

WASHOE COUNTY SCHOOL DISTRICT
Reno, Nevada

REGULAR MEETING
Planning and Budgeting
December 16, 2008

TITLE: Amendment of the FY 2008-09 Budget

FROM: Gary S. Kraemer – Chief Financial Officer

PRESENTER(S) & PRESENTATION TIME:
Gary S. Kraemer, Chief Financial Officer, 20 minutes

DATE REPORT WRITTEN: December 16, 2008

SUMMARY:
Supplemental information for approval of the FY 2009 Amended Budget

PREVIOUS BOARD ACTION:
Date: May 27, 2008 Related Action: Approval of Final Budget for Fiscal Year 2008-09

ADDITIONAL BACKGROUND INFORMATION:
This is the resolution to amend the Fiscal Year 2008-09 budget along with schedules and narrative explaining the changes.

BOARD POLICY/DISTRICT GOAL:
District Goal #3 - Blueprint for Student Success - Ensuring Community Collaboration and Goal #5 – Developing Efficient and Effective Support Operations.

LEGAL: NRS 354.598005.

FINANCIAL: Provides additional funding to continue District programs.

ALTERNATIVES: The amended budget to reflect the official enrollment count is required by statute. The allocation of the additional resources must be approved by a majority Board vote.

SUPERINTENDENT'S RECOMMENDATION: That the Board of Trustees adopt the resolution to amend the Fiscal Year 2008-09 budget and approve transfers as proposed.

**RESOLUTION TO AMEND THE 2008-09 BUDGET
OF THE WASHOE COUNTY SCHOOL DISTRICT**

WHEREAS, the General Fund is being amended by \$11,262,044 by decreased revenue and increased opening fund balance and there is a need to apply this net increase; and

WHEREAS, the Building & Sites Fund is being augmented by \$1,893,529 by utilizing opening fund balance and other revenue and there is a need to apply this increase; and

WHEREAS, the Capital Projects Fund is being augmented by \$110,217,995 by utilizing opening fund balance and other revenue and there is a need to apply this increase; and

WHEREAS, the Special Education Fund is being augmented by \$875,630 by utilizing additional transfers in and there is a need to apply this net increase; and

WHEREAS, the Class Size Reduction Fund is being augmented by \$119,835 by utilizing additional revenue and there is a need to apply this increase; and

Now, therefore it is hereby RESOLVED, that the Washoe County School District shall amend its Fiscal Year 2008-09 budget by appropriating the revenues cited above, thereby altering the 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 the Board of Trustees Clerk shall forward the necessary documents to the Department of Taxation, State of Nevada.

PASSED, ADOPTED AND APPROVED the 16th day of December 2008.

AYES: _____

NAYES: _____

ABSENT: _____

Attest: _____
Clerk

By: _____
President

**EXPLANATION OF THE AMENDMENT OF THE
WASHOE COUNTY SCHOOL DISTRICT BUDGET**

The resolution provides for the amendment of the District's General Fund, Building & Sites Fund, Capital Projects Fund, Special Education Fund and Class Size Reduction Fund.

An explanation of the amendments to the resources and applications of these funds follows. In addition, transfers have been made between expenditure categories in the General Fund as follows:

	<u>From</u>	<u>To</u>	<u>Net</u>
Instruction	(614,466)	1,924,253	1,309,787
Occupational Education	(1,905,995)	875	(1,905,120)
Summer School	0	100	100
Athletics	(200)	42,347	42,147
Student Support	(6,998)	468,500	461,502
Instructional Staff Support	(24,038)	78,064	54,026
General Administration	(18,754)	21,629	2,875
School Administration	(2,484)	5,568	3,084
Business Administration	(20,244)	75	(20,169)
Plant Facilities	(17,738)	73,499	55,761
Transportation	(978)	36,263	35,285
Central Support	(41,499)	3,523	(37,976)
Transfers	(1,677)	375	(1,302)
	<u>(2,655,071)</u>	<u>2,655,071</u>	<u>0</u>

Most of the District's transfers are routine and smaller in nature, the majority of which are for site improvement/remodel work by transferring from various categories to the Plant Facilities category. A more significant transfer was made in the amount of \$1,900,000 from the Occupation Education category to the Instructional category. These funds were originally allocated for the possible changes related to reclassify teachers from the instruction category to the occupational education category but the change did not result in the anticipated increase. In addition \$450,000 was transferred from the Instructional category to the Student Support category to provide for salary adjustments not reflected in the Final Budget.

