

LANDER COUNTY SCHOOL DISTRICT

BOARD OF TRUSTEES

Sondra Torgerson, President
Tony Warwood, Clerk
Linda McMahon
Manuel Villanueva
Cayla Millsap
Mitch Domagala
James Holland

450 E. Sixth Street
P.O. Box 1300
Battle Mountain, NV 89820
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Battle Mountain Elementary School
Eleanor Lemaire Jr. High School
Battle Mountain High School
Austin Combined Schools

Russell Klein
Superintendent

Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, NV 89706-7937

Lander County School District _____ herewith submits the FINAL budget for the
fiscal year ending June 30, 2024

This budget contains 4 State Education Fund revenues including Debt Service totaling \$ 14,595,754

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 1%. If the final computation requires, the tax rate will be lowered.

This budget contains 15 governmental fund types with estimated expenditures of \$ 17,397,873 and
1 proprietary funds with estimated expenses of \$ 1,500,000

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Tamara Tooley
(Printed Name)
Finance Director
(Title)
certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed Tamara Tooley

Dated: May 18, 2023

APPROVED BY THE GOVERNING BOARD

Only necessary for FINAL Budget
(Signature by DocuSign is acceptable)

Sondra Torgerson
Manuel Villanueva
Tony Warwood
Linda McMahon
Cayla Millsap
Mitch Domagala

SCHEDULED PUBLIC HEARING:

(Must be held from May 15, 2023 to May 31, 2023)

Date and Time: 5/23/23 5:30 PM

Publication Date: 10-May-23

Place: 450 E. 6th Street
Battle Mountain, NV 8920

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Schedule 1

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SUMMARY OF PROPERTY TAX BASE

(A) Assessed Valuation (excluding Net Proceeds of Mines)	733,388,253	(B2) Tax from Net Proceeds unavailable for Appropriation
		2023-2024 \$ _____
(B1) Net Proceeds of Mines (AV)	617,612,755	
(C) TOTAL ASSESSED VALUE	1,350,901,008	

(D) **TOTAL EMPLOYEE INFORMATION**

	ACTUAL YEAR Ending 6/30/2022	ACTUAL YEAR Ending 6/30/2023	ESTIMATED YEAR Ending 6/30/2024
FTE Total employees	161	162	156
FTE Classroom teachers	70	71	71
Total Enrollment	990	987	993

(E) **ENROLLMENT**

	ACTUAL YEAR Ending 6/30/2022	ACTUAL ADE* Ending 6/30/2023	ESTIMATED ADE* Ending 6/30/2024
Subtotal	990.00	987.00	992.99
<u>Deduct</u> students transported into Nevada from out-of-state	-	-	-
<u>Add</u> students transported to another state	-	-	-
Total WEIGHTED enrollment	990.00	987.00	992.99

(F) **STATE EDUCATION FUNDING**

Adjusted Base per Pupil Funding	
Adjusted Base per Pupil Amount for Ending 6/30/2024	\$12,802.00
Estimated Weighted Average Daily Enrollment	993
Total Adjusted Base per Pupil Funding	\$ 12,712,263
Weighted Funding	
At-Risk Weighted Funding	\$ 252,713
English Learners Weighted Funding	\$ 141,829
Gifted & Talented Weighted Funding	\$ -
Total Weighted Funding	\$ 394,542
Local Special Education Funding	\$ 1,050,878
Auxiliary Funding	
Auxiliary - Transportation	\$ 413,121
Auxiliary - Special Transportation	\$ -
Auxiliary - Food Services	\$ 24,950
Total Auxiliary Funding	\$ 438,071
Total Funding from State Education Fund	\$ 14,595,754

School District Lander County

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* ADE = Average Daily Enrollment

Schedule B- 1

(1) FUND	(2) OPENING FUND BALANCE	(3) NONPROPERTY TAX RESOURCES	(4) STATE EDUCATION FUNDING	(5) PROPERTY TAX RESOURCES	(6) TAX RATE	(7) TRANSFERS IN	(8) TOTAL FUND RESOURCES
GENERAL FUND			(A) Property Tax Net of Abatement				
1000 Local		35,500					35,500
3000 State							
State Education Funding			14,201,212				14,201,212
4000 Federal		141,800					141,800
Opening Balance	411,005						
NPM - Reserved Per NRS 387.1235			(B2) Reserved NPM Tax				
Other							
Total Opening Balance	411,005						411,005
Other Sources		1,000					1,000
General Subtotal	411,005	178,300	14,201,212			-	14,790,517
DEBT SERVICE							
SUBTOTAL	411,005	178,300	14,201,212	-	-	-	14,790,517
OTHER FUNDS:							
Local Fund	865,641	30,000					895,641
English Learners	-		141,829				141,829
At-risk	-		252,713				252,713
Class Size Reduction	-						-
Adult Education	2,868	62,668					65,536
State Funds	29,690	29,142					58,832
Special Education	21,664	730,804				1,050,878	1,803,346
Stabilization of Operations	716,443	15,000					731,443
Federal Funds	24,781	1,826,046					1,850,827
Food Services	295,939	455,000				24,950	775,889
Building & Sites	777,543	-				421,700	1,199,243
Extraordinary Maintenance	754,056	-				102,650	856,706
Facility & Site Improvement	2,099,931	120,000				225,000	2,444,931
Compensated Absences	26	7,000				240,707	247,733
Proprietary:							-
Health/Accident Insurance	911,717	1,565,000					2,476,717
SUBTOTAL OTHER FUNDS	6,500,299	4,840,660	394,542	-	-	2,065,885	13,801,386
TOTAL ALL FUNDS	6,911,304	5,018,960	14,595,754	-	-	2,065,885	28,591,903
Less: Interfund Transfers						2,065,885	2,065,885
NET ALL FUNDS	6,911,304	5,018,960	14,595,754	-	-	-	26,526,018

Lander _____ School District
All Funds - Budgeted Resources

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Schedule AA (Mod.)

