



Agenda Item Details

Meeting	Jun 25, 2019 - Regular Meeting of the Board of Trustess
Category	2. Consent Agenda Items - All matters listed under the consent agenda are considered routine and may be acted upon by the Board of Trustees with one action and without an extensive hearing. Since approval of the consent agenda may be approved in one motion, members of the public wishing to speak on a consent agenda item should submit a "Citizens Request to Speak" card prior to any vote. Any member of the Board may request that an item be taken from the consent agenda, discussed and acted upon separately during this meeting. The President or Vice President retains discretion in deciding whether or not an item will be removed from the consent agenda.
Subject	2.40 DISCUSSION, PRESENTATION, AND POSSIBLE ACTIONS REGARDING THE ADOPTION OF BOARD RESOLUTION 19-009, A RESOLUTION TO AUGMENT THE FISCAL YEAR 2018-19 BUDGET, AND APPROVAL OF AUGMENTATION AND TRANSFERS AND A CONTINGENCY TRANSFER FOR THE FISCAL YEAR 2018-19 BUDGET (FOR POSSIBLE ACTION)
Type	Action (Consent), Presentation
Preferred Date	Jun 25, 2019
Recommended Action	The Board of Trustees adopts Board Resolution 19-009, A Resolution to Augment the Fiscal Year 2018-19 Budget, approves budget transfers as proposed, and approves the contingency transfer.

FROM:

Mark Mathers, Chief Financial Officer
Mike Schroeder, Budget Director

PRESENTER(S) & PRESENTATION TIME: Consent

DATE REPORT WRITTEN: June 13, 2019

SUMMARY: The augmentation and transfer of the budget is a routine item that is performed in December and June of each fiscal year to comply with numerous Nevada Revised Statutes (NRS) relating to financial administration.

Various funds of the District will be augmented and/or have appropriation transfers. This item recommends approval of the Fiscal Year 2018-19 Augmented Budget and approval of transfers.

A resolution to augment the Fiscal Year 2018-19 budget, along with schedules and narrative explaining the changes are attached as part of this agenda item.

ADDITIONAL BACKGROUND INFORMATION: [NRS 354.598005](#) permits local governments to augment the budget if anticipated resources actually available during a budget period exceed those estimated and the governing body approves the augmentation by a majority vote. This augmentation of the budget also reflects additional resources and their application in accordance with the statute.

Finally, the statute allows for transfers of budget appropriations. The person designated to administer the budget is allowed to make transfers within a fund prior to notifying the governing body if the transfer does not increase the total appropriations for the fiscal year. This statute also allows the governing body to authorize the transfer of appropriations

between funds or from the contingency account upon the recommendation of the person designated to administer the budget.

PREVIOUS BOARD ACTION:

Dates: December 11, 2018

Related Action: [The Board of Trustees adopted Board Resolution 18-015, A Resolution to Augment the Fiscal Year 2018-19 Budget, and approved budget transfers and a contingency transfer as proposed.](#)

Dates: May 22, 2018

Related Action: [The Board of Trustees approved the Final Budget for Fiscal Year 2018-19, as indicated in the background information and the fund schedules.](#)

ATTACHMENTS:

Attachment A – Board Resolution 19-009

Attachment B – Narrative explaining transfers and changes for the 2018-19 budget and schedules comparing the Fiscal Year 2018-19 June augmented budget to the December augmented budget.

STRATEGIC PLAN: The District’s budget supports all five goals of Envision WCSD 2020.

BOARD POLICY:

[Board Policy 3110 – Preparation of the Annual Operating Budget](#)

LEGAL: NRS 354.598005 as explained above.

FINANCIAL: The augmentation and approval of transfers allows the District to comply with financial administration statutes and aligns the budget in accordance with specific revenue sources, Board approvals, negotiated agreements, and other financial occurrences.

COMMUNITY INVOLVEMENT: The budget reflects the spending plan developed with stakeholder involvement and input.

ALTERNATIVES: None.

SUPERINTENDENT'S RECOMMENDATION: The Board of Trustees adopts Board Resolution 19-009, A Resolution to Augment the Fiscal Year 2018-19 Budget, approves budget transfers as proposed, and approves the contingency transfer.

