

WASHOE COUNTY SCHOOL DISTRICT
Reno, Nevada

REGULAR MEETING
December 15, 2009

TITLE: AUGMENTATION AND APPROVAL OF TRANSFERS FOR THE FISCAL YEAR 2009-10 BUDGET

FROM: Gary S. Kraemer – Chief Financial Officer

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

DATE REPORT WRITTEN: December 9, 2009

SUMMARY: The schedules indicating changes from the amended final budget along with a narrative explaining the changes will be presented. The budget changes related to the official enrollment count are required by Nevada Revised Statutes. Other changes are necessary to reflect actual versus estimated opening fund balances and budget transfers. The Board will be asked to adopt a resolution to augment the 2009-10 budget and to approve budget transfers.

ADDITIONAL BACKGROUND INFORMATION: NRS 354.598005 requires school districts to amend their budget by January 1 of each fiscal year to reflect the official enrollment count. The submission of this augmented budget allows us 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 this statute.

Last, 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.

ATTACHMENTS:

Attachment A: Resolution to amend the fiscal year 2009-10 budget and narrative explaining transfers and changes for the 2009-10 budget.

Attachment B: Schedules comparing fiscal year 2009-10 amended final budget to amended budget.

Attachment C: Schedule indicating budget changes to the General Fund by major resources and applications categories.

Attachment D: Schedule of General Fund Transfers

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 explained above.

FINANCIAL: Provides additional funding to continue District programs.

ALTERNATIVES: N/A

SUPERINTENDENT’S RECOMMENDATION: That the Board of Trustees adopt the resolution to augment the Fiscal Year 2009-10 budget and approve transfers as proposed.

**RESOLUTION TO AMEND THE 2009-10 BUDGET
OF THE WASHOE COUNTY SCHOOL DISTRICT**

WHEREAS, the General Fund is being amended by \$25,111,958 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 \$1,699,733 by utilizing opening fund balance and other resources and there is a need to apply this increase; and

WHEREAS, the Capital Projects Fund is being augmented by \$120,285,671 by utilizing opening fund balance and other resources and there is a need to apply this increase; and

WHEREAS, the Special Revenue Fund is being augmented by \$142,262 by increased resources and there is a need to apply this increase; and

WHEREAS, the Special Education Fund is being decreased by \$(62,602) by reduced resources and expenditures and there is a need to apply this net decrease; and

WHEREAS, the Class Size Reduction Fund is being decreased by \$(70,839) by reduced resources and there is a need to apply this decrease;

Now, therefore it is hereby RESOLVED, that the Washoe County School District shall amend its Fiscal Year 2009-10 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 15th day of December 2009.

AYES: _____

NAYES: _____

ABSENT: _____

By: _____
President

Attest: _____
Clerk

**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 Revenue Fund, Special Education Fund and Class Size Reduction Fund and.

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	(764,324)	30,118	(734,206)
Special Programs	(850)	1,431,761	1,430,911
Occupational Education	(1,582)	1,540	(42)
Other Instructional Programs	0	750,000	750,000
Co/Extra Curricular	0	200	200
Student Support	0	1,400	1,400
Instructional Staff Support	(27,479)	31,582	4,103
General Administration	(4,910)	32,880	27,970
School Administration	(9,130)	500	(8,630)
Business Support	(22,580)	3,748	(18,832)
Operations and Maintenance	(35,250)	12,571	(22,679)
Transportation	0	191	191
Transfers	<u>(1,431,761)</u>	<u>1,375</u>	<u>(1,430,386)</u>
	<u>(2,297,866)</u>	<u>2,297,866</u>	<u>0</u>

Attachment D provides further analysis of the transfers. As the attachment indicates, there are routine transfers and two salary transfers. The routine transfers are generally smaller in nature, and represents transfers between departments for services or reimbursement of expenditures.

The first salary transfer was for \$750,000 from the Instruction category to the Other Instructional Programs category to provide for ESL costs. ESL costs have not increased they were just not fully accounted for in the proper category for the Final Budget. The Final Budget attempted to reclassify various costs based on a new Statewide accounting structure. This structure requires ESL costs to be included in Other Instructional Programs rather than the Instructional category previously used. The initial budget simply did not move enough funds from the Instruction category to the Other Instructional Programs category.

