

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 23-005
A RESOLUTION TO AMEND THE 2022-2023 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 \$2,026,338 more than budgeted; 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:

Adjust Revenues/Sources

Unappropriated Fund Balance	01000 Depository Cash Account	\$2,026,338
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Adjust Expenditures/Transfers Out

Regular Programs	1000 Instruction	\$4,744,539
Vocational Programs	1000 Instruction	\$541,594
Vocational Programs	2200 Support Services – Instruction	\$7,516
Other Programs	1000 Instruction	(\$154,983)
Co-Curricular Programs	1000 Instruction	\$46,370
Co-Curricular Programs	2100 Support Services - Students	\$31,187
Co-Curricular Programs	2200 Support Services – Instruction	\$98,100
Co-Curricular Programs	2700 Student Transportation	\$402,906
Undistributed	2100 Support Services - Students	(\$3,189,542)
Undistributed	2200 Support Services – Instruction	\$188,752
Undistributed	2300 Support Services – General Administration	\$125,269
Undistributed	2400 Support Services – School Administration	\$859,110

Undistributed	2500 Central Services	(\$748,372)
Undistributed	2600 Operation and Maintenance of Plant	\$4,336,587
Undistributed	2700 Student Transportation	\$806,362
Undistributed	68900 – Contingency	(\$3,507,500)
Transfer Out	69104 Transfer to State Special Education Fund	(\$1,810,738)
Transfer Out	Government Services Tax Fund	\$500,000
Transfer Out	Gifted & Talented Weighted Funding	(\$321,227)
Transfer Out	English Learners Weighted Funding	(\$929,592)

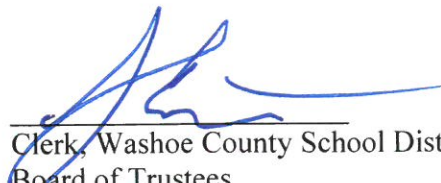
Section 2. This Resolution shall be effective on passage and approval.

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 27th day of June, 2023.


 President, Washoe County School District
 Board of Trustees

ATTEST:


 Clerk, Washoe County School District
 Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 23 DECEMBER vs FY 23 JUNE AMENDED BUDGET**

	Dec Amended FY23	June Amended FY23	Change
RESOURCES			
Local Sources:			
Rev In Lieu of Taxes	\$ 185,000	\$ 185,000	\$ -
Tuition	272,000	272,000	-
Transportation	475,000	475,000	-
Earnings on Investments	500,000	500,000	-
Student Activities Revenue	205,000	205,000	-
Other Local Revenue	1,040,000	1,040,000	-
Indirect Cost Revenue	3,075,907	3,075,907	-
Salary Reimbursements	1,350,000	1,350,000	-
	<u>\$ 7,102,907</u>	<u>\$ 7,102,907</u>	<u>\$ -</u>
State Sources:			
Pupil Centered Funding Plan			
Adjusted Base Per Pupil Funding	\$ 444,769,452	\$ 444,769,452	\$ -
Auxiliary - Transportation	25,981,037	25,981,037	-
Local Special Education	45,777,956	45,777,956	-
	<u>\$ 516,528,445</u>	<u>\$ 516,528,445</u>	<u>\$ -</u>
Federal Sources:			
Forest Reserve	\$ 25,000	\$ 25,000	\$ -
PL 874 Impact Aid	300,000	300,000	-
E-Rate Refund	20,000	20,000	-
	<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	\$ 1,128,190	\$ 1,128,190	\$ -
Assigned for:			
Future Costs Related to Finalized Negotiations	\$ 137,951	\$ 137,951	\$ -
Encumbrance Carryover	2,173,389	2,173,389	-
General Supply Carryover	247,616	247,616	-
Unassigned	55,847,534	57,873,872	2,026,338
	<u>\$ 59,534,680</u>	<u>\$ 61,561,018</u>	<u>\$ 2,026,338</u>
TOTAL RESOURCES	<u>\$ 583,546,032</u>	<u>\$ 585,572,370</u>	<u>\$ 2,026,338</u>

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 23 DECEMBER vs FY 23 JUNE AMENDED BUDGET**