In addition, the Final Budget established a Contingency for Budget Uncertainties of \$1,958,810. \$885,400 of this contingency was approved for transfer at the September 23, 2008 Board meeting to fund a portion of Tier 1 budget priorities.

Page 6 – GENERAL FUND RESOURCES

The General Fund is being amended by \$11,262,044 in additional resources. The page referenced above compares the final budget to the amended budget and indicates the revisions by category. A significant portion of this increase, \$21,535,064 is related to the opening fund balance, while the DSA apportionment is being decreased by \$(10,273,020). A brief description of the changes follows.

State Distributive School Account (DSA)

This category represents the State's funding to our District from the distributive school account based on the calculation of the Nevada Plan whereby the District is funded on a weighted per student basis.

Several instances caused changes to this resource. First, shortly after the Final Budget was approved, we received notification that our per pupil funding would be reduced by \$13 per pupil due to a recalculation by the Department of Education for outside revenues received for ad valorem taxes. This change resulted in a decrease to our funding of \$(804,245).

Next, our actual weighted enrollment for FY09 was less than the weighted enrollment for fiscal year 2008 by over 200 students. Because the State has a hold harmless provision for enrollment decreases we were able to use our prior year enrollment for funding purposes but this still resulted in a decrease to our revenue of \$(1,701,617) as we had projected a very conservative .5% increase in enrollment.

Then, the enrollment for charter schools increased by over 100 students more than our 12% projected increase. This resulted in additional outside revenues that are provided to charter schools and reduced our DSA revenue by \$(163,692).

The net impact of the per pupil reduction and enrollment changes was a reduction to our DSA revenue of \$(2,669,554). This reduction of revenue will result in a decrease to our ending fund balance of \$(1,596,144) while the remaining difference of \$(1,073,410) will result in the elimination of the balance of the Contingency for Budget Uncertainties (\$1,958,810 was budgeted and \$885,400 was approved for use for Tier 1 priorities).

The remaining reduction to our DSA funding of \$7,603,466 is the result of the second round of budget reductions approved by the legislature in a special session. A separate Board item discusses these reductions. The total Round 2 reduction was \$9,853,466. However, we have proposed sending \$2,250,000 of SB185 Grant funding back to the State to reduce our DSA reduction to \$7,603,466.

Opening Fund Balance

This category represents the actual opening fund balance for the fiscal year. The opening fund balance for the current fiscal year is the audited ending fund balance from the prior fiscal year.

The entire increase in the reserved and designated opening fund balance is earmarked to pay for commitments that were made in the prior fiscal year that will materialize in the current year. The increase in the reserved for inventory amount will be utilized for items included in inventory that will be expensed in the current year and for increasing ending inventories. The reserve for encumbrances will be used to pay for prior year commitments, in the form of purchase orders, which will be received and paid for in the current fiscal year. The designated for gen sply carryover (general supply carryover) represents the amount of remaining budget that school and departments are allowed to carryover to the next fiscal year. The designated for expenditures will be used to pay for one-shot budget priority items approved by the Board in the fiscal year 2007-08 June augmented budget.

The unreserved opening fund balance increase of \$12,902,471 will go to the ending fund balance to assist with addressing proposed budget reductions for the next biennium. \$6,000,000 of this will be designated in the ending fund balance for the Incline Village property tax refund ruling.

GENERAL FUND APPLICATIONS

Page 7 compares the General Fund applications for the final budget to the amended budget and indicates the change by category (function). The total change to applications is the same as the change to resources, \$11,262,044.

Changes to each category consist of increases and decreases related to the opening fund balance, DSA revenue and transfers described above. These changes are explained on Pages 11 and 12.

