

# WASHOE COUNTY SCHOOL DISTRICT

## Reno, Nevada

### REGULAR MEETING

June 23, 2009

**TITLE:** Augmentation and Approval of Transfers for the Fiscal Year 2008-09 Budget

**FROM:** Gary S. Kraemer, Chief Financial Officer

**PRESENTER(S) & PRESENTATION TIME:**

Gary S. Kraemer, Chief Financial Officer (15 minutes)

**DATE REPORT WRITTEN:** June 23, 2009

**SUMMARY:** A cover memo recommending approval of the Fiscal Year 2008-09 Augmented Budget was submitted on June 11, 2008. This item provides the resolution to augment the Fiscal Year 2008-09 budget along with the schedules and narrative explaining the changes.

**PREVIOUS BOARD ACTION:**

**Date:** December 16, 2008

**Action:** Approval of Fiscal Year 2008-09 Augmented Budget on December 16, 2008.

**ADDITIONAL BACKGROUND INFORMATION:** The augmentation and transfer of the budget is a routine item that is performed at the end of each Fiscal Year in order to comply with numerous Nevada Revised Statutes relating to financial administration.

**ATTACHMENTS:** None.

**BOARD POLICY/DISTRICT GOAL:** This item addresses the areas of focus defined in the Washoe County School District's Blueprint for Student Success and Blueprint Action Plan as they relate to the budget process and the alignment of the budget with the District's goals.

**LEGAL:** NRS 354.598005 permits local governments to augment the budget and make transfers.

**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.

**ALTERNATIVES:** Without taking specific action the District may be out of compliance with financial administration statutes and any additional resources could not be utilized.

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

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

WHEREAS, the Building & Sites Fund is being augmented by \$38,860 by utilizing additional resources and there is a need to apply this increase; and

WHEREAS, the Capital Projects Fund is being augmented by \$45,338,162 by utilizing additional revenue and there is a need to apply this increase; and

WHEREAS, the Special Education Fund revenue is being reduced by \$1,886,343 and there is a need to apply this reduction; and

WHEREAS, the Special Revenue Fund revenue is being reduced by \$2,354,895 and there is a need to apply this reduction; and

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

PASSED, ADOPTED AND APPROVED the 23rd day of June 2009.

AYES: \_\_\_\_\_  
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NAYES: \_\_\_\_\_  
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ABSENT: \_\_\_\_\_

Attest: \_\_\_\_\_  
Clerk

By: \_\_\_\_\_  
President

## **FUNDS BEING AUGMENTED & TRANSFERS**

The augmentation and transfer of the budget is a routine item that is performed at the end of each Fiscal Year in order to comply with numerous Nevada Revised Statutes relating to financial administration. Most notably, NRS 354.626 makes it unlawful for a governing body to expend any money in excess of the amounts appropriated for any function. In order to comply with this statute a thorough analysis of all District funds is performed to determine what the anticipated expenditures will be. Based on this analysis a budget plan is prepared, contingent upon Board approval, to ensure compliance with these statutes.

The statutes provide a means to address anticipated expenditures in excess of appropriated amounts. First, NRS 354.598005 permits the governing body to augment the budget. A budget augmentation is a procedure for increasing appropriations of a fund with the express intent of employing previously unbudgeted resources of the fund for carrying out the increased appropriations. Next, NRS 354.598005 allows for transfers of budget appropriations. This statute allows the person designated to administer the budget to make transfers within a fund prior to notifying the governing body if the transfer does not increase the total appropriations for the fiscal year. This statute also allows the governing body to authorize the transfer of appropriations between funds or from the contingency account upon the recommendation of the person designated to administer the budget.

The above resolution provides for the augmentation of the District's Building & Sites Fund, Capital Projects Fund, Special Education Fund and Special Revenue Fund. In addition, transfers between functional accounts have been made for the General Fund, Building & Sites Fund, Capital Projects Fund, Special Education Fund and Special Revenue Fund.

### **GENERAL FUND (Page 7 & 8)**

The transfers to the General Fund are necessary for several purposes: 1) Present routine transfers of budget appropriations; 2) Recognize the allocation of OPEB and PEBP costs; 3) Recognize the transfers of salary savings to fund additional costs; 4) Approve a transfer from the contingency account (10-0-52-6990) to be placed in the ending fund balance designated for budget uncertainties account (10-0-52-0778) in the amount of \$1,093,277; and 5) Approve a transfer from the contingency account for SB185 grant (10-0-52-6990) to be placed in the instructional (10-1-10-6170) account in the amount of \$440,000, the instructional staff support (10-0-22-6131) account in the amount of \$40,000 and the general administrative (10-0-23-6170) account in the amount of \$20,000. Board approval for the contingency transfer is part of the Superintendent's recommendation.

