



Agenda Item Details

Meeting	Dec 08, 2020 - Regular Meeting of the Board of Trustees
Category	4. Budget Items - • Public comment: any individual may address the public body concerning any item listed below. A completed "Citizen's Right to Speak" card must be submitted to the public body at the meeting. During the discussion of each item on the agenda, the President will invite the individual to come forward to speak. Members of the public may also submit comments to publiccomments@washoeschools.net.
Subject	4.01 DISCUSSION, PRESENTATION, AND POSSIBLE ACTIONS REGARDING THE ADOPTION OF WASHOE COUNTY SCHOOL DISTRICT BOARD RESOLUTION 20-015, A RESOLUTION TO AUGMENT THE FISCAL YEAR 2020-21 BUDGET, AND APPROVAL OF AUGMENTATION AND TRANSFERS AND CONTINGENCY TRANSFERS FOR THE FISCAL YEAR 2020-21 BUDGET (FOR POSSIBLE ACTION)
Access	Public
Type	Action
Recommended Action	The Board of Trustees adopts Washoe County School District Board Resolution 20-015, A Resolution to Augment the Fiscal Year 2020-21 Budget, approves budget transfers as proposed, and approves contingency transfers.

Public Content

FROM:

Mark Mathers, Chief Financial Officer
Mike Schroeder, Budget Director

PRESENTER(S) & PRESENTATION TIME:

Mark Mathers, Chief Financial Officer
Mike Schroeder, Budget Director
(15 minutes)

DATE REPORT WRITTEN: November 25, 2020

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.

Budget changes related to the average daily enrollment count are required by Nevada Revised Statutes. Other changes are necessary to reflect actual versus estimated opening fund balances, budget transfers for various funds of the District and contingency transfers for the General Fund.

Board Resolution 20-015, A Resolution to Augment the Fiscal Year 2020-21 Budget, along with schedules and narrative explaining specific changes, are attached as part of this agenda item. In addition, General Fund contingency transfers are also detailed in the narrative for approval as part of the Superintendent's recommendation.

ADDITIONAL BACKGROUND INFORMATION: [NRS 354.598005](#) requires school districts to amend their budget by January 1 of each fiscal year to reflect the average daily enrollment count. The submission of this augmented budget allows Washoe County School District to comply with this requirement.

This statute also 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.

The Board was provided a budget update on September 22, 2020 and approved measures to address an overall budget shortfall of about \$13 million due to a decrease in the District's enrollment and other factors. The proposed augmentation to the budget reflects the specific measures approved by the Board to address the shortfall while also minimizing the overall impact to schools to allow continuity of instruction during this challenging COVID-19 pandemic period.

PREVIOUS BOARD ACTION:

Dates: September 22, 2020

Related Action: [The Board of Trustees received an update from staff on the fiscal and staffing impacts related to the enrollment count, provided staff with direction regarding the solutions to offset the fiscal and staffing impacts, and approved a plan to address the enrollment count impact to the District's finances and staffing.](#)

Dates: May 26, 2020

Related Action: [The Board of Trustees conducted a hearing on the Tentative Budget; received an update from staff on changes to the Tentative Budget and budget uncertainties; provided staff with direction regarding the budget and approved a Final Budget for Fiscal Year 2020-21.](#)

ATTACHMENTS:

Attachment A – Board Resolution 20-015

Attachment B – Narrative explaining transfers and changes for the 2020-21 budget and schedules comparing the Fiscal Year 2020-21 final budget to the augmented budget.

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

BOARD POLICY:

[Board Policy 3110 – Preparation of 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: That the Board of Trustees adopts Washoe County School District Board Resolution 20-015, A Resolution to Augment the Fiscal Year 2020-21 Budget, approves budget transfers as proposed, and approves contingency transfers.

[Attachment A – Board Resolution 20-015.pdf \(112 KB\)](#)

[Attachment B - Narrative for FY21 December Aug Bgt.pdf \(236 KB\)](#)

Motion & Voting

The Board of Trustees adopts Washoe County School District Board Resolution 20-015, A Resolution to Augment the Fiscal Year 2020-21 Budget, approves budget transfers as proposed, and approves contingency transfers.

Motion by Katy Simon Holland, second by Ellen Minetto.