[Attachment A - Board Resolution 19-009.pdf \(131 KB\)](#)

[Attachment B - Narrative for FY19 June Aug Bgt.pdf \(182 KB\)](#)

All matters listed under the consent agenda are considered routine and may be acted upon by the Board of Trustees with one action and without an extensive hearing. Any member of the Board may request that an item be taken from the consent agenda, discussed and acted upon separately during this meeting. The President or Vice President retains discretion in deciding whether or not an item will be removed from the consent agenda.

Motion & Voting

The Board of Trustees approves Consent Agenda Items 2.02 through 2.42.

Motion by Scott Kelley, second by Jacqueline Calvert.

Final Resolution: Motion Carries

Yea: Scott Kelley, Katy Simon Holland, Malena Raymond, Angela Taylor, Andrew Caudill, Jacqueline Calvert

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 19-009
RESOLUTION TO AUGMENT THE 2018-19 BUDGET
OF THE WASHOE COUNTY SCHOOL DISTRICT**

WHEREAS, the General Fund is being augmented by \$3,267,297 by increased local and State revenue and there is a need to apply this increase; and

WHEREAS, the Capital Projects Fund is being augmented by \$3,447,554 by increased local revenues and issuance of medium term note and there is a need to apply this increase; and

WHEREAS, the Special Education Fund is being augmented by \$567,201 by increased transfers in and there is a need to apply this increase; and

WHEREAS, the Special Revenue Fund is being augmented by \$1,017,045 by increased revenues and opening fund balance and there is a need to apply this increase; and

Now, therefore it is hereby RESOLVED, that the Washoe County School District shall augment its Fiscal Year 2018-19 budget by appropriating the revenues and opening fund balances cited above, thereby increasing or reducing its appropriations by the amounts cited above. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

IT IS FURTHER RESOLVED, that Clerk Angela Taylor shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED AND APPROVED the 25th day of June 2019.

AYES: Jacqueline Calvert
 Andrew Caudill
 Katy Simon Holland
 Scott Kelley
 Malena Raymond
 Angela D. Taylor

NAYES: _____

Attest:
Clerk

By:
President

**WASHOE COUNTY SCHOOL DISTRICT – FY2018-19 AUGMENTED BUDGET
FUNDS BEING AUGMENTED & TRANSFERS**

The augmentation and transfer of the budget is a routine item that is performed at this time of each Fiscal Year in order to comply with numerous Nevada Revised Statutes relating to financial administration. The budget resolution provides for the augmentation of the District's General Fund, Capital Projects Fund, Special Education Fund, and Special Revenue Fund. In addition, transfers between functional accounts have been made for the General, Building and Sites, Capital Projects and Special Education Funds and a contingency transfer is being made for the General Fund. A description of the various changes to each fund follows.

GENERAL FUND (Page 4 & 5)

The General Fund is being augmented to reflect additional revenues. In addition, transfers have been made related to routine operations of the District. A contingency transfer is also being made.

Pages 4 and 5 of the report reflect the total for these alterations in the "change" column as the difference between the December Augmented and the proposed June Augmented Budget. Because the amounts in the change column may be a combination of the items mentioned above, a separate schedule (page 10 and 11) is provided detailing the specific changes to each expenditure category. The amounts indicated in the change column on pages 4 and 5 will correspond to the "Total Changes" located in column Q on pages 10 and 11.

Column G represents a summary of transfers from January to May 2019 that have been previously approved by the Board.

Column I indicates the salary and benefits transfers necessary to account for the various changes aligning the budget to the most recent salary projections. The changes are normal nuances related to personnel and include changes in personnel, vacancies, turnover, reorganizations, approved overtime, additional days, etc.

Column K reflects a \$703,282 contingency transfer as follows:

- \$567,232 to the Regular Instruction category
- \$93,750 to the General Administration category
- \$42,300 to the Operations and Maintenance category

The transfer to regular instruction of \$567,232 consists of an increase to purchase computers of \$437,232 and \$130,000 to purchase textbooks. The computers are for use throughout the District to conduct a variety of online and computerized assessments and is contingent on approval of a separate Board item for the June 25, 2019 meeting. The additional textbooks amount is necessary for the purchase of the K-5 English Language Arts Instructional Materials.

The General Administration category increase is necessary for a contract with Battelle for Kids for the District's Portrait of a Graduate and strategic planning services. The Operations and Maintenance category increase is related to additional budget needed for the School Safety Advocacy Council agreement approved by the Board on February 26, 2019.