	Dec Amended FY23	June Amended FY23	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ 248,368,042	\$ 253,112,582	\$ 4,744,540
Vocational Programs	5,927,849	6,476,959	549,110
Other Instructional Programs	267,822	112,839	(154,983)
Co/Extra - Curricular Programs	4,536,965	5,115,528	578,563
Student Support Services	40,572,755	37,383,213	(3,189,542)
Instruction Support Services	13,978,744	14,167,496	188,752
General Administration	6,725,149	6,850,418	125,269
School Administration	41,437,836	42,296,946	859,110
Central Services	33,248,676	32,500,304	(748,372)
Operation and Maintenance	55,296,870	59,633,457	4,336,587
Student Transportation	19,330,790	20,137,152	806,362
	<u>\$ 469,691,498</u>	<u>\$ 477,786,894</u>	<u>\$ 8,095,396</u>
Other Financing Uses:			
Transfers to:			
Special Education Fund	\$ 48,524,283	\$ 46,713,545	\$ (1,810,738)
Medicaid Fund	1,960,204	1,960,204	-
Government Services Tax Fund	-	500,000	500,000
Gifted & Talented Weighted Funding	4,374,642	4,053,415	(321,227)
English Learners Weighted Funding	1,597,169	667,577	(929,592)
Contingency	3,507,500	-	(3,507,500)
	<u>\$ 59,963,799</u>	<u>\$ 53,894,741</u>	<u>\$ (6,069,058)</u>
Ending Fund Balance:			
Nonspendable Inventory	\$ 1,128,190	\$ 1,128,190	\$ -
Assigned for:			
Future Costs Related to Finalized Negotiations	137,951	137,951	-
Unassigned	52,624,594	52,624,594	-
	<u>\$ 53,890,735</u>	<u>\$ 53,890,735</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u><u>\$ 583,546,032</u></u>	<u><u>\$ 585,572,370</u></u>	<u><u>\$ 2,026,338</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 23-006
A RESOLUTION TO ADJUST THE 2022-23 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT ENGLISH LEARNERS WEIGHTED FUNDING**

WHEREAS, total resources of the Washoe County School District English Learners Weighted Funding has sufficient available resources consisting of an opening fund balance of \$379,321 more than budgeted, and resulting in the ability to reduce the transfer in from the General Fund by \$929,592; and

WHEREAS, the Washoe County School District English Learners Weighted Funding has the ability to reduce appropriation authority for expenditures due to projected expenditures less than budgeted; 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 English Learners Weighted Funding be adjusted as follows:

Increase Revenues/Sources

Opening Fund Balance	01000 Depository Cash Account	\$379,321
Transfer In	52000 From General Fund	(\$929,592)

Increase Expenditures

Undistributed	1000 Instruction	(\$915,776)
Undistributed	2200 Instruction Support Services	\$365,505

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 27th day of June, 2023.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
ENGLISH LEARNERS WEIGHTED FUNDING BUDGET COMPARISON
FY 23 FINAL vs FY 23 JUNE AMENDED BUDGET**

	<u>Final FY23</u>	<u>June Amended FY23</u>	<u>Change</u>
RESOURCES			
Revenue:			
State	\$ 11,323,076	\$ 11,323,076	\$ -
Transfers In	1,597,169	667,577	(929,592)
Total Revenue	<u>\$ 12,920,245</u>	<u>\$ 11,990,653</u>	<u>\$ (929,592)</u>
Opening Fund Balance:			
Unassigned	\$ -	\$ 379,321	\$ 379,321
Total Opening Fund Balance:	<u>\$ -</u>	<u>\$ 379,321</u>	<u>\$ 379,321</u>
TOTAL ALL RESOURCES	<u>\$ 12,920,245</u>	<u>\$ 12,369,974</u>	<u>\$ (550,271)</u>
APPLICATIONS			
Expenditures by Function:			
Instruction	\$ 8,512,630	\$ 7,596,853	\$ (915,777)
Instruction Support Services	4,407,615	4,773,121	365,506
	<u>\$ 12,920,245</u>	<u>\$ 12,369,974</u>	<u>\$ (550,271)</u>
Ending Fund Balance:			
Unassigned	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u>\$ 12,920,245</u>	<u>\$ 12,369,974</u>	<u>\$ (550,271)</u>

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 23-007
A RESOLUTION TO ADJUST THE 2022-2023 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT GIFTED & TALENTED WEIGHTED FUNDING**

