

Nye County School District

Dale A. Norton
Superintendent

Evangelyn Visser
Associate Superintendent

Kyle Lindberg
Associate Superintendent

Raymond Ritchie
Chief Operating Officer

Southern Administration Office
484 S. West Street
Pahrump, Nevada 89048
Phone 775-727-7743
Fax 775-727-7768



Every Student A Success

BOARD OF TRUSTEES
Larry Small, President
Teresa Stoddard, Vice-President
Mark Hansen, Clerk
Sean Hastings
Roger Morones
Mark Owens
Tim Sutton

Northern Administration Office
P. O. Box 113
Tonopah, Nevada 89049
Phone 775-482-6258
Fax 775-482-8573

Corr.019:19

MEMORANDUM

Date: May 7, 2019

TO: Board of Trustees

FROM: Raymond Ritchie, Chief Operating Officer

SUBJECT: FY 19-20 Tentative Budget

Please find attached the FY 19-20 Tentative Budget.

We are requesting that you approve the Tentative Budget as the Final.

If you have any questions, please call my office at 775-727-7743 ext. 234.

RR:es

Attachment as stated (1)

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Every Student A Success

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

Nye 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 \$ 19,245,622

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 0 If the final computation requires, the tax rate will be lowered.

This budget contains 14 governmental fund types with estimated expenditures of \$ 77,426,404 and 2 proprietary funds with estimated expenses of \$ 10,516,000

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

APPROVED BY THE GOVERNING BOARD

I Raymond Ritchie
(Printed Name)
Chief Operating Officer
(Title)

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

Signed: *Raymond Ritchie*

Dated: April 15, 2019

SCHEDULED PUBLIC HEARING:

Date and Time May 22, 2019 @ 6:00 PM

Publication Date May 9, 2019 & May 10, 2019

Place: Nye County School District - Tonopah Office
Nye County School District - Pahrump Office

NYE COUNTY SCHOOL DISTRICT

DSA EXPLANATION

Schedule B-1 page 1, Line 20 does not match the General Fund DSA due to the requirements that the Special Education allocation must be reported in Fund 250 Special Education located on Schedule BB page 17.

CONSOLIDATED FUNDS

A list of the funds that are combined on the budget form is following this sheet.

ROUNDING

There may be small rounding differences on the budget compared to the audit due to computer rounding.

Nye County School District
Fiscal Year 2019- 2020 Index of Combined Funds

Project Description	Prior Year Actual	Current Year Estimate	Budget Tentative
Fund 240 State			
207 Nv PreK Ed Program	125,846	128,154	
208 Spec Elem Counseling	50,000	50,000	50,000
209 School Library Book	329	444	
226 Incentive for Newly Hired Teacher:	51,011	188,509	
230 NCSC Salary Increase	7,139		
241 RPDP	327,254	333,000	
243 Social Workers& OLMHP	224,480	224,480	
248 Great Teaching & Leading	196,838	221,904	
252 Computer Science Educ SB200	90,351		
267 Financial Literacy - SB249	81,147		
270 Strategic Prev Infra	8,820	16,520	
275 Victory Schools	93,492	146,102	
280 Nv Education Fund SB178	182,922	435,600	
282 Read by Grade 3	593,680	666,157	
289 Zoom,SB504	237,775	292,929	
300 CTE State Formula	110,692	111,129	
308		111,310	
325 Teacher Supply	11,147	35,107	
327 Substance Abuse Prevent-Bullyinç	9,990		
335 Turnaround Schools	471,332	229,413	
380 Dept of Ag-School Garden	18,229		
Totals Fund 240	2,892,476	3,190,759	50,000
Fund 270 Other Special			
001 Fines & Forfeitures	52,005	52,005	
003 Rotary Club	1,910	1,933	
004 W/C Refund	21,410	21,410	
005 Ed Endowment Interest	430,145	430,145	
006 NV Com Foundation-Band	19,657		
007 United Way - RCMS	492	708	
008 Walmart Grant	649	1,851	
009 Youth Suicide Prevention-NyeCC	550	1,949	
010 Nevada NT3-NSEA-SEED	13,482		
011 Golden Casino Group		5,000	
018 Pool/Pact Education Grant		2,095	
019 Fuel Up to Play 60		4,000	
Totals Fund 270	540,301	521,096	-
Fund 280 Federal Funds			
610 Gear-Up	191,042	485,987	
617 Social Worker-Safe Voice	1,601		
624 Title I School Improvement	678,045	168,125	
629 Title I Migrant	55,810	65,413	
631 Carl Perkins Grant	74,073	79,416	
633 Title I	1,270,949	2,054,582	
639 IDEA Spec Ed Local Plan	974,285	1,258,647	
641 IDEA Part B DIG	90,781	114,065	
658 Title III LEP	47,607	36,553	
659 Title III Immigrant	28,000		
665 Early Child Flowthru	32,168	55,435	
681 Rural Low Income Schools	91,020	101,395	
683 Title IV SDFSC-NV Emerg Mgmt	1,137		
688 Educ Homeless	92,765	72,835	
694 Safe Schools Healthy Students	100,954		
698 SAMHS-Project Aware		5,000	
709 Title IIA	241,250	226,904	
715 Title IVA-Student Support/Acad	154,419	778,334	
770 21st Century	133,140	135,778	
779 SSHA Thru SAMHSA Projects	22,932		
781 E-Rate	1,048,914	1,109,399	430,000
795 NV Ready PreK	1,093,904	1,371,800	
808 Fresh Fruit & Vegetable	105,359	99,050	
Totals Fund 280	6,530,156	8,218,716	430,000