Column M shows the changes for increased revenues. The increase to Local Support School Tax (LSST) of \$2,691,921 creates a corresponding decrease to the State DSA Apportionment account as part of the per pupil funding formula.

The other revenue increases are \$1,050,000 for government services tax, \$650,000 for earnings on investments and \$1,567,297 for a State appropriation approved by the recent legislative passage of SB505 for the impact of the district of residence issue that caused a reduction to our per pupil funding for fiscal year 2017-18 and 2018-19. All these other revenues (\$3,267,297) are simply being earmarked for the ending fund balance as indicated in cell M74 on page 11 of the report.

Last, Column O on page 11 indicates anticipated savings for the General Fund which are being earmarked for the ending fund balance. \$281,392 of the savings in the transportation category is related to the bus/white fleet purchase, \$396,551 is to adjust the debt service transfer to the actual amount needed, \$1,349,683 is the balance in the contingency account and the remaining \$2,332,147 is for anticipated salary and benefits savings.

The combined additions to the ending fund balance in columns M and O bring the ending fund balance (not including non-spendable inventory) to \$34,996,591 to match the budgeted opening fund balance for the fiscal year 2019-20 amended final budget.

BUILDING AND SITES FUND (Page 6)

This page compares the Building & Sites Fund resources and applications for the December augmented budget and the June augmented budget. No augmentations are being made, just a shift of funds from one expenditure category to another.

CAPITAL PROJECTS FUND (Page 7)

The Capital Projects Fund accounts for the District's resources and expenditures for capital projects. Additional resources are for sales tax, government services tax, earnings on investments and \$1,500,000 issuance of medium term debt. The medium term debt was used to purchase buses and white fleet and is included in the Transportation category. Other change to expenditure categories are necessary to continue Board directed projects related to bond proceeds (paving, fencing, architecture and engineering services, capital renewal, revitalizations, new schools, land purchases, overcrowding relief, and safety & security).

SPECIAL EDUCATION FUND (Page 8)

The Special Education Fund accounts for the District's resources and expenditures for providing special educational programs of the District. The fund accounts for the direct costs to teach, transport, and provide support for Special Education students.

An increase in the transfer from the General Fund is necessary to assist with overall increases in costs. The transfer increase comes from General Fund salary and benefit savings. The various categories also reflect transfers related to updating salary projections which include all negotiated items for the various bargaining units plus the natural nuances related to changeover of personnel and the addition of a Child Find team.

SPECIAL REVENUE FUND (Page 9)

This fund accounts for the District's resources and expenditures for all grants, adult education, other non-general fund special State appropriations, other special revenues and e-rate proceeds.

The fund is being augmented to reflect: 1) An increase in local revenue (\$145k) and opening fund balance (\$100k) which is being applied to the General Administrative category (\$161k) and the ending fund balance (\$84k) for Wellness program; and 2) An increase to the opening fund balance (\$772k) for the Medicaid Fund which is applied to the Special Programs category (\$572k) and the ending fund balance (\$200k).

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 19 DECEMBER AUGMENTED vs FY 19 JUNE AUGMENTED BUDGET**

	December Aug FY19	June Aug FY19	Change
RESOURCES			
Local Sources:			
Ad Valorem Tax	\$ 110,388,289	\$ 110,388,289	\$ -
L.S.S.T.	204,138,121	206,830,042	2,691,921
Franchise Taxes	250,000	250,000	0
Government Services Tax	18,701,868	19,751,868	1,050,000
Rev In Lieu of Taxes	185,000	185,000	0
Regular Tuition	256,000	256,000	0
Summer School	20,000	20,000	0
Other Tuition	40,000	40,000	0
Transportation	620,000	620,000	0
Earnings on Investments	350,000	1,000,000	650,000
Student Activities Revenue	170,000	170,000	0
Other Local Revenue	1,000,000	1,000,000	0
Indirect Cost Revenue	1,410,000	1,410,000	0
Salary Reimbursements	1,500,000	1,500,000	0
	<u>\$ 339,029,278</u>	<u>\$ 343,421,199</u>	<u>\$ 4,391,921</u>
State Sources:			
DSA Apportionments	\$ 116,897,984	\$ 114,206,063	\$ (2,691,921)
Special Appropriations	6,609,762	8,177,059	1,567,297
	<u>\$ 123,507,746</u>	<u>\$ 122,383,122</u>	<u>\$ (1,124,624)</u>
Federal Sources:			
Forest Reserve	\$ 25,000	\$ 25,000	\$ -
E-Rate Refund	300,000	300,000	0
P.L. 81-874	165,000	165,000	0
	<u>\$ 490,000</u>	<u>\$ 490,000</u>	<u>\$ -</u>
Other Sources:			
Sale of Fixed Assets	\$ 80,000	\$ 80,000	\$ -
Lease Proceeds	0	0	0
	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ -</u>
Opening Fund Balance:			
Nonspendable Inventory	\$ 1,283,456	\$ 1,283,456	\$ -
Assigned for:			
Subsequent Year's Expenditures	\$ 7,502,659	\$ 7,502,659	\$ -
Encumbrances	2,626,109	2,626,109	0
Carryover of General Supply Approp	288,986	288,986	0
Unassigned	29,181,496	29,181,496	0
	<u>\$ 40,882,706</u>	<u>\$ 40,882,706</u>	<u>\$ -</u>
TOTAL RESOURCES	<u>\$ 503,989,730</u>	<u>\$ 507,257,027</u>	<u>\$ 3,267,297</u>