WHEREAS, total resources of the Washoe County School District Gifted & Talented Weighted Funding has sufficient available resources resulting in the ability to reduce the transfer in from the General Fund by \$321,227; and

WHEREAS, the Washoe County School District Gifted & Talented Weighted Funding has the ability to reduce appropriation authority for expenditures due to projected expenditures less than budgeted; 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 Gifted & Talented Weighted Funding be adjusted as follows:

Increase Revenues/Sources

Transfer In	52000 From General Fund	(\$321,227)
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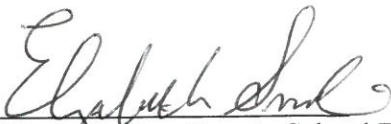
Increase Expenditures

Undistributed	1000 Instruction	\$28,439
Undistributed	2100 Student Support Services	\$14,631
Undistributed	2200 Instruction Support Services	(\$364,297)

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

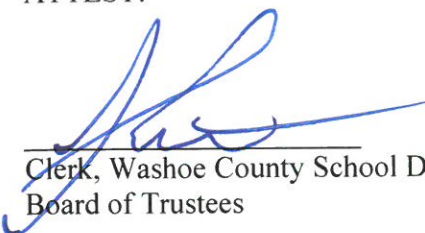
Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 27th day of June, 2023.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
GIFTED & TALENTED WEIGHTED FUNDING BUDGET COMPARISON
FY 23 FINAL vs FY 23 JUNE AMENDED BUDGET**

	<u>Final FY23</u>	<u>June Amended FY23</u>	<u>Change</u>
RESOURCES			
Revenue:			
State	\$ 1,180,774	\$ 1,180,774	\$ -
Transfers In	4,374,642	4,053,415	(321,227)
Total Revenue	<u>\$ 5,555,416</u>	<u>\$ 5,234,189</u>	<u>\$ (321,227)</u>
Opening Fund Balance:			
Unassigned	\$ -	\$ -	\$ -
Total Opening Fund Balance:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL ALL RESOURCES	<u><u>\$ 5,555,416</u></u>	<u><u>\$ 5,234,189</u></u>	<u><u>\$ (321,227)</u></u>
APPLICATIONS			
Expenditures by Function:			
Instruction	\$ 4,458,237	\$ 4,486,676	\$ 28,439
Student Support Services	234,167	248,798	14,631
Instruction Support Services	863,012	498,715	(364,297)
	<u>\$ 5,555,416</u>	<u>\$ 5,234,189</u>	<u>\$ (321,227)</u>
Ending Fund Balance:			
Unassigned	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u><u>\$ 5,555,416</u></u>	<u><u>\$ 5,234,189</u></u>	<u><u>\$ (321,227)</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 23-008
A RESOLUTION TO AUGMENT THE 2022-2023 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT AT-RISK WEIGHTED FUNDING**

WHEREAS, total resources of the Washoe County School District At-Risk Weighted Funding has sufficient available resources consisting of unappropriated opening fund balance of \$958,125; and

WHEREAS, the Washoe County School District At-Risk Weighted Funding has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County School District At-Risk Weighted Funding 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 At-Risk Weighted Funding be adjusted as follows:

Adjust Revenues/Fund Balance

Unappropriated Opening Fund Balance	01000 Depository Cash Account	\$958,125
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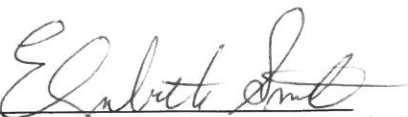
Adjust Expenditures/Transfers Out

At-Risk Programs	1000 Instruction	(\$4,337,307)
At-Risk Programs	2100 Student Support Services	\$3,516,570
At-Risk Programs	2200 Instruction Support Services	\$1,778,862

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 27th day of June, 2023.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
AT-RISK WEIGHTED FUNDING BUDGET COMPARISON
FY 23 FINAL vs FY 23 JUNE AMENDED BUDGET**

