

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

[Insert Entity Letterhead Here]

Nevada Department of Taxation
3850 Arrowhead Dr., 2nd Floor
Carson City, NV 89706

Name of Entity fiscal year ending	6/30/20XX	herewith submits the (TENTATIVE) --- (FINAL) budget for the Must agree with resources totaled in Columns 4 & 5 of Schedule AA
Funds requiring State Education Revenues 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% Must agree with the total of columns 2, 3, 4 on schedule AA-1		
All Funds except Proprietary Funds 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 (Printed Name)		Signed by a majority of all members of governing body (NRS 354.598)
(Title)		
certify that all applicable funds and financial operations of this Local Government are listed herein		
Signed		
Dated:		
Phone:		
(NAC 354.140)		
<p style="text-align: center;">been assigned the responsibility for the budget preparation</p> <hr/>		
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	(B2) Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year		
(C) TOTAL ASSESSED VALUE	\$ Add A & B1	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 ENDING 6/30/20XX	ACTUAL ADE* YEAR ENDING 6/30/20XX	ESTIMATED ADE* 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
Adjusted Base per Pupil Funding		
Adjusted Base per Pupil Amount for Year Ending 20XX-20XX		
Estimated Weighted Average Daily Enrollment		= Total comes from Cell N31
Total Adjusted Base per Pupil Funding	\$ -	
Weighted Funding		
At-Risk Weighted Funding		
English Learners Weighted Funding		
Gifted & Talented Weighted Funding		
Total Weighted Funding	\$ -	
Local Special Education Funding		
	\$ -	
Auxiliary Funding		
Auxiliary - Transportation		
Auxiliary - Special Transportation		
Auxiliary - Food Services		
Total Auxiliary Funding	\$ -	
Total Funding from State Education Fund		\$ -
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

Schedule B-1

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

Schedule AA

	(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING
GENERAL FUND				(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				
General Subtotal				
DEBT SERVICE				
SUBTOTAL				
OTHER FUNDS:				
Building and Sites				
Capital Projects				
Expendable Trust				
Federal Projects				
State Projects				
Special Revenue				
At-Risk Fund				
English Learners Fund				
Gifted & Talented Fund				
Proprietary:				
Food Service				
Internal Service				
Other (List)				
SUBTOTAL OTHER FUNDS				
TOTAL ALL FUNDS				
Less: Interfund Transfers				
NET ALL FUNDS				

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
Every Fund Administered by the School District MUST be included in Column 1							
GENERAL FUND	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							
General Subtotal							
DEBT SERVICE							
SUBTOTAL							
OTHER FUNDS:							
Building and Sites							
Capital Projects							
Expendable Trust							
Federal Projects							
State Projects							
Special Revenue							
At-Risk Fund							
English Learners Fund							
Gifted & Talented Fund							
Proprietary:							
Food Service							
Internal Service							
Other (List)							
SUBTOTAL OTHER FUNDS							
TOTAL ALL FUNDS							
Less: Interfund Transfers							
NET ALL FUNDS							
	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
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					
At-Risk Fund					
English Learners Fund					
Gifted & Talented Fund					
Proprietary:					
Food Service					
Internal Service					
Other					
SUBTOTAL OTHER FUNDS					
TOTAL ALL FUNDS					
Less: Interfund Transfers					
NET ALL FUNDS					
School District					
All Funds - Fund Applications					
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					

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
GENERAL FUND							Must Match SCH AA Column 8
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							
At-Risk Fund							
English Learners Fund							
Gifted & Talented Fund							
Proprietary:							
Food Service							
Internal Service							
Other							
SUBTOTAL OTHER FUNDS							
TOTAL ALL FUNDS							
Less: Interfund Transfers							
NET ALL FUNDS							

Schedule BB-5

REVENUE	(1) ACTUAL PRIOR YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) BUDGET YEAR ENDING 6/30/20XX		(4) FINAL APPROVED
			(3) TENTATIVE APPROVED	(3) BUDGET YEAR ENDING 6/30/20XX	
			(3) TENTATIVE APPROVED	(3) BUDGET YEAR ENDING 6/30/20XX	
1000 LOCAL SOURCES	Must Agree with Audit				
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					
TOTAL LOCAL SOURCES					
3000 REVENUE FROM STATE SOURCES					
3100 Unrestricted Grants-in-Aid					
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				
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					

State Education funding should match Schedule AA, column 4 Total

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Schedule BB-6

		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 6/30/20XX	ESTIMATED CURRENT YEAR ENDING 6/30/20XX	BUDGET YEAR ENDING 6/30/20XX	FINAL APPROVED
5000	OTHER FINANCING SOURCES	MUST AGREE WITH AUDIT			
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	From Audit	EFB from Prior Year	EFB from Current Year	EFB from Current Year
	Reserved Opening Balance (NPM)				
	Opening Balance (Other)				
TOTAL OPENING FUND BALANCE					
	Prior Period Adjustments				
	Residual Equity Transfers				
TOTAL ALL RESOURCES		MUST MATCH TOTAL APPLICATIONS	MUST MATCH TOTAL APPLICATIONS	MUST MATCH TOTAL APPLICATIONS	MUST MATCH TOTAL APPLICATIONS
		Schedule BB-14A	Schedule BB-14A	Schedule BB-14A	Schedule BB-14A
School District Fund - Budgeted Resources					
Page: _____ Budget Fiscal Year 20XX-20XX Schedule BB-6					