The second salary transfer also has to do with the revised Statewide accounting structure as \$1.4 million was shifted from the Special Education Fund (part of the Transfers category) to the General Fund for gifted and talented (GT) program. GT is required to be classified in the Special Programs category, previously it was accounted for in the Special Education fund so those costs were shifted.

GENERAL FUND RESOURCES (Attachment B, Page 1)

The General Fund is being amended by \$25,111,958 in additional resources. The page referenced above compares the final budget to the amended budget and indicates the revisions by category. Almost the entire portion of this increase, \$25,170,695 is related to the opening fund balance, while the LSST/DSA net is being decreased by \$(58,737). A brief description of the changes follows.

Local School Support Tax (LSST)

This category represents the portion of the county sales tax to be allocated to the District. The rate was increased as part of the last legislature but the final budget did not reflect the change. The increase results in a direct decrease for the State's funding to our District from the distributive school account.

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, as mentioned above, an increase to LSST results in a direct decrease to this category, therefore the category is being decrease by \$5,069,905. The balance of the decrease to the category of \$(58,737) is related to a decrease in the hold harmless enrollment used in the Final Budget (-\$123,050) as well a change to charter school funding (+\$64,313).

When the Final Budget was filed we projected a decrease in enrollment for the year. Because the State has a hold harmless provision for enrollment decreases we were able to use our prior year enrollment for funding purposes. However, an enrollment audit adjustment decreased that enrollment by 23 students resulting in a \$(123,050) decrease to our funding (23 students times \$5,350 per pupil funding).

Last, the enrollment for charter schools was slightly less than anticipated resulting in less outside revenues that are provided to charter schools and increased our DSA revenue by \$64,313.

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 or subsequent year.

The increase in the reserved for inventory of \$179,194 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 of \$2,528,563 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 general supply carryover of \$5,793,126 represents the amount of remaining budget that school and departments are allowed to carryover to the next fiscal year for use in the subsequent year.

The designated for budget uncertainties \$11,669,812 has been placed in a contingency for budget uncertainties account and may be used to offset any budget reductions that may materialize.

The designated for Special Education MOE (Maintenance of Effort) of \$5,000,000 will provide for the restoration of Special Education salaries (currently paid by AARA grant funds) in FY 2010-11.

GENERAL FUND APPLICATIONS (Attachment B, Page 2)

Page 2 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, \$25,111,958.

Changes to each category consist of increases and decreases related to the opening fund balance, LSST and DSA revenue and the transfers described above. The impact of each of these changes is detailed on Attachment C, Page 2.

Attachment C provides 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 provides the net decrease to LSST and DSA of \$(58,737).

Columns I, K and M identify the allocation of the changes related to the opening fund balance items.

Column O shows the salary and benefit changes based on our revised projection. A net savings of \$251,748 related to the revision is placed in the Contingency for Budget Uncertainties account on line 74. The total Contingency for Budget Uncertainties is \$11,876,846.

Columns Q and S show the amount for the transfers discussed above.

BUILDING & SITES FUND (Attachment B, Page 3)

Page 3 compares the Building & Sites Fund resources and applications for the final budget and the augmented budget. The increases are attributable to other local revenues, sale of assets and opening fund balance. The additions will provide expenditure authority for potential land purchases, architect/engineering and building improvements. The Building and Sites reserved ending fund balance represents funds set aside for an administration building.

CAPITAL PROJECT FUND (Attachment B, Page 4)

Page 4 compares the Capital Projects Fund resources and applications for the final budget and the augmented budget. The increases are mainly attributable to issuance of bonds and the opening fund balance and will be utilized to continue pre-determined projects. Recovery Zone Economic Development bonds of \$36,930,000 were issued.

SPECIAL REVENUE FUND (Attachment B, Page 5)

Page 5 compares the Special Revenue Fund resources and applications for the final budget and the augmented budget. The resources and applications are being increased by \$142,262 for additional funding for full day kindergarten .

SPECIAL EDUCATION FUND (Attachment B, Page 6)

Page 6 compares the Special Education Fund resources and applications for the final budget and the augmented budget. The resources and applications are being decreased by \$62,602. The changes to the various expenditure categories are related to the revised Statewide accounting structure. Occupational therapy, physical therapy, program consultant costs, speech pathology and other costs previously accounted for in the instruction category are now required to be accounted for in the student support and instructional staff support categories. These changes simply reflect the movement of those costs.