These pages provide a two-page summary of the changes to the resources and applications from the final budget to the amended budget. The first page shows the augmented revenues. The second page of the exhibit indicates the changes as they relate to each expenditure category and begins with the District's Final Budget (column E) and then progresses through each of the revenue adjustments and transfers to arrive at the amended budget.

Columns G, I and K identify the allocation of the changes to the opening fund balance. Column M shows the transfer of the contingency for budget uncertainties for Tier 1 budget priorities. Column O displays the revenue decrease for the per pupil and enrollment adjustments being made to the contingency for budget uncertainties and the ending fund balance while Column Q shows the Round 2 budget reductions. The round two reductions were offset by decreasing textbooks \$(4,250,000), utilizing \$(300,000) in administrative positions reductions, reducing the pre-funded retiree health benefits transfer by \$(3,000,000), establishing a contingency for SB185 grants of \$500,000 and reducing ending fund balance by \$(553,466). Column S shows the net amount for the transfers discussed above.

BUILDING & SITES FUND

Page 8 compares the Building & Sites Fund resources and applications for the final budget and the augmented budget. The increases are attributable to opening fund balance of \$1,482,764 and proceeds of RTC road credits of \$410,765. The additions will provide expenditure authority for potential land purchases, architect/engineering costs. The Building and Sites reserved ending fund balance represents the available funds for the new administration building.

CAPITAL PROJECT FUND

Pages 9 compares the Capital Projects Fund resources and applications for the final budget and the augmented budget. The increases are mainly attributable to opening fund balance and will be utilized to continue pre-determined projects.

SPECIAL EDUCATION FUND

Page 10 compares the Special Education Fund's resources and applications for the final budget and the augmented budget. The resources and applications are being increased by \$875,630, the majority of which represents a carryover of prior year funds to provide for potential excess costs related to the I.D.E.A. grant.

CLASS SIZE REDUCTION FUND

Page 10 compares the Class Size Reduction Fund's resources and applications for the final budget and the augmented budget. The resources and applications are being increased by \$119,835 to provide for additional State revenue.

**General Fund
2008-09 Budget**

<u>Description</u>	<u>FY 09 Final Budget</u>	<u>FY 09 Amended Budget</u>	<u>Change</u>
RESOURCES			
Local Sources:			
Ad Valorem Tax	\$ 110,595,495	\$ 110,595,495	\$ -
L.S.S.T.	150,664,882	150,664,882	0
Franchise Taxes	240,000	240,000	0
Government Services Tax	14,671,662	14,671,662	0
Rev In Lieu of Taxes	200,000	200,000	0
Regular Tuition	270,000	270,000	0
Summer School	575,000	575,000	0
Other Tuition	152,000	152,000	0
Transportation	350,000	350,000	0
Earnings on Investments	2,783,115	2,783,115	0
Student Activities Revenue	100,000	100,000	0
Other Local Revenue	320,000	320,000	0
Indirect Cost Revenue	1,185,000	1,185,000	0
Grants Administration Revenue	300,000	300,000	0
Salary Reimbursements	1,255,000	1,255,000	0
	<u>\$ 283,662,154</u>	<u>\$ 283,662,154</u>	<u>\$ -</u>
State Sources:			
DSA Apportionments	\$ 145,479,916	\$ 135,206,896	\$ (10,273,020)
Special Appropriations	0	0	0
	<u>\$ 145,479,916</u>	<u>\$ 135,206,896</u>	<u>\$ (10,273,020)</u>
Federal Sources:			
Forest Reserve	\$ 5,000	\$ 5,000	\$ -
E-Rate Refund	365,000	365,000	0
P.L. 81-874	160,000	160,000	0
	<u>\$ 530,000</u>	<u>\$ 530,000</u>	<u>\$ -</u>
Other Sources:			
Sale of Fixed Assets	\$ 5,000	\$ 5,000	\$ -
Lease Proceeds	0	0	0
	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>
Opening Fund Balance:			
Reserved For Inventories	\$ 758,574	\$ 917,241	\$ 158,667
Reserved For Encumbrances	0	794,255	794,255
Desig for Gen Sply Carryover	0	6,848,650	6,848,650
Designated for Negotiations	5,126,000	5,126,000	0
Designated for PC Refresh	1,700,000	1,700,000	0
Designated for Comp Study	1,000,000	1,000,000	0
Designated for Expenditures	0	831,021	831,021
Unreserved	18,107,494	31,009,965	12,902,471
Total Opening Fund Balance	<u>\$ 26,692,068</u>	<u>\$ 48,227,132</u>	<u>\$ 21,535,064</u>
TOTAL ALL RESOURCES	<u>\$ 456,369,138</u>	<u>\$ 467,631,182</u>	<u>\$ 11,262,044</u>