Final Resolution: Motion Carries

Yea: Katy Simon Holland, Malena Raymond, Angela Taylor, Andrew Caudill, Ellen Minetto, Jacqueline Calvert, Sharon M Kennedy

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 20-015
RESOLUTION TO AUGMENT THE 2020-21 BUDGET
OF THE WASHOE COUNTY SCHOOL DISTRICT**

WHEREAS, the General Fund is being reduced by \$6,340,099 by increased local revenue and opening fund balance, and decreased State and Federal revenue and there is a need to apply this overall decrease; and

WHEREAS, the Building & Sites Fund is being augmented by \$1,344,264 by increased opening fund balance and there is a need to apply this increase; and

WHEREAS, the Capital Projects Fund is being augmented by \$288,389,619 by increased opening fund balance and there is a need to apply this increase; and

WHEREAS, the Special Education Fund is being augmented by \$142,636 by increased revenues and transfers in and there is a need to apply this increase; and

WHEREAS, the Class Size Reduction Fund is being reduced by \$417,594 by decreased revenues and there is a need to apply this decrease;

Now, therefore it is hereby RESOLVED, that the Washoe County School District shall augment its Fiscal Year 2020-21 budget by appropriating the revenues and opening fund balances cited above, thereby increasing 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 Andrew Caudill shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED AND APPROVED the 8th day of December 2020.

AYES: Jacqueline Calvert NAYES: _____
Andrew Caudill _____
Katy Simon Holland _____
Sharon Kennedy _____
Ellen Minetto _____
Malena Raymond _____
Angela D. Taylor _____

Attest: _____
Clerk 

By: Malena Raymond
President

WASHOE COUNTY SCHOOL DISTRICT – FY2020-21 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, Building & Sites Fund, Capital Projects Fund, Special Education Fund and Class Size Reduction Fund. In addition, transfers between functional accounts have been made for the General, Special Education and Capital Projects Funds as well as General Fund contingency transfers. A description of the various changes to each fund follows.

GENERAL FUND (Page 4 & 5)

The General Fund is being augmented to reflect increases in other local revenue and a portion of opening fund balances, and a decrease of State and Federal revenues. In addition, transfers have been made related to routine operations of the District. Contingency transfers are also being made.

Page 4 and 5 of the report reflects these various resource and expenditure alterations in the "change" column as the difference between the Final Budget and the proposed December Augmented Budget. Because the amounts in the change column for applications may be a combination of the items mentioned above, a separate schedule (page 9 and 10) is provided detailing the specific changes to each expenditure category.

Column S of pages 9 and 10 indicates the total changes for each revenue and expenditure category. The specific items making up these total changes are indicated in Columns G, I, K, M, O and Q.

Column G, page 9, indicates the increased opening fund balances of \$14,335 for inventory, \$292,496 for encumbrances, \$3,800,000 for balancing the subsequent year's budget and \$2,913,285 for future salary and benefit increases (i.e., the negotiated 1% salary increase for teachers). On page 10, the column also reflects the various application categories these increases have been applied to. The increase to the regular instruction and special education fund transfer is for the payment of the 1% salary increase for teachers. The regular instruction category also reflects a portion of the encumbrances along with the operation and maintenance category. The ending fund balance on page 10 is increased by \$14,335 to reflect the opening inventory increase and by \$3,800,000 for the assignment that carries forward from the opening fund balance. The \$3,800,000 is applied against the revenue shortfall solutions presented in Column I.

Column I is a summary of the measures approved by the Board on September 22, 2020 to address the District's enrollment shortfall and other cost/revenue changes. The various changes to the revenue and expenditure categories are summarized below:

Government Services Tax	(177,262)
Indirect Cost Revenue	430,000
Per Pupil Funding Adj (-\$3)	(190,666)
DSA - Enrollment Decrease (-2045.6 @ \$6,109)	(12,496,570)
Charter School Enrollment Adj	(685,332)
DSA Revenue - Hospital Charges	75,838
SB551 funds Reduction	(151,223)
Impact Aide	(165,000)
Total Revenue Shortfall	(13,360,215)
SPED Revenue Increase	198,090
Transfer to Medicaid Fund	(1,500,000)
Class Size Reduction Revenue	(417,594)
Read By Grade Three Impact	(1,000,000)
COVID 19 Staff Costs	(350,000)
Pearson Online - Northstar	(230,000)
OPEB Suspension	1,888,229
Health Insurance Rate no change	1,272,306
Turnover Savings	2,500,000
Chargeback Contras	1,500,000
Shift EL to ESSER Grant	3,345,762
Teacher Allocations Bank	876,000
Teacher Allocation Reduction (19)	1,408,130
Operational Savings	69,292
Fund Balance	3,800,000
Net Expenditure Reductions	(13,360,215)

Column K reflects the net transfers to and transfers from for the July through November period previously reported to the Board.

