



### Agenda Item Details

Meeting	Dec 10, 2019 - 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.
Subject	4.01 DISCUSSION, PRESENTATION, AND POSSIBLE ACTIONS REGARDING THE ADOPTION OF WASHOE COUNTY SCHOOL DISTRICT BOARD RESOLUTION 19-017, A RESOLUTION TO AUGMENT THE FISCAL YEAR 2019-20 BUDGET, AND APPROVAL OF AUGMENTATION AND TRANSFERS AND CONTINGENCY TRANSFERS FOR THE FISCAL YEAR 2019-20 BUDGET (FOR POSSIBLE ACTION)
Type	Action
Recommended Action	The Board of Trustees adopts Washoe County School District Board Resolution 19-017, A Resolution to Augment the Fiscal Year 2019-20 Budget, approves budget transfers as proposed and approves contingency transfers.

#### 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 27, 2018

**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.

Washoe County School District Board Resolution 19-017, A Resolution to Augment the Fiscal Year 2019-20 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.

#### **PREVIOUS BOARD ACTION:**

**Dates:** June 25, 2019

**Related Action:** [The Board of Trustees approved the Fiscal Year 2019-20 Amended Final Budget as proposed on the attached funding schedules and Department of Taxation Forms.](#)

#### **ATTACHMENTS:**

Attachment A – Board Resolution 19-017

Attachment B – Narrative explaining transfers and changes for the 2019-20 budget and schedules comparing the Fiscal Year 2019-2 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 – Budgeting](#)

**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.

**INTERIM SUPERINTENDENT'S RECOMMENDATION:** That the Board of Trustees adopts Washoe County School District Board Resolution 19-017, A Resolution to Augment the Fiscal Year 2019-20 Budget, approves budget transfers as proposed and approves contingency transfers.

[Attachment A - Board Resolution 19-017.pdf \(112 KB\)](#)

[Attachment B - Narrative and Fund Schedules for FY20 December Aug Bgt.pdf \(1,360 KB\)](#)

#### **Motion & Voting**

The Board of Trustees adopts Washoe County School District Board Resolution 19-017, A Resolution to Augment the Fiscal Year 2019-20 Budget, approves budget transfers as proposed and approves contingency transfers.

Motion by Malena Raymond, second by Ellen Minetto.

Final Resolution: Motion Carries

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

**WASHOE COUNTY SCHOOL DISTRICT  
BOARD RESOLUTION 19-017  
RESOLUTION TO AUGMENT THE 2019-20 BUDGET  
OF THE WASHOE COUNTY SCHOOL DISTRICT**

WHEREAS, the General Fund is being augmented by \$5,882,287 by increased local revenue, DSA apportionment and opening fund balance and decreased State special appropriations and there is a need to apply this overall increase; and

WHEREAS, the Building & Sites Fund is being augmented by \$989,431 by increased local revenue and opening fund balance and there is a need to apply this increase; and

WHEREAS, the Capital Projects Fund is being augmented by \$184,265,793 by increased local revenue, sale of bonds and opening fund balance and there is a need to apply this increase; and

WHEREAS, the Special Education Fund is being augmented by \$801,018 by increased revenues and transfers in and there is a need to apply this increase; and

WHEREAS, the Class Size Reduction Fund is being augmented by \$319,882 by increased revenues and there is a need to apply this increase;

Now, therefore it is hereby RESOLVED, that the Washoe County School District shall augment its Fiscal Year 2019-20 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 Angela Taylor shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED AND APPROVED the 10<sup>th</sup> day of December 2019.

AYES: Sacqueline Calvert NAYES: \_\_\_\_\_  
Andrew Caudill \_\_\_\_\_  
Katy Simon Holland \_\_\_\_\_  
Ellen Minetto \_\_\_\_\_  
Malena Raymond \_\_\_\_\_  
Angela D. Taylor \_\_\_\_\_

Attest: Angela D. Taylor  
Clerk

By: Katy Simon Holland  
President

## **WASHOE COUNTY SCHOOL DISTRICT – FY2019-20 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 an increase in other local revenue, DSA revenue and opening fund balances and a decrease for State special appropriations. 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 indicates the increased assigned opening fund balances for encumbrances of \$1,460,365 and for carryover of general supply appropriations of \$260,241 and have been applied to various expenditures and the special education fund transfer categories. Encumbrances are prior year purchase orders for which the goods or services have actually been received in the current fiscal year. Schools are allowed to carryover unused budget from the prior year for use in the current year.