Nye County School District
Fiscal Year 2019- 2020 Index of Combined Funds

Project Description	Prior Year Actual	Current Year Estimate	Budget Tentative
Fund 300 Capital Projects			
000 Non - categorical	1,673,121	1,707,823	770,048
040 Bldg - Vehicle	<u>1,296,766</u>	<u>1,379,096</u>	
Totals Fund 300	2,969,888	3,086,918	770,048
Fund 330 Buildings & Sites			
050 District	41,654	395,482	160,000
051 1020 E Wilson	350,623	-	
052 Manse Elem	4,319	3,969	
053 Round Mtn Elem	331	331	
054 JG Johnson Elem	11,696	9,468	
055 Mt Charleston	432	432	
056 Hafen Elem	22	22	
057 Floyd Elem	327	-	
058 Rosemary Clarke MS	446	-	
059 Beatty EL/MS	8,098	14,358	8,000
060 Tonopah EL/MS	4,051	-	
061 Amargosa School	4,430	4,430	
062 Duckwater EL/MS	27	27	
063 Beatty HS	16,187	21,409	8,000
064 Gabbs School	10,807	10,807	
065 Tonopah HS	5,356	4,371	
066 Pahrump Valley HS	4,943	3,577	
067 Rnd Mtn Jr/Sr HS	200	200	
068 Pathways	<u>21</u>	<u>21</u>	
Total Fund 330	463,972	468,904	176,000
Fund 360 Bonds			
012 Bond 5	2,225,559	2,225,559	
014 Arbitrage for Bond Fund	139,265	139,265	
016 2007 School Bldg Bond	<u>2,092,198</u>	<u>1,041,894</u>	
Totals for Fund 360	4,457,023	3,406,719	-
Fund Health Insurance			
702 Health Insurance	2,495,366	10,370,625	10,000,000
712 Health Insurance - Reserve	<u>4,554,665</u>	<u>142,810</u>	<u>2,000</u>
Totals Fund 702-712	7,050,031	10,513,435	10,002,000
Fund 703-713 Worker's Comp			
703 Worker's Comp	359,950	135,029	160,000
713 Worker's Comp Reserve	<u>979,428</u>	<u>880,429</u>	<u>356,000</u>
Totals Fund 703-713	1,339,379	1,015,458	516,000

Nye County School District
Fiscal Year 2018- 2019 Index

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TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 6/30/18	ACTUAL YEAR ENDING 6/30/19	ESTIMATED YEAR ENDING 6/30/20
FTE Total employees	716.29	757.04	669.60
FTE Classroom teachers	282.40	309.00	298.00

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

	ACTUAL YEAR ENDING 6/30/17	ACTUAL ADE* YEAR ENDING 6/30/18	ESTIMATED ADE* YEAR ENDING 6/30/19
1. Pre-kindergarten (NRS 388.490)	35.40 x .6 = 21.24	49.87 x .6 = 29.92	48.5 x .6 = 33.47
2. Kindergarten	348.50	357.73	350.69
3. Elementary	1,864.90	1,884.80	1,898.52
4. Secondary	2,851.10	2,869.56	2,932.78
5. Ungraded	11.90	11.27	11.01
6. Subtotal	5,097.64	5,153.28	5,226.47
7. <u>Deduct</u> students transported into Nevada from out-of-state			
8. <u>Add</u> students transported to another state			
9. Total WEIGHTED enrollment	5,097.64	5,153.28	5,226.47

10. Basic support per pupil amount for your district, Year Year Ending 6/30/19	\$7,850	
11. Total basic support for enrollees (Line 9 time Line 10)	\$ 41,027,790	
12. Estimated number of special education program units		
X amount per unit	\$ 2,995,796	
13. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)		\$ 44,023,585

LESS LOCAL FUNDS AVAILABLE:

14. 2.60 percent Local School Support Tax (LSST)	\$ 11,230,205	
15. 25 cent Property Tax	\$ 3,592,811	
16. STATE SHARE (Line 13 - Line 14 - Line 15)		\$ 29,200,569

17. Estimated REGULAR Adult High School Diploma Program Revenue Indicate fund to be used: () General or () Special Revenue		\$
18. Estimated PRISON Adult High School Diploma Program Revenue Indicate fund to be used: () General or () Special Revenue		\$
19. Other anticipated DSA revenue (describe): Indicate fund to be used: () General or () Special Revenue		\$
20. Total projected DSA revenue for Year Ending June 30, 2016 (Lines 16 + 17 + 18 + 19)		\$ 29,200,569

School District Nye County School District Tentative

*ADE = Average Daily Enrollment

Page: 1
Budget Fiscal Year 2019-2020
Schedule B-1

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	\$ 2,095,397,893	(B2) Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year 2018/2019(CY 18)	\$ 2,075,620
(B1) Net Proceeds of Mines	\$ 152,753,165		
(C) TOTAL ASSESSED VALUE	\$ 2,248,151,058		

(This number to be provided by the Dept. of Taxation from NPM filings as of 4/1/19)

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) PROPERTY TAX RESOURCES	(5) TAX RATE	(6) TOTAL FUND RESOURCES
GENERAL FUND					
1000 Local		13,404,686	10,778,434	0.7500	24,183,120
3000 State		26,204,773			26,204,773
4000 Federal		72,220			72,220
Opening Balance	10,879,832				10,879,832
Reserve NPM Tax					-
Other Fund Balance					-
Other Sources					
General Subtotal	10,879,832	39,681,679	10,778,434	0.7500	61,339,945
DEBT SERVICE	42,401,560	50,000	8,467,188	0.5850	50,918,748
SUBTOTAL	53,281,392	39,731,679	19,245,622	1.3350	112,258,693
OTHER FUNDS:					
Class Size Reduction		845,512			845,512
Adult Education					-
State		50,000			50,000
Special Education		12,215,775			12,215,775
Other Special Funds					-
Federal Funds	200,000	230,000			430,000
Food Service	750,000	2,752,500			3,502,500
Capital Projects		770,048			770,048
Residential Construction Tax		362,000			362,000
Building and Sites	100,000	76,000			176,000
Teacherages	75,000	20,000			95,000
Bonds					-
Proprietary:					
Health Insurance		10,002,000			10,002,000
Workers Comp	300,000	216,000			516,000
SUBTOTAL OTHER FUNDS	1,425,000	27,539,835	-	-	28,964,835
TOTAL ALL FUNDS	54,706,392	67,271,514	19,245,622	1.3350	141,223,528
Less: Interfund Transfers					9,219,979
NET ALL FUNDS	54,706,392	67,271,514	19,245,622	1.3350	132,003,549

Nye County School District Tentative

All Funds - Budgeted Resources

**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	2,095,397,893	0.7500	15,715,484	4,937,050	10,778,434
Net Proceeds revenue reserved per NRS 387.195 (Sch. AA (B2))	XXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
Total School Operating:	2,095,397,893	0.7500	15,715,484	4,937,050	10,778,434
B. SCHOOL DEBT:					
Property Tax Subject to Revenue Limitations	2,095,397,893	0.5850	12,258,078	3,790,890	8,467,188
Net Proceeds of Minerals				XXXXXXXXXXXXXX	
Total School Debt:	2,095,397,893	0.5850	12,258,078	3,790,890	8,467,188
C. TOTAL OPERATING AND DEBT	1,527,773,563	1.3350	27,973,562	8,727,940	19,245,622

Notes:

- (1) Column (1) Assessed Valuation is available from the March 15th Final Revenue Projections.
- (2) Column (5) Budgeted Abated Ad Valorem Revenue - can be obtained from the "Net Tax less Redevelopment and LEED Abatement" column of the March 25th Proforma Ad Valorem Revenue Report.
- (3) Ad Valorem revenue shortfall created as a result of the tax abatement may be supplemented through the Distributive School Account (DSA).