(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	3,147,878	1,565,466	302,059				5,015,403
200 Special							
300 Vocational & Technical	235,820	117,100	10,000				362,920
400 Other PK-12	26,200	4,875	10,000				41,075
900 Co-curricular & Extra Curricular	236,577	20,410	161,500				418,487
000 Undistributed Expenditures							
2000 Support Services	2,313,175	1,331,093	2,448,168				6,092,436
4000 Facility Acquisition & Construction							
6100 Interdistrict Payments							
6200 Fund Transfers				2,065,885			2,065,885
6300 Contingency					300,000		300,000
8000 Ending Balance:							
NPM - Reserved Per NRS 387.1235							
Other							
Total Ending Fund Balance						494,311	494,311
General Subtotal	5,959,650	3,038,944	2,931,727	2,065,885	300,000	494,311	14,790,517
DEBT SERVICE							
SUBTOTAL APPROPRIATION FUNDS	5,959,650	3,038,944	2,931,727	2,065,885	300,000	494,311	14,790,517
OTHER FUNDS: (List)							
Local Fund	-	-	30,000			865,641	895,641
English Learners	78,621	63,208				-	141,829
At-risk	155,225	97,488				-	252,713
Class Size Reduction							
Adult Education	48,623	5,159	8,886			2,868	65,536
State Funds	-	-	29,142			29,690	58,832
Special Education	1,013,278	488,867	10,800			290,401	1,803,346
Stabilization of Operations	-	-	15,000			716,443	731,443
Federal Funds	1,175,409	308,606	342,030			24,782	1,850,827
Food Services	162,115	41,868	276,170			295,736	775,889
Building & Sites			421,700			777,543	1,199,243
Extraordinary Maintenance			102,650			754,056	856,706
Facility & Site Improvement			345,000			2,099,931	2,444,931
Compensated Absences	178,743	68,964				26	247,707
Proprietary:							
Health/Accident Insurance		1,500,000				976,717	2,476,717
SUBTOTAL OTHER FUNDS	2,812,014	2,574,160	1,581,378	-	-	6,833,834	13,801,388
TOTAL ALL FUNDS	8,771,664	5,613,104	4,513,105	2,065,885	300,000	7,328,145	28,591,905
Less: Interfund Transfers				2,065,885			2,065,885
NET ALL FUNDS	8,771,664	5,613,104	4,513,105	-	300,000	7,328,145	26,526,019

Lander _____ School District
All Funds - Fund Applications

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Schedule AA-1 (

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes	17,209			
1300 Local Gov Units - Not School Districts				
1321 Tuition	43,529	20,000	20,000	20,000
1500 Earnings on Investments	8,272			
1510 Interest		10,000	10,000	10,000
1520 Dividends		5,000	5,000	5,000
1532 Unrealized Gain/Loss				
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals	1,200			
1920 Donations	50			
1950/60 Services Provided other Governments				
1990 Miscellaneous	5,166	500	500	500
TOTAL LOCAL SOURCES	75,426	35,500	35,500	35,500
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding	4,084,604	10,855,615	12,712,263	12,712,263
3113 PCFP - Auxillary Services - Transportation	430,551	430,926	413,121	413,121
3114 PCFP - Auxillary Services - Food Service	37,240	37,273	24,950	24,950
3115 PCFP - Local Special Education	732,955	733,594	1,050,878	1,050,878
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	5,285,350	12,057,408	14,201,212	14,201,212
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4210 Forest Reserve	43,119	25,000	40,000	40,000
4300 Restricted - Direct				
4500 Restricted - State Agency				
Grants-In-Aide From the Fed Gov thru Other				
Agencies				
4700				
4703 E-Rate Funds	-	1,800	1,800	1,800
4800 Revenue in Lieu of Taxes				
4810 Impact Aide (P.L. 81-874)	100,915	100,000	100,000	100,000
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	144,034	126,800	141,800	141,800

Lander
General

School District
Fund - Budgeted Resources

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	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	1,602,524			
5300 Gain/Loss on Disposal of Assets	7,049	1,000	1,000	1,000
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES	1,609,573	1,000	1,000	1,000
TOTAL ALL REVENUES	7,114,383	12,220,708	14,379,512	14,379,512
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	7,339,365	1,662,765	411,005	411,005
TOTAL OPENING FUND BALANCE	7,339,365	1,662,765	411,005	411,005
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	14,453,748	13,883,473	14,790,517	14,790,517

Lander	School District
General	Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	3,358,168	3,320,576	3,147,878	3,147,878
200 Benefits	1,557,858	1,561,046	1,565,466	1,565,466
300/400/500 Purchased Services	36,811	72,207	64,500	64,500
600 Supplies	148,652	226,559	231,559	231,559
700 Property				
800/900 Miscellaneous & Other	5,627	8,100	6,000	6,000
2200 Support Instructional Staff				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		2,000		
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	5,107,116	5,190,488	5,015,403	5,015,403
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries	232,307	242,368	235,820	235,820
200 Benefits	98,878	104,772	117,100	117,100
300/400/500 Purchased Services	5,273	7,500	5,000	5,000
600 Supplies	3,168	4,000	4,000	4,000
700 Property				
800/900 Miscellaneous & Other	368	1,375	1,000	1,000
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	339,994	360,015	362,920	362,920

Lander
General

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

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	TENTATIVE APPROVED	FINAL APPROVED
440 SUMMER SCHOOL PROGRAM				
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 PROGRAM	-	-	-	-
490 AFTER SCHOOL PROGRAM				
1000 Instruction				
100 Salaries	7,227			
200 Benefits	4,059			
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2100 Support Services/Student				
100 Salaries		1,200	1,200	1,200
200 Benefits		100	100	100
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Support Instructional Staff				
100 Salaries		25,000	25,000	25,000
200 Benefits		4,775	4,775	4,775
300/400/500 Purchased Services				
600 Supplies		10,000	10,000	10,000
700 Property				
800/900 Miscellaneous & Other				
490 TOTAL AFTER SCHOOL	11,286	41,075	41,075	41,075

Lander

School District

General

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
910 COCURRICULAR ACTIVITIES				
1000 Instruction				
100 Salaries	53,902	59,997	52,082	52,082
200 Benefits	5,185	7,800	5,600	5,600
300/400/500 Purchased Services		1,000	2,000	2,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries		1,500	1,500	1,500
200 Benefits		203	200	200
300/400/500 Purchased Services		10,000	10,000	10,000
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	59,087	80,500	71,382	71,382
920 ATHLETICS				
1000 Instruction				
100 Salaries	142,196	144,357	141,995	141,995
200 Benefits	13,422	16,116	10,260	10,260
300/400/500 Purchased Services	42,018	63,500	63,500	63,500
600 Supplies	28,430	40,000	40,000	40,000
700 Property				
800/900 Miscellaneous & Other	1,562	1,120	1,000	1,000
2700 Student Transportation				
100 Salaries		25,300	41,000	41,000
200 Benefits		2,791	4,350	4,350
300/400/500 Purchased Services		7,000	10,000	10,000
600 Supplies		30,000	35,000	35,000
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	227,628	330,184	347,105	347,105