Column I shows the changes to the FY20 opening fund balance for inventory of (-\$52,241) and the unassigned portion of fund balance (\$3,767,516). This is done to reflect the fact that the General Fund's ending fund balance for FY19 was higher than what was estimated when the FY20 budget was prepared. These changes are applied to the ending fund balance for the same categories.

Column K reflects various revenue changes. The change for the increase in other local revenue of \$600,000 is from the NV Energy customer service agreement and is being applied to: the regular instruction category (\$200,000) to provide for computer replacement; the student support category (\$100,000) to assist with suicide prevention; and to increase the contingency account (\$300,000).

The increase to the DSA Apportionment is due to an enrollment increase of 76 students and is mostly offset by the amount the District pays to charter schools for outside revenues due to an increase in charter enrollment (5,056 versus projected of 4,769). The net increase of \$76,663 is being applied to the regular instruction category to provide school funding for enrollment increases.

The Final Budget used flat enrollment based on our FY19 budgeted enrollment. The changes as compared to the Final Budget are shown below.

	<u>Final Budget</u>	<u>1<sup>st</sup> Qtr ADE</u>	<u>Change</u>
Weighted Enrollment	63,555.4	63,631.19	75.79
Basic Per Pupil Amount	\$6,034	\$6,034	0
Total Basic Support	\$383,493,284	\$383,950,600	\$457,316
Less LSST	(218,447,651)	(218,447,651)	0
Less 1/3 Ad Valorem Tax	(38,990,285)	(38,990,285)	0
Less Charter School Revenue	(6,969,562)	(7,350,215)	(380,653)
Less SB344 Adjustment	(75,838)	(75,838)	0
Quarterly ADE Adjustment	(200,000)	(200,000)	0
DSA Apportionment	<u>\$118,809,948</u>	<u>\$118,886,611</u>	<u>(\$76,663)</u>

The change to State special appropriations revenue is related to SB551, which appropriated funds to Districts for general operating purposes. A portion of these funds were determined to be available to charter schools and the decrease of \$230,257 is for that purpose. The amount is being offset by the ending fund balance.

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

Column O reflects a \$197,315 contingency transfer as follows:

- \$60,000 to the General Administration category
- \$101,315 to the Operation and Maintenance category
- \$36,000 for the Special Education Transfer

The transfer to the general administration category is to provide for the superintendent search recently approved by the Board. A transfer of \$56,315 to operation and maintenance is for a school safety specialist (effective January), which is mandated by recent legislation while \$45,000 is for deep cleaning related to viral outbreaks. The \$36,000 for special education is needed to pay for a portion of the Pathways to Independence contract.

Column Q reflects the restoration of the Early Separation Incentive Plan (ESIP) benefit for two bargaining units. The final amended budget removed funding for ESIP in anticipation of eliminating or repurposing this benefit away, but we were only able to reach agreement with two of the four units receiving the benefit.

**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 local sources related to cell tower leases and opening fund balance and will provide expenditure authority for general building maintenance costs as well 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 include \$60,000 in other local revenue which will be used to purchase body cameras for school police, \$500,000 for sale of bonds for the Verdi Waterline Bond and opening fund balance of \$183.7 million. The additional opening balance will be utilized 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.

The State funding was \$730,261 more than anticipated and is being applied to the instructional salary and benefits to provide for additional support. The increase to the transfer from the General Fund is related to the contingency transfer for Pathways to Independence (\$36,000), encumbrances (\$33,651) and carryover/enrollment adjustment for Picollo school (\$1,106). 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.

**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 increase of \$319,882 is for actual funding versus estimated funding.