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) ENDING FUND BALANCE	(6) TOTAL FUND REQUIRE- MENTS
GENERAL FUND					
100 Regular	14,356,153	6,465,826	1,558,330		22,380,309
200 Special					-
300 Vocational & Technical	497,738	232,666	700		731,404
400 Other PK-12	37,000	3,269			40,269
500 Nonpublic School					-
600 Adult Education					-
800 Community Services					-
900 Co-curricular & Extra Curricular	689,624	32,455	339,048		1,061,127
000 Undistributed Expenditures					-
2000 Support Services	10,881,431	5,533,484	6,799,903		23,214,818
3000 Noninstructional Services					-
4000 Facility Acquisition and Construction			2,000,000		2,000,000
5000 Debt Service			176,000		176,000
6100 Interdistrict Payments					-
6200 Fund Transfers			9,219,979		9,219,979
6300 Contingency					-
8000 Ending Balance				2,516,039	2,516,039
General Subtotal	26,461,946	12,267,700	20,093,960	2,516,039	61,339,945
DEBT SERVICE			9,375,942	41,542,806	50,918,748
SUBTOTAL APPROPRIATION FUNDS	26,461,946	12,267,700	29,469,902	44,058,845	112,258,693
OTHER FUNDS: (List)					
Class Size Reduction	596,472	249,040			845,512
Adult Education					-
State	50,000				50,000
Special Education	8,075,511	3,877,764	262,500		12,215,775
Other Special Funds					-
Federal Funds			430,000		430,000
Food Service	806,491	336,347	2,359,662		3,502,500
Capital Projects			770,048		770,048
Residential Construction Tax			362,000		362,000
Building and Sites			176,000		176,000
Teacherages			95,000		95,000
Bonds					-
Proprietary:					
Health Insurance			10,000,000	2,000	10,002,000
Workers Comp			516,000	-	516,000
SUBTOTAL OTHER FUNDS	9,528,474	4,463,151	14,971,210	2,000	28,964,835
TOTAL ALL FUNDS	35,990,420	16,730,851	44,441,112	44,060,845	141,223,528
Less: Interfund Transfers					9,219,979
NET ALL FUNDS	35,990,420	16,730,851	44,441,112	44,060,845	132,003,549

Nye County School District

Tentative

All Funds - Fund Applications

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Budget Fiscal Year 2019-2020
Schedule AA-1

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	9,013,452	9,348,578	10,778,434	
1111 Net Proceeds of Mines	1,927,503			
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes	10,436,024	10,218,538	11,230,205	
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes	22			
1192 Governmental Services Tax	1,851,044	1,700,899	1,974,481	
1193 Boat Registration	7,620			
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	122,394	80,000	100,000	
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations	3,000			
1950/60 Services Provided other Governments				
1990 Miscellaneous	289,741	100,000	100,000	
TOTAL LOCAL SOURCES	23,650,800	21,448,015	24,183,120	-
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund	28,719,271	28,994,328	26,204,773	
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev	90,107			
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	28,809,378	28,994,328	26,204,773	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't	811,028	-		
4200 Unrestricted - State Agency				
4300 Restricted - Direct	47,850	67,000	72,220	
4500 Restricted - State Agency				
4700 Fed Thru Other Agencies				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	858,878	67,000	72,220	-
5000 OTHER FINANCING SOURCES				
5300 Proceeds from Sale of Property				
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)	10,763,656	16,162,754	10,879,832	
TOTAL OPENING FUND BALANCE	10,763,656	16,162,754	10,879,832	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	64,082,712	66,672,097	61,339,945	-

Nye County School District
General Fund - Budgeted Resources

Tentative

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Budget Fiscal Year 2019-2020
Schedule BB-5-6

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	12,683,071	14,695,935	14,356,153	
200 Benefits	5,269,001	6,299,014	6,465,826	
300/400/500 Purchased Services	334,207	387,000	387,000	
600 Supplies	709,419	1,169,330	1,171,330	
700 Property				
800/900 Miscellaneous & Other		1,000		
100 TOTAL REGULAR PROGRAMS	18,995,698	22,552,278	22,380,309	-
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	534,454	550,614	497,738	
200 Benefits	222,903	252,267	232,666	
300/400/500 Purchased Services				
600 Supplies		700	700	
700 Property				
800/900 Miscellaneous & Other	200	300	300	
300 TOTAL VOCATIONAL & TECHNICAL	757,557	803,882	731,404	-
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	31,040	24,265	37,000	
200 Benefits	1,352	632	3,269	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	32,392	24,897	40,269	-
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	126,056	150,000	150,000	
200 Benefits	4,229	5,716	5,716	
300/400/500 Purchased Services	14,077	12,000	12,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	328	641	700	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES	144,690	168,357	168,416	-
920 ATHLETICS				
1000 Instruction				
100 Salaries	380,714	461,339	461,339	
200 Benefits	16,146	20,098	20,098	
300/400/500 Purchased Services	159,897	182,550	183,050	
600 Supplies	65,173	76,648	78,598	
700 Property				
800/900 Miscellaneous & Other	6,316	7,000	5,700	

