

White Pine County School District

1135 Avenue C Ely, Nevada 89301 (775) 289-4851 FAX (775) 289-3999



Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, NV 89706-7921

White Pine County School District herewith submits the Tentative budget for the fiscal year ending June 30, 2019.

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 5,017,292.

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed zero.
If the final computation requires, the tax rate will be lowered.

This budget contains 10 governmental fund types with estimated expenditures of \$ 18,623,957 and 0 proprietary funds with estimated expenses of \$ 0.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Paul Johnson
(Printed Name)
Chief Financial Officer
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed
Dated: 4/14/18 - Revised 5/7/18

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time: May 22, 2018 at 6:00 PM Published: 5/11 & 5/18

Place: White Pine County School District
1135 Avenue C; Ely NV 89301

BOARD OF SCHOOL TRUSTEES

Shella Nicholes, Chair • Angela McVickers, Vice Chair
Candice Campeau, Secretary • Lori A. Hunt • Matt Hibbs Member • Pete Mangum, Member • Jessica Trask, Member
Adam Young, Superintendent

The White Pine County School District operates without discrimination on the basis of sex, religion, national origin, age or disability in compliance with Title VI, Title VII, Title IX, Section 504, and all other applicable civil rights legislation.

Tentative Budget Fiscal Year 2018-19

Schedule 1

White Pine County School District

Tentative Budget

Fiscal Year Ending June 30, 2019

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TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 06/30/17	ACTUAL YEAR ENDING 06/30/18	ESTIMATED YEAR ENDING 06/30/19
Total Employees FTE (*)	156.1	154.1	154.1
Classroom Teachers FTE (*) (*) Full Time Equivalent	97.1	94.1	94.1

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

	(Average Daily Enrollment) ACTUAL YEAR ENDING 06/30/17		(Average Daily Enrollment) ESTIMATED ADE YEAR ENDING 06/30/18		(Average Daily Enrollment) ESTIMATED ADE ** YEAR ENDING 06/30/19	
	Full	Weighted	Full	Weighted	Full	Weighted
1 Pre-Kindergarten (NRS 388.490)	20.9 x .6 =	12.50	12.0 x .6 =	7.20	12.0 x .6 =	7.20
2 Kindergarten	87.0 x .6 =	52.20	100.6	100.58	100.6	100.58
3 Grades 1-12 & Ungraded	1,068.4	1,068.43	1,086.2	1,086.20	1,086.2	1,086.20
4. Total Enrollment	1,176.3	1,133.13	1,198.8	1,193.98	1,198.8	1,193.98
5. Deduct students transported into Nevada (*)		(4.00)		(5.00)		(5.00)
6. Add students transported from Nevada (*)		23.80		26.80		26.80
7. TOTAL ENROLLMENT		1,152.93		1,215.78		1,215.78
8. Apportionment Enrollment						1,215.78
9. Hold Harmless Enrollment						-

* Report weighted enrollment

** Adjusted Quarter 1 ADE by historical trends in enrollment decline to project full year of average daily enrollment

10. Basic Support per Student Amount for the District, Year Year Ending 06/30/19	\$ 8,324	
11. Total Basic Support for School District (Line 8 x Line 10)		\$ 10,120,153
12. Special Education Program		\$ 834,281
13. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)		\$ 10,954,434
LESS LOCAL FUNDS AVAILABLE:		
14. 2.60 percent Local School Support Tax (LSST)		\$ 2,782,197
15. 25 cent Property Tax		\$ 1,251,274
16. Charter Schools Outside Revenues		\$ 448,930
TOTAL LOCAL FUNDS AVAILABLE:		\$ 4,482,401
17. STATE SHARE (Line 13 - Line 14 - Line 15 - Line 16)		\$ 6,472,033

REVENUE TO:	Special Education Fund	\$ 834,281
	General Fund	\$ 5,637,752

18. Estimated Adult High School Diploma Program Revenue		\$ 61,562
Indicate fund to be used:	<input type="checkbox"/> General Fund	<input checked="" type="checkbox"/> Special Revenue
19. Estimated Adult High School Diploma Prison Program Revenue		\$ 732,833
Indicate fund to be used:	<input type="checkbox"/> General Fund	<input checked="" type="checkbox"/> Special Revenue
20. Other anticipated DSA revenue (describe): Class Size Reduction \$386,680, Guidance \$50,000		\$ 436,680
Indicate fund to be used:	<input type="checkbox"/> General Fund	<input checked="" type="checkbox"/> Special Revenue
21. Total projected DSA revenue for Year Year Ending 06/30/19 (Lines 17, 18, 19, 20)		\$ 7,703,109

White Pine County School District
FTE, Enrollment & Basic Support

Tentative Budget Fiscal Year 2018-19
Schedule B-1(Alt)

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	\$ 417,405,869
(B1) Net Proceeds of Mines	\$ 190,082,506
(C) TOTAL ASSESSED VALUE	\$ 607,488,375

(B2) Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year

2017-18 (CY 17) \$ 1,618,706

(This number to be provided by the Dept of Taxation from NPM filings as of 04/01/2017)

SUMMARY OF BUDGETED RESOURCES

(1) FUND	(2) OPENING FUND BALANCE	(3) NON-PROP TAX RESOURCES	Based on:	(4) PROPERTY TAX RESOURCES	(5) TAX RATE	(6) TRANSFERS IN	(7) TOTAL FUND RESOURCES
100 GENERAL FUND:							
1000 Local		3,474,721	(A)	2,145,117	0.7500		5,619,838
3000 State		5,637,752					5,637,752
4000 Federal		63,578					63,578
Opening Balance							-
NPM - Reserved Per NRS 387.1235			(B2)	1,618,706			1,618,706
Other	491,272						-
Total Opening Balance	491,272						491,272
Other Sources		-					-
General Sub-Total	491,272	9,176,051		3,763,823	0.7500	-	13,431,146
400 DEBT SERVICE	783,669	111,141		1,253,469	0.2490	162,634	2,310,913
Sub-Total	1,274,941	9,287,192		5,017,292	0.9990	162,634	15,742,059
OTHER FUNDS:							
210 Class Size Reduction	(0)	386,680		-		-	386,680
230 Adult Education	0	794,396		-		-	794,396
240 State Projects	66	1,884,469		-		38,675	1,923,210
250 Special Education	(0)	834,281		-		964,587	1,798,868
280 Federal Projects	(0)	1,238,829		-		-	1,238,829
290 Food Service	-	294,221		-		107,392	401,613
260 Other Grants & Donations	1,590	-		-		-	1,590
270 Other Special Revenue	-	-		-		-	-
300 Capital Projects	(0)	210,000		-		300,000	510,000
330 Building and Sites	(0)	7,500		-		-	7,500
Proprietary:							
	-	-		-		-	-
Other Funds Sub-Total	1,655	5,650,376		-		1,410,654	7,062,685
Total All Funds	1,276,596	14,937,568		5,017,292	0.9990	1,573,288	22,804,743
Less: Interfund Transfers						(1,573,288)	(1,573,288)
NET ALL FUNDS	1,276,596	14,937,568		5,017,292	0.9990	-	21,231,455
From Visions Budget Input	1,276,598			19,317,695	-	1,573,288	22,167,580
							20,594,293

ATTACHMENT TO SCHEDULE AA

CALCULATION OF ALLOWED AD VALOREM REVENUES FOR SCHOOL DISTRICTS

	(1) ASSESSED VALUATION (Excluding Net Proceeds of Mines)	(2) TAX RATE LEVIED	(3) TOTAL PREABATED AD VALOREM REVENUE [(1)X(2)/100]	(4) AD VALOREM TAX ABATEMENT [(3)-(5)]	(5) BUDGETED ABATED AD VALOREM REVENUE
A. SCHOOL OPERATING:					
Property Tax Subject to Revenue Limitations	417,405,869	0.7500	3,130,544	(995,426)	2,135,118
Net Proceeds revenue reserved per NRS 387.195 [Sch. AA (B2)]					1,618,706
Total School Operating					-
					3,753,824
B. SCHOOL DEBT:					
Property Tax Subject to Revenue Limitations	417,405,869	0.2490	1,039,341	(323,282)	716,059
Net Proceeds of Minerals	215,827,309	0.2490	537,410	-	537,410
Total School Debt					1,253,469
C. TOTAL OPERATING AND DEBT	417,405,869	0.9990	4,169,885	(1,318,708)	5,007,293

Notes:

Column (1) Assessed Valuation is from the March 15th Final Revenue Projections. Column (5) Budgeted Abated Ad Valorem Revenue is from the March 25th Proforma Ad Valorem Revenue Report.

