

WASHOE COUNTY SCHOOL DISTRICT
Reno, Nevada

REGULAR MEETING OF THE BOARD OF TRUSTEES

December 12, 2017

TITLE: ADOPTION OF BOARD RESOLUTION 17-012, A RESOLUTION TO AUGMENT THE FISCAL YEAR 2017-18 BUDGET, AND APPROVAL OF AUGMENTATION AND TRANSFERS FOR THE FISCAL YEAR 2017-18 BUDGET (FOR POSSIBLE ACTION)

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 29, 2017

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 and budget transfers for various funds of the District.

Board Resolution 17-012, A Resolution to Augment the Fiscal Year 2017-18 Budget, along with schedules and narrative explaining specific changes, are attached as part of this agenda item.

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 upon the recommendation of the person designated to administer the budget.

PREVIOUS BOARD ACTION:

Dates: June 27, 2017

Related Action: [The Board of Trustees approved the Amended Final Budget for Fiscal Year 2017-18, as indicated in the background information and the fund schedule.](#)

ATTACHMENTS:

Attachment A – Board Resolution 17-012

Attachment B – Narrative explaining transfers and changes for the 2017-18 budget and schedules comparing the Fiscal Year 2017-18 final budget to the augmented budget.

STRATEGIC PLAN: The District's budget supports all five goals of *Envision WCCSD 2015*.

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.

SUPERINTENDENT'S RECOMMENDATION: That the Board of Trustees adopts Board Resolution 17-012, A Resolution to Augment the Fiscal Year 2017-18 Budget, and approves budget transfers as proposed.

**WASHOE COUNTY SCHOOL DISTRICT
BOARD RESOLUTION 17-012
RESOLUTION TO AUGMENT THE 2017-18 BUDGET
OF THE WASHOE COUNTY SCHOOL DISTRICT**

WHEREAS, the General Fund is being augmented by \$12,413,910 by decreased DSA apportionment, increased State special appropriations, lease proceeds and increased opening fund balance and there is a need to apply this overall increase; and

WHEREAS, the Building & Sites Fund is being augmented by \$614,314 by increased opening fund balance and there is a need to apply this increase; and

WHEREAS, the Capital Projects Fund is being augmented by \$305,930,073 by sale of bonds and increased opening fund balance and there is a need to apply this increase; and

WHEREAS, the Special Revenue Fund is being augmented by \$1,949,240 by increased opening fund balance and there is a need to apply this increase; and

WHEREAS, the Special Education Fund is being augmented by \$1,972,823 by increased revenues and decreased transfers in and there is a need to apply this overall increase;

Now, therefore it is hereby RESOLVED, that the Washoe County School District shall augment its Fiscal Year 2017-18 budget by appropriating the revenues and opening fund balances cited above, thereby increasing or reducing its appropriations by the amounts cited above. A detailed schedule is attached to this Resolution and by reference is made a part thereof.

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

PASSED, ADOPTED AND APPROVED the 12th day of December 2017.

AYES: Deborah Feenster NAYES: _____
M. Veronica Frenkel _____
Katy Simon Holland _____
Scott Kelley _____
John Mayer _____
Malena Raymond _____
Angela D. Taylor _____

Attest: Scott Kelly
Clerk

ABSENT: _____
By: Angela D. Taylor
President

WASHOE COUNTY SCHOOL DISTRICT – FY2017-18 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 Revenue Fund and Special Education Fund. In addition, transfers between functional accounts have been made for the General and Special Education Funds. A description of the various changes to each fund follows.

GENERAL FUND (Page 4 & 5)

The General Fund is being augmented to reflect opening fund balances, a decrease in DSA revenue, an increase in State special appropriations and an increase for lease proceeds. In addition, transfers have been made related to routine operations of the District. The increased resources for opening fund balance for inventory, encumbrances, general supply carryover, per pupil funding and budget uncertainties are simply being applied to the appropriate expenditure category while the increase for balancing the subsequent year's budget is being applied to the ending fund balance. The decrease for DSA apportionment is offset by an increase in State special appropriations while the increase for lease proceeds is applied to the student transportation category.