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PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	445	1,000	1,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries	67,152	78,285	78,285	
200 Benefits	6,787	6,641	6,641	
300/400/500 Purchased Services	16,923	20,000	20,000	
600 Supplies	34,887	38,000	38,000	
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	754,440	891,561	892,711	-
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	1,052,518	1,262,255	1,271,602	
200 Benefits	509,577	604,897	617,061	
300/400/500 Purchased Services	9,430	17,445	17,475	
600 Supplies	13,117	37,500	38,000	
700 Property				
800/900 Miscellaneous & Other	134	172	172	
2100 SUBTOTAL	1,584,776	1,922,269	1,944,310	-
2200 Instruction Staff Support				
100 Salaries	415,022	467,966	535,034	
200 Benefits	184,665	214,310	234,876	
300/400/500 Purchased Services	113,197	181,085	149,700	
600 Supplies	66,785	80,662	82,016	
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	779,669	944,023	1,001,626	-
2300 General Administration				
100 Salaries	686,197	769,894	765,540	
200 Benefits	306,766	401,351	399,802	
300/400/500 Purchased Services	250,728	305,520	311,020	
600 Supplies	41,572	60,450	60,450	
700 Property				
800/900 Miscellaneous & Other	25,611	26,299	26,600	
2300 SUBTOTAL	1,310,874	1,563,515	1,563,412	-
2400 School Administration				
100 Salaries	2,727,301	3,016,752	3,063,903	
200 Benefits	1,154,796	1,348,765	1,403,573	
300/400/500 Purchased Services	123,330	117,368	134,618	
600 Supplies	21,456	24,200	30,200	
700 Property				
800/900 Miscellaneous & Other	4,629	5,550	5,550	
2400 SUBTOTAL	4,031,512	4,512,635	4,637,843	-
2500 Central Services				
100 Salaries	1,280,036	1,406,331	1,473,989	
200 Benefits	843,001	923,528	998,308	
300/400/500 Purchased Services	425,865	522,794	509,404	
600 Supplies	204,213	198,655	198,655	
700 Property		15,000	15,000	
800/900 Miscellaneous & Other	1,547	6,100	6,100	
2500 SUBTOTAL	2,754,662	3,072,408	3,201,456	-

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PROGRAM FUNCTION OBJECT	(1)	(2)	(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	2,041,532	2,262,280	2,267,652	
200 Benefits	981,892	1,129,750	1,156,838	
300/400/500 Purchased Services	1,495,522	1,828,738	1,925,971	
600 Supplies	1,965,241	2,001,900	2,144,900	
700 Property				
800/900 Miscellaneous & Other	3,806	6,230	6,230	
2600 SUBTOTAL	6,487,993	7,228,898	7,501,592	-
2700 Student Transportation				
100 Salaries	1,433,045	1,500,567	1,503,711	
200 Benefits	605,187	700,005	723,026	
300/400/500 Purchased Services	405,678	412,594	436,706	
600 Supplies	560,006	694,150	696,815	
700 Property				
800/900 Miscellaneous & Other	1,556	4,320	4,320	
2700 SUBTOTAL	3,005,472	3,311,636	3,364,578	-
TOTAL UNDISTRIBUTED EXPENDITURES	19,954,958	22,555,383	23,214,818	-
NONINSTRUCTIONAL SERVICES				
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services			2,000,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL		-	2,000,000	-
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
5000 Debt Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
831 Principal Bus Lease	176,000	176,000	176,000	
5000 SUBTOTAL	176,000	176,000	176,000	-
6200 Other Fund Transfers				
910 Interfund Transfer	7,104,223	8,619,907	9,219,979	
TOTAL ALL EXPENDITURES	47,919,958	55,792,265	58,823,906	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	16,162,754	10,879,832	2,516,039	
TOTAL ENDING FUND BALANCE	16,162,754	10,879,832	2,516,039	-
TOTAL APPLICATIONS	64,082,712	66,672,097	61,339,945	-

Nye County School District Tentative
General Fund - Expenditures by Program, Function, and Object

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		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					
1200 Local Gov Units - Not School Districts					
1300 Tuition					
1400 Transportation Fees					
1500 Earnings on Investments					
1600 Food Service Revenue					
1611 Daily Sales - School Lunch					
1612 Daily Sales - School Breakfast					
1613 Daily Sales - Special Milk					
1614 Daily Sales - After-School Program					
1700 District Activities Revenue					
1800 Community Service Activities					
1900 Other Revenues					
1910 Rentals					
1920 Donations					
1950/60 Services Provided other Governments					
1990 Miscellaneous					
TOTAL LOCAL SOURCES					
3000 REVENUE FROM STATE SOURCES					
3110 Distributive School Fund					
3115 Special Education - DSA Funding					
3200 Restricted Funding/Grants-in-Aid Rev					
3210 Special Transportation					
3220 Adult High School Diploma					
3230 Class Size Reduction	842,058	1,138,143	845,512		
3800 In Lieu of Taxes					
3900 For/on behalf of School District					
TOTAL STATE SOURCES	842,058	1,138,143	845,512		-
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	842,058	1,138,143	845,512		-

Nye County School District Tentative
Class Size Reduction Fund Budgeted Resources

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	573,068	753,031	596,472	
200 Benefits	268,990	385,112	249,040	
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	842,058	1,138,143	845,512	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	842,058	1,138,143	845,512	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE				
TOTAL APPLICATIONS	842,058	1,138,143	845,512	-

Nye County School District

Tentative

Class Size Reduction Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2019-2020
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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				
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				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma	253,252	253,942		
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	253,252	253,942	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)				
TOTAL OPENING FUND BALANCE	-	-	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	253,252	253,942	-	-

Nye County School District
Adult Education Fund - Budgeted Resources

Tentative

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
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
100 Salaries	109,928	76,913		
200 Benefits	31,643	26,250		
300/400/500 Purchased Services				
600 Supplies	7,657	20,500		
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	19,593	18,000		
200 Benefits	292	40		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries	1,000	5,500		
200 Benefits		183		
300/400/500 Purchased Services	3,391	5,800		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other		900		
2400 School Administration				
100 Salaries	54,821	65,033		
200 Benefits	22,546	29,670		
300/400/500 Purchased Services	2,381	2,000		
600 Supplies		2,853		
700 Property				
800/900 Miscellaneous & Other		300		
600 TOTAL ADULT EDUCATION PROGRAMS	253,252	253,942	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	253,252	253,942	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE	-			
TOTAL APPLICATIONS	253,252	253,942	-	-

Nye County School District Tentative
Adult Education Fund - Expenditures by Program, Function, and Object

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 06/30/18	(2) ESTIMATED CURRENT YEAR ENDING 06/30/19	(3) 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				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	-	-	-
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev	2,892,476	3,190,759	50,000	
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	2,892,476	3,190,759	50,000	-
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	2,892,476	3,190,759	50,000	-