The changes to General Fund revenues are shown on page 7. The change simply reflects the anticipated reduction to local school support taxes and the increase to the distributive school account (DSA) revenues as part of the Nevada Plan guarantee. The decrease to LSST is to reflect the economic downturn and its impact on sales tax. The State generally is responsible for this shortfall and typically, the DSA Apportionment category will increase by a corresponding amount of the LSST decrease. However, because the State did not have the means to make up this shortfall, and because they did not want to pass further reductions onto the school districts, they used American Recovery Reinvestment Act (ARRA) State Fiscal Stabilization funding to mitigate this impact. The portion of the ARRA funds that flows to our district and mostly offsets the LSST/DSA shortfall is \$21.87 million.

Although the General Fund is not being augmented by recognizing increased revenues, a number of transfers have been made. A summary of the transfers being made is as follows:

	<u>From</u>	<u>To</u>	<u>Net</u>
Instruction	(10,170,389)	6,767,233	(3,403,156)
Occupational Education	(223,491)	217,013	(6,478)
Summer School	(152,578)	0	(152,578)
Athletics	(32,456)	227,396	194,940
Student Support	(87,740)	721,037	633,297
Instructional Staff Support	(529,151)	488,135	(41,016)
General Administration	(296,458)	132,995	(163,463)
School Administration	(446,139)	740,153	294,014
Business Administration	(581,956)	150,968	(430,988)
Operation and Maintenance	(1,771,383)	1,117,026	(654,357)
Transportation	(2,713,482)	473,234	(2,240,248)
Central Support	(540,358)	195,886	(344,472)
Transfers	(7,369,734)	1,983,391	(5,386,343)
Contingency	(1,593,277)	0	(1,593,277)
Designated Fund Balance	0	12,294,125	12,294,125
Unreserved Fund Balance	<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>
<b>Total</b>	<b><u>(26,508,592)</u></b>	<b><u>26,508,592</u></b>	<b><u>0</u></b>

These transfer amounts, explained above are detailed on Page 15 of the report. A separate column has been provided for each item. The amount of the transfer from, the transfer to and the net transfer are shown on the report. The total for each category on the report agree to the table above.

The first column represents routine transfers from one department to the other. The largest transfer is \$160,000 from Student Transportation to Athletics and is necessary to recognize athletic travel costs above those anticipated.

The next column represents salary and benefit savings that have been utilized to designate for budgeted opening fund balances for FY10 (\$1.7 million for computer refresh and \$1 million for unreserved ending fund balance) and establish a designation for special education maintenance of effort issues that will occur in FY11. \$3 million of the savings is left over to allocate to the next column. The salary savings is due to conservative budgeting used by the district, turnover savings and freezing/delaying of filling positions throughout the year.

The next column represents an additional allocation for other post employment benefits (OPEB) costs. As you recall, the transfer to the OPEB trust fund was reduced by \$3 million as part of the budget reductions. This reduction placed the district in jeopardy of not funding the annual required contribution (ARC) for OPEB. This reduction is now being restored by transferring \$3 million into the General Fund from the Pre-Funded Retiree Health Benefits Fund.

The fourth column represents the allocation of the remaining \$3.5 million budgeted to pay for OPEB charges. The amount was original provided for as a transfer but appropriate accounting methodology requires the amount to be charged by the OPEB trust fund and the cost allocated by category in the General Fund.

The fifth column represents the allocation of the district's Public Employee's Benefit Program (PEBP) charges related to the health insurance subsidy for district retirees on the PEBP's plan. \$6.5 million was originally budgeted for the program and those charges are now being allocated to the various expenditure categories.

The sixth column indicates savings from various district operating budgets. \$4.3 million has been identified and designated for budget uncertainties related to subsequent year's budgets. The largest savings are in the operation and maintenance and the transportation categories and are related to utility savings, bus purchase savings related to freezing bus purchases and gasoline savings due to lower prices.

The seventh column shows the allocation of the contingency funds. The district committed \$500,000 towards SB185 expenditures as part of our budget reductions for the current year and those cost are now allocated to the appropriate categories. In addition the \$1 million district contingency account was not needed and is being allocated to the designated for budget uncertainties account.