Lander

School District

General

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
2100 Student Support				
100 Salaries	282,704	379,495	330,109	330,109
200 Benefits	134,622	164,317	188,144	188,144
300/400/500 Purchased Services	198	1,000	2,600	2,600
600 Supplies	3,082	8,610	8,200	8,200
700 Property				
800/900 Miscellaneous & Other	358	565	500	500
2100 SUBTOTAL	420,964	553,987	529,553	529,553
2200 Instruction Staff Support				
100 Salaries	154,867	177,961	206,126	206,126
200 Benefits	226,039	236,735	258,228	258,228
300/400/500 Purchased Services	165,585	215,000	150,000	150,000
600 Supplies	302,269	381,390	270,515	270,515
700 Property		15,000	40,000	40,000
800/900 Miscellaneous & Other				
2200 SUBTOTAL	848,760	1,026,086	924,869	924,869
2300 General Administration				
100 Salaries	262,866	357,554	278,207	278,207
200 Benefits	97,027	142,624	115,644	115,644
300/400/500 Purchased Services	368,666	401,069	396,202	396,202
600 Supplies	74,228	58,425	57,750	57,750
700 Property				
800/900 Miscellaneous & Other	24,402	47,150	46,250	46,250
2300 SUBTOTAL	827,189	1,006,822	894,053	894,053
2400 School Administration				
100 Salaries	704,122	688,675	659,031	659,031
200 Benefits	306,055	329,251	320,424	320,424
300/400/500 Purchased Services	17,118	29,545	21,545	21,545
600 Supplies	16,235	15,479	14,700	14,700
700 Property				
800/900 Miscellaneous & Other	2,850	3,650	3,850	3,850
2400 SUBTOTAL	1,046,380	1,066,600	1,019,550	1,019,550
2500 Central Services				
100 Salaries	284,594	301,728	317,660	317,660
200 Benefits	135,736	145,872	171,470	171,470
300/400/500 Purchased Services	24,282	7,000	7,000	7,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	444,612	454,600	496,130	496,130

Lander

School District

General

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries	371,997	367,018	350,490	350,490
200 Benefits	167,325	173,567	188,701	188,701
300/400/500 Purchased Services	730,164	773,145	773,145	773,145
600 Supplies	516,158	433,585	433,585	433,585
700 Property				
800/900 Miscellaneous & Other	32	750	750	750
2600 SUBTOTAL	1,785,676	1,748,065	1,746,671	1,746,671
2700 Student Transportation				
100 Salaries	175,999	172,400	171,552	171,552
200 Benefits	55,824	52,417	88,482	88,482
300/400/500 Purchased Services	118,421	152,662	157,876	157,876
600 Supplies	61,084	58,700	58,700	58,700
700 Property				
800/900 Miscellaneous & Other	93			
2700 SUBTOTAL	411,421	436,179	476,610	476,610
2900 Other Support (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other		5,000	5,000	5,000
2900 SUBTOTAL		5,000	5,000	5,000
TOTAL SUPPORT SERVICES	5,785,002	6,297,339	6,092,436	6,092,436
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				

Lander

General

School District

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) (4) BUDGET YEAR ENDING 06/30/24	
			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	1,260,870	872,867	2,055,885	2,065,885
000 TOTAL UNDISTRIBUTED EXPENDITURES	7,045,872	7,170,206	8,148,321	8,158,321
TOTAL ALL EXPENDITURES	12,790,983	13,172,468	13,986,206	13,996,206
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX	300,000	300,000	300,000
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,662,765	411,005	504,311	494,311
TOTAL ENDING FUND BALANCE	1,662,765	411,005	504,311	494,311
TOTAL APPLICATIONS	14,453,748	13,883,473	14,790,517	14,790,517

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

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
102 Thompson Family Dental Donation				
103 Austin Lions Club Donation				
130 Frontier Community Coalition				
135 William Pennington Foundation				
137 Newmont Incentive Grant				
138 Nevada Gold Mines		15,000	30,000	30,000
140 PIRC-Parent Involvement Resource				
145 Silver Standard Donation				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	-	15,000	30,000	30,000
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
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	-	-		
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	867,257	865,641	865,641	865,641
TOTAL OPENING FUND BALANCE	867,257	865,641	865,641	865,641
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	867,257	880,641	895,641	895,641

Lander

Local

School District

Fund - Budgeted Resources

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Budget Fiscal Year 2023-202

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	388			
200 Benefits	33			
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	421	-		
000 UNDISTRIBUTED EXPENDITURES				
2000 Instruction Staff Support				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies		15,000	30,000	30,000
700 Property				
800/900 Miscellaneous & Other				
2000 SUBTOTAL	-	15,000	30,000	30,000
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	1,195			
700 Property				
800/900 Miscellaneous & Other				
2300 SUBTOTAL	1,195	-		
000 TOTAL UNDISTRIBUTED EXPENDITURES	1,195	15,000	30,000	30,000
TOTAL ALL EXPENDITURES	1,616	15,000	30,000	30,000
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	865,641	865,641	865,641	865,641
TOTAL ENDING FUND BALANCE	865,641	865,641	865,641	865,641
TOTAL APPLICATIONS	867,257	880,641	895,641	895,641

Lander
Local

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

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REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	TENTATIVE APPROVED	FINAL APPROVED
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3254 English Learners	76,827	76,894	141,829	141,829
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	76,827	76,894	141,829	141,829
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				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-	2	-	-
TOTAL OPENING FUND BALANCE	-	2	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	76,827	76,896	141,829	141,829

Lander	School District
English Learners PCFP	Fund - Budgeted Resources

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Budget Fiscal Year 2023-2024

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	48,751	53,304	78,621	78,621
200 Benefits	28,074	23,592	63,208	63,208
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	76,825	76,896	141,829	141,829
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				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 EXPENDITURES				
TOTAL ALL EXPENDITURES	76,825	76,896	141,829	141,829
6300	XXXXXXXXXXXXXX			
Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX			
	XXXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	2	-	-	-
TOTAL ENDING FUND BALANCE	2	-	-	-
TOTAL APPLICATIONS	76,827	76,896	141,829	141,829

Lander

English Learners PCFP

School District

Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1500 Earnings on Investments				
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 STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma				
3230 Class Size Reduction				
3255 At Risk Pupil	79,247	79,316	252,713	252,713
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	79,247	79,316	252,713	252,713
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	-	2	-	-
TOTAL OPENING FUND BALANCE	-	2	-	-
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	79,247	79,318	252,713	252,713

Lander

At Risk - PCFP

School District

Fund - Budgeted Resources

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Budget Fiscal Year 2023-202

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	54,651	48,743	155,225	155,225
200 Benefits	23,830	30,575	97,488	97,488
300/400/500 Purchased Services				
600 Supplies	764			
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	79,245	79,318	252,713	252,713
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	79,245	79,318	252,713	252,713
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	2	-	-	-
TOTAL ENDING FUND BALANCE	2	-	-	-
TOTAL APPLICATIONS	79,247	79,318	252,713	252,713