	<u>Final FY23</u>	<u>June Amended FY23</u>	<u>Change</u>
RESOURCES			
Revenue:			
State	\$ 4,337,307	\$ 4,337,307	\$ -
Transfers In	-	-	-
Total Revenue	<u>\$ 4,337,307</u>	<u>\$ 4,337,307</u>	<u>\$ -</u>
Opening Fund Balance:			
Unassigned	\$ -	\$ 958,125	\$ 958,125
Total Opening Fund Balance:	<u>\$ -</u>	<u>\$ 958,125</u>	<u>\$ 958,125</u>
TOTAL ALL RESOURCES	<u><u>\$ 4,337,307</u></u>	<u><u>\$ 5,295,432</u></u>	<u><u>\$ 958,125</u></u>
APPLICATIONS			
Expenditures by Function:			
Instruction	\$ 4,337,307	\$ -	\$ (4,337,307)
Student Support Services	-	3,516,570	3,516,570
Instruction Support Services	-	1,778,862	1,778,862
	<u>\$ 4,337,307</u>	<u>\$ 5,295,432</u>	<u>\$ 958,125</u>
Ending Fund Balance:			
Unassigned	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u><u>\$ 4,337,307</u></u>	<u><u>\$ 5,295,432</u></u>	<u><u>\$ 958,125</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 23-009
A RESOLUTION TO ADJUST THE 2022-2023 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT SPECIAL EDUCATION FUND**

WHEREAS, total resources of the Washoe County School District Special Education Fund has sufficient available resources resulting in the ability to reduce the transfer in from the General Fund by \$1,810,738; and

WHEREAS, the Washoe County School District Special Education Fund has the ability to reduce appropriation authority for expenditures due to projected expenditures less than budgeted; 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 Special Education Fund be adjusted as follows:

Increase Revenues/Sources

Transfer In	52000 From General Fund	(\$1,810,738)
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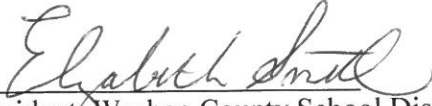
Increase Expenditures

Undistributed	1000 Instruction	(\$2,186,580)
Undistributed	2100 Student Support Services	\$211,003
Undistributed	2200 Instruction Support Services	(\$82,569)
Undistributed	2300 General Administration	\$64,645
Undistributed	2400 School Administration	\$60,208
Undistributed	2500 Central Services	(\$71,137)
Undistributed	2600 Operation and Maintenance	\$6,335
Undistributed	2700 Student Transportation	\$187,357

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

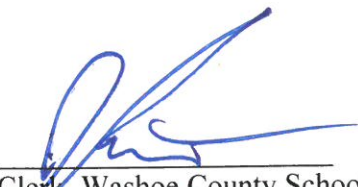
Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 27th day of June, 2023.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL EDUCATION FUND BUDGET COMPARISON
FY 23 DECEMBER vs FY 23 JUNE AMENDED BUDGET**

	Dec Amended <u>FY23</u>	June Amended <u>FY23</u>	<u>Change</u>
RESOURCES			
Revenue:			
State	\$ 36,463,063	\$ 36,463,063	\$ -
Transfers In	48,524,283	46,713,545	(1,810,738)
TOTAL ALL RESOURCES	<u>\$ 84,987,346</u>	<u>\$ 83,176,608</u>	<u>\$ (1,810,738)</u>
APPLICATIONS			
Expenditures by Function:			
Instruction	\$ 53,556,425	\$ 51,369,845	\$ (2,186,580)
Student Support Services	15,035,883	15,246,886	211,003
Instruction Support Services	4,838,753	4,756,184	(82,569)
General Administration	893,917	958,562	64,645
School Administration	764,958	825,166	60,208
Central Services	506,818	435,681	(71,137)
Operation and Maintenance	83,702	90,037	6,335
Student Transportation	9,306,890	9,494,247	187,357
TOTAL APPLICATIONS	<u>\$ 84,987,346</u>	<u>\$ 83,176,608</u>	<u>\$ (1,810,738)</u>

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 23-010
A RESOLUTION TO AUGMENT THE 2022-2023 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 \$2,000,000; 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	\$2,000,000
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Adjust Expenditures

Co/Extra-Curricular Programs	1000 Instruction	\$2,000,000
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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 27th day of June, 2023.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
STUDENT ACTIVITIES FUND BUDGET COMPARISON
FY 23 FINAL vs FY 23 JUNE AMENDED BUDGET**

