

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, 2020.

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 5,222,173.

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 \$ 20,417,318 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 [Signature]
Dated: 4/10/19

APPROVED BY THE GOVERNING BOARD

SCHEDULED PUBLIC HEARING:

Date and Time: May 21, 2019 at 6:15 PM Published: 5/10 & 5/17

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

BOARD OF SCHOOL TRUSTEES
Shella Nicholes, Chair • Angela McVicar, Vice Chair
Jessica Trask, Secretary • Amy Adams, Member • Candice Campeau, Member • Alexa Mergen, Member
Jasheena Sandoval, 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 the Title VI, Title VII, Title IX, Section 504, and all other applicable civil rights legislation.

Tentative Budget Fiscal Year 2019-20

Schedule 1

White Pine County School District
Tentative Budget
Fiscal Year Ending June 30, 2020

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TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 06/30/18	ACTUAL YEAR ENDING 06/30/19	ESTIMATED YEAR ENDING 06/30/20
Total Employees FTE (*)	<u>176.0</u>	<u>174.1</u>	<u>174.1</u>
Classroom Teachers FTE (*)	<u>73.3</u>	<u>79.5</u>	<u>79.5</u>
(*) Full Time Equivalent			

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

	(Average Daily Enrollment) ACTUAL YEAR ENDING 06/30/18		(Average Daily Enrollment) ESTIMATED ADE YEAR ENDING 06/30/19		(Average Daily Enrollment) ESTIMATED ADE ** YEAR ENDING 06/30/20	
	Full	Weighted	Full	Weighted	Full	Weighted
1 Pre-Kindergarten (NRS 388.490)	12.0 x .6 =	<u>7.20</u>	10.0 x .6 =	<u>6.00</u>	10.0 x .6 =	<u>6.00</u>
2 Kindergarten	<u>103.0</u>	<u>103.00</u>	<u>81.0</u>	<u>81.00</u>	<u>81.0</u>	<u>81.00</u>
3 Grades 1-12 & Ungraded	<u>1,075.7</u>	<u>1,075.70</u>	<u>1,117.5</u>	<u>1,117.47</u>	<u>1,117.5</u>	<u>1,117.47</u>
4. Total Enrollment	<u>1,190.7</u>	<u>1,185.90</u>	<u>1,208.5</u>	<u>1,204.47</u>	<u>1,208.5</u>	<u>1,204.47</u>
5. Deduct students transported into Nevada (*)		<u>(5.00)</u>		<u>(8.00)</u>		<u>(8.00)</u>
6. Add students transported from Nevada (*)		<u>28.00</u>		<u>21.00</u>		<u>21.00</u>
7. TOTAL ENROLLMENT		<u><u>1,208.90</u></u>		<u><u>1,217.47</u></u>		<u><u>1,217.47</u></u>
8. Apportionment Enrollment						<u><u>1,217.47</u></u>
9. Hold Harmless Enrollment						

* Report weighted enrollment (excludes distance education students served through K-12 Corp.)

** 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 06/30/20	\$ 8,035	
11. Total Basic Support for School District (Line 8 x Line 10)		\$ 9,782,371
12. Special Education Program		\$ 834,281
13. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)		\$ 10,616,652
LESS LOCAL FUNDS AVAILABLE:		
14. 2.60 percent Local School Support Tax (LSST)		\$ 2,979,845
15. 25 cent Property Tax		\$ 1,223,820
16. Charter Schools Outside Revenues		\$ 426,863
TOTAL LOCAL FUNDS AVAILABLE:		\$ 4,630,528
17. STATE SHARE (Line 13 - Line 14 - Line 15 - Line 16)		\$ 5,986,124

REVENUE TO:	Special Education Fund	\$ 834,281
	General Fund	\$ 5,151,843

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 06/30/20 (Lines 17, 18, 19, 20)		\$ 7,217,200

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	\$ 428,677,599
(B1) Net Proceeds of Mines	\$ 190,082,506
(C) TOTAL ASSESSED VALUE	\$ 618,760,105

(B2) Tax from Net Proceeds Unavailable for
Appropriation for Fiscal Year
2019-20 (CY 19) \$ 1,425,619

(This number to be provided by the Dept of Taxation
from NPM filings as of 04/01/2019)

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		3,919,254	(A)	2,255,840	0.7500		6,175,094
3000 State		5,151,844					5,151,844
4000 Federal		63,578					63,578
Opening Balance							-
NPM - Reserved Per NRS 387.1235			(B2)	1,425,619			1,425,619
Other	2,673,017						-
Total Opening Balance	2,673,017						2,673,017
Other Sources		-					-
General Sub-Total	2,673,017	9,134,676		3,681,459	0.7500	-	15,489,152
400 DEBT SERVICE	1,349,539	143,824		1,540,714	0.2490	193,434	3,227,511
Sub-Total	4,022,556	9,278,500		5,222,173	0.9990	193,434	18,716,663
OTHER FUNDS:							
210 Class Size Reduction	-	364,190		-		-	364,190
230 Adult Education	(0)	870,597		-		-	870,597
240 State Projects	10,936	1,853,640		-		38,675	1,903,251
250 Special Education	(0)	834,281		-		880,697	1,714,978
280 Federal Projects	0	1,733,544		-		-	1,733,544
290 Food Service	(0)	293,021		-		181,985	475,006
260 Other Grants & Donations	-	15,000		-		-	15,000
270 Other Special Revenue	-	-		-		-	-
300 Capital Projects	(0)	210,000		-		300,000	510,000
330 Building and Sites	-	2,750		-		-	2,750
Proprietary:							
	-	-		-		-	-
Other Funds Sub-Total	10,935	6,177,024		-		1,401,357	7,589,316
Total All Funds	4,033,491	15,455,524		5,222,173	0.9990	1,594,791	26,305,979
Less: Interfund Transfers						(1,535,987)	(1,535,987)
NET ALL FUNDS	4,033,491	15,455,524		5,222,173	0.9990	58,804	24,769,992
From Visions Budget Input	1,276,598			19,317,695	-	1,573,288	22,167,580
							20,594,293

