

# School Budget Training

# General Instructions

## TWO SINGLE-SIDED COPIES

of the Tentative and Final Budgets must be submitted to the Department of Taxation

Two Types of Funds:

a) Governmental Funds

- General
- Special Revenue
- Capital Projects
- Expendable Trust
- Debt Service

b) Proprietary Funds

- Enterprise
- Internal Service
- Non-expendable Trust

## Index

Transmittal Letter

Index

Schedule B-1

Schedule AA or AA(Mod.)

Schedule AA-1 or AA-1(Mod.)

Schedule BB (BB-5 to BB-14A)

Schedule CC

Schedule C-1

Schedule J-1

Schedule J-2

Schedule I

Schedule T

Schedule 30 (only required during Legislative Year)

Schedule 31

Schedule 32

Schedule 1

<div>[Insert Entity Letterhead Here]</div>									
Nevada Department of Taxation 3850 Arrowhead Dr., 2nd Floor Carson City, NV 89706									
Name of Entity					herewith submits the (TENTATIVE) --- (FINAL) budget for the				
fiscal year ending		6/30/20XX							
Funds requiring State Education Revenues					Must agree with resources totaled in Columns 4 & 5 of Schedule AA				
This budget contains		funds requiring State Education Revenues, including Debt Service 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.									
					Not to exceed 1%				
All Funds except Proprietary Funds					Must agree with the total of columns 2, 3, 4 on schedule AA-1				
This budget contains		governmental fund types with estimated expenditures of \$ and							
		proprietary funds with estimated expenses of \$			Excludes operating Transfers, contingencies, and EFB minus Proprietary Funds				
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).									

# Schedule 1 (Continued)

CERTIFICATION				APPROVED BY THE GOVERNING BOARD			
I				Signed by a majority of all members of governing body (NRS 354.598)			
(Printed Name)							
(Title)							
certify that all applicable funds and financial operations of this Local Government are listed herein							
Signed							
Dated:							
Phone:							
(NAC 354.140)							
been							
assigned the responsibility for the budget preparation							
-----				NRS 354.596 (3)			
SCHEDULED PUBLIC HEARING:							
(Must be held from May XX, 20XX to May 31, 20XX this year)							
Date and Time		Not sooner than the 3rd Monday in May Not later than the last day in May		Publication Date			
Place:							
Notice in Newspaper not more than 14 days or less than 7 days before set date of public meeting				Page: _____			
				Budget Fiscal Year 20XX-20XX			
				Schedule 1			

# Schedule B-1

## SUMMARY OF PROPERTY TAX BASE

(A)	Assessed Valuation (excluding Net Proceeds of Mines)		Revenue Projections Publication						
		\$	Page A-1 Column 2						
(B1)	Net Proceeds of Mines	\$	Revenue Projections Publication						
			Page A-1 Column 3						
(C)	TOTAL ASSESSED VALUE	\$	Add A & B1					(B2) Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year 20XX/20XX	\$

## TOTAL EMPLOYEE INFORMATION

			Prior Year			Current Year			Budget
			ACTUAL YEAR			ACTUAL YEAR			YEAR
			Ending 20XX			Ending 20XX			Ending 20XX
(D)	FTE Total employees								
	FTE Classroom teachers								
	Total Enrollment								

## ENROLLMENT AND BASIC SUPPORT GUARANTEE INFORMATION

(E)			ACTUAL YEAR			ACTUAL ADE*			ESTIMATED ADE*
			ENDING 6/30/20XX			YEAR ENDING 6/30/20XX			YEAR ENDING 20XX-20XX
	Subtotal								
	Deduct students transported into Nevada from out-of-state								
	Add students transported to another state								
	Total WEIGHTED enrollment		-			-			

## Schedule B-1 (Continued)

State Education Funding		Fill in Blue Areas	
<b>Adjusted Base per Pupil Funding</b>			
Adjusted Base per Pupil Amount for Year Ending 20XX-20XX			
Estimated Weighted Average Daily Enrollment		-	= Total comes from
<b>Total Adjusted Base per Pupil Funding</b>		\$ -	Cell N31
<b>Weighted Funding</b>			
At-Risk Weighted Funding			
English Learners Weighted Funding			
Gifted & Talented Weighted Funding			
<b>Total Weighted Funding</b>		\$ -	
<b>Local Special Education Funding</b>			
		\$ -	
<b>Auxiliary Funding</b>			
Auxiliary - Transportation			
Auxiliary - Special Transportation			
Auxiliary - Food Services			
<b>Total Auxiliary Funding</b>		\$ -	
<b>Total Funding from State Education Fund</b>			\$ -
School District			The Total should be the same on Col. 4 Schedule AA & AA Modified
* ADE = Average Daily Enrollment			