Column M reflects additional transfers to align expenditures with appropriate categories. The increase to the regular instruction category represent a transfer of \$384,389 from the other instructional programs category and a \$200,000 transfer from the special education fund transfer category to align the actual reduction to intervention funds made as part of the final budget. The increase to the general administration category and decrease to the central services category of \$100,000 is to shift budget set aside to pay for legal fees for matters not related to litigation, which were previously accounted for in the Property and Casualty Insurance Fund.

Column O reflects a \$650,000 contingency transfer as follows:

\$512,778 to the Regular Instruction category
\$137,222 to the Operation and Maintenance category

The transfer provides for personal protective equipment (PPE) for staff, students and schools. PPE items include hand facemasks, gloves, gowns, hand sanitizer, dispensers, sanitizing wipes, hand soap, acrylic barriers and electrostatic sprayers.

Column Q reflects other salary and benefits transfers necessary to align the budget for the various changes related 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.

Unlike past years, this augmented budget in December appropriates only a portion of the General Fund's actual opening fund balance. The FY21 actual opening fund balance is \$52,346,398. We are only recognizing \$45,728,092 at this juncture, in consultation with the Department of Taxation, in order to provide the flexibility to augment the General Fund budget again at a later point in the fiscal year, if necessary. Assuming no future augmentations are required, however, based on this amended budget, the fund balance at the end of the fiscal year is projected to be \$45,340,617.

BUILDING AND SITES FUND (Page 6)

This page compares the Building & Sites Fund resources and applications for the final budget and the augmented budget. The increases are for opening fund balance and will provide expenditure authority for future projects to be determined.

CAPITAL PROJECTS FUND (Page 7)

The Capital Projects Fund accounts for the District's resources and expenditures for capital projects. Additional resources are from opening fund balance of \$288.4 million, which reflects unspent bond proceeds as of June 30, 2020. The additional opening balance will be utilized to continue Board directed projects related to bond proceeds. This is primarily completion of the new Hug High School at Wildcreek and the new Inskeep Elementary School but also capital renewal projects (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.

The State funding was \$198,090 more than anticipated while the transfer from the General Fund is \$55,454 less. The various expenditure categories reflect decreases related to suspending OPEB and lower health insurance costs, increases for teacher negotiated COLA, and the overall changes related to updating salary and benefit projections which include vacancy savings for bus drives reflected in the student transportation category.

CLASS SIZE REDUCTION FUND (Page 8)

This fund accounts for the District's resources and expenditures of State money provided to reduce class sizes in first, second and third grades. These ratios are currently 17:1 for grades 1 and 2 and 20:1 for grade 3. The decrease in revenue of \$417,594 is due to lower enrollment which reduces the number of teacher allocations provided.

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 21 FINAL vs FY 21 DECEMBER AUGMENTED BUDGET**