White Pine County School District
All Funds - Budgeted Resources

Tentative Budget Fiscal Year 2019-20
Schedule AA (Modified)

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	428,677,599	0.7500	3,215,082	(969,242)	2,245,840
Net Proceeds revenue reserved per NRS 387.195 [Sch. AA (B2)]					1,425,619
					-
Total School Operating					3,671,459
B. SCHOOL DEBT:					
Property Tax Subject to Revenue Limitations	428,677,599	0.2490	1,067,407	(314,004)	753,403
Net Proceeds of Minerals	190,082,506	0.2490	473,305	-	473,305
					1,226,708
Total School Debt					
C. TOTAL OPERATING AND DEBT	428,677,599	0.9990	4,282,489	(1,283,246)	4,898,167

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	2,551,691	1,344,639	379,157				4,275,487
200 Special	-	-	-				-
300 Vocational & Technical	240,941	123,391	20,069				384,401
400 Other	-	-	-				-
500 Nonpublic School	-	-	-				-
600 Adult Education	-	-	-				-
800 Community Services	-	-	-				-
900 Co & Extra Curricular	263,502	19,751	99,023				382,276
Undistributed Expenditures:							-
2000 Support Services	2,326,196	1,165,694	3,274,099				6,765,989
4000 Facility Acq & Construction	-	-	4,511				4,511
6100 Interdistrict Payments							-
6200 Fund Transfers				1,186,377			1,186,377
6300 Contingency					-		-
8000 Ending Balance:						2,537,460	2,537,460
NPM - Reserved Per NRS 387.1235							-
Other							-
Total Ending Fund Balance							-
General Subtotal	5,382,330	2,653,475	3,776,859	1,186,377	-	2,537,460	15,536,501
400 DEBT SERVICE	-	-	860,114	300,000	-	2,067,397	3,227,511
Sub-Total	5,382,330	2,653,475	4,636,973	1,486,377	-	4,604,857	18,764,012
OTHER FUNDS:							
210 Class Size Reduction	258,693	105,497	-	-	-	-	364,190
230 Adult Education	540,057	257,110	73,430	-	-	(0)	870,597
240 State Projects	1,148,924	401,396	352,864	-	-	67	1,903,251
250 Special Education	1,177,355	465,526	72,097	-	-	(0)	1,714,978
260 Other Grants & Donations	-	-	15,000	-	-	-	15,000
270 Other Special Revenue	-	-	75	-	-	264	339
280 Federal Projects	834,517	598,910	-	2,200	0	1,733,544	3,169,171
290 Food Service	4,498	465,451	-	-	(0)	475,006	944,955
300 Capital Projects	460,390	460,390	49,610	-	(0)	510,000	1,480,390
330 Building and Sites	-	2,750	-	-	-	2,750	5,500
Proprietary:							
Other Funds Sub-Total	4,424,434	2,757,030	563,076	2,200	(0)	2,721,630	10,468,370
Total All Funds	9,806,764	5,410,505	5,200,049	1,488,577	(0)	7,326,488	29,232,382
Less: Interfund Transfers				(1,535,987)			(1,535,987)
NET ALL FUNDS	9,806,764	5,410,505	5,200,049	(47,410)	(0)	7,326,488	27,696,396
							2,879,055

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20	
				TENTATIVE APPROVED	FINAL APPROVED
1000	LOCAL SOURCES				
1100	Tax Revenue				
1110	Property Taxes	2,090,853	2,145,117	2,255,840	
1110	Property Taxes - Prior Year				
1111	Net Proceeds of Mines	561,364	1,618,706	1,425,619	
1120	School Support Taxes	2,864,134	2,782,197	2,979,845	
1150	Residential Construction Tax				
1190	Other Taxes				
1191	Franchise Taxes				
1192	Governmental Services Tax	681,460	669,524	866,409	
1193/4	Boat Registration/Geothermal				
1300	Tuition	41,810	23,000	23,000	
1400	Transportation Fees				
1500	Earnings on Investments	309			
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	148,508	-	50,000	
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		6,388,438	7,238,544	7,600,713	-
3000	REVENUE FROM STATE SOURCES				
3110	Distributive School Fund	6,192,288	5,637,752	5,151,844	
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		6,192,288	5,637,752	5,151,844	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency	233,239	50,000	50,000	
4300	Restricted - Direct				
4500	Restricted - State Agency	3,311			
4700	Restricted - Other Agency	90,221	13,578	13,578	
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		326,770	63,578	63,578	-

White Pine County School District
General Fund - Budgeted Resources

Tentative Budget Fiscal Year 2019-20
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	5,273			
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	5,273			
8000	OPENING FUND BALANCE				
	Reserved Opening Balance	206,114	242,098	839,711	
	Opening Balance (Other)	718,058	2,395,370	1,833,306	
	TOTAL OPENING FUND BALANCE	924,172	2,637,468	2,673,017	-
	Prior Period Adjustments				
	Residual Equity Transfers				
	TOTAL ALL RESOURCES	13,836,941	15,577,342	15,489,152	-
Total Revenues		12,907,497	12,939,874	12,816,135	

Includes Stabilization Revenue:

Includes Stabilization Fund Balance:

Transfers from Other Funds

Ending Fund Balance

Total

5,273
924,173
13,836,942

2,637,469
15,577,343

624,848
2,048,169
15,489,152

(1)

(1)

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
	PRIOR YEAR ENDING 06/30/18	CURRENT YEAR ENDING 06/30/19	06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	2,361,472	2,567,436	2,551,691	
200 Benefits	1,205,774	1,278,317	1,344,639	
3/4/500 Purchased Services	289,554	264,269	264,347	
600 Supplies	210,430	196,399	114,521	
700 Property				
8/900 Miscellaneous & Other	49,059	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	4,116,289	4,306,710	4,275,487	-
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 2019-20
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	139,941	157,436	240,941	
200 Benefits	60,014	75,430	123,391	
3/4/500 Purchased Services				
600 Supplies	6,815	25,894	20,069	
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	206,770	258,760	384,401	