SUMMARY OF BUDGETED REQUIREMENTS

(1) FUND	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES & OTHER	(5) TRANSFERS OUT	(6) CONTIN- GENCY	(7) ENDING FUND BALANCE	(8) TOTAL FUND RESOURCES
100 GENERAL FUND:							
100 Regular	2,380,294	1,137,951	395,930				3,914,175
200 Special	-	-	-				-
300 Vocational & Technical	156,376	74,955	8,264				239,595
400 Other	-	-	-				-
500 Nonpublic School	-	-	-				-
600 Adult Education	-	-	2,205				2,205
800 Community Services	-	-	-				-
900 Co & Extra Curricular	255,020	19,131	63,833				337,984
Undistributed Expenditures:							-
2000 Support Services	2,247,813	1,080,536	2,970,858				6,299,207
4000 Facility Acq & Construction	-	-	-				-
6100 Interdistrict Payments							-
6200 Fund Transfers				1,191,354			1,191,354
6300 Contingency					-		-
8000 Ending Balance:						1,446,626	1,446,626
NPM - Reserved Per NRS 387 1235						-	-
Other							-
Total Ending Fund Balance							-
General Subtotal	5,039,503	2,312,573	3,441,090	1,191,354	-	1,446,626	13,431,146
400 DEBT SERVICE	-	-	861,355	300,000	-	1,149,558	2,310,913
Sub-Total	5,039,503	2,312,573	4,302,445	1,491,354	-	2,596,184	15,742,059
OTHER FUNDS:							
210 Class Size Reduction	268,118	118,562	-	-	-	(0)	386,680
230 Adult Education	490,829	239,880	63,686	-	-	0	794,396
240 State Projects	1,173,666	363,741	385,736	-	-	66	1,923,210
250 Special Education	1,211,164	471,748	115,956	-	-	(0)	1,798,868
260-270 Other Grants & Donations	-	-	1,590	-	-	(0)	1,590
280 Federal Projects	565,393	187,322	474,864	-	11,250	(0)	1,238,829
290 Food Service	4,305	5,055	392,253	-	-	-	401,613
300 Capital Projects	-	-	428,066	81,934	-	(0)	510,000
330 Building and Sites	-	-	7,500	-	-	(0)	7,500
Proprietary:							
Other Funds Sub-Total	3,713,475	1,386,309	1,869,652	81,934	11,250	65	7,062,685
Total All Funds	8,752,978	3,698,882	6,172,097	1,573,288	11,250	2,596,249	22,804,744
Less: Interfund Transfers				(1,573,288)			(1,573,288)
NET ALL FUNDS	8,752,978	3,698,882	6,172,097	-	11,250	2,596,249	21,231,456

0

REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes	2,032,463	2,054,107	2,145,117	
1110	Property Taxes - Prior Year	-			
1111	Net Proceeds of Mines	332,603	-	1,618,706	
1120	School Support Taxes	2,600,185	2,677,541	2,782,197	
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax	643,500	604,237	669,524	
1193/4	Boat Registration/Geothermal	4,795			
1300	Tuition	39,685	23,000	23,000	
1400	Transportation Fees				
1500	Earnings on Investments	134			
1600	Food Service Revenue				
1600-20	Daily Sales - Adult, Students, Ala Carte				
1630	Catering Sales				
1660	Food Service Fees				
1900	Other Revenues				
1905	Solar Reimbursement				
1910	Rentals				
1920	Donations				
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous	92,051	-		
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		5,745,415	5,358,885	7,238,544	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund	5,431,905	6,258,926	5,637,752	
3115	Special Education - DSA Funding				
3120	Counseling - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		5,431,905	6,258,926	5,637,752	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency	11,921		50,000	
4300	Restricted - Direct				
4500	Restricted - State Agency				
4700	Restricted - Other Agency	63,500	88,578	13,578	
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		75,421	88,578	63,578	-

White Pine County School District
General Fund - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds				
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance	189,150	197,093	220,482	
Opening Balance (Other)	498,843	727,080	270,790	
TOTAL OPENING FUND BALANCE	687,993	924,173	491,272	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	11,940,735	12,630,562	13,431,146	-
Total Revenues	11,252,742	11,706,389	12,939,874	-
Includes Stabilization Revenue:	134			
Includes Stabilization Fund Balance:	24,431		24,565	

Ending Fund Balance

924,173
(0)

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	2,197,607	2,596,121	2,380,294	
200 Benefits	1,084,814	1,221,391	1,137,951	
3/4/500 Purchased Services	249,076	258,448	263,751	
600 Supplies	132,786	129,709	131,890	
700 Property				
8/900 Miscellaneous & Other	300	289	289	
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	3,664,583	4,205,958	3,914,175	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	-	-	-	-

White Pine County School District
General Fund - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	-	-	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	145,210	148,253	156,376	
200 Benefits	70,432	99,910	74,955	
3/4/500 Purchased Services				
600 Supplies	6,694	8,236	8,264	
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	222,336	256,399	239,595	-

White Pine County School District
General Fund - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	1,562			
200 Benefits	157			
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	1,719	-	-	-
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries	2,051			
200 Benefits	535			
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	2,586	-	-	-

White Pine County School District
General Fund - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	12,504			
200 Benefits	7,328			
3/4/500 Purchased Services	1,352		2,205	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
600 TOTAL ADULT EDUCATION PROGRAMS	21,184	-	2,205	-
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	40,446	18,545	73,927	
200 Benefits	1,899	1,631	5,071	
3/4/500 Purchased Services	3,863	8,622	8,622	
600 Supplies	4,152	4,180	4,180	
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries	4,745	4,182	7,283	
200 Benefits	374	523	738	
3/4/500 Purchased Services	2,039	1,244	1,447	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	57,517	38,927	101,268	-
920 ATHLETICS				
1000 Instruction				
100 Salaries	67,849	56,330	138,734	
200 Benefits	4,077	5,553	9,830	
3/4/500 Purchased Services	25,387	35,746	35,746	
600 Supplies	4,964	5,377	5,377	
700 Property				
8/900 Miscellaneous & Other	1,900	1,900	1,900	
2700 Student Transportation				
100 Salaries	26,095	20,403	35,076	
200 Benefits	2,278	1,955	3,492	
3/4/500 Purchased Services	5,294	4,234	6,561	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	137,844	131,498	236,716	-

White Pine County School District
General Fund - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-11