**WASHOE COUNTY SCHOOL DISTRICT  
GENERAL FUND BUDGET COMPARISON  
FY 20 FINAL vs FY 20 DECEMBER AUGMENTED BUDGET**

	<u>Final FY20</u>	<u>December Aug FY20</u>	<u>Change</u>
<b>RESOURCES</b>			
<b>Local Sources:</b>			
Ad Valorem Tax	\$ 116,970,855	\$ 116,970,855	\$ -
L.S.S.T.	218,447,651	218,447,651	0
Franchise Taxes	250,000	250,000	0
Government Services Tax	21,315,759	21,315,759	0
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	1,600,000	600,000
Indirect Cost Revenue	1,750,000	1,750,000	0
Salary Reimbursements	1,500,000	1,500,000	0
	<u>\$ 363,625,265</u>	<u>\$ 364,225,265</u>	<u>\$ 600,000</u>
<b>State Sources:</b>			
DSA Apportionments	\$ 118,809,948	\$ 118,886,611	\$ 76,663
Special Appropriations	5,294,592	5,064,335	(230,257)
	<u>\$ 124,104,540</u>	<u>\$ 123,950,946</u>	<u>\$ (153,594)</u>
<b>Federal Sources:</b>			
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>
<b>Other Sources:</b>			
Sale of Fixed Assets	\$ 80,000	\$ 80,000	\$ -
Lease Proceeds	0	0	0
	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ -</u>
<b>Opening Fund Balance:</b>			
Nonspendable Inventory	\$ 1,283,456	\$ 1,231,215	\$ (52,241)
Assigned for:			
Encumbrances	0	1,460,365	1,460,365
General Supply Carryover	0	260,241	260,241
Unassigned	34,996,591	38,764,107	3,767,516
	<u>\$ 36,280,047</u>	<u>\$ 41,715,928</u>	<u>\$ 5,435,881</u>
<b>TOTAL RESOURCES</b>	<u><u>\$ 524,579,852</u></u>	<u><u>\$ 530,462,139</u></u>	<u><u>\$ 5,882,287</u></u>

**WASHOE COUNTY SCHOOL DISTRICT  
GENERAL FUND BUDGET COMPARISON  
FY 20 FINAL vs FY 20 DECEMBER AUGMENTED BUDGET**

	<b><u>Final FY20</u></b>	<b><u>December Aug FY20</u></b>	<b><u>Change</u></b>
<b>APPLICATIONS</b>			
<b>Expenditures:</b>			
Instruction	\$ 223,501,974	\$ 225,904,693	\$ 2,402,719
Special Programs	4,934,152	4,957,985	23,833
Vocational Programs	5,819,401	5,823,574	4,173
Other Instructional Programs	13,591,112	13,591,447	335
Co/Extra - Curricular Programs	4,513,212	4,520,836	7,624
Student Support Services	34,493,724	34,627,224	133,500
Instruction Support Services	15,711,982	15,730,669	18,687
General Administration	6,263,338	6,370,038	106,700
School Administration	39,645,510	39,718,911	73,401
Central Services	25,324,381	25,376,142	51,761
Operation and Maintenance	51,794,847	52,233,481	438,634
Student Transportation	16,492,865	16,512,414	19,549
	<u>\$ 442,086,499</u>	<u>\$ 445,367,415</u>	<u>\$ 3,280,916</u>
<b>Other Financing Uses:</b>			
Special Education Transfer	45,284,749	45,355,506	70,757
Contingency	928,557	1,031,242	102,685
	<u>\$ 46,213,306</u>	<u>\$ 46,386,748</u>	<u>\$ 173,442</u>
<b>Ending Fund Balance:</b>			
Nonspendable Inventory	\$ 1,283,456	\$ 1,231,215	(52,241)
Unassigned	34,996,591	37,476,761	2,480,170
	<u>\$ 36,280,047</u>	<u>\$ 38,707,976</u>	<u>\$ 2,427,929</u>
<b>TOTAL APPLICATIONS</b>	<u><u>\$ 524,579,852</u></u>	<u><u>\$ 530,462,139</u></u>	<u><u>\$ 5,882,287</u></u>
	0	0	