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

Tentative Budget Fiscal Year 2019-20
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	2,204	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	2,204	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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				TENTATIVE APPROVED	FINAL APPROVED
910 COCURRICULAR ACTIVITIES					
1000	Instruction				
100	Salaries	55,823	73,927	76,146	
200	Benefits	2,364	5,071	5,227	
3/4/500	Purchased Services	7,500	8,658	8,658	
600	Supplies	5,271	15,194	5,859	
700	Property				
8/900	Miscellaneous & Other		320	320	
2700	Student Transportation				
100	Salaries	6,752	7,593	8,330	
200	Benefits	411	769	795	
3/4/500	Purchased Services	1,710	1,447	1,569	
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	79,831	112,979	106,904	-
920 ATHLETICS					
1000	Instruction				
100	Salaries	130,500	138,734	142,897	
200	Benefits	8,160	9,830	10,129	
3/4/500	Purchased Services	51,874	61,874	61,874	
600	Supplies	5,377	17,200	12,002	
700	Property				
8/900	Miscellaneous & Other	1,900	1,900	2,180	
2700	Student Transportation				
100	Salaries	28,106	35,076	36,129	
200	Benefits	2,150	3,492	3,600	
3/4/500	Purchased Services	6,629	6,561	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	234,695	274,667	275,372	-

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

Tentative Budget Fiscal Year 2019-20
Schedule BB-11

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	105,868	107,557	83,183	
200 Benefits	48,556	51,668	43,193	
3/4/500 Purchased Services	286	3,010	3,024	
600 Supplies	6,501	7,378	7,378	
700 Property				
8/900 Miscellaneous & Other	-			
2100 Sub-Total	161,211	169,613	136,778	-
2200 Instruction Staff Support				
100 Salaries	-			
200 Benefits	-			
3/4/500 Purchased Services	2,621	3,635	4,483	
600 Supplies	1,549	1,549	1,549	
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	4,170	5,184	6,032	-
2300 General Administration				
100 Salaries	156,310	167,193	164,673	
200 Benefits	125,096	127,196	123,277	
3/4/500 Purchased Services	88,103	142,541	144,819	
600 Supplies	4,040	7,168	6,374	
700 Property				
8/900 Miscellaneous & Other	16,165	19,366	19,366	
2300 Sub-Total	389,714	463,464	458,509	-
2400 School Administration				
100 Salaries	702,852	841,287	834,981	
200 Benefits	325,030	368,835	388,170	
3/4/500 Purchased Services	33,284	48,902	50,002	
600 Supplies	7,131	8,945	14,467	
700 Property				
8/900 Miscellaneous & Other	3,264	3,399	3,399	
2400 Sub-Total	1,071,561	1,271,368	1,291,019	-
2500 Central Services				
100 Salaries	344,856	371,949	419,254	
200 Benefits	161,891	167,035	179,314	
3/4/500 Purchased Services	363,303	472,818	475,538	
600 Supplies	27,634	39,401	39,529	
700 Property				
8/900 Miscellaneous & Other	2,632	2,299	2,299	
2500 Sub-Total	900,316	1,053,502	1,115,934	-

PROGRAM FUNCTION OBJECT		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				TENTATIVE APPROVED	FINAL APPROVED
2600	Operating/Maintenance Plant Service				
100	Salaries	284,872	333,209	316,820	
200	Benefits	143,929	166,125	157,849	
3/4/500	Purchased Services	802,867	938,821	923,148	
600	Supplies	598,420	770,256	777,042	
700	Property				
8/900	Miscellaneous & Other	1,875	1,969	1,969	
2600	Sub-Total	1,831,963	2,210,380	2,176,828	-
2700	Student Transportation				
100	Salaries	446,311	600,931	507,285	
200	Benefits	250,486	275,984	273,891	
3/4/500	Purchased Services	86,053	147,200	147,373	
600	Supplies	175,150	357,915	373,020	
700	Property		30,000	30,000	
8/900	Miscellaneous & Other	1,571	1,333	183	
2700	Sub-Total	959,571	1,413,363	1,331,752	-
2900	Other Support (All Objects) (Includes 6000)				
100	Salaries				
200	Benefits	179,328	226,488	249,137	
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other	26			
2900	Sub-Total	179,354	226,488	249,137	-
TOTAL SUPPORT SERVICES		5,497,860	6,813,362	6,765,989	-
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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3) (4) BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services			3,911	
600 Supplies			600	
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total		-	4,511	-
4000 TOTAL FACILITIES ACQ & CONSTRUCTION		-	4,511	-
6200 Other Fund Transfers				
910 Interfund Transfer	1,061,824	1,135,642	1,186,377	
000 TOTAL UNDISTRIBUTED EXPENDITURES	6,559,684	7,949,004	7,956,877	-
TOTAL ALL EXPENDITURES	11,199,473	12,904,325	12,999,041	-
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235		1,618,706		-
Ending Balance (Other)	2,637,468	1,054,311	2,490,111	-
TOTAL ENDING FUND BALANCE	2,637,468	2,673,017	2,490,111	-
TOTAL APPLICATIONS	13,836,941	15,577,342	15,489,152	-

Minimum Fund Balance:

Total Expenditures without Transfers	10,137,649	11,768,683	11,812,664	
Ending Fund Balance Percent of Expenditures	26.0%	22.7%	21.1%	
Ending Fund Balance Percent of Column (1) Prior Expenditures	23.5%	26.4%	24.6%	0.0%
* Minimum per Department of Taxation				

For Schedule AA-1:

Total Salaries	4,763,663	5,402,328	5,382,330	
Total Benefits	2,333,861	2,529,752	2,653,475	
Total Services, Supplies & Other	3,040,125	3,836,603	3,776,859	
Transfers Out	1,061,824	1,135,642	1,186,377	
Contingency				
Ending Fund Balance	2,637,468	2,673,017	2,490,111	
Total	13,836,941	15,577,342	15,489,152	