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 10 and 11) is provided detailing the specific changes to each expenditure category.

Column Q of pages 10 and 11 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 and M and O.

Column G indicates the increase for inventory of \$53,526 which is simply applied to the ending fund balance for inventory (orange highlight). The increases for encumbrances of \$676,911 and for carryover of general supply appropriations of \$1,715,616 have been applied to the various expenditure categories while the increase to address per pupil funding and enrollment of \$1,596,120 has been applied to the general administration category to restore the reduction to the property tax lawsuit allocation made as part of the District's amended final budget (purple highlight). The increase for budget uncertainties of \$3,271,737 has been applied to the contingency account and can be used later in the year to mitigate unforeseen circumstances (green highlight). The increase for balancing the subsequent year's budget of \$2,000,000 is being applied to the ending fund balance and can be utilized to assist in resolving next year's budget deficit (blue highlight).

Encumbrances are prior year purchase orders for which the goods or services have actually been received in the current fiscal year. Schools and departments are allowed to carryover unused budget from the prior year for use in the current year.

Column I reflects the increase for installment lease/purchase proceeds of \$3,100,000 and the amount is added to the transportation category to purchase new buses and replacement vehicles (yellow highlight). The DSA apportionment decrease of -\$2,860,916 is due to enrollment being less than anticipated and is offset by additional State special appropriation funding of \$1,679,139 for a correction to our per pupil funding and by a \$1,181,777 increase for unused State full day kindergarten funds from the prior year. A summary of the DSA change is reflected below.

The DSA apportionment decrease is due to actual enrollment being less than projected, charter school enrollment being more than anticipated and an offset to a contingency for quarterly Average Daily Enrollment (ADE).

While the Tentative Budget was based on flat enrollment, it was decided that the Final Budget should factor in one-half of our demographer's anticipated enrollment growth. Unfortunately, this anticipated growth did not materialize and results in a decrease to our Distributed School Account (DSA) apportionment. In addition, charter school enrollment increased 205 pupils beyond projections and also impacted the DSA. The net impact to district and charter enrollments is offset by additional State special appropriations along with an adjustment of our ADE contingency offset.

	<u>Final Budget</u>	<u>1st Qtr ADE</u>	<u>Change</u>
Weighted Enrollment	64,040.0	63,555.38	(484.6)
Basic Per Pupil Amount	\$5,677	\$5,677	0
Total Basic Support	\$363,555,080	\$360,803,892	(\$2,751,188)
Less LSST	(192,019,989)	(192,019,989)	0
Less 1/3 Ad Valorem Tax	(35,566,377)	(35,566,377)	0
Less Charter School Revenue	(4,821,011)	(5,334,885)	(513,874)
Less SB344 Adjustment	(75,838)	(75,838)	0
Add RDA Offset	220,000	220,000	0
Property Tax Lawsuit Offset	1,734,689	1,734,689	0
Quarterly ADE Adjustment	(1,200,000)	(795,854)	404,146
DSA Apportionment	<u>\$131,826,554</u>	<u>\$128,965,638</u>	<u>(\$2,860,916)</u>

Column K reflects salary transfers to align the budget with the most recent salary projections. The projections include new negotiated items for various bargaining units plus the natural nuances related to changeover of personnel. Overall the District is within initial projections.

Column M reflects the net transfers to and transfers from that have been previously reported to the Board from July to October while Column O reflects November transfers.

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 the 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. \$200 million in new WC-1 Sales Tax bonds (plus bond premium of \$15.5 million) were issued and the opening fund balance increase of \$87.4 million is for unspent rollover budget from the prior year and \$2.9 million is from Government Service Tax Fund. The existing funds will be utilized to continue Board directed projects related to bond proceeds (paving, fencing, architecture and engineering services, capital renewal, revitalizations and signature academies) while the new rollover and WC-1 funds will primarily be used for building new schools, land purchases, overcrowding relief, safety & security and capital renewal.