The last column is the total by category for each of the various transfers. The total from, to and net agree to the schedule above. The net total also agrees to the "Total Changes" column of the worksheet on Page 14 of the report. This report tracks the changes to each revenue and expenditure category for the December Augmented Budget to the June Augmented Budget.

#### **BUILDING AND SITES FUND (Page 9)**

The Building and Sites Fund accounts for the District's resources for selling property and expenditures for capital projects. The fund is being augmented by \$38,860 to recognize a transfer in from the Advance Carpentry Fund. This fund is no longer needed and because the fund received its resources from the Building and Sites Fund the remaining balance is being returned.

#### **CAPITAL PROJECTS FUND (Page 10)**

The Capital Projects Fund accounts for the District's resources and expenditures for capital projects. The main reasons the fund is being augmented is to reflect additional resources from proceeds from the rollover bonds of \$45.3 million and the allocation to the proposed expenditure categories of the fund. It is anticipated that \$19 million of the rollover bond proceeds will not be committed this year and have been included in the ending fund balance.

#### **SPECIAL EDUCATION FUND (Page 11)**

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 transfer in from the General Fund has been reduced due to salary and benefit savings experienced by the fund. Most of the savings were in the instructional category and is offset by additional costs related to the OPEB and PEBP charges. Those charges are the reason for the increase in the other expenditure categories.

#### **SPECIAL REVENUE FUND (Page 12)**

The Special Revenue Fund accounts for specific revenue sources, which are restricted for specified purposes. This fund contains the Pre-Funded Retiree Health Benefits Fund is also

included in the Special Revenue Fund. The \$3.5 million reduction in the Transfers In category was due from the General Fund but will not actually be made as the OPEB charges related to this amount will be recognized as an expense in the General Fund rather than a transfer out.

This fund will also reimburse the General Fund \$3,000,000 for additional costs related to the ARC. This fund was established for these costs but they were paid by the General Fund. The reimbursement will be an additional actual transfer from the Pre-Funded Retiree Benefits Fund to the General Fund.

The balance of the changes to this fund are to augment for actual opening fund balances and additional expenditures for the the Gifts and Donations Fund and Categorical Grants Fund as well as recognize the transfer out to the Building and Sites Fund for the balance in the Advanced Carpentry Fund.

**General Fund  
2008-09 Budget**

<u>Description</u>	<u>FY 09 Dec Aug Bgt</u>	<u>FY 09 June Aug Bgt</u>	<u>Change</u>
<b>RESOURCES</b>			
<b>Local Sources:</b>			
Ad Valorem Tax	\$ 110,595,495	\$ 110,595,495	\$ -
L.S.S.T.	150,664,882	126,359,748	(24,305,134)
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>\$ 259,357,020</u>	<u>\$ (24,305,134)</u>
<b>State Sources:</b>			
DSA Apportionments	\$ 135,206,896	\$ 137,642,199	\$ 2,435,303
Special Appropriations	0	0	0
	<u>\$ 135,206,896</u>	<u>\$ 137,642,199</u>	<u>\$ 2,435,303</u>
<b>Federal Sources:</b>			
Forest Reserve	\$ 5,000	\$ 5,000	\$ -
AARA - State Fiscal Stabilization	0	21,869,831	21,869,831
E-Rate Refund	365,000	365,000	0
P.L. 81-874	160,000	160,000	0
	<u>\$ 530,000</u>	<u>\$ 22,399,831</u>	<u>\$ 21,869,831</u>
<b>Other Sources:</b>			
Sale of Fixed Assets	\$ 5,000	\$ 5,000	\$ -
Lease Proceeds	0	0	0
	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ -</u>
<b>Opening Fund Balance:</b>			
Reserved For Inventories	\$ 917,241	\$ 917,241	\$ -
Reserved For Encumbrances	794,255	794,255	0
Desig for Gen Sply Carryover	6,848,650	6,848,650	0
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	831,021	831,021	0
Unreserved	31,009,965	31,009,965	0
<b>Total Opening Fund Balance</b>	<u>\$ 48,227,132</u>	<u>\$ 48,227,132</u>	<u>\$ -</u>
<b>TOTAL ALL RESOURCES</b>	<u><u>\$ 467,631,182</u></u>	<u><u>\$ 467,631,182</u></u>	<u><u>\$ -</u></u>