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	68,188	147,852	107,557	
200 Benefits	33,916	44,791	42,575	
3/4/500 Purchased Services	2,769	2,996	3,010	
600 Supplies		5,491	7,154	
700 Property				
8/900 Miscellaneous & Other	135			
2100 Sub-Total	105,008	201,130	160,296	-
2200 Instruction Staff Support				
100 Salaries	13,265			
200 Benefits	511			
3/4/500 Purchased Services	9,169	6,160	2,356	
600 Supplies	2,990	2,674	1,549	
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	25,935	8,834	3,905	-
2300 General Administration				
100 Salaries	152,092	158,855	166,616	
200 Benefits	109,888	123,794	125,791	
3/4/500 Purchased Services	101,731	118,351	121,314	
600 Supplies	3,711	5,386	5,732	
700 Property				
8/900 Miscellaneous & Other	15,855	16,022	16,603	
2300 Sub-Total	383,277	422,408	436,056	-
2400 School Administration				
100 Salaries	664,499	716,029	723,734	
200 Benefits	310,242	318,145	321,549	
3/4/500 Purchased Services	29,472	46,034	47,665	
600 Supplies	2,720	7,174	7,547	
700 Property				
8/900 Miscellaneous & Other	2,037	3,387	3,399	
2400 Sub-Total	1,008,970	1,090,769	1,103,894	-
2500 Central Services				
100 Salaries	334,161	349,020	357,186	
200 Benefits	159,474	168,469	164,558	
3/4/500 Purchased Services	373,190	450,789	471,272	
600 Supplies	21,142	29,026	37,788	
700 Property				
8/900 Miscellaneous & Other	2,957	2,299	2,299	
2500 Sub-Total	890,924	999,603	1,033,103	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries	307,392	332,947	304,393	
200 Benefits	153,487	170,742	158,167	
3/4/500 Purchased Services	760,718	885,195	903,283	
600 Supplies	477,875	525,899	607,971	
700 Property				
8/900 Miscellaneous & Other	3,252	1,948	1,798	
2600 Sub-Total	1,702,724	1,916,731	1,975,612	-
2700 Student Transportation				
100 Salaries	507,882	608,541	588,327	
200 Benefits	284,415	279,577	267,896	
3/4/500 Purchased Services	144,183	143,647	144,217	
600 Supplies	267,997	343,818	358,080	
700 Property	1,453			
8/900 Miscellaneous & Other		1,333	1,333	
2700 Sub-Total	1,205,930	1,376,916	1,359,853	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits	170,718	226,488	226,488	
3/4/500 Purchased Services	42,896	270		
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Sub-Total	213,614	226,758	226,488	-
TOTAL SUPPORT SERVICES	5,536,382	6,243,149	6,299,207	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
3100 Sub-Total	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4100 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4200 Sub-Total	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4300 Sub-Total	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4500 Sub-Total	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4600 Sub-Total	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4700 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services		-		
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total	-	-	-	-
4000 TOTAL FACILITIES ACQ & CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	1,372,410	1,263,358	1,191,354	
000 TOTAL UNDISTRIBUTED EXPENDITURES	6,908,792	7,506,507	7,490,561	-
TOTAL ALL EXPENDITURES	11,016,562	12,139,289	11,984,520	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235		-	-	-
Ending Balance (Other)	924,173	491,273	1,446,626	-
TOTAL ENDING FUND BALANCE	924,173	491,273	1,446,626	-
TOTAL APPLICATIONS	11,940,735	12,630,562	13,431,146	-

Minimum Fund Balance:

Total Expenditures without Transfers	9,644,152	10,875,931	10,793,166	-
Ending Fund Balance Percent of Expenditures	9.6%	4.5%	13.4%	
Ending Fund Balance Percent of Column (1) Prior Expenditures	8.4%	5.1%	15.0%	0.0%
* Minimum per Department of Taxation				

For Schedule AA-1:

Total Salaries	4,545,549	5,157,078	5,039,503	-
Total Benefits	2,223,827	2,436,481	2,312,573	-
Total Services, Supplies & Other	2,874,777	3,282,372	3,441,090	-
Transfers Out	1,372,410	1,263,358	1,191,354	-
Contingency	-	-	-	-
Ending Fund Balance	924,173	491,273	1,446,626	-
Total	11,940,735	12,630,562	13,431,146	-

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
		PRIOR	CURRENT	06/30/19	
		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
		06/30/17	06/30/18	APPROVED	APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax				
1193/4	Boat Registration/Geothermal				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments				
1600	Food Service Revenue				
1600-20	Daily Sales - Adult, Students, Ala Carte				
1630	Catering Sales				
1660	Food Service Fees				
1900	Other Revenues				
1905	Solar Reimbursement				
1910	Rentals				
1920	Donations				
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		-	-	-	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund	348,633	386,680	386,680	
3115	Special Education - DSA Funding				
3120	Counseling - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		348,633	386,680	386,680	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		-	-	-	-

White Pine County School District
Class Size Reduction Fund - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds				
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
	TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	-	(0)	(0)	
	TOTAL OPENING FUND BALANCE	-	(0)	(0)	-
	Prior Period Adjustments				
	Residual Equity Transfers				
	TOTAL ALL RESOURCES	348,633	386,680	386,680	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	230,616	268,118	268,118	
200 Benefits	118,017	118,562	118,562	
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	348,633	386,680	386,680	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	-	-	-	-

White Pine County School District
Class Size Reduction - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total	-	-	-	-
4000 TOTAL FACILITIES ACQ & CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	-	-	-	-
TOTAL ALL EXPENDITURES	348,633	386,680	386,680	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	(0)	(0)	(0)	-
TOTAL ENDING FUND BALANCE	(0)	(0)	(0)	-
TOTAL APPLICATIONS	348,633	386,680	386,680	-

For Schedule AA-1:

Total Salaries	230,616	268,118	268,118	
Total Benefits	118,017	118,562	118,562	
Total Services, Supplies & Other				
Transfers Out				
Contingency				
Ending Fund Balance	(0)	(0)	(0)	
Total	348,633	386,680	386,680	-

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
		PRIOR	CURRENT	06/30/19	
		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
		06/30/17	06/30/18	APPROVED	APPROVED
Sch	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax				
1193/4	Boat Registration/Geothermal				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments				
1600	Food Service Revenue				
1600-20	Daily Sales - Adult, Students, Ala Carte				
1630	Catering Sales				
1660	Food Service Fees				
1900	Other Revenues				
1905	Solar Reimbursement				
1910	Rentals				
1920	Donations				
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		-	-	-	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund	892,271	874,140	794,396	
3115	Special Education - DSA Funding				
3120	Counseling - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		892,271	874,140	794,396	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		-	-	-	-

White Pine County School District
Adult Education Fund - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds				
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
	TOTAL OTHER FINANCING SOURCES	-	-	-	-
8000	OPENING FUND BALANCE				
	Reserved Opening Balance				
	Opening Balance (Other)	4,953	4,954	0	
	TOTAL OPENING FUND BALANCE	4,953	4,954	0	-
	Prior Period Adjustments				
	Residual Equity Transfers				
	TOTAL ALL RESOURCES	897,224	879,094	794,396	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	375,232	353,832	350,404	
200 Benefits	184,682	192,248	174,342	
3/4/500 Purchased Services	5,325	3,672	3,672	
600 Supplies	13,823	10,388	10,387	
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
600 TOTAL ADULT EDUCATION PROGRAMS	579,063	560,141	538,805	-
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2100 Sub-Total	-	-	-	-
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	465		2,039	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	465	-	2,039	-
2300 General Administration				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2300 Sub-Total	-	-	-	-
2400 School Administration				
100 Salaries	192,404	222,935	140,425	
200 Benefits	72,264	74,164	65,538	
3/4/500 Purchased Services	3,140	4,791	3,517	
600 Supplies	30,474	9,421	6,754	
700 Property				
8/900 Miscellaneous & Other	228	221	36,858	
2400 Sub-Total	298,510	311,532	253,092	-
2500 Central Services				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	9,248	459	459	
600 Supplies	306			
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total	9,554	459	459	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries	1,324	1,568		
200 Benefits	1,131	5,395		
3/4/500 Purchased Services	1,297			
600 Supplies	926			
700 Property				
8/900 Miscellaneous & Other				
2600 Sub-Total	4,678	6,962	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Sub-Total	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Sub-Total	-	-	-	-
TOTAL SUPPORT SERVICES	313,208	318,953	255,590	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
3100 Sub-Total	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4100 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) (4) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total	-	-	-	-
4000 TOTAL FACILITIES ACQ & CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	313,208	318,953	255,590	-
TOTAL ALL EXPENDITURES	892,271	879,094	794,396	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	4,954	0	0	-
TOTAL ENDING FUND BALANCE	4,954	0	0	-
TOTAL APPLICATIONS	897,224	879,094	794,396	-