SPECIAL REVENUE FUND (Page 8)

This fund accounts for the District's resources and expenditures for all grants, adult education, other non-general fund special state appropriations, other special revenues and e-rate proceeds. The fund is being augmented to reflect e-rate revenue and opening fund balance. The e-rate funds will be utilized to purchase computer equipment, servers, pay for e-rate consulting, document management system and core internet upgrades.

SPECIAL EDUCATION FUND (Page 9)

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 had not finalized the weighted funding formula at the time the District filed our Amended Final Budget. Since then, the formula was finalized resulting in additional revenue of \$1,972,864. Part of this increase will result in an increased expense for charter school flow through funds and the balance will offset some increased costs related to the revised salary and benefit projections and provide a potential cushion for other possible costs if needed. The transfer in from the General Fund was also decreased slightly by \$41. The various categories also reflect transfers related to updating salary projections which include all new negotiated items for the various bargaining units plus the natural nuances related to changeover of personnel.

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 18 FINAL vs FY 18 DECEMBER AUGMENTED BUDGET**

	<u>Final FY18</u>	<u>December Aug FY18</u>	<u>Change</u>
RESOURCES			
Local Sources:			
Ad Valorem Tax	\$ 106,699,130	\$ 106,699,130	\$ -
L.S.S.T.	192,019,989	192,019,989	0
Franchise Taxes	250,000	250,000	0
Government Services Tax	16,123,905	16,123,905	0
Rev In Lieu of Taxes	185,000	185,000	0
Regular Tuition	256,000	256,000	0
Summer School	61,000	61,000	0
Other Tuition	40,000	40,000	0
Transportation	565,000	565,000	0
Earnings on Investments	420,000	420,000	0
Student Activities Revenue	170,000	170,000	0
Other Local Revenue	838,000	838,000	0
Indirect Cost Revenue	1,700,000	1,700,000	0
Salary Reimbursements	1,500,000	1,500,000	0
	<u>\$ 320,828,024</u>	<u>\$ 320,828,024</u>	<u>\$ -</u>
State Sources:			
DSA Apportionments	\$ 131,826,554	\$ 128,965,638	\$ (2,860,916)
Special Appropriations	5,000,000	7,860,916	2,860,916
	<u>\$ 136,826,554</u>	<u>\$ 136,826,554</u>	<u>\$ -</u>
Federal Sources:			
Forest Reserve	\$ 31,000	\$ 31,000	\$ -
E-Rate Refund	500,000	500,000	0
P.L. 81-874	185,000	185,000	0
	<u>\$ 716,000</u>	<u>\$ 716,000</u>	<u>\$ -</u>
Other Sources:			
Sale of Fixed Assets	\$ 85,000	\$ 85,000	\$ -
Lease Proceeds	0	3,100,000	3,100,000
	<u>\$ 85,000</u>	<u>\$ 3,185,000</u>	<u>\$ 3,100,000</u>
Opening Fund Balance:			
Nonspendable Inventory	\$ 1,141,214	\$ 1,194,740	\$ 53,526
Assigned for:			
Subsequent Year's Expenditures	\$ 9,714,914	\$ 9,714,914	\$ -
Encumbrances	0	676,911	676,911
Carryover of General Supply Appropriatio	0	1,715,616	1,715,616
Outstanding & Unresolved Lawsuits	6,134,119	6,134,119	0
Address Per Pupil Funding & Enrollment	0	1,596,120	1,596,120
Budget Uncertainties FY17 for FY18	0	3,271,737	3,271,737
Balancing the Subsequent Year's Budget (FY18)	17,000,000	17,000,000	0
Balancing the Subsequent Year's Budget (FY19)	0	2,000,000	2,000,000
	<u>\$ 33,990,247</u>	<u>\$ 43,304,157</u>	<u>\$ 9,313,910</u>
TOTAL RESOURCES	<u>\$ 492,445,825</u>	<u>\$ 504,859,735</u>	<u>\$ 12,413,910</u>

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FY 18 FINAL vs FY 18 DECEMBER AUGMENTED BUDGET**