Lander

School District

At- Risk PCFP

Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1500 Earnings on Investments				
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 STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
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				
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	2,524			
TOTAL OPENING FUND BALANCE	2,524			
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	2,524			

Lander

Class Size Reduction Fund

School District

Fund - Budgeted Resources

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Budget Fiscal Year 2023-202

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	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	2,524			
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	2,524			
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	2,524			

Lander

School District

Class Size Reduction

Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1500 Earnings on Investments				
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 STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3210 Special Transportation				
3220 Adult High School Diploma	49,650	62,668	62,668	62,668
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	49,650	62,668	62,668	62,668
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	2,868	2,868	2,868	2,868
TOTAL OPENING FUND BALANCE	2,868	2,868	2,868	2,868
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	52,518	65,536	65,536	65,536

Lander
Adult Education

School District
Fund - Budgeted Resources

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Budget Fiscal Year 2023-202

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	25,727	48,138	41,847	41,847
200 Benefits	2,673	4,691	4,440	4,440
300/400/500 Purchased Services	220	1,440		
600 Supplies	13,669	8,399	7,446	7,446
700 Property				
800/900 Miscellaneous & Other				
100 TOTAL REGULAR PROGRAMS	42,289	62,668	53,733	53,733
000 UNDISTRIBUTED EXPENDITURES				
2200 Instruction Staff Support				
100 Salaries	5,980		6,776	6,776
200 Benefits	1,381		719	719
300/400/500 Purchased Services			1,440	1,440
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 SUBTOTAL	7,361	-	8,935	8,935
6200 Other Fund Transfers				
910 Interfund Transfer				
000 EXPENDITURES	7,361	-	8,935	8,935
TOTAL ALL EXPENDITURES	49,650	62,668	62,668	62,668
6300 Total Expenditures)	XXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	2,868	2,868	2,868	2,868
TOTAL ENDING FUND BALANCE	2,868	2,868	2,868	2,868
TOTAL APPLICATIONS	52,518	65,536	65,536	65,536

Lander

Adult Education

School District

Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1500 Earnings on Investments				
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 STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
3200 Restricted Funding/Grants-in-Aid Rev				
3215 CTE Program Allocation	8,970	12,503	12,503	12,503
3219 CTE Competitive Grant	10,678	6,639	16,639	16,639
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	19,648	19,142	29,142	29,142
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	29,690	29,690	29,690	29,690
TOTAL OPENING FUND BALANCE	29,690	29,690	29,690	29,690
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	49,338	48,832	58,832	58,832

Lander
State Grant

School District
Fund - Budgeted Resources

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Budget Fiscal Year 2023-2024

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	19,388	19,142	29,142	29,142
700 Property				
800/900 Miscellaneous & Other				
2200 Support Instructional Staff				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	260			
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	19,648	19,142	29,142	29,142
TOTAL ALL EXPENDITURES	19,648	19,142	29,142	29,142
6300	XXXXXXXXXXXXX			
Contingency (not to exceed 3% of	XXXXXXXXXXXXX			
Total Expenditures)	XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	29,690	29,690	29,690	29,690
TOTAL ENDING FUND BALANCE	29,690	29,690	29,690	29,690
TOTAL APPLICATIONS	49,338	48,832	58,832	58,832

Lander

State Grant

School District

Fund - Expenditures by Program, Function, and Object

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Schedule BB-

Budget Fiscal Year 2023-202

REVENUE	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education	707,280	730,804	730,804	730,804
3116 PCFP - Spec Ed 13% Cap	10,597			
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	717,877	730,804	730,804	730,804
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				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	320,000	733,594	1,050,878	1,050,878
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	320,000	733,594	1,050,878	1,050,878
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	309,289	51,869	21,664	21,664
TOTAL OPENING FUND BALANCE	309,289	51,869	21,664	21,664
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	1,347,166	1,516,267	1,803,346	1,803,346

Lander
Special Education

School District
Fund - Budgeted Resources

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Schedule BB
Budget Fiscal Year 2023-202

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	770,527	835,561	835,297	835,297
200 Benefits	362,937	359,360	400,241	400,241
300/400/500 Purchased Services		2,000	3,800	3,800
600 Supplies	200	8,696	7,000	7,000
700 Property				
800/900 Miscellaneous & Other				
2100 Student Support				
100 Salaries	110,270	115,308	109,356	109,356
200 Benefits	47,433	57,886	53,310	53,310
300/400/500 Purchased Services	3,478			
600 Supplies	452			
700 Property				
800/900 Miscellaneous & Other				
2200 Instructional Staff Support				
100 Salaries		84,042	68,625	68,625
200 Benefits		31,750	35,316	35,316
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	1,295,297	1,494,603	1,512,945	1,512,945
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL				
400 TOTAL FACILITIES ACQUISITION AND				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 EXPENDITURES				
TOTAL ALL EXPENDITURES	1,295,297	1,494,603	1,512,945	1,512,945
6300	XXXXXXXXXXXX			
Contingency (not to exceed 3% of	XXXXXXXXXXXX			
Total Expenditures)	XXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	51,869	21,664	290,401	290,401
TOTAL ENDING FUND BALANCE	51,869	21,664	290,401	290,401
TOTAL APPLICATIONS	1,347,166	1,516,267	1,803,346	1,803,346

Lander

Special Education

School District

Fund - Expenditures by Program, Function, and Object

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Budget Fiscal Year 2023-2024

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1500 Earnings on Investments	(12,844)		15,000	15,000
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	(12,844)	-	15,000	15,000
3000 REVENUE FROM STATE SOURCES STATE EDUCATION FUNDING				
3110 PCFP - Adjusted Base Funding				
3113 PCFP - Auxillary Services - Transportation				
3114 PCFP - Auxillary Services - Food Service				
3115 PCFP - Local Special Education				
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				
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)	729,287	716,443	716,443	716,443
TOTAL OPENING FUND BALANCE	729,287	716,443	716,443	716,443
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	716,443	716,443	731,443	731,443

Lander

Stabilization of Operations

School District

Fund - Budgeted Resources

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Schedule BB-5

Budget Fiscal Year 2023-2024

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
4900 Other (All Objects)				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies			15,000	15,000
700 Property				
800/900 Miscellaneous & Other				
4900 SUBTOTAL			15,000	15,000
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES			15,000	15,000
TOTAL ALL EXPENDITURES	-	-	15,000	15,000
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	716,443	716,443	716,443	716,443
TOTAL ENDING FUND BALANCE	716,443	716,443	716,443	716,443
TOTAL APPLICATIONS	716,443	716,443	731,443	731,443