Nye County School District
State Fund - Budgeted Resources

Tentative

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PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	128,756	277,678		
200 Benefits	40,111	38,059		
300/400/500 Purchased Services				
600 Supplies	11,147	35,107		
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		78,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	180,014	428,844	-	-
200 SPECIAL PROGRAMS				
2100 Student Support				
100 Salaries	5,194			
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries				
200 Benefits		138,150		
300/400/500 Purchased Services	138,150			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	143,344	138,150		
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	12,603	88,647		
200 Benefits	5,907	35,034		
300/400/500 Purchased Services				
600 Supplies	56,741	72,305		
700 Property	27,458	7,202		
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	5,383	14,185		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	2,600	2,566		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		2,500		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	110,692	222,439		
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	185,945	340,955		
200 Benefits	76,317	184,023		
300/400/500 Purchased Services				
600 Supplies	271,491	139,604		
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	187,176	231,386		
200 Benefits	76,947	80,138		
300/400/500 Purchased Services	86,554	108,582		
600 Supplies	98,726	13,015		
700 Property				
800/900 Miscellaneous & Other	50			
2200 Staff Support				
100 Salaries	437,234	574,465		
200 Benefits	170,778	242,970		
300/400/500 Purchased Services	591,985	361,066		
600 Supplies	95,253	5,899		
700 Property				
800/900 Miscellaneous & Other				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	90,351			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries	2,377	12,754		
200 Benefits	710	8,800		
300/400/500 Purchased Services	20,591	31,204		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		8,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	2,392,485	2,342,861	-	-
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	7,607	7,782		
200 Benefits	624	683		
300/400/500 Purchased Services				
600 Supplies	5,765			
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAM	13,996	8,465		

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	51,945	50,000	50,000	
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	51,945	50,000	50,000	-
TOTAL SUPPORT SERVICES	51,945	50,000	50,000	-
400 TOTAL FACILITIES ACQUISITION				
TOTAL ALL EXPENDITURES	2,892,476	3,190,759	50,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE	-			
TOTAL APPLICATIONS	2,892,476	3,190,759	50,000	-

Nye County School District Tentative
 State Fund - Expenditures by Program, Function, and Object

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				
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				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations	17,083	15,441		
1950/60 Services Provided other Governments				
1990 Miscellaneous	21,410			
TOTAL LOCAL SOURCES	38,493	15,441	-	-
2000 REVENUE FROM Intermediate Sources				
2100 Unrestricted Grants-in-Aide				
2200 Restricted Grants-in-Aid		2,095		
2800 Revenue in Lieu of Taxes				
2900 Revenue for/ n Behalf of the School District				
TOTAL STATE SOURCES	-	2,095	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	501,808	503,560		
TOTAL OPENING FUND BALANCE	501,808	503,560	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	540,301	521,096	-	-

Nye County School District
Other Special Fund - Budgeted Resources

Tentative

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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
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	-	487,150		
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	-	487,150	-	-
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	22,577	4,492		
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	550	1,949		
600 Supplies		4,000		
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries	600			
200 Benefits	12			
300/400/500 Purchased Services	413			
600 Supplies	12,458			
700 Property				
800/900 Miscellaneous & Other	131			
400 TOTAL OTHER INSTR PROGRAM	36,741	10,441		
000 UNDISTRIBUTED EXPENDITURES				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		23,505		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	-	23,505		
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	36,741	521,096	-	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	503,560			
TOTAL ENDING FUND BALANCE	503,560		-	-
TOTAL APPLICATIONS	540,301	521,096	-	-

Nye County School District Tentative

Other Special Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments				
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES				
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev	383,355			
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	383,355			
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	5,097,886	7,109,317		
4700 Grants In Aid-Fed Through Other Agencies	402,027	285,800	230,000	
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	5,499,914	7,395,117	230,000	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	646,888	823,599	200,000	
TOTAL OPENING FUND BALANCE	646,888	823,599	200,000	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	6,530,156	8,218,716	430,000	-

Nye County School District
Federal Fund - Budgeted Resources

Tentative

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	382,751	505,369		
200 Benefits	212,106	293,361		
300/400/500 Purchased Services		285,800	230,000	
600 Supplies	18,278			
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	613,135	1,084,530	230,000	-
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	443,044	446,000		
200 Benefits	189,433	176,092		
300/400/500 Purchased Services				
600 Supplies		4,000		
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	18,113	46,700		
200 Benefits	1,613	13,374		
300/400/500 Purchased Services	9,939	26,200		
600 Supplies		3,000		
700 Property				
800/900 Miscellaneous & Other				
2200 Staff Support				
100 Salaries	297,327	371,905		
200 Benefits	100,523	126,315		
300/400/500 Purchased Services	38,448	74,843		
600 Supplies	96,704	126,719		
700 Property				
800/900 Miscellaneous & Other	450	1,000		
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	8,377	8,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	3,141	4,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	1,207,112	1,428,148		
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	37,808	41,200		
200 Benefits	17,720	19,395		
300/400/500 Purchased Services				
600 Supplies	4,221	5,476		
700 Property				
800/900 Miscellaneous & Other				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	450	450		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries	8,665	8,838		

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
200 Benefits	3,448	3,556		
300/400/500 Purchased Services	1,762	501		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	74,074	79,416		
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	215,941	256,261		
200 Benefits	30,890	39,726		
300/400/500 Purchased Services	1,623	1,910		
600 Supplies	913,026	542,679		
700 Property		5,720		
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	160,930	212,508		
200 Benefits	72,327	99,778		
300/400/500 Purchased Services	13,876	300,492		
600 Supplies	23,867	52,836		
700 Property				
800/900 Miscellaneous & Other	3,350	11,400		
2200 Staff Support				
100 Salaries	391,089	511,201		
200 Benefits	160,609	198,326		
300/400/500 Purchased Services	922,613	1,792,822		
600 Supplies	79,287	61,630		
700 Property	6,189			
800/900 Miscellaneous & Other				
2400 School Administration				
100 Salaries	33,652	36,781		
200 Benefits	10,064	11,255		
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 Central Services				
100 Salaries	201,518	226,237		
200 Benefits	81,864	92,697		
300/400/500 Purchased Services	63,703	103,683		
600 Supplies	9,049	8,625		
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	25,756	43,451		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	3,421,223	4,610,020		
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries	43,414	62,345		
200 Benefits	10,325	16,779		
300/400/500 Purchased Services		7,506		
600 Supplies	23,740	7,324		
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS	77,479	93,954	-	-
000 UNDISTRIBUTED EXPENDITURES				
2200 Staff Support				
100 Salaries	2,840	7,513		

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
200 Benefits	713	2,392		
300/400/500 Purchased Services				
600 Supplies	101,806	89,145		
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	105,359	99,050	-	
2500 Central Services				
100 Salaries	63			
200 Benefits	5			
300/400/500 Purchased Services	66,575	84,000	20,000	
600 Supplies	48,355	375,000	161,700	
700 Property		164,599	3,300	
800/900 Miscellaneous & Other				
2500 SUBTOTAL	114,998	623,599	185,000	-
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,137			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	1,137	-	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	92,040		15,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	92,040	-	15,000	
TOTAL UNDISTRIBUTED EXPENDITURES	313,534	722,649	200,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	5,706,557	8,018,716	430,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	823,599	200,000	-	-
TOTAL ENDING FUND BALANCE	823,599	200,000	-	-
TOTAL APPLICATIONS	6,530,156	8,218,716	430,000	-