Salaries				
100 Regular	2,361,472	2,567,436	2,551,691	-
200 Special				-
300 Vocational	139,941	157,436	240,941	-
400 Other				-
500 Non-Public				-
600 Adult Education				-
800 Community Services				-
900 Extra Curricular	221,181	255,330	263,502	-
2000 Support Services	2,041,069	2,422,126	2,326,196	-
3-4000 Food Service & Facilities				-
Benefits	179,328	226,488	249,137	-
100 Regular	1,205,774	1,278,317	1,344,639	-
200 Special				-
300 Vocational	60,014	75,430	123,391	-
400 Other				-
500 Non-Public				-
600 Adult Education				-
800 Community Services				-
900 Extra Curricular	13,085	19,162	19,751	-
2000 Support Services	1,054,988	1,156,843	1,165,694	-
3-4000 Food Service & Facilities				-
Services, Supplies & Other	(179,328)	(226,488)	(249,137)	-
100 Regular	549,043	460,957	379,157	-
200 Special				-
300 Vocational	6,815	25,894	20,069	-
400 Other	-			-
500 Non-Public	-			-
600 Adult Education	2,204	2,205	-	-
800 Community Services				-
900 Extra Curricular	80,260	113,154	99,023	-
2000 Support Services	2,401,803	3,234,393	3,274,099	-
3-4000 Food Service & Facilities	-		4,511	-

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

Tentative Budget Fiscal Year 2019-20
Schedule BB-14A

REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	324,321	364,190	364,190	
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		324,321	364,190	364,190	-
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 2019-20
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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)	-	-	-	-
	TOTAL OPENING FUND BALANCE	-	-	-	-
	Prior Period Adjustments				
	Residual Equity Transfers				
	TOTAL ALL RESOURCES	324,321	364,190	364,190	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	216,590	258,693	258,693	
200 Benefits	107,731	105,497	105,497	
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	324,321	364,190	364,190	-
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	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	324,321	364,190	364,190	-
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	324,321	364,190	364,190	-

For Schedule AA-1:

Total Salaries	216,590	258,693	258,693	-
Total Benefits	107,731	105,497	105,497	-
Total Services, Supplies & Other	-	-	-	-
Transfers Out	-	-	-	-
Contingency	-	-	-	-
Ending Fund Balance	-	-	-	-
Total	324,321	364,190	364,190	-

REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	799,874	870,597	870,597	
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		799,874	870,597	870,597	-
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 2019-20
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	-	(0)	
TOTAL OPENING FUND BALANCE		4,953	-	(0)	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		804,828	870,597	870,597	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	370,990	424,309	424,309	
200 Benefits	170,473	202,773	202,773	
3/4/500 Purchased Services	2,827	3,000	3,000	
600 Supplies	4,328	42,058	42,058	
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	548,618	672,139	672,139	-
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)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
	PRIOR YEAR ENDING 06/30/18	CURRENT YEAR ENDING 06/30/19	06/30/20	
			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	1,981	10,000	10,000	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	1,981	10,000	10,000	-
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	172,040	115,749	115,749	
200 Benefits	71,599	54,337	54,337	
3/4/500 Purchased Services	2,925	4,350	4,350	
600 Supplies	136	14,022	14,022	
700 Property				
8/900 Miscellaneous & Other	216			
2400 Sub-Total	246,917	188,458	188,458	-
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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				TENTATIVE APPROVED	FINAL APPROVED
2600	Operating/Maintenance Plant Service				
100	Salaries	1,272			
200	Benefits	1,086			
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
2600	Sub-Total	2,358	-	-	-
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		251,256	198,458	198,458	-
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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	4,953			
000 TOTAL UNDISTRIBUTED EXPENDITURES	256,210	198,458	198,458	-
TOTAL ALL EXPENDITURES	804,828	870,597	870,597	-
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)	-
TOTAL ENDING FUND BALANCE	-	(0)	(0)	-
TOTAL APPLICATIONS	804,828	870,597	870,597	-

For Schedule AA-1:

Total Salaries	544,302	540,057	540,057	-
Total Benefits	243,158	257,110	257,110	-
Total Services, Supplies & Other	12,414	73,430	73,430	-
Transfers Out	4,953	-	-	-
Contingency	-	-	-	-
Ending Fund Balance	-	(0)	(0)	-
Total	804,828	870,597	870,597	-

REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	1,736,855	1,853,640	1,853,640	
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		1,736,855	1,853,640	1,853,640	-
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 2019-20
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	44,398	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	44,398	38,675	38,675	-
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	11,106	10,936	10,936	
	TOTAL OPENING FUND BALANCE	11,106	10,936	10,936	-
	Prior Period Adjustments				
	Residual Equity Transfers				
	TOTAL ALL RESOURCES	1,792,359	1,903,251	1,903,251	-
	Revenue & Transfers	1,781,252	1,892,315	1,892,315	
		(11,106)	(10,936)	(10,936)	

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	151,783	323,453	323,453	
200 Benefits	43,805	71,182	71,182	
3/4/500 Purchased Services		13,000	13,000	
600 Supplies	100,993	121,462	121,462	
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	296,582	529,098	529,098	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	80	20,000	20,000	
200 Benefits	8			
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	88	20,000	20,000	-

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

Tentative Budget Fiscal Year 2019-20
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	158,358	208,006	208,006	
200 Benefits	65,163	110,656	110,656	
3/4/500 Purchased Services				
600 Supplies	29,641	48,785	48,785	
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	253,161	367,447	367,447	-

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

Tentative Budget Fiscal Year 2019-20
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	14,142			
200 Benefits	1,979			
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	16,121	-	-	-
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	-	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	149,969	232,497	232,497	
200 Benefits	68,808	86,122	86,122	
3/4/500 Purchased Services	4,234			
600 Supplies	-			
700 Property				
8/900 Miscellaneous & Other				
2100 Sub-Total	223,011	318,619	318,619	-
2200 Instruction Staff Support				
100 Salaries	389,053	175,452	175,452	
200 Benefits	87,710	65,866	65,866	
3/4/500 Purchased Services	176,026	119,617	119,617	
600 Supplies	17,447		-	
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	670,235	360,935	360,935	-
2300 General Administration				
100 Salaries	15,467	15,930	15,930	
200 Benefits	2,777	3,041	3,041	
3/4/500 Purchased Services	-	0		
600 Supplies	421			
700 Property				
8/900 Miscellaneous & Other	400			
2300 Sub-Total	19,064	18,971	18,971	-
2400 School Administration				
100 Salaries	113	89,173	89,173	
200 Benefits	4	26,196	26,196	
3/4/500 Purchased Services	2,668			
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2400 Sub-Total	2,784	115,369	115,369	-
2500 Central Services				
100 Salaries	72,564	84,413	84,413	
200 Benefits	23,282	38,333	38,333	
3/4/500 Purchased Services	200,000	50,000	50,000	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total	295,846	172,746	172,746	-