Lander

School District

Stabilization of Operations

Fund - Expenditures by Program, Function, and Object

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	TENTATIVE APPROVED	FINAL APPROVED
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
340-4510 Coronavirus Relief				
406-4302 REAP School Facilitation	32,705	23,990	36,501	36,501
435-4303 Title VII Indian ED	13,806	14,982	14,982	14,982
624-4511 Title I, 1003(a)	79,873	83,000		
629-4518 Title I-C - Migrant		5,000	5,000	5,000
631-4500 Carl Perkins Basic	15,170	10,536	10,536	10,536
633-4511 Title I Part A	161,082	126,432	127,491	127,491
636-4534 Perkins Competitive	19,156	20,000	20,000	20,000
639-4560 P.L. 105-17 Psychologist	253,748	254,680	256,959	256,959
641-4562 SCL IDEA, RENOV, Technology	10,497	34,272	34,272	34,272
658-4526 Title III- LEP (Consortium)	6,766	2,400	5,959	5,959
659-4518 Title III Immigrant	1,424	5,200	5,776	5,776
665-4564 EC Flow Through	22,715	22,670	22,670	22,670
667-4561 IDEA Special Project	100,000	80,000		
675-4563 Idea Special Project - EC Teacher			80,000	80,000
697-4516 CDC Through NV Health & Human Svcs		54,111	27,597	27,597
698-4500 Project Aware				
709-4541 Title II-A Teach Quality	46,749	26,447	27,559	27,559
715-4545 Title IVA Academic Enrichment	10,000	10,630	10,630	10,630
719-4515 AB495 ARP		470,228	391,135	391,135
721-4517 ARP ESSER C&CR Enrichment			45,150	45,150
732-4542 Title II-A Teach Quality	49,970			
732-4542 School Based Mental Health Svcs		40,000	40000	40000
735-4527 Homeless Consortium		-	4200	4200
741-4507 ESSER II (CRRSA)	287,172			
742-4513 Special Ed ESSER Part B	556,383	328,843	328,843	328,843
757-4514 ESSER ARP SPED/EC	31,608	1,467	1,467	1,467
764-4514 ESSER ARP SPED/EC	2,336			
772-4531 21st Century COHORT 7	322,121	250,001	329,319	329,319
785-4506 ESSER II (TIRJ)	1,050			
4800 Revenue in Lieu of Taxes				
4900 Revenue for-on behalf of School District				
TOTAL FEDERAL SOURCES	2,024,331	1,864,889	1,826,046	1,826,046
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	24,780	24,780	24,781	24,781
TOTAL OPENING FUND BALANCE	24,780	24,780	24,781	24,781
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	2,049,111	1,889,669	1,850,827	1,850,827

Lander

Federal Grants

School District

Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	477,195	115,954	100,889	100,889
200 Benefits	209,899	28,474	48,867	48,867
300/400/500 Purchased Services	24,953	27,400	20,400	20,400
600 Supplies	267,335	155,881	56,900	56,900
700 Property			34,000	34,000
800/900 Miscellaneous & Other				
2100 Support Services-Student				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other			250	250
2200 Support Srvces Instructional Staff				
100 Salaries		30,000	30,000	30,000
200 Benefits				
300/400/500 Purchased Services		9,750	9,750	9,750
600 Supplies				
700 Property				
800/900 Miscellaneous & Other		250		
100 TOTAL REGULAR PROGRAMS	979,382	367,709	301,056	301,056
200 SPECIAL PROGRAMS				
1000 Instruction				
100 Salaries	168,315	121,609	144,598	144,598
200 Benefits	65,400	53,200	50,847	50,847
300/400/500 Purchased Services	1,199	26,969	20,122	20,122
600 Supplies	59,969	20,956	21,756	21,756
700 Property				
800/900 Miscellaneous & Other				
2100 Support Services-Student				
100 Salaries		90,739	91,933	91,933
200 Benefits		37,556	49,098	49,098
300/400/500 Purchased Services		10,000	13,713	13,713
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Support Srvces Instructional Staff				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
200 TOTAL SPECIAL PROGRAMS	294,883	361,029	392,067	392,067

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Federal Grants

School District

Fund - Expenditures by Program, Function, and Object

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PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(4) BUDGET YEAR ENDING 06/30/24	
			(3) TENTATIVE APPROVED	FINAL APPROVED
300 VOCATIONAL & TECHNICAL				
1000 Instruction				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	7,270	16,926	16,926	16,926
600 Supplies	16,992	13,610	13,610	13,610
700 Property				
800/900 Miscellaneous & Other				
300 TOTAL VOCATIONAL & TECHNICAL	24,262	30,536	30,536	30,536
490 OTHER INSTRUCTIONAL PROGRAMS				
1000 Instruction				
100 Salaries	186,440	188,960	193,840	193,840
200 Benefits	19,012	19,274	20,159	20,159
300/400/500 Purchased Services		35,690	8,342	8,342
600 Supplies	27,536	6,077	21,500	21,500
700 Property	31,037		8,848	8,848
800/900 Miscellaneous & Other				
2100 Support Services-Student				
100 Salaries			6,400	6,400
200 Benefits			653	653
300/400/500 Purchased Services			14,000	14,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2200 Support Srvces Instructional Staff				
100 Salaries			3,840	3,840
200 Benefits				
300/400/500 Purchased Services			20,000	20,000
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2300 General Administration				
100 Salaries			24,000	24,000
200 Benefits			2,448	2,448
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 Student Transportation				
100 Salaries			4,800	4,800
200 Benefits			490	490
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
400 TOTAL OTHER INSTR PROGRAMS	264,025	250,001	329,320	329,320

Lander

School District

Federal Grants

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
000 UNDISTRIBUTED EXPENDITURES				
1000 Administration Support				
100 Salaries		190,443	226,682	226,682
200 Benefits		87,816	94,722	94,722
300/400/500 Purchased Services			11,270	11,270
600 Supplies		400	12,854	12,854
700 Property				
800/900 Miscellaneous & Other				
1000 SUBTOTAL		278,659	345,528	345,528
2100 Student Support				
100 Salaries	144,825	260,000	339,445	339,445
200 Benefits	69,380	152,766	41,322	41,322
300/400/500 Purchased Services	28,602			
600 Supplies	7,129	6,000	6,000	6,000
700 Property				
800/900 Miscellaneous & Other				
2100 SUBTOTAL	249,936	418,766	386,767	386,767
2200 Instruction Staff Support				
100 Salaries	25,400	51,375		
200 Benefits		23,051		
300/400/500 Purchased Services	11,819	14,222	4,192	4,192
600 Supplies	10,783			
700 Property				
800/900 Miscellaneous & Other	3,417			
2200 SUBTOTAL	51,419	88,648	4,192	4,192
2300 General Administration				
100 Salaries	24,000			
200 Benefits	2,105			
300/400/500 Purchased Services		4,825		
600 Supplies				
700 Property				
800/900 Miscellaneous & Other		1,622		
2300 SUBTOTAL	26,105	6,447	-	-
2500 Central Services				
100 Salaries	7,000	8,982	8,982	8,982
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	6,875			
700 Property				
800/900 Miscellaneous & Other				
2500 SUBTOTAL	13,875	8,982	8,982	8,982

