

[Insert Entity Letterhead Here]

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

_____ herewith submits the (TENTATIVE) --- (FINAL) budget for the
fiscal year ending June 30, 2017

This budget contains _____ funds, including Debt Service, requiring property tax revenues totaling \$ _____

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

This budget contains _____ governmental fund types with estimated expenditures of \$ _____ and _____ proprietary funds with estimated expenses of \$ _____

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 _____
(Printed Name)

(Title)

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

Signed _____

Dated: _____

SCHEDULED PUBLIC HEARING:

Date and Time _____

Publication Date _____

Place: _____

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 06/30/15	ACTUAL YEAR ENDING 06/30/16	ESTIMATED YEAR ENDING 06/30/17
FTE Total employees	_____	_____	_____
FTE Classroom teachers	_____	_____	_____

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

	ACTUAL YEAR ENDING 06/30/15	ACTUAL ADE* YEAR ENDING 06/30/16	ESTIMATED ADE* YEAR ENDING 06/30/17
1. Pre-kindergarten (NRS 388.490) _____ x .6 = _____	_____ x .6 = _____	_____ x .6 = _____	_____ x .6 = _____
2. Kindergarten _____ x .6 = _____	_____ x .6 = _____	_____ x .6 = _____	_____ x .6 = _____
3. Elementary _____	_____	_____	_____
4. Secondary _____	_____	_____	_____
5. Ungraded _____	_____	_____	_____
6. Subtotal _____	_____	_____	_____
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 _____	_____	_____	_____
<hr/>			
10. Basic support per pupil amount for your district, Year Year Ending 06/30/17		\$ _____	
11. Total basic support for enrollees (Line 9 time Line 10)		\$ _____	
12. Estimated number of special education program units _____			
	X _____	amount per unit	\$ _____
13. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12)			\$ _____
LESS LOCAL FUNDS AVAILABLE:			
14. 2.60 percent Local School Support Tax (LSST)		\$ _____	
15. 25 cent Property Tax		\$ _____	
16. STATE SHARE (Line 13 - Line 14 - Line 15)			\$ _____
<hr/>			
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, 2017 (Lines 16 + 17 + 18 + 19)			\$ _____

School District _____

* ADE = Average Daily Enrollment

TOTAL EMPLOYEE INFORMATION

	ACTUAL YEAR ENDING 06/30/15	ACTUAL YEAR ENDING 06/30/16	ESTIMATED YEAR ENDING 06/30/17
FTE Total employees	_____	_____	_____
FTE Classroom teachers	_____	_____	_____

ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

	ACTUAL YEAR ENDING 06/30/15	ACTUAL ADE* YEAR ENDING 06/30/16	ESTIMATED ADE* YEAR ENDING 06/30/17
1 Pre-kindergarten (NRS 388.490)	_____ x .6 = _____ -	_____ x .6 = _____ -	_____ x .6 = _____ -
2 Kindergarten	_____ x .6 = _____ -	_____ x .6 = _____ -	_____ x .6 = _____ -
3 Grades 1-12 & Ungraded	_____	_____	_____
4. Total WEIGHTED enrollment	_____ -	_____ -	_____ -
5. Deduct students transported into Nevada (*)	_____	_____	_____
6. Add students transported from Nevada (*) (*) Report weighted enrollment	_____	_____	_____
7. TOTAL ENROLLMENT	_____ -	_____ -	_____ -
8. Apportionment Enrollment, Highest of three Years			_____ -
9. Hold Harmless Enrollment			_____ -

10. Basic support per student amount for your district, Year Year Ending 06/30/17	_____	-
10a. Supplemental Support per Student (Does not include Hold Harmless)	_____	-
11. Total basic support for school district:		_____ -
12. Estimated number of special education program units	_____	
12a. Amount per Unit: X _____ = _____ -		
13. TOTAL BASIC SUPPORT GUARANTEE (Line 11 + Line 12a)		_____ -

LESS LOCAL FUNDS AVAILABLE:

14. 2.60 percent Local School Support Tax (LSST)	_____
15. 25 cent Property Tax	_____
16. STATE SHARE (Line 8 - Line 9 - Line 10)	_____ -

REVENUE TO: Special Education Special Revenue Fund	\$ _____
General Fund	\$ _____ -

17. Estimated REGULAR Adult High School Diploma Program Revenue Indicate fund to be used: <input type="checkbox"/> General Fund <input type="checkbox"/> Special Revenue	_____
18. Estimated PRISON Adult High School Diploma Program Revenue Indicate fund to be used: <input type="checkbox"/> General Fund <input type="checkbox"/> Special Revenue	_____
19. Other anticipated DSA revenue (describe): _____ Indicate fund to be used: <input type="checkbox"/> General Fund <input type="checkbox"/> Special Revenue	_____
20. Total projected DSA revenue for Year Year Ending 06/30/17 (Lines 16, 17, 18, 19)	_____ -

School District _____

* ADE = Average Daily Enrollment

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines) \$ _____
 (B1) Net Proceeds of Mines \$ _____
 (C) TOTAL ASSESSED VALUE \$ _____

(B2) Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year
 2015/2016(CY 15) \$ _____
 Estimated (CY 16) \$ _____

(This number to be provided by the Dept. of Taxation from NPM filings as of 4/1/16.)