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 19 DECEMBER AUGMENTED vs FY 19 JUNE AUGMENTED BUDGET**

	<u>December Aug</u> <u>FY19</u>	<u>June Aug</u> <u>FY19</u>	<u>Change</u>
APPLICATIONS			
Expenditures:			
Instruction	\$ 219,997,040	\$ 218,989,967	\$ (1,007,073)
Special Programs	4,745,682	4,626,139	(119,543)
Vocational Programs	5,537,623	5,656,526	118,903
Other Instructional Programs	13,890,850	13,890,850	0
Co/Extra - Curricular Programs	4,114,779	4,338,511	223,732
Student Support Services	33,178,384	32,877,795	(300,589)
Instruction Support Services	14,852,293	14,755,989	(96,304)
General Administration	6,051,018	6,230,433	179,415
School Administration	36,292,205	36,463,613	171,408
Central Services	24,237,679	24,152,264	(85,415)
Operation and Maintenance	48,920,656	48,061,664	(858,992)
Student Transportation	16,141,847	15,438,848	(702,999)
	<u>\$ 427,960,057</u>	<u>\$ 425,482,599</u>	<u>\$ (2,477,458)</u>
Other Financing Uses:			
Debt Service Fund Transfer	\$ 2,600,904	\$ 2,204,353	(396,551)
Special Education Transfer	42,722,827	43,290,028	567,201
Contingency	2,052,965	0	(2,052,965)
	<u>\$ 47,376,696</u>	<u>\$ 45,494,381</u>	<u>\$ (1,882,315)</u>
Ending Fund Balance:			
Nonspendable Inventory	\$ 1,283,456	\$ 1,283,456	0
Assigned for:			
Subsequent Year's Expenditures	7,502,659	7,502,659	0
Unassigned	19,866,862	27,493,932	7,627,070
	<u>\$ 28,652,977</u>	<u>\$ 36,280,047</u>	<u>\$ 7,627,070</u>
TOTAL APPLICATIONS	<u><u>\$ 503,989,730</u></u>	<u><u>\$ 507,257,027</u></u>	<u><u>\$ 3,267,297</u></u>
	0	0	

**WASHOE COUNTY SCHOOL DISTRICT
BUILDING AND SITES FUND
FY 19 DECEMBER AUGMENTED vs FY 19 JUNE AUGMENTED BUDGET**

	December Aug <u>FY19</u>	June Aug <u>FY19</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue-Rent	100,000	100,000	-
	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
State Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources:			
Transfers In	\$ -	\$ -	\$ -
Sale of Assets	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenue	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Opening Fund Balance:			
Restricted	<u>\$ 943,419</u>	<u>\$ 943,419</u>	<u>\$ -</u>
TOTAL ALL RESOURCES	<u><u>\$ 1,043,419</u></u>	<u><u>\$ 1,043,419</u></u>	<u><u>\$ -</u></u>
APPLICATIONS			
Expenditures:			
Business Support	\$ -	\$ -	\$ -
Central Support	-	-	-
Land Acquisitions	-	-	-
Architecture/Engineering Svcs	182,258	167,258	(15,000)
Educational Specs Devel	-	-	-
Building Acquisition & Const	-	-	-
Site Improvments	248,000	198,000	(50,000)
Building Improvements	513,160	578,160	65,000
	<u>\$ 943,418</u>	<u>\$ 943,418</u>	<u>\$ -</u>
Other Financing Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance:			
Restricted	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u><u>\$ 1,043,418</u></u>	<u><u>\$ 1,043,418</u></u>	<u><u>\$ -</u></u>