PROGRAM FUNCTION OBJECT		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20	
				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	4,530			
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
2700	Sub-Total	4,530	-	-	-
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		1,215,471	986,640	986,640	-
NONINSTRUCTIONAL SERVICES					
3300	Community Services Operations				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
3300	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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	67			
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,215,538	986,640	986,640	-
TOTAL ALL EXPENDITURES	1,781,490	1,903,184	1,903,184	-
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)	10,869	67	67	-
TOTAL ENDING FUND BALANCE	10,869	67	67	-
TOTAL APPLICATIONS	1,792,359	1,903,251	1,903,251	-

For Schedule AA-1:

Total Salaries	951,528	1,148,924	1,148,924	
Total Benefits	293,536	401,396	401,396	
Total Services, Supplies & Other	536,359	352,864	352,864	
Transfers Out	67			
Contingency				-
Ending Fund Balance	10,869	67	67	-
Total	1,792,359	1,903,251	1,903,251	-

REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	834,378	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		834,378	834,281	834,281	
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
Special Education Fund - Budgeted Resources

Tentative Budget Fiscal Year 2019-20
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	865,330	881,218	880,697	
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		865,330	881,218	880,697	-
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		1,699,708	1,715,499	1,714,978	(0)

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	845,210	915,358	885,293	
200 Benefits	378,190	380,391	378,680	
3/4/500 Purchased Services	427	182	791	
600 Supplies		15,000	5,000	
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	1,223,827	1,310,931	1,269,764	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	197,441	197,815	197,831	
200 Benefits	92,909	61,470	68,421	
3/4/500 Purchased Services	71,632	45,738	61,306	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2100 Sub-Total	361,982	305,023	327,558	-
2200 Instruction Staff Support				
100 Salaries		4,835	5,164	
200 Benefits		198	257	
3/4/500 Purchased Services			5,000	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	-	5,033	10,421	-
2300 General Administration				
100 Salaries	86,552	87,916	89,067	
200 Benefits	27,152	6,596	18,168	
3/4/500 Purchased Services	196	-		
600 Supplies		-		
700 Property				
8/900 Miscellaneous & Other				
2300 Sub-Total	113,900	94,512	107,235	-
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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	475,882	404,568	445,214	-
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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	475,882	404,568	445,214	-
TOTAL ALL EXPENDITURES	1,699,708	1,715,499	1,714,978	-
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	1,699,708	1,715,499	1,714,978	(0)

For Schedule AA-1:

Total Salaries	1,129,203	1,205,924	1,177,355	
Total Benefits	498,250	448,655	465,526	
Total Services, Supplies & Other	72,255	60,920	72,097	
Transfers Out				
Contingency				
Ending Fund Balance	(0)	(0)	(0)	(0)
Total	1,699,708	1,715,499	1,714,978	(0)

REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20 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	1,799,911	1,733,544	1,733,544	
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		1,799,911	1,733,544	1,733,544	-

White Pine County School District
Federal Projects Fund - Budgeted Resources

Tentative Budget Fiscal Year 2019-20
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	1,799,911	1,733,544	1,733,544	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	90,061	210,650	210,650	
200 Benefits	34,253	67,747	67,747	
3/4/500 Purchased Services				
600 Supplies	219,707	230,444	230,444	
700 Property	11,821			
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	355,843	508,840	508,840	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	163,007	174,250	174,250	
200 Benefits	59,207	75,006	75,006	
3/4/500 Purchased Services	-	50	50	
600 Supplies	25,567	91,372	91,372	
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	247,781	340,677	340,677	-

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

Tentative Budget Fiscal Year 2019-20
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
	PRIOR	CURRENT	06/30/20	
	YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
	06/30/18	06/30/19	APPROVED	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	11,017	15,668	15,668	
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	11,017	15,668	15,668	-

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

Tentative Budget Fiscal Year 2019-20
Schedule BB-8

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	105,070	133,264	133,264	
200 Benefits	35,995	53,586	53,586	
3/4/500 Purchased Services	10,502	2,132	2,132	
600 Supplies	2,956	14,850	14,850	
700 Property	-			
8/900 Miscellaneous & Other	-	100	100	
2100 Sub-Total	154,522	203,931	203,931	-
2200 Instruction Staff Support				
100 Salaries	219,580	204,175	204,175	
200 Benefits	6,170	63,118	53,118	
3/4/500 Purchased Services	436,937	157,380	167,380	
600 Supplies	760			
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	663,447	424,673	424,673	-
2300 General Administration				
100 Salaries	17,364	109,029	109,029	
200 Benefits	3,124	42,471	42,471	
3/4/500 Purchased Services	14,728	-	-	
600 Supplies	12,015	8,550	8,550	
700 Property				
8/900 Miscellaneous & Other	39,160	48,797	48,797	
2300 Sub-Total	86,391	208,846	208,846	-
2400 School Administration				
100 Salaries	172,263	3,150	3,150	
200 Benefits	70,691	5,991	5,991	
3/4/500 Purchased Services	1,785			
600 Supplies	846			
700 Property				
8/900 Miscellaneous & Other	31,574	12,657	12,657	
2400 Sub-Total	277,160	21,798	21,798	-
2500 Central Services				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	1,799	1,759	1,758	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total	1,799	1,759	1,758	-

PROGRAM FUNCTION OBJECT		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	BUDGET YEAR ENDING 06/30/20	
				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	1,952	5,150	5,151	
700	Property				
8/900	Miscellaneous & Other				
2900	Sub-Total	1,952	5,150	5,151	-
TOTAL SUPPORT SERVICES		1,185,271	866,158	866,158	-
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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	1,185,271	866,158	866,158	-
TOTAL ALL EXPENDITURES	1,799,912	1,731,344	1,731,344	-
6300 Contingency (not to exceed 3% of Total Expenditures)		2,200	2,200	
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	1,799,911	1,733,544	1,733,544	-