	<u>Final FY21</u>	<u>December Aug FY21</u>	<u>Change</u>
RESOURCES			
Local Sources:			
Ad Valorem Tax	\$ 124,929,643	\$ 124,929,643	\$ -
L.S.S.T.	223,889,201	223,889,201	0
Franchise Taxes	250,000	250,000	0
Government Services Tax	20,143,392	19,966,130	(177,262)
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	1,000,000	1,000,000	0
Student Activities Revenue	270,000	270,000	0
Other Local Revenue	1,000,000	1,000,000	0
Indirect Cost Revenue	1,750,000	2,180,000	430,000
Salary Reimbursements	1,500,000	1,500,000	0
	<u>\$ 375,853,236</u>	<u>\$ 376,105,974</u>	<u>\$ 252,738</u>
State Sources:			
DSA Apportionments	\$ 114,468,583	\$ 101,171,863	\$ (13,296,720)
Special Appropriations	5,319,408	5,168,175	(151,233)
	<u>\$ 119,787,991</u>	<u>\$ 106,340,038</u>	<u>\$ (13,447,953)</u>
Federal Sources:			
Forest Reserve	\$ 25,000	\$ 25,000	\$ -
E-Rate Refund	300,000	300,000	0
P.L. 81-874	165,000	0	(165,000)
	<u>\$ 490,000</u>	<u>\$ 325,000</u>	<u>\$ (165,000)</u>
Other Sources:			
Sale of Fixed Assets	\$ 80,000	\$ 80,000	\$ -
Medium Term Financing Proceeds	6,415,000	6,415,000	0
	<u>\$ 6,495,000</u>	<u>\$ 6,495,000</u>	<u>\$ -</u>
Opening Fund Balance:			
Nonspendable Inventory	\$ 1,231,215	\$ 1,245,550	\$ 14,335
Assigned for:			
Encumbrances	\$ -	\$ 292,496	\$ 292,496
Balancing the Subsequent Year's Budget	0	3,800,000	3,800,000
Future Salary and Benefit Increases	0	2,913,285	2,913,285
Unassigned	37,476,761	37,476,761	0
	<u>\$ 38,707,976</u>	<u>\$ 45,728,092</u>	<u>\$ 7,020,116</u>
TOTAL RESOURCES	<u>\$ 541,334,203</u>	<u>\$ 534,994,104</u>	<u>\$ (6,340,099)</u>

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 21 FINAL vs FY 21 DECEMBER AUGMENTED BUDGET**

	<u>Final FY21</u>	<u>December Aug FY21</u>	<u>Change</u>
APPLICATIONS			
Expenditures:			
Instruction	\$ 230,770,112	\$ 228,573,801	\$ (2,196,311)
Special Programs	4,717,871	4,958,620	240,749
Vocational Programs	6,105,908	5,838,018	(267,890)
Other Instructional Programs	13,385,793	9,499,890	(3,885,903)
Co/Extra - Curricular Programs	4,627,379	4,391,867	(235,512)
Student Support Services	35,396,140	35,653,544	257,404
Instruction Support Services	15,752,122	15,679,316	(72,806)
General Administration	6,164,199	6,267,377	103,178
School Administration	38,140,152	38,314,720	174,568
Central Services	27,282,321	27,133,053	(149,268)
Operation and Maintenance	52,625,607	52,338,527	(287,080)
Student Transportation	16,548,205	15,718,097	(830,108)
	<u>\$ 451,515,810</u>	<u>\$ 444,366,830</u>	<u>\$ (7,148,980)</u>
Other Financing Uses:			
Debt Service Fund Transfer	\$ 3,173,600	\$ 3,173,600	0
Medicaid Fund Transfer	0	1,500,000	1,500,000
Special Education Transfer	46,531,807	46,476,353	(55,454)
Capital Projects Fund Transfer	0	0	0
Contingency	1,405,010	755,010	(650,000)
	<u>\$ 51,110,417</u>	<u>\$ 51,904,963</u>	<u>\$ 794,546</u>
Ending Fund Balance:			
Nonspendable Inventory	\$ 1,231,215	\$ 1,245,550	14,335
Assigned for:			
Unassigned	37,476,761	37,476,761	0
Balancing the Subsequent Year's Budget	0	0	0
	<u>\$ 38,707,976</u>	<u>\$ 38,722,311</u>	<u>\$ 14,335</u>
TOTAL APPLICATIONS	<u><u>\$ 541,334,203</u></u>	<u><u>\$ 534,994,104</u></u>	<u><u>\$ (6,340,099)</u></u>
	0	0	