**General Fund
2008-09 Budget**

<u>Description</u>	<u>FY 09 Final Budget</u>	<u>FY 09 Amended Budget</u>	<u>Change</u>
APPLICATIONS			
Expenditures By Function			
Instruction	\$ 215,264,294	\$ 215,280,072	\$ 15,778
Occupational Education	9,448,070	7,545,693	(1,902,377)
Summer School	1,147,427	1,209,674	62,247
Athletics	3,440,361	3,515,140	74,779
Student Support	25,252,077	26,313,549	1,061,472
Instructional Staff Support	11,572,790	12,116,330	543,540
General Administration	9,120,687	9,604,858	484,171
School Administration	30,689,551	30,928,949	239,398
Business Support	5,684,110	5,831,212	147,102
Operation and Maintenance	51,266,309	53,427,518	2,161,209
Student Transportation	16,281,742	16,881,506	599,764
Central Support	10,138,937	10,585,551	446,614
	<u>\$ 389,306,355</u>	<u>\$ 393,240,051</u>	<u>\$ 3,933,696</u>
Other Financing Uses:			
Debt Service Fund Transfer	\$ 3,939,027	\$ 3,939,027	\$ -
Insurance Trust Fund Transfer	1,707,765	1,707,765	0
Special Education Fund Transfer	33,532,086	34,407,716	875,630
Pre-Funded Health Retiree Benefit Fund Transfe	6,500,000	3,500,000	(3,000,000)
Nutrition Services Fund Transfer	250,000	250,000	0
Capital Projects Fund Transfer	59,000	59,000	0
Contingency	1,093,277	1,093,277	0
Contingency For Budget Uncertainties	1,958,810	0	(1,958,810)
Contingency For SB185 Grant	0	500,000	500,000
	<u>\$ 49,039,965</u>	<u>\$ 45,456,785</u>	<u>\$ (3,583,180)</u>
Ending Fund Balance:			
Reserved	\$ 758,574	\$ 917,241	158,667
Designated For Incline Village Property Tax	0	6,000,000	6,000,000
Unreserved	17,264,244	22,017,105	4,752,861
	<u>\$ 18,022,818</u>	<u>\$ 28,934,346</u>	<u>\$ 10,911,528</u>
TOTAL APPLICATIONS	<u>\$ 456,369,138</u>	<u>\$ 467,631,182</u>	<u>\$ 11,262,044</u>

**Building & Sites Fund
2008-09 Budget**

<u>Description</u>	<u>FY 09 Final Budget</u>	<u>FY 09 Amended Budget</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local	\$ 80,000	\$ 80,000	\$ 0
Other	0	410,765	410,765
Transfers In	0	0	0
Total Revenue	<u>\$ 80,000</u>	<u>\$ 490,765</u>	<u>\$ 410,765</u>
Opening Fund Balance:			
Reserved	\$ 2,927,643	\$ 3,176,495	\$ 248,852
Unreserved	0	1,233,912	1,233,912
Total Opening Fund Balance:	<u>\$ 2,927,643</u>	<u>\$ 4,410,407</u>	<u>\$ 1,482,764</u>
TOTAL ALL RESOURCES	<u><u>\$ 3,007,643</u></u>	<u><u>\$ 4,901,172</u></u>	<u><u>\$ 1,893,529</u></u>
APPLICATIONS			
Expenditures by Function:			
Land Acquisition	\$ 0	\$ 1,000,000	\$ 1,000,000
Site Improvement	0	0	0
Architecture & Engineering	0	500,000	500,000
Building Improvements	30,000	224,677	194,677
	<u>\$ 30,000</u>	<u>\$ 1,724,677</u>	<u>\$ 1,694,677</u>
Other Uses:			
Transfers Out	\$ 0	\$ 0	\$ 0
Ending Fund Balance:			
Reserved	\$ 2,977,643	\$ 3,176,495	\$ 198,852
Unreserved	0	0	0
	<u>\$ 2,977,643</u>	<u>\$ 3,176,495</u>	<u>\$ 198,852</u>
TOTAL APPLICATIONS	<u><u>\$ 3,007,643</u></u>	<u><u>\$ 4,901,172</u></u>	<u><u>\$ 1,893,529</u></u>