(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				0.7500	
3000 State					
4000 Federal					
Opening Balance					
Other Sources					
General Subtotal					
DEBT SERVICE					
SUBTOTAL					
OTHER FUNDS:					
Building and Sites					
Capital Projects					
Expendable Trust					
Federal Projects					
Special Revenue					
Proprietary:					
Food Service					
Internal Service					
Other (List)					
SUBTOTAL OTHER FUNDS					
TOTAL ALL FUNDS					
Less: Interfund Transfers					
NET ALL FUNDS					

_____ School District

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		0.7500			
Net Proceeds revenue reserved per NRS 387.195 [Sch. AA (B2)]	XXXXXXXXXXXXXX	XXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	
Total School Operating:					
B. SCHOOL DEBT:					
Property Tax Subject to Revenue Limitations					
Net Proceeds of Minerals				XXXXXXXXXXXXXX	
Total School Debt:					
C. TOTAL OPERATING AND DEBT					

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).

_____ School District

SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines) \$ _____
 (B1) Net Proceeds of Mines \$ _____
 (C) TOTAL ASSESSED VALUE \$ _____

(B2) Tax from Net Proceeds Unavailable for Appropriation
 2015/2016(CY 15) \$ _____
 Estimated (CY 16) \$ _____

(This number to be provided by the Dept. of Taxation taken from NPM filings as of 4/1/13.)

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES		(4) PROPERTY TAX RESOURCES	(5) TAX RATE	(6) TRANSFERS IN	(7) TOTAL FUND RESOURCES
GENERAL FUND			Property Tax based on:				
1000 Local			Assessed Value (A)				
3000 State							
4000 Federal							
Opening Balance							
NPM - Reserved Per NRS 387.1235			Reserved NPM Tax (B2)				
Other							
Total Opening Balance							
Other Sources							
General Subtotal							
DEBT SERVICE							
SUBTOTAL							
OTHER FUNDS:							
Building and Sites							
Capital Projects							
Expendable Trust							
Federal Projects							
State Projects							
Special Revenue							
Proprietary:							
Food Service							
Internal Service							
Other (List)							
SUBTOTAL OTHER FUNDS							
TOTAL ALL FUNDS							
Less: Interfund Transfers							
NET ALL FUNDS							

School District

(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					
200 Special					
300 Vocational & Technical					
400 Other PK-12					
500 Nonpublic School					
600 Adult Education					
800 Community Services					
900 Co-curricular & Extra Curricular					
000 Undistributed Expenditures					
2000 Support Services					
3000 Noninstructional Services					
4000 Facility Acquisition and Construction					
6100 Interdistrict Payments					
6200 Fund Transfers					
6300 Contingency					
8000 Ending Balance					
General Subtotal					
DEBT SERVICE					
SUBTOTAL APPROPRIATION FUNDS					
OTHER FUNDS: (List)					
Building and Sites					
Capital Projects					
Expendable Trust					
Federal Projects					
Special Revenue					
Internal Service					
Proprietary:					
Food Service					
Internal Service					
Other					
SUBTOTAL OTHER FUNDS					
TOTAL ALL FUNDS					
Less: Interfund Transfers					
NET ALL FUNDS					

_____ School District
All Funds - Fund Applications

(1) PROGRAM OR FUNCTION	(2) SALARIES AND WAGES	(3) EMPLOYEE BENEFITS	(4) SERVICES SUPPLIES AND OTHER	(5) TRANSFERS OUT	(6) CONTINGENCY	(7) ENDING FUND BALANCE	(8) TOTAL FUND REQUIRE- MENTS
GENERAL FUND							
100 Regular							
200 Special							
300 Vocational & Technical							
400 Other PK-12							
500 Nonpublic School							
600 Adult Education							
800 Community Services							
900 Co-curricular & Extra Curricular							
000 Undistributed Expenditures							
2000 Support Services							
4000 Facility Acquisition & Construction							
6100 Interdistrict Payments							
6200 Fund Transfers							
6300 Contingency							
8000 Ending Balance:							
NPM - Reserved Per NRS 387.1235							
Other							
Total Ending Fund Balance							
General Subtotal							
DEBT SERVICE							
SUBTOTAL APPROPRIATION FUNDS							
OTHER FUNDS: (List)							
Building and Sites							
Capital Projects							
Expendable Trust							
Federal Projects							
State Projects							
Special Revenue							
Internal Service							
Proprietary:							
Food Service							
Internal Service							
Other							
SUBTOTAL OTHER FUNDS							
TOTAL ALL FUNDS							
Less: Interfund Transfers							
NET ALL FUNDS							