**WASHOE COUNTY SCHOOL DISTRICT
BUILDING AND SITES FUND
FY 21 FINAL vs FY 21 DECEMBER AUGMENTED BUDGET**

	<u>Final FY21</u>	<u>December Aug FY21</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue-Rent	135,000	135,000	-
	<u>\$ 135,000</u>	<u>\$ 135,000</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>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ -</u>
Opening Fund Balance:			
Restricted	\$ 135,000	\$ 1,479,264	\$ 1,344,264
TOTAL ALL RESOURCES	<u><u>\$ 270,000</u></u>	<u><u>\$ 1,614,264</u></u>	<u><u>\$ 1,344,264</u></u>
APPLICATIONS			
Expenditures:			
Business Support	\$ -	\$ -	\$ -
Central Support	-	-	-
Land Acquisitions	-	50,000	50,000
Architecture/Engineering Svcs	15,000	70,100	55,100
Educational Specs Devel	-	-	-
Building Acquisition & Const	-	-	-
Site Improvements	20,000	95,000	75,000
Building Improvements	100,000	1,264,164	1,164,164
	<u>\$ 135,000</u>	<u>\$ 1,479,264</u>	<u>\$ 1,344,264</u>
Other Financing Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance:			
Restricted	\$ 135,000	\$ 135,000	\$ -
TOTAL APPLICATIONS	<u><u>\$ 270,000</u></u>	<u><u>\$ 1,614,264</u></u>	<u><u>\$ 1,344,264</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND BUDGET COMPARISON
FY 21 FINAL vs FY 21 DECEMBER AUGMENTED BUDGET**

	<u>Final FY21</u>	<u>December Aug FY21</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Sales Tax	\$ 38,550,000	\$ 38,550,000	\$ -
Gov't Svcs Tax	5,852,601	5,852,601	-
Other Local Revenue	100,000	100,000	-
	<u>\$ 44,502,601</u>	<u>\$ 44,502,601</u>	<u>\$ -</u>
State Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources:			
Sale of Bonds	133,880,000	133,880,000	-
Premium on Bonds Sold	-	-	-
	<u>\$ 133,880,000</u>	<u>\$ 133,880,000</u>	<u>\$ -</u>
Total Revenue	<u>\$ 178,382,601</u>	<u>\$ 178,382,601</u>	<u>\$ -</u>
Opening Fund Balance:			
Restricted	\$ 124,918,018	\$ 413,307,637	\$ 288,389,619
Unassigned	-	-	-
	<u>\$ 124,918,018</u>	<u>\$ 413,307,637</u>	<u>\$ 288,389,619</u>
TOTAL ALL RESOURCES	<u><u>\$ 303,300,619</u></u>	<u><u>\$ 591,690,238</u></u>	<u><u>\$ 288,389,619</u></u>
APPLICATIONS			
Expenditures:			
Central Services	\$ 3,792,551	\$ 4,529,522	\$ 736,971
Operations & Maintenance	2,715,000	3,446,813	731,813
Transportation	3,400,000	3,806,240	406,240
Land Acquisitions	-	17,175,617	17,175,617
Architecture/Engineering Svcs	17,714,503	40,977,578	23,263,075
Building Acquisition & Const	90,900,000	258,812,839	167,912,839
Site Improvments	23,489,000	49,632,633	26,143,633
Building Improvements	53,332,278	101,405,794	48,073,516
	<u>\$ 195,343,332</u>	<u>\$ 479,787,036</u>	<u>\$ 284,443,704</u>
Transfer to Debt Service Fund	<u>\$ 27,057,898</u>	<u>\$ 27,057,898</u>	<u>\$ -</u>
Ending Fund Balance:			
Restricted	\$ 80,899,389	\$ 84,845,304	\$ 3,945,915
Unassigned	-	-	-
	<u>\$ 80,899,389</u>	<u>\$ 84,845,304</u>	<u>\$ 3,945,915</u>
TOTAL APPLICATIONS	<u><u>\$ 303,300,619</u></u>	<u><u>\$ 591,690,238</u></u>	<u><u>\$ 288,389,619</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL EDUCATION FUND BUDGET COMPARISON
FY 21 FINAL vs FY 21 DECEMBER AUGMENTED BUDGET**