For Schedule AA-1:

Total Salaries	767,345	834,517	834,517	
Total Benefits	209,439	307,917	297,917	
Total Services, Supplies & Other	823,127	588,909	598,910	
Transfers Out	-	-	-	
Contingency	-	2,200	2,200	-
Ending Fund Balance	(0)	0	0	-
Total	1,799,911	1,733,544	1,733,544	

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
		PRIOR	CURRENT	06/30/20	
		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
		06/30/18	06/30/19	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	287,758	5,000	10,000	
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		287,758	5,000	10,000	-
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			5,000	
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		-	-	5,000	-

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

Tentative Budget Fiscal Year 2019-20
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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)		46,661	1,590		
TOTAL OPENING FUND BALANCE		46,661	1,590	-	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		334,419	6,590	15,000	-

Fund Codes 260

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	5,000			
600 Supplies	16,446	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	21,446	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 2019-20
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
600 ADULT EDUCATION 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				
600 TOTAL ADULT EDUCATION PROGRAMS				
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies	498			
700 Property				
8/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS	498			

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services			5,000	
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				
910 TOTAL COCURRICULAR ACTIVITIES		-	5,000	-
920 ATHLETICS				
1000 Instruction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	1,239			
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				
920 TOTAL ATHLETICS	1,239	-	-	-

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

Tentative Budget Fiscal Year 2019-20
Schedule BB-11

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services			100	
600 Supplies		5,000	5,000	
700 Property				
8/900 Miscellaneous & Other				
2100 Sub-Total		5,000	5,100	-
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	3,716			
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2200 Sub-Total	3,716			-
2300 General Administration				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	1,304		800	
600 Supplies	1,400			
700 Property				
8/900 Miscellaneous & Other				
2300 Sub-Total	2,704		800	-
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	1,561		4,100	
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total	1,561		4,100	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	7,981	5,000	10,000	-
NONINSTRUCTIONAL SERVICES				
3100 Food Service 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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	3,064			
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
4300	Sub-Total	3,064	-	-	-
4500	Building Acquisition/Construction				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property	217,485			
8/900	Miscellaneous & Other				
4500	Sub-Total	217,485	-	-	-
4600	Site Improvement				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services				
600	Supplies				
700	Property	31,992			
8/900	Miscellaneous & Other				
4600	Sub-Total	31,992	-	-	-
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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	252,541	-	-	-
6200 Other Fund Transfers				
910 Interfund Transfer	253			
000 TOTAL UNDISTRIBUTED EXPENDITURES	260,775	5,000	10,000	-
TOTAL ALL EXPENDITURES	283,958	6,590	15,000	-
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)	50,461	-	-	-
TOTAL ENDING FUND BALANCE	50,461	-	-	-
TOTAL APPLICATIONS	334,419	6,590	15,000	-

For Schedule AA-1:

Total Salaries	-	-	-	-
Total Benefits	-	-	-	-
Total Services, Supplies & Other	283,705	6,590	15,000	-
Transfers Out	253	-	-	-
Contingency	-	-	-	-
Ending Fund Balance	50,461	-	-	-
Total	334,419	6,590	15,000	-

White Pine County School District
Other Grants & Donations - Total Budgeted Resources

Tentative Budget Fiscal Year 2019-20
Schedule BB-14A

REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	53			
1921	Local Grants & Programs				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		53		-	-
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 2019-20
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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)		286		-	
TOTAL OPENING FUND BALANCE		286	-	-	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		339	-	-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	33			
700 Property				
8/900 Miscellaneous & Other				
2300 Sub-Total	33		-	-
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	41			
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total	41		-	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	75	-	-	-
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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	75	-	-	-
TOTAL ALL EXPENDITURES	75	-	-	-
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)	264	-	-	-
TOTAL ENDING FUND BALANCE	264	-	-	-
TOTAL APPLICATIONS	339	-	-	-

For Schedule AA-1:

Total Salaries

Total Benefits

Total Services, Supplies & Other

Transfers Out

Contingency

Ending Fund Balance

Total

			-	
			-	
75			-	
			-	
-			-	
264			-	-
339			-	-

White Pine County School District
Other Special Revenue - Budgeted Resources

Tentative Budget Fiscal Year 2019-20
Schedule BB-14A

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
		PRIOR	CURRENT	06/30/20	
		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
		06/30/18	06/30/19	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	82,179	82,180	78,071	
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		82,179	82,180	78,071	-
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	805	832	791	
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
TOTAL STATE SOURCES		805	832	791	-
4000	FEDERAL SOURCES				
4100	Unrestricted - Direct Fed Gov't				
4200	Unrestricted - State Agency				
4300	Restricted - Direct				
4500	Restricted - State Agency	226,264	225,430	214,159	
4700	Restricted - Other Agency				
4800	Revenue in Lieu of Taxes				
4900	Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES		226,264	225,430	214,159	-

White Pine County School District
Food Service Fund - Budgeted Resources

Tentative Budget Fiscal Year 2019-20
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	74,997	135,049	181,985	
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		74,997	135,049	181,985	-
8000	OPENING FUND BALANCE				
Reserved Opening Balance (NPM)					
Opening Balance (Other)		-	3,040	(0)	(0)
TOTAL OPENING FUND BALANCE		-	3,040	(0)	(0)
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		384,244	446,531	475,006	(0)

PROGRAM FUNCTION OBJECT		(1)	(2)	(3)	(4)
		ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
		PRIOR	CURRENT	06/30/20	
		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
		06/30/18	06/30/19	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				
700	Property				
8/900	Miscellaneous & Other				
2900	Sub-Total	-	-	-	-
TOTAL SUPPORT SERVICES		-	-	-	-
NONINSTRUCTIONAL SERVICES					
3100	Food Services Operations				
100	Salaries	4,107	4,498	4,498	
200	Benefits	1,143	5,057	5,057	
3/4/500	Purchased Services	369,251	426,676	458,451	
600	Supplies	6,313	10,183	6,883	
700	Property				
8/900	Miscellaneous & Other	390	117	117	
3100	Sub-Total	381,205	446,531	475,006	-
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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	381,205	446,531	475,006	-
TOTAL ALL EXPENDITURES	381,205	446,531	475,006	-
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)	3,040	(0)	(0)	(0)
TOTAL ENDING FUND BALANCE	3,040	(0)	(0)	(0)
TOTAL APPLICATIONS	384,244	446,531	475,006	(0)