For Schedule AA-1:

Total Salaries	568,961	578,335	490,829	-
Total Benefits	258,077	271,807	239,880	-
Total Services, Supplies & Other	65,233	28,952	63,686	-
Transfers Out	-	-	-	-
Contingency	-	-	-	-
Ending Fund Balance	4,954	0	0	-
Total	897,224	879,094	794,396	-

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
		PRIOR	CURRENT	06/30/19	
		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
		06/30/17	06/30/18	APPROVED	APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax				
1193/4	Boat Registration/Geothermal				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments				
1600	Food Service Revenue				
1600-20	Daily Sales - Adult, Students, Ala Carte				
1630	Catering Sales				
1660	Food Service Fees				
1900	Other Revenues				
1905	Solar Reimbursement				
1910	Rentals				
1920	Donations				
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		-	-	-	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund				
3115	Special Education - DSA Funding	50,000	50,000	50,000	
3120	Counseling - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev	1,953,697	2,511,459	1,834,469	
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		2,003,697	2,561,459	1,884,469	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		-	-	-	-

White Pine County School District
State Projects Fund - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds	50,069	38,675	38,675	
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
	TOTAL OTHER FINANCING SOURCES	50,069	38,675	38,675	-
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	11,106	11,106	66	
	TOTAL OPENING FUND BALANCE	11,106	11,106	66	-
	Prior Period Adjustments				
	Residual Equity Transfers				
	TOTAL ALL RESOURCES	2,064,873	2,611,240	1,923,210	-
	Revenue & Transfers	2,053,767	2,600,134	1,923,144	

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	290,811	474,793	182,957	
200 Benefits	116,512	128,735	43,144	
3/4/500 Purchased Services	2,816	13,000	13,000	
600 Supplies	169,008	119,733	86,848	
700 Property	6,749			
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	585,896	736,261	325,949	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	68,771			
200 Benefits	30,077			
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	98,849	-	-	-

White Pine County School District
State Projects Fund - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	-	-	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	136,761	345,342	212,300	
200 Benefits	60,560	158,304	96,138	
3/4/500 Purchased Services				
600 Supplies	36,566	39,646	28,821	
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	233,886	543,292	337,259	-

White Pine County School District
State Projects Fund - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	10,875			
200 Benefits	1,060			
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	11,936	-	-	-
440 SUMMER SCHOOL				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL	-	-	-	-

White Pine County School District
State Projects Fund - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	97,739	72,061	211,846	
200 Benefits	42,697	29,013	74,373	
3/4/500 Purchased Services				
600 Supplies	1,334			
700 Property				
8/900 Miscellaneous & Other				
2100 Sub-Total	141,769	101,074	286,219	-
2200 Instruction Staff Support				
100 Salaries	486,236	666,431	474,197	
200 Benefits	114,128	147,554	111,746	
3/4/500 Purchased Services	175,949	193,641	189,723	
600 Supplies	5,607	16,500	16,500	
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	781,920	1,024,125	792,165	-
2300 General Administration				
100 Salaries	18,544	15,930	15,930	
200 Benefits	3,347	3,041	3,041	
3/4/500 Purchased Services	7,348	0		
600 Supplies	846			
700 Property				
8/900 Miscellaneous & Other				
2300 Sub-Total	30,086	18,971	18,971	-
2400 School Administration				
100 Salaries	2,363			
200 Benefits	55			
3/4/500 Purchased Services	18,170	6,721	844	
600 Supplies	2,539			
700 Property				
8/900 Miscellaneous & Other		18,993		
2400 Sub-Total	23,127	25,714	844	-
2500 Central Services				
100 Salaries	66,808	76,436	76,436	
200 Benefits	21,146	35,300	35,300	
3/4/500 Purchased Services	50,000	50,000	50,000	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total	137,954	161,736	161,736	-

PROGRAM FUNCTION OBJECT		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
2600	Operating/Maintenance Plant Service				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services	1,160			
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
2600	Sub-Total	1,160	-	-	-
2700	Student Transportation				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services	6,000			
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
2700	Sub-Total	6,000	-	-	-
2900	Other Support (All Objects)				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
2900	Sub-Total	-	-	-	-
TOTAL SUPPORT SERVICES		1,122,016	1,331,621	1,259,935	-
NONINSTRUCTIONAL SERVICES					
3300	Community Services Operations				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies	1,185			
700	Property				
8/900	Miscellaneous & Other				
3300	Sub-Total	1,185	-	-	-
4100	Land Acquisition				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
4100	Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4200 Sub-Total	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4300 Sub-Total	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4500 Sub-Total	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4600 Sub-Total	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4700 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total	-	-	-	-
4000 TOTAL FACILITIES ACQ & CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,123,201	1,331,621	1,259,935	-
TOTAL ALL EXPENDITURES	2,053,767	2,611,174	1,923,144	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	11,106	66	66	-
TOTAL ENDING FUND BALANCE	11,106	66	66	-
TOTAL APPLICATIONS	2,064,873	2,611,240	1,923,210	-

For Schedule AA-1:

Total Salaries	1,178,907	1,650,993	1,173,666
Total Benefits	389,584	501,947	363,741
Total Services, Supplies & Other	485,276	458,234	385,736
Transfers Out			
Contingency			
Ending Fund Balance	11,106	66	66
Total	2,064,873	2,611,240	1,923,210

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
		PRIOR	CURRENT	06/30/19	
Sch		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
1100	LOCAL SOURCES	06/30/17	06/30/18	APPROVED	APPROVED
	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax				
1193/4	Boat Registration/Geothermal				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments				
1600	Food Service Revenue				
1600-20	Daily Sales - Adult, Students, Ala Carte				
1630	Catering Sales				
1660	Food Service Fees				
1900	Other Revenues				
1905	Solar Reimbursement				
1910	Rentals				
1920	Donations				
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		-	-	-	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund				
3115	Special Education - DSA Funding	727,275	834,281	834,281	
3120	Counseling - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		727,275	834,281	834,281	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency	1,831			
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		1,831	-	-	-

White Pine County School District
Special Education Fund - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds	1,002,339	991,986	964,587	
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES		1,002,339	991,986	964,587	-
8000	OPENING FUND BALANCE				
Reserved Opening Balance (NPM)					
Opening Balance (Other)			(0)	(0)	(0)
TOTAL OPENING FUND BALANCE		-	(0)	(0)	(0)
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		1,731,445	1,826,267	1,798,868	(0)

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	-	-	-	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	889,004	979,843	926,827	
200 Benefits	417,437	385,958	350,358	
3/4/500 Purchased Services	4,918		5,218	
600 Supplies		151	65,000	
700 Property				
8/900 Miscellaneous & Other	12,437			
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	1,323,797	1,365,952	1,347,403	-