**General Fund  
2008-09 Budget**

<u>Description</u>	<u>FY 09 Dec Aug Bgt</u>	<u>FY 09 June Aug Bgt</u>	<u>Change</u>
<b>APPLICATIONS</b>			
<b>Expenditures By Function</b>			
Instruction	\$ 215,280,071	\$ 211,876,915	\$ (3,403,156)
Occupational Education	7,545,693	7,539,215	(6,478)
Summer School	1,209,674	1,057,096	(152,578)
Athletics	3,515,140	3,710,080	194,940
Student Support	26,313,549	26,946,846	633,297
Instructional Staff Support	12,116,330	12,075,314	(41,016)
General Administration	9,604,858	9,441,395	(163,463)
School Administration	30,928,949	31,222,963	294,014
Business Support	5,831,212	5,400,224	(430,988)
Operation and Maintenance	53,427,518	52,773,161	(654,357)
Student Transportation	16,881,506	14,641,258	(2,240,248)
Central Support	10,585,551	10,241,079	(344,472)
	<u>\$ 393,240,051</u>	<u>\$ 386,925,545</u>	<u>\$ (6,314,506)</u>
<b>Other Financing Uses:</b>			
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	34,407,716	32,521,373	(1,886,343)
Pre-Funded Health Retiree Benefit Fund Transfe	3,500,000	0	(3,500,000)
Nutrition Services Fund Transfer	250,000	250,000	0
Capital Projects Fund Transfer	59,000	59,000	0
Contingency	1,093,277	0	(1,093,277)
Contingency For Budget Uncertainties	0	0	0
Contingency For SB185 Grant	500,000	0	(500,000)
	<u>\$ 45,456,785</u>	<u>\$ 38,477,165</u>	<u>\$ (6,979,620)</u>
<b>Ending Fund Balance:</b>			
Reserved	\$ 917,241	\$ 917,241	0
Designated for PC Refresh	0	1,700,000	1,700,000
Designated for Budget Uncertainties	0	5,594,126	5,594,126
Designated For Special Education MOE	0	5,000,000	5,000,000
Designated For Incline Village Property Tax	6,000,000	6,000,000	0
Unreserved	22,017,105	23,017,105	1,000,000
	<u>\$ 28,934,346</u>	<u>\$ 42,228,472</u>	<u>\$ 13,294,126</u>
<b>TOTAL APPLICATIONS</b>	<u><b>\$ 467,631,182</b></u>	<u><b>\$ 467,631,182</b></u>	<u><b>\$ 0</b></u>

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

<u>Description</u>	<u>FY 09 Dec Aug Bgt</u>	<u>FY 09 June Aug Bgt</u>	<u>Change</u>
<b>RESOURCES</b>			
<b>Revenue:</b>			
Local	\$ 80,000	\$ 80,000	\$ 0
Other	410,765	410,765	0
Transfers In	0	38,860	38,860
<b>Total Revenue</b>	<u>\$ 490,765</u>	<u>\$ 529,625</u>	<u>\$ 38,860</u>
<b>Opening Fund Balance:</b>			
Reserved	\$ 3,176,495	\$ 3,176,495	\$ 0
Unreserved	1,233,912	1,233,912	0
<b>Total Opening Fund Balance:</b>	<u>\$ 4,410,407</u>	<u>\$ 4,410,407</u>	<u>\$ 0</u>
<b>TOTAL ALL RESOURCES</b>	<u><u>\$ 4,901,172</u></u>	<u><u>\$ 4,940,032</u></u>	<u><u>\$ 38,860</u></u>
<b>APPLICATIONS</b>			
<b>Expenditures by Function:</b>			
Land Acquisition	\$ 1,000,000	\$ 800,000	\$ (200,000)
Site Improvement	0	100,000	100,000
Architecture & Engineering	500,000	500,000	0
Bldg Acquisition & Construction	0	100,000	100,000
Building Improvements	224,677	224,677	0
	<u>\$ 1,724,677</u>	<u>\$ 1,724,677</u>	<u>\$ 0</u>
<b>Other Uses:</b>			
Transfers Out	\$ 0	\$ 0	\$ 0
<b>Ending Fund Balance:</b>			
Reserved	\$ 3,176,495	\$ 3,215,355	\$ 38,860
Unreserved	0	0	0
	<u>\$ 3,176,495</u>	<u>\$ 3,215,355</u>	<u>\$ 38,860</u>
<b>TOTAL APPLICATIONS</b>	<u><u>\$ 4,901,172</u></u>	<u><u>\$ 4,940,032</u></u>	<u><u>\$ 38,860</u></u>