Schedule BB-7

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) BUDGET YEAR ENDING 6/30/20XX	
			(4) TENTATIVE APPROVED	(4) FINAL APPROVED
		MUST AGREE WITH AUDIT		
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 20XX-20XX

Schedule BB-7

Schedule BB-8

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) TENTATIVE APPROVED	(4) BUDGET YEAR ENDING 6/30/20XX FINAL APPROVED
	MUST AGREE WITH AUDIT			
27. GIFTED AND TALENTED				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
27. TOTAL GIFTED AND TALENTED				
30. VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
30. TOTAL VOCATIONAL & TECHNICAL				
School District Fund - Expenditures by Program, Function, and Object				
Page: _____ Budget Fiscal Year 20XX-20XX Schedule BB-8				

Schedule BB-9

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) BUDGET YEAR ENDING 6/30/20XX	
			(4) TENTATIVE APPROVED	(4) FINAL APPROVED
40 OTHER INSTRUCTIONAL PRO	AGREE WITH AUDIT			
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				
40 TOTAL OTHER INSTR PROGRAMS				
44 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				
44 TOTAL SUMMER SCHOOL				

School District

Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 20XX-20XX

Schedule BB-9

Schedule BB-10

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING	ESTIMATED CURRENT YEAR ENDING	TENTATIVE	BUDGET YEAR ENDING 6/30/20XX
	6/30/20XX	6/30/20XX	APPROVED	FINAL
600 ADULT EDUCATION PROGRAMS	MUST AGREE WITH AUDIT			
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				

Schedule BB-11

PROGRAM FUNCTION OBJECT	(1) ACTUAL YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) BUDGET YEAR ENDING 6/30/20XX	
			(4) TENTATIVE APPROVED	(4) 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				
921 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				
921 TOTAL ATHLETICS				
MUST AGREE WITH AUDIT				
School District				
Fund - Expenditures by Program, Function, and Object				
Page: _____				
Budget Fiscal Year 20XX-20XX				
Schedule BB-11				

Schedule BB-12

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) BUDGET YEAR ENDING 6/30/20XX	(4) TENTATIVE APPROVED	FINAL APPROVED
001 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					
MUST AGREE WITH AUDIT					
School District					
Fund - Expenditures by Program, Function, and Object					
Page: _____					
Budget Fiscal Year 20XX-20XX					
Schedule BB-12					

Schedule BB-13

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) (4) BUDGET YEAR ENDING 6/30/20XX	
			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				
MUST AGREE WITH AUDIT				
School District				
Fund - Expenditures by Program, Function, and Object				
Page: _____				
Budget Fiscal Year 20XX-20XX				
Schedule BB-13				

Schedule BB-14

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) BUDGET YEAR ENDING 6/30/20XX	(4) 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					
MUST AGREE					
WITH AUDIT					
School District					
Fund - Expenditures by Program, Function, and Object					
Page: _____					
Budget Fiscal Year 20XX-20XX					
Schedule BB-14					

Schedule BB-14A

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) BUDGET YEAR ENDING 6/30/20XX		(4) FINAL APPROVED
			TENTATIVE APPROVED	FINAL APPROVED	
4900 Other (All Objects)	MUST AGREE THE AUDIT				
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)	Xxxxxxxxxxxxxxxxxx xxxxxxxxxxxxxx				
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

AVAILABLE RESOURCES	(1) ACTUAL PRIOR YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) BUDGET YEAR ENDING 6/30/20XX		(4) FINAL APPROVED
			TENTATIVE APPROVED	FINAL APPROVED	
5000 COMBINED BONDS	AGREE THE AUDIT				
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					
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					

Schedule C-1

Schedule J-1

	(1) ACTUAL YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) BUDGET YEAR ENDING 6/30/20XX	(4)
PROPRIETARY FUND			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue	Must agree with the			
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				
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

Schedule J-2

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/20XX	(2) ESTIMATED CURRENT YEAR ENDING 6/30/20XX	(3) BUDGET YEAR ENDING 6/30/20XX	(4) TENTATIVE APPROVED	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

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

Page: _____

Budget Fiscal Year 20XX-20XX
Schedule I

Schedule T

Transfer Reconciliation (Operating & Residual Equity)

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" Transfers in on Schedule AA Mod to match Transfers out Sch AA-1 mod

Form 30
(only done in Legislative
years)

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: XXst/rd/th 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	\$ _____
Total	\$ _____ -
Entity:	

Lobbying Expense Estimate

FORM 31

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 20XX-XX	Proposed Expenditure FY 20XX-XX	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)

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