**Capital Projects Fund
2008-09 Budget**

<u>Description</u>	<u>FY 09 Final Budget</u>	<u>FY 09 Amended Budget</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local	\$ 3,809,961	\$ 3,990,086	\$ 180,125
Transfers In	59,000	59,000	0
Total Revenue	<u>\$ 3,868,961</u>	<u>\$ 4,049,086</u>	<u>\$ 180,125</u>
Opening Fund Balance:			
Reserved	\$ 687,000	\$ 55,633,017	\$ 54,946,017
Unreserved	26,601,953	81,693,806	55,091,853
Total Opening Fund Balance:	<u>\$ 27,288,953</u>	<u>\$ 137,326,823</u>	<u>\$ 110,037,870</u>
TOTAL ALL RESOURCES	<u>\$ 31,157,914</u>	<u>\$ 141,375,909</u>	<u>\$ 110,217,995</u>
APPLICATIONS			
Expenditures by Function:			
Business Support	\$ 4,598,703	\$ 6,808,703	\$ 2,210,000
Central Support	0	350,000	350,000
Land Acquisition	0	150,000	150,000
Site Improvement	1,065,000	7,947,964	6,882,964
Architecture & Engineering	5,585,325	10,484,544	4,899,219
Bldg Acquisition & Construction	7,335,925	40,539,950	33,204,025
Building Improvement	11,127,000	73,648,787	62,521,787
	<u>\$ 29,711,953</u>	<u>\$ 139,929,948</u>	<u>\$ 110,217,995</u>
Ending Fund Balance:			
Reserved	\$ 756,000	\$ 756,000	\$ 0
Unreserved	689,961	689,961	0
	<u>\$ 1,445,961</u>	<u>\$ 1,445,961</u>	<u>\$ 0</u>
TOTAL APPLICATIONS	<u>\$ 31,157,914</u>	<u>\$ 141,375,909</u>	<u>\$ 110,217,995</u>

**Special Education Fund
2008-09 Budget**

<u>Description</u>	<u>FY 09 Final Budget</u>	<u>FY 09 Amended Budget</u>	<u>Change</u>
RESOURCES			
Revenue:			
State	\$ 22,908,933	\$ 22,908,933	\$ 0
Other	0	0	0
Total Revenue	<u>\$ 22,908,933</u>	<u>\$ 22,908,933</u>	<u>\$ 0</u>
Transfers In	<u>\$ 33,532,086</u>	<u>\$ 34,407,716</u>	<u>\$ 875,630</u>
TOTAL ALL RESOURCES	<u><u>\$ 56,441,019</u></u>	<u><u>\$ 57,316,649</u></u>	<u><u>\$ 875,630</u></u>
APPLICATIONS			
Expenditures by Function:			
Instruction	\$ 47,314,532	\$ 47,690,229	\$ 375,697
Student Support	1,615,070	2,015,070	400,000
Instructional Staff Support	882,141	981,701	99,560
School Administration	302,767	303,141	374
Operation and Maintenance	60,889	60,888	(1)
Student Transportation	6,265,620	6,265,620	0
TOTAL APPLICATIONS	<u><u>\$ 56,441,019</u></u>	<u><u>\$ 57,316,649</u></u>	<u><u>\$ 875,630</u></u>