**WASHOE COUNTY SCHOOL DISTRICT  
BUILDING AND SITES FUND  
FY 20 FINAL vs FY 20 DECEMBER AUGMENTED BUDGET**

	<u>Final FY20</u>	<u>December Aug FY20</u>	<u>Change</u>
<b>RESOURCES</b>			
<b>Revenue:</b>			
<b>Local Sources:</b>			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue-Rent	100,000	135,000	35,000
	<u>\$ 100,000</u>	<u>\$ 135,000</u>	<u>\$ 35,000</u>
<b>State Sources:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Federal Sources:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Other Sources:</b>			
Transfers In	\$ -	\$ -	\$ -
Sale of Assets	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Revenue</b>	<u>\$ 100,000</u>	<u>\$ 135,000</u>	<u>\$ 35,000</u>
<b>Opening Fund Balance:</b>			
Restricted	<u>\$ 100,000</u>	<u>\$ 1,054,431</u>	<u>\$ 954,431</u>
<b>TOTAL ALL RESOURCES</b>	<u><u>\$ 200,000</u></u>	<u><u>\$ 1,189,431</u></u>	<u><u>\$ 989,431</u></u>
<b>APPLICATIONS</b>			
<b>Expenditures:</b>			
Business Support	\$ -	\$ -	\$ -
Central Support	-	-	-
Land Acquisitions	-	6,886	6,886
Architecture/Engineering Svcs	25,000	484,771	459,771
Building Acquisition & Const	-	-	-
Site Improvments	25,000	175,000	150,000
Building Improvements	50,000	387,774	337,774
	<u>\$ 100,000</u>	<u>\$ 1,054,431</u>	<u>\$ 954,431</u>
<b>Other Financing Uses:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Ending Fund Balance:</b>			
Restricted	<u>\$ 100,000</u>	<u>\$ 135,000</u>	<u>\$ 35,000</u>
<b>TOTAL APPLICATIONS</b>	<u><u>\$ 200,000</u></u>	<u><u>\$ 1,189,431</u></u>	<u><u>\$ 989,431</u></u>

**WASHOE COUNTY SCHOOL DISTRICT**  
**CAPITAL PROJECTS FUND BUDGET COMPARISON**  
**FY 20 FINAL vs FY 20 DECEMBER AUGMENTED BUDGET**

	<u>Final FY20</u>	<u>December Aug FY20</u>	<u>Change</u>
<b>RESOURCES</b>			
<b>Revenue:</b>			
<b>Local Sources:</b>			
Sales Tax	\$ 48,628,238	\$ 48,628,238	\$ -
Gov't Svcs Tax	5,521,322	5,521,322	-
Other Local Revenue	110,000	170,000	60,000
	<u>\$ 54,259,560</u>	<u>\$ 54,319,560</u>	<u>\$ 60,000</u>
<b>State Sources:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Federal Sources:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Other Sources:</b>			
Sale of Bonds	362,300,000	362,800,000	500,000
Premium on Bonds Sold	4,092,824	4,092,824	-
	<u>\$ 366,392,824</u>	<u>\$ 366,892,824</u>	<u>\$ 500,000</u>
<b>Total Revenue</b>	<u>\$ 420,652,384</u>	<u>\$ 421,212,384</u>	<u>\$ 560,000</u>
<b>Opening Fund Balance:</b>			
Assigned	\$ -	\$ -	\$ -
Restricted	19,888,683	203,594,476	183,705,793
	<u>\$ 19,888,683</u>	<u>\$ 203,594,476</u>	<u>\$ 183,705,793</u>
<b>TOTAL ALL RESOURCES</b>	<u><u>\$ 440,541,067</u></u>	<u><u>\$ 624,806,860</u></u>	<u><u>\$ 184,265,793</u></u>
<b>APPLICATIONS</b>			
<b>Expenditures:</b>			
Central Services	\$ 8,587,902	\$ 10,325,753	\$ 1,737,851
Operations & Maintenance	180,000	626,402	446,402
Transportation	2,300,000	2,557,891	257,891
Land Acquisitions	62,000,000	42,756,849	(19,243,151)
Architecture/Engineering Svcs	21,445,807	36,949,721	15,503,914
Building Acquisition & Const	233,600,000	330,732,497	97,132,497
Site Improvments	2,945,000	33,994,637	31,049,637
Building Improvements	45,309,984	98,989,904	53,679,920
	<u>\$ 376,368,693</u>	<u>\$ 556,933,654</u>	<u>\$ 180,564,961</u>
<b>Transfer to Debt Service Fund</b>	<u>\$ 48,310,867</u>	<u>\$ 48,310,867</u>	<u>\$ -</u>
<b>Ending Fund Balance:</b>			
Assigned	\$ -	\$ -	\$ -
Restricted	15,861,507	19,562,339	3,700,832
	<u>\$ 15,861,507</u>	<u>\$ 19,562,339</u>	<u>\$ 3,700,832</u>
<b>TOTAL APPLICATIONS</b>	<u><u>\$ 440,541,067</u></u>	<u><u>\$ 624,806,860</u></u>	<u><u>\$ 184,265,793</u></u>

**WASHOE COUNTY SCHOOL DISTRICT  
SPECIAL EDUCATION FUND BUDGET COMPARISON  
FY 20 FINAL vs FY 20 DECEMBER AUGMENTED BUDGET**