Page: \_\_\_\_\_  
 Budget Fiscal Year 20XX-20XX  
 Schedule B-1

## Schedule AA

[illegible]



## Schedule B-1

<b>State Education Funding</b>			
<b>Adjusted Base per Pupil Funding</b>			
Adjusted Base per Pupil Amount for Year Ending 20Xx-20Xx			
Estimated Weighted Average Daily Enrollment	-		
<b>Total Adjusted Base per Pupil Funding</b>	<b>\$ -</b>		
<b>Weighted Funding</b>			
At-Risk Weighted Funding			
English Learners Weighted Funding			
Gifted & Talented Weighted Funding			
<b>Total Weighted Funding</b>	<b>\$ -</b>		
<b>Local Special Education Funding</b>			
	\$ -		
<b>Auxiliary Funding</b>			
Auxiliary - Transportation			
Auxiliary - Special Transportation			
Auxiliary - Food Services			
<b>Total Auxiliary Funding</b>	<b>\$ -</b>		
<b>Total Funding from State Education Fund</b>		<b>\$ -</b>	

## Schedule AA

	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	
(1) FUND				
<b>GENERAL FUND</b>				(A)
1000 Local				
3000 State				
State Education Funding				
4000 Federal				
Opening Balance				
NPM - Reserved Per NRS 387.1235			(B2) Reserved NPM Tax	
Other				
Total Opening Balance				
Other Sources				
<b>General Subtotal</b>				
<b>DEBT SERVICE</b>				
<b>SUBTOTAL</b>				
<b>OTHER FUNDS:</b>				
Building and Sites				
Capital Projects				
Expendable Trust				
Federal Projects				
State Projects				
Special Revenue				
At-Risk Fund				
English Learners Fund				
Gifted & Talented Fund				
<b>Proprietary:</b>				
Food Service				
Internal Service				
Other (List)				
<b>SUBTOTAL OTHER FUNDS</b>				
<b>TOTAL ALL FUNDS</b>				
<b>Less: Interfund Transfers</b>				
<b>NET ALL FUNDS</b>				

### Schedule AA (Modified)

(1) FUND	(2) BEGINNING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
<b>Every Fund Administered by the School District MUST be included in Column 1</b>							
<b>GENERAL FUND</b>	Enter 7/1/20XX Estimated Open Fund Balance		Enter How Much the District receives from State Education Funding	Debt Services NPM (A) Property Tax Net of Abatement		Total of this column must agree with the total Column 5 Schedule AA-1	
1000 Local							
3000 State							
State Education Funding							
4000 Federal							
Opening Balance							
NPM - Reserved Per NRS 387.1235			(B2) Reserved NPM Tax				
Other							
Total Opening Balance							
Other Sources							
<b>General Subtotal</b>							
<b>DEBT SERVICE</b>							
<b>SUBTOTAL</b>							
<b>OTHER FUNDS:</b>							
Building and Sites							
Capital Projects							
Expendable Trust							
Federal Projects							
State Projects							
Special Revenue							
At-Risk Fund							
English Learners Fund							
Gifted & Talented Fund							
<b>Proprietary:</b>							
Food Service							
Internal Service							
Other (List)							
<b>SUBTOTAL OTHER FUNDS</b>							
<b>TOTAL ALL FUNDS</b>							
<b>Less: Interfund Transfers</b>							
<b>NET ALL FUNDS</b>							
	School District		This Column MUST match Schedule B-1 State Education Funding Do not add any other Revenue Source			This entire schedule must foot and cross foot	
All Funds - Budgeted Resources						Page _____ Budget Fiscal Year 20XX-20XX Schedule AA (Mod.)	