CLASS SIZE REDUCTION FUND (Attachment B, Page 6)

Page 6 compares the Class Size Reduction Fund's resources and applications for the final budget and the augmented budget. The resources and applications are being decreased by \$70,839 as the anticipated State revenue did not materialize.

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FINAL VERSUS AUGMENTED**

	Final Budget FY10	Augmented Bgt FY10	Change
RESOURCES			
Local Sources:			
Ad Valorem Tax	\$ 105,568,274	\$ 105,568,274	\$ -
L.S.S.T.	128,796,111	133,866,016	5,069,905
Franchise Taxes	300,000	300,000	0
Government Services Tax	13,000,000	13,000,000	0
Rev In Lieu of Taxes	230,000	230,000	0
Regular Tuition	250,000	250,000	0
Summer School	800,000	800,000	0
Other Tuition	145,000	145,000	0
Transportation	325,000	325,000	0
Earnings on Investments	650,000	650,000	0
Student Activities Revenue	110,000	110,000	0
Other Local Revenue	583,000	583,000	0
Indirect Cost Revenue	2,000,000	2,000,000	0
Grants Administration Revenue	400,000	400,000	0
Salary Reimbursements	1,545,000	1,545,000	0
	<u>\$ 254,702,385</u>	<u>\$ 259,772,290</u>	<u>\$ 5,069,905</u>
State Sources:			
DSA Apportionments	\$ 160,093,515	\$ 154,964,873	\$ (5,128,642)
Special Appropriations	0	0	0
	<u>\$ 160,093,515</u>	<u>\$ 154,964,873</u>	<u>\$ (5,128,642)</u>
Federal Sources:			
Forest Reserve	\$ 6,000	\$ 6,000	\$ -
E-Rate Refund	320,000	320,000	0
P.L. 81-874	190,000	190,000	0
	<u>\$ 516,000</u>	<u>\$ 516,000</u>	<u>\$ -</u>
Other Sources:			
Sale of Fixed Assets	\$ 50,000	\$ 50,000	\$ -
Transfer From Other Funds	\$ 6,500,000	6,500,000	0
Lease Proceeds	0	0	0
	<u>\$ 6,550,000</u>	<u>\$ 6,550,000</u>	<u>\$ -</u>
Opening Fund Balance:			
Reserved For Inventories	\$ 917,241	\$ 1,096,435	\$ 179,194
Reserved For Encumbrances	0	2,528,563	2,528,563
Designated for General Supply Carryover	0	5,793,126	5,793,126
Designated for PC Refresh	1,700,000	1,700,000	0
Designated for Budget Uncertainties	0	11,669,812	11,669,812
Designated for Special Education MOE	0	5,000,000	5,000,000
Designated for Incline Village Property Ta	6,000,000	6,000,000	0
Unreserved	23,017,105	23,017,105	0
	<u>\$ 31,634,346</u>	<u>\$ 56,805,041</u>	<u>\$ 25,170,695</u>
TOTAL RESOURCES	<u>\$ 453,496,246</u>	<u>\$ 478,608,204</u>	<u>\$ 25,111,958</u>

**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FINAL VERSUS AUGMENTED**

	Final Budget FY10	Augmented Bgt FY10	Change
APPLICATIONS			
Expenditures:			
Instruction	\$ 203,700,098	\$ 205,543,601	\$ 1,843,503
Special Programs	0	1,430,911	1,430,911
Vocational Education	7,911,083	7,596,166	(314,917)
Other Instructional	13,084,077	13,797,374	713,297
Co/Extra - Curricular	4,338,560	4,682,727	344,167
Student Support	26,391,876	26,042,113	(349,764)
Instructional Staff Support	12,925,618	13,653,672	728,054
General Administration	4,849,040	5,515,596	666,556
School Administration	32,624,575	32,647,552	22,977
Business Support	20,862,196	20,761,615	(100,581)
Operation and Maintenance	51,982,292	54,057,000	2,074,708
Student Transportation	14,639,576	15,719,068	1,079,492
	<u>\$ 393,308,991</u>	<u>\$ 401,447,394</u>	<u>\$ 8,138,403</u>
Other Financing Uses:			
Debt Service Fund Transfer	\$ 3,619,477	\$ 3,619,477	0
Insurance Trust Fund Transfer	2,109,262	2,109,262	0
Special Education Transfer	28,291,197	28,208,712	(82,485)
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	0	11,876,846	11,876,846
	<u>\$ 35,422,213</u>	<u>\$ 47,216,574</u>	<u>\$ 11,794,361</u>
Ending Fund Balance:			
Reserved	\$ 917,241	\$ 1,096,435	179,194
Designated For Property Tax	6,000,000	6,000,000	0
Designated For Special Education MOE	0	5,000,000	5,000,000
Designated For Special Education Transfe:	2,955,258	2,955,258	0
Unreserved	14,892,543	14,892,543	0
	<u>\$ 24,765,042</u>	<u>\$ 29,944,236</u>	<u>\$ 5,179,194</u>
TOTAL APPLICATIONS	<u>\$ 453,496,246</u>	<u>\$ 478,608,204</u>	<u>\$ 25,111,958</u>