White Pine County School District
Special Education - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	193,178	198,667	197,290	
200 Benefits	89,819	92,361	93,850	
3/4/500 Purchased Services	4,912	35,000	45,738	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2100 Sub-Total	287,909	326,028	336,878	-
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	-	-	-	-
2300 General Administration				
100 Salaries	84,402	84,922	87,047	
200 Benefits	35,053	41,225	27,540	
3/4/500 Purchased Services	283	299		
600 Supplies		7,841		
700 Property				
8/900 Miscellaneous & Other				
2300 Sub-Total	119,739	134,287	114,587	-
2400 School Administration				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2400 Sub-Total	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2600 Sub-Total	-	-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Sub-Total	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Sub-Total	-	-	-	-
TOTAL SUPPORT SERVICES	407,648	460,315	451,465	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
3100 Sub-Total	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4100 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4200 Sub-Total	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4300 Sub-Total	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4500 Sub-Total	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4600 Sub-Total	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4700 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total	-	-	-	-
4000 TOTAL FACILITIES ACQ & CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	407,648	460,315	451,465	-
TOTAL ALL EXPENDITURES	1,731,445	1,826,267	1,798,868	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	(0)	(0)	(0)	(0)
TOTAL ENDING FUND BALANCE	(0)	(0)	(0)	(0)
TOTAL APPLICATIONS	1,731,445	1,826,267	1,798,868	(0)

For Schedule AA-1:

Total Salaries	1,166,584	1,263,432	1,211,164	-
Total Benefits	542,310	519,544	471,748	-
Total Services, Supplies & Other	22,551	43,291	115,956	-
Transfers Out	-	-	-	-
Contingency	-	-	-	-
Ending Fund Balance	(0)	(0)	(0)	(0)
Total	1,731,445	1,826,267	1,798,868	(0)

REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax				
1193/4	Boat Registration/Geothermal				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments				
1600	Food Service Revenue				
1600-20	Daily Sales - Adult, Students, Ala Carte				
1630	Catering Sales				
1660	Food Service Fees				
1900	Other Revenues				
1905	Solar Reimbursement				
1910	Rentals				
1920	Donations				
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		-	-	-	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund				
3115	Special Education - DSA Funding				
3120	Counseling - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		-	-	-	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency	654,512	1,272,800	1,238,830	
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		654,512	1,272,800	1,238,830	-

White Pine County School District
Federal Projects Fund - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds	10,965			
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
	TOTAL OTHER FINANCING SOURCES	10,965	-	-	-
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	-	(0)	(0)	
	TOTAL OPENING FUND BALANCE	-	(0)	(0)	-
	Prior Period Adjustments				
	Residual Equity Transfers				
	TOTAL ALL RESOURCES	665,477	1,272,799	1,238,829	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	20,871	84,297	84,297	
200 Benefits	892	18,898	18,898	
3/4/500 Purchased Services				
600 Supplies	28,077	201,918	169,528	
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	49,840	305,113	272,723	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	91,959	167,482	167,482	
200 Benefits	41,415	100,529	100,529	
3/4/500 Purchased Services	(268)			
600 Supplies	5,025	34,996	34,996	
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	138,132	303,007	303,007	-

White Pine County School District
Federal Projects Fund - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED	-	-	-	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies	7,434	13,908	13,908	
700 Property	6,663			
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	14,097	13,908	13,908	-

White Pine County School District
Federal Projects Fund - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	87,410	153,923	153,923	
200 Benefits	29,968	58,672	58,672	
3/4/500 Purchased Services	83,211	1,500	1,500	
600 Supplies	7,327	11,734	11,734	
700 Property	-			
8/900 Miscellaneous & Other	100	100	100	
2100 Sub-Total	208,016	225,928	225,928	-
2200 Instruction Staff Support				
100 Salaries	66,644	140,991	140,991	
200 Benefits	1,908	5,654	5,654	
3/4/500 Purchased Services	151,077	161,105	161,105	
600 Supplies	3,850			
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	223,478	307,750	307,750	-
2300 General Administration				
100 Salaries		18,701	18,701	
200 Benefits		3,570	3,570	
3/4/500 Purchased Services	653	13,886	13,886	
600 Supplies	2,065	10,414	10,414	
700 Property				
8/900 Miscellaneous & Other	20,433	46,286	54,808	
2300 Sub-Total	23,151	92,857	101,379	-
2400 School Administration				
100 Salaries	525			
200 Benefits	8			
3/4/500 Purchased Services	311	311	311	
600 Supplies		900	900	
700 Property				
8/900 Miscellaneous & Other	7,778	10,102		
2400 Sub-Total	8,622	11,313	1,211	-
2500 Central Services				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	141	1,673	1,673	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total	141	1,673	1,673	-

PROGRAM FUNCTION OBJECT		(1)	(2)	(3)	(4)
		ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
		PRIOR	CURRENT	06/30/19	
		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
		06/30/17	06/30/18	APPROVED	APPROVED
2600	Operating/Maintenance Plant Service				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
2600	Sub-Total	-	-	-	-
2700	Student Transportation				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
2700	Sub-Total	-	-	-	-
2900	Other Support (All Objects)				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies		2,000		
700	Property				
8/900	Miscellaneous & Other				
2900	Sub-Total	-	2,000	-	-
TOTAL SUPPORT SERVICES		463,409	641,522	637,942	-
NONINSTRUCTIONAL SERVICES					
3100	Food Services Operations				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
3100	Sub-Total	-	-	-	-
4100	Land Acquisition				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
4100	Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total	-	-	-	-
4000 TOTAL FACILITIES ACQ & CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	463,409	641,522	637,942	-
TOTAL ALL EXPENDITURES	665,478	1,263,550	1,227,580	-
6300 Contingency (not to exceed 3% of Total Expenditures)		9,250	11,250	
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	(0)	(0)	(0)	-
TOTAL ENDING FUND BALANCE	(0)	(0)	(0)	-
TOTAL APPLICATIONS	665,477	1,272,799	1,238,829	-

For Schedule AA-1:

Total Salaries	267,409	565,393	565,393	-
Total Benefits	74,191	187,322	187,322	-
Total Services, Supplies & Other	323,878	510,834	474,864	-
Transfers Out	-	-	-	-
Contingency	-	9,250	11,250	-
Ending Fund Balance	(0)	(0)	(0)	-
Total	665,477	1,272,799	1,238,829	-

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/17	ESTIMATED CURRENT YEAR ENDING 06/30/18	BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax				
1193/4	Boat Registration/Geothermal				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments				
1600	Food Service Revenue				
1600-20	Daily Sales - Adult, Students, Ala Carte				
1630	Catering Sales				
1660	Food Service Fees				
1900	Other Revenues				
1905	Solar Reimbursement				
1910	Rentals				
1920	Donations	1,821,692	293,840		
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		1,821,692	293,840	-	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund				
3115	Special Education - DSA Funding				
3120	Counseling - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		-	-	-	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		-	-	-	-

White Pine County School District
Other Grants and Donations - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds	3,252			
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES		3,252	-	-	-
8000	OPENING FUND BALANCE				
Reserved Opening Balance (NPM)					
Opening Balance (Other)		27,335	46,661	1,590	
TOTAL OPENING FUND BALANCE		27,335	46,661	1,590	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		1,852,279	340,501	1,590	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	4,000	12,008		
600 Supplies	17,483	19,155	1,590	
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	21,483	31,163	1,590	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	-	-	-	-