REVENUE	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	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				
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				
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES				

School District
Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/15	(2) ESTIMATED CURRENT YEAR ENDING 06/30/16	(3) (4) BUDGET YEAR ENDING 06/30/17	
			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				

School District
Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS				
200 SPECIAL PROGRAMS				
1000 Instruction				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS				

School District
Fund - Expenditures by Program, Function, and Object

Page: _____

Budget Fiscal Year 2016-2017
Schedule BB-7

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	TENTATIVE APPROVED	FINAL APPROVED
270 GIFTED AND TALENTED				
1000 Instruction				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
270 TOTAL GIFTED AND TALENTED				
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL				

School District
Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	TENTATIVE APPROVED	FINAL APPROVED
400 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS				
440 SUMMER SCHOOL				
1000 Instruction				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
440 TOTAL SUMMER SCHOOL				

School District
Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	TENTATIVE APPROVED	FINAL APPROVED
600 ADULT EDUCATION PROGRAMS				
1000 Instruction				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
600 TOTAL ADULT EDUCATION PROGRAMS				
800 COMMUNITY SERVICE PROGRAMS				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
800 TOTAL COMMUNITY SVC PROGRAMS				

School District
Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	BUDGET YEAR ENDING 06/30/17	
			TENTATIVE APPROVED	FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
910 TOTAL COCURRICULAR ACTIVITIES				
920 ATHLETICS				
1000 Instruction				
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				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 Other Direct Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
920 TOTAL ATHLETICS				

School District
Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL				
2200 Instruction Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL				
2300 General Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL				
2400 School Administration				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2400 SUBTOTAL				
2500 Central Services				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL				

School District

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL				
2700 Student Transportation				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL				
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2900 SUBTOTAL				
TOTAL SUPPORT SERVICES				
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL				
4100 Land Acquisition				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4100 SUBTOTAL				

School District
Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	TENTATIVE APPROVED	FINAL APPROVED
4200 Land Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4200 SUBTOTAL				
4300 Architecture/Engineering				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4300 SUBTOTAL				
4500 Building Acquisition/Construction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4500 SUBTOTAL				
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL				
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL				

School District
Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	BUDGET YEAR ENDING 06/30/17	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL				
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES				
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)				
TOTAL ENDING FUND BALANCE				
TOTAL APPLICATIONS				

School District

Fund - Expenditures by Program, Function, and Object

AVAILABLE RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 06/30/15	(2) ESTIMATED CURRENT YEAR ENDING 06/30/16	(3) BUDGET YEAR ENDING 06/30/17	
			TENTATIVE APPROVED	FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes				
1190 Other Resources:				
1500 Earnings on Investments				
Subtotal				
Opening Fund Balance				
Subtotal - Combined Bonds				
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans				
TOTAL AVAILABLE FINANCING				
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - Combined Bonds				
MEDIUM-TERM FINANCING				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - MTF				

School District
Debt Service Fund

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

- * - 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)

(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 7/1/2016	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/17		(11) (9)+(10) TOTAL
								(10) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	
FUND:							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$	\$	\$	\$

SCHEDULE C-1 INDEBTEDNESS

_____ School District

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Local Sources				
1600 Food Service Revenues				
(A) Total Operating Revenue				
Operating Expense (Object Codes)				
100 Salaries				
200 Benefits				
300-500 Purchased Services				
600 Supplies				
790 Depreciation - Amortization				
900 Other				
(B) Total Operating Expenses				
Operating Income (Loss)				
Nonoperating Revenue				
1510 Interest earned				
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
(C) Total Nonoperating Revenue				
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				
Retained Earnings				
Beginning July 1				
Ending June 30				

School District
Enterprise Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 06/30/15	ESTIMATED CURRENT YEAR ENDING 06/30/16	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
a. Net cash provided by (or used for) operating activities				
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				
d. Net cash provided by (or used for) investing activities				
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)				
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX				
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX				

School District
Enterprise Fund

Statement of Cash Flows

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	562	512
100 - Regular Programs					
200 - Special Programs					
300 - Vocational Programs					
400 - Other PK-12 Programs					
500 - Nonpublic Programs					
600 - Adult Programs					
TOTALS					