	<u>Final FY18</u>	<u>December Aug FY18</u>	<u>Change</u>
APPLICATIONS			
Expenditures:			
Instruction	\$ 215,565,199	\$ 217,813,643	\$ 2,248,444
Special Programs	5,384,158	5,206,349	(177,809)
Vocational Programs	6,254,605	5,612,784	(641,821)
Other Instructional Programs	13,296,693	13,428,383	131,690
Co/Extra - Curricular Programs	4,061,005	3,894,488	(166,517)
Student Support Services	33,275,047	32,621,403	(653,644)
Instruction Support Services	15,754,582	16,232,028	477,446
General Administration	12,832,074	14,409,625	1,577,551
School Administration	36,650,957	35,626,518	(1,024,439)
Central Services	23,919,765	23,801,994	(117,771)
Operation and Maintenance	48,928,163	49,950,761	1,022,598
Student Transportation	16,434,029	20,846,989	4,412,960
	<u>\$ 432,356,278</u>	<u>\$ 439,444,966</u>	<u>\$ 7,088,688</u>
Other Financing Uses:			
Debt Service Fund Transfer	\$ 2,708,358	\$ 2,708,358	0
Insurance Trust Fund Transfer	1,640,019	1,640,019	0
Special Education Transfer	43,643,620	43,643,579	(41)
Contingency	833,965	4,105,702	3,271,737
	<u>\$ 48,825,962</u>	<u>\$ 52,097,658</u>	<u>\$ 3,271,696</u>
Ending Fund Balance:			
Nonspendable Inventory	\$ 1,141,214	\$ 1,194,740	53,526
Assigned for:			
Outstanding & Unresolved Lawsuits	0	0	0
Subsequent Year's Expenditures	10,122,371	10,122,371	0
Balancing the Subsequent Year's Budget	0	2,000,000	2,000,000
	<u>\$ 11,263,585</u>	<u>\$ 13,317,111</u>	<u>\$ 2,053,526</u>
TOTAL APPLICATIONS	<u><u>\$ 492,445,825</u></u>	<u><u>\$ 504,859,735</u></u>	<u><u>\$ 12,413,910</u></u>
	0	0	

**WASHOE COUNTY SCHOOL DISTRICT
BUILDING AND SITES FUND
FY 18 FINAL vs FY 18 DECEMBER AUGMENTED BUDGET**

	<u>Final FY18</u>	<u>December Aug FY18</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Earnings on Investments	\$ -	\$ -	\$ -
Other Local Revenue-Rent	100,000	100,000	-
	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
State Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources:			
Transfers In	\$ -	\$ -	\$ -
Sale of Assets	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenue	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Opening Fund Balance:			
Reserved	\$ 240,000	\$ 854,314	\$ 614,314
TOTAL ALL RESOURCES	<u><u>\$ 340,000</u></u>	<u><u>\$ 954,314</u></u>	<u><u>\$ 614,314</u></u>
APPLICATIONS			
Expenditures:			
Business Support	\$ -	\$ -	\$ -
Central Support	-	-	-
Land Acquisitions	-	-	-
Architecture/Engineering Svcs	33,000	150,860	117,860
Educational Specs Devel	-	-	-
Building Acquisition & Const	-	-	-
Site Improvments	41,000	162,232	121,232
Building Improvements	166,000	541,222	375,222
	<u>\$ 240,000</u>	<u>\$ 854,314</u>	<u>\$ 614,314</u>
Other Financing Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance:			
Reserved	\$ 100,000	\$ 100,000	\$ -
TOTAL APPLICATIONS	<u><u>\$ 340,000</u></u>	<u><u>\$ 954,314</u></u>	<u><u>\$ 614,314</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND BUDGET COMPARISON
FY 18 FINAL vs FY 18 DECEMBER AUGMENTED BUDGET**

