
Adjust Expenditures

Undistributed	2600 Operations and Maintenance	\$763,356
Undistributed	4600 Site Improvement	\$10,375
Undistributed	4700 Building Improvement	\$132,679

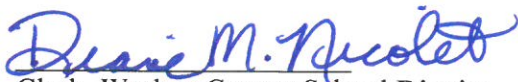
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:


Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-040
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT PROPERTY TAX CAPITAL PROJECTS FUND**

WHEREAS, total resources of the Washoe County School District Property Tax Capital Projects Fund has sufficient available resources consisting of an unappropriated ending fund balance of a fund for capital projects in the amount of \$585,535; and

WHEREAS, the Washoe County School District Property Tax Capital Projects Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District Property Tax Capital Projects Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School Property Tax Capital Projects Fund be adjusted as follows:

Decrease Unappropriated Ending Fund Balance

Unappropriated Fund Balance	01000 Depository Cash Account	(\$585,535)
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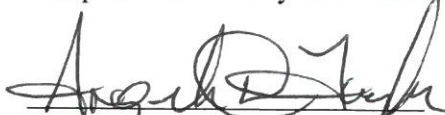
Adjust Expenditures

Regular Programs	1000 Instruction	\$585,535
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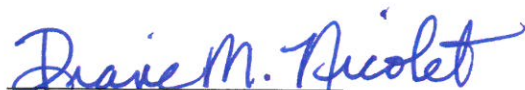
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:


Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 21-041
A RESOLUTION TO AUGMENT THE 2021-2022 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT GOVERNMENT SERVICES TAX FUND**

WHEREAS, total resources of the Washoe County School District Government Services Tax Fund has sufficient available resources consisting of an opening balance which is larger than anticipated in the amount of \$1,505,461; and

WHEREAS, the Washoe County School District Government Services Tax Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District Government Services Tax Fund also has sufficient cash to meet these additional expenditures; and

NOW THEREFORE BE IT RESOLVED, by the Washoe County School District Board of Trustees:

Section 1. That the budget of the Washoe County School Government Services Tax Fund be adjusted as follows:

Increase Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$1,505,461
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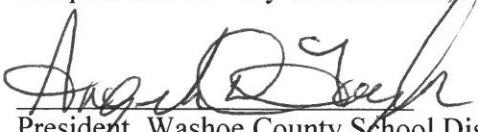
Adjust Expenditures

Undistributed	2600 Operations and Maintenance	\$172,052
Undistributed	2700 Student Transportation	\$155,446
Undistributed	4300 Architecture and Engineering	\$131,746
Undistributed	4600 Site Improvement	\$338,402
Undistributed	4700 Building Improvement	\$707,815

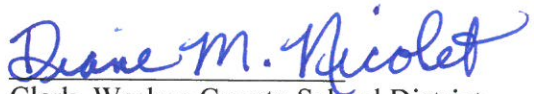
Section 2. This Resolution shall be effective on passage and approval.

Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 14th day of December, 2021.


President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

FY22 December Amended Budget

Presented by:

Mark Mathers, Chief Financial Officer

Jeff Bozzo, Budget Director

December 14, 2021



Agenda

1. Requirement to Amend School District Budgets and Purpose of Budget Augmentations
2. Summary of Augmentations by Fund

Requirement to Amend School District Budgets by January 1 and Purpose of Budget Augmentations

Amended Budget Process

- Nevada Revised Statute 354.598005(9) – “On or before January 1 of each school year, each school district shall **adopt an amendment to its final budget** after the **average daily enrollment of pupils is reported for the preceding quarter**”
 - If revenues are projected to increase based on an enrollment increase, that is an augmentation (an increase to the budget)
 - If revenues are projected to decrease based on an enrollment decrease, i.e., in FY21, we would amend the budget down.
 - As part of the December amended budget process, we can also augment or adjust the budget for other reasons, e.g., to appropriate any “available revenues”.

Budget Augmentations

- Nevada Revised Statute 354.493 “Budget augmentation” defined.
 - “Budget augmentation” is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations.
- Summary: When there is a need to increase the appropriations of a fund.

Available Sources for a Budget Augmentation

- Nevada Administrative Code 354.410
 - Available Resources are:
 - (a) An opening balance **which is larger than anticipated**;
 - (b) Revenues in excess of those budgeted;
 - (c) Revenues generated from previously unbudgeted sources; or
 - (d) An unappropriated ending fund balance of a fund for capital projects.
- Other NRS and NAC related to budget augmentations:
 - NRS 354.598005 Procedures and requirements for augmenting or amending budget.
 - NAC 354.400 through NAC 354.490

Summary of Augmentations by Fund

General Fund

- Augmented by a total of \$4,122,601

<u>Augmentation #1</u>	
<u>Source:</u>	
An opening balance which is larger than anticipated	\$1,124,576
<u>Uses:</u>	
Encumbrances from FY21	767,524
Carry-forward funds for schools (up to 8% of budget)	306,276
Carry-forward Professional Development Funds per collective bargaining units	207,888
Decrease to Non-spendable Inventory	-157,112
Total Uses	\$1,124,576