**Capital Projects Fund  
2008-09 Budget**

<u>Description</u>	<u>FY 09 Dec Aug Bgt</u>	<u>FY 09 June Aug Bgt</u>	<u>Change</u>
<b>RESOURCES</b>			
<b>Revenue:</b>			
Local	\$ 3,990,086	\$ 3,990,086	\$ 0
Sale of Bonds	0	45,338,162	45,338,162
Transfers In	59,000	59,000	0
<b>Total Revenue</b>	<u>\$ 4,049,086</u>	<u>\$ 49,387,248</u>	<u>\$ 45,338,162</u>
<b>Opening Fund Balance:</b>			
Reserved	\$ 55,633,017	\$ 55,633,017	\$ 0
Unreserved	81,693,806	81,693,806	0
<b>Total Opening Fund Balance:</b>	<u>\$ 137,326,823</u>	<u>\$ 137,326,823</u>	<u>\$ 0</u>
<b>TOTAL ALL RESOURCES</b>	<u><b>\$ 141,375,909</b></u>	<u><b>\$ 186,714,071</b></u>	<u><b>\$ 45,338,162</b></u>
<b>APPLICATIONS</b>			
<b>Expenditures by Function:</b>			
Business Support	\$ 6,808,703	\$ 9,608,703	\$ 2,800,000
Central Support	350,000	500,000	150,000
Land Acquisition	150,000	150,000	0
Site Improvement	7,947,964	10,497,964	2,550,000
Architecture & Engineering	10,484,544	13,630,016	3,145,472
Bldg Acquisition & Construction	40,539,950	60,158,023	19,618,073
Building Improvement	73,648,787	71,635,242	(2,013,545)
	<u>\$ 139,929,948</u>	<u>\$ 166,179,948</u>	<u>\$ 26,250,000</u>
<b>Ending Fund Balance:</b>			
Reserved	\$ 756,000	\$ 756,000	\$ 0
Unreserved	689,961	19,778,123	19,088,162
	<u>\$ 1,445,961</u>	<u>\$ 20,534,123</u>	<u>\$ 19,088,162</u>
<b>TOTAL APPLICATIONS</b>	<u><b>\$ 141,375,909</b></u>	<u><b>\$ 186,714,071</b></u>	<u><b>\$ 45,338,162</b></u>

**Special Education Fund  
2008-09 Budget**

<u>Description</u>	<u>FY 09 Dec Aug Bgt</u>	<u>FY 09 June Aug Bgt</u>	<u>Change</u>
<b>RESOURCES</b>			
<b>Revenue:</b>			
State	\$ 22,908,933	\$ 22,908,933	\$ 0
Other	0	0	0
<b>Total Revenue</b>	<u>\$ 22,908,933</u>	<u>\$ 22,908,933</u>	<u>\$ 0</u>
<b>Transfers In</b>	<u>\$ 34,407,716</u>	<u>\$ 32,521,373</u>	<u>\$ (1,886,343)</u>
<b>TOTAL ALL RESOURCES</b>	<u><u>\$ 57,316,649</u></u>	<u><u>\$ 55,430,306</u></u>	<u><u>\$ (1,886,343)</u></u>
<b>APPLICATIONS</b>			
<b>Expenditures by Function:</b>			
Instruction	\$ 47,690,229	\$ 44,926,986	\$ (2,763,243)
Student Support	2,015,070	2,233,713	218,643
Instructional Staff Support	981,701	1,035,906	54,205
School Administration	303,141	323,240	20,099
Operation and Maintenance	60,888	65,115	4,227
Student Transportation	6,265,620	6,845,346	579,726
<b>TOTAL APPLICATIONS</b>	<u><u>\$ 57,316,649</u></u>	<u><u>\$ 55,430,306</u></u>	<u><u>\$ (1,886,343)</u></u>