Nye County School District Tentative
Federal Fund - Expenditures by Program, Function, and Object

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REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	6,908	1,500	2,500	
1600 Food Service Revenue	191,203	210,000	150,000	
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	1,817			
TOTAL LOCAL SOURCES	199,928	211,500	152,500	-
3000 REVENUE FROM STATE SOURCES				
3110 Distributive School Fund				
3115 Special Education - DSA Funding				
3200 Restricted Funding/Grants-in-Aid Rev	10,771			
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	10,771	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency	2,780,822	2,500,000	2,600,000	
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	2,780,822	2,500,000	2,600,000	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	849,363	1,143,768	750,000	-
TOTAL OPENING FUND BALANCE	849,363	1,143,768	750,000	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	3,840,884	3,855,268	3,502,500	-

Nye County School District

Tentative

Food Service Fund - Budgeted Resources

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Budget Fiscal Year 2019-2020
Schedule BB-7-14A

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
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	760,029	804,148	806,491	
200 Benefits	286,195	330,835	336,347	
300/400/500 Purchased Services	16,761	67,125	67,500	
600 Supplies	1,442,605	1,791,660	2,233,162	
700 Property	15,604	55,000	55,000	
800/900 Miscellaneous & Other	2,897	4,000	4,000	
3100 SUBTOTAL	2,524,091	3,052,768	3,502,500	-
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	19,201	22,500		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	19,201	22,500		
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	153,824	30,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	153,824	30,000		
4000 TOTAL FACILITIES ACQUISITION	173,025	52,500		
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	2,697,116	3,105,268	3,502,500	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,143,768	750,000		
TOTAL ENDING FUND BALANCE	1,143,768	750,000	-	
TOTAL APPLICATIONS	3,840,884	3,855,268	3,502,500	-

Nye County School District Tentative
Food Service Fund - Expenditures by Program, Function, and Object

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REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax	721,899	663,350	770,048	
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	12,592			
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities	65,596			
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	800,087	663,350	770,048	-
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds	1,000,000			
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	1,000,000	-	-	-
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	1,169,801	2,423,568	-	
TOTAL OPENING FUND BALANCE	1,169,801	2,423,568	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	2,969,888	3,086,918	770,048	-

Nye County School District
Capital Projects Fund - Budgeted Resources

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Budget Fiscal Year 2019-2020
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PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
300/400/500 Purchased Services				
600 Supplies	46,574	5,000	5,000	
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	46,574	5,000	5,000	-
000 UNDISTRIBUTED EXPENDITURES				
2600 Operating/Maintenance Plant Service				
300/400/500 Purchased Services	23,086	205,000	155,000	
600 Supplies	11,538	25,000	1,000	
700 Property	88,776	300,000	65,000	
800/900 Miscellaneous & Other				
2600 SUBTOTAL	123,400	530,000	221,000	-
2700 Student Transportation				
300/400/500 Purchased Services		263,358	50,000	
600 Supplies				
700 Property		1,025,000	59,401	
800/900 Miscellaneous & Other		-		
2700 SUBTOTAL	-	1,288,358	109,401	-
4600 Site Improvement				
300/400/500 Purchased Services	78,886	400,000	150,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	78,886	400,000	150,000	-
4700 Building Improvement				
300/400/500 Purchased Services	161,454	722,823	244,048	
600 Supplies				
700 Property		100,000		
800/900 Miscellaneous & Other				
4700 SUBTOTAL	161,454	822,823	244,048	-
5000 Debt Service				
831 Principal Bus Lease	33,115	14,000	22,599	
832 Interest Bus Lease	4,771	26,738	18,000	
833 Bond Issue & Other Related	98,120			
5000 SUBTOTAL	136,006	40,738	40,599	-
000 TOTAL UNDISTRIBUTED EXPENDITURES	499,746	3,081,918	765,048	-
6200 Other Fund Transfers				
910 Interfund Transfer				
6200 TOTAL INTERFUND TRANSFER	-	-	-	-
TOTAL ALL EXPENDITURES	546,320	3,086,918	770,048	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	2,423,568			
TOTAL ENDING FUND BALANCE	2,423,568			
TOTAL APPLICATIONS	2,969,888	3,086,918	770,048	-

Nye County School District Tentative
Capital Projects Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
NONINSTRUCTIONAL SERVICES				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		2,000		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL	-	2,000	-	-
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		200,000	100,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	-	200,000	100,000	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	306,841	1,085,163	262,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	306,841	1,085,163	262,000	-
400 TOTAL FACILITIES ACQUISITION	306,841	1,287,163	362,000	-
6200 Other Fund Transfers				
910 Interfund Transfer				
TOTAL ALL EXPENDITURES	306,841	1,287,163	362,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	925,163			
TOTAL ENDING FUND BALANCE	925,163	-		
TOTAL APPLICATIONS	1,232,004	1,287,163	362,000	-

Nye County School District Tentative
Residential Construction Tax Fund - Expenditures by Program, Function, and Object

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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				
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				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	3,315			
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	90,398	79,465	76,000	
1920 Donations				
1930 Gains/Loss on Sale of Capital Assets				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	93,713	79,465	76,000	-
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)	370,259	389,439	100,000	
TOTAL OPENING FUND BALANCE	370,259	389,439	100,000	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	463,972	468,904	176,000	-

Nye County School District
Buildings & Sites Fund - Budgeted Resources

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Budget Fiscal Year 2019-2020
Schedule BB-7-14A

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
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	27,671	132,990	76,000	
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	27,671	132,990	76,000	-
920 ATHLETICS				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	986			
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS	986			
000 UNDISTRIBUTED EXPENDITURES				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	931			
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	931	-	-	
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	657			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL	657			
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	1,690	600	600	
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	1,690	600	600	-
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	24,376	102,314	64,400	
600 Supplies	5,442	100,000	10,000	
700 Property		8,000		
800/900 Miscellaneous & Other				
2600 SUBTOTAL	29,818	210,314	74,400	-
000 TOTAL UNDISTRIBUTED EXPENDITURE	33,096	235,914	100,000	-
NONINSTRUCTIONAL SERVICES				
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,200			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	1,200			