WASHOE COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND BUDGET COMPARISON
FY 19 DECEMBER AUGMENTED vs FY 19 JUNE AUGMENTED BUDGET

	<u>December Aug</u> <u>FY19</u>	<u>June Aug</u> <u>FY19</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Sales Tax	\$ 45,845,941	\$ 46,001,541	\$ 155,600
Gov't Svcs Tax	4,641,835	5,136,114	494,279
Other Local Revenue	491,000	1,788,675	1,297,675
	<u>\$ 50,978,776</u>	<u>\$ 52,926,330</u>	<u>\$ 1,947,554</u>
State Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources:			
Medium Term Note	\$ -	\$ 1,500,000	\$ 1,500,000
Sale of Bonds	88,332,852	88,332,852	-
	<u>\$ 88,332,852</u>	<u>\$ 89,832,852</u>	<u>\$ 1,500,000</u>
Total Revenue	<u>\$ 139,311,628</u>	<u>\$ 142,759,182</u>	<u>\$ 3,447,554</u>
Opening Fund Balance:			
Restricted	<u>\$ 271,547,023</u>	<u>\$ 271,547,023</u>	<u>\$ -</u>
TOTAL ALL RESOURCES	<u><u>\$ 410,858,651</u></u>	<u><u>\$ 414,306,205</u></u>	<u><u>\$ 3,447,554</u></u>
APPLICATIONS			
Expenditures:			
Central Services	\$ 6,780,914	\$ 6,957,105	\$ 176,191
Operations & Maintenance	374,148	348,938	(25,210)
Transportation	-	1,500,000	1,500,000
Land Acquisitions	43,054,760	29,832,933	(13,221,827)
Architecture/Engineering Svcs	28,518,255	29,159,961	641,706
Building Acquisition & Const	241,530,770	252,235,625	10,704,855
Site Improvements	6,294,743	9,501,459	3,206,716
Building Improvements	44,296,478	62,677,049	18,380,571
	<u>\$ 370,850,068</u>	<u>\$ 392,213,070</u>	<u>\$ 21,363,002</u>
Transfer to Debt Service Fund	<u>\$ 2,000,000</u>	<u>\$ -</u>	<u>\$ (2,000,000)</u>
Ending Fund Balance:			
Restricted	<u>\$ 38,008,583</u>	<u>\$ 22,093,135</u>	<u>\$ (15,915,448)</u>
TOTAL APPLICATIONS	<u><u>\$ 410,858,651</u></u>	<u><u>\$ 414,306,205</u></u>	<u><u>\$ 3,447,554</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL EDUCATION FUND BUDGET COMPARISON
FY 19 DECEMBER AUGMENTED vs FY 19 JUNE AUGMENTED BUDGET**

	December Aug FY19	June Aug FY19	Change
RESOURCES			
State Sources:	\$ 30,529,057	\$ 30,529,057	\$ -
Transfers In	<u>\$ 42,722,827</u>	<u>\$ 43,290,028</u>	<u>\$ 567,201</u>
TOTAL RESOURCES	<u>\$ 73,251,884</u>	<u>\$ 73,819,085</u>	<u>\$ 567,201</u>
APPLICATIONS			
Expenditures:			
Instruction	\$ 46,605,204	\$ 46,981,944	\$ 376,740
Student Support Services	15,063,583	14,233,886	(829,697)
Instruction Support Services	2,004,149	3,104,991	1,100,842
General Administration	575,320	560,932	(14,388)
School Administration	480,731	746,687	265,956
Central Services	101,036	103,758	2,722
Operation and Maintenance	71,379	65,415	(5,964)
Student Transportation	<u>8,350,482</u>	<u>8,021,472</u>	<u>(329,010)</u>
TOTAL APPLICATIONS	<u>\$ 73,251,884</u>	<u>\$ 73,819,085</u>	<u>\$ 567,201</u>

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND BUDGET COMPARISON
FY 19 DECEMBER AUGMENTED vs FY 19 JUNE AUGMENTED BUDGET**