## Schedule AA-1

### Expenditures

(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
<b>GENERAL FUND</b>					
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					
<b>General Subtotal</b>					
<b>DEBT SERVICE</b>					
<b>SUBTOTAL APPROPRIATION FUNDS</b>					
<b>OTHER FUNDS: (List)</b>					
Building and Sites					
Capital Projects					
Expendable Trust					
Federal Projects					
Special Revenue					
Internal Service					
At-Risk Fund					
English Learners Fund					
Gifted & Talented Fund					
<b>Proprietary:</b>					
Food Service					
Internal Service					
Other					
<b>SUBTOTAL OTHER FUNDS</b>					
<b>TOTAL ALL FUNDS</b>					
<b>Less: Interfund Transfers</b>					
<b>NET ALL FUNDS</b>					
					Total Fund Requirements is the sum total of Columns 2,3,4,and 5 and must balance with Fund totals in Column 7 of Schedule AA.
	School District				
All Funds - Fund Applications					

# Schedule AA-1 Modified

(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 REQUIREMENTS
<b>GENERAL FUND</b>								<b>Must Match</b>
100	Regular							<b>SCH AA Column 8</b>
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							
<b>DEBT SERVICE</b>								
<b>SUBTOTAL APPROPRIATION FUNDS</b>								
<b>OTHER FUNDS: (List)</b>								
	Building and Sites							
	Capital Projects							
	Expendable Trust							
	Federal Projects							
	State Projects							
	Special Revenue							
	Internal Service							
	At-Risk Fund							
	English Learners Fund							
	Gifted & Talented Fund							
	<b>Proprietary:</b>							
	Food Service							
	Internal Service							
	Other							
<b>SUBTOTAL OTHER FUNDS</b>								
<b>TOTAL ALL FUNDS</b>								
	<b>Less: Interfund Transfers</b>							
<b>NET ALL FUNDS</b>								

## Schedule BB-5

		(1)	(2)	(3)	(4)
		ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING	BUDGET YEAR ENDING
	REVENUE	YEAR ENDING	CURRENT	TENTATIVE	FINAL
		6/30/20XX	6/30/20XX	APPROVED	APPROVED
<b>1000</b>	<b>LOCAL SOURCES</b>	<b>Must Agree with Audit</b>			
1100	Tax Revenue				
1111	Net Proceeds of Mines				
1112	Net Proceeds of Mines - Prior Year				
1120	Sales & Use Tax				
1150	Residential Construction Tax				
1190	Other Taxes				
1200	Local Gov Units - Not School Districts				
1300	Tuition				
1400	Transportation Fees				
1500	Earnings on Investments				
1600	Food Service Revenue				
1700	District Activities Revenue				
1800	Community Service Activities				
1900	Other Revenues				
1910	Rentals				
1920	Donations				
1950/60	Services Provided other Governments				
1990	Miscellaneous				
	<b>TOTAL LOCAL SOURCES</b>				
<b>3000</b>	<b>REVENUE FROM STATE SOURCES</b>				
<b>3100</b>	<b>Unrestricted Grants-in-Aid</b>				
3110	PCFP - Adjusted Base Funding				
3111	PCFP - Adjusted Base Funding True-up				
3112	PCFP - Charter Fees Paid to Sponsor				
3113	PCFP - Auxillary Services - Transportation				
3114	PCFP - Auxillary Services - Food Service				
3115	Charter Schools Sponsorship Fees				
3116	PCFP - Local Special Education				
3200	Restricted Funding/Grants-in-Aid Rev				
3210	Special Transportation				
3220	Adult High School Diploma				
3230	Class Size Reduction				
3254	PCFP - English Learner (restricted)				
3255	PCFP - At-Risk (restricted)				
3256	PCFP - Gifted & Talented (restricted)				
3260	NV Education Funding Plan SB178				
3270	State Special Ed Funding (moved from 3115)				

### Schedule BB-5 Cont'd

3280	SB231 Salary Increases				
3800	In Lieu of Taxes				
3900	For/on behalf of School District				
<b>TOTAL STATE SOURCES</b>					
<b>4000</b>	<b>FEDERAL SOURCES</b>				
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				
<b>TOTAL FEDERAL SOURCES</b>					
		School District	State Education funding should match Schedule AA, column 4 Total		
		Fund - Budgeted Resources			
					Page: _____
					Schedule BB-5

## Schedule BB-6

[illegible]