**Class-Size Reduction Fund
2008-09 Budget**

<u>Description</u>	<u>FY 09 Final Budget</u>	<u>FY 09 Amended Budget</u>	<u>Change</u>
RESOURCES			
Revenue:			
State	\$ 20,995,813	\$ 21,115,648	\$ 119,835
Other	0	0	0
Total Revenue	<u>\$ 20,995,813</u>	<u>\$ 21,115,648</u>	<u>\$ 119,835</u>
Transfers In	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL ALL RESOURCES	<u><u>\$ 20,995,813</u></u>	<u><u>\$ 21,115,648</u></u>	<u><u>\$ 119,835</u></u>
APPLICATIONS			
Expenditures by Function:			
Instruction	\$ 20,995,813	\$ 21,115,648	\$ 119,835
Other	0	0	0
TOTAL APPLICATIONS	<u><u>\$ 20,995,813</u></u>	<u><u>\$ 21,115,648</u></u>	<u><u>\$ 119,835</u></u>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
WASHOE COUNTY SCHOOL DISTRICT																							
GENERAL FUND FINAL TO AMENDED BUDGET CHANGES																							
FISCAL YEAR 2008-09																							
	F/Y 09	Res for Inv & Encumbrances	Designated For Expenditure	School/Dept Carryover	Fund Tier 1: Contingency Transfer	Enrollment & Per Pupil Reduction	Round 2 Budget Reduction	Transfers	Total Changes	F/Y 09 Amended Budget													
8 RESOURCES																							
Local Sources:																							
10 Ad Valorem Tax	\$ 110,595,495	\$ -							\$ -	\$ 110,595,495													
11 L.S.S.T.	150,664,882	0							0	150,664,882													
12 Franchise Taxes	240,000	0							0	240,000													
13 Government Services Tax	14,671,662	0							0	14,671,662													
14 Rev In Lieu of Taxes	200,000	0							0	200,000													
15 Regular Tuition	270,000	0							0	270,000													
16 Summer School	575,000	0							0	575,000													
17 Other Tuition	152,000	0							0	152,000													
18 Transportation	350,000	0							0	350,000													
19 Earnings on Investments	2,783,115	0							0	2,783,115													
20 Student Activities Revenue	100,000	0							0	100,000													
21 Other Local Revenue	320,000	0							0	320,000													
22 Indirect Cost Revenue	1,185,000	0							0	1,185,000													
23 Grants Administration Revenue	300,000	0							0	300,000													
24 Salary Reimbursements	1,255,000	0							0	1,255,000													
25	\$ 283,662,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283,662,154													
State Sources:																							
26 DSA Apportionments	\$ 145,479,916	\$ -				\$ (2,669,554)	\$ (7,603,466)		\$ (10,273,020)	\$ 135,206,896													
27 Special Appropriations	0	0							0	0													
28	\$ 145,479,916	\$ -	\$ -	\$ -	\$ -	\$ (2,669,554)	\$ (7,603,466)	\$ -	\$ (10,273,020)	\$ 135,206,896													
29																							
Federal Sources:																							
30 Forest Reserve	\$ 5,000	\$ -							\$ -	\$ 5,000													
31 E-Rate Refund	365,000	0							0	365,000													
32 P.L. 81-874	160,000	0							0	160,000													
33	\$ 530,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,000													
34																							
Other Sources:																							
35 Sale of Fixed Assets	\$ 5,000	\$ -							\$ -	\$ 5,000													
36 Lease Proceeds	0	0							0	0													
37	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000													
38																							
Opening Fund Balance:																							
39 Reserved For Inventories	\$ 758,574	\$ 158,667							\$ 158,667	\$ 917,241													
40 Reserved For Encumbrances	0	794,255							794,255	794,255													
41 Designated for Negotiations	5,126,000	0							6,848,650	6,848,650													
42 Designated for PC Refresh	1,700,000	0							0	5,126,000													
43 Designated for Comp Study	1,000,000	0							0	1,700,000													