	<u>December Aug FY19</u>	<u>June Aug FY19</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local	\$ 4,146,953	\$ 4,292,336	\$ 145,383
State	27,460,000	27,460,000	0
Federal	42,700,000	42,700,000	0
Transfers In	0	0	0
Total Revenue	<u>\$ 74,306,953</u>	<u>\$ 74,452,336</u>	<u>\$ 145,383</u>
Opening Fund Balance:			
Restricted	\$ -	\$ -	\$ -
Committed	2,770,103	3,641,765	871,662
Total Opening Fund Balance:	<u>\$ 2,770,103</u>	<u>\$ 3,641,765</u>	<u>\$ 871,662</u>
TOTAL ALL RESOURCES	<u><u>\$ 77,077,056</u></u>	<u><u>\$ 78,094,101</u></u>	<u><u>\$ 1,017,045</u></u>
APPLICATIONS			
Expenditures by Function:			
Other Instructional Programs	\$ 51,455,981	\$ 51,455,981	\$ -
Special Programs	16,484,122	17,055,691	571,569
Vocational Programs	2,907,529	2,907,529	0
Adult Education Programs	1,375,000	1,375,000	0
Community Service Programs	768,363	768,363	0
Instructional Programs	553,352	553,352	0
Student Support Services	589,446	589,446	0
Instruction Support Services	63,316	63,316	0
General Administration	567,620	729,197	161,577
Central Services	564,756	564,756	0
Operation and Maintenance	34,039	34,039	0
Other Support	96	96	0
	<u>\$ 75,363,620</u>	<u>\$ 76,096,766</u>	<u>\$ 733,146</u>
Ending Fund Balance:			
Restricted	\$ 0	\$ 0	\$ -
Committed	1,713,436	1,997,335	283,899
	<u>\$ 1,713,436</u>	<u>\$ 1,997,335</u>	<u>\$ 283,899</u>
TOTAL APPLICATIONS	<u><u>\$ 77,077,056</u></u>	<u><u>\$ 78,094,101</u></u>	<u><u>\$ 1,017,045</u></u>

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	WASHOE COUNTY SCHOOL DISTRICT																
2	GENERAL FUND JUNE AUGMENTED BUDGET																
3	FISCAL YEAR 2018-19																
4																	
5			FY19		Transfers	Transfers	Contingency		Revenue	Savings		Total		FY19 June Aug			
6			Dec Aug Budget		Jan - May	S&B Adj	Transfer		Changes	To EFB		Changes		Budget			
7	RESOURCES																
8	Local Sources:																
9	Ad Valorem Tax		\$ 110,388,289		\$ -			\$ -	\$ -	\$ -		\$ -		\$ -		\$ 110,388,289	
10	L.S.S.T.		204,138,121						2,691,921			2,691,921		206,830,042			
11	Franchise Taxes		250,000						0			0		250,000			
12	Government Services Tax		18,701,868						1,050,000			1,050,000		19,751,868			
13	Rev In Lieu of Taxes		185,000						0			0		185,000			
14	Regular Tuition		256,000						0			0		256,000			
15	Summer School		20,000						0			0		20,000			
16	Other Tuition		40,000						0			0		40,000			
17	Transportation		620,000						0			0		620,000			
18	Earnings on Investments		350,000						650,000			650,000		1,000,000			
19	Student Activities Revenue		170,000						0			0		170,000			
20	Other Local Revenue		1,000,000						0			0		1,000,000			
21	Indirect Cost Revenue		1,410,000						0			0		1,410,000			
22	Salary Reimbursements		1,500,000						0			0		1,500,000			
23			\$ 339,029,278		\$ -	\$ -	\$ -	\$ 4,391,921	\$ -	\$ -	\$ 4,391,921	\$ -	\$ 4,391,921	\$ 343,421,199			
24	State Sources:																
25	DSA Apportionments		\$ 116,897,984		\$ -			\$ -	\$ (2,691,921)	\$ -	\$ (2,691,921)	\$ -	\$ (2,691,921)	\$ 114,206,063			
26	Special Appropriations		6,609,762						1,567,297			1,567,297		8,177,059			
27			\$ 123,507,746		\$ -	\$ -	\$ -	\$ (1,124,624)	\$ -	\$ -	\$ (1,124,624)	\$ -	\$ (1,124,624)	\$ 122,383,122			
28	Federal Sources:																
29	Forest Reserve		\$ 25,000						\$ -			\$ -		\$ 25,000			
30	E-Rate Refund		300,000						0			0		300,000			
31	Impact Aid		165,000						0			0		165,000			
32			\$ 490,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490,000			
33	Other Sources:																
34	Sale of Fixed Assets		\$ 80,000						\$ -			\$ -		\$ 80,000			
35	Lease Proceeds		0						0			0		0			
36			\$ 80,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000			
37	Opening Fund Balance:																
38	Nonspendable Inventory		\$ 1,283,456						\$ -			\$ -		\$ 1,283,456			
39	Assigned for:																
40	Subsequent Year's Expenditures		7,502,659						0			0		7,502,659			
41	Encumbrances		2,626,109						0			0		2,626,109			
42	Carryover of General Supply Approp		288,986						0			0		288,986			
43	Unassigned		29,181,496						0			0		29,181,496			
44			\$ 40,882,706		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,882,706			
45																	
46	TOTAL RESOURCES		\$ 503,989,730		\$ -	\$ -	\$ -	\$ 3,267,297	\$ -	\$ -	\$ 3,267,297	\$ -	\$ 3,267,297	\$ 507,257,027			
47																	