## Schedule BB-7

	(1)	(2)	(3)	(4)
PROGRAM FUNCTION OBJECT	ACTUAL YEAR ENDING 6/30/20XX	ESTIMATED CURRENT YEAR ENDING 6/30/20XX	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/20XX FINAL APPROVED
	<b>MUST AGREE WITH AUDIT</b>			
<b>100 REGULAR PROGRAMS</b>				
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				
<b>100 TOTAL REGULAR PROGRAMS</b>				
<b>201 SPECIAL PROGRAMS</b>				
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				
<b>200 TOTAL SPECIAL PROGRAMS</b>				
<div style="display: flex; justify-content: space-between;"> <span>School District</span> <span>Budget Fiscal Year 20XX-20XX</span> </div> <div style="display: flex; justify-content: space-between;"> <span>Fund - Expenditures by Program, Function, and Object</span> <span>Schedule BB</span> </div>				



## Schedule BB-8

[illegible]

## Schedule BB-9

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)		(4)
	ACTUAL	ESTIMATED	BUDGET YEAR ENDING 6/30/20XX		
	YEAR ENDING	CURRENT	TENTATIVE	FINAL	
	6/30/20XX	6/30/20XX	APPROVED	APPROVED	
<b>40 OTHER INSTRUCTIONAL PROGRAMS</b>	<b>AGREE WITH</b>				
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					
<b>40 TOTAL OTHER INSTR PROGRAMS</b>					
<b>44 SUMMER SCHOOL</b>					
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					
<b>44 TOTAL SUMMER SCHOOL</b>					
School District					
Fund - Expenditures by Program, Function, and Object					
Page: _____					
Budget Fiscal Year 20XX-20XX					
Schedule BB-9					

## Schedule BB-10

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/20XX	
PROGRAM FUNCTION OBJECT	YEAR ENDING 6/30/20XX	CURRENT YEAR ENDING 6/30/20XX	TENTATIVE APPROVED	FINAL APPROVED
<b>600 ADULT EDUCATION PROGRAMS</b>	<b>MUST AGREE WITH AUDIT</b>			
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				
<b>600 TOTAL ADULT EDUCATION PROGRAMS</b>				
<b>800 COMMUNITY SERVICE PROGRAMS</b>				
3300 Community Service Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
<b>800 TOTAL COMMUNITY SVC PROGRAMS</b>				
School District				
Fund - Expenditures by Program, Function, and Object				

## Schedule BB-11

[illegible]

## Schedule BB-12

[illegible]

# Schedule BB-13

[illegible]

## Schedule BB-14

[illegible]

# Schedule BB-14A

			(1)	(2)	(3)	(4)
			ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 6/30/20XX	
PROGRAM FUNCTION OBJECT			YEAR ENDING	YEAR ENDING	TENTATIVE	FINAL
			6/30/20XX	6/30/20XX	APPROVED	APPROVED
4900	Other (All Objects)		<b>MUST AGREE THE AUDIT</b>			
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			Must Match Total all Resources from Sch BB - 6	Must Match Total all Resources from Sch BB - 6	Must Match Total all Resources from Sch BB - 6	Must Match Total all Resources from Sch BB - 6
			School District			
			Fund - Expenditures by Program, Function, and Object			



### Schedule CC

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/20XX	ESTIMATED CURRENT YEAR ENDING 6/30/20XX	BUDGET YEAR ENDING 6/30/20XX	
AVAILABLE RESOURCES			TENTATIVE APPROVED	FINAL APPROVED
<b>5000 COMBINED BONDS</b>	<b>AGREE THE AUDIT</b>			
1110 Property Taxes				
1190 Other Resources:				
1500 Earnings on Investments				
<b>Subtotal</b>				
Opening Fund Balance				
<b>Subtotal - Combined Bonds</b>				
<b>MEDIUM-TERM FINANCING</b>				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
<b>Subtotal - Loans</b>				
<b>TOTAL AVAILABLE FINANCING</b>				
<b>5000 FUND EXPENDITURES</b>				
<b>COMBINED BONDS</b>				
831 Principal				
832 Interest				
<b>Reserves (Include Unappropriated Balance)</b>				
<b>Subtotal - Combined Bonds</b>				
<b>MEDIUM-TERM FINANCING</b>				
831 Principal				
832 Interest				
<b>Reserves (Include Unappropriated Balance)</b>				
<b>Subtotal - MTF</b>				
School District Debt Service Fund				
<b>Should accommodate all current Debt service Budgeted total property Tax MUST agree with the amount reported under Debt Service on Schedule AA Principal and interests amounts should agree with the appropriate totals on Schedule C-1 The reserve amount may equal up to total 6 month's principal and interest w/o explanation</b>				