**Special Revenue Fund  
2008-09 Budget**

<u>Description</u>	<u>FY 09 Dec Aug Bgt</u>	<u>FY 09 June Aug Bgt</u>	<u>Change</u>
<b>RESOURCES</b>			
<b>Revenue:</b>			
Local	\$ 4,180,480	\$ 4,205,480	\$ 25,000
State	26,659,305	26,659,305	0
Federal	34,148,277	34,148,277	0
Transfers In	3,500,000	0	(3,500,000)
<b>Total Revenue</b>	<u>\$ 68,488,062</u>	<u>\$ 65,013,062</u>	<u>\$ (3,475,000)</u>
<b>Opening Fund Balance:</b>			
Reserved	\$ 19,523,792	\$ 20,643,897	\$ 1,120,105
Unreserved	0	0	0
<b>Total Opening Fund Balance:</b>	<u>\$ 19,523,792</u>	<u>\$ 20,643,897</u>	<u>\$ 1,120,105</u>
<b>TOTAL ALL RESOURCES</b>	<u><b>\$ 88,011,854</b></u>	<u><b>\$ 85,656,959</b></u>	<u><b>\$ (2,354,895)</b></u>
<b>APPLICATIONS</b>			
<b>Expenditures by Function:</b>			
Regular Programs	\$ 33,080,333	\$ 33,100,333	\$ 20,000
Special Programs	11,131,798	11,131,798	0
Vocational Programs	1,426,598	1,426,598	0
Adult Education Programs	1,158,492	1,158,492	0
Community Service Programs	1,193,901	1,193,901	0
Student Support	3,008,351	3,008,351	0
Instructional Staff Support	11,257,636	11,259,636	2,000
General Administration	957,338	957,338	0
School Administration	643,575	643,575	0
Operation and Maintenance	294,261	297,261	3,000
Central Support	3,149	3,149	0
Other Support	310,036	310,036	0
Site Improvement	0	39,825	39,825
Building Improvement	0	546,864	546,864
	<u>\$ 64,465,468</u>	<u>\$ 65,077,157</u>	<u>\$ 611,689</u>
<b>Other Uses:</b>			
Transfers Out	\$ 0	\$ 38,860	\$ 38,860
Contingency	0	0	0
	<u>\$ 0</u>	<u>\$ 38,860</u>	<u>\$ 38,860</u>
<b>Ending Fund Balance:</b>			
Reserved	\$ 23,546,386	\$ 20,540,942	\$ (3,005,444)
Unreserved	0	0	0
	<u>\$ 23,546,386</u>	<u>\$ 20,540,942</u>	<u>\$ (3,005,444)</u>
<b>TOTAL APPLICATIONS</b>	<u><b>\$ 88,011,854</b></u>	<u><b>\$ 85,656,959</b></u>	<u><b>\$ (2,354,895)</b></u>