White Pine County School District
Other Grants and Donations - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies		38		
700 Property				
8/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
600 TOTAL ADULT EDUCATION PROGRAMS	-	38	-	-
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services		250		
600 Supplies	352	498		
700 Property				
8/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS	352	748	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2100 Sub-Total	-	-	-	-
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	4,529	3,963		
600 Supplies	911			
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	5,440	3,963	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	1,631	1,454		
600 Supplies	-	1,250		
700 Property				
8/900 Miscellaneous & Other				
2300 Sub-Total	1,631	2,704	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	1,242			
600 Supplies		465		
700 Property				
8/900 Miscellaneous & Other				
2400 Sub-Total	1,242	465	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services		1,586		
600 Supplies	-			
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total	-	1,586	-	-

White Pine County School District
Other Grants and Donations - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-12

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) (4) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services		40		
600 Supplies		2,609		
700 Property				
8/900 Miscellaneous & Other				
2600 Sub-Total	-	2,649	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	1,242			
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Sub-Total	1,242	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Sub-Total	-	-	-	-
TOTAL SUPPORT SERVICES	9,554	11,367	-	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
3100 Sub-Total	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4100 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
4200	Land Improvement				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
4200	Sub-Total	-	-	-	-
4300	Architecture/Engineering				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services	38,718	36,385		
600	Supplies				
700	Property				
8/900	Miscellaneous & Other	6,213			
4300	Sub-Total	44,931	36,385	-	-
4500	Building Acquisition/Construction				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property	1,697,175	217,485		
8/900	Miscellaneous & Other	15,277	7,159		
4500	Sub-Total	1,712,452	224,644	-	-
4600	Site Improvement				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property	16,847	34,565		
8/900	Miscellaneous & Other				
4600	Sub-Total	16,847	34,565	-	-
4700	Building Improvement				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
4700	Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total	-	-	-	-
4000 TOTAL FACILITIES ACQ & CONSTRUCTION	1,774,229	295,594	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,783,783	306,961	-	-
TOTAL ALL EXPENDITURES	1,805,618	338,911	1,590	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	46,661	1,590	(0)	-
TOTAL ENDING FUND BALANCE	46,661	1,590	(0)	-
TOTAL APPLICATIONS	1,852,279	340,501	1,590	-

For Schedule AA-1:

Total Salaries				
Total Benefits				
Total Services, Supplies & Other	1,805,618	338,911	1,590	
Transfers Out				
Contingency				
Ending Fund Balance	46,661	1,590	(0)	
Total	1,852,279	340,501	1,590	

REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax				
1193/4	Boat Registration/Geothermal				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments				
1600	Food Service Revenue				
1600-20	Daily Sales - Adult, Students, Ala Carte				
1630	Catering Sales				
1660	Food Service Fees				
1900	Other Revenues				
1905	Solar Reimbursement				
1910	Rentals				
1920	Donations				
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous	102			
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		102	-	-	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund				
3115	Special Education - DSA Funding				
3120	Counseling - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		-	-	-	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		-	-	-	-

White Pine County School District
Other Special Revenue - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds				
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES		-	-	-	-
8000	OPENING FUND BALANCE				
Reserved Opening Balance (NPM)					
Opening Balance (Other)		274	286	-	-
TOTAL OPENING FUND BALANCE		274	286	-	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		376	286	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2100 Sub-Total	-	-	-	-
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	-	-	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies	37	143		
700 Property				
8/900 Miscellaneous & Other				
2300 Sub-Total	37	143	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2400 Sub-Total	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies	53	143		
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total	53	143	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2600 Sub-Total	-	-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Sub-Total	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Sub-Total	-	-	-	-
TOTAL SUPPORT SERVICES	90	286	-	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
3100 Sub-Total	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4100 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total	-	-	-	-
4000 TOTAL FACILITIES ACQ & CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	90	286	-	-
TOTAL ALL EXPENDITURES	90	286	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	286	-	-	-
TOTAL ENDING FUND BALANCE	286	-	-	-
TOTAL APPLICATIONS	376	286	-	-

For Schedule AA-1:

Total Salaries				-
Total Benefits				-
Total Services, Supplies & Other	90	286	-	-
Transfers Out	-	-	-	-
Contingency			-	-
Ending Fund Balance	286	-	-	-
Total	376	286	-	-

White Pine County School District
Other Special Revenue - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-14A

REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax				
1193/4	Boat Registration/Geothermal				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments				
1600	Food Service Revenue				
1600-20	Daily Sales - Adult, Students, Ala Carte	78,562	78,562	78,562	
1630	Catering Sales				
1660	Food Service Fees				
1900	Other Revenues				
1905	Solar Reimbursement				
1910	Rentals				
1920	Donations				
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		78,562	78,562	78,562	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund				
3115	Special Education - DSA Funding				
3120	Counseling - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev	831	832	832	
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		831	832	832	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency	214,896	214,827	214,827	
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		214,896	214,827	214,827	-

White Pine County School District
Food Service Fund - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds	89,940	114,207	107,392	
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES		89,940	114,207	107,392	-
8000	OPENING FUND BALANCE				
Reserved Opening Balance (NPM)					
Opening Balance (Other)		-	-	-	-
TOTAL OPENING FUND BALANCE		-	-	-	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		384,229	408,428	401,613	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2600 Sub-Total	-	-	-	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Sub-Total	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Sub-Total	-	-	-	-
TOTAL SUPPORT SERVICES	-	-	-	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	3,984	3,935	4,305	
200 Benefits	5,859	4,976	5,055	
3/4/500 Purchased Services	365,213	383,635	382,348	
600 Supplies	8,503	15,860	9,883	
700 Property				
8/900 Miscellaneous & Other	670	22	22	
3100 Sub-Total	384,229	408,428	401,613	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4100 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total	-	-	-	-
4000 TOTAL FACILITIES ACQ & CONSTRUCTION	-	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	384,229	408,428	401,613	-
TOTAL ALL EXPENDITURES	384,229	408,428	401,613	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	-	-	-	-
TOTAL ENDING FUND BALANCE	-	-	-	-
TOTAL APPLICATIONS	384,229	408,428	401,613	-

For Schedule AA-1:

Total Salaries	3,984	3,935	4,305	-
Total Benefits	5,859	4,976	5,055	-
Total Services, Supplies & Other	374,386	399,517	392,253	-
Transfers Out	-	-	-	-
Contingency	-	-	-	-
Ending Fund Balance	-	-	-	-
Total	384,229	408,428	401,613	-

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
		PRIOR	CURRENT	06/30/19	
		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
		06/30/17	06/30/18	APPROVED	APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1121	1/8 of 1% Sales Tax	293,926	210,000	210,000	
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax				
1193/4	Boat Registration/Geothermal				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	19,796	2,264		
1600	Food Service Revenue				
1600-20	Daily Sales - Adult, Students, Ala Carte				
1630	Catering Sales				
1660	Food Service Fees				
1900	Other Revenues				
1905	Solar Reimbursement				
1910	Rentals				
1920	Donations				
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		313,722	212,264	210,000	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund				
3115	Special Education - DSA Funding				
3120	Counseling - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		-	-	-	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		-	-	-	-

White Pine County School District
Capital Projects Fund - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds			300,000	
5300	Gain/Loss on Disposal of Assets				
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
	TOTAL OTHER FINANCING SOURCES	-	-	300,000	-
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	5,154,517	967,646	(0)	(0)
	TOTAL OPENING FUND BALANCE	5,154,517	967,646	(0)	(0)
	Prior Period Adjustments				
	Residual Equity Transfers				
	TOTAL ALL RESOURCES	5,468,239	1,179,910	510,000	(0)