## Schedule C-1

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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN <b>List and Subtotal By Fund</b>	TYPE	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/20XX	REQUIREMENTS FOR FISCAL YEAR ENDING 6/30/20XX		(9)+(10)  TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND:							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
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							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$			

## Schedule J-1

	(1)	(2)	(3)	(4)
PROPRIETARY FUND	ACTUAL YEAR ENDING 6/30/20XX	ESTIMATED CURRENT YEAR ENDING 6/30/20XX	BUDGET YEAR TENTATIVE APPROVED	ENDING 6/30/20XX FINAL APPROVED
<b>Operating Revenue</b>	<b>Must agree with the</b>			
Local Sources				
1600 Food Service Revenues				
<b>( A ) Total Operating Revenue</b>				
<b>Operating Expense (Object Codes)</b>				
100 Salaries				
200 Benefits				
300-500 Purchased Services				
600 Supplies				
790 Depreciation - Amortization				
900 Other				
<b>( B ) Total Operating Expenses</b>				
<b>Operating Income (Loss)</b>				
<b>Nonoperating Revenue</b>				
1510 Interest earned				
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
<b>( C ) Total Nonoperating Revenue</b>				
<b>Nonoperating Expense</b>				
832 Interest Expense				
Other Expense				
<b>( D ) Total Nonoperating Expense</b>				
<b>Transfers</b>				
5200 From Other Funds				
910 To Other Funds				
<b>( E ) Net Operating Transfers</b>				
<b>( F ) Net Income</b>				
<b>Retained Earnings</b>				
Beginning July 1				
Ending June 30				
School District Enterprise Fund				
Statement of Revenue Expenses and Net Income				

Page: \_\_\_\_\_  
 Budget Fiscal Year 20XX-20XX  
 Schedule J

## Schedule J-2

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/20XX	ESTIMATED CURRENT YEAR ENDING 6/30/20XX	BUDGET YEAR ENDING 6/30/20XX	TENTATIVE APPROVED
PROPRIETARY FUND				FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:	MUST AGREE WITH AUDIT			
a. Net cash provided by (or used for) operating activities				
B. CASH FLOWS FROM NONCAPITAL FINANCING				
b. Net cash provided by (or used for) noncapital financing				
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING				
c. 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				
None of the amounts shown on this schedule are to be transferred to Schedule AA or AA-1				
Page: _____ Budget Fiscal Year 20XX-20XX Schedule J-2				

## Schedule I

[illegible]

### Schedule T

(1) FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND						
SUBTOTAL						
SPECIAL REVENUE FUNDS						
SUBTOTAL						
TOTAL TRANSFERS						
School District			Total transfer amounts MUST agree with the totals of Column 7 interfund Transfers row in Schedule AA for transfers "in" and Totals of Column 6 interfund Transfer row in Schedule AA-1 for transfers "out"			
Transfer Reconciliation (Operating & Residual Equity)			Transfers in on Schedule AA Mod to match Transfers out Sch AA-1 mod			
			Page: _____			
			Budget Fiscal Year 20XX-20XX			
			Schedule T			

# Form 30

(only done in Legislative years)

LOBBYING EXPENSE ESTIMATE									
Pursuant to NRS 354.600 (3), <b>each</b> (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: XX <sup>st</sup> /rd <sup>th</sup> Session; February 1, 20XX to May 31, 20XX									
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								\$	_____
<b>Total</b>								\$	<u>          -          </u>
Entity: _____									
Lobbying Expense Estimate									
Page _____									
Budget Fiscal Year 20XX-20XX									
Form 30									

## FORM 31

[illegible]



# FORM 32

## 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 20XX-XX	Proposed Expenditure FY 20XX-XX	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.

Page: \_\_\_\_\_

Budget Fiscal Year 20XX-20XX

Schedule 32