General Fund

- Augmented by a total of \$4,122,601

<u>Augmentation #2</u>	
<u>Source:</u>	
Revenues in excess of those budgeted (due to enrollment increases)	\$2,953,025
Revenues in excess of those budgeted (due to increased indirect revenues from Federal grants)	\$45,000
Total Sources	\$2,998,025
<u>Uses:</u>	
Staffing and school budget increases due to enrollment increase	\$2,953,025
Shifting 0.5 FTE of a Grant Coordinator position to the General Fund for FY22 only	\$45,000
Total Uses	\$2,998,025

General Fund

- Use of Contingency = \$475,000
 - \$425,000 to the Fuel budget account for inflationary pressures on fuel costs for the first half of the fiscal year.
 - \$100,000 for a central services internship program to assist with projects and build a recruitment pipeline for future hiring needs.
 - See slides 11 & 12
- Cross-functional transfers are needed for routine budget transfers = \$5,395

Requested Professional Intern Positions

- Office of Accountability – 1 Professional Intern
- Business and Financial Services – 2 Professional Interns
- Office of Communications – 1 Professional Intern
- Information Technology – 5 Professional Interns
- Human Resources – 1 Professional Intern
- Office of Operations – 1 Professional Intern
- 1 unallocated Professional Intern to be used for future need

Benefits of a Professional Intern Program

- Engages motivated college students in the operations of WCSD's Central Services
- Creates pipeline of qualified candidates who are ready to apply to WCSD positions upon graduation
- Brings fresh perspectives on WCSD business operations and processes from current students in the field
- Provides mentorship opportunities for existing WCSD employees

State Special Education Fund

- Augmented by \$1,409,511
 - Source: (b) Revenues in excess of those budgeted
 - Appropriations are increased to:
 - Flow through funds to WCSD-sponsored charter schools. \$0.9M
 - This was previously unbudgeted for due to anticipated changes under the new Pupil Centered Funding Plan.
 - Additional Special Education teacher allocations - \$0.5M

Student Activities Fund

- Augmented by \$8,499,430
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Allow schools to spend their Student Activities Fund monies - \$8,499,430

Building & Sites Fund

- Augmented by \$1,445,191
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior-year projects - \$96,166
 - Carryover for school cell tower funds - \$206,403
 - Verdi area projects - \$512,962
 - Various building and sites projects - \$629,660

2017C WC-1 G.O. Bonds Fund

- Augmented by \$6,098,492
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects - \$2,892,863
 - Various capital renewal projects - \$3,205,629

2018 WC-1 G.O. Bonds Fund

- Augmented by \$2,190,413
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects - \$386,921
 - Various capital renewal projects - \$1,803,492

2019B WC-1 G.O. Bonds Fund

- Augmented by \$46,417,753
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects, including projects at Inskeep, Swope, and the new Hug HS - \$46,417,753

2020A WC-1 G.O. Bonds Fund

- Augmented by \$73,532,068
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects, including the new Hug HS - \$73,532,068

WC-1 Sales Tax Revenue Fund

- Augmented by \$20,845,791
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects - \$9,915,553
 - Rio Wrangler and Debbie Smith CTE - \$10,930,238

2016A Extended Rollover Bonds Fund

- Augmented by \$753,759
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects - \$102,051
 - Various capital renewal projects - \$651,708

2016B Extended Rollover Bonds Fund

- Augmented by \$1,078,653
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects - \$10,500
 - Various capital renewal projects - \$1,068,153

2017A Extended Rollover Bonds Fund

- Augmented by \$4,239,139
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects - \$658,818
 - Various capital renewal projects - \$3,580,321

2017B Extended Rollover Bonds Fund

- Augmented by \$1,520,225
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects - \$232,080
 - Various capital renewal projects - \$1,288,145

2019A Extended Rollover Bonds Fund

- Augmented by \$32,417,992
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects - \$11,666,352
 - Bond administration costs - \$1,378,035
 - Various capital renewal projects - \$19,373,605

2021 Extended Rollover Bonds Fund

- Augmented by \$81,385,958
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects - \$68,226,285
 - O'Brien Middle School Rebuild - \$10,515,000
 - Various capital renewal projects - \$2,604,673

2012C Rollover Bonds Fund

- Augmented by \$462,712
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Carryover of encumbrances related to prior year projects - \$108,653
 - Fund for the IT Refresh project - \$354,059

AB299 Indian Colony Fund

- Augmented by \$906,410
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Instructional supplies - \$763,356
 - Site improvements - \$10,375
 - Various building improvements - \$132,679

Property Tax Capital Projects Fund

- Augmented by \$585,535
 - Source: (d) An unappropriated ending fund balance of a fund for capital projects.
 - Appropriations are increased to:
 - Purchase student and teacher devices - \$585,535

Government Services Tax Fund

- Augmented by \$1,505,461
 - Source: (a) An opening balance which is larger than anticipated.
 - Appropriations are increased to:
 - Encumbrances related to prior-year projects and purchases- \$1,479,961
 - Riggins Ct data drops - \$2,500
 - Pallet jack for the Warehouse - \$5,000

Questions?



*Washoe County
School District*