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2100 Sub-Total	-	-	-	-
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	-	-	-	-
2300 General Administration				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2300 Sub-Total	-	-	-	-
2400 School Administration				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2400 Sub-Total	-	-	-	-
2500 Central Services				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	5,791			
600 Supplies	728	77,039	62,440	
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total	6,519	77,039	62,440	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	16,854			
600 Supplies	6,110		65,626	
700 Property	40,354			
8/900 Miscellaneous & Other				
2600 Sub-Total	63,318	-	65,626	-
2700 Student Transportation				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2700 Sub-Total	-	-	-	-
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2900 Sub-Total	-	-	-	-
TOTAL SUPPORT SERVICES	69,837	77,039	128,066	-
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
3100 Sub-Total	-	-	-	-
4100 Land Acquisition				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4100 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4200 Sub-Total	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	97,564	215,345		
600 Supplies				
700 Property				
8/900 Miscellaneous & Other	24,578			
4300 Sub-Total	122,141	215,345	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	4,170,456	779,447	300,000	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other	26,808			
4500 Sub-Total	4,197,264	779,447	300,000	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4600 Sub-Total	-	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	2,173	16,100		
600 Supplies	1,347			
700 Property				
8/900 Miscellaneous & Other	1,889			
4700 Sub-Total	5,408	16,100	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other Facilities Acquisition and Construction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	16,984			
600 Supplies				
700 Property				
8/900 Miscellaneous & Other		238		
4900 Sub-Total	16,984	238	-	-
5000 Debt				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
831 Principal				
832 Interest				
8/900 Miscellaneous & Other				
5000 Sub-Total	-	-	-	-
4000-5000 TOTAL FACILITIES ACQ, CONSTR & DEBT	4,341,798	1,011,130	300,000	-
6200 Other Fund Transfers				
910 Interfund Transfer	88,958	91,741	81,934	
000 TOTAL UNDISTRIBUTED EXPENDITURES	4,500,593	1,179,910	510,000	-
TOTAL ALL EXPENDITURES	4,500,593	1,179,910	510,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	967,646	(0)	(0)	(0)
TOTAL ENDING FUND BALANCE	967,646	(0)	(0)	(0)
TOTAL APPLICATIONS	5,468,239	1,179,910	510,000	(0)

For Schedule AA-1:

Total Salaries				
Total Benefits				
Total Services, Supplies & Other	4,411,635	1,088,169	428,066	
Transfers Out	88,958	91,741	81,934	
Contingency				
Ending Fund Balance	967,646	(0)	(0)	(0)
Total	5,468,239	1,179,910	510,000	(0)

White Pine County School District
Capital Projects Fund - Expenditures by Program, Function, and Object

Tentative Budget Fiscal Year 2018-19
Schedule BB-14A

FORM 4405LGF

REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	School Support Taxes				
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax				
1193/4	Boat Registration/Geothermal				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments	2,495	7,500	7,500	
1600	Food Service Revenue				
1600-20	Daily Sales - Adult, Students, Ala Carte				
1630	Catering Sales				
1660	Food Service Fees				
1900	Other Revenues				
1905	Solar Reimbursement				
1910	Rentals				
1920	Donations				
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		2,495	7,500	7,500	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund				
3115	Special Education - DSA Funding				
3120	Counseling - DSA Funding				
3200	Restricted Funding/Grants-in-Aid Rev				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		-	-	-	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency				
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		-	-	-	-

White Pine County School District
Building and Sites Fund - Budgeted Resources

Tentative Budget Fiscal Year 2018-19
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
5000	OTHER FINANCING SOURCES				
5100	Issuance of Bonds				
5110	Bond Principal				
5120	Premium/Discount of Bond Sale				
5200	Transfers from Other Funds				
5300	Gain/Loss on Disposal of Assets				-
5400	Loan Proceeds (> 12 months)				
5500	Capital lease Proceeds				
5600	Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES		-	-	-	-
8000	OPENING FUND BALANCE				
Reserved Opening Balance (NPM)					
Opening Balance (Other)		13,179	9,782	(0)	(0)
TOTAL OPENING FUND BALANCE		13,179	9,782	(0)	(0)
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		15,674	17,282	7,500	(0)

PROGRAM FUNCTION OBJECT		(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
				BUDGET YEAR ENDING 06/30/19	
				TENTATIVE APPROVED	FINAL APPROVED
2600	Operating/Maintenance Plant Service				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services		2,771		
600	Supplies	780	9,011	7,500	
700	Property				
8/900	Miscellaneous & Other		5,500		
2600	Sub-Total	780	17,282	7,500	-
2700	Student Transportation				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
2700	Sub-Total	-	-	-	-
2900	Other Support (All Objects)				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
2900	Sub-Total	-	-	-	-
TOTAL SUPPORT SERVICES		780	17,282	7,500	-
NONINSTRUCTIONAL SERVICES					
3100	Food Services Operations				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
3100	Sub-Total	-	-	-	-
4100	Land Acquisition				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
4100	Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3)	(4)
			BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4200 Sub-Total	-	-	-	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4300 Sub-Total	-	-	-	-
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4500 Sub-Total	-	-	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other	5,112			
4600 Sub-Total	5,112	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4700 Sub-Total	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) (4) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total	-	-	-	-
4000 TOTAL FACILITIES ACQ & CONSTRUCTION	5,112	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	5,892	17,282	7,500	-
TOTAL ALL EXPENDITURES	5,892	17,282	7,500	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	9,782	(0)	(0)	(0)
TOTAL ENDING FUND BALANCE	9,782	(0)	(0)	(0)
TOTAL APPLICATIONS	15,674	17,282	7,500	(0)

For Schedule AA-1:

Total Salaries	-	-	-	-
Total Benefits	-	-	-	-
Total Services, Supplies & Other	5,892	17,282	7,500	-
Transfers Out	-	-	-	-
Contingency	-	-	-	-
Ending Fund Balance	9,782	(0)	(0)	(0)
Total	15,674	17,282	7,500	(0)

AVAILABLE RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 06/30/17	(2) ESTIMATED CURRENT YEAR ENDING 06/30/18	(3) (4) BUDGET YEAR ENDING 06/30/19	
			TENTATIVE APPROVED	FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes	677,208	681,193	716,059	
1190 Other Resources: GST	107,671	100,303	111,141	
1111 Net Proceeds of Mines	186,369	253,106	537,410	537,410
4300 Restricted - Direct (Interest Subsidy)				
1500 Earnings on Investments				
5200 Transfers In	304,803	168,841	162,634	
Subtotal	1,276,051	1,203,443	1,527,244	537,410
Opening Fund Balance	630,254	669,950	783,669	
Subtotal - Combined Bonds	1,906,305	1,873,393	2,310,913	537,410
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans	-	-	-	-
TOTAL AVAILABLE FINANCING	1,906,305	1,873,393	2,310,913	537,410
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	535,000	560,000	355,000	
832 Interest	284,830	258,080	230,080	
3/4/500 Purchased Services	2,950	2,500	2,500	
910 Transfer Out (Pay As You Go)			300,000	
Reserves (Include Unappropriated Balance)				
Subtotal - Combined Bonds	822,780	820,580	887,580	-
MEDIUM-TERM FINANCING				
831 Principal	372,934	235,222	245,789	
832 Interest	40,642	33,922	27,986	
Reserves (Include Unappropriated Balance)				
Subtotal - MTF	413,576	269,144	273,775	-
ENDING FUND BALANCE	669,950	783,669	1,149,558	537,410

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUT- STANDING BALANCE 06/30/18	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/19		(9)+(10)
								INTEREST PAYABLE	PRINCIPAL PAYABLE	TOTAL
CAPITAL PROJECTS FUND:										
Sub-Total CAPITAL PROJECTS			\$ -				\$ -	\$ -	\$ -	\$ -
DEBT SERVICE FUND:										
G.O. Bonds 2014 - School Construc	1	20	\$ 7,000,000	09/09/14	06/01/34	3.0000%	\$ 7,000,000	\$ 230,080	\$ 355,000	\$ 585,080
PNC Equipment Lease	7	10	\$ 546,702	03/11/11	03/11/21	4.3500%	\$ 241,902	\$ 8,911	\$ 71,789	\$ 80,700
Zion's Public Finance 2013	5	10	\$ 2,514,000	02/22/13	12/18/22	1.9600%	\$ 816,000	\$ 19,075	\$ 174,000	\$ 193,075
										\$ -
										\$ -
Sub-Total DEBT SERVICE FUND			\$ 10,060,702				\$ 8,057,902	\$ 258,066	\$ 600,789	\$ 858,855
TOTAL ALL DEBT			\$ 10,060,702				\$ 8,057,902	\$ 258,066	\$ 600,789	\$ 858,855

Notes:

The 2010 BAB bonds will receive a 35% interest subsidy as long as they are outstanding; the interest amount listed on this schedule is the total interest due before receiving the subsidy.