	<u>Final FY21</u>	<u>December Aug FY21</u>	<u>Change</u>
RESOURCES			
State Sources:	\$ 33,551,397	\$ 33,749,487	\$ 198,090
Transfers In	<u>\$ 46,531,807</u>	<u>\$ 46,476,353</u>	<u>\$ (55,454)</u>
TOTAL RESOURCES	<u>\$ 80,083,204</u>	<u>\$ 80,225,840</u>	<u>\$ 142,636</u>
APPLICATIONS			
Expenditures:			
Instruction	\$ 52,113,610	\$ 52,594,259	\$ 480,649
Student Support Services	15,790,006	15,969,582	179,576
Instruction Support Services	2,387,805	2,911,011	523,206
General Administration	384,081	403,654	19,573
School Administration	769,474	692,056	(77,418)
Central Services	270,632	166,100	(104,532)
Operation and Maintenance	77,754	77,983	229
Student Transportation	<u>8,289,842</u>	<u>7,411,195</u>	<u>(878,647)</u>
TOTAL APPLICATIONS	<u>\$ 80,083,204</u>	<u>\$ 80,225,840</u>	<u>\$ 142,636</u>

**WASHOE COUNTY SCHOOL DISTRICT
CLASS SIZE REDUCTION FUND BUDGET COMPARISON
FY 21 FINAL vs FY 21 DECEMBER AUGMENTED BUDGET**

	<u>Final FY21</u>	<u>December Aug FY21</u>	<u>Change</u>
RESOURCES			
Revenue:			
State	\$ 19,504,035	\$ 19,086,441	\$ (417,594)
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>\$ 19,504,035</u>	<u>\$ 19,086,441</u>	<u>\$ (417,594)</u>
Transfers In	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL ALL RESOURCES	<u>\$ 19,504,035</u>	<u>\$ 19,086,441</u>	<u>\$ (417,594)</u>
APPLICATIONS			
Expenditures by Function:			
Instruction	\$ 19,504,035	\$ 19,086,441	\$ (417,594)
Transfer To Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPLICATIONS	<u>\$ 19,504,035</u>	<u>\$ 19,086,441</u>	<u>\$ (417,594)</u>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	WASHOE COUNTY SCHOOL DISTRICT																				
2	GENERAL FUND DECEMBER AUGMENTED BUDGET																				
3	FISCAL YEAR 2020-21																				
4																					
5				FY21	Fund Balance	Revenue	July - Nov	Other	Contingency	S&B	Total	FY21 December									
6				Final Budget	Changes	Changes	Transfers	Oper Xfers	Transfer	Transfers	Changes	Aug Budget									
7	RESOURCES																				
8	Local Sources:																				
9	Ad Valorem Tax			\$ 124,929,643		\$ -	\$ -		\$ -	\$ -	\$ -	\$ 124,929,643									
10	L.S.S.T.			223,889,201		0					0	223,889,201									
11	Franchise Taxes			250,000		0					0	250,000									
12	Government Services Tax			20,143,392		(177,262)					(177,262)	19,966,130									
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			1,000,000		0					0	1,000,000									
19	Student Activities Revenue			270,000		0					0	270,000									
20	Other Local Revenue			1,000,000		0					0	1,000,000									
21	Indirect Cost Revenue			1,750,000		430,000					430,000	2,180,000									
22	Salary Reimbursements			1,500,000		0					0	1,500,000									
23				\$ 375,853,236		\$ -	\$ 252,738		\$ -	\$ -	\$ -	\$ 252,738	\$ 376,105,974								
24	State Sources:																				
25	DSA Apportionments			\$ 114,468,583		\$ (13,296,720)		\$ -		\$ -	\$ (13,296,720)	\$ 101,171,863									
26	Special Appropriations			5,319,408		(151,233)					(151,233)	5,168,175									
27				\$ 119,787,991		\$ -	\$ (13,447,953)		\$ -	\$ -	\$ -	\$ (13,447,953)	\$ 106,340,038								
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		(165,000)					(165,000)	0									
32				\$ 490,000		\$ -	\$ (165,000)		\$ -	\$ -	\$ -	\$ (165,000)	\$ 325,000								
33	Other Sources:																				
34	Sale of Fixed Assets			\$ 80,000		\$ -					\$ -	\$ 80,000									
35	Lease Proceeds			6,415,000		0					0	6,415,000									
36				\$ 6,495,000		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 6,495,000								
37	Opening Fund Balance:																				
38	Nonspendable Inventory			\$ 1,231,215		\$ 14,335					\$ 14,335	\$ 1,245,550									
39	Assigned for:																				
40	Encumbrances			0		292,496					292,496	292,496									
41	Balancing the Subsequent Year's Budget			0		3,800,000					3,800,000	3,800,000									
42	Future Salary and Benefit Increases			0		2,913,285					2,913,285	2,913,285									
43	Unassigned			37,476,761		0					0	37,476,761									
44				\$ 38,707,976		\$ 7,020,116		\$ -	\$ -	\$ -	\$ -	\$ 7,020,116	\$ 45,728,092								
45																					
46	TOTAL RESOURCES			\$ 541,334,203		\$ 7,020,116		\$ (13,360,215)		\$ -	\$ -	\$ -	\$ (6,340,099)	\$ 534,994,104							
47																					