_____ School District

Interdistrict Payments - All Funds

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: _____

2. Funding Source: _____

3. Transportation \$ _____

4. Lodging and meals \$ _____

5. Salaries and Wages \$ _____

6. Compensation to lobbyists \$ _____

7. Entertainment \$ _____

8. Supplies, equipment & facilities; other personnel and
services spent in Carson City \$ _____

Total **\$ _____ -**

Entity: _____

Lobbying Expense Estimate

SCHEDULE OF EXISTING CONTRACTS

Local Government: _____
Contact: _____
E-mail Address: _____
Daytime Telephone: _____

Total Number of Existing Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	Reason or need for contract:
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government: _____

Contact: _____

E-mail Address: _____

Daytime Telephone: _____

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2016-17	Proposed Expenditure FY 2017-18	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										
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

**Nevada Department of Taxation
Local Government Finance**

**CHECKLIST FOR TENTATIVE BUDGET REVIEW
SCHOOL DISTRICT**

Entity: _____

Reviewed by: _____

Date: _____

RATES ENTERED	
Operating Rate	0.0000
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
TOTAL	0.0000

GENERAL QUESTIONS

	Yes	No	N/A
Have appropriate schedules been filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Have any new funds been created? (If yes, list below and . . .) If yes, list below in NOTES and were the creating resolutions submitted to Local Government Finance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with the net amount in Column 4 on Schedule AA?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Does the dollar amount agree with the amounts on Schedule AA-1?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the <i>final</i> budget)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the publication and hearing dates correct? See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year expenditures (pursuant to the criteria at NAC 354.650)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (Form 30)? This form is to be submitted only for legislative years. 2016 is not a legeslative year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are forms 31 and/or 32 included with the budget documents?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE B-1

	Yes	No	N/A
Do Lines 14 and 20 agree with Local School Support Tax and Distributive School Fund amounts on Schedules BB?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does LSST compare with Department projection? (<i>Revenue Projection Part C</i>)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the amount on Line 15 equal to 1/3 of Local Line on Schedule AA, Column 4?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is math correct?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

(Skip Schedule AA and review Schedules BB first.)

SCHEDULES BB

	Yes	No	N/A
Do actual prior year total revenues, expenditures and fund balances agree with audit for each fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are all funds in the audit included in the budget?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do total resources equal total applications in each fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are governmental funds budgeted contingencies three percent or less of total expenditures, excluding transfers? (NRS 354.608)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do ending fund balances carry forward as beginning fund balances for the next year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If not, is there an explanation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check current fiscal year column:			
Do the LSST and the Distributive School Fund amounts look reasonable?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the Government Services Tax amount compare with Department estimate?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is there a buildings and sites fund? (NRS 387.177)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do revenues consist of receipts from rentals and sales of school property, gifts or federal grants for construction, interest earned and no others?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are there any transfers in or out? If yes, review validity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is there a capital projects fund? (NRS 387.328)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If a pay-as-you-go override is in effect, are the receipts identified?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For enrollment over 25,000 up to .5000?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
For enrollment under 25,000 up to .7500?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the food service/school lunch been budgeted as an identifiable line item in a fund?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If budgeted as an enterprise fund, is math correct?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has conversion amount been lowered?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do any funds have a budgeted deficit ending balance? [NRS 354.598 (5)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

DEBT SCHEDULES - SCHEDULES CC AND C-1

Yes No N/A

Are lease payments identifiable in appropriate fund?

Was all budgeted debt incurred prior to June 25th?

Are all issues listed on the Schedule C-1?
(Check audit, last year's budget and any other information available.)

For debt requiring ad valorem taxes:

Do the debt requirements for the fiscal year compare to the audit report?

Are service reserves for ad valorem bonds and short-term financing for budget year established?

Are reserves at June 30 equal to one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached?
(NAC 354.650)

Calculate the debt tax rate. (Attach tape to the back of this page.)
Does this rate equal the rate of Schedule AA?

Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)

NOTES:

TRANSFERS - SCHEDULE T

Yes No N/A

Check each fund for transfers:

Are all the transfers recorded on the Schedule T?

NOTES:

BUDGETED RESOURCES - ALL FUNDS - SCHEDULE AA

Yes No N/A

Do all amounts in each column agree with the same line item or group of line items on all Schedules BB?

Do Fund Balances agree with Schedule BB?

Does the schedule foot and crossfoot?

Verify Summary of Property Tax Base:

Is assessed value on line (A) correct? (*Revenue Projection, Column 4*)

Are Net Proceeds accurately reflected on line(s) (B1) and/or (B2)?

NOTES:

BUDGETED APPLICATIONS - ALL FUNDS - SCHEDULE AA-1

Yes No N/A

Do all amounts in each column agree with all Schedules BB-2?

Does the schedule foot and crossfoot?

Do Totals on Schedule AA agree with Schedule AA-1?

NOTES:

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