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	
1																										
2	GENERAL FUND FINAL TO AMENDED BUDGET CHANGES																									
3	FISCAL YEAR 2008-09																									
4																										
5																										
6																										
7																										
8	<b>RESOURCES</b>																									
9	<b>Local Sources:</b>																									
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30	<b>Federal Sources:</b>																									
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36	<b>Other Sources:</b>																									
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40	<b>Opening Fund Balance:</b>																									
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51	<b>TOTAL RESOURCES</b>																									
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y		
	WASHOE COUNTY SCHOOL DISTRICT																										
	GENERAL FUND FINAL TO AMENDED BUDGET CHANGES																										
	FISCAL YEAR 2008-09																										
	FY 09 December Aug. Budget	Revenue Changes	Salary & Benefit Savings (Cost)	Allocate \$3 mil OPEB xfer	Allocate \$3.5 mil OPEB xfer	PEBP Transfer	Operating Savings (Costs)	SB185 and Regular Contingencies	Transfers	Total Changes	FY 09 June Budget																
53	APPLICATIONS																										
54	Expenditures:																										
55	Instruction	\$ 215,280,071	\$ (3,029,163)	\$ 1,531,200	\$ 1,670,551	\$(3,397,585)	\$(614,000)	\$ 440,000	\$(4,139)	\$(3,403,156)	\$ 211,876,915																
56	Occupational Education	7,545,693	(222,968)	52,500	57,338	106,485	0	0	167	(6,478)	7,539,215																
57	Summer School	1,209,674	(151,858)	0	0	0	0	0	(720)	(152,578)	1,057,096																
58	Athletics	3,515,140	(84,328)	4,200	4,619	8,577	50,000	159,974	159,974	194,940	3,710,080																
59	Student Support	26,313,549	(32,430)	175,200	190,964	354,647	0	0	(3,186)	633,297	26,946,846																
60	Instructional Staff Support	12,116,330	(506,659)	93,000	101,353	188,228	51,074	40,000	(8,012)	(41,016)	12,075,314																
61	General Administration	9,604,858	(76,784)	25,200	27,452	50,982	(210,000)	20,000	(313)	(163,463)	9,441,395																
62	School Administration	30,928,949	(444,540)	179,700	196,064	364,118	0	0	(1,328)	294,014	31,222,963																
63	Business Support	5,831,212	(428,012)	36,000	39,413	73,195	(150,000)	(1,584)	(1,584)	(430,988)	5,400,224																
64	Operation and Maintenance	53,427,518	(568,973)	264,600	288,729	536,211	(1,200,000)	0	25,076	(654,357)	52,773,161																
65	Student Transportation	16,881,506	(481,460)	114,900	125,305	232,709	(2,070,516)	0	(161,186)	(2,240,248)	14,641,258																
66	Central Support	10,585,551	(435,825)	46,500	50,854	94,442	(100,000)	0	(443)	(344,472)	10,241,079																
67		\$ 393,240,051	\$ (6,463,000)	\$ 2,523,000	\$ 2,752,622	\$(1,387,991)	\$(4,243,442)	\$ 500,000	\$ 4,306	\$(6,314,305)	\$ 386,925,546																
68																											
69																											
70	Debt Service Fund Transfer	\$ 3,939,027								\$ -	\$ 3,939,027																
71	Insurance Trust Fund Transfer	1,707,765								0	1,707,765																
72	Special Education Transfer	34,407,716	(3,865,428)	477,000	520,237	966,154	20,000	0	(4,306)	(1,886,343)	32,521,373																
73	Pre-Funded Retiree Health Benefits	3,500,000			(3,500,000)					(3,500,000)	0																
74	Nutrition Services Fund Transfer	250,000								0	250,000																
75	Capital Projects Fund Transfer	59,000								0	59,000																
76	Contingency	1,093,277						(1,093,277)		(1,093,277)	0																
77	Contingency For Budget Uncertainties	0								0	0																
78	Contingency For SB185 Grant	500,000						(500,000)		(500,000)	0																
79		\$ 45,456,785	\$ (3,865,428)	\$ 477,000	\$ (2,979,763)	\$ 966,154	\$ 20,000	\$(1,593,277)	\$ (4,306)	\$(6,979,620)	\$ 38,477,165																
80																											
81																											
82	Reserved	\$ 917,241								\$ -	\$ 917,241																
83	Designated for PC Refresh	0	1,700,000							1,700,000	1,700,000																
84	Designated for Budget Uncertainties	0			227,141	421,837	3,851,870	1,093,277		5,594,125	5,594,125																
85	Designated For Special Education MOE	0	4,628,428				371,572			5,000,000	5,000,000																
86	Designated For Incline Village Property Tax	6,000,000								0	6,000,000																
87	Unreserved	22,017,105	1,000,000							1,000,000	23,017,105																
88		\$ 28,934,346	\$ -	\$ -	\$ 227,141	\$ 421,837	\$ 4,223,442	\$ 1,093,277	\$ -	\$ 13,294,125	\$ 42,228,471																
89																											
90		\$ 467,631,182	\$(3,000,000)	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 467,631,182																
91																											
92																											
93																											

**WASHOE COUNTY SCHOOL DISTRICT**  
**SUMMARY OF GENERAL FUND TRANSFERS FOR THE**  
**FISCAL YEAR 2008-09 JUNE AUGMENTED BUDGET**