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	WASHOE COUNTY SCHOOL DISTRICT																				
2	GENERAL FUND DECEMBER AUGMENTED BUDGET																				
3	FISCAL YEAR 2020-21																				
4																					
5																					
6																					
				FY21	Fund Balance	Revenue	July - Nov	Other	Contingency	S&B	Total	FY21 December									
				Final Budget	Changes	Changes	Transfers	Oper Xfers	Transfer	Transfers	Changes	Aug Budget									
48	APPLICATIONS																				
49	Expenditures:																				
50	Regular Instruction			\$ 230,770,112	\$ 2,642,811	\$ (6,381,849)	\$ 2,219	\$ 584,389	\$ 512,778	\$ 443,342	\$ (2,196,310)	\$ 228,573,803									
51	Special Programs			4,717,871		0				240,749	240,749	4,958,620									
52	Vocational Programs			6,105,908		0	(1,588)			(266,302)	(267,890)	5,838,018									
53	Other Instructional Programs			13,385,793		(3,345,772)	0	(384,389)		(155,742)	(3,885,903)	9,499,890									
54	Co/Extra - Curricular Programs			4,627,379		0	(45,000)			(190,512)	(235,512)	4,391,867									
55	Student Support Services			35,396,140		0	7,014			250,390	257,404	35,653,544									
56	Instruction Support Services			15,752,122		0	(12,350)			(60,456)	(72,806)	15,679,316									
57	General Administration			6,164,199		(28,600)	3,000	100,000		28,778	103,178	6,267,377									
58	School Administration			38,140,152		0	56,461			118,107	174,568	38,314,720									
59	Central Services			27,282,321		(100,000)	200	(100,000)		50,530	(149,270)	27,133,051									
60	Operation and Maintenance			52,625,607	11,970	(200,000)	5,344		137,222	(241,616)	(287,080)	52,338,527									
61	Student Transportation			16,548,205		(200,000)	(15,300)			(614,808)	(830,108)	15,718,097									
62				\$ 451,515,810	\$ 2,654,781	\$ (10,256,221)	\$ -	\$ 200,000	\$ 650,000	\$ (397,540)	\$ (7,148,980)	\$ 444,366,830									
63																					
64	Other Financing Uses:																				
65	Debt Service Fund Transfer			\$ 3,173,600							\$ -	\$ 3,173,600									
66	Medicaid Fund Transfer			0		1,500,000					1,500,000	1,500,000									
67	Special Education Fund Transfer			46,531,807	551,000	(803,994)		(200,000)		397,540	(55,454)	46,476,352									
68	Capital Projects Fund Transfer			0							0	0									
69	Contingency			1,405,010					(650,000)		(650,000)	755,010									
70				\$ 51,110,417	\$ 551,000	\$ 696,006	\$ -	\$ (200,000)	\$ (650,000)	\$ 397,540	\$ 794,546	\$ 51,904,962									
71																					
72	Ending Fund Balance:																				
73	Nonspendable Inventory			\$ 1,231,215	\$ 14,335						\$ 14,335	\$ 1,245,550									
74	Assigned for:																				
76	Unassigned			37,476,761	3,800,000	(3,800,000)					0	37,476,761									
77	Balancing the Subsequent Year's Budget			0							0	0									
78				\$ 38,707,976	\$ 3,814,335	\$ (3,800,000)	\$ -	\$ -	\$ -	\$ -	\$ 14,335	\$ 38,722,311									
79																					
80				\$ 541,334,203	\$ 7,020,116	\$ (13,360,215)	\$ -	\$ -	\$ -	\$ -	\$ (6,340,099)	\$ 534,994,103									
81																					