	<u>Final FY23</u>	<u>June Amended FY23</u>	<u>Change</u>
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	\$ -	\$ 2,000,000	\$ 2,000,000
	<u>\$ -</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</u>
TOTAL ALL RESOURCES	<u><u>\$ 13,627,211</u></u>	<u><u>\$ 15,627,211</u></u>	<u><u>\$ 2,000,000</u></u>
APPLICATIONS			
Expenditures by Function:			
Co/Extra-Curricular Programs	\$ 13,627,211	\$ 15,627,211	\$ 2,000,000
	<u>\$ 13,627,211</u>	<u>\$ 15,627,211</u>	<u>\$ 2,000,000</u>
Ending Fund Balance:			
Unassigned	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u><u>\$ 13,627,211</u></u>	<u><u>\$ 15,627,211</u></u>	<u><u>\$ 2,000,000</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 23-011
A RESOLUTION TO AUGMENT THE 2022-2023 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT HEALTH INSURANCE FUND**

WHEREAS, total resources of the Washoe County School District Health Insurance Fund has sufficient available resources consisting of unappropriated opening net position of \$3,518,280, and unappropriated ending net position of \$2,481,720; and

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

WHEREAS, the Washoe County School District Health Insurance 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 Health Insurance Fund be adjusted as follows:

Adjust Revenues/Opening Net Position

Unappropriated Opening Net Position	01000 Depository Cash Account	\$3,518,280
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Adjust Expenditures/Ending Net Position

Undistributed	65249 PPO Medical Services	\$6,000,000
Unappropriated Ending Net Position	01000 Depository Cash Account	(\$2,481,720)

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

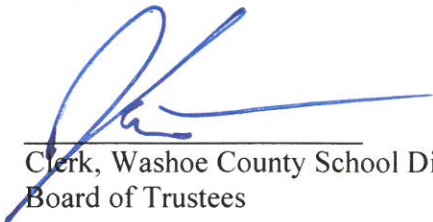
Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 27th day of June, 2023.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
HEALTH INSURANCE FUND BUDGET COMPARISON
FY 23 FINAL vs FY 23 JUNE AMENDED BUDGET**

	<u>Final FY23</u>	<u>June Amended FY23</u>	<u>Change</u>
Operating Revenue			
Charges for Services	\$ 86,934,983	\$ 86,934,983	\$ -
Total Operating Revenue	<u>\$ 86,934,983</u>	<u>\$ 86,934,983</u>	<u>\$ -</u>
Operating Expenses			
Salaries	\$ 400,633	\$ 400,633	\$ -
Benefits	2,963,625	2,963,625	-
Purchased Services	86,794,422	92,794,422	6,000,000
Supplies	3,216	3,216	-
Other	14,503	14,503	-
Total Operating Expense	<u>\$ 90,176,399</u>	<u>\$ 96,176,399</u>	<u>\$ 6,000,000</u>
Operating Income (Loss)	\$ (3,241,416)	\$ (9,241,416)	\$ (6,000,000)
Nonoperating Revenues			
Interest Earned	\$ 315,342	\$ 315,342	\$ -
	<u>\$ 315,342</u>	<u>\$ 315,342</u>	<u>\$ -</u>
Net Income Before Operating Transfers	\$ (2,926,074)	\$ (8,926,074)	\$ (6,000,000)
Operating Transfers			
IN	\$ -	\$ -	\$ -
Net Operating Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Income (Loss)	\$ (2,926,074)	\$ (8,926,074)	\$ (6,000,000)
Opening Net Position	<u>\$ 33,166,693</u>	<u>\$ 36,684,973</u>	<u>\$ 3,518,280</u>
Ending Net Position	<u><u>\$ 30,240,619</u></u>	<u><u>\$ 27,758,899</u></u>	<u><u>\$ (2,481,720)</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 23-012
A RESOLUTION TO AUGMENT THE 2022-2023 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT NUTRITION SERVICES FUND**

WHEREAS, total resources of the Washoe County School District Nutrition Services Fund has sufficient available resources consisting of unappropriated opening net position of \$1,500,000; and

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

WHEREAS, the Washoe County School District Nutrition Services 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 Nutrition Services Fund be adjusted as follows:

Adjust Revenues/Opening Net Position

Unappropriated Opening Net Position	01000 Depository Cash Account	\$1,500,000
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Adjust Expenditures/Ending Net Position

Undistributed	3100 Food Services Operations	\$1,500,000
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Section 2. This Resolution shall be effective on passage and approval.