44 Designated for Expenditures	18,107,494	12,902,471	831,021						831,021	31,009,965													
45 Unreserved	\$ 26,692,068	\$ 13,855,393	\$ 831,021	\$ 6,848,650	\$ -	\$ -	\$ -	\$ -	\$ 21,535,064	\$ 48,227,132													
46	\$ 456,369,138	\$ 13,855,393	\$ 831,021	\$ 6,848,650	\$ -	\$ (2,669,554)	\$ (7,603,466)	\$ -	\$ 11,262,044	\$ 467,631,182													
47																							
48																							
49																							
TOTAL RESOURCES																							
50																							
51																							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W		
WASHOE COUNTY SCHOOL DISTRICT																									
GENERAL FUND FINAL TO AMENDED BUDGET CHANGES																									
FISCAL YEAR 2008-09																									
	F/V 09 Final Budget	Res for Inv & Encumbrances	Designated For Expenditure	School/Dept Carryover	Fund Tier 1: Contingency Transfer	Enrollment & Per Pupil Reduction	Round 2 Budget Reduction	Transfers	Total Changes	F/V 09 Amended Budget															
52	APPLICATIONS																								
53	Expenditures:																								
54	\$ 215,264,294	\$ 174,124	\$ 97,400	\$ 2,584,463	\$ 100,000		\$ (4,250,000)	\$ 1,309,787	\$ 15,774	\$ 215,280,068															
55	9,448,070	2,743						(1,905,120)	(1,902,377)	7,545,693															
56	1,147,427			62,147				100	62,247	1,209,674															
57	3,440,361			32,637				42,147	74,784	3,515,145															
58	25,252,077	12,018	6,000	375,852	206,100			461,502	1,061,472	26,313,549															
59	11,572,790	9,124	190,133	188,257	106,000		(4,000)	54,026	543,540	12,116,330															
60	9,120,687	71,773	6,000	326,723	76,800			2,875	484,171	9,604,858															
61	30,689,551	16,314			220,000			3,084	239,398	30,928,949															
62	5,684,110	122,168		204,102			(159,000)	(20,169)	147,101	5,831,211															
63	51,266,309	372,176	453,488	1,235,784	79,000		(35,000)	55,761	2,161,209	53,427,518															
64	16,281,742	3,180		663,299			(102,000)	35,285	599,764	16,881,506															
65	10,138,937	10,625	53,000	323,465	97,500			(37,976)	446,614	10,585,551															
66	\$ 389,306,355	\$ 794,245	\$ 806,021	\$ 5,996,729	\$ 885,400	\$ -	\$ (4,550,000)	\$ 1,302	\$ 3,933,697	\$ 393,240,052															
67																									
68																									
69	\$ 3,939,027								\$ -	\$ 3,939,027															
70	1,707,765								0	1,707,765															
71	33,532,086	10	25,000	851,921				(1,302)	875,629	34,407,715															
72	6,500,000						(3,000,000)		(3,000,000)	3,500,000															
73	250,000								0	250,000															
74	59,000								0	59,000															
75	1,093,277								0	1,093,277															
76	1,958,810				(885,400)				(1,958,810)	0															
77						(1,073,410)			500,000	500,000															
78	\$ 49,039,965	\$ 10	\$ 25,000	\$ 851,921	\$ (885,400)	\$ (1,073,410)	\$ (2,500,000)	\$ (1,302)	\$ (3,583,181)	\$ 45,456,784															
79																									
80																									
81	\$ 758,574	\$ 158,667							\$ 158,667	\$ 917,241															
82	0	6,000,000							6,000,000	6,000,000															
83	17,264,244	6,902,471					(553,466)		4,752,861	22,017,105															
84	\$ 18,022,818	\$ 13,061,138	\$ -	\$ -	\$ -	\$ (1,596,144)	\$ (553,466)	\$ -	\$ 10,911,528	\$ 28,934,346															
85																									
86	\$ 456,369,138	\$ 13,855,393	\$ 831,021	\$ 6,948,650	\$ -	\$ (2,669,554)	\$ (7,603,466)	\$ -	\$ 11,262,044	\$ 467,631,182															
87																									
88																									
89																									