For Schedule AA-1:

Total Salaries	4,107	4,498	4,498	-
Total Benefits	1,143	5,057	5,057	-
Total Services, Supplies & Other	375,954	436,976	465,451	-
Transfers Out	-	-	-	-
Contingency	-	-	-	-
Ending Fund Balance	3,040	(0)	(0)	(0)
Total	384,244	446,531	475,006	(0)

REVENUE		(1)	(2)	(3)	(4)
		ACTUAL	ESTIMATED	BUDGET YEAR ENDING	
		PRIOR	CURRENT	06/30/20	
		YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
		06/30/18	06/30/19	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	358,376	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	25,558	4,500		
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		383,934	214,500	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 2019-20
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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		310,000	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		310,000	300,000	-
8000	OPENING FUND BALANCE				
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)	967,646	544,558	(0)	(0)
	TOTAL OPENING FUND BALANCE	967,646	544,558	(0)	(0)
	Prior Period Adjustments				
	Residual Equity Transfers				
	TOTAL ALL RESOURCES	1,351,580	1,069,058	510,000	(0)

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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		7,878		
8/900 Miscellaneous & Other				
2300 Sub-Total		7,878		
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		260,559		
700 Property				
8/900 Miscellaneous & Other				
2500 Sub-Total		260,559		

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	88	260,625		
600 Supplies		3,262	160,390	
700 Property		9,915		
8/900 Miscellaneous & Other				
2600 Sub-Total	88	273,802	160,390	-
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	88	542,239	160,390	-
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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	15,345			
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
4300	Sub-Total	15,345			
4500	Building Acquisition/Construction				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services	619,863	3,085		
600	Supplies				
700	Property				
8/900	Miscellaneous & Other				
4500	Sub-Total	619,863	3,085		
4600	Site Improvement				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services	7,950			
600	Supplies	552			
700	Property				
8/900	Miscellaneous & Other				
4600	Sub-Total	8,502			
4700	Building Improvement				
100	Salaries				
200	Benefits				
3/4/500	Purchased Services	81,902	441,800	300,000	
600	Supplies				
700	Property				
8/900	Miscellaneous & Other	219			
4700	Sub-Total	82,122	441,800	300,000	

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other Facilities Acquisition and Construction				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
600 Supplies				
700 Property				
8/900 Miscellaneous & Other				
4900 Sub-Total				
6000 Miscellaneous & Other				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services				
831 Principal				
832 Interest				
8/900 Miscellaneous & Other	2,185			
6000 Sub-Total	2,185			
4000-5000 TOTAL FACILITIES ACQ, CONSTR & DEBT	728,016	444,885	300,000	
6200 Other Fund Transfers				
910 Interfund Transfer	78,918	81,934	49,610	
000 TOTAL UNDISTRIBUTED EXPENDITURES	807,022	1,069,058	510,000	-
TOTAL ALL EXPENDITURES	807,022	1,069,058	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)	544,558	(0)	(0)	(0)
TOTAL ENDING FUND BALANCE	544,558	(0)	(0)	(0)
TOTAL APPLICATIONS	1,351,580	1,069,058	510,000	(0)

For Schedule AA-1:

Total Salaries				
Total Benefits				
Total Services, Supplies & Other	728,104	987,124	460,390	
Transfers Out	78,918	81,934	49,610	
Contingency				
Ending Fund Balance	544,558	(0)	(0)	(0)
Total	1,351,580	1,069,058	510,000	(0)

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

Tentative Budget Fiscal Year 2019-20
Schedule BB-14A

FORM 4405LGF

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REVENUE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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	3,564	2,750	2,750	
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		8,555		
1992	Environmental Fines				
1999	Grant Indirect Cost Recovery				
TOTAL LOCAL SOURCES		3,564	11,305	2,750	-
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 2019-20
Schedule BB-5

OTHER RESOURCES AND FUND BALANCE		(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
				BUDGET YEAR ENDING 06/30/20	
				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)		9,782	-	-	-
TOTAL OPENING FUND BALANCE		9,782	-	-	-
Prior Period Adjustments					
Residual Equity Transfers					
TOTAL ALL RESOURCES		13,346	11,305	2,750	-

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
3/4/500 Purchased Services	3,131	4,000		
600 Supplies	2,159	7,305	2,750	
700 Property				
8/900 Miscellaneous & Other	91			
2600 Sub-Total	5,381	11,305	2,750	-
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	13,346	11,305	2,750	-
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 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3)	(4)
			BUDGET YEAR ENDING 06/30/20	
			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	13,346	11,305	2,750	-
TOTAL ALL EXPENDITURES	13,346	11,305	2,750	-
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	13,346	11,305	2,750	-

For Schedule AA-1:

Total Salaries

Total Benefits

Total Services, Supplies & Other

Transfers Out

Contingency

Ending Fund Balance

Total

	13,346	11,305	2,750	
	13,346	11,305	2,750	

AVAILABLE RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3) (4) BUDGET YEAR ENDING 06/30/20	
			TENTATIVE APPROVED	FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes	696,368	716,059	1,067,408	
1190 Other Resources: GST	113,126	111,141	143,824	
1111 Net Proceeds of Mines	448,362	537,410	473,306	
4300 Restricted - Direct (Interest Subsidy)				
1500 Earnings on Investments				
5200 Transfers In	156,018	162,634	193,434	
Subtotal	1,413,875	1,527,244	1,877,972	-
Opening Fund Balance	669,950	993,650	1,349,539	
Subtotal - Combined Bonds	2,083,824	2,520,894	3,227,511	-
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans				
TOTAL AVAILABLE FINANCING	2,083,824	2,520,894	3,227,511	-
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	560,000	355,000	360,000	
832 Interest	258,080	230,080	219,430	
3/4/500 Purchased Services	2,950	2,500	2,500	
910 Transfer Out (Pay As You Go)		310,000	300,000	
Reserves (Include Unappropriated Balance)				
Subtotal - Combined Bonds	821,030	897,580	881,930	-
MEDIUM-TERM FINANCING				
831 Principal	235,222	245,789	257,104	
832 Interest	33,922	27,986	21,080	
Reserves (Include Unappropriated Balance)				
Subtotal - MTF	269,144	273,775	278,184	-
ENDING FUND BALANCE	993,650	1,349,539	2,067,397	-