	<u>Final FY18</u>	<u>December Aug FY18</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Gov't Svcs Tax	\$ 3,740,000	\$ 3,740,000	\$ -
Earnings on Investments	-	-	-
Other Local Revenue	-	-	-
	<u>\$ 3,740,000</u>	<u>\$ 3,740,000</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 Bonds	-	215,563,809	215,563,809
	<u>\$ -</u>	<u>\$ 215,563,809</u>	<u>\$ 215,563,809</u>
Total Revenue	<u>\$ 3,740,000</u>	<u>\$ 219,303,809</u>	<u>\$ 215,563,809</u>
Opening Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved	36,718,952	127,085,216	90,366,264
	<u>\$ 36,718,952</u>	<u>\$ 127,085,216</u>	<u>\$ 90,366,264</u>
TOTAL ALL RESOURCES	<u><u>\$ 40,458,952</u></u>	<u><u>\$ 346,389,025</u></u>	<u><u>\$ 305,930,073</u></u>
APPLICATIONS			
Expenditures:			
Central Services	\$ 3,504,891	\$ 5,446,994	\$ 1,942,103
Operation and Maintenance	-	1,062	1,062
Land Acquisitions	1,810,000	55,284,586	53,474,586
Architecture/Engineering Svcs	4,950,166	37,313,313	32,363,147
Building Acquisition & Const	-	151,372,000	151,372,000
Site Improvements	1,599,688	7,059,663	5,459,975
Building Improvements	15,655,408	58,092,590	42,437,182
	<u>\$ 27,520,153</u>	<u>\$ 314,570,208</u>	<u>\$ 287,050,055</u>
Transfer to Debt Service Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved	12,938,799	31,818,817	18,880,018
	<u>\$ 12,938,799</u>	<u>\$ 31,818,817</u>	<u>\$ 18,880,018</u>
TOTAL APPLICATIONS	<u><u>\$ 40,458,952</u></u>	<u><u>\$ 346,389,025</u></u>	<u><u>\$ 305,930,073</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND BUDGET COMPARISON
FY 18 FINAL vs FY 18 DECEMBER AUGMENTED BUDGET**

	<u>Final FY18</u>	<u>December Aug FY18</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local	\$ 5,231,474	\$ 5,231,474	\$ -
State	35,290,050	35,290,050	0
Federal	47,199,141	47,199,141	0
Transfers In	0	0	0
Total Revenue	<u>\$ 87,720,665</u>	<u>\$ 87,720,665</u>	<u>\$ 0</u>
Opening Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved	2,428,286	4,377,526	1,949,240
Total Opening Fund Balance:	<u>\$ 2,428,286</u>	<u>\$ 4,377,526</u>	<u>\$ 1,949,240</u>
TOTAL ALL RESOURCES	<u><u>\$ 90,148,951</u></u>	<u><u>\$ 92,098,191</u></u>	<u><u>\$ 1,949,240</u></u>
APPLICATIONS			
Expenditures by Function:			
Other Instructional Programs	\$ 64,533,989	\$ 64,533,989	\$ -
Special Programs	16,666,877	16,666,877	0
Vocational Programs	3,079,484	3,079,484	0
Adult Education Programs	1,375,000	1,375,000	0
Community Service Programs	668,859	668,859	0
Instructional Programs	530,906	530,906	0
Student Support Services	611,693	611,693	0
Instruction Support Services	38,170	38,170	0
General Administration	746,040	746,040	0
Central Services	314,402	1,080,402	766,000
Operation and Maintenance	24,811	24,811	0
Building Improvements	0	1,066,201	1,066,201
	<u>\$ 88,590,231</u>	<u>\$ 90,422,432</u>	<u>\$ 1,832,201</u>
Other Uses:			
Transfers Out	\$ 0	\$ 0	\$ -
Contingency	0	0	0
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Ending Fund Balance:			
Reserved	\$ 0	\$ 0	\$ -
Unreserved	1,558,720	1,675,759	117,039
	<u>\$ 1,558,720</u>	<u>\$ 1,675,759</u>	<u>\$ 117,039</u>
TOTAL APPLICATIONS	<u><u>\$ 90,148,951</u></u>	<u><u>\$ 92,098,191</u></u>	<u><u>\$ 1,949,240</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL EDUCATION FUND BUDGET COMPARISON
FY 18 FINAL vs FY 18 DECEMBER AUGMENTED BUDGET**