Lander

Federal Grants

School District

Fund - Expenditures by Program, Function, and Object

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	107,175			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other	4,650			
2600 SUBTOTAL	111,825			
2700 Student Transportation				
100 Salaries	4,800			
200 Benefits	490			
300/400/500 Purchased Services				
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
2700 SUBTOTAL	5,290			
TOTAL SUPPORT SERVICES	458,450	801,502	745,469	745,469
NONINSTRUCTIONAL SERVICES				
3000 Other Services Operations				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services		54,111	27,597	27,597
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
3100 SUBTOTAL		54,111	27,597	27,597
4700 Building Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies				
700 Property	3,329			
800/900 Miscellaneous & Other				
4700 SUBTOTAL	3,329			
4000 TOTAL FACILITIES ACQUISITION AND	3,329			
6200 Other Fund Transfers				
910 Interfund Transfer				
000 EXPENDITURES	461,779	855,613	773,066	773,066
TOTAL ALL EXPENDITURES	2,024,331	1,864,888	1,826,045	1,826,045
6300	XXXXXXXXXXXXXX			
Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXXX			
	XXXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	24,780	24,781	24,782	24,782
TOTAL ENDING FUND BALANCE	24,780	24,781	24,782	24,782
TOTAL APPLICATIONS	2,049,111	1,889,669	1,850,827	1,850,827

Lander

Federal Grants

School District

Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	BUDGET YEAR ENDING 06/30/24 FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1500 Earnings on Investments				
1600 Food Services				
1610 Hot Lunch Sales	422	25,000	25,000	25,000
1611 Hot Lunch Sales	2,170	60,000	60,000	60,000
1613 Special Milk Sales				
1690 Commodity Foods		20,000		
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/60 Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	2,592	105,000	85,000	85,000
3000 REVENUE FROM STATE SOURCES				
STATE EDUCATION FUNDING				
3200 Restricted Funding/Grants-in-Aid Rev				
202 3200 State Revenue	1,015			
3220 Adult High School Diploma				
3230 Class Size Reduction				
3800 In Lieu of Taxes				
3900 For/on behalf of School District				
TOTAL STATE SOURCES	1,015	-	-	-
4000 FEDERAL SOURCES				
4100 Unrestricted - Direct Fed Gov't				
4200 Unrestricted - State Agency				
4300 Restricted - Direct				
4500 Restricted - State Agency				
4590 Federal Lunch Reimbursement	357,867	350,000	350,000	350,000
4591 SCA Federal Funding				
4900 Revenue for-on behalf of School District				
4910 Commodity Food Program	30,401		20,000	20,000
TOTAL FEDERAL SOURCES	388,268	350,000	370,000	370,000
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5200 Transfers from Other Funds		37,273	24,950	24,950
5300 Gain/Loss on Disposal of Assets				
TOTAL OTHER FINANCING SOURCES		37,273	24,950	24,950
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	244,007	257,134	295,939	295,939
TOTAL OPENING FUND BALANCE	244,007	257,134	295,939	295,939
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	635,882	749,407	775,889	775,889

Lander

Food Services

School District

Fund - Budgeted Resources

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Schedule BB-

Budget Fiscal Year 2023-202

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
NONINSTRUCTIONAL SERVICES				
3100 Food Services Operations				
100 Salaries	125,517	156,993	162,115	162,115
200 Benefits	33,603	40,305	41,868	41,868
300/400/500 Purchased Services	6,828	17,750	17,750	17,750
600 Supplies	212,200	237,320	257,320	257,320
700 Property				
800/900 Miscellaneous & Other	600	1,100	1,100	1,100
3100 SUBTOTAL	378,748	453,468	480,153	480,153
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES				
TOTAL ALL EXPENDITURES	378,748	453,468	480,153	480,153
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	257,134	295,939	295,736	295,736
TOTAL ENDING FUND BALANCE	257,134	295,939	295,736	295,736
TOTAL APPLICATIONS	635,882	749,407	775,889	775,889

Lander

School District

Food Services

Fund - Expenditures by Program, Function, and Object

OTHER RESOURCES AND FUND BALANCE	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1500 Earnings on Investments				
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		-		
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds			411,700	421,700
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		-	411,700	421,700
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	1,159,951	999,943	777,543	777,543
TOTAL OPENING FUND BALANCE	1,159,951	999,943	777,543	777,543
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	1,159,951	999,943	1,189,243	1,199,243

Lander

Building & Sites

School District

Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies	104,531	128,000	65,300	75,300
700 Property	55,477	94,400	346,400	346,400
800/900 Miscellaneous & Other				
2600 SUBTOTAL	160,008	222,400	411,700	421,700
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	160,008	222,400	411,700	421,700
TOTAL ALL EXPENDITURES	160,008	222,400	411,700	421,700
6300 Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	999,943	777,543	777,543	777,543
TOTAL ENDING FUND BALANCE	999,943	777,543	777,543	777,543
TOTAL APPLICATIONS	1,159,951	999,943	1,189,243	1,199,243

Lander

School District

Building & Sites

Fund - Expenditures by Program, Function, and Object

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1500 Earnings on Investments				
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				
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds			102,650	102,650
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			102,650	102,650
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	1,346,221	1,146,856	754,056	754,056
TOTAL OPENING FUND BALANCE	1,346,221	1,146,856	754,056	754,056
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	1,346,221	1,146,856	856,706	856,706

Lander

School District

ExtraOrdinary Maintenance

Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
2600 Operating/Maintenance Plant Service				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	81,350	110,900		
600 Supplies	8,104	38,000	4,000	4,000
700 Property				
800/900 Miscellaneous & Other				
2600 SUBTOTAL	89,454	148,900	4,000	4,000
TOTAL SUPPORT SERVICES				
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services				
600 Supplies		206,900	31,650	31,650
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL		206,900	31,650	31,650
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	86,751	37,000	67,000	67,000
600 Supplies	23,160			
700 Property				
800/900 Miscellaneous & Other				
4700 SUBTOTAL	109,911	37,000	67,000	67,000
4000 TOTAL FACILITIES ACQUISITION AND CONSTRUCTION				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 EXPENDITURES	199,365	392,800	102,650	102,650
TOTAL ALL EXPENDITURES	199,365	392,800	102,650	102,650
6300	XXXXXXXXXXXXX			
Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX			
	XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	1,146,856	754,056	754,056	754,056
TOTAL ENDING FUND BALANCE	1,146,856	754,056	754,056	754,056
TOTAL APPLICATIONS	1,346,221	1,146,856	856,706	856,706