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
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		25,000	25,000	
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	25,000	25,000	-
4000 TOTAL FACILITIES ACQUISITION	1,200			
6200 Other Fund Transfers				
910 Interfund Transfer	11,580			
TOTAL ALL EXPENDITURES	74,533	368,904	176,000	-
6300 Contingency (not to exceed 3% of Total Expenditures)				
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	389,439	100,000		
TOTAL ENDING FUND BALANCE	389,439	100,000	-	-
TOTAL APPLICATIONS	463,972	468,904	176,000	-

Nye County School District Tentative
Building & Sites Fund - Expenditures by Program, Function, and Object

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REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1110 Property Taxes				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1120 School Support Taxes				
1150 Residential Construction Tax				
1190 Other Taxes				
1191 Franchise Taxes				
1192 Governmental Services Tax				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	1,441			
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	26,889	20,000	20,000	
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous	208			
TOTAL LOCAL SOURCES	28,538	20,000	20,000	-
5000 OTHER FINANCING SOURCES				
5200 Transfers from Other Funds	11,580			
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	11,580			
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	162,148	179,292	75,000	
TOTAL OPENING FUND BALANCE	162,148	179,292	75,000	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	202,266	199,292	95,000	-

Nye County School District

Tentative

Teacherage Fund - Budgeted Resources

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Budget Fiscal Year 2019-2020
Schedule BB-7-14A

REVENUE	(1)	(2)	(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				
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				
1200 Local Gov Units - Not School Districts				
1300 Tuition				
1400 Transportation Fees				
1500 Earnings on Investments	23,650			
1600 Food Service Revenue				
1611 Daily Sales - School Lunch				
1612 Daily Sales - School Breakfast				
1613 Daily Sales - Special Milk				
1614 Daily Sales - After-School Program				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	23,650	-	-	-
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds	2,000,000			
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	2,000,000			
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	2,433,373	3,406,719		
TOTAL OPENING FUND BALANCE	2,433,373	3,406,719	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	4,457,023	3,406,719	-	-

Nye County School District
Bond Fund - Budgeted Resources

Tentative

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Budget Fiscal Year 2019-2020
Schedule BB-7-14A

PROGRAM FUNCTION OBJECT	(1)	(2)	(4)	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	(3) TENTATIVE APPROVED	BUDGET YEAR FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property		12,000		
800/900 Miscellaneous & Other				
2600 SUBTOTAL	-	12,000	-	-
TOTAL SUPPORT SERVICES	-	12,000	-	-
NONINSTRUCTIONAL SERVICES				
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	1,050,305	2,029,194		
600 Supplies		700		
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	1,050,305	2,029,894	-	-
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		1,364,824		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	-	1,364,824	-	-
4000 TOTAL FACILITIES ACQUISITION	1,050,305	3,394,719	-	-
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED				
TOTAL ALL EXPENDITURES	1,050,305	3,406,719	-	-
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	3,406,718			
TOTAL ENDING FUND BALANCE	3,406,718	-	-	-
TOTAL APPLICATIONS	4,457,023	3,406,719	-	-

Nye County School District Tentative
 Bond Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2019-2020
 Schedule BB-7-14A

AVAILABLE RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes	7,028,981	7,291,982	8,467,188	
1111 Net Proceeds	1,503,453			
1190 Other Resources:				
1500 Earnings on Investments	(31,250)	50,000	50,000	
1990 Miscellaneous				
4100 Federal Sources	1,049,440			
5000 Other Resources:	37,848,000			
Subtotal	47,398,624	7,341,982	8,517,188	-
Opening Fund Balance	6,536,653	44,954,054	42,401,560	
Subtotal - Combined Bonds	53,935,277	52,296,036	50,918,748	-
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans				
TOTAL AVAILABLE FINANCING	53,935,277	52,296,036	50,918,748	-
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal	5,514,000	5,811,000	4,915,637	
832 Interest	3,323,642	4,083,476	4,460,305	
833 Bond Issue Costs	143,581			
Reserves (Include Unappropriated Balance)	44,954,054	42,401,560	41,542,806	
Subtotal - Combined Bonds	53,935,277	52,296,036	50,918,748	-
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - MTF				

Nye County School District Tentative
 Debt Service Fund

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. 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)

- * - Type
- 1 - General Obligation Bonds
- 2 - G. O. Revenue Supported Bonds
- 3 - G. O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing

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

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2019	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/2020		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:										
NCSD - 2010 A	1	20	15,270,000	04/06/10	02/01/20	5.25-6.45%	-	919,578	-	919,578
NCSD - 2010 B	1	10	4,730,000	4/6/2010	5/1/2020	2.95-5.55%	655,000	70,373	655,000	725,373
NCSD - 2010 C	1	20	27,000,000	11/2/2010	5/1/2030	1.65-6%	23,420,000	1,810,000	666,637	2,476,637
NCSD - 2010 D	1	12	8,970,000	11/2/2010	5/1/2023	2-4%	3,255,000	123,938	835,000	958,938
NCSD - 2012	1	16	4,535,000	5/15/2012	5/1/2021	2-3%	2,970,000	89,100	265,000	354,100
NCSD - 2013 A	1	12	6,935,000	2/14/2013	5/1/2020	2-3%	370,000	15,400	770,000	785,400
NCSD - 2013 B	1	12	9,080,000	1/28/2013	5/1/2025	2-3%	5,430,000	136,950	845,000	981,950
NCSD - 2015	1	12	8,235,000	2/26/2015	5/1/2027	2-3%	7,485,000	199,500	750,000	949,500
NCSD - 2017 A	1	12	16,757,000	12/28/2017	5/1/2030	2.71%	15,861,000	429,833	23,000	452,833
NCSD - 2017 B	1	12	23,256,000	12/28/2017	5/1/2030	2.73%	22,360,000	610,428	23,000	633,428
NCSD - 2018	1	10	2,000,000	5/16/2018	5/1/2028	2.85%	1,937,000	55,205	83,000	138,205
Ties to Schedule CC pg 31										
Bus Lease Purchase	11	5	1,000,000	5/16/2018	5/1/2023	2.290%	83,743,000	4,460,305	4,915,637	9,375,942
TOTAL ALL DEBT SERVICE							\$ 84,553,000	\$ 4,482,904	\$ 5,109,637	\$ 9,592,541