	<u>Final FY18</u>	<u>December Aug FY18</u>	<u>Change</u>
RESOURCES			
State Sources:	\$ 27,177,533	\$ 29,150,397	\$ 1,972,864
Transfers In	<u>\$ 43,643,620</u>	<u>\$ 43,643,579</u>	<u>\$ (41)</u>
TOTAL RESOURCES	<u>\$ 70,821,153</u>	<u>\$ 72,793,976</u>	<u>\$ 1,972,823</u>
APPLICATIONS			
Expenditures:			
Instruction	\$ 45,717,370	\$ 47,360,218	\$ 1,642,848
Student Support Services	13,410,036	13,443,998	33,962
Instruction Support Services	2,113,515	2,106,821	(6,694)
General Administration	555,148	741,884	186,736
School Administration	486,722	583,141	96,419
Central Services	104,290	94,396	(9,894)
Operation and Maintenance	71,844	68,307	(3,537)
Student Transportation	<u>8,362,228</u>	<u>8,395,211</u>	<u>32,983</u>
TOTAL APPLICATIONS	<u>\$ 70,821,153</u>	<u>\$ 72,793,976</u>	<u>\$ 1,972,823</u>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	WASHOE COUNTY SCHOOL DISTRICT																		
2	GENERAL FUND DECEMBER AUGMENTED BUDGET																		
3	FISCAL YEAR 2017-18																		
4																			
5				FY18	Fund Balance	Revenue	S&B	July - October	November	Total	FY18 Prelim								
6				Final Budget	Changes	Changes	Basis Adj	Transfers	Transfers	Changes	Budget								
7	RESOURCES																		
8	Local Sources:																		
9	Ad Valorem Tax			\$ 106,699,130			\$ -	\$ -	\$ -	\$ -	\$ 106,699,130								
10	L.S.S.T.			192,019,989						0	192,019,989								
11	Franchise Taxes			250,000						0	250,000								
12	Government Services Tax			16,123,905						0	16,123,905								
13	Rev In Lieu of Taxes			185,000						0	185,000								
14	Regular Tuition			256,000						0	256,000								
15	Summer School			61,000						0	61,000								
16	Other Tuition			40,000						0	40,000								
17	Transportation			565,000						0	565,000								
18	Earnings on Investments			420,000						0	420,000								
19	Student Activities Revenue			170,000						0	170,000								
20	Other Local Revenue			838,000						0	838,000								
21	Indirect Cost Revenue			1,700,000						0	1,700,000								
22	Salary Reimbursements			1,500,000						0	1,500,000								
23				\$ 320,828,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,828,024								
24	State Sources:																		
25	DSA Apportionments			\$ 131,826,554	\$ -	\$ (2,860,916)	\$ -	\$ -	\$ -	\$ (2,860,916)	\$ 128,965,638								
26	Special Appropriations			5,000,000		2,860,916				2,860,916	7,860,916								
27				\$ 136,826,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,826,554								
28	Federal Sources:																		
29	Forest Reserve			\$ 31,000						\$ -	\$ 31,000								
30	E-Rate Refund			500,000						0	500,000								
31	Impact Aid			185,000						0	185,000								
32				\$ 716,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 716,000								
33	Other Sources:																		
34	Sale of Fixed Assets			\$ 85,000						\$ -	\$ 85,000								
35	Lease Proceeds			0		\$ 3,100,000				3,100,000	3,100,000								
36				\$ 85,000	\$ -	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 3,100,000	\$ 3,185,000								
37	Opening Fund Balance:																		
38	Nonspendable Inventory			\$ 1,141,214	\$ 53,526					\$ 53,526	\$ 1,194,740								
39	Assigned for:																		
40	Subsequent Year's Expenditures			9,714,914						0	9,714,914								
41	Encumbrances			0	676,911					676,911	676,911								
42	Carryover of General Supply Appropriatio			0	1,715,616					1,715,616	1,715,616								
43	Outstanding & Unresolved Lawsuits			6,134,119	0					0	6,134,119								
44	Address Per Pupil Funding & Enrollment			0	1,596,120					1,596,120	1,596,120								
45	Budget Uncertainties FY17 for FY18			0	3,271,737					3,271,737	3,271,737								
46	Balancing the Subsequent Year's Budget (FY18)			17,000,000	0					0	17,000,000								
47	Balancing the Subsequent Year's Budget (FY19)			0	2,000,000					2,000,000	2,000,000								
48				\$ 33,990,247	\$ 9,313,910	\$ -	\$ -	\$ -	\$ -	\$ 9,313,910	\$ 43,304,157								
49																			
50	TOTAL RESOURCES			\$ 492,445,825	\$ 9,313,910	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 12,413,910	\$ 504,859,735								