Lander

ExtraOrdinary Maintenance

School District

Fund - Expenditures by Program, Function, and Object

REVENUE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1500 Earnings on Investments	(60,897)			
1510 Interest		120,000	10,000	10,000
1520 Dividends		1,000	10,000	10,000
1150 Unrealized Gains/Losses		20,000	100,000	100,000
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	(60,897)	141,000	120,000	120,000
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds			225,000	225,000
5300 Gain/Loss on Disposal of Assets				
5400 Loan Proceeds (> 12 months)				
5500 Capital lease Proceeds				
5600 Other Long-Term Debt Proceeds				
TOTAL OTHER FINANCING SOURCES			225,000	225,000
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	2,827,492	2,531,191	2,099,931	2,099,931
TOTAL OPENING FUND BALANCE	2,827,492	2,531,191	2,099,931	2,099,931
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	2,766,595	2,672,191	2,444,931	2,444,931

Lander

Facility & Site Improvement

School District

Fund - Budgeted Resources

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Schedule BB

Budget Fiscal Year 2023-2024

PROGRAM FUNCTION OBJECT	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	BUDGET YEAR ENDING 06/30/24 TENTATIVE APPROVED	FINAL APPROVED
4600 Site Improvement				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	14,982			
600 Supplies				
700 Property				
800/900 Miscellaneous & Other				
4600 SUBTOTAL	14,982			
4700 Building Improvements				
100 Salaries				
200 Benefits				
300/400/500 Purchased Services	213,197	560,035	345,000	345,000
600 Supplies	7,225			
700 Property		12,225		
800/900 Miscellaneous & Other				
4700 SUBTOTAL	220,422	572,260	345,000	345,000
4000 TOTAL FACILITIES ACQUISITION AND				
6200 Other Fund Transfers				
910 Interfund Transfer				
000 EXPENDITURES	235,404	572,260	345,000	345,000
TOTAL ALL EXPENDITURES	235,404	572,260	345,000	345,000
6300	XXXXXXXXXXXXX			
Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX			
	XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	2,531,191	2,099,931	2,099,931	2,099,931
TOTAL ENDING FUND BALANCE	2,531,191	2,099,931	2,099,931	2,099,931
TOTAL APPLICATIONS	2,766,595	2,672,191	2,444,931	2,444,931

Lander

Facility & Site Improvements

School District

Fund - Expenditures by Program, Function, and Object

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Schedule BB-

Budget Fiscal Year 2023-20

OTHER RESOURCES AND FUND BALANCE	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	TENTATIVE APPROVED	FINAL APPROVED
1000 LOCAL SOURCES				
1100 Tax Revenue				
1111 Net Proceeds of Mines				
1112 Net Proceeds of Mines - Prior Year				
1150 Residential Construction Tax				
1190 Other Taxes				
1200 Local Gov Units - Not School Districts				
1500 Earnings on Investments				
1510 Interest	1,448	4,500	1,000	1,000
1520 Dividends	27		1,000	1,000
1532 Unrealized Gains/Loss	(5,922)		5,000	5,000
1700 District Activities Revenue				
1800 Community Service Activities				
1900 Other Revenues				
1910 Rentals				
1920 Donations				
1950/6C Services Provided other Governments				
1990 Miscellaneous				
TOTAL LOCAL SOURCES	(4,447)	4,500	7,000	7,000
5000 OTHER FINANCING SOURCES				
5100 Issuance of Bonds				
5110 Bond Principal				
5120 Premium/Discount of Bond Sale				
5200 Transfers from Other Funds	61,030	102,000	240,707	240,707
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	61,030	102,000	240,707	240,707
8000 OPENING FUND BALANCE				
Reserved Opening Balance (NPM)				
Opening Balance (Other)	260,421	214,853	26	26
TOTAL OPENING FUND BALANCE	260,421	214,853	26	26
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL ALL RESOURCES	317,004	321,353	247,733	247,733

Lander

Compensated Absences

School District

Fund - Budgeted Resources

PROGRAM FUNCTION OBJECT	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	TENTATIVE APPROVED	FINAL APPROVED
100 REGULAR PROGRAMS				
1000 Instruction				
100 Salaries	1,691	145,792	82,883	82,883
200 Benefits	63,962	14,871	8,794	8,794
100 TOTAL REGULAR PROGRAMS	65,653	160,663	91,677	91,677
000 UNDISTRIBUTED EXPENDITURES				
2200 Instruction Staff Support				
100 Salaries			8,078	8,078
200 Benefits			857	857
2200 SUBTOTAL			8,935	8,935
2300 General Administration				
100 Salaries				
200 Benefits			50,000	50,000
2300 SUBTOTAL			50,000	50,000
2400 School Administration				
100 Salaries	14,050	72,896	24,822	24,822
200 Benefits	199	7,436	2,634	2,634
2400 SUBTOTAL	14,249	80,332	27,456	27,456
2500 Central Services				
100 Salaries	20,401	72,896	38,571	38,571
200 Benefits	1,848	7,436	4,092	4,092
2500 SUBTOTAL	22,249	80,332	42,663	42,663
2600				
Operating/Maintenance Plant Service				
100 Salaries			14,027	14,027
200 Benefits			1,488	1,488
2600 SUBTOTAL			15,515	15,515
2700 Student Transportation				
100 Salaries			10,362	10,362
200 Benefits			1,099	1,099
2700 SUBTOTAL			11,461	11,461
6200 Other Fund Transfers				
910 Interfund Transfer				
000 TOTAL UNDISTRIBUTED EXPENDITURES	36,498	160,664	156,030	156,030
TOTAL ALL EXPENDITURES	102,151	321,327	247,707	247,707
6300	XXXXXXXXXXXXX			
Contingency (not to exceed 3% of Total Expenditures)	XXXXXXXXXXXXX			
	XXXXXXXXXXXXX			
8000 ENDING FUND BALANCE				
Reserved NPM Per NRS 387.1235				
Ending Balance (Other)	214,853	26	26	26
TOTAL ENDING FUND BALANCE	214,853	26	26	26
TOTAL APPLICATIONS	317,004	321,353	247,733	247,733