	<u>Final FY20</u>	<u>December Aug FY20</u>	<u>Change</u>
<b>RESOURCES</b>			
State Sources:	\$ 31,851,397	\$ 32,581,658	\$ 730,261
Transfers In	<u>\$ 45,284,749</u>	<u>\$ 45,355,506</u>	<u>\$ 70,757</u>
<b>TOTAL RESOURCES</b>	<u><b>\$ 77,136,146</b></u>	<u><b>\$ 77,937,164</b></u>	<u><b>\$ 801,018</b></u>
<b>APPLICATIONS</b>			
Expenditures:			
Instruction	\$ 48,721,818	\$ 49,811,672	\$ 1,089,854
Student Support Services	15,138,922	15,415,563	276,641
Instruction Support Services	2,752,041	2,422,271	(329,770)
General Administration	638,390	598,119	(40,271)
School Administration	910,985	879,908	(31,077)
Central Services	179,895	266,688	86,793
Operation and Maintenance	74,687	79,578	4,891
Student Transportation	<u>8,719,408</u>	<u>8,463,365</u>	<u>(256,043)</u>
<b>TOTAL APPLICATIONS</b>	<u><b>\$ 77,136,146</b></u>	<u><b>\$ 77,937,164</b></u>	<u><b>\$ 801,018</b></u>

**WASHOE COUNTY SCHOOL DISTRICT  
CLASS SIZE REDUCTION FUND BUDGET COMPARISON  
FY 20 FINAL vs FY 20 DECEMBER AUGMENTED BUDGET**

	<u>Final FY20</u>	<u>December Aug FY20</u>	<u>Change</u>
<b>RESOURCES</b>			
Revenue:			
State	\$ 18,748,043	\$ 19,067,925	\$ 319,882
Other	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Revenue</b>	<u><b>\$ 18,748,043</b></u>	<u><b>\$ 19,067,925</b></u>	<u><b>\$ 319,882</b></u>
Transfers In	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>TOTAL ALL RESOURCES</b>	<u><b>\$ 18,748,043</b></u>	<u><b>\$ 19,067,925</b></u>	<u><b>\$ 319,882</b></u>
<b>APPLICATIONS</b>			
Expenditures by Function:			
Instruction	\$ 18,748,043	\$ 19,067,925	\$ 319,882
Transfer To Other Funds	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL APPLICATIONS</b>	<u><b>\$ 18,748,043</b></u>	<u><b>\$ 19,067,925</b></u>	<u><b>\$ 319,882</b></u>

	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
1	<b>WASHOE COUNTY SCHOOL DISTRICT</b>																		
2	<b>GENERAL FUND DECEMBER AUGMENTED BUDGET</b>																		
3	<b>FISCAL YEAR 2019-20</b>																		
4																			
5		<b>FY20</b>	<b>Fund Balance</b>	<b>Encumbrance</b>	<b>Opening</b>	<b>Revenue</b>	<b>Budget</b>	<b>Contingency</b>	<b>Restore</b>	<b>Total</b>	<b>FY20 Augmented</b>								
6		<b>Final Budget</b>	<b>Carryover</b>		<b>Fund Balance</b>	<b>Adjustments</b>	<b>Transfers</b>	<b>Transfers</b>	<b>ESIP</b>	<b>Changes</b>	<b>Budget</b>								
7	<b>RESOURCES</b>																		
8	<b>Local Sources:</b>																		
9	Ad Valorem Tax	\$ 116,970,855								\$ -	\$ 116,970,855								
10	L.S.S.T.	218,447,651								0	218,447,651								
11	Franchise Taxes	250,000								0	250,000								
12	Government Services Tax	21,315,759								0	21,315,759								
13	Rev In Lieu of Taxes	185,000								0	185,000								
14	Regular Tuition	256,000								0	256,000								
15	Summer School	20,000								0	20,000								
16	Other Tuition	40,000								0	40,000								
17	Transportation	620,000								0	620,000								
18	Earnings on Investments	1,000,000								0	1,000,000								
19	Student Activities Revenue	270,000								0	270,000								
20	Other Local Revenue	1,000,000				600,000				600,000	1,600,000								
21	Indirect Cost Revenue	1,750,000								0	1,750,000								
22	Salary Reimbursements	1,500,000								0	1,500,000								
23		\$ 363,625,265	\$ -	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 364,225,265								
24	<b>State Sources:</b>																		
25	DSA Apportionments	\$ 118,809,948				\$ 76,663		\$ -	\$ -	\$ 76,663	\$ 118,886,611								
26	Special Appropriations	5,294,592				(230,257)				(230,257)	5,064,335								
27		\$ 124,104,540	\$ -	\$ -	\$ (153,594)	\$ -	\$ -	\$ -	\$ -	\$ (153,594)	\$ 123,950,946								
28	<b>Federal Sources:</b>																		
29	Forest Reserve	\$ 25,000								\$ -	\$ 25,000								
30	E-Rate Refund	300,000								0	300,000								
31	Impact Aid	165,000								0	165,000								
32		\$ 490,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490,000								
33	<b>Other Sources:</b>																		
34	Sale of Fixed Assets	\$ 80,000			\$ -					\$ -	\$ 80,000								
35	Lease Proceeds	0			0					0	0								
36		\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000								
37	<b>Opening Fund Balance:</b>																		
38	Nonspendable Inventory	\$ 1,283,456			\$ (52,241)					\$ (52,241)	\$ 1,231,215								
39	Assigned for:																		
40	Encumbrances	0	1,460,365							1,460,365	1,460,365								
41	General Supply Carryover	0	260,241							260,241	260,241								
42	Unassigned	34,996,591			3,767,516					3,767,516	38,764,107								
43		\$ 36,280,047	\$ 1,720,606	\$ 3,715,275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,435,881	\$ 41,715,928								
44																			
45	<b>TOTAL RESOURCES</b>	<b>\$ 524,579,852</b>	<b>\$ 1,720,606</b>	<b>\$ 3,715,275</b>	<b>\$ 446,406</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,882,287</b>	<b>\$ 530,462,139</b>								
46																			