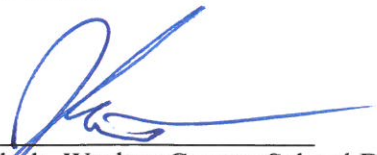
Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 27th day of June, 2023.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
NUTRITION SERVICES FUND BUDGET COMPARISON
FY 23 FINAL vs FY 23 JUNE AMENDED BUDGET**

	<u>Final FY23</u>	<u>June Amended FY23</u>	<u>Change</u>
Operating Revenue			
Food Services Revenue	\$ 3,294,124	\$ 3,294,124	\$ -
Total Operating Revenue	<u>\$ 3,294,124</u>	<u>\$ 3,294,124</u>	<u>\$ -</u>
Operating Expenses			
Salaries	\$ 9,995,909	\$ 11,495,909	\$ 1,500,000
Benefits	4,344,236	4,344,236	-
Purchased Services	1,960,086	1,960,086	-
Supplies	14,533,859	14,533,859	-
Property	625,000	625,000	-
Other	755,040	755,040	-
Total Operating Expense	<u>\$ 32,214,130</u>	<u>\$ 33,714,130</u>	<u>\$ 1,500,000</u>
Operating Income (Loss)	\$ (28,920,006)	\$ (30,420,006)	\$ (1,500,000)
Nonoperating Revenues			
State Revenues	\$ 3,989,496	\$ 3,989,496	\$ -
Federal Revenues	24,432,271	24,432,271	-
	<u>\$ 28,421,767</u>	<u>\$ 28,421,767</u>	<u>\$ -</u>
Net Income Before Operating Transfers	\$ (498,239)	\$ (1,998,239)	\$ (1,500,000)
Operating Transfers			
IN	\$ -	\$ -	\$ -
Net Operating Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Income (Loss)	\$ (498,239)	\$ (1,998,239)	\$ (1,500,000)
Opening Net Position	<u>\$ 3,750,063</u>	<u>\$ 5,250,063</u>	<u>\$ 1,500,000</u>
Ending Net Position	<u>\$ 3,251,824</u>	<u>\$ 3,251,824</u>	<u>\$ -</u>

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 23-013
A RESOLUTION TO AUGMENT THE 2022-2023 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT GOVERNMENT SERVICES TAX FUND**

WHEREAS, total resources of the Washoe County School District Government Service Tax Fund has sufficient available resources consisting of an opening fund balance which is larger than anticipated in the amount of \$16,768, revenues in excess of those budgeted in the amount of \$153,761, and an unbudgeted transfer in from the General Fund of \$500,000; and

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

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

Adjust Revenues/Fund Balance

Unappropriated Fund Balance	01000 Depository Cash Account	\$16,768
Revenues	19900 Miscellaneous Revenue	\$153,761
Transfer In	52000 Transfer from General Fund	\$500,000

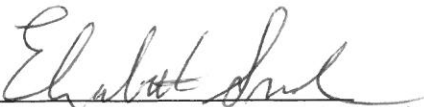
Adjust Expenditures/Transfers Out

Undistributed	2500 Central Services	(\$1,500)
Undistributed	4300 Architecture/Engineering Services	(\$250,000)
Undistributed	4600 Site Improvement	\$923,761
Undistributed	4700 Building Improvement	(\$506,000)
Undistributed	6200 Transfer to Debt Service Fund	\$4,268
Undistributed	07811 Ending Fund Balance	\$500,000

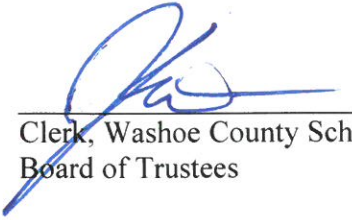
Section 2. This Resolution shall be effective on passage and approval.

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 27th day of June, 2023.


President, Washoe County School District
Board of Trustees

ATTEST:

A handwritten signature in blue ink, consisting of a large, stylized 'P' followed by a horizontal line and a small flourish.

Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
GOVERNMENT SERVICES TAX FUND BUDGET COMPARISON
FY 23 CAPITAL PROJECTS AUGMENTED vs FY23 June Amended**

	CP Augmented FY23	June Amended FY23	Change
RESOURCES			
Revenue:			
Local Sources:			
Government Services Tax	\$ 6,042,100	\$ 6,042,100	\$ -
Other Local Revenue	279,137	432,898	153,761
	<u>\$ 6,321,237</u>	<u>\$ 6,474,998</u>	<u>\$ 153,761</u>
Other Sources:			
Sale of Bonds	\$ 3,400,000	\$ 3,400,000	\$ -
Transfers In	-	500,000	500,000
	<u>\$ 3,400,000</u>	<u>\$ 3,900,000</u>	<u>\$ 500,000</u>
Total Revenue	<u>\$ 9,721,237</u>	<u>\$ 10,374,998</u>	<u>\$ 653,761</u>
Opening Fund Balance:			
Unassigned	\$ 11,611,209	\$ 11,627,977	\$ 16,768
	<u>\$ 11,611,209</u>	<u>\$ 11,627,977</u>	<u>\$ 16,768</u>
TOTAL ALL RESOURCES	<u><u>\$ 21,332,446</u></u>	<u><u>\$ 22,002,975</u></u>	<u><u>\$ 670,529</u></u>
APPLICATIONS			
Expenditures:			
Central Services	\$ 50,000	\$ 48,500	\$ (1,500)
Operations & Maintenance	1,385,888	1,385,888	-
Transportation	7,119,881	7,119,881	-
Land Acquisitions	-	-	-
Architecture/Engineering Services	1,750,583	1,500,583	(250,000)
Building Acquisition & Construction	-	-	-
Site Improvements	597,689	1,521,450	923,761
Building Improvements	2,622,788	2,116,788	(506,000)
	<u>\$ 13,526,829</u>	<u>\$ 13,693,090</u>	<u>\$ 166,261</u>
Transfer to Debt Service Fund	<u>\$ 2,276,714</u>	<u>\$ 2,280,982</u>	<u>\$ 4,268</u>
Ending Fund Balance:			
Unassigned	\$ 5,528,903	\$ 6,028,903	\$ 500,000
	<u>\$ 5,528,903</u>	<u>\$ 6,028,903</u>	<u>\$ 500,000</u>
TOTAL APPLICATIONS	<u><u>\$ 21,332,446</u></u>	<u><u>\$ 22,002,975</u></u>	<u><u>\$ 670,529</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 23-014
A RESOLUTION TO AUGMENT THE 2022-2023 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 earnings on investment revenues in excess of those budgeted in the amount of \$14,388; 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;

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:

Adjust Revenues/Sources

Local Revenue	15100 Earnings on Investments	\$14,388
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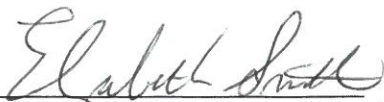
Increase Expenses/Applications

Undistributed	4700 Building Improvements	\$14,388
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Section 2. This Resolution shall be effective on passage and approval.

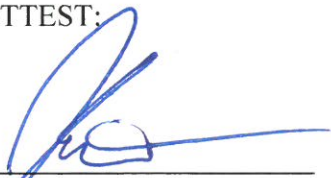
Section 3. The Board Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation and the Office of Business & Financial Services.

Adopted this 27th day of June, 2023.



President, Washoe County School District
Board of Trustees

ATTEST:



Clerk, Washoe County School District
Board of Trustees

WASHOE COUNTY SCHOOL DISTRICT
2016A EXTENDED ROLLOVER BONDS FUND BUDGET COMPARISON
FY 23 CAPITAL PROJECTS AUGMENTED vs FY23 June Amended

	CP Augmented FY23	June Amended FY23	Change
RESOURCES			
Revenue:			
Local Sources:			
Earnings on Investments	\$ -	\$ 14,388	\$ 14,388
Other Local Revenue	-	-	-
	<u>\$ -</u>	<u>\$ 14,388</u>	<u>\$ 14,388</u>
Other Sources:			
Sale of Bonds	\$ -	\$ -	\$ -
Transfers In	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenue	<u>\$ -</u>	<u>\$ 14,388</u>	<u>\$ 14,388</u>
Opening Fund Balance:			
Unassigned	\$ 589,733	\$ 589,733	\$ -
	<u>\$ 589,733</u>	<u>\$ 589,733</u>	<u>\$ -</u>
TOTAL ALL RESOURCES	<u>\$ 589,733</u>	<u>\$ 604,121</u>	<u>\$ 14,388</u>
APPLICATIONS			
Expenditures:			
Central Services	\$ -	\$ -	\$ -
Operations & Maintenance	-	-	-
Transportation	-	-	-
Land Acquisitions	-	-	-
Architecture/Engineering Services	-	-	-
Building Acquisition & Construction	-	-	-
Site Improvements	-	-	-
Building Improvements	589,733	604,121	14,388
	<u>\$ 589,733</u>	<u>\$ 604,121</u>	<u>\$ 14,388</u>
Ending Fund Balance:			
Unassigned	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u>\$ 589,733</u>	<u>\$ 604,121</u>	<u>\$ 14,388</u>