	<b>Routine</b>	<b>Salary</b>	<b>OPEB</b>	<b>OPEB</b>	<b>PEBP</b>	<b>Operating</b>	<b>SB185 &amp; Regular</b>	
	<b>Transfers</b>	<b>Savings</b>	<b>Add'l Amount</b>	<b>\$3.5 million</b>	<b>Transfer</b>	<b>Savings</b>	<b>Contingency</b>	<b>Total</b>
<b>Transfers From</b>								
Instruction	(27,226)	(3,029,163)			(6,500,000)	(614,000)		(10,170,389)
Occupational Education	(523)	(222,968)						(223,491)
Summer School	(720)	(151,858)						(152,578)
Athletics	(26)	(32,430)						(32,456)
Student Support	(3,412)	(84,328)						(87,740)
Instructional Staff Support	(22,492)	(506,659)						(529,151)
General Administration	(9,674)	(76,784)				(210,000)		(296,458)
School Administration	(1,599)	(444,540)						(446,139)
Business Support	(3,944)	(428,012)				(150,000)		(581,956)
Operation and Maintenance	(2,410)	(568,973)				(1,200,000)		(1,771,383)
Student Transportation	(161,506)	(481,460)				(2,070,516)		(2,713,482)
Central Support	(4,533)	(435,825)				(100,000)		(540,358)
Transfers	(4,306)	(3,865,428)		(3,500,000)				(7,369,734)
Contingency							(1,593,277)	(1,593,277)
Designated for PC Refresh	0							0
Designated for Budget Uncertainties	0							0
Designated For Special Education MOE	0							0
Unreserved	0							0
<b>Total From</b>	<b>(242,371)</b>	<b>(10,328,428)</b>	<b>0</b>	<b>(3,500,000)</b>	<b>(6,500,000)</b>	<b>(4,344,516)</b>	<b>(1,593,277)</b>	<b>(26,508,592)</b>
<b>Transfers To</b>								
Instruction	23,087		1,531,200	1,670,531	3,102,415		440,000	6,767,233
Occupational Education	690		52,500	57,338	106,485			217,013
Summer School	0			0	0			0
Athletics	160,000		4,200	4,619	8,577	50,000		227,396
Student Support	226		175,200	190,964	354,647			721,037
Instructional Staff Support	14,480		93,000	101,353	188,228	51,074	40,000	488,135
General Administration	9,361		25,200	27,452	50,982		20,000	132,995
School Administration	271		179,700	196,064	364,118			740,153
Business Support	2,360		36,000	39,413	73,195			150,968
Operation and Maintenance	27,486		264,600	288,729	536,211			1,117,026
Student Transportation	320		114,900	125,305	232,709			473,234
Central Support	4,090		46,500	50,854	94,442			195,886
Transfers	0		477,000	520,237	966,154	20,000		1,983,391
Contingency								0
Designated for PC Refresh	0	1,700,000						1,700,000
Designated for Budget Uncertainties	0			227,141	421,837	3,851,870	1,093,277	5,594,125
Designated For Special Education MOE	0	4,628,428				371,572		5,000,000
Unreserved	0	1,000,000						1,000,000
<b>Total To</b>	<b>242,371</b>	<b>7,328,428</b>	<b>3,000,000</b>	<b>3,500,000</b>	<b>6,500,000</b>	<b>4,344,516</b>	<b>1,593,277</b>	<b>26,508,592</b>
<b>Net Transfers</b>								
Instruction	(4,139)	(3,029,163)	1,531,200	1,670,531	(3,397,585)	(614,000)	440,000	(3,403,156)
Occupational Education	167	(222,968)	52,500	57,338	106,485	0	0	(6,478)
Summer School	(720)	(151,858)	0	0	0	0	0	(152,578)
Athletics	159,974	(32,430)	4,200	4,619	8,577	50,000	0	194,940
Student Support	(3,186)	(84,328)	175,200	190,964	354,647	0	0	633,297
Instructional Staff Support	(8,012)	(506,659)	93,000	101,353	188,228	51,074	40,000	(41,016)
General Administration	(313)	(76,784)	25,200	27,452	50,982	(210,000)	20,000	(163,463)
School Administration	(1,328)	(444,540)	179,700	196,064	364,118	0	0	294,014
Business Support	(1,584)	(428,012)	36,000	39,413	73,195	(150,000)	0	(430,988)
Operation and Maintenance	25,076	(568,973)	264,600	288,729	536,211	(1,200,000)	0	(654,357)
Student Transportation	(161,186)	(481,460)	114,900	125,305	232,709	(2,070,516)	0	(2,240,248)
Central Support	(443)	(435,825)	46,500	50,854	94,442	(100,000)	0	(344,472)
Transfers	(4,306)	(3,865,428)	477,000	(2,979,763)	966,154	20,000	0	(5,386,343)
Contingency	0	0	0	0	0	0	(1,593,277)	(1,593,277)
Designated for PC Refresh	0	1,700,000	0	0	0	0	0	1,700,000
Designated for Budget Uncertainties	0	0	0	227,141	421,837	3,851,870	1,093,277	5,594,125
Designated For Special Education MOE	0	4,628,428	0	0	0	371,572	0	5,000,000
Unreserved	0	1,000,000	0	0	0	0	0	1,000,000
<b>Total Net</b>	<b>0</b>	<b>(3,000,000)</b>	<b>3,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>