	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 2019-20																				
4					FY20	Fund Balance	Opening	Revenue	Budget	Contingency	Restore	Total	FY20 Augmented								
5					Final Budget	Encumbrance	Fund Balance	Adjustments	Transfers	Transfers	ESIP	Changes	Budget								
6						Carryover															
47	APPLICATIONS																				
48	Expenditures:																				
49	Regular Instruction				\$ 223,501,974	\$ 1,180,598		\$ 276,481	\$ (111,449)		\$ 1,057,089	\$ 2,402,719	\$ 225,904,694								
50	Special Programs				4,934,152	23,833						23,833	4,957,985								
51	Vocational Programs				5,819,401	3,172			1,001			4,173	5,823,574								
52	Other Instructional Programs				13,591,112	335						335	13,591,447								
53	Co/Extra - Curricular Programs				4,513,212	3,400			4,224			7,624	4,520,836								
54	Student Support Services				34,493,724	40,745		100,000	(7,246)			133,499	34,627,223								
55	Instruction Support Services				15,711,982	49,180			(30,492)			18,688	15,730,670								
56	General Administration				6,263,338	11,586			35,114	60,000		106,700	6,370,038								
57	School Administration				39,645,510	0			73,401			73,401	39,718,911								
58	Central Services				25,324,381	47,571			4,190			51,761	25,376,142								
59	Operation and Maintenance				51,794,847	302,486			34,833	101,315		438,634	52,233,481								
60	Student Transportation				16,492,865	23,125			(3,576)			19,549	16,512,414								
61					\$ 442,086,499	\$ 1,686,031	\$ -	\$ 376,481	\$ -	\$ 161,315	\$ 1,057,089	\$ 3,280,916	\$ 445,367,415								
62																					
63	Other Financing Uses:																				
64	Special Education Transfer				\$ 45,284,749	\$ 34,575		\$ 182		\$ 36,000		\$ 70,757	\$ 45,355,506								
65	Contingency				928,557			300,000		(197,315)		102,685	1,031,242								
66					\$ 46,213,306	\$ 34,575	\$ -	\$ 300,182	\$ -	\$ (161,315)	\$ -	\$ 173,442	\$ 46,386,748								
67																					
68	Ending Fund Balance:																				
69	Nonspendable Inventory				\$ 1,283,456		\$ (52,241)					\$ (52,241)	\$ 1,231,215								
70																					
71	Unassigned				34,996,591		3,767,516	(230,257)			(1,057,089)	2,480,170	37,476,761								
72					\$ 36,280,047	\$ -	\$ 3,715,275	\$ (230,257)	\$ -	\$ -	\$ (1,057,089)	\$ 2,427,929	\$ 38,707,976								
73																					
74					\$ 524,579,852	\$ 1,720,606	\$ 3,715,275	\$ 446,406	\$ -	\$ -	\$ -	\$ 5,882,287	\$ 530,462,139								
75																					