**WASHOE COUNTY SCHOOL DISTRICT
BUILDING & SITES FUND BUDGET COMPARISON
FINAL VERSUS AUGMENTED**

	Final Budget FY10	Augmented Bgt FY10	Change
RESOURCES			
Revenue:			
Local Sources:			
Earnings on Investments	\$ 50,000	\$ 50,000	\$ -
Other Local Revenue-Rent	30,000	90,000	60,000
	<u>\$ 80,000</u>	<u>\$ 140,000</u>	<u>\$ 60,000</u>
State Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources:			
Transfers In	\$ -	\$ -	\$ -
Sale of Assets	-	400,000	400,000
	<u>\$ -</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>
Total Revenue	<u>\$ 80,000</u>	<u>\$ 540,000</u>	<u>\$ 460,000</u>
Opening Fund Balance:			
Reserved	<u>\$ 3,215,355</u>	<u>\$ 4,455,088</u>	<u>\$ 1,239,733</u>
TOTAL ALL RESOURCES	<u><u>\$ 3,295,355</u></u>	<u><u>\$ 4,995,088</u></u>	<u><u>\$ 1,699,733</u></u>
APPLICATIONS			
Expenditures:			
Business Support	\$ -	\$ -	\$ -
Central Support	-	-	-
Land Acquisitions	-	1,000,000	1,000,000
Site Improvments	-	-	-
Architecture/Engineering Svcs	-	100,000	100,000
Educational Specs Devel	-	-	-
Building Acquisition & Const	-	-	-
Building Improvements	30,000	629,733	599,733
	<u>\$ 30,000</u>	<u>\$ 1,729,733</u>	<u>\$ 1,699,733</u>
Other Financing Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance:			
Reserved	<u>\$ 3,265,355</u>	<u>\$ 3,265,355</u>	<u>\$ -</u>
TOTAL APPLICATIONS	<u><u>\$ 3,295,355</u></u>	<u><u>\$ 4,995,088</u></u>	<u><u>\$ 1,699,733</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND BUDGET COMPARISON
FINAL VERSUS AUGMENTED**

	<u>Final Budget FY10</u>	<u>Augmented Bgt FY10</u>	<u>Change</u>
RESOURCES			
Revenue:			
Local Sources:			
Gov't Svcs Tax	\$ 3,400,000	\$ 3,400,000	\$ -
Earnings on Investments	100,000	125,000	25,000
Other Local Revenue	-	-	-
	<u>\$ 3,500,000</u>	<u>\$ 3,525,000</u>	<u>\$ 25,000</u>
State Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Federal Sources:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Other Sources:			
Transfers In	\$ 59,000	\$ 59,000	\$ -
Sale of Bonds	-	36,930,000	36,930,000
	<u>\$ 59,000</u>	<u>\$ 36,989,000</u>	<u>\$ 36,930,000</u>
Total Revenue	<u>\$ 3,559,000</u>	<u>\$ 40,514,000</u>	<u>\$ 36,955,000</u>
Opening Fund Balance:			
Reserved	\$ -	\$ 27,280,233	\$ 27,280,233
Unreserved	19,778,123	75,828,561	56,050,438
	<u>\$ 19,778,123</u>	<u>\$ 103,108,794</u>	<u>\$ 83,330,671</u>
TOTAL ALL RESOURCES	<u><u>\$ 23,337,123</u></u>	<u><u>\$ 143,622,794</u></u>	<u><u>\$ 120,285,671</u></u>
APPLICATIONS			
Expenditures:			
Business Support	\$ 6,540,662	\$ 6,515,662	\$ (25,000)
Land Acquisitions	-	500,000	500,000
Site Improvments	400,125	18,150,125	17,750,000
Architecture/Engineering Svcs	2,278,850	16,778,850	14,500,000
Building Acquisition & Const	2,742,750	13,642,750	10,900,000
Building Improvements	10,625,775	84,459,455	73,833,680
	<u>\$ 22,588,162</u>	<u>\$ 140,046,842</u>	<u>\$ 117,458,680</u>
Other Financing Uses:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved	748,961	3,575,952	2,826,991
	<u>\$ 748,961</u>	<u>\$ 3,575,952</u>	<u>\$ 2,826,991</u>
TOTAL APPLICATIONS	<u><u>\$ 23,337,123</u></u>	<u><u>\$ 143,622,794</u></u>	<u><u>\$ 120,285,671</u></u>