Lander

Compensated Absences

School District

Fund - Expenditures by Program, Function, and Object

AVAILABLE RESOURCES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 06/30/22	ESTIMATED CURRENT YEAR ENDING 06/30/23	TENTATIVE APPROVED	FINAL APPROVED
5000 COMBINED BONDS				
1110 Property Taxes				
1190 Other Resources:				
1500 Earnings on Investments				
5200 Transfers In	879,840			
Subtotal	879,840			
Opening Fund Balance	324			
Subtotal - Combined Bonds	880,164			
MEDIUM-TERM FINANCING				
1110 Property Taxes				
1190 Other Resources:				
Opening Fund Balance				
Subtotal - Loans				
TOTAL AVAILABLE FINANCING	880,164			
5000 FUND EXPENDITURES				
COMBINED BONDS				
831 Principal				
832 Interest				
Reserves (Include Unappropriated Balance)				
Subtotal - Combined Bonds				
MEDIUM-TERM FINANCING				
831 Principal	864,000			
832 Interest	16,164			
Reserves (Include Unappropriated Balance)				
Subtotal - MTF	880,164			

Lander

School District

Debt Service

Debt Service Fund

6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

SCHEDULE C-1 INDEBTEDNESS

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SCHEDULE C-
Budget Fiscal Year 2023-2024

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
		20,000			
TOTALS		20,000			
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		-			

Lander

School District

Interdistrict Payments - All Funds

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Schedule

Budget Fiscal Year 2023-2024

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) (4) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
Operating Revenue				
Local Sources				
1971 Insurance (Pay-In)	420,130	450,000	450,000	450,000
1972 H/A Insurance Premiums-Dist Pd	1,042,144	1,100,000	1,100,000	1,100,000
(A) Total Operating Revenue	1,462,274	1,550,000	1,550,000	1,550,000
Operating Expense (Object Codes)				
100 Salaries				
200 Benefits	1,336,180	1,500,000	1,500,000	1,500,000
300-500 Purchased Services				
600 Supplies				
790 Depreciation - Amortization				
900 Other				
(B) Total Operating Expenses	1,336,180	1,500,000	1,500,000	1,500,000
Operating Income (Loss)	126,094	50,000	50,000	50,000
Nonoperating Revenue				
1510 Interest earned		15,000	15,000	15,000
Subsidies				
3000 Revenue from State Sources				
4000 Federal Sources				
(C) Total Nonoperating Revenue	-	15,000	15,000	15,000
Nonoperating Expense				
832 Interest Expense				
Other Expense				
(D) Total Nonoperating Expense				
Transfers				
5200 From Other Funds				
910 To Other Funds	(1,600,000)			
(E) Net Operating Transfers	(1,600,000)			
(F) Net Income	(1,473,906)	65,000	65,000	65,000
Retained Earnings				
Beginning July 1	2,320,623	846,717	911,717	911,717
Ending June 30	846,717	911,717	976,717	976,717

Lander

Health & Accident Insurance

School District

Enterprise Fund

Statement of Revenue Expenses and Net Income

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 06/30/22	(2) ESTIMATED CURRENT YEAR ENDING 06/30/23	(3) BUDGET YEAR ENDING 06/30/24	
			TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received from Employer Premiums	1,035,112	1,035,112	1,100,000	1,100,000
Cash Received from Employee Premiums	498,734	498,734	500,000	500,000
Cash Payments for Health Claims & Admin	(1,411,182)	(1,411,182)	(1,500,000)	(1,500,000)
Cash Payments for Supplemental Ins	(242,693)	(242,693)	(250,000)	(250,000)
a. Net cash provided by (or used for) operating activities	(120,029)	(120,029)	(150,000)	(150,000)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers (to) from Other Funds (net)	(1,600,000)			
b. Net cash provided by (or used for) noncapital financing activities	(1,600,000)	-	-	
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)	(1,720,029)	(120,029)	(150,000)	(150,000)
CASH AND CASH EQUIVALENTS AT JULY 1, 20XX	2,515,481	846,717	726,688	726,688
CASH AND CASH EQUIVALENTS AT JUNE 30, 20XX	795,452	726,688	576,688	576,688

Lander

School District

Health and Accident Insurance

Enterprise Fund

Statement of Cash Flows

(1) FUND TYPE	TRANSFERS IN			TRANSFERS OUT		
	(2) FROM FUND	(3) PAGE	(4) AMOUNT	(5) TO FUND	(6) PAGE	(7) AMOUNT
GENERAL FUND						
				Special Education		1,050,878
				Food Service		24,950
				Building & Sites		421,700
				Extra Ordin Maint		102,650
				Facility & Sites		225,000
				Comp Absences		240,707
SUBTOTAL						2,065,885
SPECIAL REVENUE FUNDS						
Special Education	General Fund		1,050,878			
Food Service	General Fund		24,950			
Building & Sites	General Fund		421,700			
Extra Ordin Maint	General Fund		102,650			
Facility & Sites	General Fund		225,000			
Comp Absences	General Fund		240,707			
SUBTOTAL			2,065,885			
TOTAL TRANSFERS			2,065,885			2,065,885

Lander County _____ School District

Transfer Reconciliation (Operating & Residual Equity)

SCHEDULE OF EXISTING CONTRACTS

Local Government: Lander County School District

Contact: Tamara Tooley

E-mail Address: ttooley@landernv.net

Daytime Telephone: (775) 635-2886 ext 1105

Total Number of Existing Contracts: 7

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	JNA Consulting	Yearly	6/30/2024	1,000	1,000	Debt Management Policy
2	Holland & Hart	as needed		150,000	150,000	Negotiations and Legal Services
3	Hinton Burdick CPA's & Advisors	Yearly	6/30/2024	65,000	65,000	Audit and Compliance
4	Lander Physical Therapy	Yearly	6/30/2024	2,500	2,500	Medical Consulting
5	i.t.Now	Yearly	12/31/2024	150,000	150,000	Technology Support Services
6	Pitney Bowes	Yearly	6/30/2024	5,000	5,000	Postage/Meter
7	Tyler Technologies	Yearly	6/30/2024	50,000	50,000	Technology Support Services
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			423,500	423,500	

Additional Explanations (Reference Line Number and Vendor):

SCHEDULE OF PRIVATIZATION CONTRACTS

Local Government: Lander County School District
Contact: Tamara Tooley
E-mail Address: ttooley@landernv.net
Daytime Telephone: (775) 635-2886 ext 1105

Total Number of Privatization Contracts: _____

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	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	K & V Janitorial	7/1/2017	6/30/2024	12/ mos	324,501	324,501		5.5	56.95	Custodial Services
2										
3										
4										
5										
6										
7										
8	Total				324,501	324,501		5.5		

Attach additional sheets if necessary.