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 06/30/19	REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/20		(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	\$ 219,430	\$ 360,000	\$ 579,430
PNC Equipment Lease	7	10	\$ 546,702	03/11/11	03/11/21	4.3500%	\$ 241,902	\$ 5,646	\$ 79,104	\$ 84,750
Zion's Public Finance 2013	5	10	\$ 2,514,000	02/22/13	12/18/22	1.9600%	\$ 816,000	\$ 15,434	\$ 178,000	\$ 193,434
										\$ -
										\$ -
Sub-Total DEBT SERVICE FUND			\$ 10,060,702				\$ 8,057,902	\$ 240,510	\$ 617,104	\$ 857,614
TOTAL ALL DEBT			\$ 10,060,702				\$ 8,057,902	\$ 240,510	\$ 617,104	\$ 857,614

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
EXPENDITURES	OBJECT CODE	561	511	\$ 23,000	
100 - Regular Programs				562	512
200 - Special Programs				\$ 217,872	
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		880,697
				Nutrition		181,985
				Debt Services		85,020
SUBTOTAL			-			1,186,377
SPECIAL REVENUE FUNDS						
State Funds	General	26	38,675			
Special Education	General	42	880,697			
Food Service	General	63	181,985			
Debt Services	Capital	77	49,610			
Debt Services	General Fund	77	85,020			
				Capital	77	300,000
SUBTOTAL			1,235,987			300,000
Capital Funds	Debt Services	67	300,000	Debt Services	71	49,610
SUBTOTAL			300,000			49,610
TOTAL TRANSFERS			1,535,987			1,535,987

(0)

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:	<u>NASS Membership Lobbying Fees; Plus limited Superintendent Travel and Time</u>
2. Funding Source:	<u>General Fund</u>
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 2019-20

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 27

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	Reason or need for contract:
1	A-1 Rehab Services, Inc.	7/1/2018	6/30/2019	10,000.00	10,000.00	Special Education Services - Physical Therapy
2	ASL Training, LLC	7/1/2017	6/30/2019	9,000.00	9,000.00	Professional Development
3	Bickmore (changed to MacLeod Watts, Inc.)	7/1/2017	6/30/2019	-	-	Actuarial Services
4	Beecher, James S.	7/1/2017	6/30/2019	12,000.00	12,000.00	Legal Services
5	Business Continuity Technologies	7/1/2016	6/30/2019	117,141.00	117,141.00	Tech consulting and disaster recovery/storage
6	Criterion Education, LLC	7/1/2017	6/30/2019	131,250.00	-	Executive Development Program
7	Dude Solutions, Inc.	7/1/2012	6/30/2019	31,512.00	-	Executive Development Program
8	Eduunity Inc.	7/1/2018	6/30/2019	5,000.00	5,000.00	Education - Professional Development
9	Educational Testing Service	7/1/2017	6/30/2019	22,000.00	22,000.00	Testing Service
10	ESCO Institute	7/1/2018	6/30/2019	6,500.00	6,500.00	Data Processing and Coding Services
11	Franklin Covey	7/1/2017	6/30/2019	7,500.00	-	Education - Professional Development
12	Frontline Technologies Group	7/1/2017	6/30/2019	2,500.00	-	Education - Professional Development
13	General Information Services	7/1/2017	6/30/2019	1,265.00	2,250.00	Background Checks
14	Glass Arc LLC	7/1/2017	6/30/2019	2,550.00	2,550.00	Substitute Teacher Service
15	Hinton Burdick CPAs and Advisors	3/7/2016	3/7/2020	49,000.00	50,470.00	Accounting & Audit
16	Infinite Campus, Inc.	7/1/2017	6/30/2019	22,062.00	22,000.00	Student Information System
17	MacLeod Watts, Inc.	7/1/2018	6/30/2019	2,500.00	2,500.00	Actuarial Services
18	JNA Consulting	7/1/2005	6/30/2019	2,500.00	2,500.00	Financial Consulting - Secondary Market Disclosure

19	NJM Enterprises	7/1/2018	6/30/2019	44,150.00	44,150.00	Occupational Therapy
20	Pearson Education	7/1/2015	6/30/2019	109,200.00	109,200.00	Professional Development
21	Lyle S. Mendive	7/1/2017	6/30/2019	38,000.00	38,000.00	School Psychologist
22	Pyramind Ed. Consultant, Inc.	7/1/2018	6/30/2019	8,801.00	-	Professional Development
23	Reda, David G., NCSP, LLC	7/1/2018	6/30/2019	20,000.00	-	Professional Development
24	Solution Tree	7/1/2017	6/30/2019	8,200.00	8,200.00	Education - Professional Development
25	Spalding Education International	7/1/2017	6/30/2019	109,200.00	109,200.00	Professional Development
26	Trusst Team	7/1/2018	6/30/2019	7,600.00	-	Professional Services
27	Tyler Technologies	7/1/2018	6/30/2019	25,000.00	25,000.00	Accounting System
28						
29						
30						
31						
Total Proposed Expenditures				804,431	597,661	

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: 3

Line	Vendor	Effective Date of Contract	Term Date of Contract	Duration (Months /Years)	Proposed Expenditure FY 2018-19	Proposed Expenditure FY 2019-20	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 Clean	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	NJM Enterprises	01/01/19	06/30/19	6 months	44,150	-	Education			Unable to hire a certified teacher. Had to contract for services.
4										
5										
6										
7										
8										
9										
10										
Total					\$ 878,150	\$ 845,000		-		

Attach additional sheets if necessary.