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	WASHOE COUNTY SCHOOL DISTRICT																		
2	GENERAL FUND DECEMBER AUGMENTED BUDGET																		
3	FISCAL YEAR 2017-18																		
4																			
5				FY18	Fund Balance	Revenue	S&B	July - October	November	Total	FY18 Prelim								
6				Final Budget	Changes	Changes	Basis Adj	Transfers	Transfers	Changes	Budget								
52	APPLICATIONS																		
53	Expenditures:																		
54	Regular Instruction		\$ 215,565,199	\$ 546,382		\$ 1,819,284	\$ (113,564)	\$ (3,658)	\$ 2,248,444	\$ 217,813,644									
55	Special Programs		5,384,158	49,750		(227,559)	0	0	(177,809)	5,206,349									
56	Vocational Programs		6,254,605	11,704		(667,806)	14,281	0	(641,821)	5,612,784									
57	Other Instructional Programs		13,296,693	180		229,541	(98,031)	0	131,690	13,428,383									
58	Co/Extra - Curricular Programs		4,061,005	3,150		(169,575)	(92)	0	(166,517)	3,894,488									
59	Student Support Services		33,275,047	2,763		(690,857)	33,505	945	(653,644)	32,621,403									
60	Instruction Support Services		15,754,582	45,337		408,103	25,928	(1,921)	477,447	16,232,029									
61	General Administration		12,832,074	1,612,488		(21,916)	(8,499)	(4,522)	1,577,551	14,409,625									
62	School Administration		36,650,957	270,459		(1,336,879)	41,981	0	(1,024,439)	35,626,518									
63	Central Services		23,919,765	79,028		(222,107)	25,866	(558)	(117,771)	23,801,994									
64	Operation and Maintenance		48,928,164	694,724		307,938	15,691	4,244	1,022,597	49,950,761									
65	Student Transportation		16,434,029	672,097	3,100,000	571,833	63,559	5,470	4,412,959	20,846,988									
66			\$ 432,356,278	\$ 3,988,062	\$ 3,100,000	\$ -	\$ 625	\$ -	\$ 7,088,687	\$ 439,444,966									
67																			
68	Other Financing Uses:																		
69	Debt Service Fund Transfer		\$ 2,708,358						\$ -	\$ 2,708,358									
70	Insurance Trust Fund Transfer		1,640,019						0	1,640,019									
71	Special Education Fund Transfer		43,643,620	585	0	(625)	0	(40)	43,643,579										
72	Contingency		833,965	3,271,737					3,271,737	4,105,702									
73			\$ 48,825,962	\$ 3,272,322	\$ -	\$ -	\$ (625)	\$ -	\$ 3,271,697	\$ 52,097,658									
74																			
75	Ending Fund Balance:																		
76	Nonspendable Inventory		\$ 1,141,214	\$ 53,526					\$ 53,526	\$ 1,194,740									
77	Assigned for:																		
78	Outstanding & Unresolved Lawsuits		0						0	0									
79	Subsequent Year's Expenditures		10,122,371						0	10,122,371									
80	Balancing the Subsequent Year's Budget		0	2,000,000					2,000,000	2,000,000									
81			\$ 11,263,585	\$ 2,053,526	\$ -	\$ -	\$ -	\$ -	\$ 2,053,526	\$ 13,317,111									
82																			
83			\$ 492,445,825	\$ 9,313,910	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 12,413,910	\$ 504,859,735									
84																			