SCHEDULE C-1 INDEBTEDNESS

Nye County School District Tentative

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Local Sources				
1600 Food Service Revenues				
1900 Contributions	6,797,127	10,000,000	10,000,000	
(A) Total Operating Revenue	6,797,127	10,000,000	10,000,000	-
Operating Expense (Object Codes)				
100 Salaries				
200 Benefits				
300-500 Purchased Services	6,561,596	10,463,435	9,950,000	
600 Supplies				
790 Depreciation - Amortization				
800/900 Other		50,000	50,000	
(B) Total Operating Expenses	6,561,596	10,513,435	10,000,000	-
Operating Income (Loss)	235,531	(513,435)	-	-
Nonoperating Revenue				
1510 Interest earned	18,732	25,000	2,000	
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
(C) Total Nonoperating Revenue	18,732	25,000	2,000	-
Nonoperating Expense				
832 Interest Expense				
Other Expense				
(D) Total Nonoperating Expense				
Operating Transfers				
5200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers		-		
(F) Net Income	254,263	(488,435)	2,000	-
Retained Earnings				
Beginning July 1	234,172	488,435	-	
Ending June 30	488,435	(0)	2,000	-

Nye County School District Tentative
Health Insurance Enterprise Fund

Statement of Revenue Expenses and Net Income

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Budget Fiscal Year 2019-2020
Schedule J-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	6,797,127	10,000,000	10,000,000	
Expenses	(6,561,596)	(10,513,435)	(10,000,000)	
a. Net cash provided by (or used for) operating activities	235,531	(513,435)	-	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided by (or used for) capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	18,732	25,000	2,000	
d. Net cash provided by (or used for) investing activities	18,732	25,000	2,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	254,263	(488,435)	2,000	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	234,172	488,435	-	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	488,435	0	2,000	-

Nye County School District Tentative
Health Insurance Enterprise Fund

Statement of Cash Flows

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Budget Fiscal Year 2019-2020
Schedule J-2

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/20	
	ACTUAL PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Local Sources				
1600 Food Service Revenues				
1900 Contributions	141,078	210,000	210,000	
(A) Total Operating Revenue	141,078	210,000	210,000	-
Operating Expense (Object Codes)				
100 Salaries				
200 Benefits				
300-500 Purchased Services	539,921	715,458	516,000	
600 Supplies				
790 Depreciation - Amortization				
900 Other				
(B) Total Operating Expenses	539,921	715,458	516,000	-
Operating Income (Loss)	(398,843)	(505,458)	(306,000)	-
Nonoperating Revenue				
1510 Interest earned	8,210	6,000	6,000	
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
(C) Total Nonoperating Revenue	8,210	6,000	6,000	-
Nonoperating Expense				
832 Interest Expense				
Other Expense				
(D) Total Nonoperating Expense				
Operating Transfers				
5200 From Other Funds				
910 To Other Funds				
(E) Net Operating Transfers				
(F) Net Income	(390,633)	(499,458)	(300,000)	-
Retained Earnings				
Beginning July 1	1,190,091	799,458	300,000	
Ending June 30	799,458	300,000	-	-

Nye County School District Tentative
Workers Compensation Enterprise Fund

Statement of Revenue Expenses and Net Income

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Budget Fiscal Year 2019-2020
Schedule J-1

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/20	
	PRIOR YEAR ENDING 06/30/18	ESTIMATED CURRENT YEAR ENDING 06/30/19	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Revenue	141,078	210,000	210,000	
Expenses	(539,921)	(715,458)	(516,000)	
a. Net cash provided by (or used for) operating activities	(398,843)	(505,458)	(306,000)	-
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
b. Net cash provided by (or used for) noncapital financing activities				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided by (or used for) capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest	8,210	6,000	6,000	
d. Net cash provided by (or used for) investing activities	8,210	6,000	6,000	-
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(390,633)	(499,458)	(300,000)	-
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	1,190,091	799,458	300,000	
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	799,458	300,000	-	-

Nye County School District Tentative
Workers Compensation Enterprise Fund

Statement of Cash Flows

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Budget Fiscal Year 2019-2020
Schedule J-2

REPORT FOR ALL FUNDS	TO/FROM DISTRICTS IN NEVADA		TO/FROM DISTRICTS OUTSIDE NEVADA	
	(1) TUITION	(2) TRANSPORTATION	(3) TUITION	(4) TRANSPORTATION
REVENUES	1321	1421	1331	1431
	CODES			
EXPENDITURES	561	511	562	512
100 - Regular Programs	16,000			
200 - Special Programs	45,000			
300 - Vocational Programs				
400 - Other PK-12 Programs				
500 - Nonpublic Programs				
600 - Adult Programs				
TOTALS				

Nye County School District
 Interdistrict Payments - All Funds

Tentative

SCHEDULE OF EXISTING CONTRACTS

Local Government: Nye County School District
Contact: Raymond Ritchie, Chief Operating Officer
E-mail Address: ritchie@nyeschools.org
Daytime Telephone: 775-727-7743 x 234

Total Number of Existing Contracts: 7

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	Maupin, Cox & Legoy	7/1/2018	6/30/2019	150,000	150,000	Legal Counsel
2	E-Rate Elite Services Inc.	7/1/2018	6/30/2019	16,000	16,000	E-Rate Consultant
3	Daniel C. McArthur	7/1/2018	6/30/2019	100,000	100,000	Audits/General Consulting
4	James Kroft	7/1/2018	6/30/2019	54,000	60,000	Health Insurance Consultant
5	CCMSI	7/1/2018	6/30/2019	35,000	35,000	Third Party Administrator - Worker's Compensation
6	Tyler Technologies	7/1/2018	6/30/2019	80,000	84,000	HR & Finance Software Support
7	Infinite Campus	7/1/2018	6/30/2019	52,000	55,000	Student Information Systems Support
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			487,000	500,000	

Additional Explanations (Reference Line Number and Vendor):

Tentative _____

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government: Nye County School District
Contact: Raymond Ritchie, Chief Operating Officer
E-mail Address: [ritchie@nyeschools.org](mailto:rritchie@nyeschools.org)
Daytime Telephone: 775-727-7743 x234

Total Number of Privatization Contracts: 1

Line	Vendor	Effective Date of Contract	Termination 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	Davin Christensen	8/1/2018	6/30/2019	11 months	32,000	32,000				Physical Therapy Services
2	Pahrump Physical Medicine	8/1/2019	6/30/2019	11 months	36,000	36,000				Athletic Trainer
3	Affiliated Therapy	8/1/2019	6/30/2019	11 months	6,120	6,120				Occupational Therapy Services
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

Tentative _____

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