*** - Type**

- 1 - General Obligation Bonds
- 2 - GO Revenue Supported Bonds
- 3 - GO Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing
- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

REPORT FOR ALL FUNDS		TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
		(1) TUITION	(2) TRANSPORTATION	(3) TUITION	(4) TRANSPORTATION
REVENUES	CODES	1321	1421	1331	1431
				\$ 23,000	
EXPENDITURES	OBJECT CODE	561	511	562	512
100 - Regular Programs					
				\$ 217,872	
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS				217,872	

White Pine County School District
Interdistrict Payments - All Funds

Page: _____
Budget Fiscal Year 2018-2019
Schedule I

(1) FUND TYPE	TRANSFERS IN				TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT		(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND							
					State Funds		38,675
					Special Education		964,587
					Nutrition		107,392
					Debt Services		80,700
SUBTOTAL			-				1,191,354
SPECIAL REVENUE FUNDS							
State Funds	General	26	38,675				
Special Education	General	42	964,587				
Food Service	General	63	107,392				
Debt Services	Capital	77	81,934				
Debt Services	General Fund	77	80,700				
					Capital	77	300,000
SUBTOTAL			1,273,288				300,000
Capital Funds	Debt Services	67	300,000		Debt Services	71	81,934
SUBTOTAL			300,000				81,934
TOTAL TRANSFERS			1,573,288				1,573,288

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 79th Session; February 6, 2017 to June 5, 2017

1. Activity: NASS Membership Lobbying Fees; Plus limited Superintendent Travel and Time

2. Funding Source: General Fund

3. Transportation	\$ <u>-</u>
4. Lodging and meals	\$ <u>-</u>
5. Salaries and Wages	\$ <u>-</u>
6. Compensation to Lobbyists	\$ <u>-</u>
7. Entertainment	\$ <u>-</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u>-</u>
Total	\$ <u>-</u>

Only for odd budget years; next needed for 2018-19

SCHEDULE OF EXISTING CONTRACTS

Local Government: White Pine County School District
Contact: Paul Johnson
E-mail Address: paul.johnson@wpcnvadmin.com
Daytime Telephone: 775.289.4851 x7107

Total Number of Existing Contracts 30

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
1	ASL Training, LLC	7/1/2017	6/30/2018	9,000.00	9,000.00	Professional Development
2	Asset Valuation Services	7/1/2017	6/30/2018	600.00	-	Inventory Management
3	Bickmore	7/1/2017	6/30/2018	15,050.00	-	OPEB Valuation
4	Business Continuity Technologies	7/1/2016	6/30/2019	117,141.00	117,141.00	Tech consulting and disaster recovery/storage
5	Coach KLS, LLC	7/1/2017	6/30/2018	46,770.00	-	Education - Professional Development
6	Communication Access, LLC	7/1/2017	6/30/2018	3,800.00	3,800.00	Hearing Specialist
7	Criterion Education, LLC	7/1/2017	6/30/2018	315,000.00	-	Executive Development Program
8	Dyslexia Training Institute, LLC	7/1/2017	6/30/2018	1,950.00	-	Education - Professional Development
9	Educational Testing Service	7/1/2017	6/30/2018	2,575.00	2,575.00	Testing Service
10	ENVISE	7/1/2017	6/30/2018	26,616.00	26,616.00	HVAC Controls
11	E-Rate Central	1/10/2018		\$ -	\$ -	E-Rate Consultant
12	Franklin Covey	7/1/2017	6/30/2018	7,500.00	-	Education - Professional Development
13	General Information Services	7/1/2017	6/30/2018	2,250.00	2,250.00	Background Checks
14	Glass Arc LLC	7/1/2017	6/30/2018	2,450.00	2,450.00	Substitute Teacher Service
15	Hinton Burdick CPAs and Advisors	3/7/2016	3/7/2020	45,000.00	45,000.00	Accounting & Audit
16	Infinite Campus, Inc.	7/1/2017	6/30/2018	17,000.00	17,000.00	Student Information System
17	James S. Beecher	5/17/2016	6/30/2018	12,000.00	12,000.00	Legal Services
18	JNA Consulting	7/1/2016	6/30/2017	2,500.00	2,500.00	Financial Consulting - Secondary Market Disclosure

19	Kelly Newby	7/1/2017	6/30/2018	9,800.00	9,800.00	Occupational Therapy
20	Lombard Conrad Architects	7/1/2017	6/30/2018	52,900.00	-	Architecture & Engineering
21	Lyle S. Mendive	7/1/2017	6/30/2018	38,000.00	38,000.00	School Psychologist
22	NCS Pearson, Inc.	7/1/2017	6/30/2018	89,700.00	89,700.00	Standard Based Instruction & Literacy
23	Public Consulting Group	7/1/2016	6/30/2017	2,200.00	-	Medicaid Reimbursement Program
24	Spalding Education International	7/1/2017	6/30/2018	24,185.00	-	Education - Professional Development
25	Summit Engineering	7/1/2017	6/30/2018	1,500.00	-	Engineering
26	Summit Therapy Services, LLC	7/1/2017	6/30/2018	1,500.00	1,500.00	Physical Therapy
27	Susan Lawrence	7/1/2017	6/30/2018	35,000.00	35,000.00	School Psychologist
28	TALX Corporation	10/1/2009	Open	2,600.00	2,600.00	Unemployment Services
29	Teacher-Teachers.com Inc.	7/1/2017	6/30/2018	1,950.00	1,950.00	Recruiting Services
30	Tyler Technologies	7/1/2018	6/30/2019	25,000.00	25,000.00	Accounting System
31						
Total Proposed Expenditures				911,537	443,882	

Additional Explanations (Reference Line Number and Vendor):

White Pine County School District
Existing Contracts

Final Budget Fiscal Year 2017-18
Schedule 31

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government: White Pine County School District

Contact: Paul Johnson

E-mail Address: paul.johnson@wpcnvadmin.com

Daytime Telephone: 775.289.4851 x7107

Total Number of Privatization Contracts: 2

Line	Vendor	Effective Date of Contract	Term Date of Contract	Duration (Months /Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Accurate Clearn	07/01/12	Open	1 year	\$ 470,000	\$ 475,000	Custodian			Reduce operating costs and outsource to a company that specializes in custodial services
2	Chartwells	08/10/15	Open	1 year	364,000	370,000	Nutrition			Reduce operating costs and outsource food services to a company that specializes in food services
3										
4										
5										
6										
7										
8										
9										
10										
Total					\$ 834,000	\$ 845,000		-		

Attach additional sheets if necessary.