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 23-015
A RESOLUTION TO AUGMENT THE 2022-2023 BUDGET OF THE WASHOE COUNTY
SCHOOL DISTRICT DEBT SERVICE FUND**

WHEREAS, total resources of the Washoe County School District Debt Service Fund has sufficient available resources consisting of ad valorem revenues in excess of those budgeted in the amount of \$170,182, and an unbudgeted transfer from the Government Services Tax Fund in the amount of \$4,268; and

WHEREAS, the Washoe County School District Debt Service Fund has the need for appropriation authority for unbudgeted interest payments on long and medium-term debt; and

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

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

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

Adjust Revenues/Sources

Local Revenue	11100 Ad Valorem Tax Revenue	\$170,182
Transfer In	52000 Transfer from Government Services Tax Fund	\$4,268

Increase Expenses/Applications

Expenditure	68320 Interest – Long-Term	\$170,182
Expenditure	68320 Interest – Medium-Term	\$4,268

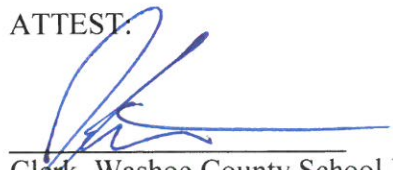
Section 2. This Resolution shall be effective on passage and approval.

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 27th day of June, 2023.



President, Washoe County School District
Board of Trustees

ATTEST:


Clerk, Washoe County School District
Board of Trustees

**WASHOE COUNTY SCHOOL DISTRICT
DEBT SERVICE FUND BUDGET COMPARISON
FY 23 FINAL vs FY 23 JUNE AMENDED BUDGET**

	Final FY23	June Amended FY23	Change
RESOURCES			
Combined Bonds:			
Ad Valorem Taxes	\$ 76,303,802	\$ 76,473,984	\$ 170,182
Proceeds of Refunding Bonds	-	-	-
Premiums on Bonds Sold	-	-	-
Earnings on Investments	625,160	625,160	-
Interest Subsidy	748,044	748,044	-
Subtotal - Combined Bonds	\$ 77,677,006	\$ 77,847,188	\$ 170,182
Opening Fund Balance	\$ 57,501,597	\$ 57,501,597	\$ -
Medium-Term Financing			
Transfer in From General Fund	\$ -	\$ -	\$ -
Transfer In From Gov't Service Tax Fund	2,276,714	2,280,982	4,268
Subtotal - Medium Term Financing	\$ 2,276,714	\$ 2,280,982	\$ 4,268
TOTAL RESOURCES	\$ 137,455,317	\$ 137,629,767	\$ 174,450
APPLICATIONS			
Combined Bonds			
Principal - Regular Debt	\$ 41,890,000	\$ 41,890,000	\$ -
Interest - Regular Debt	21,943,977	23,174,694	1,230,717
Refunds - Incline Village	1,138,883	592,768	(546,115)
Interest - Incline Village	1,081,939	567,519	(514,420)
Other Costs	15,000	15,000	-
Bond Issuance Costs	-	-	-
Payments - Refunded Debt	-	-	-
Subtotal Combined Bonds	\$ 66,069,799	\$ 66,239,981	\$ 170,182
Ending Fund Balance	\$ 64,608,804	\$ 64,608,804	\$ -
Medium-Term Financing:			
Principal	\$ 2,189,000	\$ 2,189,000	\$ -
Interest	87,714	91,982	4,268
Subtotal Medium-Term Financing	\$ 2,276,714	\$ 2,280,982	\$ 4,268
Transfer to Property Tax Capital Projects Fund	\$ 4,500,000	\$ 4,500,000	\$ -
TOTAL APPLICATIONS	\$ 137,455,317	\$ 137,629,767	\$ 174,450