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	WASHOE COUNTY SCHOOL DISTRICT																
2	GENERAL FUND JUNE AUGMENTED BUDGET																
3	FISCAL YEAR 2018-19																
4																	
5			FY19		Transfers	Transfers		Contingency	Revenue	Savings		Total		FY19 June Aug			
6			Dec Aug Budget		Jan - May	S&B Adj		Transfer	Changes	To EFB		Changes		Budget			
48	APPLICATIONS																
49	Expenditures:																
50	Regular Instruction		\$ 219,997,040		\$ (23,149)	\$ 380,990		\$ 567,232				\$ (1,932,147)	\$ (1,007,074)	\$ 218,989,968			
51	Special Programs		4,745,682		2,202	(121,745)							(119,543)	4,626,139			
52	Vocational Programs		5,537,623		(6,241)	125,144							118,903	5,656,526			
53	Other Instructional Programs		13,890,850										0	13,890,850			
54	Co/Extra - Curricular Programs		4,114,779		625	223,107							223,732	4,338,511			
55	Student Support Services		33,178,384		19,631	(270,220)						(50,000)	(300,589)	32,877,795			
56	Instruction Support Services		14,852,293		(11,279)	(85,024)							(96,303)	14,755,990			
57	General Administration		6,051,018		(1,254)	86,918		93,750					179,414	6,230,432			
58	School Administration		36,292,205		(103,972)	325,380						(50,000)	171,408	36,463,613			
59	Central Services		24,237,679		46,700	(132,115)							(85,415)	24,152,264			
60	Operation and Maintenance		48,920,656		73,110	(724,402)		42,300				(250,000)	(858,992)	48,061,664			
61	Student Transportation		16,141,847		121,918	(493,526)						(331,392)	(703,000)	15,438,847			
62			\$ 427,960,057		\$ 118,291	\$ (685,493)		\$ 703,282	\$ -		\$ (2,613,539)	\$ (2,477,459)	\$ 425,482,599				
63																	
64	Other Financing Uses:																
65	Debt Service Fund Transfer		\$ 2,600,904									\$ (396,551)	\$ (396,551)	\$ 2,204,353			
66	Special Education Fund Transfer		42,722,827		(118,291)	685,493							567,202	43,290,028			
67	Contingency		2,052,965					(703,282)				(1,349,683)	(2,052,965)	0			
68			\$ 47,376,696		\$ (118,291)	\$ 685,493		\$ (703,282)	\$ -		\$ (1,746,234)	\$ (1,882,314)	\$ 45,494,381				
69																	
70	Ending Fund Balance:																
71	Nonspendable Inventory		\$ 1,283,456										\$ -	\$ 1,283,456			
72	Assigned for:																
73	Subsequent Year's Expenditures		7,502,659										0	7,502,659			
74	Unassigned		19,866,862						3,267,297	4,359,773		7,627,070	27,493,932				
75			\$ 28,652,977		\$ -	\$ -		\$ -	\$ 3,267,297	\$ 4,359,773		\$ 7,627,070	\$ 36,280,047				
76																	
77			\$ 503,989,730		\$ -	\$ 0		\$ -	\$ 3,267,297	\$ -		\$ 3,267,297	\$ 507,257,027				
78																	