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL REVENUE FUND BUDGET COMPARISON
FINAL VERSUS AUGMENTED**

	Final Budget FY10	Augmented Bgt FY10	Change
RESOURCES			
Revenue:			
Local	\$ 4,159,653	\$ 4,159,653	\$ -
State	9,623,386	9,765,648	142,262
Federal	44,971,739	44,971,739	0
Transfers In	0	0	0
Total Revenue	<u>\$ 58,754,778</u>	<u>\$ 58,897,040</u>	<u>\$ 142,262</u>
Opening Fund Balance:			
Reserved	\$ -	\$ -	\$ -
Unreserved	9,764,889	9,764,889	0
Total Opening Fund Balance:	<u>\$ 9,764,889</u>	<u>\$ 9,764,889</u>	<u>\$ -</u>
TOTAL ALL RESOURCES	<u>\$ 68,519,667</u>	<u>\$ 68,661,929</u>	<u>\$ 142,262</u>
APPLICATIONS			
Expenditures by Function:			
Regular Programs	\$ 28,283,041	\$ 28,425,303	\$ 142,262
Special Programs	14,421,010	14,421,010	0
Vocational Programs	1,381,454	1,381,454	0
Adult Education Programs	0	0	0
Community Service Programs	1,039,932	1,039,932	0
Student Support	3,032,475	3,032,475	0
Instructional Staff Support	8,697,825	8,697,825	0
General Administration	455,000	455,000	0
School Administration	912,612	912,612	0
Operation and Maintenance	206,652	206,652	0
Central Support	231,309	231,309	0
Other Support	346,030	346,030	0
	<u>\$ 59,007,340</u>	<u>\$ 59,149,602</u>	<u>\$ 142,262</u>
Other Uses:			
Transfers Out	\$ 6,500,000	\$ 6,500,000	\$ -
Contingency	0	0	0
	<u>\$ 6,500,000</u>	<u>\$ 6,500,000</u>	<u>\$ 0</u>
Ending Fund Balance:			
Reserved	\$ 0	\$ 0	\$ -
Unreserved	3,012,327	3,012,327	0
	<u>\$ 3,012,327</u>	<u>\$ 3,012,327</u>	<u>\$ 0</u>
TOTAL APPLICATIONS	<u>\$ 68,519,667</u>	<u>\$ 68,661,929</u>	<u>\$ 142,262</u>

**WASHOE COUNTY SCHOOL DISTRICT
SPECIAL EDUCATION FUND BUDGET COMPARISON
FINAL VERSUS AUGMENTED**

	<u>Final Budget FY10</u>	<u>Augmented Bgt FY10</u>	<u>Change</u>
RESOURCES			
State Sources:	\$ 22,906,369	\$ 22,926,252	\$19,883
Transfers In	<u>\$ 28,291,197</u>	<u>\$ 28,208,712</u>	<u>\$ (82,485)</u>
TOTAL RESOURCES	<u>\$ 51,197,566</u>	<u>\$ 51,134,964</u>	<u>\$ (62,602)</u>

APPLICATIONS

Expenditures:

Instruction	\$ 41,276,358	\$ 37,689,967	\$ (3,586,391)
Student Support	1,976,547	4,857,105	2,880,558
Instructional Staff Support	920,961	1,990,730	1,069,769
School Administration	315,474	306,904	(8,570)
Business Support	11,665	11,665	0
Operation and Maintenance	63,316	59,254	(4,062)
Student Transportation	<u>6,633,245</u>	<u>6,219,339</u>	<u>(413,906)</u>
TOTAL APPLICATIONS	<u>\$ 51,197,566</u>	<u>\$ 51,134,964</u>	<u>\$ (62,602)</u>

**WASHOE COUNTY SCHOOL DISTRICT
CLASS SIZE REDUCTION FUND BUDGET COMPARISON
FINAL VERSUS AUGMENTED**

	<u>Final Budget FY10</u>	<u>Augmented Bgt FY10</u>	<u>Change</u>
RESOURCES			
Revenue:			
State	\$ 19,778,058	\$ 19,707,219	\$ (70,839)
Other	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>\$ 19,778,058</u>	<u>\$ 19,707,219</u>	<u>\$ (70,839)</u>
Transfers In	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL ALL RESOURCES	<u>\$ 19,778,058</u>	<u>\$ 19,707,219</u>	<u>\$ (70,839)</u>
APPLICATIONS			
Expenditures by Function:			
Instruction	\$ 19,778,058	\$ 19,707,219	\$ (70,839)
Other	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL APPLICATIONS	<u>\$ 19,778,058</u>	<u>\$ 19,707,219</u>	<u>\$ (70,839)</u>

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WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FINAL VERSUS AUGMENTED
FISCAL YEAR 2009-10

TOTAL RESOURCES \$ 453,496,246 \$ (58,737) \$ 2,707,757 \$ 16,669,812 \$ 5,793,126 \$ 25,111,958 \$ 478,608,204

ATTACHMENT C

GFSDM10 (Dec Aug).xls GF Comp
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**WASHOE COUNTY SCHOOL DISTRICT
GENERAL FUND BUDGET COMPARISON
FINAL VERSUS AUGMENTED
FISCAL YEAR 2009-10**

WASHOE COUNTY SCHOOL DISTRICT
SUMMARY OF GENERAL FUND TRANSFERS FOR THE
FISCAL YEAR 2009-10 DECEMBER AUGMENTED BUDGET

	<u>Routine</u> <u>Transfers</u>	<u>Salary</u> <u>Transfers</u>	<u>Total</u>
Tranfers From			
Instruction	(14,324)	(750,000)	(764,324)
Special Programs	(850)		(850)
Occupational Education	(1,582)		(1,582)
Other Instructional Programs	0		0
Co/Extra - Curricular	0		0
Student Support	0		0
Instructional Staff Support	(27,479)		(27,479)
General Administration	(4,910)		(4,910)
School Administration	(9,130)		(9,130)
Business Support	(22,580)		(22,580)
Operation and Maintenance	(35,250)		(35,250)
Student Transportation	0		0
Transfers	(30,654)	(1,401,107)	(1,431,761)
Total From	(146,759)	(2,151,107)	(2,297,866)
Tranfers To			
Instruction	30,118		30,118
Special Programs (GT)	30,654	1,401,107	1,431,761
Occupational Education	1,540		1,540
Other Instructional Programs	0	750,000	750,000
Co/Extra - Curricular	200		200
Student Support	1,400		1,400
Instructional Staff Support	31,582		31,582
General Administration	32,880		32,880
School Administration	500		500
Business Support	3,748		3,748
Operation and Maintenance	12,571		12,571
Student Transportation	191		191
Transfers	1,375		1,375
Total To	146,759	2,151,107	2,297,866
Net Transfers			
Instruction	15,794	(750,000)	(734,206)
Special Programs (GT)	29,804	1,401,107	1,430,911
Occupational Education	(42)	0	(42)
Other Instructional Programs	0	750,000	750,000
Co/Extra - Curricular	200	0	200
Student Support	1,400	0	1,400
Instructional Staff Support	4,103	0	4,103
General Administration	27,970	0	27,970
School Administration	(8,630)	0	(8,630)
Business Support	(18,832)	0	(18,832)
Operation and Maintenance	(22,679)	0	(22,679)
Student Transportation	191	0	191
Transfers	(29,279)	(1,401,107)	(1,430,386)
Total Net	0	0	0